



## **United City of Yorkville**

800 Game Farm Road

Yorkville, Illinois 60560

Telephone: 630-553-4350

[www.yorkville.il.us](http://www.yorkville.il.us)

AGENDA  
**CITY COUNCIL MEETING**  
**Tuesday, November 24, 2020**  
**7:00 p.m.**

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

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**Call to Order:**

**Pledge of Allegiance:**

**Roll Call by Clerk:** WARD I

Ken Koch

Dan Transier

WARD II

Jackie Milschewski

Arden Joe Plocher

WARD III

Chris Funkhouser

Joel Frieders

WARD IV

Seaver Tarulis

Jason Peterson

**Establishment of Quorum:**

**Amendments to Agenda:**

**Presentations:**

**Public Hearings:**

**Citizen Comments on Agenda Items:**

**Consent Agenda:**

1. Bill Payments for Approval

\$ 800,365.91 (vendors)

\$ 303,271.65 (payroll period ending 11/13/20)

\$ 1,103,637.56 (total)

**Mayor's Report:**

1. CC 2020-88 Intent to Issue Alternate Revenue Bonds for 651 Prairie Pointe Drive and Adjacent Lot 2
  - a. Ordinance calling a public hearing concerning the intent of the City Council of the United City of Yorkville, Kendall County, Illinois, to sell not to exceed \$8,250,000 General Obligation Alternate Revenue Bonds
  - b. Ordinance authorizing the issuance of general obligation alternate revenue bonds of the United City of Yorkville, Kendall County, Illinois in an amount not to exceed \$8,250,000 pursuant to Section 15 of the Local Government Debt Reform Act of the State of Illinois, as amended, and the Municipal Code of the State of Illinois, as amended
2. CC 2020-86 Local CURE Economic Support Program – Update
3. CC 2020-92 Prairie Pointe Space Needs Analysis, Programming, and Cost Estimate – Phase 1 Proposal from Cordogan Clark

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

4. CC 2020-93 Tax Levy
  - a. Resolution Requesting Separate Limiting Rates for all City Funds
  - b. Ordinance for the Levy and Assessment of Taxes for the Fiscal Year Beginning on May 1, 2021 and Ending on April 30, 2022
5. CC 2020-94 Purchase of Two Message Boards
  - a. Ordinance Authorizing the Fifth Amendment to the Annual Budget for the Fiscal Year Commencing on May 1, 2020 and ending on April 30, 2021
  - b. Resolution Authorizing the Purchase of Two (2) Message Boards with a Radar Option from all Traffic Solutions, Inc., Herndon, Virginia, in the amount not to exceed \$43,900 and Striping from Strypes Plus More Inc., Hinckley, Illinois in the amount not to exceed \$600, with a grand total amount not to exceed \$44,500.

**Public Works Committee Report:**

1. PW 2020-64 Grande Reserve Unit 1 – Performance Guarantee Release
2. PW 2020-65 Appletree Court Water Main Replacement – Engineering Agreement
3. PW 2020-66 Blackberry Shore Lane Parking Restrictions

**Economic Development Committee Report:**

1. EDC 2020-47 Ordinance Authorizing a Jurisdictional Boundary Line Agreement between the United City of Yorkville and the Village of Plainfield

**Public Safety Committee Report:**

1. PS 2020-15 E-Citation
  - a. Resolution Authorizing an Intergovernmental Agreement between the United City of Yorkville and the Kendall County Circuit Clerk (Electronic Citation Software “Brazos”)
  - b. Agreement with KenCom for Purchase of Additional Tyler/New World Products – Brazos Electronic Citation Software Program
2. PS 2020-28 Resolution Authorizing the Disposal of Personal Property Owned by the City (City Owned Police Vehicles)

**Administration Committee Report:**

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

**Bond Abatement Ordinances (cont'd):**

- 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

**3. 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 Service Area Numbers 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)

**4. 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)**

**5. 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)**

**Park Board:**

**Planning and Zoning Commission:**

**City Council Report:**

**City Clerk's Report:**

**Community and Liaison Report:**

**Staff Report:**

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

- 6. CC 2020-95 FY 21 Budget Update
- 7. CC 2020-96 Prairie Pointe Building Update

**Additional Business:**

**Citizen Comments:**

**Executive Session:**

**Adjournment:**

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COMMITTEES, MEMBERS AND RESPONSIBILITIES

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

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

**ECONOMIC DEVELOPMENT: December 1, 2020 – 6:00 p.m. – City Hall Conference Room**

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

**PUBLIC SAFETY: TBD – 6:00 p.m. – City Hall Conference Room**

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

**PUBLIC WORKS: December 15, 2020 – 6:00 p.m. – City Hall Conference Room**

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



UNITED CITY OF YORKVILLE  
WORKSHEET  
CITY COUNCIL  
**Tuesday, November 24, 2020**  
7:00 PM  
CITY COUNCIL CHAMBERS

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**AMENDMENTS TO AGENDA:**

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**CITIZEN COMMENTS ON AGENDA ITEMS:**

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**CONSENT AGENDA:**

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1. Bill Payments for Approval

☐ Approved \_\_\_\_\_

☐ As presented

☐ As amended

☐ Notes \_\_\_\_\_

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**MAYOR'S REPORT:**

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1. CC 2020-88 Intent to Issue Alternate Revenue Bonds for 651 Prairie Pointe Drive and Adjacent Lot 2

- a. Ordinance calling a public hearing concerning the intent of the City Council of the United City of Yorkville, Kendall County, Illinois, to sell not to exceed \$8,250,000 General Obligation Alternate Revenue Bonds

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

☐ Removed \_\_\_\_\_

- b. Ordinance authorizing the issuance of general obligation alternate revenue bonds of the United City of Yorkville, Kendall County, Illinois in an amount not to exceed \$8,250,000 pursuant to Section 15 of the Local Government Debt Reform Act of the State of Illinois, as amended, and the Municipal Code of the State of Illinois, as amended

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

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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2. CC 2020-86 Local CURE Economic Support Program – Update

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

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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3. CC 2020-92 Prairie Pointe Space Needs Analysis, Programming, and Cost Estimate – Phase 1 Proposal  
from Cordogan Clark

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

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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4. CC 2020-93 Tax Levy

a. Resolution Requesting Separate Limiting Rates for all City Funds

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

☐ Removed \_\_\_\_\_

b. Ordinance for the Levy and Assessment of Taxes for the Fiscal Year Beginning on May 1, 2021 and  
Ending on April 30, 2022

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

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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5. CC 2020-94 Purchase of Two Message Boards

- a. Ordinance Authorizing the Fifth Amendment to the Annual Budget for the Fiscal Year Commencing on May 1, 2020 and ending on April 30, 2021
- b. Resolution Authorizing the Purchase of Two (2) Message Boards with a Radar Option from all Traffic Solutions, Inc., Herndon, Virginia, in the amount not to exceed \$43,900 and Striping from Strypes Plus More, Inc., Hinckley, Illinois in the amount not to exceed \$600, with a grand total amount not to exceed \$44,500.

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

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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**PUBLIC WORKS COMMITTEE REPORT:**

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1. PW 2020-64 Grande Reserve Unit 1 – Performance Guarantee Release

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

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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2. PW 2020-65 Appletree Court Water Main Replacement – Engineering Agreement

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

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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3. PW 2020-66 Blackberry Shore Lane Parking Restrictions

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

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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**ECONOMIC DEVELOPMENT COMMITTEE REPORT:**

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1. EDC 2020-47 Ordinance Authorizing a Jurisdictional Boundary Line Agreement between the United City of Yorkville and the Village of Plainfield

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

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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## PUBLIC SAFETY COMMITTEE REPORT:

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1. PS 2020-15 E-Citation

- a. Resolution Authorizing an Intergovernmental Agreement between the United City of Yorkville and the Kendall County Circuit Clerk (Electronic Citation Software “Brazos”)

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

☐ Removed \_\_\_\_\_

- b. Agreement with KenCom for Purchase of Additional Tyler/New World Products – Brazos Electronic Citation Software Program

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

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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2. PS 2020-28 Resolution Authorizing the Disposal of Personal Property Owned by the City (City Owned Police Vehicles)

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

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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## ADMINISTRATION COMMITTEE REPORT:

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

- ☐ Approved: Y \_\_\_\_\_ N \_\_\_\_\_    ☐ Subject to \_\_\_\_\_
- ☐ Removed \_\_\_\_\_
- ☐ Notes \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

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2. 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

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

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

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

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

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

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

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

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

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

☐ Removed \_\_\_\_\_

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

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

☐ Removed \_\_\_\_\_

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

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

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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3. 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

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

☐ Removed \_\_\_\_\_

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

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

☐ Removed \_\_\_\_\_



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

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

☐ Removed \_\_\_\_\_

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

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

☐ Removed \_\_\_\_\_

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)

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

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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4. 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: Y \_\_\_\_\_ N \_\_\_\_\_ ☐ Subject to \_\_\_\_\_

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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- 
5. 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: Y \_\_\_\_\_ N \_\_\_\_\_    ☐ Subject to \_\_\_\_\_

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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

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6. CC 2020-95 FY 21 Budget Update

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

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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7. CC 2020-96 Prairie Pointe Building Update

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

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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**ADDITIONAL BUSINESS:**

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**CITIZEN COMMENTS:**

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

Agenda Item Number

Consent Agenda #1

Tracking Number

### Agenda Item Summary Memo

**Title:** Bills for Payment

**Meeting and Date:** City Council – November 24, 2020

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

### Council Action Previously Taken:

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

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

**Type of Vote Required:** Majority

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

**Submitted by:** Amy Simmons Finance  
Name Department

### Agenda Item Notes:

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DATE: 11/09/20  
TIME: 08:08:12  
PRG ID: AP215000.WOW

UNITED CITY OF YORKVILLE  
CHECK REGISTER

CHECK DATE: 11/09/20

| CHECK # | VENDOR #     | INVOICE<br>NUMBER         | INVOICE<br>DATE | ITEM<br># | DESCRIPTION        | ACCOUNT #         | ITEM AMT    |
|---------|--------------|---------------------------|-----------------|-----------|--------------------|-------------------|-------------|
| 533735  | MORROW       | MORROW BROTHERS FORD, INC |                 |           |                    |                   |             |
|         | 110220-SQUAD |                           | 11/02/20        | 01        | NEW FORD EXPLORER  | 25-205-60-00-6070 | 34,820.00   |
|         |              |                           |                 |           | INVOICE TOTAL:     |                   | 34,820.00 * |
|         |              |                           |                 |           | CHECK TOTAL:       |                   | 34,820.00   |
|         |              |                           |                 |           | TOTAL AMOUNT PAID: |                   | 34,820.00   |

- 01-110 ADMINISTRATION  
01-120 FINANCE  
01-210 POLICE  
01-220 COMMUNITY DEVELOPMENT  
01-410 STREET OPERATIONS  
01-540 HEALTH & SANITATION  
01-640 ADMINISTRATIVE SERVICES

11-111 FOX HILL SSA  
12-112 SUNFLOWER ESTATES  
15-155 MOTOR FUEL TAX(MFT)  
23-216 MUNICIPAL BUILDING  
23-230 CITY-WIDE CAPITAL  
25-205 POLICE CAPITAL  
25-215 PUBLIC WORKS CAPITAL

25-225 PARKS & REC CAPITAL  
42-420 DEBT SERVICE  
51-510 WATER OPERATIONS  
52-520 SEWER OPERATIONS  
72-720 LAND CASH  
79-790 PARKS DEPARTMENT  
79-795 RECREATION DEPARTMENT

82-820 LIBRARY OPERATIONS  
84-840 LIBRARY CAPITAL  
87-870 COUNTRYSIDE TIF  
88-880 DOWNTOWN TIF  
89-890 DOWNTOWN TIF II  
90-XXX DEVELOPER ESCROW  
95-XXX ESCROW DEPOSIT

DATE: 11/18/20  
TIME: 12:51:45  
ID: AP211001.W0W

UNITED CITY OF YORKVILLE  
CHECK REGISTER

INVOICES DUE ON/BEFORE 11/24/2020

| CHECK # | VENDOR #<br>INVOICE # | INVOICE<br>DATE               | ITEM<br># | DESCRIPTION                    | ACCOUNT #         | PROJECT CODE | ITEM AMT |
|---------|-----------------------|-------------------------------|-----------|--------------------------------|-------------------|--------------|----------|
| D001860 | ANTPLACE              | ANTHONY PLACE YORKVILLE LP    |           |                                |                   |              |          |
|         | DEC2020               | 11/01/20                      | 01        | CITY OF YORKVILLE HOUSING      | 01-640-54-00-5427 |              | 769.00   |
|         |                       |                               | 02        | ASSISTANCE PROGRAM RENT        | ** COMMENT **     |              |          |
|         |                       |                               | 03        | REIMBURSEMENT FOR THE MONTH OF | ** COMMENT **     |              |          |
|         |                       |                               | 04        | DEC 2020                       | ** COMMENT **     |              |          |
|         |                       |                               |           | INVOICE TOTAL:                 |                   |              | 769.00 * |
|         |                       |                               |           | DIRECT DEPOSIT TOTAL:          |                   |              | 769.00   |
| 533736  | ATT                   | AT&T                          |           |                                |                   |              |          |
|         | 6305536805-1020       | 10/25/20                      | 01        | 10/25-11/24 SERVICE            | 51-510-54-00-5440 |              | 446.78   |
|         |                       |                               |           | INVOICE TOTAL:                 |                   |              | 446.78 * |
|         |                       |                               |           | CHECK TOTAL:                   |                   |              | 446.78   |
| 533737  | BATTERY S             | BATTERY SERVICE CORPORATION   |           |                                |                   |              |          |
|         | 0068180               | 10/30/20                      | 01        | BATTERY                        | 01-410-56-00-5628 |              | 94.95    |
|         |                       |                               |           | INVOICE TOTAL:                 |                   |              | 94.95 *  |
|         | 0068327               | 11/04/20                      | 01        | BATTERY                        | 01-410-56-00-5628 |              | 99.95    |
|         |                       |                               |           | INVOICE TOTAL:                 |                   |              | 99.95 *  |
|         | 0068738               | 11/03/20                      | 01        | BATTERY FOR JUMPER PACK        | 52-520-56-00-5628 |              | 59.95    |
|         |                       |                               |           | INVOICE TOTAL:                 |                   |              | 59.95 *  |
|         |                       |                               |           | CHECK TOTAL:                   |                   |              | 254.85   |
| 533738  | BOBSHARP              | BOB'S SHARPENING & REPAIR INC |           |                                |                   |              |          |
|         | 102920                | 10/29/20                      | 01        | BLADES SHARPENED               | 52-520-54-00-5490 |              | 120.00   |
|         |                       |                               |           | INVOICE TOTAL:                 |                   |              | 120.00 * |
|         |                       |                               |           | CHECK TOTAL:                   |                   |              | 120.00   |

01-110 ADMINISTRATION  
01-120 FINANCE  
01-210 POLICE  
01-220 COMMUNITY DEVELOPMENT  
01-410 STREET OPERATIONS  
01-540 HEALTH & SANITATION  
01-640 ADMINISTRATIVE SERVICES

11-111 FOX HILL SSA  
12-112 SUNFLOWER ESTATES  
15-155 MOTOR FUEL TAX(MFT)  
23-216 MUNICIPAL BUILDING  
23-230 CITY-WIDE CAPITAL  
25-205 POLICE CAPITAL  
25-215 PUBLIC WORKS CAPITAL

25-225 PARKS & REC CAPITAL  
42-420 DEBT SERVICE  
51-510 WATER OPERATIONS  
52-520 SEWER OPERATIONS  
72-720 LAND CASH  
79-790 PARKS DEPARTMENT  
79-795 RECREATION DEPARTMENT

82-820 LIBRARY OPERATIONS  
84-840 LIBRARY CAPITAL  
87-870 COUNTRYSIDE TIF  
88-880 DOWNTOWN TIF  
89-890 DOWNTOWN TIF II  
90-XXX DEVELOPER ESCROW  
95-XXX ESCROW DEPOSIT

DATE: 11/18/20  
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ID: AP211001.WOW

UNITED CITY OF YORKVILLE  
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| CHECK # | VENDOR #<br>INVOICE # | INVOICE<br>DATE                | ITEM<br># | DESCRIPTION                   | ACCOUNT #         | PROJECT CODE | ITEM AMT |
|---------|-----------------------|--------------------------------|-----------|-------------------------------|-------------------|--------------|----------|
| 533739  | CENTRALL              | CENTRAL LIMESTONE COMPANY, INC |           |                               |                   |              |          |
|         | 23489                 | 10/20/20                       | 01        | GRAVEL                        | 51-510-56-00-5640 |              | 132.81   |
|         |                       |                                |           |                               | INVOICE TOTAL:    |              | 132.81 * |
|         |                       |                                |           |                               | CHECK TOTAL:      |              | 132.81   |
| 533740  | CINTASFP              | CINTAS CORPORATION FIRE 636525 |           |                               |                   |              |          |
|         | 0F94050916            | 10/23/20                       | 01        | OCT-DEC 2020 ALARM MONITORING | 51-510-54-00-5445 |              | 237.00   |
|         |                       |                                | 02        | AT 610 TOWER                  | ** COMMENT **     |              |          |
|         |                       |                                |           |                               | INVOICE TOTAL:    |              | 237.00 * |
|         |                       |                                |           |                               | CHECK TOTAL:      |              | 237.00   |
| 533741  | COMED                 | COMMONWEALTH EDISON            |           |                               |                   |              |          |
|         | 0091033126-1020       | 10/28/20                       | 01        | 9/28-10/28 RT34 & AUTUMN CRK  | 23-230-54-00-5482 |              | 61.22    |
|         |                       |                                |           |                               | INVOICE TOTAL:    |              | 61.22 *  |
|         | 1647065335-1020       | 10/29/20                       | 01        | 9/28-10/28 SARAVANOS PUMP     | 51-510-54-00-5480 |              | 74.90    |
|         |                       |                                |           |                               | INVOICE TOTAL:    |              | 74.90 *  |
|         | 2947052031-1020       | 10/27/20                       | 01        | 9/25-10/27 RT47 & RIVER       | 23-230-54-00-5482 |              | 356.71   |
|         |                       |                                |           |                               | INVOICE TOTAL:    |              | 356.71 * |
|         | 6819027011-1020       | 11/02/20                       | 01        | 9/24-10/27 MISC PR BUILDING   | 79-795-54-00-5480 |              | 123.36   |
|         |                       |                                |           |                               | INVOICE TOTAL:    |              | 123.36 * |
|         | 7110074020-1020       | 10/26/20                       | 01        | 9/24-10/26 104 E. VAN EMMON   | 01-110-54-00-5480 |              | 272.41   |
|         |                       |                                |           |                               | INVOICE TOTAL:    |              | 272.41 * |
|         | 7982120022-1020       | 10/29/20                       | 01        | 9/25-10/27 609 N. BRIDGE      | 01-110-54-00-5480 |              | 20.33    |
|         |                       |                                |           |                               | INVOICE TOTAL:    |              | 20.33 *  |
|         |                       |                                |           |                               | CHECK TOTAL:      |              | 908.93   |

01-110 ADMINISTRATION  
01-120 FINANCE  
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01-220 COMMUNITY DEVELOPMENT  
01-410 STREET OPERATIONS  
01-540 HEALTH & SANITATION  
01-640 ADMINISTRATIVE SERVICES

11-111 FOX HILL SSA  
12-112 SUNFLOWER ESTATES  
15-155 MOTOR FUEL TAX(MFT)  
23-216 MUNICIPAL BUILDING  
23-230 CITY-WIDE CAPITAL  
25-205 POLICE CAPITAL  
25-215 PUBLIC WORKS CAPITAL

25-225 PARKS & REC CAPITAL  
42-420 DEBT SERVICE  
51-510 WATER OPERATIONS  
52-520 SEWER OPERATIONS  
72-720 LAND CASH  
79-790 PARKS DEPARTMENT  
79-795 RECREATION DEPARTMENT

82-820 LIBRARY OPERATIONS  
84-840 LIBRARY CAPITAL  
87-870 COUNTRYSIDE TIF  
88-880 DOWNTOWN TIF  
89-890 DOWNTOWN TIF II  
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|---------|-----------------------|----------------------------|-----------|--------------------------------|-------------------|--------------|------------|
| 533742  | COREMAIN              | CORE & MAIN LP             |           |                                |                   |              |            |
|         | N210898               | 10/26/20                   | 01        | 100CF METERS                   | 51-510-56-00-5664 |              | 4,800.00   |
|         |                       |                            |           |                                | INVOICE TOTAL:    |              | 4,800.00 * |
|         | N256030               | 10/29/20                   | 01        | METER COUPLERS                 | 51-510-56-00-5664 |              | 1,023.45   |
|         |                       |                            |           |                                | INVOICE TOTAL:    |              | 1,023.45 * |
|         |                       |                            |           |                                | CHECK TOTAL:      |              | 5,823.45   |
| 533743  | COXLAND               | COX LANDSCAPING LLC        |           |                                |                   |              |            |
|         | 191036                | 11/02/20                   | 01        | FOX HILL OCT 2020 LANDSCAPING  | 11-111-54-00-5495 |              | 423.20     |
|         |                       |                            |           |                                | INVOICE TOTAL:    |              | 423.20 *   |
|         | 191038                | 11/02/20                   | 01        | SUNFLOWER OCT 2020 LANDSCAPING | 12-112-54-00-5495 |              | 400.00     |
|         |                       |                            |           |                                | INVOICE TOTAL:    |              | 400.00 *   |
|         |                       |                            |           |                                | CHECK TOTAL:      |              | 823.20     |
| 533744  | DELAGE                | DLL FINANCIAL SERVICES INC |           |                                |                   |              |            |
|         | 70124539              | 11/07/20                   | 01        | DEC 2020 COPIER LEASE          | 82-820-54-00-5462 |              | 194.48     |
|         |                       |                            |           |                                | INVOICE TOTAL:    |              | 194.48 *   |
|         |                       |                            |           |                                | CHECK TOTAL:      |              | 194.48     |
| 533745  | DIRENRGY              | DIRECT ENERGY BUSINESS     |           |                                |                   |              |            |
|         | 1704706-203608004379  | 11/03/20                   | 01        | 9/29-10/28 RT34 & BEECHER      | 23-230-54-00-5482 |              | 70.89      |
|         |                       |                            |           |                                | INVOICE TOTAL:    |              | 70.89 *    |
|         | 1704708-203040043773  | 10/30/20                   | 01        | 9/25-10/26 1850 MARKETVIEW     | 23-230-54-00-5482 |              | 64.70      |
|         |                       |                            |           |                                | INVOICE TOTAL:    |              | 64.70 *    |
|         | 1704709-203040043773  | 10/30/20                   | 01        | 9/25-10/26 COUNTRYSIDE PKWY    | 23-230-54-00-5482 |              | 133.98     |
|         |                       |                            |           |                                | INVOICE TOTAL:    |              | 133.98 *   |

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| 533745  | DIRENRGY              | DIRECT ENERGY BUSINESS |           |                               |                   |              |            |
|         | 1704710-203030043758  | 10/29/20               | 01        | 9/24-10/25 VAN EMMON LOT      | 23-230-54-00-5482 |              | 15.05      |
|         |                       |                        |           |                               | INVOICE TOTAL:    |              | 15.05 *    |
|         | 1704713-203090043807  | 11/04/20               | 01        | 9/22-10/21 PAVILLION RD       | 23-230-54-00-5482 |              | 69.24      |
|         |                       |                        |           |                               | INVOICE TOTAL:    |              | 69.24 *    |
|         | 1704714-203040043773  | 10/30/20               | 01        | 9/25-10/26 MCHUGH RD          | 23-230-54-00-5482 |              | 72.08      |
|         |                       |                        |           |                               | INVOICE TOTAL:    |              | 72.08 *    |
|         | 1704716-203040043773  | 10/30/20               | 01        | 9/25-10/27 1 COUNTRYSIDE PKWY | 23-230-54-00-5482 |              | 146.71     |
|         |                       |                        |           |                               | INVOICE TOTAL:    |              | 146.71 *   |
|         | 1704719-203070043786  | 11/02/20               | 01        | 9/25-10/27 LEASURE ST         | 23-230-54-00-5482 |              | 2,741.09   |
|         |                       |                        |           |                               | INVOICE TOTAL:    |              | 2,741.09 * |
|         | 1704721-203040043773  | 10/30/20               | 01        | 9/25-10/26 610 TOWER WELLS    | 51-510-54-00-5480 |              | 7,467.58   |
|         |                       |                        |           |                               | INVOICE TOTAL:    |              | 7,467.58 * |
|         | 1704722-203040043773  | 10/30/20               | 01        | 9/28-10/26 2921 BRISTOL RDG   | 51-510-54-00-5480 |              | 4,197.92   |
|         |                       |                        |           |                               | INVOICE TOTAL:    |              | 4,197.92 * |
|         | 1704723-203040043773  | 10/30/20               | 01        | 9/24-10/26 2224 TREMONT       | 51-510-54-00-5480 |              | 4,858.94   |
|         |                       |                        |           |                               | INVOICE TOTAL:    |              | 4,858.94 * |
|         | 170475-2030300437583  | 10/29/20               | 01        | 9/24-10/25 KENNEDY & MCHUGH   | 23-230-54-00-5482 |              | 76.43      |
|         |                       |                        |           |                               | INVOICE TOTAL:    |              | 76.43 *    |
|         |                       |                        |           |                               | CHECK TOTAL:      |              | 19,914.61  |
| 533746  | DOORS                 | DOORS BY RUSS, INC.    |           |                               |                   |              |            |
|         | 204202                | 10/27/20               | 01        | PD GARAGE DOOR REPAIR         | 23-216-54-00-5446 |              | 160.00     |
|         |                       |                        |           |                               | INVOICE TOTAL:    |              | 160.00 *   |
|         |                       |                        |           |                               | CHECK TOTAL:      |              | 160.00     |

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|---------|-----------------------|-------------------------------|-----------|----------------------------|-------------------|--------------|----------|------------|
| 533747  | ECO                   | ECO CLEAN MAINTENANCE INC     |           |                            |                   |              |          |            |
|         | 9138                  | 10/30/20                      | 01        | OCT 2020 OFFICE CLEANING   | 01-110-54-00-5488 |              | 1,005.00 |            |
|         |                       |                               | 02        | OCT 2020 OFFICE CLEANING   | 01-210-54-00-5488 |              | 1,005.00 |            |
|         |                       |                               | 03        | OCT 2020 OFFICE CLEANING   | 79-795-54-00-5488 |              | 525.00   |            |
|         |                       |                               | 04        | OCT 2020 OFFICE CLEANING   | 79-790-54-00-5488 |              | 254.00   |            |
|         |                       |                               | 05        | OCT 2020 OFFICE CLEANING   | 01-410-54-00-5488 |              | 65.00    |            |
|         |                       |                               | 06        | OCT 2020 OFFICE CLEANING   | 51-510-54-00-5488 |              | 65.00    |            |
|         |                       |                               | 07        | OCT 2020 OFFICE CLEANING   | 52-520-54-00-5488 |              | 65.00    |            |
|         |                       |                               |           | INVOICE TOTAL:             |                   |              |          | 2,984.00 * |
|         | 9139                  | 10/30/20                      | 01        | OCT 2020 ADDITIONAL OFFICE | 01-110-54-00-5488 | COVID-19     | 85.75    |            |
|         |                       |                               | 02        | CLEANING                   | ** COMMENT **     |              |          |            |
|         |                       |                               | 03        | OCT 2020 ADDITIONAL OFFICE | 01-210-54-00-5488 | COVID-19     | 85.75    |            |
|         |                       |                               | 04        | CLEANING                   | ** COMMENT **     |              |          |            |
|         |                       |                               | 05        | OCT 2020 ADDITIONAL OFFICE | 79-795-54-00-5488 | COVID-19     | 105.00   |            |
|         |                       |                               | 06        | CLEANING                   | ** COMMENT **     |              |          |            |
|         |                       |                               | 07        | OCT 2020 ADDITIONAL OFFICE | 79-790-54-00-5488 | COVID-19     | 97.50    |            |
|         |                       |                               | 08        | CLEANING                   | ** COMMENT **     |              |          |            |
|         |                       |                               | 09        | OCT 2020 ADDITIONAL OFFICE | 01-410-54-00-5488 | COVID-19     | 42.50    |            |
|         |                       |                               | 10        | CLEANING                   | ** COMMENT **     |              |          |            |
|         |                       |                               | 11        | OCT 2020 ADDITIONAL OFFICE | 51-510-54-00-5488 | COVID-19     | 42.50    |            |
|         |                       |                               | 12        | CLEANING                   | ** COMMENT **     |              |          |            |
|         |                       |                               | 13        | OCT 2020 ADDITIONAL OFFICE | 52-520-54-00-5488 | COVID-19     | 42.50    |            |
|         |                       |                               | 14        | CLEANING                   | ** COMMENT **     |              |          |            |
|         |                       |                               |           | INVOICE TOTAL:             |                   |              |          | 501.50 *   |
|         |                       |                               |           | CHECK TOTAL:               |                   |              |          | 3,485.50   |
| 533748  | EEL                   | ENGINEERING ENTERPRISES, INC. |           |                            |                   |              |          |            |
|         | 70052                 | 10/28/20                      | 01        | PRESTWICK                  | 01-640-54-00-5465 |              | 55.75    |            |
|         |                       |                               |           | INVOICE TOTAL:             |                   |              |          | 55.75 *    |
|         |                       |                               |           | CHECK TOTAL:               |                   |              |          | 55.75      |
| 533749  | FARMFLEE              | BLAIN'S FARM & FLEET          |           |                            |                   |              |          |            |

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| 533749  | FARMFLEE              | BLAIN'S FARM & FLEET   |           |                               |                   |              |            |
|         | 2669-G.JOHNSON        | 10/22/20               | 01        | GLOVES                        | 51-510-56-00-5600 |              | 8.89       |
|         |                       |                        |           |                               | INVOICE TOTAL:    |              | 8.89 *     |
|         | 3902-STEFFENS         | 11/06/20               | 01        | SWEATSHIRT                    | 52-520-56-00-5600 |              | 62.99      |
|         |                       |                        |           |                               | INVOICE TOTAL:    |              | 62.99 *    |
|         |                       |                        |           |                               | CHECK TOTAL:      |              | 71.88      |
| 533750  | FIRST                 | FIRST PLACE RENTAL     |           |                               |                   |              |            |
|         | 317998                | 10/26/20               | 01        | BLADES                        | 01-410-56-00-5630 |              | 28.10      |
|         |                       |                        |           |                               | INVOICE TOTAL:    |              | 28.10 *    |
|         | 318255                | 11/03/20               | 01        | PRESSURE WASHER               | 52-520-56-00-5630 |              | 229.00     |
|         |                       |                        |           |                               | INVOICE TOTAL:    |              | 229.00 *   |
|         |                       |                        |           |                               | CHECK TOTAL:      |              | 257.10     |
| 533751  | FLATSOS               | RAQUEL HERRERA         |           |                               |                   |              |            |
|         | 17299                 | 11/06/20               | 01        | TIRES                         | 01-410-54-00-5490 |              | 1,165.14   |
|         |                       |                        |           |                               | INVOICE TOTAL:    |              | 1,165.14 * |
|         |                       |                        |           |                               | CHECK TOTAL:      |              | 1,165.14   |
| 533752  | FULTON                | J & D INGENUITIES, LLC |           |                               |                   |              |            |
|         | 1846                  | 11/05/20               | 01        | ANNUAL SIREN TESTING, BATTERY | 01-210-54-00-5462 |              | 4,212.43   |
|         |                       |                        | 02        | REPLACEMENTS                  | ** COMMENT **     |              |            |
|         |                       |                        |           |                               | INVOICE TOTAL:    |              | 4,212.43 * |
|         |                       |                        |           |                               | CHECK TOTAL:      |              | 4,212.43   |
| 533753  | HAWKINS               | HAWKINS INC            |           |                               |                   |              |            |

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| 533753  | HAWKINS               | HAWKINS INC                    |           |                                |                   |              |            |
|         | 4815220               | 10/20/20                       | 01        | VACUUM REGULATOR               | 51-510-56-00-5638 |              | 326.50     |
|         |                       |                                |           |                                | INVOICE TOTAL:    |              | 326.50 *   |
|         |                       |                                |           |                                | CHECK TOTAL:      |              | 326.50     |
| 533754  | HOMETREE              | HOMER TREE CARE, INC           |           |                                |                   |              |            |
|         | 42441                 | 10/26/20                       | 01        | STUMP REMOVAL                  | 01-410-54-00-5458 |              | 5,500.00   |
|         |                       |                                |           |                                | INVOICE TOTAL:    |              | 5,500.00 * |
|         |                       |                                |           |                                | CHECK TOTAL:      |              | 5,500.00   |
| 533755  | ILLEAP                | ILLINOIS LEAP                  |           |                                |                   |              |            |
|         | 2021 DUES-DECKER      | 10/29/20                       | 01        | 2021 DUE RENEWAL-DECKER        | 01-210-54-00-5410 |              | 50.00      |
|         |                       |                                |           |                                | INVOICE TOTAL:    |              | 50.00 *    |
|         |                       |                                |           |                                | CHECK TOTAL:      |              | 50.00      |
| 533756  | ILTRUCK               | ILLINOIS TRUCK MAINTENANCE, IN |           |                                |                   |              |            |
|         | 029078                | 10/22/20                       | 01        | OIL CHANGE, REPLACE SOLENOID & | 01-410-54-00-5490 |              | 2,073.93   |
|         |                       |                                | 02        | FRONT PLATE ON PTO UNIT        | ** COMMENT **     |              |            |
|         |                       |                                |           |                                | INVOICE TOTAL:    |              | 2,073.93 * |
|         |                       |                                |           |                                | CHECK TOTAL:      |              | 2,073.93   |
| 533757  | IMPACT                | IMPACT NETWORKING, LLC         |           |                                |                   |              |            |
|         | 1936262               | 10/27/20                       | 01        | 7/15-10/14 COPIER CHARGES      | 82-820-54-00-5462 |              | 154.74     |
|         |                       |                                |           |                                | INVOICE TOTAL:    |              | 154.74 *   |
|         | 1939614               | 10/30/20                       | 01        | 8/1-10/31 MANAGED PRINT        | 01-210-54-00-5430 |              | 1.61       |
|         |                       |                                | 02        | SERVICES COPY CHARGES          | ** COMMENT **     |              |            |

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72-720 LAND CASH  
79-790 PARKS DEPARTMENT  
79-795 RECREATION DEPARTMENT

82-820 LIBRARY OPERATIONS  
84-840 LIBRARY CAPITAL  
87-870 COUNTRYSIDE TIF  
88-880 DOWNTOWN TIF  
89-890 DOWNTOWN TIF II  
90-XXX DEVELOPER ESCROW  
95-XXX ESCROW DEPOSIT

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| CHECK # | VENDOR #<br>INVOICE # | INVOICE<br>DATE        | ITEM<br># | DESCRIPTION                    | ACCOUNT #         | PROJECT CODE | ITEM AMT |
|---------|-----------------------|------------------------|-----------|--------------------------------|-------------------|--------------|----------|
| 533757  | IMPACT                | IMPACT NETWORKING, LLC |           |                                |                   |              |          |
|         | 1939614               | 10/30/20               | 03        | 8/1-10/31 MANAGED PRINT        | 01-110-54-00-5430 |              | 12.79    |
|         |                       |                        | 04        | SERVICES COPY CHARGES          | ** COMMENT **     |              |          |
|         |                       |                        | 05        | 8/1-10/31 MANAGED PRINT        | 01-120-54-00-5430 |              | 39.96    |
|         |                       |                        | 06        | SERVICES COPY CHARGES          | ** COMMENT **     |              |          |
|         |                       |                        | 07        | 8/1-10/31 MANAGED PRINT        | 79-790-54-00-5430 |              | 0.59     |
|         |                       |                        | 08        | SERVICES COPY CHARGES          | ** COMMENT **     |              |          |
|         |                       |                        | 09        | 8/1-10/31 MANAGED PRINT        | 01-120-54-00-5430 |              | 8.54     |
|         |                       |                        | 10        | SERVICES COPY CHARGES          | ** COMMENT **     |              |          |
|         |                       |                        | 11        | 8/1-10/31 MANAGED PRINT        | 51-510-54-00-5430 |              | 11.44    |
|         |                       |                        | 12        | SERVICES COPY CHARGES          | ** COMMENT **     |              |          |
|         |                       |                        | 13        | 8/1-10/31 MANAGED PRINT        | 52-520-54-00-5430 |              | 5.34     |
|         |                       |                        | 14        | SERVICES COPY CHARGES          | ** COMMENT **     |              |          |
|         |                       |                        |           | INVOICE TOTAL:                 |                   |              | 80.27 *  |
|         |                       |                        |           | CHECK TOTAL:                   |                   |              | 235.01   |
| 533758  | IMPACT                | IMPACT NETWORKING, LLC |           |                                |                   |              |          |
|         | 1939747               | 10/30/20               | 01        | 9/29-10/28 COPY CHARGES        | 01-110-54-00-5430 |              | 110.40   |
|         |                       |                        | 02        | 9/29-10/28 COPY CHARGES        | 01-120-54-00-5430 |              | 36.80    |
|         |                       |                        | 03        | 9/29-10/28 COPY CHARGES        | 01-220-54-00-5430 |              | 64.12    |
|         |                       |                        | 04        | 9/29-10/28 COPY CHARGES        | 01-210-54-00-5430 |              | 115.62   |
|         |                       |                        | 05        | 9/29-10/28 COPY CHARGES        | 79-790-54-00-5462 |              | 121.07   |
|         |                       |                        | 06        | 9/29-10/28 COPY CHARGES        | 79-795-54-00-5462 |              | 121.06   |
|         |                       |                        | 07        | 9/29-10/28 COPY CHARGES        | 51-510-54-00-5430 |              | 4.26     |
|         |                       |                        | 08        | 9/29-10/28 COPY CHARGES        | 01-410-54-00-5462 |              | 4.26     |
|         |                       |                        | 09        | 9/29-10/28 COPY CHARGES        | 52-520-54-00-5462 |              | 4.25     |
|         |                       |                        |           | INVOICE TOTAL:                 |                   |              | 581.84 * |
|         |                       |                        |           | CHECK TOTAL:                   |                   |              | 581.84   |
| 533759  | IMPERINV              | IMPERIAL INVESTMENTS   |           |                                |                   |              |          |
|         | SEPT 2020-REBATE      | 11/10/20               | 01        | SEPT 2020 BUSINESS DIST REBATE | 01-000-24-00-2488 |              | 800.10   |
|         |                       |                        |           | INVOICE TOTAL:                 |                   |              | 800.10 * |
|         |                       |                        |           | CHECK TOTAL:                   |                   |              | 800.10   |

01-110 ADMINISTRATION  
01-120 FINANCE  
01-210 POLICE  
01-220 COMMUNITY DEVELOPMENT  
01-410 STREET OPERATIONS  
01-540 HEALTH & SANITATION  
01-640 ADMINISTRATIVE SERVICES

11-111 FOX HILL SSA  
12-112 SUNFLOWER ESTATES  
15-155 MOTOR FUEL TAX(MFT)  
23-216 MUNICIPAL BUILDING  
23-230 CITY-WIDE CAPITAL  
25-205 POLICE CAPITAL  
25-215 PUBLIC WORKS CAPITAL

25-225 PARKS & REC CAPITAL  
42-420 DEBT SERVICE  
51-510 WATER OPERATIONS  
52-520 SEWER OPERATIONS  
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|---------|-----------------------|-------------------------------|-----------|--------------------------------|-------------------|----------------|------------|
| 533760  | JIMSTRCK              | JIM'S TRUCK INSPECTION LLC    |           |                                |                   |                |            |
|         | 183943                | 11/03/20                      | 01        | TRUCK INSPECTION               | 01-410-54-00-5490 |                | 37.00      |
|         |                       |                               |           |                                |                   | INVOICE TOTAL: | 37.00 *    |
|         |                       |                               |           |                                | CHECK TOTAL:      |                | 37.00      |
| 533761  | KCACP                 | KENDALL COUNTY ASSOCIATION OF |           |                                |                   |                |            |
|         | 713                   | 10/27/20                      | 01        | MONTHLY MEETING FEE FOR 3      | 01-210-54-00-5412 |                | 48.00      |
|         |                       |                               | 02        | STAFF                          | ** COMMENT **     |                |            |
|         |                       |                               |           |                                |                   | INVOICE TOTAL: | 48.00 *    |
|         |                       |                               |           |                                | CHECK TOTAL:      |                | 48.00      |
| 533762  | KENDCROS              | KENDALL CROSSING, LLC         |           |                                |                   |                |            |
|         | BD REBATE 9/20        | 11/10/20                      | 01        | SEPT 2020 BUSINESS DIST REBATE | 01-000-24-00-2487 |                | 2,561.07   |
|         |                       |                               |           |                                |                   | INVOICE TOTAL: | 2,561.07 * |
|         |                       |                               |           |                                | CHECK TOTAL:      |                | 2,561.07   |
| 533763  | KETCHMAM              | MATTHEW KETCHMARK             |           |                                |                   |                |            |
|         | 11/16-11/20           | 11/09/20                      | 01        | LEAD HOMICIDE INVESTIGATOR     | 01-210-54-00-5415 |                | 95.00      |
|         |                       |                               | 02        | COURSE MEAL PER DIEMS          | ** COMMENT **     |                |            |
|         |                       |                               |           |                                |                   | INVOICE TOTAL: | 95.00 *    |
|         | 11/31-12/11           | 11/09/20                      | 01        | POLICE EVIDENCE BASIC          | 01-210-54-00-5415 |                | 190.00     |
|         |                       |                               | 02        | TRAINING MEAL PER DIEMS        | ** COMMENT **     |                |            |
|         |                       |                               |           |                                |                   | INVOICE TOTAL: | 190.00 *   |
|         |                       |                               |           |                                | CHECK TOTAL:      |                | 285.00     |
| 533764  | LAUTAMEN              | LAUTERBACH & AMEN, LLP        |           |                                |                   |                |            |
|         | 50358                 | 10/21/20                      | 01        | PREPARATION OF PD PENSION      | 01-000-24-00-2440 |                | 2,750.00   |

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01-120 FINANCE  
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01-640 ADMINISTRATIVE SERVICES

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23-216 MUNICIPAL BUILDING  
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|---------|-----------------------|----------------------------|-----------|--------------------------------|-------------------|--------------|------------|
| 533764  | LAUTAMEN              | LAUTERBACH & AMEN, LLP     |           |                                |                   |              |            |
|         | 50358                 | 10/21/20                   | 02        | FUND AUDIT                     | ** COMMENT **     |              |            |
|         |                       |                            | 03        | FINAL BILLING FOR PREPARATION  | 01-120-54-00-5414 |              | 2,000.00   |
|         |                       |                            | 04        | OF THE AUDIT OF THE FINANCIAL  | ** COMMENT **     |              |            |
|         |                       |                            | 05        | STATEMENTS FOR FY20            | ** COMMENT **     |              |            |
|         |                       |                            | 06        | TIF COMPTROLLERS REPORTS-FY    | 87-870-54-00-5462 |              | 183.34     |
|         |                       |                            | 07        | 20                             | ** COMMENT **     |              |            |
|         |                       |                            | 08        | TIF COMPTROLLERS REPORTS-FY    | 88-880-54-00-5462 |              | 183.33     |
|         |                       |                            | 09        | 20                             | ** COMMENT **     |              |            |
|         |                       |                            | 10        | TIF COMPTROLLERS REPORTS-FY    | 89-890-54-00-5462 |              | 183.33     |
|         |                       |                            | 11        | 20                             | ** COMMENT **     |              |            |
|         |                       |                            |           |                                | INVOICE TOTAL:    |              | 5,300.00 * |
|         |                       |                            |           |                                | CHECK TOTAL:      |              | 5,300.00   |
| 533765  | LINDCO                | LINDCO EQUIPMENT SALES INC |           |                                |                   |              |            |
|         | 2002191.02            | 10/26/20                   | 01        | MOUNT, REWIRE AND COMPLETE     | 01-410-54-00-5490 |              | 869.00     |
|         |                       |                            | 02        | INSTALLATION OF VIBRATOR ONTO  | ** COMMENT **     |              |            |
|         |                       |                            | 03        | NEW BODY                       | ** COMMENT **     |              |            |
|         |                       |                            |           |                                | INVOICE TOTAL:    |              | 869.00 *   |
|         |                       |                            |           |                                | CHECK TOTAL:      |              | 869.00     |
| 533766  | MCCUE                 | MC CUE BUILDERS, INC.      |           |                                |                   |              |            |
|         | 1171 BLACKBERRY SHOR  | 11/02/20                   | 01        | SECURITY GUARANTEE REFUND      | 01-000-24-00-2415 |              | 2,000.00   |
|         |                       |                            |           |                                | INVOICE TOTAL:    |              | 2,000.00 * |
|         |                       |                            |           |                                | CHECK TOTAL:      |              | 2,000.00   |
| 533767  | MENLAND               | MENARDS - YORKVILLE        |           |                                |                   |              |            |
|         | 94378-20              | 09/08/20                   | 01        | NIPPLE, TAPCON BIT, TAPCON HEX | 82-820-56-00-5620 |              | 17.97      |
|         |                       |                            |           |                                | INVOICE TOTAL:    |              | 17.97 *    |

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| 533767  | MENLAND               | MENARDS - YORKVILLE |           |                              |                   |              |          |
|         | 98322                 | 10/22/20            | 01        | SCREWS                       | 51-510-56-00-5620 |              | 6.96     |
|         |                       |                     |           |                              | INVOICE TOTAL:    |              | 6.96 *   |
|         | 98658-20              | 10/26/20            | 01        | SQUEEGE, BROOMS              | 52-520-56-00-5630 |              | 89.96    |
|         |                       |                     |           |                              | INVOICE TOTAL:    |              | 89.96 *  |
|         | 98665                 | 10/26/20            | 01        | SHELVING                     | 52-520-56-00-5630 |              | 48.99    |
|         |                       |                     |           |                              | INVOICE TOTAL:    |              | 48.99 *  |
|         | 98691                 | 10/26/20            | 01        | OIL, FUEL STABILIZER         | 01-410-56-00-5628 |              | 38.76    |
|         |                       |                     |           |                              | INVOICE TOTAL:    |              | 38.76 *  |
|         | 98755                 | 10/27/20            | 01        | SCREWS                       | 52-520-56-00-5620 |              | 8.98     |
|         |                       |                     |           |                              | INVOICE TOTAL:    |              | 8.98 *   |
|         | 98954                 | 10/29/20            | 01        | PAINT, BRUSH, PAINT TRAY     | 01-210-56-00-5620 |              | 25.05    |
|         |                       |                     |           |                              | INVOICE TOTAL:    |              | 25.05 *  |
|         | 99011                 | 10/30/20            | 01        | OUTLET, COVER                | 51-510-56-00-5638 |              | 11.47    |
|         |                       |                     |           |                              | INVOICE TOTAL:    |              | 11.47 *  |
|         | 99049                 | 10/30/20            | 01        | REPLACEMENT SPOUT, WATER CAN | 52-520-56-00-5620 |              | 22.98    |
|         |                       |                     |           |                              | INVOICE TOTAL:    |              | 22.98 *  |
|         | 99055                 | 10/30/20            | 01        | WATER CAN RETURN CREDIT      | 52-520-56-00-5620 |              | -12.99   |
|         |                       |                     |           |                              | INVOICE TOTAL:    |              | -12.99 * |
|         | 99305                 | 11/02/20            | 01        | PINESOL, RUST REMOVER        | 51-510-56-00-5638 |              | 10.63    |
|         |                       |                     |           |                              | INVOICE TOTAL:    |              | 10.63 *  |
|         | 99371                 | 11/03/20            | 01        | DRUM REFILL, DRUM SPINDLE,   | 52-520-56-00-5620 |              | 22.94    |
|         |                       |                     | 02        | BRUSH SET, LUBRICANT         | ** COMMENT **     |              |          |
|         |                       |                     |           |                              | INVOICE TOTAL:    |              | 22.94 *  |
|         |                       |                     |           |                              | CHECK TOTAL:      |              | 291.70   |

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| 533768  | MIDAMTEC              | MID AMERICAN TECHNOLOGY, INC   |           |                               |                   |              |            |
|         | 14596                 | 10/23/20                       | 01        | SUB-METER RECEIVER, SURVEY    | 51-510-60-00-6060 |              | 1,887.00   |
|         |                       |                                | 02        | POLE ADAPTER                  | ** COMMENT **     |              |            |
|         |                       |                                |           |                               | INVOICE TOTAL:    |              | 1,887.00 * |
|         |                       |                                |           |                               | CHECK TOTAL:      |              | 1,887.00   |
| 533769  | MIDWSALT              | MIDWEST SALT                   |           |                               |                   |              |            |
|         | P453638               | 11/02/20                       | 01        | BULK ROCK SALT                | 51-510-56-00-5638 |              | 2,751.28   |
|         |                       |                                |           |                               | INVOICE TOTAL:    |              | 2,751.28 * |
|         |                       |                                |           |                               | CHECK TOTAL:      |              | 2,751.28   |
| 533770  | MMDSALES              | MUNICIPAL MARKING DISTRIBUTORS |           |                               |                   |              |            |
|         | 30293                 | 10/20/20                       | 01        | MARKING PAINT, FLAGS          | 01-410-56-00-5665 |              | 421.33     |
|         |                       |                                | 02        | MARKING PAINT, FLAGS          | 51-510-56-00-5665 |              | 421.34     |
|         |                       |                                | 03        | MARKING PAINT, FLAGS          | 52-520-56-00-5665 |              | 421.33     |
|         |                       |                                |           |                               | INVOICE TOTAL:    |              | 1,264.00 * |
|         |                       |                                |           |                               | CHECK TOTAL:      |              | 1,264.00   |
| 533771  | MWMCG                 | MWM CONSULTING GROUP, INC      |           |                               |                   |              |            |
|         | 281025                | 10/30/20                       | 01        | PREPARATION OF THE ACTUARIAL  | 01-120-54-00-5462 |              | 6,400.00   |
|         |                       |                                | 02        | VALUATION FOR PD PENSION FUND | ** COMMENT **     |              |            |
|         |                       |                                | 03        | AS OF 4/30/20                 | ** COMMENT **     |              |            |
|         |                       |                                |           |                               | INVOICE TOTAL:    |              | 6,400.00 * |
|         | 281026                | 10/30/20                       | 01        | PREPARATION OF INTERIM        | 01-120-54-00-5462 |              | 2,000.00   |
|         |                       |                                | 02        | GASB#75 ACTUARIAL REPORT AS   | ** COMMENT **     |              |            |
|         |                       |                                | 03        | OF 4/30/20                    | ** COMMENT **     |              |            |
|         |                       |                                |           |                               | INVOICE TOTAL:    |              | 2,000.00 * |
|         |                       |                                |           |                               | CHECK TOTAL:      |              | 8,400.00   |

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|---------|-----------------------|---------------------------|-----------|---------------------------------|-------------------|--------------|------------|
| 533772  | NICOR                 | NICOR GAS                 |           |                                 |                   |              |            |
|         | 00-41-22-8748         | 4-1020                    | 11/02/20  | 01 10/1-11/2 1107 PRAIRIE LN    | 01-110-54-00-5480 |              | 44.71      |
|         |                       |                           |           |                                 | INVOICE TOTAL:    |              | 44.71 *    |
|         | 12-43-53-5625         | 3-1020                    | 11/03/20  | 01 10/2-11/3 609 N BRIDGE       | 01-110-54-00-5480 |              | 43.79      |
|         |                       |                           |           |                                 | INVOICE TOTAL:    |              | 43.79 *    |
|         | 15-41-50-1000         | 6-1020                    | 11/05/20  | 01 10/1-11/2 804 GAME FARM RD   | 01-110-54-00-5480 |              | 254.60     |
|         |                       |                           |           |                                 | INVOICE TOTAL:    |              | 254.60 *   |
|         | 15-64-61-3532         | 5-1020                    | 11/02/20  | 01 10/1-11/2 1991 CANNONBALL TR | 01-110-54-00-5480 |              | 42.28      |
|         |                       |                           |           |                                 | INVOICE TOTAL:    |              | 42.28 *    |
|         | 20-52-56-2042         | 1-1020                    | 10/29/20  | 01 9/27-10/29 420 FAIRHAVEN     | 01-110-54-00-5480 |              | 123.34     |
|         |                       |                           |           |                                 | INVOICE TOTAL:    |              | 123.34 *   |
|         | 23-45-91-4862         | 5-1020                    | 11/03/20  | 01 10/2-11/3 101 BRUELL ST      | 01-110-54-00-5480 |              | 127.43     |
|         |                       |                           |           |                                 | INVOICE TOTAL:    |              | 127.43 *   |
|         | 61-61-41-1000         | 9-1020                    | 11/05/20  | 01 10/2-11/3 610 TOWER          | 01-110-54-00-5480 |              | 175.76     |
|         |                       |                           |           |                                 | INVOICE TOTAL:    |              | 175.76 *   |
|         | 83-80-00-1000         | 7-1020                    | 11/05/20  | 01 10/2-11/3 610 TOWER UNIT B   | 01-110-54-00-5480 |              | 108.86     |
|         |                       |                           |           |                                 | INVOICE TOTAL:    |              | 108.86 *   |
|         | 91-85-68-4012         | 8-1020                    | 11/05/20  | 01 10/1-11/2 902 GAME FARM RD   | 82-820-54-00-5480 |              | 1,212.91   |
|         |                       |                           |           |                                 | INVOICE TOTAL:    |              | 1,212.91 * |
|         | 95-16-10-1000         | 4-1020                    | 11/03/20  | 01 10/2-11/3 1 RT47             | 01-110-54-00-5480 |              | 38.77      |
|         |                       |                           |           |                                 | INVOICE TOTAL:    |              | 38.77 *    |
|         |                       |                           |           |                                 | CHECK TOTAL:      |              | 2,172.45   |
| 533773  | PEPSI                 | PEPSI-COLA GENERAL BOTTLE |           |                                 |                   |              |            |
|         | 24543251              |                           | 10/02/20  | 01 POP                          | 79-795-56-00-5606 |              | 226.28     |
|         |                       |                           |           |                                 | INVOICE TOTAL:    |              | 226.28 *   |
|         |                       |                           |           |                                 | CHECK TOTAL:      |              | 226.28     |

01-110 ADMINISTRATION  
01-120 FINANCE  
01-210 POLICE  
01-220 COMMUNITY DEVELOPMENT  
01-410 STREET OPERATIONS  
01-540 HEALTH & SANITATION  
01-640 ADMINISTRATIVE SERVICES

11-111 FOX HILL SSA  
12-112 SUNFLOWER ESTATES  
15-155 MOTOR FUEL TAX(MFT)  
23-216 MUNICIPAL BUILDING  
23-230 CITY-WIDE CAPITAL  
25-205 POLICE CAPITAL  
25-215 PUBLIC WORKS CAPITAL

25-225 PARKS & REC CAPITAL  
42-420 DEBT SERVICE  
51-510 WATER OPERATIONS  
52-520 SEWER OPERATIONS  
72-720 LAND CASH  
79-790 PARKS DEPARTMENT  
79-795 RECREATION DEPARTMENT

82-820 LIBRARY OPERATIONS  
84-840 LIBRARY CAPITAL  
87-870 COUNTRYSIDE TIF  
88-880 DOWNTOWN TIF  
89-890 DOWNTOWN TIF II  
90-XXX DEVELOPER ESCROW  
95-XXX ESCROW DEPOSIT

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| CHECK # | VENDOR #<br>INVOICE # | INVOICE<br>DATE           | ITEM<br># | DESCRIPTION                 | ACCOUNT #         | PROJECT CODE | ITEM AMT |
|---------|-----------------------|---------------------------|-----------|-----------------------------|-------------------|--------------|----------|
| 533774  | PRINTSRC              | LAMBERT PRINT SOURCE, LLC |           |                             |                   |              |          |
|         | 1839                  | 09/04/20                  | 01        | YARD SIGNS                  | 79-795-56-00-5606 |              | 225.00   |
|         |                       |                           |           |                             | INVOICE TOTAL:    |              | 225.00 * |
|         | 1931                  | 11/09/20                  | 01        | FLAGS OF VALOR SIGNAGE      | 79-795-56-00-5606 |              | 85.00    |
|         |                       |                           |           |                             | INVOICE TOTAL:    |              | 85.00 *  |
|         |                       |                           |           |                             | CHECK TOTAL:      |              | 310.00   |
| 533775  | R0002420              | CHRISTOPHER KORSO         |           |                             |                   |              |          |
|         | 102620                | 10/26/20                  | 01        | REFUND OVERPAYMRNT ON FINAL | 01-000-13-00-1371 |              | 187.82   |
|         |                       |                           | 02        | BILL FOR ACCT#0109030300-01 | ** COMMENT **     |              |          |
|         |                       |                           |           |                             | INVOICE TOTAL:    |              | 187.82 * |
|         |                       |                           |           |                             | CHECK TOTAL:      |              | 187.82   |
| 533776  | R0002421              | BRIAN HOFF                |           |                             |                   |              |          |
|         | 102620                | 10/26/20                  | 01        | REFUND OVERPAYMENT ON FINAL | 01-000-13-00-1371 |              | 189.16   |
|         |                       |                           | 02        | BILL FOR ACCT#0101344400-00 | ** COMMENT **     |              |          |
|         |                       |                           |           |                             | INVOICE TOTAL:    |              | 189.16 * |
|         |                       |                           |           |                             | CHECK TOTAL:      |              | 189.16   |
| 533777  | R0002422              | MATHEW STOCKSECH          |           |                             |                   |              |          |
|         | 103020                | 10/30/20                  | 01        | REFUND OVERPAYMENT ON FINAL | 01-000-13-00-1371 |              | 118.62   |
|         |                       |                           | 02        | BILL FOR ACCT#0102402000-04 | ** COMMENT **     |              |          |
|         |                       |                           |           |                             | INVOICE TOTAL:    |              | 118.62 * |
|         |                       |                           |           |                             | CHECK TOTAL:      |              | 118.62   |
| 533778  | R0002423              | MIKE & ELENOR CAMPBELL    |           |                             |                   |              |          |
|         | 102620                | 10/26/20                  | 01        | REFUND OVERPAYMENT ON FINAL | 01-000-13-00-1371 |              | 165.45   |

01-110 ADMINISTRATION  
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79-790 PARKS DEPARTMENT  
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89-890 DOWNTOWN TIF II  
90-XXX DEVELOPER ESCROW  
95-XXX ESCROW DEPOSIT

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|---------|-----------------------|----------------------------|-----------|------------------------------|-----------------------|--------------|------------|
| 533778  | R0002423              | MIKE & ELENOR CAMPBELL     |           |                              |                       |              |            |
|         | 102620                | 10/26/20                   | 02        | BILL FOR ACCT#0104020400-00  | ** COMMENT **         |              |            |
|         |                       |                            |           |                              | INVOICE TOTAL:        |              | 165.45 *   |
|         |                       |                            |           |                              | CHECK TOTAL:          |              | 165.45     |
| D001861 | RUNYONM               | MARK RUNYON                |           |                              |                       |              |            |
|         | 082220                | 08/22/20                   | 01        | UMPIRE                       | 79-795-54-00-5462     |              | 60.00      |
|         |                       |                            |           |                              | INVOICE TOTAL:        |              | 60.00 *    |
|         |                       |                            |           |                              | DIRECT DEPOSIT TOTAL: |              | 60.00      |
| 533779  | THYSSEN               | THYSSENKRUPP ELEVATOR CORP |           |                              |                       |              |            |
|         | 3005570604            | 11/01/20                   | 01        | NOV-JAN ELEVATOR MAINTENANCE | 82-820-54-00-5462     |              | 578.37     |
|         |                       |                            |           |                              | INVOICE TOTAL:        |              | 578.37 *   |
|         |                       |                            |           |                              | CHECK TOTAL:          |              | 578.37     |
| 533780  | TURFTEAM              | THE TURF TEAM, INC.        |           |                              |                       |              |            |
|         | 165107                | 11/02/20                   | 01        | BEARINGS, CIR-CLIPS          | 01-410-56-00-5628     |              | 138.63     |
|         |                       |                            |           |                              | INVOICE TOTAL:        |              | 138.63 *   |
|         |                       |                            |           |                              | CHECK TOTAL:          |              | 138.63     |
| 533781  | WINDCREK              | WINDING CREEK NURSERY, INC |           |                              |                       |              |            |
|         | 1249                  | 10/23/20                   | 01        | 35 TREES                     | 01-000-24-00-2426     |              | 7,175.00   |
|         |                       |                            |           |                              | INVOICE TOTAL:        |              | 7,175.00 * |
|         |                       |                            |           |                              | CHECK TOTAL:          |              | 7,175.00   |
| 533782  | WTRPRD                | WATER PRODUCTS, INC.       |           |                              |                       |              |            |

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|---------|-----------------------|-----------------------------|-----------|--------------------------------|-----------------------|--------------|--------------|
| 533782  | WTRPRD                | WATER PRODUCTS, INC.        |           |                                |                       |              |              |
|         | 0299108               | 10/20/20                    | 01        | BAND REPAIR CLAMPS             | 51-510-56-00-5640     |              | 142.20       |
|         |                       |                             |           |                                | INVOICE TOTAL:        |              | 142.20 *     |
|         | 0299300               | 10/27/20                    | 01        | BAND REPAIR CLAMPS, HYMAX GRIP | 51-510-56-00-5640     |              | 840.84       |
|         |                       |                             |           |                                | INVOICE TOTAL:        |              | 840.84 *     |
|         |                       |                             |           |                                | CHECK TOTAL:          |              | 983.04       |
| D001862 | YBSD                  | YORKVILLE BRISTOL           |           |                                |                       |              |              |
|         | 102020                | 11/04/20                    | 01        | OCT 2020 SANITARY FEES         | 95-000-24-00-2450     |              | 316,259.12   |
|         |                       |                             |           |                                | INVOICE TOTAL:        |              | 316,259.12 * |
|         | 2020.013              | 11/12/20                    | 01        | NOV 2020 LANDFILL EXPENSE      | 51-510-54-00-5445     |              | 15,079.95    |
|         |                       |                             |           |                                | INVOICE TOTAL:        |              | 15,079.95 *  |
|         | OCT-20                | 11/05/20                    | 01        | OCT 2020 PERMIT FEES           | 95-000-24-00-2454     |              | 36,400.00    |
|         |                       |                             |           |                                | INVOICE TOTAL:        |              | 36,400.00 *  |
|         |                       |                             |           |                                | DIRECT DEPOSIT TOTAL: |              | 367,739.07   |
| 533783  | YORKACE               | YORKVILLE ACE & RADIO SHACK |           |                                |                       |              |              |
|         | 172151                | 11/03/20                    | 01        | OIL                            | 01-410-56-00-5620     |              | 19.99        |
|         |                       |                             |           |                                | INVOICE TOTAL:        |              | 19.99 *      |
|         |                       |                             |           |                                | CHECK TOTAL:          |              | 19.99        |
| 533784  | YOUNGM                | MARLYS J. YOUNG             |           |                                |                       |              |              |
|         | 102020                | 11/02/20                    | 01        | OCT 20 PW MEETING MINUTES      | 01-110-54-00-5462     |              | 46.25        |
|         |                       |                             |           |                                | INVOICE TOTAL:        |              | 46.25 *      |
|         | 102120                | 11/03/20                    | 01        | 10/21/20 ADMIN MEETING MINUTES | 01-110-54-00-5462     |              | 49.25        |
|         |                       |                             |           |                                | INVOICE TOTAL:        |              | 49.25 *      |

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|---------|-----------------------|-----------------|-----------|----------------------------|-------------------|--------------|----------|
| 533784  | YOUNGM                | MARLYS J. YOUNG |           |                            |                   |              |          |
|         | 102720                | 10/29/20        | 01        | OCT 27 LIB MEETING MINUTES | 82-820-54-00-5462 |              | 74.50    |
|         |                       |                 |           |                            | INVOICE TOTAL:    |              | 74.50 *  |
|         |                       |                 |           |                            | CHECK TOTAL:      |              | 170.00   |

|                             |            |
|-----------------------------|------------|
| TOTAL CHECKS PAID:          | 85,960.15  |
| TOTAL DIRECT DEPOSITS PAID: | 368,568.07 |
| TOTAL AMOUNT PAID:          | 454,528.22 |

01-110 ADMINISTRATION  
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|---------|-----------------------|---------------------------|-----------|--------------------------------|---------------|-------------------|------------|
| 900096  | FNBO                  | FIRST NATIONAL BANK OMAHA |           |                                | 11/25/20      |                   |            |
|         | 112520-A.SIMMONS      | 10/31/20                  | 01        | COMCAST-OCT 2020 INTERNET &    |               | 82-820-54-00-5440 | 419.63     |
|         |                       |                           | 02        | VOICE AT 902 GAME FARM RD      |               | ** COMMENT **     |            |
|         |                       |                           | 03        | ADS-OCT-DEC MONITORING AT 800  |               | 23-216-54-00-5446 | 529.44     |
|         |                       |                           | 04        | GAME FARM RD                   |               | ** COMMENT **     |            |
|         |                       |                           | 05        | ADS-OCT-DEC MONITORING AT 102  |               | 23-216-54-00-5446 | 364.32     |
|         |                       |                           | 06        | E VAN EMMON                    |               | ** COMMENT **     |            |
|         |                       |                           | 07        | VERIZON-SEPT 2020 HOT SPOT     |               | 79-790-54-00-5440 | 36.01      |
|         |                       |                           | 08        | VERIZON-SEPT 2020 IN CAR UNITS |               | 01-210-54-00-5440 | 756.32     |
|         |                       |                           | 09        | VERIZON-SEPT 2020 CELL PHONES  |               | 01-220-54-00-5440 | 169.52     |
|         |                       |                           | 10        | VERIZON-SEPT 2020 CELL PHONES  |               | 01-210-54-00-5440 | 805.22     |
|         |                       |                           | 11        | VERIZON-SEPT 2020 CELL PHONES  |               | 79-795-54-00-5440 | 84.76      |
|         |                       |                           | 12        | VERIZON-SEPT 2020 CELL PHONES  |               | 51-510-54-00-5440 | 166.78     |
|         |                       |                           | 13        | VERIZON-SEPT 2020 CELL PHONES  |               | 52-520-54-00-5440 | 36.01      |
|         |                       |                           |           | INVOICE TOTAL:                 |               |                   | 3,368.01 * |
|         | 112520-B.OLSEM        | 10/31/20                  | 01        | WAREHOUSE-PENS, POST-IT NOTES  |               | 01-110-56-00-5610 | 16.27      |
|         |                       |                           |           | INVOICE TOTAL:                 |               |                   | 16.27 *    |
|         | 112520-B.OLSON        | 10/31/20                  | 01        | ZOOM-10/23-11/22 USER LICENSE  |               | 01-110-54-00-5462 | 209.96     |
|         |                       |                           |           | INVOICE TOTAL:                 |               |                   | 209.96 *   |
|         | 112520-B.PFIZERNMAIE  | 10/31/20                  | 01        | AMERICAN TIRE#4162-TIRE REPAIR |               | 01-210-54-00-5495 | 17.94      |
|         |                       |                           | 02        | AMERICAN TIRE#4186-DIAGNOSTIC  |               | 01-210-54-00-5495 | 35.88      |
|         |                       |                           | 03        | AMERICAN TIRE#4114-OIL CHANGE  |               | 01-210-54-00-5495 | 48.15      |
|         |                       |                           | 04        | AMERICAN TIRE#4089-OIL CHANGE  |               | 01-210-54-00-5495 | 48.15      |
|         |                       |                           | 05        | AMERICAN TIRE#4135-OIL CHANGE  |               | 01-210-54-00-5495 | 63.52      |
|         |                       |                           | 06        | UA.COM-3 SHITS-BEHR            |               | 01-210-56-00-5600 | 158.27     |
|         |                       |                           | 07        | AMERICAN TIRE#4115-INSTALLED   |               | 01-210-54-00-5495 | 153.75     |
|         |                       |                           | 08        | BATTERY KILL SWITCH            |               | ** COMMENT **     |            |
|         |                       |                           | 09        | AMERICAN TIRE#4060-OIL CHANGE  |               | 01-210-54-00-5495 | 158.17     |
|         |                       |                           | 10        | AMERICAN TIRE#4167-INSTALL     |               | 01-210-54-00-5495 | 950.53     |
|         |                       |                           | 11        | CONTROL MODULE                 |               | ** COMMENT **     |            |
|         |                       |                           | 12        | TARGET-GIFT CARD, SNACKS       |               | 01-210-56-00-5650 | 45.83      |
|         |                       |                           | 13        | ACE-TONGS                      |               | 01-210-56-00-5650 | 7.99       |
|         |                       |                           | 14        | AMERICAN TIRE#4296-OIL CHNAGE  |               | 01-210-54-00-5495 | 46.10      |
|         |                       |                           | 15        | AMERICAN TIRE#4294-SOLENOID    |               | 01-210-54-00-5495 | 125.37     |
|         |                       |                           | 16        | AMERICAN TIRE#4269-REPLACE     |               | 01-210-54-00-5495 | 184.36     |
|         |                       |                           | 17        | SHIFTER CABLE                  |               | ** COMMENT **     |            |
|         |                       |                           | 18        | STEVENS-EMBROIDERY             |               | 01-210-56-00-5600 | 340.00     |
|         |                       |                           | 19        | GALLS-TACTICAL SHIRTS          |               | 01-210-56-00-5600 | 100.45     |
|         |                       |                           | 20        | GALLS-UA VALSTETZ              |               | 01-210-56-00-5600 | 130.15     |
|         |                       |                           | 21        | GALLS-UNIFORM BOOTS            |               | 01-210-56-00-5600 | 150.00     |
|         |                       |                           | 22        | GALLS-TACTICAL POLOS           |               | 01-210-56-00-5600 | 490.00     |
|         |                       |                           | 23        | STREICHERS-UNIFORM PANTS       |               | 01-210-56-00-5600 | 489.93     |
|         |                       |                           | 24        | STREICHERS-VESTS               |               | 01-210-56-00-5690 | 1,100.00   |

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|---------|-----------------------|---------------------------|-----------|-------------------------------|---------------|-------------------|-------------|
| 900096  | FNBO                  | FIRST NATIONAL BANK OMAHA |           |                               | 11/25/20      |                   |             |
|         | 112520-B.PFIZERNMAIE  | 10/31/20                  | 25        | AMERICAN TIRE#4340-TIRE PLUG  |               | 01-210-54-00-5495 | 10.76       |
|         |                       |                           | 26        | AMERICAN TIRE#4331-OIL CHANGE |               | 01-210-54-00-5495 | 46.10       |
|         |                       |                           | 27        | AMERICAN TIRE#4348-OIL CHANGE |               | 01-210-54-00-5495 | 81.63       |
|         |                       |                           | 28        | STREICHERS-4 BADGES           |               | 01-210-56-00-5600 | 415.00      |
|         |                       |                           | 29        | STREICHERS-VEST               |               | 01-210-56-00-5690 | 550.00      |
|         |                       |                           | 30        | WATCH GUARD-SOFTWARE          |               | 01-210-54-00-5462 | 4,330.00    |
|         |                       |                           | 31        | MAINTENANCE RERNEWAL          |               | ** COMMENT **     |             |
|         |                       |                           | 32        | AXON ENTERPRISE-CARTRIDGES    |               | 01-210-56-00-5620 | 439.87      |
|         |                       |                           |           | INVOICE TOTAL:                |               |                   | 10,717.90 * |
|         | 112520-B.WEBER        | 10/31/20                  | 01        | AMAZON-T-SHIRTS-WEBER         |               | 01-410-56-00-5600 | 13.81       |
|         |                       |                           |           | INVOICE TOTAL:                |               |                   | 13.81 *     |
|         | 112520-C.PARKER       | 10/31/20                  | 01        | AMAZON-CLOTH FACE MASKS       |               | 01-110-56-00-5610 | 13.14       |
|         |                       |                           | 02        | AMAZON-CLOTH FACE MASKS       |               | 01-120-56-00-5610 | 13.14       |
|         |                       |                           | 03        | PENN CARE-NITRILE GLOVES      |               | 79-795-56-00-5620 | 544.80      |
|         |                       |                           | 04        | PENN CARE-NITRILE GLOVES      |               | 79-795-56-00-5620 | 780.00      |
|         |                       |                           | 05        | PENN CARE-NITRILE GLOVES      |               | 01-220-56-00-5620 | 479.50      |
|         |                       |                           | 06        | PENN CARE-NITRILE GLOVES      |               | 79-790-56-00-5620 | 219.50      |
|         |                       |                           | 07        | PENN CARE-NITRILE GLOVES      |               | 79-795-56-00-5620 | 780.00      |
|         |                       |                           | 08        | PENN CARE-NITRILE GLOVES      |               | 79-795-56-00-5620 | 1,620.00    |
|         |                       |                           | 09        | US SAFETY GEAR-N95 MASKS      |               | 01-410-56-00-5620 | 28.10       |
|         |                       |                           | 10        | US SAFETY GEAR-N95 MASKS      |               | 51-510-56-00-5620 | 28.10       |
|         |                       |                           | 11        | US SAFETY GEAR-N95 MASKS      |               | 52-520-56-00-5620 | 28.10       |
|         |                       |                           | 12        | US SAFETY GEAR-N95 MASKS      |               | 79-790-56-00-5620 | 295.18      |
|         |                       |                           | 13        | AMAZON-WALL CHARGER,TRIPODS   |               | 01-110-56-00-5610 | 39.33       |
|         |                       |                           | 14        | AMAZON-WALL CHARGER,TRIPODS   |               | 01-120-56-00-5610 | 39.33       |
|         |                       |                           | 15        | AMAZON-WALL CHARGER,TRIPODS   |               | 01-220-56-00-5620 | 73.43       |
|         |                       |                           | 16        | AMAZON-WALL CHARGER,TRIPODS   |               | 01-410-56-00-5620 | 0.56        |
|         |                       |                           | 17        | AMAZON-WALL CHARGER,TRIPODS   |               | 51-510-56-00-5620 | 0.56        |
|         |                       |                           | 18        | AMAZON-WALL CHARGER,TRIPODS   |               | 52-520-56-00-5620 | 0.57        |
|         |                       |                           | 19        | AMAZON-WALL CHARGER,TRIPODS   |               | 01-210-56-00-5620 | 8.70        |
|         |                       |                           | 20        | AMAZON-WALL CHARGER,TRIPODS   |               | 79-790-56-00-5620 | 1.74        |
|         |                       |                           | 21        | AMAZON-WALL CHARGER,TRIPODS   |               | 79-795-56-00-5620 | 10.44       |
|         |                       |                           | 22        | AMAZON-WALL MOUNT THERMOMETER |               | 01-110-56-00-5610 | 130.90      |
|         |                       |                           | 23        | AMAZON-WALL MOUNT THERMOMETER |               | 01-120-56-00-5610 | 130.90      |
|         |                       |                           | 24        | AMAZON-WALL MOUNT THERMOMETER |               | 01-220-56-00-5620 | 174.52      |
|         |                       |                           | 25        | AMAZON-WALL MOUNT THERMOMETER |               | 01-410-56-00-5620 | 29.08       |
|         |                       |                           | 26        | AMAZON-WALL MOUNT THERMOMETER |               | 51-510-56-00-5620 | 29.08       |
|         |                       |                           | 27        | AMAZON-WALL MOUNT THERMOMETER |               | 52-520-56-00-5620 | 29.08       |
|         |                       |                           | 28        | AMAZON-WALL MOUNT THERMOMETER |               | 01-210-56-00-5620 | 436.30      |
|         |                       |                           | 29        | AMAZON-WALL MOUNT THERMOMETER |               | 79-790-56-00-5620 | 87.26       |
|         |                       |                           | 30        | AMAZON-WALL MOUNT THERMOMETER |               | 79-795-56-00-5620 | 523.56      |
|         |                       |                           | 31        | AMAZON-AIR PURIFIERS          |               | 01-110-56-00-5610 | 539.50      |
|         |                       |                           | 32        | AMAZON-AIR PURIFIERS          |               | 01-120-56-00-5610 | 539.50      |



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|---------|-----------------------|---------------------------|-----------|-------------------------------|---------------|-------------------|-------------|
| 900096  | FNBO                  | FIRST NATIONAL BANK OMAHA |           |                               | 11/25/20      |                   |             |
|         | 112520-C.PARKER       | 10/31/20                  | 33        | AMAZON-AIR PURIFIERS          |               | 01-220-56-00-5610 | 203.00      |
|         |                       |                           | 34        | AMAZON-AIR PURIFIERS          |               | 01-410-56-00-5620 | 239.99      |
|         |                       |                           | 35        | AMAZON-AIR PURIFIERS          |               | 51-510-56-00-5620 | 240.00      |
|         |                       |                           | 36        | AMAZON-AIR PURIFIERS          |               | 52-520-56-00-5620 | 240.00      |
|         |                       |                           | 37        | AMAZON-AIR PURIFIERS          |               | 01-210-56-00-5620 | 1,048.00    |
|         |                       |                           | 38        | AMAZON-AIR PURIFIERS          |               | 79-790-56-00-5620 | 73.00       |
|         |                       |                           | 39        | AMAZON-AIR PURIFIERS          |               | 79-795-56-00-5620 | 834.00      |
|         |                       |                           |           | INVOICE TOTAL:                |               |                   | 10,531.89 * |
|         | 112520-D.BROWN        | 10/31/20                  | 01        | TARGET-CANON INK              |               | 51-510-56-00-5620 | 64.98       |
|         |                       |                           | 02        | AMAZON-CIRCULAR CHARTS        |               | 51-510-56-00-5638 | 69.99       |
|         |                       |                           |           | INVOICE TOTAL:                |               |                   | 134.97 *    |
|         | 112520-D.SMITH        | 10/31/20                  | 01        | HOME DEPO-DRIVE JOINT,        |               | 79-790-56-00-5630 | 207.91      |
|         |                       |                           | 02        | EXTENSION BAR, ADAPTER SET    |               | ** COMMENT **     |             |
|         |                       |                           |           | INVOICE TOTAL:                |               |                   | 207.91 *    |
|         | 112520-E.DHUSE        | 10/31/20                  | 01        | NAPA#267001-OIL               |               | 01-410-56-00-5628 | 23.72       |
|         |                       |                           | 02        | WAREHOUSE-COPY PAPER, PENS,   |               | 52-520-56-00-5610 | 225.53      |
|         |                       |                           | 03        | MARKERS                       |               | ** COMMENT **     |             |
|         |                       |                           | 04        | NAPA#267811-OIL               |               | 79-790-56-00-5640 | 52.47       |
|         |                       |                           | 05        | NAPA#267789-OIL               |               | 01-410-56-00-5628 | 11.58       |
|         |                       |                           | 06        | NAPA#268113-HD 50/50          |               | 52-520-56-00-5613 | 25.47       |
|         |                       |                           | 07        | NAPA#268919-FILTERS           |               | 01-410-56-00-5628 | 85.86       |
|         |                       |                           | 08        | NAPA#268188-FILTERS           |               | 01-410-56-00-5628 | 5.93        |
|         |                       |                           | 09        | SUMMIT SIGNS-SAFETY RAIN      |               | 51-510-56-00-5600 | 89.18       |
|         |                       |                           | 10        | PANTS                         |               | ** COMMENT **     |             |
|         |                       |                           | 11        | SUMMIT SIGNS-SAFETY RAIN      |               | 52-520-56-00-5600 | 89.18       |
|         |                       |                           | 12        | PANTS                         |               | ** COMMENT **     |             |
|         |                       |                           | 13        | SUMMIT SIGNS-SAFETY RAIN      |               | 01-410-56-00-5600 | 89.18       |
|         |                       |                           | 14        | PANTS                         |               | ** COMMENT **     |             |
|         |                       |                           | 15        | AMAZON-FACE MASKS             |               | 52-520-56-00-5610 | 56.29       |
|         |                       |                           | 16        | NAPA#268945-FILTERS           |               | 01-410-56-00-5628 | 164.04      |
|         |                       |                           | 17        | NAPA#268972-BRAKLEEN          |               | 01-410-56-00-5628 | 16.14       |
|         |                       |                           |           | INVOICE TOTAL:                |               |                   | 934.57 *    |
|         | 112520-E.TOPPER       | 10/31/20                  | 01        | PANERA-GIFT CARDS             |               | 82-820-56-00-5676 | 45.00       |
|         |                       |                           | 02        | TRIBUNE-SUBSCRIPTION RENEWALS |               | 82-820-54-00-5460 | 173.53      |
|         |                       |                           | 03        | AMAZON-FACE MASKS             |               | 82-820-56-00-5610 | 47.95       |
|         |                       |                           | 04        | AMAZON-CARDSTOCK, INDEX CARDS |               | 82-820-56-00-5610 | 67.39       |
|         |                       |                           | 05        | AMAZON-HALLOWEEN CRAFTS       |               | 82-820-56-00-5671 | 23.84       |
|         |                       |                           | 06        | SMITHEREEN - PEST CONTROL     |               | 82-820-54-00-5462 | 78.00       |
|         |                       |                           | 07        | AMAZON PRIME MMONTHLY FEE     |               | 82-820-54-00-5460 | 12.99       |
|         |                       |                           | 08        | WEBLINX-INSTALLMENT 1 OF 4    |               | 84-840-56-00-5635 | 1,650.00    |
|         |                       |                           | 09        | FOR WEBSITE DESIGN SERVICES   |               | ** COMMENT **     |             |

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| 900096  | FNBO                  | FIRST NATIONAL BANK OMAHA |           |                              | 11/25/20      |                   |            |
|         | 112520-E.TOPPER       | 10/31/20                  | 10        | AMAZON-TONER CARTRIDGES      |               | 82-820-56-00-5610 | 880.86     |
|         |                       |                           | 11        | AMAZON-CALENDARS             |               | 82-820-56-00-5610 | 28.46      |
|         |                       |                           | 12        | ILALA-LIBRARY LAWS & RULES   |               | 82-820-56-00-5686 | 90.00      |
|         |                       |                           | 13        | REFERENCE                    |               | ** COMMENT **     |            |
|         |                       |                           | 14        | AMAZON-TREE WRAP, MOD PODGE, |               | 82-820-56-00-5610 | 94.21      |
|         |                       |                           | 15        | TISSUE PAPER, LIQUID CHALK   |               | ** COMMENT **     |            |
|         |                       |                           | 16        | CENTAGE LEARNING-2021        |               | 82-820-54-00-5460 | 2,810.71   |
|         |                       |                           | 17        | SUBSCRIPTION RENEWAL         |               | ** COMMENT **     |            |
|         |                       |                           | 18        | ILALA-LITERARY FICTION       |               | 82-820-56-00-5686 | 148.83     |
|         |                       |                           | 19        | REFERENCE                    |               | ** COMMENT **     |            |
|         |                       |                           |           | INVOICE TOTAL:               |               |                   | 6,151.77 * |
|         | 112520-E.WILLRETT     | 10/31/20                  | 01        | ELEMENT FOUR-OCT 2020 CLOUD  |               | 01-640-54-00-5450 | 505.89     |
|         |                       |                           | 02        | CONNECT BACKUPS              |               | ** COMMENT **     |            |
|         |                       |                           |           | INVOICE TOTAL:               |               |                   | 505.89 *   |
|         | 112520-G.JOHNSON      | 10/31/20                  | 01        | NAPA#266968-ALUM ANTI-SE     |               | 51-510-56-00-5628 | 8.07       |
|         |                       |                           | 02        | NAPA#266967-STARTER          |               | 51-510-56-00-5628 | 208.58     |
|         |                       |                           | 03        | NAPA#267040-BATTERY DEPOSIT  |               | 51-510-56-00-5628 | -53.58     |
|         |                       |                           |           | INVOICE TOTAL:               |               |                   | 163.07 *   |
|         | 112520-J.DYON         | 10/31/20                  | 01        | WAREHOUSE-PAPER              |               | 01-120-56-00-5610 | 40.58      |
|         |                       |                           | 02        | WAREHOUSE-PAPER              |               | 51-510-56-00-5620 | 61.25      |
|         |                       |                           | 03        | WAREHOUSE-PAPER              |               | 52-520-56-00-5620 | 17.67      |
|         |                       |                           |           | INVOICE TOTAL:               |               |                   | 119.50 *   |
|         | 112520-J.ENGBERG      | 10/31/20                  | 01        | ESRI-ARCGIS RENEWAL          |               | 01-220-56-00-5620 | 700.00     |
|         |                       |                           | 02        | ADOBE-CREATIVE CLOUD MONTHLY |               | 01-220-54-00-5460 | 52.99      |
|         |                       |                           | 03        | FEE                          |               | ** COMMENT **     |            |
|         |                       |                           |           | INVOICE TOTAL:               |               |                   | 752.99 *   |
|         | 112520-J.GALAUNER     | 10/31/20                  | 01        | AMERICAN LEGION-FIELD RENTAL |               | 79-795-56-00-5606 | 210.00     |
|         |                       |                           | 02        | MENARDS-FACE PROTECTORS      |               | 79-795-56-00-5606 | 9.88       |
|         |                       |                           | 03        | DOLLAR TREE-TRUNK OR TREAT   |               | 79-795-56-00-5606 | 19.00      |
|         |                       |                           | 04        | DECORATIONS                  |               | ** COMMENT **     |            |
|         |                       |                           |           | INVOICE TOTAL:               |               |                   | 238.88 *   |
|         | 112520-J.JENSEN       | 10/31/20                  | 01        | ILACP-MEMBERSHIP DUE RENEWAL |               | 01-210-54-00-5460 | 220.00     |
|         |                       |                           |           | INVOICE TOTAL:               |               |                   | 220.00 *   |
|         | 112520-J.SLEEZER      | 10/31/20                  | 01        | FIND IT PARTS-TRUCK REPAIR   |               | 01-410-56-00-5628 | 64.40      |
|         |                       |                           | 02        | MATERIALS                    |               | ** COMMENT **     |            |
|         |                       |                           | 03        | POMPS TIRE=TIRE REPAIR       |               | 01-410-54-00-5490 | 467.36     |
|         |                       |                           |           | INVOICE TOTAL:               |               |                   | 531.76 *   |
|         | 112520-J.WEISS        | 10/31/20                  | 01        | TARGET-GIFT CARDS            |               | 82-820-56-00-5671 | 15.00      |

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| 900096  | FNBO                  | FIRST NATIONAL BANK OMAHA |           |                               | 11/25/20      |                   |            |
|         | 112520-J.WEISS        | 10/31/20                  | 02        | DOLLAR TREE-OCT 2020 PROGRAM  |               | 82-820-56-00-5671 | 16.00      |
|         |                       |                           | 03        | SUPPLIES                      |               | ** COMMENT **     |            |
|         |                       |                           |           |                               |               | INVOICE TOTAL:    | 31.00 *    |
|         | 112520-K.BARKSDALE    | 10/31/20                  | 01        | KONE-ELEVATOR REPAIR          |               | 23-216-54-00-5446 | 371.54     |
|         |                       |                           | 02        | WAREHOUSE-DISINFECTANT SPRAY  |               | 01-220-56-00-5610 | 117.50     |
|         |                       |                           | 03        | KONE-MONTHLY MAINTENANCE      |               | 23-216-54-00-5446 | 164.83     |
|         |                       |                           |           |                               |               | INVOICE TOTAL:    | 653.87 *   |
|         | 112520-K.GREGORY      | 10/31/20                  | 01        | WELDSTAR-CYLINDER RENTAL      |               | 01-410-54-00-5485 | 35.96      |
|         |                       |                           | 02        | MINER#100805-NOV 2020 MANAGED |               | 01-410-54-00-5462 | 366.85     |
|         |                       |                           | 03        | SERVICES RADIO                |               | ** COMMENT **     |            |
|         |                       |                           | 04        | MINER#100805-NOV 2020 MANAGED |               | 51-510-54-00-5462 | 430.65     |
|         |                       |                           | 05        | SERVICES RADIO                |               | ** COMMENT **     |            |
|         |                       |                           | 06        | MINER#100805-NOV 2020 MANAGED |               | 52-520-54-00-5462 | 287.10     |
|         |                       |                           | 07        | SERVICES RADIO                |               | ** COMMENT **     |            |
|         |                       |                           | 08        | MINER#100805-NOV 2020 MANAGED |               | 79-790-54-00-5462 | 510.40     |
|         |                       |                           | 09        | SERVICES RADIO                |               | ** COMMENT **     |            |
|         |                       |                           | 10        | ARNESON#168325-SEPT 2020 DSL  |               | 52-520-56-00-5695 | 284.11     |
|         |                       |                           | 11        | ARNESON#168324-SEPT 2020 GAS  |               | 51-510-56-00-5695 | 197.39     |
|         |                       |                           | 12        | ARNESON#166588-SEPT 2020 GAS  |               | 01-410-56-00-5695 | 471.53     |
|         |                       |                           | 13        | ARNESON#166655-SEPT 2020 GAS  |               | 01-410-56-00-5695 | 282.29     |
|         |                       |                           | 14        | ARNESON#166656-SEPT 2020 DSL  |               | 51-510-56-00-5695 | 305.83     |
|         |                       |                           | 15        | ARNESON#166589-SEPT 2020 DSL  |               | 52-520-56-00-5695 | 254.24     |
|         |                       |                           | 16        | ARAMARK#001592369301-MATS     |               | 51-510-54-00-5485 | 56.68      |
|         |                       |                           | 17        | ARAMARK#610000008648-MATS     |               | 51-510-54-00-5485 | 56.65      |
|         |                       |                           | 18        | ARAMARK#610000015433-MATS     |               | 52-520-54-00-5485 | 56.65      |
|         |                       |                           | 19        | ARAMARK#610000012169-MATS     |               | 51-510-54-00-5485 | 56.65      |
|         |                       |                           | 20        | ARAMARK#61000004971-MATS      |               | 01-410-54-00-5485 | 57.85      |
|         |                       |                           | 21        | AMAZON-POSTAGE MACHINE INK    |               | 01-120-56-00-5610 | 107.92     |
|         |                       |                           | 22        | WAREHOUSE-STAPLER             |               | 01-110-56-00-5610 | 23.30      |
|         |                       |                           | 23        | WAREHOUSE-STAPLER             |               | 01-120-56-00-5610 | 23.59      |
|         |                       |                           | 24        | PHYSICIANS CARE-DRUG TESTING  |               | 01-210-54-00-5462 | 86.00      |
|         |                       |                           | 25        | PHYSICIANS CARE-DRUG TESTING  |               | 51-510-54-00-5462 | 93.00      |
|         |                       |                           | 26        | PHYSICIANS CARE-DRUG TESTING  |               | 79-790-54-00-5462 | 116.00     |
|         |                       |                           | 27        | PHYSICIANS CARE-DRUG TESTING  |               | 79-795-54-00-5462 | 43.00      |
|         |                       |                           | 28        | PHYSICIANS CARE-DRUG TESTING  |               | 82-820-54-00-5462 | 43.00      |
|         |                       |                           | 29        | WIN 911-MAINTENANCE RENEWAL   |               | 51-510-54-00-5445 | 680.00     |
|         |                       |                           | 30        | ARNESON#168437-SEPT 2020 GAS  |               | 01-410-56-00-5695 | 305.58     |
|         |                       |                           | 31        | ARNESON#167759-SEPT 2020 DSL  |               | 01-410-56-00-5695 | 528.63     |
|         |                       |                           | 32        | ARNESON#167758-SEPT 2020 GAS  |               | 52-520-56-00-5695 | 483.32     |
|         |                       |                           | 33        | WELDSTAR-REGULATOR PAIR PACK  |               | 01-410-54-00-5485 | 187.50     |
|         |                       |                           | 34        | WELDSTAR-CYLINDER RENTAL      |               | 01-410-54-00-5485 | 35.66      |
|         |                       |                           |           |                               |               | INVOICE TOTAL:    | 6,467.33 * |
|         | 112520-L.PICKERING    | 10/31/20                  | 01        | SHAW MEDIA-ELECTION NOTICE    |               | 01-110-54-00-5426 | 94.86      |
|         |                       |                           |           |                               |               | INVOICE TOTAL:    | 94.86 *    |

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| 900096  | FNBO                  | FIRST NATIONAL BANK OMAHA |           |                                | 11/25/20      |                   |            |
|         | 112520-M.CARLYLE      | 11/08/20                  | 01        | FBI LEEDA-ELI COURSE-CARLYLE   |               | 01-210-54-00-5412 | 695.00     |
|         |                       |                           |           |                                |               | INVOICE TOTAL:    | 695.00 *   |
|         | 112520-M.SENG         | 10/31/20                  | 01        | EXHAUST WORKS-MUFFLER REPAIR   |               | 01-410-54-00-5490 | 92.95      |
|         |                       |                           | 02        | BUTTREY RENTAL-DINGO CABLE     |               | 01-410-54-00-5485 | 375.72     |
|         |                       |                           | 03        | PLOW, SMALL VERMEER            |               | ** COMMENT **     |            |
|         |                       |                           | 04        | TRUCKLOADER                    |               | ** COMMENT **     |            |
|         |                       |                           |           |                                |               | INVOICE TOTAL:    | 468.67 *   |
|         | 112520-N.DECKER       | 10/30/20                  | 01        | WAREHOUSE-BULLETIN BOARD,      |               | 01-210-56-00-5610 | 103.08     |
|         |                       |                           | 02        | RUBBER FINGERS, CATELOG        |               | ** COMMENT **     |            |
|         |                       |                           | 03        | ENVELOPES                      |               | ** COMMENT **     |            |
|         |                       |                           | 04        | IFPCA-MEMBERSHIP RENEWAL       |               | 01-210-54-00-5460 | 375.00     |
|         |                       |                           | 05        | COMCAST-9/14-10/14 INTERNET    |               | 01-640-54-00-5449 | 1,173.85   |
|         |                       |                           | 06        | CNA SURETY-BOND RENEWAL-STROUP |               | 01-210-54-00-5462 | 30.00      |
|         |                       |                           | 07        | WAREHOUSE-EVIDENCE ENVELOPES   |               | 01-210-56-00-5610 | 44.68      |
|         |                       |                           | 08        | WAREHOUSE-BINDERS              |               | 01-210-56-00-5610 | 55.74      |
|         |                       |                           | 09        | WAREHOUSE-BATTERIES            |               | 01-210-56-00-5610 | 21.46      |
|         |                       |                           | 10        | SHRED IT-SEPT 2020 ON SITE     |               | 01-210-54-00-5462 | 180.84     |
|         |                       |                           | 11        | SHREDDING                      |               | ** COMMENT **     |            |
|         |                       |                           | 12        | WAREHOUSE-EAR BUDS             |               | 01-210-56-00-5610 | 9.10       |
|         |                       |                           | 13        | AT&T-9/25-10/24 SERVICE        |               | 01-210-54-00-5440 | 342.69     |
|         |                       |                           | 14        | COMCAST-10/8-11/7 CABLE        |               | 01-210-54-00-5440 | 4.22       |
|         |                       |                           | 15        | WAREHOUSE-POCKET FOLDERS       |               | 01-210-56-00-5610 | 10.22      |
|         |                       |                           | 16        | ACCURINT-SEPT 2020 SEARCHES    |               | 01-210-54-00-5462 | 161.50     |
|         |                       |                           | 17        | WAREHOUSE-BINDERS              |               | 01-210-56-00-5610 | 38.32      |
|         |                       |                           | 18        | KENDALL PRINTING-500 BUSINESS  |               | 01-210-54-00-5430 | 68.00      |
|         |                       |                           | 19        | CARDS-KETCHMARK                |               | ** COMMENT **     |            |
|         |                       |                           |           |                                |               | INVOICE TOTAL:    | 2,618.70 * |
|         | 112520-P.MCMAHON      | 10/31/20                  | 01        | SIRCHIE-EVIDENCE BAGS          |               | 01-210-56-00-5620 | 155.72     |
|         |                       |                           | 02        | NEST AWARE MONTHLY FEE         |               | 01-210-56-00-5620 | 6.00       |
|         |                       |                           |           |                                |               | INVOICE TOTAL:    | 161.72 *   |
|         | 112520-P.RATOS        | 10/31/20                  | 01        | ICC-CERTIFICATE RENEWAL-RATOS  |               | 01-220-54-00-5460 | 275.00     |
|         |                       |                           | 02        | AMAZON-BATTERIES               |               | 01-220-56-00-5620 | 43.18      |
|         |                       |                           | 03        | AMAZON-HANGING MAGAZINE RACK   |               | 01-220-56-00-5620 | 88.95      |
|         |                       |                           |           |                                |               | INVOICE TOTAL:    | 407.13 *   |
|         | 112520-P.SCODRO       | 10/31/20                  | 01        | UPS-1 PKG TO WATER RESOURCES   |               | 51-510-54-00-5452 | 18.25      |
|         |                       |                           |           |                                |               | INVOICE TOTAL:    | 18.25 *    |
|         | 112520-R.CONARD       | 10/31/20                  | 01        | AMAZON-5 BUCKLE OVERSHOES      |               | 51-510-56-00-5600 | 77.95      |
|         |                       |                           |           |                                |               | INVOICE TOTAL:    | 77.95 *    |
|         | 112520-R.FREDRICKSON  | 10/31/20                  | 01        | COMCAST-9/1-9/30 INTERNET AT   |               | 52-520-54-00-5440 | 34.72      |

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|---------|-----------------------|---------------------------|-----------|-------------------------------|---------------|-------------------|------------|
| 900096  | FNBO                  | FIRST NATIONAL BANK OMAHA |           |                               | 11/25/20      |                   |            |
|         | 112520-R.FREDRICKSON  | 10/31/20                  | 02        | 610 TOWER OFC2                |               | ** COMMENT **     |            |
|         |                       |                           | 03        | COMCAST-9/1-9/30 INTERNET AT  |               | 51-510-54-00-5440 | 104.18     |
|         |                       |                           | 04        | 610 TOWER OFC2                |               | ** COMMENT **     |            |
|         |                       |                           | 05        | COMCAST-9/1-9/30 INTERNET AT  |               | 01-410-54-00-5440 | 69.45      |
|         |                       |                           | 06        | 610 TOWER OFC2                |               | ** COMMENT **     |            |
|         |                       |                           | 07        | IGFOA-DEBT INSTITUTE          |               | 01-120-54-00-5412 | 50.00      |
|         |                       |                           | 08        | WEBINAR-FREDRICKSON           |               | ** COMMENT **     |            |
|         |                       |                           | 09        | COMCAST-9/12-10/11 CABLE AT   |               | 01-110-54-00-5440 | 21.06      |
|         |                       |                           | 10        | 800 GAME FARM RD              |               | ** COMMENT **     |            |
|         |                       |                           | 11        | COMCAST-9/13-10/12 INTERNET   |               | 51-510-54-00-5440 | 108.35     |
|         |                       |                           | 12        | AT 610 TOWER PLANT            |               | ** COMMENT **     |            |
|         |                       |                           | 13        | COMCAST-9/12-10/14 INTERNET   |               | 79-795-54-00-5440 | 141.93     |
|         |                       |                           | 14        | AND CABLE AT 102 E VAN EMMON  |               | ** COMMENT **     |            |
|         |                       |                           | 15        | NEWTECK-MONTHLY WEB HOSTING   |               | 01-640-54-00-5450 | 16.59      |
|         |                       |                           | 16        | COMCAST-9/24-10/23 INTERNET   |               | 79-790-54-00-5440 | 84.77      |
|         |                       |                           | 17        | AT 201 W HYDRAULIC            |               | ** COMMENT **     |            |
|         |                       |                           | 18        | COMCAST-9/24-10/23 INTERNET   |               | 79-795-54-00-5440 | 63.58      |
|         |                       |                           | 19        | AT 201 W HYDRAULIC            |               | ** COMMENT **     |            |
|         |                       |                           | 20        | COMCAST-9/24-10/23 INTERNET   |               | 01-110-54-00-5440 | 47.76      |
|         |                       |                           | 21        | AT 800 GAME FARM RD           |               | ** COMMENT **     |            |
|         |                       |                           | 22        | COMCAST-9/24-10/23 INTERNET   |               | 01-220-54-00-5440 | 40.95      |
|         |                       |                           | 23        | AT 800 GAME FARM RD           |               | ** COMMENT **     |            |
|         |                       |                           | 24        | COMCAST-9/24-10/23 INTERNET   |               | 01-120-54-00-5440 | 27.29      |
|         |                       |                           | 25        | AT 800 GAME FARM RD           |               | ** COMMENT **     |            |
|         |                       |                           | 26        | COMCAST-9/24-10/23 INTERNET   |               | 01-210-54-00-5440 | 177.40     |
|         |                       |                           | 27        | AT 800 GAME FARM RD           |               | ** COMMENT **     |            |
|         |                       |                           | 28        | AURORA UNIVERSITY-TUITION     |               | 01-210-54-00-5410 | 244.00     |
|         |                       |                           | 29        | REIMBURSEMENT FOR GOLDSMITH   |               | ** COMMENT **     |            |
|         |                       |                           | 30        | COMCAST-9/29-10/28 INTERNET,  |               | 79-790-54-00-5440 | 206.97     |
|         |                       |                           | 31        | PHONE & CABLE FOR 185 WOLF ST |               | ** COMMENT **     |            |
|         |                       |                           | 32        | COMCAST-9/30-10/29 INTERNET   |               | 52-520-54-00-5440 | 39.48      |
|         |                       |                           | 33        | AT 610 TOWER                  |               | ** COMMENT **     |            |
|         |                       |                           | 34        | COMCAST-9/30-10/29 INTERNET   |               | 01-410-54-00-5440 | 78.95      |
|         |                       |                           | 35        | AT 610 TOWER                  |               | ** COMMENT **     |            |
|         |                       |                           | 36        | COMCAST-9/30-10/29 INTERNET   |               | 51-510-54-00-5440 | 118.42     |
|         |                       |                           | 37        | AT 610 TOWER                  |               | ** COMMENT **     |            |
|         |                       |                           | 38        | COMCAST-10/1-10/30 INTERNET   |               | 51-510-54-00-5440 | 54.20      |
|         |                       |                           | 39        | AT 610 TOWER OFC2             |               | ** COMMENT **     |            |
|         |                       |                           | 40        | COMCAST-10/1-10/30 INTERNET   |               | 52-520-54-00-5440 | 18.07      |
|         |                       |                           | 41        | AT 610 TOWER OFC2             |               | ** COMMENT **     |            |
|         |                       |                           | 42        | COMCAST-10/1-10/30 INTERNET   |               | 01-410-54-00-5440 | 36.13      |
|         |                       |                           | 43        | AT 610 TOWER OFC2             |               | ** COMMENT **     |            |
|         |                       |                           | 44        | IL TOLLWAY-IPASS RELOAD       |               | 01-000-14-00-1415 | 20.00      |
|         |                       |                           | 45        | IGFOA-CERTIFICATE OF          |               | 01-120-54-00-5462 | 530.00     |
|         |                       |                           | 46        | ACHIEVEMENT REVIEW FEE FY2020 |               | ** COMMENT **     |            |
|         |                       |                           |           | INVOICE TOTAL:                |               |                   | 2,334.25 * |

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| 900096  | FNBO                  | FIRST NATIONAL BANK OMAHA |           |                                | 11/25/20      |                   |            |
|         | 112520-R.HARMON       | 10/31/20                  | 01        | AMAZON-OCT PRESCHOOL SUPPLIES  |               | 79-795-56-00-5606 | 52.51      |
|         |                       |                           | 02        | WALMART-OCT PRESCHOOL SUPPLIES |               | 79-795-56-00-5606 | 60.26      |
|         |                       |                           | 03        | AMAZON-HALLOWEEN SUPPLIES      |               | 79-795-56-00-5606 | 14.90      |
|         |                       |                           | 04        | AMAZON-NOV PRESCHOOL SUPPLIES  |               | 79-795-56-00-5606 | 39.74      |
|         |                       |                           | 05        | FUN EXPRESS-PRESCHOOL SUPPLIES |               | 79-795-56-00-5606 | 56.39      |
|         |                       |                           | 06        | TARGET-HALLOWEEN SUPPLIES      |               | 79-795-56-00-5606 | 44.34      |
|         |                       |                           | 07        | AMAZON-STRAWS                  |               | 79-795-56-00-5606 | 4.99       |
|         |                       |                           | 08        | AMAZON-ACRYLIC LEAVES, WIND    |               | 79-795-56-00-5606 | 132.73     |
|         |                       |                           | 09        | SOCKS, GLUE, ART CADDY,        |               | ** COMMENT **     |            |
|         |                       |                           | 10        | SNACKS, ZIP LOCK BAGS          |               | ** COMMENT **     |            |
|         |                       |                           | 11        | WALMART-NOV PRESCHOOL          |               | 79-795-56-00-5606 | 77.14      |
|         |                       |                           | 12        | SUPPLIES                       |               | ** COMMENT **     |            |
|         |                       |                           | 13        | FETCH KIDS-APP USED FOR        |               | 79-795-56-00-5606 | 286.00     |
|         |                       |                           | 14        | CONTACTLESS DROP OFF           |               | ** COMMENT **     |            |
|         |                       |                           | 15        | AMAZON-NOV PRESCHOOL SUPPLIES  |               | 79-795-56-00-5606 | 24.20      |
|         |                       |                           |           | INVOICE TOTAL:                 |               |                   | 793.20 *   |
|         | 112520-R.HORNER       | 10/31/20                  | 01        | HOME DEPO-SPADE BITS           |               | 79-790-56-00-5620 | 10.51      |
|         |                       |                           | 02        | FARM & FLEET-PANTS             |               | 79-790-56-00-5600 | 47.99      |
|         |                       |                           | 03        | FARM & FLEET-RUBBER BOOTS      |               | 79-790-56-00-5600 | 129.99     |
|         |                       |                           | 04        | AUGER RACK LLC-                |               | 79-790-56-00-5620 | 1,985.00   |
|         |                       |                           |           | INVOICE TOTAL:                 |               |                   | 2,173.49 * |
|         | 112520-R.MIKOLASEK    | 10/31/20                  | 01        | CALIBRE PRESS-DEESCALATION,    |               | 01-210-54-00-5412 | 2,208.00   |
|         |                       |                           | 02        | INTERVENTION & FORCE           |               | ** COMMENT **     |            |
|         |                       |                           | 03        | MITIGATION - 30 DAY RENTAL     |               | ** COMMENT **     |            |
|         |                       |                           | 04        | TRAINING                       |               | ** COMMENT **     |            |
|         |                       |                           | 05        | A BEEP-SPEAKER MICS            |               | 01-210-56-00-5620 | 288.99     |
|         |                       |                           | 06        | FBI LEEDA-ELI TRAINING         |               | 01-210-54-00-5412 | 695.00     |
|         |                       |                           | 07        | GLOCK-ARMORER COURSE-          |               | 01-210-54-00-5412 | 500.00     |
|         |                       |                           | 08        | MIKOLASEK & MCMAHON            |               | ** COMMENT **     |            |
|         |                       |                           |           | INVOICE TOTAL:                 |               |                   | 3,691.99 * |
|         | 112520-S.AUGUSTINE    | 10/31/20                  | 01        | POSITIVE PROMOTIONS-BOOKMARKS  |               | 82-820-56-00-5671 | 220.73     |
|         |                       |                           |           | INVOICE TOTAL:                 |               |                   | 220.73 *   |
|         | 112520-S.IWANSKI      | 10/31/20                  | 01        | YORKVILLE POST-BOOK POSTAGE    |               | 82-820-54-00-5452 | 15.80      |
|         |                       |                           | 02        | PARAGON- HONEYWELL SCANNER     |               | 82-820-54-00-5468 | 207.05     |
|         |                       |                           |           | INVOICE TOTAL:                 |               |                   | 222.85 *   |
|         | 112520-S.REDMON       | 10/31/20                  | 01        | AMAZON-RETURNED HDMI CABLE     |               | 79-795-56-00-5606 | -12.49     |
|         |                       |                           | 02        | FUN EXPRESS-HALLOWEEN SUPPLIES |               | 79-795-56-00-5606 | 157.51     |
|         |                       |                           | 03        | USPS-POSTAGE FOR VIRTUAL       |               | 79-795-54-00-5452 | 65.65      |
|         |                       |                           | 04        | PRESCHOOL PACKETS              |               | ** COMMENT **     |            |
|         |                       |                           | 05        | AT&T-9/24-10/23 NTERNET FOR    |               | 79-795-54-00-5440 | 78.53      |

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| 900096  | FNBO                  | FIRST NATIONAL BANK OMAHA |           |                                | 11/25/20      |                   |            |
|         | 112520-S.REDMON       | 10/31/20                  | 06        | TOWN SQUARE SIGN               |               | ** COMMENT **     |            |
|         |                       |                           | 07        | JOT SIGN-MONTHLY MEMBERSHIP    |               | 79-795-56-00-5606 | 29.00      |
|         |                       |                           | 08        | RUNCO-TOILET TISSUE            |               | 79-795-56-00-5640 | 21.99      |
|         |                       |                           | 09        | RUNCO-PAPER                    |               | 79-795-56-00-5610 | 20.99      |
|         |                       |                           | 10        | PLUG & PAY-SEPT 2020 CC        |               | 79-795-54-00-5462 | 30.00      |
|         |                       |                           | 11        | TRANSACTION FEES               |               | ** COMMENT **     |            |
|         |                       |                           | 12        | MENARDS-FLAGS OF VALOR FLAGS   |               | 79-795-56-00-5606 | 300.90     |
|         |                       |                           | 13        | AMAZON-SOAP DISPENSERS         |               | 79-795-56-00-5640 | 28.88      |
|         |                       |                           | 14        | RUSO-SPINDLE, OIL              |               | 79-790-56-00-5640 | 381.30     |
|         |                       |                           | 15        | ARNESON#168435-SEPT 2020 GAS   |               | 79-790-56-00-5695 | 375.81     |
|         |                       |                           | 16        | ARNESON#168436-SEPT 2020 DSL   |               | 79-790-56-00-5695 | 306.06     |
|         |                       |                           | 17        | ARNESON#168323-SEPT 2020 GAS   |               | 79-790-56-00-5695 | 326.45     |
|         |                       |                           | 18        | ARNESON#166654-SEPT 2020 GAS   |               | 79-790-56-00-5695 | 208.57     |
|         |                       |                           | 19        | ARNESON#166551-SEPT 2020 GAS   |               | 79-790-56-00-5695 | 401.60     |
|         |                       |                           | 20        | ARNESON#166552-SEPT 2020 DSL   |               | 79-790-56-00-5695 | 70.63      |
|         |                       |                           | 21        | REINDERS#1852590-00-FILTERS    |               | 79-790-56-00-5640 | 24.01      |
|         |                       |                           | 22        | REINDERS#1851437-00-BALL       |               | 79-790-56-00-5640 | 46.87      |
|         |                       |                           | 23        | BEARINGS, SPACERS, SPINDLE     |               | ** COMMENT **     |            |
|         |                       |                           | 24        | SHAFT, WASHERS                 |               | ** COMMENT **     |            |
|         |                       |                           | 25        | REINDERS#1851437-01-BALL       |               | 79-790-56-00-5640 | 69.53      |
|         |                       |                           | 26        | BEARINGS, SPINDLE HUB, SHAFT   |               | ** COMMENT **     |            |
|         |                       |                           | 27        | REINDERS#1839809-00-SCREWS,    |               | 79-790-56-00-5640 | 89.69      |
|         |                       |                           | 28        | WASHERS, IDLER ARM             |               | ** COMMENT **     |            |
|         |                       |                           | 29        | RIVERVIEW-BRAKE REPAIR         |               | 79-790-54-00-5495 | 894.51     |
|         |                       |                           | 30        | RIVERVIEW-BRAKE REPAIR         |               | 79-790-54-00-5495 | 681.34     |
|         |                       |                           | 31        | AMAZON-TRUNK OR TREAT SUPPLIES |               | 79-795-56-00-5606 | 99.24      |
|         |                       |                           | 32        | AMAZON-TRUNK OR TREAT SUPPLIES |               | 79-795-56-00-5606 | 84.36      |
|         |                       |                           | 33        | AMAZON-TAX CHARGED CREDIT      |               | 79-795-56-00-5606 | -7.57      |
|         |                       |                           | 34        | DOLLARE TREE-TRUNK OR TREAT    |               | 79-795-56-00-5606 | 9.00       |
|         |                       |                           | 35        | SUPPLIES                       |               | ** COMMENT **     |            |
|         |                       |                           | 36        | AMAZON-TRUNK OR TREAT SUPPLIES |               | 79-795-56-00-5606 | 72.88      |
|         |                       |                           | 37        | USPS-SHIPPING VIRTUAL PIANO    |               | 79-795-54-00-5452 | 10.20      |
|         |                       |                           | 38        | LESSON SUPPLIES TO INSTRUCTOR  |               | ** COMMENT **     |            |
|         |                       |                           | 39        | AMAZON-RETURNED ITEM CREDIT    |               | 79-795-56-00-5606 | -43.44     |
|         |                       |                           | 40        | AMAZON-LIQUID SOAP             |               | 79-795-56-00-5640 | 28.95      |
|         |                       |                           | 41        | JACKSON HIRSH-LAMINATING FILM  |               | 79-795-56-00-5606 | 99.04      |
|         |                       |                           | 42        | PARTY CITY-BALLOONS            |               | 79-795-56-00-5606 | 14.99      |
|         |                       |                           | 43        | AMAZON-PIANO LESSON BOOKS      |               | 79-795-56-00-5606 | 39.84      |
|         |                       |                           |           | INVOICE TOTAL:                 |               |                   | 5,004.82 * |
|         | 112520-S.REMUS        | 10/31/20                  | 01        | PRE WASTE-HAND WASHING         |               | 79-795-56-00-5620 | 700.00     |
|         |                       |                           | 02        | STATIONS FOR OUTDOOR DINING    |               | ** COMMENT **     |            |
|         |                       |                           | 03        | FOR DOWNTOWN RESTAURANTS       |               | ** COMMENT **     |            |
|         |                       |                           |           | INVOICE TOTAL:                 |               |                   | 700.00 *   |
|         | 112520-S.SLEEZER      | 10/31/20                  | 01        | GROUND EFFECT #444512-000 -    |               | 25-225-60-00-6062 | 1,463.99   |

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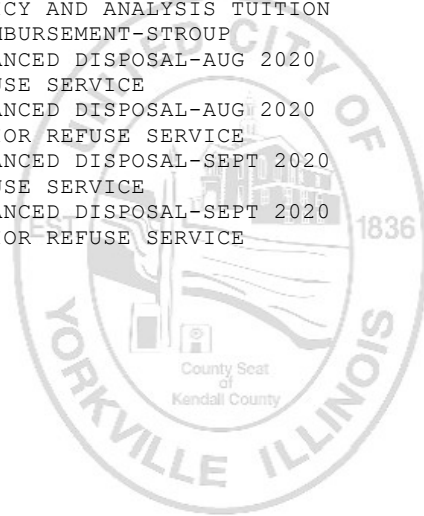
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|---------|-----------------------|---------------------------|-----------|-------------------------------|---------------|-------------------|------------|
| 900096  | FNBO                  | FIRST NATIONAL BANK OMAHA |           |                               | 11/25/20      |                   |            |
|         | 112520-S.SLEEZER      | 10/31/20                  | 02        | PLAYMAT                       |               | ** COMMENT **     |            |
|         |                       |                           | 03        | GROUND EFFECT #444513-000 -   |               | 72-720-60-00-6013 | 1,464.00   |
|         |                       |                           | 04        | PLAYMAT                       |               | ** COMMENT **     |            |
|         |                       |                           | 05        | GROUND EFFECT #444576-000 -   |               | 25-225-60-00-6062 | 1,464.00   |
|         |                       |                           | 06        | PLAYMAT                       |               | ** COMMENT **     |            |
|         |                       |                           | 07        | GROUND EFFECT #445466-000 -   |               | 25-225-60-00-6020 | 108.68     |
|         |                       |                           | 08        | GRASS SEED                    |               | ** COMMENT **     |            |
|         |                       |                           | 09        | HOME DEPO-POWER EDGE DIGGING  |               | 79-790-56-00-5630 | 119.92     |
|         |                       |                           | 10        | SHOVEL                        |               | ** COMMENT **     |            |
|         |                       |                           | 11        | GROUND EFFECT #445560-000 -   |               | 72-720-60-00-6013 | 1,457.90   |
|         |                       |                           | 12        | UNILOCK PAVERS                |               | ** COMMENT **     |            |
|         |                       |                           | 13        | GROUND EFFECT #445630-000 -   |               | 72-720-60-00-6013 | 176.71     |
|         |                       |                           | 14        | ADHESIVE, CLEANER             |               | ** COMMENT **     |            |
|         |                       |                           | 15        | POLYGEM INC-ANCHOR BOLT       |               | 79-790-56-00-5640 | 128.20     |
|         |                       |                           | 16        | ADHESIVE, STATIC MIXER, NUTS  |               | ** COMMENT **     |            |
|         |                       |                           |           | INVOICE TOTAL:                |               |                   | 6,383.40 * |
|         | 112520-T.HOULE        | 10/31/20                  | 01        | NEWSTRIOE-SPRAYGUN FILTER     |               | 79-790-56-00-5640 | 40.84      |
|         |                       |                           | 02        | AMAZON-KEVIAR BELT            |               | 79-790-56-00-5640 | 41.52      |
|         |                       |                           | 03        | AMAZON-FLUSH VALVE CARTRIDGE  |               | 79-790-56-00-5640 | 27.00      |
|         |                       |                           | 04        | AMAZON-JEANS-HOULE            |               | 79-790-56-00-5600 | 35.98      |
|         |                       |                           | 05        | AMAZON-SHRTS-HOULE            |               | 79-790-56-00-5600 | 44.00      |
|         |                       |                           | 06        | AMAZON-JEAN RETURN CREDIT     |               | 79-790-56-00-5600 | -17.99     |
|         |                       |                           | 07        | AMAZON-FLUSH VALVE RETURN     |               | 79-790-56-00-5640 | -27.00     |
|         |                       |                           | 08        | CREDIT                        |               | ** COMMENT **     |            |
|         |                       |                           |           | INVOICE TOTAL:                |               |                   | 144.35 *   |
|         | 112520-T.NELSON       | 10/31/20                  | 01        | BSN SPORTS#910156200-BB/SB    |               | 79-795-56-00-5606 | 758.88     |
|         |                       |                           | 02        | FALL JERSEYS                  |               | ** COMMENT **     |            |
|         |                       |                           | 03        | BSN SPORTS#910156157-BB/SB    |               | 79-795-56-00-5606 | 882.78     |
|         |                       |                           | 04        | FALL JERSEYS                  |               | ** COMMENT **     |            |
|         |                       |                           | 05        | BSN SPORTS#910156102-BB/SB HS |               | 79-795-56-00-5606 | 427.06     |
|         |                       |                           | 06        | JERSEYS                       |               | ** COMMENT **     |            |
|         |                       |                           | 07        | BSN SPORTS#910156117-HATS     |               | 79-795-56-00-5606 | 278.25     |
|         |                       |                           | 08        | BSN SPORTS#910156131-YOUTH    |               | 79-795-56-00-5606 | 960.22     |
|         |                       |                           | 09        | BASEBALL SHIRTS               |               | ** COMMENT **     |            |
|         |                       |                           | 10        | BSN SPORTS#910156143-YOUTH    |               | 79-795-56-00-5606 | 743.40     |
|         |                       |                           | 11        | BASEBALL SHIRTS               |               | ** COMMENT **     |            |
|         |                       |                           | 12        | BSN SPORTS#910156189-YOUTH    |               | 79-795-56-00-5606 | 1,146.07   |
|         |                       |                           | 13        | BASEBALL SHIRTS               |               | ** COMMENT **     |            |
|         |                       |                           | 14        | BSN SPORTS#910156172-YOUTH    |               | 79-795-56-00-5606 | 650.47     |
|         |                       |                           | 15        | BASEBALL SHIRTS               |               | ** COMMENT **     |            |
|         |                       |                           | 16        | AMAZON-HALLOWEEN STICKERS     |               | 79-795-56-00-5606 | 15.54      |
|         |                       |                           | 17        | YORK POST-POSTAGE FOR ZOMBIE  |               | 79-795-54-00-5452 | 27.60      |
|         |                       |                           | 18        | DANCE                         |               | ** COMMENT **     |            |



DATE: 11/10/20  
TIME: 09:08:33  
ID: AP225000.WOW

UNITED CITY OF YORKVILLE  
MANUAL CHECK REGISTER

| CHECK # | VENDOR #<br>INVOICE # | INVOICE<br>DATE           | ITEM<br># | DESCRIPTION                    | CHECK<br>DATE | ACCOUNT #          | ITEM AMT     |
|---------|-----------------------|---------------------------|-----------|--------------------------------|---------------|--------------------|--------------|
| 900096  | FNBO                  | FIRST NATIONAL BANK OMAHA |           |                                | 11/25/20      |                    |              |
|         | 112520-T.NELSON       | 10/31/20                  | 19        | BSN SPORTS#910236836-SOFTBALLS |               | 79-795-56-00-5606  | 192.85       |
|         |                       |                           | 20        | BSN SPORTS#910156111-HATS      |               | 79-795-56-00-5606  | 183.75       |
|         |                       |                           |           |                                |               | INVOICE TOTAL:     | 6,266.87 *   |
|         | 112520-T.SOELKE       | 10/31/20                  | 01        | HOME DEPO-OIL                  |               | 52-520-56-00-5620  | 28.21        |
|         |                       |                           |           |                                |               | INVOICE TOTAL:     | 28.21 *      |
|         | 112520-UCOY           | 10/31/20                  | 01        | RUSO-RIDE MOWER                |               | 25-215-60-00-6060  | 10,498.00    |
|         |                       |                           | 02        | AURORA UNIVERSITY-PUBLIC       |               | 01-210-54-00-5410  | 1,206.00     |
|         |                       |                           | 03        | POLICY AND ANALYSIS TUITION    |               | ** COMMENT **      |              |
|         |                       |                           | 04        | REIMBURSEMENT-STROUP           |               | ** COMMENT **      |              |
|         |                       |                           | 05        | ADVANCED DISPOSAL-AUG 2020     |               | 01-540-54-00-5442  | 108,520.39   |
|         |                       |                           | 06        | REFUSE SERVICE                 |               | ** COMMENT **      |              |
|         |                       |                           | 07        | ADVANCED DISPOSAL-AUG 2020     |               | 01-540-54-00-5441  | 3,488.26     |
|         |                       |                           | 08        | SENIOR REFUSE SERVICE          |               | ** COMMENT **      |              |
|         |                       |                           | 09        | ADVANCED DISPOSAL-SEPT 2020    |               | 01-540-54-00-5442  | 109,311.69   |
|         |                       |                           | 10        | REFUSE SERVICE                 |               | ** COMMENT **      |              |
|         |                       |                           | 11        | ADVANCED DISPOSAL-SEPT 2020    |               | 01-540-54-00-5441  | 3,515.56     |
|         |                       |                           | 12        | SENIOR REFUSE SERVICE          |               | ** COMMENT **      |              |
|         |                       |                           |           |                                |               | INVOICE TOTAL:     | 236,539.90 * |
|         |                       |                           |           |                                |               | CHECK TOTAL:       | 311,017.69   |
|         |                       |                           |           |                                |               | TOTAL AMOUNT PAID: | 311,017.69   |





# UNITED CITY OF YORKVILLE

## PAYROLL SUMMARY

### November 13, 2020

|                | REGULAR              | OVERTIME           | TOTAL                | IMRF                | FICA                | TOTALS               |
|----------------|----------------------|--------------------|----------------------|---------------------|---------------------|----------------------|
| ADMINISTRATION | \$ 19,610.09         | \$ -               | 19,610.09            | \$ 2,198.81         | \$ 1,044.20         | \$ 22,853.10         |
| FINANCE        | 11,917.04            | -                  | 11,917.04            | 1,212.32            | 893.48              | \$ 14,022.84         |
| POLICE         | 116,562.21           | 2,635.87           | 119,198.08           | 703.01              | 8,979.97            | \$ 128,881.06        |
| COMMUNITY DEV. | 19,119.68            | -                  | 19,119.68            | 2,169.17            | 1,421.70            | \$ 22,710.55         |
| STREETS        | 16,339.59            | -                  | 16,339.59            | 1,825.15            | 1,193.29            | \$ 19,358.03         |
| WATER          | 16,534.38            | 552.13             | 17,086.51            | 1,925.33            | 1,278.10            | \$ 20,289.94         |
| SEWER          | 9,625.83             | -                  | 9,625.83             | 1,010.76            | 696.19              | \$ 11,332.78         |
| PARKS          | 22,002.21            | -                  | 22,002.21            | 2,468.80            | 1,638.58            | \$ 26,109.59         |
| RECREATION     | 15,615.90            | -                  | 15,615.90            | 1,536.88            | 1,172.10            | \$ 18,324.88         |
| LIBRARY        | 16,890.58            | -                  | 16,890.58            | 1,228.70            | 1,269.60            | \$ 19,388.88         |
| <b>TOTALS</b>  | <b>\$ 264,217.51</b> | <b>\$ 3,188.00</b> | <b>\$ 267,405.51</b> | <b>\$ 16,278.93</b> | <b>\$ 19,587.21</b> | <b>\$ 303,271.65</b> |

**TOTAL PAYROLL**

**\$ 303,271.65**



## UNITED CITY OF YORKVILLE

### BILL LIST SUMMARY

Tuesday, November 24, 2020

#### ACCOUNTS PAYABLE

#### DATE

|                                                      |            |    |            |
|------------------------------------------------------|------------|----|------------|
| Manual City Check Register <i>(Page 1)</i>           | 11/09/2020 | \$ | 34,820.00  |
| City Check Register <i>(Pages 2 - 18)</i>            | 11/24/2020 |    | 454,528.22 |
| City MasterCard Bill Register <i>(Pages 19 - 29)</i> | 11/25/2020 |    | 311,017.69 |

|            |  |  |                           |
|------------|--|--|---------------------------|
| SUB-TOTAL: |  |  | <hr/> <b>\$800,365.91</b> |
|------------|--|--|---------------------------|

#### PAYROLL

|                              |            |    |            |
|------------------------------|------------|----|------------|
| Bi - Weekly <i>(Page 30)</i> | 11/13/2020 | \$ | 303,271.65 |
|------------------------------|------------|----|------------|

|            |  |    |                         |
|------------|--|----|-------------------------|
| SUB-TOTAL: |  | \$ | <hr/> <b>303,271.65</b> |
|------------|--|----|-------------------------|

|                      |  |    |                                 |
|----------------------|--|----|---------------------------------|
| TOTAL DISBURSEMENTS: |  | \$ | <hr/> <b>1,103,637.56</b> <hr/> |
|----------------------|--|----|---------------------------------|



| 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

Mayor's Report #1

Tracking Number

CC 2020-88

### Agenda Item Summary Memo

**Title:** Intent to Issue Alternate Revenue Bonds for 651 Prairie Pointe Drive and Adjacent Lot 2

**Meeting and Date:** City Council – November 24, 2020

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

### Council Action Previously Taken:

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

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

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

**Submitted by:** Bart Olson Administration  
Name Department

### Agenda Item Notes:

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



# Memorandum

To: City Council  
From: Bart Olson, City Administrator  
CC:  
Date: November 19, 2020  
Subject: Bonds - Intent ordinance, public hearing, and process discussion

---

## Summary

Review of the process for a bond issuance for the 651 Prairie Pointe Building Renovation.

## Background

This item was last discussed by the City Council at the November 10<sup>th</sup> meeting, when the City Council reviewed a memo by Finance Director Fredrickson and approved a reimbursement resolution. Finance Director Fredrickson has compiled two ordinances for the City Council's review: an "intent to issue" ordinance, and an ordinance setting a public hearing date. The ordinance setting the public hearing date does only that – sets the date for the legally required public hearing associated with the bond sale. The "intent to issue" ordinance does two main things – it formally starts the bond process and sets a ceiling for the maximum bond issuance at a later date.

Given the discussion at the City Council meeting regarding the dollar amounts in the reimbursement resolution, we wanted to get the draft ordinances in front of the City Council as soon as possible so that everyone has time to review them, ask questions, and get comfortable with the process. The ordinances are in final form, in that the City Council *could* approve them at this meeting if needed. In the same way that the reimbursement resolution contained a value of \$8.625m in possible bonds, we've drafted the "intent to issue" resolution with the same figure. This dollar amount in the "intent to issue" ordinance is a ceiling only, and the City Council could choose to delay the approval of the bond issuance ordinance until the cost estimates for the renovations are more concrete or could approve the ordinances as is, conduct the public hearing with the ceiling dollar value, and choose to issue less bonds at the time of the bond sale.

As we have outlined in past memos, the process for issuing bonds from start to finish is roughly 60 to 90 days, but the City Council has great flexibility in the process – both when it starts and when the actual sale occurs at the end – because the City Council has approved the reimbursement resolution. On the start of the process, the City Council is legally allowed to conduct the property closing in mid-December, and approve the "intent to issue" ordinance anytime from this City Council meeting to a meeting in April 2022. On the back end, the City Council can conduct the bond sale and City Council approval of the final bond ordinance anytime within three years from the date of the approval of the bond ordinance.

Finally, as a general reminder, the City Council has multiple opportunities to weigh in on the bond process and make decisions changing the dollar amount of the bond issuance:

- 1) "Intent to Issue" ordinance

- a. Under review at the November 24<sup>th</sup> City Council meeting, sets the ceiling value of the future bonds only
- 2) BINA Public Hearing
  - a. Expected to occur at a meeting following passage of the “intent to issue” ordinance, both the City Council and the public can weigh-in on the bond proposal during a public hearing.
- 3) Any City Council meeting between the BINA Public Hearing and the City Council approval of the final bond ordinance
  - a. The City Council could direct the staff to reduce the bond sale amount to any amount less than the ceiling established in the “intent to issue ordinance”
- 4) Final Bond Ordinance
  - a. Bond sales take place the morning/afternoon the day of a City Council meeting, when offers are received and contemplated from various bond buyers. At that evening’s City Council meeting, the City Council reviews the “winning” buyers proposal, and approves a final bond ordinance memorializing the sale and directing staff to conduct the bond closing in the near future. At this City Council meeting, the City Council has the right to reject all proposals and restart the process.

### **Recommendation**

This memo is for informational purposes, as it relates to the City Council’s consideration of Finance Director Fredrickson’s memo, the bond issuance ordinance, and the ordinance that sets the date of the public hearing.



# Memorandum

To: City Council  
From: Rob Fredrickson, Finance Director  
Date: November 5, 2020  
Subject: Debt Issuance Process

---

## **Summary**

Timeline of the earliest possible scenario regarding the potential issuance of a bond for the purposes of reimbursing the City for costs related to the acquisition of property in the Prairie Pointe subdivision and for future renovation expenditures.

## **Background**

Attached is a tentative timeline prepared by the City's financial advisor, Speer Financial, showing the bond sale process. Below is a summary of that process, assuming City Council decides to move forward with issuance at the November 24<sup>th</sup> meeting:

- Adoption of the Authorizing Ordinance by City Council on November 24, 2020, which would establish the maximum amount of principal that could be issued.
- The next step would be the publication of the Authorizing Ordinance and a Notice of Public Hearing in a local newspaper, which would be completed by staff later on during that week. The publication of these document would also begin the 30-day Backdoor Referendum period, pursuant to the Bond Issuance Notification Act (BINA).
- A Bond Issuance Notification Act (BINA) Hearing would be conducted at City Council on December 8, 2020.
- The 30-day Backdoor Referendum period would end during the week of December 28<sup>th</sup>, which would also tentatively coincide the with the City receiving its bond rating from Standard & Poor's (S&P).
- The final preliminary official statement (POS), which describes the terms and features of the bonds, would be disseminated to potential buyers at the end of 2020.
- The bond sale would take place on January 12, 2021, followed by adoption of the bond ordinance by City Council that evening.
- Closing would take place at the end of January 2021; issuance costs would be paid, and the City would receive the remaining bond proceeds to finance improvements.

All and all, the issuance process would take roughly 60 days to complete, from approval of the authorizing ordinance through the closing date, regardless of when the City actually chooses to begin the process. As noted in Administrator Olson's reimbursement resolution memo, the Council does have some flexibility as to when to begin the bond issuance process, as the City has up to 18-months to reimburse itself for any pre-bond issuance acquisition costs.

Attached are several preliminary debt service schedules (prepared by Speer Financial), which show estimated annual debt service amounts fluctuating between ~\$195,000 to \$405,000, depending on the amount of principal chosen (\$3 million to \$6 million – Exhibits A-D) over a 20-year period to finance the project.

### **Recommendation**

This is an informational item for discussion purposes, as staff seeks direction from City Council as to when to begin the bond issuance process. The City Council will discuss the timing and process of the building planning efforts under a separate agenda item.



**United City of Yorkville, Kendall County, Illinois**

General Obligation Bonds (ARS), Series 2020

Dated: December 16, 2020

\$3M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

**Table of Contents****Report**

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Preliminary, As of September 29, 2020

## United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2020

Dated: December 16, 2020

\$3M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

## Sources & Uses

Dated 12/16/2020 | Delivered 12/16/2020

### Sources Of Funds

|                      |                       |
|----------------------|-----------------------|
| Par Amount of Bonds  | \$2,720,000.00        |
| Reoffering Premium   | 342,086.25            |
| <b>Total Sources</b> | <b>\$3,062,086.25</b> |

### Uses Of Funds

|                                       |                       |
|---------------------------------------|-----------------------|
| Total Underwriter's Discount (0.800%) | 21,760.00             |
| Costs of Issuance                     | 40,000.00             |
| Deposit to Project Construction Fund  | 3,000,000.00          |
| Rounding Amount                       | 326.25                |
| <b>Total Uses</b>                     | <b>\$3,062,086.25</b> |

Preliminary, As of September 29, 2020

**United City of Yorkville, Kendall County, Illinois**

General Obligation Bonds (ARS), Series 2020

Dated: December 16, 2020

\$3M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

**Debt Service Schedule**

| Date         | Principal             | Coupon   | Interest              | Total P+I             | Fiscal Total |
|--------------|-----------------------|----------|-----------------------|-----------------------|--------------|
| 12/16/2020   | -                     | -        | -                     | -                     | -            |
| 06/30/2021   | -                     | -        | 52,541.67             | 52,541.67             | -            |
| 12/30/2021   | 95,000.00             | 3.000%   | 48,750.00             | 143,750.00            | 196,291.67   |
| 06/30/2022   | -                     | -        | 47,325.00             | 47,325.00             | -            |
| 12/30/2022   | 100,000.00            | 3.000%   | 47,325.00             | 147,325.00            | 194,650.00   |
| 06/30/2023   | -                     | -        | 45,825.00             | 45,825.00             | -            |
| 12/30/2023   | 105,000.00            | 3.000%   | 45,825.00             | 150,825.00            | 196,650.00   |
| 06/30/2024   | -                     | -        | 44,250.00             | 44,250.00             | -            |
| 12/30/2024   | 110,000.00            | 3.000%   | 44,250.00             | 154,250.00            | 198,500.00   |
| 06/30/2025   | -                     | -        | 42,600.00             | 42,600.00             | -            |
| 12/30/2025   | 110,000.00            | 3.000%   | 42,600.00             | 152,600.00            | 195,200.00   |
| 06/30/2026   | -                     | -        | 40,950.00             | 40,950.00             | -            |
| 12/30/2026   | 115,000.00            | 3.000%   | 40,950.00             | 155,950.00            | 196,900.00   |
| 06/30/2027   | -                     | -        | 39,225.00             | 39,225.00             | -            |
| 12/30/2027   | 120,000.00            | 3.000%   | 39,225.00             | 159,225.00            | 198,450.00   |
| 06/30/2028   | -                     | -        | 37,425.00             | 37,425.00             | -            |
| 12/30/2028   | 120,000.00            | 3.000%   | 37,425.00             | 157,425.00            | 194,850.00   |
| 06/30/2029   | -                     | -        | 35,625.00             | 35,625.00             | -            |
| 12/30/2029   | 125,000.00            | 3.000%   | 35,625.00             | 160,625.00            | 196,250.00   |
| 06/30/2030   | -                     | -        | 33,750.00             | 33,750.00             | -            |
| 12/30/2030   | 130,000.00            | 3.000%   | 33,750.00             | 163,750.00            | 197,500.00   |
| 06/30/2031   | -                     | -        | 31,800.00             | 31,800.00             | -            |
| 12/30/2031   | 130,000.00            | 4.000%   | 31,800.00             | 161,800.00            | 193,600.00   |
| 06/30/2032   | -                     | -        | 29,200.00             | 29,200.00             | -            |
| 12/30/2032   | 140,000.00            | 4.000%   | 29,200.00             | 169,200.00            | 198,400.00   |
| 06/30/2033   | -                     | -        | 26,400.00             | 26,400.00             | -            |
| 12/30/2033   | 145,000.00            | 4.000%   | 26,400.00             | 171,400.00            | 197,800.00   |
| 06/30/2034   | -                     | -        | 23,500.00             | 23,500.00             | -            |
| 12/30/2034   | 150,000.00            | 4.000%   | 23,500.00             | 173,500.00            | 197,000.00   |
| 06/30/2035   | -                     | -        | 20,500.00             | 20,500.00             | -            |
| 12/30/2035   | 155,000.00            | 4.000%   | 20,500.00             | 175,500.00            | 196,000.00   |
| 06/30/2036   | -                     | -        | 17,400.00             | 17,400.00             | -            |
| 12/30/2036   | 160,000.00            | 4.000%   | 17,400.00             | 177,400.00            | 194,800.00   |
| 06/30/2037   | -                     | -        | 14,200.00             | 14,200.00             | -            |
| 12/30/2037   | 165,000.00            | 4.000%   | 14,200.00             | 179,200.00            | 193,400.00   |
| 06/30/2038   | -                     | -        | 10,900.00             | 10,900.00             | -            |
| 12/30/2038   | 175,000.00            | 4.000%   | 10,900.00             | 185,900.00            | 196,800.00   |
| 06/30/2039   | -                     | -        | 7,400.00              | 7,400.00              | -            |
| 12/30/2039   | 180,000.00            | 4.000%   | 7,400.00              | 187,400.00            | 194,800.00   |
| 06/30/2040   | -                     | -        | 3,800.00              | 3,800.00              | -            |
| 12/30/2040   | 190,000.00            | 4.000%   | 3,800.00              | 193,800.00            | 197,600.00   |
| <b>Total</b> | <b>\$2,720,000.00</b> | <b>-</b> | <b>\$1,205,441.67</b> | <b>\$3,925,441.67</b> | <b>-</b>     |

**Yield Statistics**

|                                   |              |
|-----------------------------------|--------------|
| Bond Year Dollars                 | \$31,775.78  |
| Average Life                      | 11.682 Years |
| Average Coupon                    | 3.7935867%   |
| Net Interest Cost (NIC)           | 2.7855036%   |
| True Interest Cost (TIC)          | 2.5641102%   |
| Bond Yield for Arbitrage Purposes | 1.8998599%   |
| All Inclusive Cost (AIC)          | 2.7041755%   |

**IRS Form 8038**

|                           |              |
|---------------------------|--------------|
| Net Interest Cost         | 2.3879593%   |
| Weighted Average Maturity | 11.807 Years |

2020 City Hall issue \$3M | SINGLE PURPOSE | 9/29/2020 | 4:31 PM

Preliminary, As of September 29, 2020

## United City of Yorkville, Kendall County, Illinois

### General Obligation Bonds (ARS), Series 2020

Dated: December 16, 2020

\$3M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

## Net Debt Service Schedule

| Date         | Principal             | Coupon   | Interest              | Total P+I             | Net New D/S           |
|--------------|-----------------------|----------|-----------------------|-----------------------|-----------------------|
| 12/30/2020   | -                     | -        | -                     | -                     | -                     |
| 12/30/2021   | 95,000.00             | 3.000%   | 101,291.67            | 196,291.67            | 196,291.67            |
| 12/30/2022   | 100,000.00            | 3.000%   | 94,650.00             | 194,650.00            | 194,650.00            |
| 12/30/2023   | 105,000.00            | 3.000%   | 91,650.00             | 196,650.00            | 196,650.00            |
| 12/30/2024   | 110,000.00            | 3.000%   | 88,500.00             | 198,500.00            | 198,500.00            |
| 12/30/2025   | 110,000.00            | 3.000%   | 85,200.00             | 195,200.00            | 195,200.00            |
| 12/30/2026   | 115,000.00            | 3.000%   | 81,900.00             | 196,900.00            | 196,900.00            |
| 12/30/2027   | 120,000.00            | 3.000%   | 78,450.00             | 198,450.00            | 198,450.00            |
| 12/30/2028   | 120,000.00            | 3.000%   | 74,850.00             | 194,850.00            | 194,850.00            |
| 12/30/2029   | 125,000.00            | 3.000%   | 71,250.00             | 196,250.00            | 196,250.00            |
| 12/30/2030   | 130,000.00            | 3.000%   | 67,500.00             | 197,500.00            | 197,500.00            |
| 12/30/2031   | 130,000.00            | 4.000%   | 63,600.00             | 193,600.00            | 193,600.00            |
| 12/30/2032   | 140,000.00            | 4.000%   | 58,400.00             | 198,400.00            | 198,400.00            |
| 12/30/2033   | 145,000.00            | 4.000%   | 52,800.00             | 197,800.00            | 197,800.00            |
| 12/30/2034   | 150,000.00            | 4.000%   | 47,000.00             | 197,000.00            | 197,000.00            |
| 12/30/2035   | 155,000.00            | 4.000%   | 41,000.00             | 196,000.00            | 196,000.00            |
| 12/30/2036   | 160,000.00            | 4.000%   | 34,800.00             | 194,800.00            | 194,800.00            |
| 12/30/2037   | 165,000.00            | 4.000%   | 28,400.00             | 193,400.00            | 193,400.00            |
| 12/30/2038   | 175,000.00            | 4.000%   | 21,800.00             | 196,800.00            | 196,800.00            |
| 12/30/2039   | 180,000.00            | 4.000%   | 14,800.00             | 194,800.00            | 194,800.00            |
| 12/30/2040   | 190,000.00            | 4.000%   | 7,600.00              | 197,600.00            | 197,600.00            |
| <b>Total</b> | <b>\$2,720,000.00</b> | <b>-</b> | <b>\$1,205,441.67</b> | <b>\$3,925,441.67</b> | <b>\$3,925,441.67</b> |

Preliminary, As of September 29, 2020

## United City of Yorkville, Kendall County, Illinois

### General Obligation Bonds (ARS), Series 2020

Dated: December 16, 2020

\$3M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

## Pricing Summary

| Maturity     | Type of Bond  | Coupon | Yield  | Maturity Value        | Price    | YTM      | Call Date  | Call Price | Dollar Price          |
|--------------|---------------|--------|--------|-----------------------|----------|----------|------------|------------|-----------------------|
| 12/30/2021   | Serial Coupon | 3.000% | 0.500% | 95,000.00             | 102.587% | -        | -          | -          | 97,457.65             |
| 12/30/2022   | Serial Coupon | 3.000% | 0.550% | 100,000.00            | 104.960% | -        | -          | -          | 104,960.00            |
| 12/30/2023   | Serial Coupon | 3.000% | 0.600% | 105,000.00            | 107.216% | -        | -          | -          | 112,576.80            |
| 12/30/2024   | Serial Coupon | 3.000% | 0.700% | 110,000.00            | 109.143% | -        | -          | -          | 120,057.30            |
| 12/30/2025   | Serial Coupon | 3.000% | 0.900% | 110,000.00            | 110.322% | -        | -          | -          | 121,354.20            |
| 12/30/2026   | Serial Coupon | 3.000% | 1.050% | 115,000.00            | 111.381% | -        | -          | -          | 128,088.15            |
| 12/30/2027   | Serial Coupon | 3.000% | 1.300% | 120,000.00            | 111.399% | -        | -          | -          | 133,678.80            |
| 12/30/2028   | Serial Coupon | 3.000% | 1.450% | 120,000.00            | 111.721% | -        | -          | -          | 134,065.20            |
| 12/30/2029   | Serial Coupon | 3.000% | 1.650% | 125,000.00            | 111.292% | -        | -          | -          | 139,115.00            |
| 12/30/2030   | Serial Coupon | 3.000% | 1.750% | 130,000.00            | 110.407% | c 1.859% | 12/30/2029 | 100.000%   | 143,529.10            |
| 12/30/2031   | Serial Coupon | 4.000% | 1.800% | 130,000.00            | 118.275% | c 2.133% | 12/30/2029 | 100.000%   | 153,757.50            |
| 12/30/2032   | Serial Coupon | 4.000% | 1.950% | 140,000.00            | 116.912% | c 2.376% | 12/30/2029 | 100.000%   | 163,676.80            |
| 12/30/2033   | Serial Coupon | 4.000% | 2.050% | 145,000.00            | 116.013% | c 2.549% | 12/30/2029 | 100.000%   | 168,218.85            |
| 12/30/2034   | Serial Coupon | 4.000% | 2.100% | 150,000.00            | 115.567% | c 2.664% | 12/30/2029 | 100.000%   | 173,350.50            |
| 12/30/2035   | Serial Coupon | 4.000% | 2.150% | 155,000.00            | 115.123% | c 2.764% | 12/30/2029 | 100.000%   | 178,440.65            |
| 12/30/2036   | Serial Coupon | 4.000% | 2.200% | 160,000.00            | 114.680% | c 2.853% | 12/30/2029 | 100.000%   | 183,488.00            |
| 12/30/2037   | Serial Coupon | 4.000% | 2.250% | 165,000.00            | 114.240% | c 2.932% | 12/30/2029 | 100.000%   | 188,496.00            |
| 12/30/2038   | Serial Coupon | 4.000% | 2.300% | 175,000.00            | 113.801% | c 3.003% | 12/30/2029 | 100.000%   | 199,151.75            |
| 12/30/2039   | Serial Coupon | 4.000% | 2.350% | 180,000.00            | 113.365% | c 3.068% | 12/30/2029 | 100.000%   | 204,057.00            |
| 12/30/2040   | Serial Coupon | 4.000% | 2.400% | 190,000.00            | 112.930% | c 3.127% | 12/30/2029 | 100.000%   | 214,567.00            |
| <b>Total</b> | -             | -      | -      | <b>\$2,720,000.00</b> | -        | -        | -          | -          | <b>\$3,062,086.25</b> |

### Bid Information

|                                       |                |
|---------------------------------------|----------------|
| Par Amount of Bonds                   | \$2,720,000.00 |
| Reoffering Premium or (Discount)      | 342,086.25     |
| Gross Production                      | \$3,062,086.25 |
| Total Underwriter's Discount (0.800%) | \$(21,760.00)  |
| Bid (111.777%)                        | 3,040,326.25   |
| Total Purchase Price                  | \$3,040,326.25 |
| Bond Year Dollars                     | \$31,775.78    |
| Average Life                          | 11.682 Years   |
| Average Coupon                        | 3.7935867%     |
| Net Interest Cost (NIC)               | 2.7855036%     |
| True Interest Cost (TIC)              | 2.5641102%     |

**United City of Yorkville, Kendall County, Illinois**

General Obligation Bonds (ARS), Series 2020

Dated: December 16, 2020

\$4M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

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Preliminary, As of September 29, 2020

## United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2020

Dated: December 16, 2020

\$4M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

## Sources & Uses

Dated 12/16/2020 | Delivered 12/16/2020

### Sources Of Funds

|                      |                       |
|----------------------|-----------------------|
| Par Amount of Bonds  | \$3,620,000.00        |
| Reoffering Premium   | 455,423.45            |
| <b>Total Sources</b> | <b>\$4,075,423.45</b> |

### Uses Of Funds

|                                       |                       |
|---------------------------------------|-----------------------|
| Total Underwriter's Discount (0.800%) | 28,960.00             |
| Costs of Issuance                     | 45,000.00             |
| Deposit to Project Construction Fund  | 4,000,000.00          |
| Rounding Amount                       | 1,463.45              |
| <b>Total Uses</b>                     | <b>\$4,075,423.45</b> |

Preliminary, As of September 29, 2020

## United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2020

Dated: December 16, 2020

\$4M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

### Debt Service Schedule

| Date         | Principal             | Coupon   | Interest              | Total P+I             | Fiscal Total |
|--------------|-----------------------|----------|-----------------------|-----------------------|--------------|
| 12/16/2020   | -                     | -        | -                     | -                     | -            |
| 06/30/2021   | -                     | -        | 69,947.78             | 69,947.78             | -            |
| 12/30/2021   | 125,000.00            | 3.000%   | 64,900.00             | 189,900.00            | 259,847.78   |
| 06/30/2022   | -                     | -        | 63,025.00             | 63,025.00             | -            |
| 12/30/2022   | 135,000.00            | 3.000%   | 63,025.00             | 198,025.00            | 261,050.00   |
| 06/30/2023   | -                     | -        | 61,000.00             | 61,000.00             | -            |
| 12/30/2023   | 140,000.00            | 3.000%   | 61,000.00             | 201,000.00            | 262,000.00   |
| 06/30/2024   | -                     | -        | 58,900.00             | 58,900.00             | -            |
| 12/30/2024   | 145,000.00            | 3.000%   | 58,900.00             | 203,900.00            | 262,800.00   |
| 06/30/2025   | -                     | -        | 56,725.00             | 56,725.00             | -            |
| 12/30/2025   | 150,000.00            | 3.000%   | 56,725.00             | 206,725.00            | 263,450.00   |
| 06/30/2026   | -                     | -        | 54,475.00             | 54,475.00             | -            |
| 12/30/2026   | 155,000.00            | 3.000%   | 54,475.00             | 209,475.00            | 263,950.00   |
| 06/30/2027   | -                     | -        | 52,150.00             | 52,150.00             | -            |
| 12/30/2027   | 155,000.00            | 3.000%   | 52,150.00             | 207,150.00            | 259,300.00   |
| 06/30/2028   | -                     | -        | 49,825.00             | 49,825.00             | -            |
| 12/30/2028   | 160,000.00            | 3.000%   | 49,825.00             | 209,825.00            | 259,650.00   |
| 06/30/2029   | -                     | -        | 47,425.00             | 47,425.00             | -            |
| 12/30/2029   | 165,000.00            | 3.000%   | 47,425.00             | 212,425.00            | 259,850.00   |
| 06/30/2030   | -                     | -        | 44,950.00             | 44,950.00             | -            |
| 12/30/2030   | 170,000.00            | 3.000%   | 44,950.00             | 214,950.00            | 259,900.00   |
| 06/30/2031   | -                     | -        | 42,400.00             | 42,400.00             | -            |
| 12/30/2031   | 175,000.00            | 4.000%   | 42,400.00             | 217,400.00            | 259,800.00   |
| 06/30/2032   | -                     | -        | 38,900.00             | 38,900.00             | -            |
| 12/30/2032   | 185,000.00            | 4.000%   | 38,900.00             | 223,900.00            | 262,800.00   |
| 06/30/2033   | -                     | -        | 35,200.00             | 35,200.00             | -            |
| 12/30/2033   | 190,000.00            | 4.000%   | 35,200.00             | 225,200.00            | 260,400.00   |
| 06/30/2034   | -                     | -        | 31,400.00             | 31,400.00             | -            |
| 12/30/2034   | 200,000.00            | 4.000%   | 31,400.00             | 231,400.00            | 262,800.00   |
| 06/30/2035   | -                     | -        | 27,400.00             | 27,400.00             | -            |
| 12/30/2035   | 205,000.00            | 4.000%   | 27,400.00             | 232,400.00            | 259,800.00   |
| 06/30/2036   | -                     | -        | 23,300.00             | 23,300.00             | -            |
| 12/30/2036   | 215,000.00            | 4.000%   | 23,300.00             | 238,300.00            | 261,600.00   |
| 06/30/2037   | -                     | -        | 19,000.00             | 19,000.00             | -            |
| 12/30/2037   | 225,000.00            | 4.000%   | 19,000.00             | 244,000.00            | 263,000.00   |
| 06/30/2038   | -                     | -        | 14,500.00             | 14,500.00             | -            |
| 12/30/2038   | 235,000.00            | 4.000%   | 14,500.00             | 249,500.00            | 264,000.00   |
| 06/30/2039   | -                     | -        | 9,800.00              | 9,800.00              | -            |
| 12/30/2039   | 240,000.00            | 4.000%   | 9,800.00              | 249,800.00            | 259,600.00   |
| 06/30/2040   | -                     | -        | 5,000.00              | 5,000.00              | -            |
| 12/30/2040   | 250,000.00            | 4.000%   | 5,000.00              | 255,000.00            | 260,000.00   |
| <b>Total</b> | <b>\$3,620,000.00</b> | <b>-</b> | <b>\$1,605,597.78</b> | <b>\$5,225,597.78</b> | <b>-</b>     |

#### Yield Statistics

|                                   |              |
|-----------------------------------|--------------|
| Bond Year Dollars                 | \$42,310.78  |
| Average Life                      | 11.688 Years |
| Average Coupon                    | 3.7947725%   |
| Net Interest Cost (NIC)           | 2.7868415%   |
| True Interest Cost (TIC)          | 2.5652950%   |
| Bond Yield for Arbitrage Purposes | 1.9002319%   |
| All Inclusive Cost (AIC)          | 2.6834798%   |

#### IRS Form 8038

|                           |              |
|---------------------------|--------------|
| Net Interest Cost         | 2.3890746%   |
| Weighted Average Maturity | 11.813 Years |

2020 City Hall issue \$4M | SINGLE PURPOSE | 9/29/2020 | 4:30 PM



Preliminary, As of September 29, 2020

## United City of Yorkville, Kendall County, Illinois

### General Obligation Bonds (ARS), Series 2020

Dated: December 16, 2020

\$4M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

## Net Debt Service Schedule

| Date         | Principal             | Coupon   | Interest              | Total P+I             | Net New D/S           |
|--------------|-----------------------|----------|-----------------------|-----------------------|-----------------------|
| 12/30/2020   | -                     | -        | -                     | -                     | -                     |
| 12/30/2021   | 125,000.00            | 3.000%   | 134,847.78            | 259,847.78            | 259,847.78            |
| 12/30/2022   | 135,000.00            | 3.000%   | 126,050.00            | 261,050.00            | 261,050.00            |
| 12/30/2023   | 140,000.00            | 3.000%   | 122,000.00            | 262,000.00            | 262,000.00            |
| 12/30/2024   | 145,000.00            | 3.000%   | 117,800.00            | 262,800.00            | 262,800.00            |
| 12/30/2025   | 150,000.00            | 3.000%   | 113,450.00            | 263,450.00            | 263,450.00            |
| 12/30/2026   | 155,000.00            | 3.000%   | 108,950.00            | 263,950.00            | 263,950.00            |
| 12/30/2027   | 155,000.00            | 3.000%   | 104,300.00            | 259,300.00            | 259,300.00            |
| 12/30/2028   | 160,000.00            | 3.000%   | 99,650.00             | 259,650.00            | 259,650.00            |
| 12/30/2029   | 165,000.00            | 3.000%   | 94,850.00             | 259,850.00            | 259,850.00            |
| 12/30/2030   | 170,000.00            | 3.000%   | 89,900.00             | 259,900.00            | 259,900.00            |
| 12/30/2031   | 175,000.00            | 4.000%   | 84,800.00             | 259,800.00            | 259,800.00            |
| 12/30/2032   | 185,000.00            | 4.000%   | 77,800.00             | 262,800.00            | 262,800.00            |
| 12/30/2033   | 190,000.00            | 4.000%   | 70,400.00             | 260,400.00            | 260,400.00            |
| 12/30/2034   | 200,000.00            | 4.000%   | 62,800.00             | 262,800.00            | 262,800.00            |
| 12/30/2035   | 205,000.00            | 4.000%   | 54,800.00             | 259,800.00            | 259,800.00            |
| 12/30/2036   | 215,000.00            | 4.000%   | 46,600.00             | 261,600.00            | 261,600.00            |
| 12/30/2037   | 225,000.00            | 4.000%   | 38,000.00             | 263,000.00            | 263,000.00            |
| 12/30/2038   | 235,000.00            | 4.000%   | 29,000.00             | 264,000.00            | 264,000.00            |
| 12/30/2039   | 240,000.00            | 4.000%   | 19,600.00             | 259,600.00            | 259,600.00            |
| 12/30/2040   | 250,000.00            | 4.000%   | 10,000.00             | 260,000.00            | 260,000.00            |
| <b>Total</b> | <b>\$3,620,000.00</b> | <b>-</b> | <b>\$1,605,597.78</b> | <b>\$5,225,597.78</b> | <b>\$5,225,597.78</b> |

Preliminary, As of September 29, 2020

## United City of Yorkville, Kendall County, Illinois

### General Obligation Bonds (ARS), Series 2020

Dated: December 16, 2020

\$4M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

## Pricing Summary

| Maturity     | Type of Bond  | Coupon | Yield  | Maturity Value        | Price    | YTM      | Call Date  | Call Price | Dollar Price          |
|--------------|---------------|--------|--------|-----------------------|----------|----------|------------|------------|-----------------------|
| 12/30/2021   | Serial Coupon | 3.000% | 0.500% | 125,000.00            | 102.587% | -        | -          | -          | 128,233.75            |
| 12/30/2022   | Serial Coupon | 3.000% | 0.550% | 135,000.00            | 104.960% | -        | -          | -          | 141,696.00            |
| 12/30/2023   | Serial Coupon | 3.000% | 0.600% | 140,000.00            | 107.216% | -        | -          | -          | 150,102.40            |
| 12/30/2024   | Serial Coupon | 3.000% | 0.700% | 145,000.00            | 109.143% | -        | -          | -          | 158,257.35            |
| 12/30/2025   | Serial Coupon | 3.000% | 0.900% | 150,000.00            | 110.322% | -        | -          | -          | 165,483.00            |
| 12/30/2026   | Serial Coupon | 3.000% | 1.050% | 155,000.00            | 111.381% | -        | -          | -          | 172,640.55            |
| 12/30/2027   | Serial Coupon | 3.000% | 1.300% | 155,000.00            | 111.399% | -        | -          | -          | 172,668.45            |
| 12/30/2028   | Serial Coupon | 3.000% | 1.450% | 160,000.00            | 111.721% | -        | -          | -          | 178,753.60            |
| 12/30/2029   | Serial Coupon | 3.000% | 1.650% | 165,000.00            | 111.292% | -        | -          | -          | 183,631.80            |
| 12/30/2030   | Serial Coupon | 3.000% | 1.750% | 170,000.00            | 110.407% | c 1.859% | 12/30/2029 | 100.000%   | 187,691.90            |
| 12/30/2031   | Serial Coupon | 4.000% | 1.800% | 175,000.00            | 118.275% | c 2.133% | 12/30/2029 | 100.000%   | 206,981.25            |
| 12/30/2032   | Serial Coupon | 4.000% | 1.950% | 185,000.00            | 116.912% | c 2.376% | 12/30/2029 | 100.000%   | 216,287.20            |
| 12/30/2033   | Serial Coupon | 4.000% | 2.050% | 190,000.00            | 116.013% | c 2.549% | 12/30/2029 | 100.000%   | 220,424.70            |
| 12/30/2034   | Serial Coupon | 4.000% | 2.100% | 200,000.00            | 115.567% | c 2.664% | 12/30/2029 | 100.000%   | 231,134.00            |
| 12/30/2035   | Serial Coupon | 4.000% | 2.150% | 205,000.00            | 115.123% | c 2.764% | 12/30/2029 | 100.000%   | 236,002.15            |
| 12/30/2036   | Serial Coupon | 4.000% | 2.200% | 215,000.00            | 114.680% | c 2.853% | 12/30/2029 | 100.000%   | 246,562.00            |
| 12/30/2037   | Serial Coupon | 4.000% | 2.250% | 225,000.00            | 114.240% | c 2.932% | 12/30/2029 | 100.000%   | 257,040.00            |
| 12/30/2038   | Serial Coupon | 4.000% | 2.300% | 235,000.00            | 113.801% | c 3.003% | 12/30/2029 | 100.000%   | 267,432.35            |
| 12/30/2039   | Serial Coupon | 4.000% | 2.350% | 240,000.00            | 113.365% | c 3.068% | 12/30/2029 | 100.000%   | 272,076.00            |
| 12/30/2040   | Serial Coupon | 4.000% | 2.400% | 250,000.00            | 112.930% | c 3.127% | 12/30/2029 | 100.000%   | 282,325.00            |
| <b>Total</b> | -             | -      | -      | <b>\$3,620,000.00</b> | -        | -        | -          | -          | <b>\$4,075,423.45</b> |

### Bid Information

|                                       |                |
|---------------------------------------|----------------|
| Par Amount of Bonds                   | \$3,620,000.00 |
| Reoffering Premium or (Discount)      | 455,423.45     |
| Gross Production                      | \$4,075,423.45 |
| Total Underwriter's Discount (0.800%) | \$(28,960.00)  |
| Bid (111.781%)                        | 4,046,463.45   |
| Total Purchase Price                  | \$4,046,463.45 |
| Bond Year Dollars                     | \$42,310.78    |
| Average Life                          | 11.688 Years   |
| Average Coupon                        | 3.7947725%     |
| Net Interest Cost (NIC)               | 2.7868415%     |
| True Interest Cost (TIC)              | 2.5652950%     |

**United City of Yorkville, Kendall County, Illinois**

General Obligation Bonds (ARS), Series 2020

Dated: December 16, 2020

\$5M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

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Preliminary, As of September 29, 2020

## United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2020

Dated: December 16, 2020

\$5M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

## Sources & Uses

Dated 12/16/2020 | Delivered 12/16/2020

### Sources Of Funds

|                      |                       |
|----------------------|-----------------------|
| Par Amount of Bonds  | \$4,520,000.00        |
| Reoffering Premium   | 568,810.90            |
| <b>Total Sources</b> | <b>\$5,088,810.90</b> |

### Uses Of Funds

|                                       |                       |
|---------------------------------------|-----------------------|
| Total Underwriter's Discount (0.800%) | 36,160.00             |
| Costs of Issuance                     | 50,000.00             |
| Deposit to Project Construction Fund  | 5,000,000.00          |
| Rounding Amount                       | 2,650.90              |
| <b>Total Uses</b>                     | <b>\$5,088,810.90</b> |

Preliminary, As of September 29, 2020

**United City of Yorkville, Kendall County, Illinois**

General Obligation Bonds (ARS), Series 2020

Dated: December 16, 2020

\$5M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

**Debt Service Schedule**

| Date         | Principal             | Coupon   | Interest              | Total P+I             | Fiscal Total |
|--------------|-----------------------|----------|-----------------------|-----------------------|--------------|
| 12/16/2020   | -                     | -        | -                     | -                     | -            |
| 06/30/2021   | -                     | -        | 87,353.89             | 87,353.89             | -            |
| 12/30/2021   | 155,000.00            | 3.000%   | 81,050.00             | 236,050.00            | 323,403.89   |
| 06/30/2022   | -                     | -        | 78,725.00             | 78,725.00             | -            |
| 12/30/2022   | 170,000.00            | 3.000%   | 78,725.00             | 248,725.00            | 327,450.00   |
| 06/30/2023   | -                     | -        | 76,175.00             | 76,175.00             | -            |
| 12/30/2023   | 175,000.00            | 3.000%   | 76,175.00             | 251,175.00            | 327,350.00   |
| 06/30/2024   | -                     | -        | 73,550.00             | 73,550.00             | -            |
| 12/30/2024   | 180,000.00            | 3.000%   | 73,550.00             | 253,550.00            | 327,100.00   |
| 06/30/2025   | -                     | -        | 70,850.00             | 70,850.00             | -            |
| 12/30/2025   | 185,000.00            | 3.000%   | 70,850.00             | 255,850.00            | 326,700.00   |
| 06/30/2026   | -                     | -        | 68,075.00             | 68,075.00             | -            |
| 12/30/2026   | 190,000.00            | 3.000%   | 68,075.00             | 258,075.00            | 326,150.00   |
| 06/30/2027   | -                     | -        | 65,225.00             | 65,225.00             | -            |
| 12/30/2027   | 195,000.00            | 3.000%   | 65,225.00             | 260,225.00            | 325,450.00   |
| 06/30/2028   | -                     | -        | 62,300.00             | 62,300.00             | -            |
| 12/30/2028   | 200,000.00            | 3.000%   | 62,300.00             | 262,300.00            | 324,600.00   |
| 06/30/2029   | -                     | -        | 59,300.00             | 59,300.00             | -            |
| 12/30/2029   | 205,000.00            | 3.000%   | 59,300.00             | 264,300.00            | 323,600.00   |
| 06/30/2030   | -                     | -        | 56,225.00             | 56,225.00             | -            |
| 12/30/2030   | 215,000.00            | 3.000%   | 56,225.00             | 271,225.00            | 327,450.00   |
| 06/30/2031   | -                     | -        | 53,000.00             | 53,000.00             | -            |
| 12/30/2031   | 220,000.00            | 4.000%   | 53,000.00             | 273,000.00            | 326,000.00   |
| 06/30/2032   | -                     | -        | 48,600.00             | 48,600.00             | -            |
| 12/30/2032   | 230,000.00            | 4.000%   | 48,600.00             | 278,600.00            | 327,200.00   |
| 06/30/2033   | -                     | -        | 44,000.00             | 44,000.00             | -            |
| 12/30/2033   | 240,000.00            | 4.000%   | 44,000.00             | 284,000.00            | 328,000.00   |
| 06/30/2034   | -                     | -        | 39,200.00             | 39,200.00             | -            |
| 12/30/2034   | 250,000.00            | 4.000%   | 39,200.00             | 289,200.00            | 328,400.00   |
| 06/30/2035   | -                     | -        | 34,200.00             | 34,200.00             | -            |
| 12/30/2035   | 255,000.00            | 4.000%   | 34,200.00             | 289,200.00            | 323,400.00   |
| 06/30/2036   | -                     | -        | 29,100.00             | 29,100.00             | -            |
| 12/30/2036   | 270,000.00            | 4.000%   | 29,100.00             | 299,100.00            | 328,200.00   |
| 06/30/2037   | -                     | -        | 23,700.00             | 23,700.00             | -            |
| 12/30/2037   | 280,000.00            | 4.000%   | 23,700.00             | 303,700.00            | 327,400.00   |
| 06/30/2038   | -                     | -        | 18,100.00             | 18,100.00             | -            |
| 12/30/2038   | 290,000.00            | 4.000%   | 18,100.00             | 308,100.00            | 326,200.00   |
| 06/30/2039   | -                     | -        | 12,300.00             | 12,300.00             | -            |
| 12/30/2039   | 300,000.00            | 4.000%   | 12,300.00             | 312,300.00            | 324,600.00   |
| 06/30/2040   | -                     | -        | 6,300.00              | 6,300.00              | -            |
| 12/30/2040   | 315,000.00            | 4.000%   | 6,300.00              | 321,300.00            | 327,600.00   |
| <b>Total</b> | <b>\$4,520,000.00</b> | <b>-</b> | <b>\$2,006,253.89</b> | <b>\$6,526,253.89</b> | <b>-</b>     |

**Yield Statistics**

|                                   |              |
|-----------------------------------|--------------|
| Bond Year Dollars                 | \$52,865.78  |
| Average Life                      | 11.696 Years |
| Average Coupon                    | 3.7949955%   |
| Net Interest Cost (NIC)           | 2.7874422%   |
| True Interest Cost (TIC)          | 2.5659040%   |
| Bond Yield for Arbitrage Purposes | 1.9010085%   |
| All Inclusive Cost (AIC)          | 2.6709211%   |

**IRS Form 8038**

|                           |              |
|---------------------------|--------------|
| Net Interest Cost         | 2.3896182%   |
| Weighted Average Maturity | 11.821 Years |

2020 City Hall issue \$5M | SINGLE PURPOSE | 9/29/2020 | 4:32 PM

Preliminary, As of September 29, 2020

## United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2020

Dated: December 16, 2020

\$5M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

### Net Debt Service Schedule

| Date         | Principal             | Coupon   | Interest              | Total P+I             | Net New D/S           |
|--------------|-----------------------|----------|-----------------------|-----------------------|-----------------------|
| 12/30/2020   | -                     | -        | -                     | -                     | -                     |
| 12/30/2021   | 155,000.00            | 3.000%   | 168,403.89            | 323,403.89            | 323,403.89            |
| 12/30/2022   | 170,000.00            | 3.000%   | 157,450.00            | 327,450.00            | 327,450.00            |
| 12/30/2023   | 175,000.00            | 3.000%   | 152,350.00            | 327,350.00            | 327,350.00            |
| 12/30/2024   | 180,000.00            | 3.000%   | 147,100.00            | 327,100.00            | 327,100.00            |
| 12/30/2025   | 185,000.00            | 3.000%   | 141,700.00            | 326,700.00            | 326,700.00            |
| 12/30/2026   | 190,000.00            | 3.000%   | 136,150.00            | 326,150.00            | 326,150.00            |
| 12/30/2027   | 195,000.00            | 3.000%   | 130,450.00            | 325,450.00            | 325,450.00            |
| 12/30/2028   | 200,000.00            | 3.000%   | 124,600.00            | 324,600.00            | 324,600.00            |
| 12/30/2029   | 205,000.00            | 3.000%   | 118,600.00            | 323,600.00            | 323,600.00            |
| 12/30/2030   | 215,000.00            | 3.000%   | 112,450.00            | 327,450.00            | 327,450.00            |
| 12/30/2031   | 220,000.00            | 4.000%   | 106,000.00            | 326,000.00            | 326,000.00            |
| 12/30/2032   | 230,000.00            | 4.000%   | 97,200.00             | 327,200.00            | 327,200.00            |
| 12/30/2033   | 240,000.00            | 4.000%   | 88,000.00             | 328,000.00            | 328,000.00            |
| 12/30/2034   | 250,000.00            | 4.000%   | 78,400.00             | 328,400.00            | 328,400.00            |
| 12/30/2035   | 255,000.00            | 4.000%   | 68,400.00             | 323,400.00            | 323,400.00            |
| 12/30/2036   | 270,000.00            | 4.000%   | 58,200.00             | 328,200.00            | 328,200.00            |
| 12/30/2037   | 280,000.00            | 4.000%   | 47,400.00             | 327,400.00            | 327,400.00            |
| 12/30/2038   | 290,000.00            | 4.000%   | 36,200.00             | 326,200.00            | 326,200.00            |
| 12/30/2039   | 300,000.00            | 4.000%   | 24,600.00             | 324,600.00            | 324,600.00            |
| 12/30/2040   | 315,000.00            | 4.000%   | 12,600.00             | 327,600.00            | 327,600.00            |
| <b>Total</b> | <b>\$4,520,000.00</b> | <b>-</b> | <b>\$2,006,253.89</b> | <b>\$6,526,253.89</b> | <b>\$6,526,253.89</b> |

Preliminary, As of September 29, 2020

## United City of Yorkville, Kendall County, Illinois

### General Obligation Bonds (ARS), Series 2020

Dated: December 16, 2020

\$5M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

## Pricing Summary

| Maturity     | Type of Bond  | Coupon | Yield  | Maturity Value        | Price    | YTM      | Call Date  | Call Price | Dollar Price          |
|--------------|---------------|--------|--------|-----------------------|----------|----------|------------|------------|-----------------------|
| 12/30/2021   | Serial Coupon | 3.000% | 0.500% | 155,000.00            | 102.587% | -        | -          | -          | 159,009.85            |
| 12/30/2022   | Serial Coupon | 3.000% | 0.550% | 170,000.00            | 104.960% | -        | -          | -          | 178,432.00            |
| 12/30/2023   | Serial Coupon | 3.000% | 0.600% | 175,000.00            | 107.216% | -        | -          | -          | 187,628.00            |
| 12/30/2024   | Serial Coupon | 3.000% | 0.700% | 180,000.00            | 109.143% | -        | -          | -          | 196,457.40            |
| 12/30/2025   | Serial Coupon | 3.000% | 0.900% | 185,000.00            | 110.322% | -        | -          | -          | 204,095.70            |
| 12/30/2026   | Serial Coupon | 3.000% | 1.050% | 190,000.00            | 111.381% | -        | -          | -          | 211,623.90            |
| 12/30/2027   | Serial Coupon | 3.000% | 1.300% | 195,000.00            | 111.399% | -        | -          | -          | 217,228.05            |
| 12/30/2028   | Serial Coupon | 3.000% | 1.450% | 200,000.00            | 111.721% | -        | -          | -          | 223,442.00            |
| 12/30/2029   | Serial Coupon | 3.000% | 1.650% | 205,000.00            | 111.292% | -        | -          | -          | 228,148.60            |
| 12/30/2030   | Serial Coupon | 3.000% | 1.750% | 215,000.00            | 110.407% | c 1.859% | 12/30/2029 | 100.000%   | 237,375.05            |
| 12/30/2031   | Serial Coupon | 4.000% | 1.800% | 220,000.00            | 118.275% | c 2.133% | 12/30/2029 | 100.000%   | 260,205.00            |
| 12/30/2032   | Serial Coupon | 4.000% | 1.950% | 230,000.00            | 116.912% | c 2.376% | 12/30/2029 | 100.000%   | 268,897.60            |
| 12/30/2033   | Serial Coupon | 4.000% | 2.050% | 240,000.00            | 116.013% | c 2.549% | 12/30/2029 | 100.000%   | 278,431.20            |
| 12/30/2034   | Serial Coupon | 4.000% | 2.100% | 250,000.00            | 115.567% | c 2.664% | 12/30/2029 | 100.000%   | 288,917.50            |
| 12/30/2035   | Serial Coupon | 4.000% | 2.150% | 255,000.00            | 115.123% | c 2.764% | 12/30/2029 | 100.000%   | 293,563.65            |
| 12/30/2036   | Serial Coupon | 4.000% | 2.200% | 270,000.00            | 114.680% | c 2.853% | 12/30/2029 | 100.000%   | 309,636.00            |
| 12/30/2037   | Serial Coupon | 4.000% | 2.250% | 280,000.00            | 114.240% | c 2.932% | 12/30/2029 | 100.000%   | 319,872.00            |
| 12/30/2038   | Serial Coupon | 4.000% | 2.300% | 290,000.00            | 113.801% | c 3.003% | 12/30/2029 | 100.000%   | 330,022.90            |
| 12/30/2039   | Serial Coupon | 4.000% | 2.350% | 300,000.00            | 113.365% | c 3.068% | 12/30/2029 | 100.000%   | 340,095.00            |
| 12/30/2040   | Serial Coupon | 4.000% | 2.400% | 315,000.00            | 112.930% | c 3.127% | 12/30/2029 | 100.000%   | 355,729.50            |
| <b>Total</b> | -             | -      | -      | <b>\$4,520,000.00</b> | -        | -        | -          | -          | <b>\$5,088,810.90</b> |

### Bid Information

|                                       |                |
|---------------------------------------|----------------|
| Par Amount of Bonds                   | \$4,520,000.00 |
| Reoffering Premium or (Discount)      | 568,810.90     |
| Gross Production                      | \$5,088,810.90 |
| Total Underwriter's Discount (0.800%) | \$(36,160.00)  |
| Bid (111.784%)                        | 5,052,650.90   |
| Total Purchase Price                  | \$5,052,650.90 |
| Bond Year Dollars                     | \$52,865.78    |
| Average Life                          | 11.696 Years   |
| Average Coupon                        | 3.7949955%     |
| Net Interest Cost (NIC)               | 2.7874422%     |
| True Interest Cost (TIC)              | 2.5659040%     |

**United City of Yorkville, Kendall County, Illinois**

General Obligation Bonds (ARS), Series 2020

Dated: January 29, 2021

\$6M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

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Preliminary as of November 5, 2020

## United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2020

Dated: January 29, 2021

\$6M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

## Sources & Uses

Dated 01/29/2021 | Delivered 01/29/2021

### Sources Of Funds

|                      |                       |
|----------------------|-----------------------|
| Par Amount of Bonds  | \$5,625,000.00        |
| Reoffering Premium   | 490,247.55            |
| <b>Total Sources</b> | <b>\$6,115,247.55</b> |

### Uses Of Funds

|                                       |                       |
|---------------------------------------|-----------------------|
| Total Underwriter's Discount (0.800%) | 45,000.00             |
| Costs of Issuance                     | 70,000.00             |
| Deposit to Project Construction Fund  | 6,000,000.00          |
| Rounding Amount                       | 247.55                |
| <b>Total Uses</b>                     | <b>\$6,115,247.55</b> |

Preliminary as of November 5, 2020

**United City of Yorkville, Kendall County, Illinois**

General Obligation Bonds (ARS), Series 2020

Dated: January 29, 2021

\$6M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

**Debt Service Schedule**

| Date         | Principal             | Coupon   | Interest              | Total P+I             | Fiscal Total |
|--------------|-----------------------|----------|-----------------------|-----------------------|--------------|
| 01/29/2021   | -                     | -        | -                     | -                     | -            |
| 06/30/2021   | -                     | -        | 84,539.03             | 84,539.03             | -            |
| 12/30/2021   | 220,000.00            | 3.000%   | 100,775.00            | 320,775.00            | 405,314.03   |
| 06/30/2022   | -                     | -        | 97,475.00             | 97,475.00             | -            |
| 12/30/2022   | 210,000.00            | 3.000%   | 97,475.00             | 307,475.00            | 404,950.00   |
| 06/30/2023   | -                     | -        | 94,325.00             | 94,325.00             | -            |
| 12/30/2023   | 215,000.00            | 3.000%   | 94,325.00             | 309,325.00            | 403,650.00   |
| 06/30/2024   | -                     | -        | 91,100.00             | 91,100.00             | -            |
| 12/30/2024   | 220,000.00            | 3.000%   | 91,100.00             | 311,100.00            | 402,200.00   |
| 06/30/2025   | -                     | -        | 87,800.00             | 87,800.00             | -            |
| 12/30/2025   | 230,000.00            | 3.000%   | 87,800.00             | 317,800.00            | 405,600.00   |
| 06/30/2026   | -                     | -        | 84,350.00             | 84,350.00             | -            |
| 12/30/2026   | 235,000.00            | 3.000%   | 84,350.00             | 319,350.00            | 403,700.00   |
| 06/30/2027   | -                     | -        | 80,825.00             | 80,825.00             | -            |
| 12/30/2027   | 245,000.00            | 3.000%   | 80,825.00             | 325,825.00            | 406,650.00   |
| 06/30/2028   | -                     | -        | 77,150.00             | 77,150.00             | -            |
| 12/30/2028   | 250,000.00            | 3.000%   | 77,150.00             | 327,150.00            | 404,300.00   |
| 06/30/2029   | -                     | -        | 73,400.00             | 73,400.00             | -            |
| 12/30/2029   | 255,000.00            | 3.000%   | 73,400.00             | 328,400.00            | 401,800.00   |
| 06/30/2030   | -                     | -        | 69,575.00             | 69,575.00             | -            |
| 12/30/2030   | 265,000.00            | 3.000%   | 69,575.00             | 334,575.00            | 404,150.00   |
| 06/30/2031   | -                     | -        | 65,600.00             | 65,600.00             | -            |
| 12/30/2031   | 275,000.00            | 4.000%   | 65,600.00             | 340,600.00            | 406,200.00   |
| 06/30/2032   | -                     | -        | 60,100.00             | 60,100.00             | -            |
| 12/30/2032   | 285,000.00            | 4.000%   | 60,100.00             | 345,100.00            | 405,200.00   |
| 06/30/2033   | -                     | -        | 54,400.00             | 54,400.00             | -            |
| 12/30/2033   | 295,000.00            | 4.000%   | 54,400.00             | 349,400.00            | 403,800.00   |
| 06/30/2034   | -                     | -        | 48,500.00             | 48,500.00             | -            |
| 12/30/2034   | 305,000.00            | 4.000%   | 48,500.00             | 353,500.00            | 402,000.00   |
| 06/30/2035   | -                     | -        | 42,400.00             | 42,400.00             | -            |
| 12/30/2035   | 320,000.00            | 4.000%   | 42,400.00             | 362,400.00            | 404,800.00   |
| 06/30/2036   | -                     | -        | 36,000.00             | 36,000.00             | -            |
| 12/30/2036   | 330,000.00            | 4.000%   | 36,000.00             | 366,000.00            | 402,000.00   |
| 06/30/2037   | -                     | -        | 29,400.00             | 29,400.00             | -            |
| 12/30/2037   | 345,000.00            | 4.000%   | 29,400.00             | 374,400.00            | 403,800.00   |
| 06/30/2038   | -                     | -        | 22,500.00             | 22,500.00             | -            |
| 12/30/2038   | 360,000.00            | 4.000%   | 22,500.00             | 382,500.00            | 405,000.00   |
| 06/30/2039   | -                     | -        | 15,300.00             | 15,300.00             | -            |
| 12/30/2039   | 375,000.00            | 4.000%   | 15,300.00             | 390,300.00            | 405,600.00   |
| 06/30/2040   | -                     | -        | 7,800.00              | 7,800.00              | -            |
| 12/30/2040   | 390,000.00            | 4.000%   | 7,800.00              | 397,800.00            | 405,600.00   |
| <b>Total</b> | <b>\$5,625,000.00</b> | <b>-</b> | <b>\$2,461,314.03</b> | <b>\$8,086,314.03</b> | <b>-</b>     |

**Yield Statistics**

|                                   |              |
|-----------------------------------|--------------|
| Bond Year Dollars                 | \$64,831.88  |
| Average Life                      | 11.526 Years |
| Average Coupon                    | 3.7964567%   |
| Net Interest Cost (NIC)           | 3.1096841%   |
| True Interest Cost (TIC)          | 2.9310191%   |
| Bond Yield for Arbitrage Purposes | 2.4003419%   |
| All Inclusive Cost (AIC)          | 3.0569341%   |

**IRS Form 8038**

|                           |              |
|---------------------------|--------------|
| Net Interest Cost         | 2.7756726%   |
| Weighted Average Maturity | 11.612 Years |

2020 City Hall issue \$6M | SINGLE PURPOSE | 11/ 5/2020 | 9:53 AM

Preliminary as of November 5, 2020

## United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2020

Dated: January 29, 2021

\$6M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

### Net Debt Service Schedule

| Date         | Principal             | Coupon   | Interest              | Total P+I             | Net New D/S           |
|--------------|-----------------------|----------|-----------------------|-----------------------|-----------------------|
| 12/30/2021   | 220,000.00            | 3.000%   | 185,314.03            | 405,314.03            | 405,314.03            |
| 12/30/2022   | 210,000.00            | 3.000%   | 194,950.00            | 404,950.00            | 404,950.00            |
| 12/30/2023   | 215,000.00            | 3.000%   | 188,650.00            | 403,650.00            | 403,650.00            |
| 12/30/2024   | 220,000.00            | 3.000%   | 182,200.00            | 402,200.00            | 402,200.00            |
| 12/30/2025   | 230,000.00            | 3.000%   | 175,600.00            | 405,600.00            | 405,600.00            |
| 12/30/2026   | 235,000.00            | 3.000%   | 168,700.00            | 403,700.00            | 403,700.00            |
| 12/30/2027   | 245,000.00            | 3.000%   | 161,650.00            | 406,650.00            | 406,650.00            |
| 12/30/2028   | 250,000.00            | 3.000%   | 154,300.00            | 404,300.00            | 404,300.00            |
| 12/30/2029   | 255,000.00            | 3.000%   | 146,800.00            | 401,800.00            | 401,800.00            |
| 12/30/2030   | 265,000.00            | 3.000%   | 139,150.00            | 404,150.00            | 404,150.00            |
| 12/30/2031   | 275,000.00            | 4.000%   | 131,200.00            | 406,200.00            | 406,200.00            |
| 12/30/2032   | 285,000.00            | 4.000%   | 120,200.00            | 405,200.00            | 405,200.00            |
| 12/30/2033   | 295,000.00            | 4.000%   | 108,800.00            | 403,800.00            | 403,800.00            |
| 12/30/2034   | 305,000.00            | 4.000%   | 97,000.00             | 402,000.00            | 402,000.00            |
| 12/30/2035   | 320,000.00            | 4.000%   | 84,800.00             | 404,800.00            | 404,800.00            |
| 12/30/2036   | 330,000.00            | 4.000%   | 72,000.00             | 402,000.00            | 402,000.00            |
| 12/30/2037   | 345,000.00            | 4.000%   | 58,800.00             | 403,800.00            | 403,800.00            |
| 12/30/2038   | 360,000.00            | 4.000%   | 45,000.00             | 405,000.00            | 405,000.00            |
| 12/30/2039   | 375,000.00            | 4.000%   | 30,600.00             | 405,600.00            | 405,600.00            |
| 12/30/2040   | 390,000.00            | 4.000%   | 15,600.00             | 405,600.00            | 405,600.00            |
| <b>Total</b> | <b>\$5,625,000.00</b> | <b>-</b> | <b>\$2,461,314.03</b> | <b>\$8,086,314.03</b> | <b>\$8,086,314.03</b> |

Preliminary as of November 5, 2020

## United City of Yorkville, Kendall County, Illinois

### General Obligation Bonds (ARS), Series 2020

Dated: January 29, 2021

\$6M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

## Pricing Summary

| Maturity     | Type of Bond  | Coupon | Yield  | Maturity Value        | Price    | YTM      | Call Date  | Call Price | Dollar Price          |
|--------------|---------------|--------|--------|-----------------------|----------|----------|------------|------------|-----------------------|
| 12/30/2021   | Serial Coupon | 3.000% | 1.000% | 220,000.00            | 101.825% | -        | -          | -          | 224,015.00            |
| 12/30/2022   | Serial Coupon | 3.000% | 1.050% | 210,000.00            | 103.695% | -        | -          | -          | 217,759.50            |
| 12/30/2023   | Serial Coupon | 3.000% | 1.100% | 215,000.00            | 105.443% | -        | -          | -          | 226,702.45            |
| 12/30/2024   | Serial Coupon | 3.000% | 1.200% | 220,000.00            | 106.870% | -        | -          | -          | 235,114.00            |
| 12/30/2025   | Serial Coupon | 3.000% | 1.400% | 230,000.00            | 107.579% | -        | -          | -          | 247,431.70            |
| 12/30/2026   | Serial Coupon | 3.000% | 1.550% | 235,000.00            | 108.170% | -        | -          | -          | 254,199.50            |
| 12/30/2027   | Serial Coupon | 3.000% | 1.800% | 245,000.00            | 107.773% | -        | -          | -          | 264,043.85            |
| 12/30/2028   | Serial Coupon | 3.000% | 1.950% | 250,000.00            | 107.669% | -        | -          | -          | 269,172.50            |
| 12/30/2029   | Serial Coupon | 3.000% | 2.150% | 255,000.00            | 106.864% | -        | -          | -          | 272,503.20            |
| 12/30/2030   | Serial Coupon | 3.000% | 2.250% | 265,000.00            | 106.029% | c 2.316% | 12/30/2029 | 100.000%   | 280,976.85            |
| 12/30/2031   | Serial Coupon | 4.000% | 2.300% | 275,000.00            | 113.636% | c 2.560% | 12/30/2029 | 100.000%   | 312,499.00            |
| 12/30/2032   | Serial Coupon | 4.000% | 2.450% | 285,000.00            | 112.349% | c 2.776% | 12/30/2029 | 100.000%   | 320,194.65            |
| 12/30/2033   | Serial Coupon | 4.000% | 2.550% | 295,000.00            | 111.500% | c 2.925% | 12/30/2029 | 100.000%   | 328,925.00            |
| 12/30/2034   | Serial Coupon | 4.000% | 2.600% | 305,000.00            | 111.079% | c 3.019% | 12/30/2029 | 100.000%   | 338,790.95            |
| 12/30/2035   | Serial Coupon | 4.000% | 2.650% | 320,000.00            | 110.659% | c 3.102% | 12/30/2029 | 100.000%   | 354,108.80            |
| 12/30/2036   | Serial Coupon | 4.000% | 2.700% | 330,000.00            | 110.241% | c 3.175% | 12/30/2029 | 100.000%   | 363,795.30            |
| 12/30/2037   | Serial Coupon | 4.000% | 2.750% | 345,000.00            | 109.825% | c 3.241% | 12/30/2029 | 100.000%   | 378,896.25            |
| 12/30/2038   | Serial Coupon | 4.000% | 2.800% | 360,000.00            | 109.411% | c 3.300% | 12/30/2029 | 100.000%   | 393,879.60            |
| 12/30/2039   | Serial Coupon | 4.000% | 2.850% | 375,000.00            | 108.999% | c 3.354% | 12/30/2029 | 100.000%   | 408,746.25            |
| 12/30/2040   | Serial Coupon | 4.000% | 2.900% | 390,000.00            | 108.588% | c 3.403% | 12/30/2029 | 100.000%   | 423,493.20            |
| <b>Total</b> | -             | -      | -      | <b>\$5,625,000.00</b> | -        | -        | -          | -          | <b>\$6,115,247.55</b> |

### Bid Information

|                                       |                |
|---------------------------------------|----------------|
| Par Amount of Bonds                   | \$5,625,000.00 |
| Reoffering Premium or (Discount)      | 490,247.55     |
| Gross Production                      | \$6,115,247.55 |
| Total Underwriter's Discount (0.800%) | \$(45,000.00)  |
| Bid (107.916%)                        | 6,070,247.55   |
| Total Purchase Price                  | \$6,070,247.55 |
| Bond Year Dollars                     | \$64,831.88    |
| Average Life                          | 11.526 Years   |
| Average Coupon                        | 3.7964567%     |
| Net Interest Cost (NIC)               | 3.1096841%     |
| True Interest Cost (TIC)              | 2.9310191%     |

Preliminary as of November 5, 2020

## United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2020

Dated: January 29, 2021

\$6M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

### Proof of D/S for Arbitrage Purposes

| Date         | Principal             | Interest              | Total                 |
|--------------|-----------------------|-----------------------|-----------------------|
| 01/29/2021   | -                     | -                     | -                     |
| 06/30/2021   | -                     | 84,539.03             | 84,539.03             |
| 12/30/2021   | 220,000.00            | 100,775.00            | 320,775.00            |
| 06/30/2022   | -                     | 97,475.00             | 97,475.00             |
| 12/30/2022   | 210,000.00            | 97,475.00             | 307,475.00            |
| 06/30/2023   | -                     | 94,325.00             | 94,325.00             |
| 12/30/2023   | 215,000.00            | 94,325.00             | 309,325.00            |
| 06/30/2024   | -                     | 91,100.00             | 91,100.00             |
| 12/30/2024   | 220,000.00            | 91,100.00             | 311,100.00            |
| 06/30/2025   | -                     | 87,800.00             | 87,800.00             |
| 12/30/2025   | 230,000.00            | 87,800.00             | 317,800.00            |
| 06/30/2026   | -                     | 84,350.00             | 84,350.00             |
| 12/30/2026   | 235,000.00            | 84,350.00             | 319,350.00            |
| 06/30/2027   | -                     | 80,825.00             | 80,825.00             |
| 12/30/2027   | 245,000.00            | 80,825.00             | 325,825.00            |
| 06/30/2028   | -                     | 77,150.00             | 77,150.00             |
| 12/30/2028   | 250,000.00            | 77,150.00             | 327,150.00            |
| 06/30/2029   | -                     | 73,400.00             | 73,400.00             |
| 12/30/2029   | 3,800,000.00          | 73,400.00             | 3,873,400.00          |
| <b>Total</b> | <b>\$5,625,000.00</b> | <b>\$1,558,164.03</b> | <b>\$7,183,164.03</b> |

Preliminary as of November 5, 2020

## United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2020

Dated: January 29, 2021

\$6M Project / City Hall Land Purchase / 20 Year Term / Level Debt Service

### Proof of Bond Yield @ 2.4003419%

| Date         | Cashflow              | PV Factor  | Present Value         | Cumulative PV |
|--------------|-----------------------|------------|-----------------------|---------------|
| 01/29/2021   | -                     | 1.0000000x | -                     | -             |
| 06/30/2021   | 84,539.03             | 0.9900418x | 83,697.17             | 83,697.17     |
| 12/30/2021   | 320,775.00            | 0.9783005x | 313,814.33            | 397,511.50    |
| 06/30/2022   | 97,475.00             | 0.9666984x | 94,228.93             | 491,740.43    |
| 12/30/2022   | 307,475.00            | 0.9552340x | 293,710.57            | 785,451.01    |
| 06/30/2023   | 94,325.00             | 0.9439055x | 89,033.89             | 874,484.90    |
| 12/30/2023   | 309,325.00            | 0.9327114x | 288,510.95            | 1,162,995.85  |
| 06/30/2024   | 91,100.00             | 0.9216500x | 83,962.32             | 1,246,958.16  |
| 12/30/2024   | 311,100.00            | 0.9107198x | 283,324.94            | 1,530,283.10  |
| 06/30/2025   | 87,800.00             | 0.8999192x | 79,012.91             | 1,609,296.01  |
| 12/30/2025   | 317,800.00            | 0.8892468x | 282,602.62            | 1,891,898.63  |
| 06/30/2026   | 84,350.00             | 0.8787009x | 74,118.42             | 1,966,017.05  |
| 12/30/2026   | 319,350.00            | 0.8682800x | 277,285.22            | 2,243,302.27  |
| 06/30/2027   | 80,825.00             | 0.8579827x | 69,346.46             | 2,312,648.72  |
| 12/30/2027   | 325,825.00            | 0.8478076x | 276,236.91            | 2,588,885.64  |
| 06/30/2028   | 77,150.00             | 0.8377531x | 64,632.65             | 2,653,518.29  |
| 12/30/2028   | 327,150.00            | 0.8278179x | 270,820.63            | 2,924,338.92  |
| 06/30/2029   | 73,400.00             | 0.8180005x | 60,041.24             | 2,984,380.16  |
| 12/30/2029   | 3,873,400.00          | 0.8082995x | 3,130,867.39          | 6,115,247.55  |
| <b>Total</b> | <b>\$7,183,164.03</b> | <b>-</b>   | <b>\$6,115,247.55</b> | <b>-</b>      |

#### Derivation Of Target Amount

|                                  |                |
|----------------------------------|----------------|
| Par Amount of Bonds              | \$5,625,000.00 |
| Reoffering Premium or (Discount) | 490,247.55     |
| Original Issue Proceeds          | \$6,115,247.55 |

**UNITED CITY OF YORKVILLE, ILLINOIS**  
**General Obligation Bonds (Alternate Revenue Source), Series 2021**

**Preliminary Timetable**  
 (November 2, 2020)

| <u>Task</u>                                              | <u>Party Responsible</u> | <u>Date</u>         |
|----------------------------------------------------------|--------------------------|---------------------|
| Distribute Draft POS                                     | Speer                    | Week of November 23 |
| Adoption of Authorizing Ordinance                        | City                     | November 24         |
| Publish Authorizing Ordinance and Notice of BINA Hearing | City                     | Week of November 24 |
| <b><i>Begin 30-Day Backdoor Referendum Period</i></b>    |                          |                     |
| Comments received on draft POS                           | All Parties              | Week of December 7  |
| Bond Issue Notification Act (BINA) Hearing               | City                     | December 8          |
| Rating Call                                              | City and Speer           | Week of December 14 |
| <b><i>End 30-Day Backdoor Referendum Period</i></b>      |                          |                     |
| Receive Bond Rating                                      | City and Speer           | By December 29      |
| Distribute Bond Ordinance                                | Bond Counsel             | Week of December 28 |
| Finalize and Print POS                                   | Speer                    | December 30         |
| Bond Sale                                                | All Parties              | January 12          |
| Bond Ordinance Adopted                                   | City                     | January 12          |
| Bond Closing                                             | All Parties              | January 29          |

ORDINANCE calling a public hearing concerning the intent of the City Council of the United City of Yorkville, Kendall County, Illinois, to sell not to exceed \$8,250,000 General Obligation Alternate Revenue Bonds.

\* \* \*

**WHEREAS**, the United City of Yorkville, Kendall County, Illinois (the “*City*”), is a duly organized and existing municipality incorporated and existing under the provisions of the laws of the State of Illinois, and is now operating under the provisions of Illinois Municipal Code, as amended, and all laws amendatory thereof and supplementary thereto, including the Local Government Debt Reform Act of the State of Illinois, as amended (the “*Debt Reform Act*”); and

**WHEREAS**, the City Council of the City (the “*City Council*”) intends to sell bonds in the amount of not to exceed \$8,250,000 (the “*Bonds*”) for the purpose of providing funds for (i) the acquisition of the real property located within the City at 651 Prairie Pointe Drive and the vacant Lot 2 adjacent thereto; (ii) the conversion of the existing building at 651 Prairie Pointe Drive into a new Yorkville City Hall and the acquisition of fixtures, furnishings and equipment for use therein; (iii) the acquisition of additional police cars and a new police communication system; (iv) road construction and repairs; and (v) the renovation and repurposing of the existing Yorkville City Hall at 800 Game Farm Road; and

**WHEREAS**, the Bond Issue Notification Act of the State of Illinois, as amended, requires the City Council to hold a public hearing concerning the City Council’s intent to sell the Bonds before adopting an ordinance providing for the sale of the Bonds:

**NOW, THEREFORE**, Be It and It Is Hereby Ordained by the City Council of the United City of Yorkville, Kendall County, Illinois, as follows:

1. **Incorporation of Preambles.** The City Council hereby finds that all of the recitals contained in the preambles to this Ordinance are full, true and correct and does incorporate them into this Ordinance by reference.



2. **Public Hearing.** The City Council hereby calls a public hearing to be held at 7:00 o'clock P.M. on the 8<sup>th</sup> day of December, 2020, in the City Hall, 800 Game Farm Road, Yorkville, Illinois, concerning the City Council's intent to sell the Bonds and to receive public comments regarding the proposal to sell the Bonds (the "*Hearing*").

3. **Notice.** The City Clerk (the "*City Clerk*") shall (i) publish notice of the Hearing at least once in the *Beacon-News*, the same being a newspaper of general circulation in the City, not less than seven (7) nor more than thirty (30) days before the date of the Hearing and (ii) post at least 48 hours before the Hearing a copy of said notice at the principal office of the City Council.

4. **Form of Notice.** Notice of the Hearing shall appear above the name of the City Clerk and shall be in substantially the following form:

**NOTICE OF PUBLIC HEARING CONCERNING THE INTENT OF  
THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS TO SELL  
NOT TO EXCEED \$8,250,000,000 GENERAL OBLIGATION  
ALTERNATE REVENUE BONDS**

PUBLIC NOTICE IS HEREBY GIVEN that the United City of Yorkville, Kendall County, Illinois (the “City”), will hold a public hearing on the 8<sup>th</sup> day of December, 2020, at 7:00 o’clock P.M. The hearing will be held in the City Hall, 800 Game Farm Road, Yorkville, Illinois. The purpose of the hearing will be to receive public comments on the proposal to sell general obligation alternate revenue bonds of the City in the amount of not to exceed \$8,250,000 for the purpose of providing funds for (i) the acquisition of the real property located within the City at 651 Prairie Pointe Drive and the vacant Lot 2 adjacent thereto; (ii) the conversion of the existing building at 651 Prairie Pointe Drive into a new Yorkville City Hall and the acquisition of fixtures, furnishings and equipment for use therein; (iii) the acquisition of additional police cars and a new police communication system; (iv) road construction and repairs; and (v) the renovation and repurposing of the existing Yorkville City Hall at 800 Game Farm Road.

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, the City is encouraging social distancing by allowing remote attendance to the public hearing. Public comments on such proposal may be emailed to [lpickering@yorkville.il.us](mailto:lpickering@yorkville.il.us). The City publishes a remote participation meeting link for every City meeting at <https://www.yorkville.il.us/520/Agendas-Minutes-Packets>. Each meeting generally has a phone number for audio call-in, or a video meeting link. Residents who attend the meeting via phone or computer through the methods above, may speak during the public hearing.

By order of the City Council of the United City of Yorkville, Kendall County, Illinois.

DATED the 24<sup>th</sup> day of November, 2020.

Lisa Pickering  
City Clerk  
United City of Yorkville, Kendall County,  
Illinois

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Note to Publisher: Please be certain that this notice appears above the name of the City Clerk.

5. **Hearing Requirements.** At the Hearing, the City Council shall explain the reasons for the proposed bond issue and permit persons desiring to be heard an opportunity to present written or oral testimony within reasonable time limits. The City Council shall not adopt an ordinance selling the Bonds for a period of seven (7) days after the final adjournment of the Hearing.

6. **Severability.** If any section, paragraph, clause or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Ordinance.

(This space is intentionally blank)

7. **Repeal.** All Ordinances and parts thereof in conflict herewith be and the same are hereby repealed, and this Ordinance shall be in full force and effect forthwith upon its adoption.

ADOPTED by the City Council on the 24<sup>th</sup> day of November, 2020, pursuant to a roll call vote as follows:

|                       |       |                   |       |
|-----------------------|-------|-------------------|-------|
| DANIEL V. TRANSIER    | _____ | KEN KOCH          | _____ |
| JACQUELYN 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 24<sup>th</sup> day of November, 2020.

\_\_\_\_\_  
MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County, Illinois, the 24<sup>th</sup> day of November, 2020.

\_\_\_\_\_  
CITY CLERK

**NOTICE OF PUBLIC HEARING CONCERNING THE INTENT OF  
THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS TO SELL  
NOT TO EXCEED \$8,250,000,000 GENERAL OBLIGATION  
ALTERNATE REVENUE BONDS**

PUBLIC NOTICE IS HEREBY GIVEN that the United City of Yorkville, Kendall County, Illinois (the “City”), will hold a public hearing on the 8<sup>th</sup> day of December, 2020, at 7:00 o’clock P.M. The hearing will be held in the City Hall, 800 Game Farm Road, Yorkville, Illinois. The purpose of the hearing will be to receive public comments on the proposal to sell general obligation alternate revenue bonds of the City in the amount of not to exceed \$8,250,000 for the purpose of providing funds for (i) the acquisition of the real property located within the City at 651 Prairie Pointe Drive and the vacant Lot 2 adjacent thereto; (ii) the conversion of the existing building at 651 Prairie Pointe Drive into a new Yorkville City Hall and the acquisition of fixtures, furnishings and equipment for use therein; (iii) the acquisition of additional police cars and a new police communication system; (iv) road construction and repairs; and (v) the renovation and repurposing of the existing Yorkville City Hall at 800 Game Farm Road.

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, the City is encouraging social distancing by allowing remote attendance to the public hearing. Public comments on such proposal may be emailed to [lpickering@yorkville.il.us](mailto:lpickering@yorkville.il.us). The City publishes a remote participation meeting link for every City meeting at <https://www.yorkville.il.us/520/Agendas-Minutes-Packets>. Each meeting generally has a phone number for audio call-in, or a video meeting link. Residents who attend the meeting via phone or computer through the methods above, may speak during the public hearing.

By order of the City Council of the United City of Yorkville, Kendall County, Illinois.

DATED the 24<sup>th</sup> day of November, 2020.

Lisa Pickering  
City Clerk  
United City of Yorkville, Kendall County,  
Illinois

MINUTES of a regular public meeting of the City Council of the United City of Yorkville, Kendall County, Illinois, held in the City Hall, 800 Game Farm Road, Yorkville, Illinois, at 7 o'clock P.M., on the 24<sup>th</sup> day of November, 2020.

The Mayor called the meeting to order and directed the City Clerk to call the roll.

Upon the roll being called, John Purcell, the City Mayor, and the following Aldermen were physically present at said location:

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The following Aldermen were allowed by a majority of the Aldermen of the City Council in accordance with and to the extent allowed by rules adopted by the City Council to attend the meeting by video or audio conference: \_\_\_\_\_

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No Alderman was not permitted to attend the meeting by video or audio conference.

The following Aldermen were absent and did not participate in the meeting in any manner or to any extent whatsoever: \_\_\_\_\_

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The Mayor announced that, in view of the need to provide funds for (i) the acquisition of the real property located within the City at 651 Prairie Pointe Drive and the vacant Lot 2 adjacent thereto; (ii) the conversion of the existing building at 651 Prairie Pointe Drive into a new Yorkville City Hall and the acquisition of fixtures, furnishings and equipment for use therein; (iii) the acquisition of additional police cars and a new police communication system; (iv) road construction and repairs; and (v) the renovation and repurposing of the existing Yorkville City Hall at 800 Game Farm Road, the City Council would consider the adoption of an ordinance authorizing the issuance of its general obligation alternate revenue bonds pursuant to Section 15

of the Local Government Debt Reform Act of the State of Illinois, as amended, and the Municipal Code of the State of Illinois, as amended, and directing the publication of a notice setting forth the determination of the City Council to issue such bonds.

Whereupon Alderman \_\_\_\_\_ presented and the City Clerk read by title an Ordinance as follows, a copy of which was provided to each Alderman prior to said meeting and to everyone in attendance at said meeting who requested a copy:

AN ORDINANCE authorizing the issuance of general obligation alternate revenue bonds of the United City of Yorkville, Kendall County, Illinois in an amount not to exceed \$8,250,000 pursuant to Section 15 of the Local Government Debt Reform Act of the State of Illinois, as amended, and the Municipal Code of the State of Illinois, as amended.

\* \* \* \* \*

**WHEREAS**, the United City of Yorkville, Kendall County, Illinois (the “*City*”), is a duly organized and existing municipality incorporated and existing under the provisions of the laws of the State of Illinois, and is now operating under the provisions of Illinois Municipal Code, as amended, and all laws amendatory thereof and supplementary thereto, including without limitation the Local Government Debt Reform Act of the State of Illinois, as amended (the “*Debt Reform Act*”); and

**WHEREAS**, the Mayor and the City Council of the City (the “*City Council*”) have determined that it is advisable, necessary and in the best interests of the public health, safety, welfare and convenience of the City to (i) acquire the real property located within the City at 651 Prairie Pointe Drive and the vacant Lot 2 adjacent thereto; (ii) convert the existing building at 651 Prairie Pointe Drive into a new Yorkville City Hall and the acquire fixtures, furnishings and equipment for use therein; (iii) acquire additional police cars and a new police communication system; (iv) construct and repair roads; and (v) renovate and repurpose the existing Yorkville City Hall at 800 Game Farm Road (collectively, the “*Project*”), all in accordance with the preliminary plans and estimates of costs therefor heretofore presented to the City Council and

**WHEREAS**, the estimated costs of the Project, including, without limitation, legal, financial, bond discount, bond registrar, paying agent and other related banking fees, printing and publication costs and other expenses, does not exceed \$8,250,000, but the City does not currently have sufficient funds on hand and lawfully available to pay such costs; and



**WHEREAS**, pursuant to the provisions of the Debt Reform Act, “Alternate Bonds” (as defined therein) may be issued whenever there exists a revenue source for the City; and

**WHEREAS**, the costs of the Project are expected to be paid for from the proceeds of the general obligation alternate revenue bonds which are authorized to be issued pursuant to the Debt Reform Act, subject to the right of backdoor petition for referendum; and

**WHEREAS**, it is necessary and for the best interests of the City that the Project be undertaken, and, in order to finance the cost thereof, it will be necessary for the City to issue its general obligation alternate revenue bonds (the “*Alternate Bonds*”), which Alternate Bonds shall be in an aggregate amount not to exceed \$8,250,000 and be payable from (i) all collections distributed to the City from those taxes imposed by the City pursuant to the Non-Home Rule Municipal Retailers’ Occupation Tax Act and the Non-Home Rule Municipal Service Occupation Tax Act, each as supplemented and amended from time to time, or substitute taxes therefor as provided by the State of Illinois (the “*State*”) or the City in the future, and (ii) such other funds of the City as may be necessary and on hand from time to time and lawfully available for such purpose (collectively, the “*Pledged Revenues*”), as authorized to be issued at this time pursuant to the Debt Reform Act; and

**WHEREAS**, as provided in the Debt Reform Act, if the Pledged Revenues are insufficient to pay the principal and interest on the Alternate Bonds, ad valorem property taxes levied upon all taxable property in the City without limitation as to rate or amount are authorized to be extended and collected to pay the principal of and interest on the Alternate Bonds; and

**WHEREAS**, pursuant to and in accordance with the provisions of Section 15 of the Debt Reform Act, the City is authorized to issue its Alternate Bonds in an aggregate principal amount not to exceed \$8,250,000 for the purpose of providing funds to pay the cost of the Project; and

WHEREAS, before the Alternate Bonds may be issued for said purpose, the Debt Reform Act requires that the City Council must first adopt an Ordinance authorizing the issuance of the Alternate Bonds for said purpose and directing that notice of such authorization be published as provided by law.

NOW, THEREFORE, Be It and It Is Hereby Ordained by the City Council of the United City of Yorkville, Kendall County, Illinois, as follows:

Section 1. **Incorporation of Preambles.** The City Council hereby finds that all of the recitals contained in the preambles to this Ordinance are full, true and correct and does incorporate them into this Ordinance by this reference.

Section 2. **Determination to Issue Bonds.** It is necessary and in the best interests of the public health, safety, welfare and convenience of the City to undertake the Project in accordance with the estimate of costs as hereinabove described, and that for such purpose there are hereby authorized to be issued and sold by the City its Alternate Bonds in an aggregate principal amount not to exceed \$8,250,000 (the “Bonds”). The issuance of the Bonds shall be subject to the right of backdoor petition for referendum as set forth herein and the adoption of a bond ordinance setting forth certain parameters for the issuance and sale of the Bonds.

Section 3. **Publication.** This Ordinance, together with a notice in the statutory form as set forth herein in Section 4 (the “Notice”), shall be published at least once in the *Beacon-News*, the same being a newspaper of general circulation in the City, and if no petition, signed by not less than 1,056 registered voters of the City (being the number of registered voters equal to the greater of (a) seven and one-half percent (7.5%) of the registered voters of the City, or (b) the lesser of (i) fifteen percent (15%) of the registered voters of the City, or (ii) 200 registered voters), asking that the issuance of the Bonds be submitted to referendum, is filed with the City Clerk within thirty (30) days after the date of the publication of this Ordinance and the Notice,

then the Bonds shall be authorized to be issued. If such petition is filed with the City Clerk within thirty (30) days after the date of publication of this Ordinance and the Notice, an election on the proposition to issue the Bonds shall be held on the 6<sup>th</sup> day of April, 2021 (being the next election held in accordance with the general election law of the State of Illinois). The City Clerk shall make a petition form available to anyone requesting one.

Section 4.     **Form of Notice**. The notice of the intention to issue the Bonds shall be in substantially the following form:

**NOTICE OF INTENT OF  
THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS  
TO ISSUE \$8,250,000 ALTERNATE REVENUE BONDS  
AND RIGHT TO FILE PETITION**

PUBLIC NOTICE is hereby given that pursuant to an Ordinance (the “*Ordinance*”) adopted on the 24<sup>th</sup> day of November, 2020 by the City Council (the “*City Council*”) of the United City of Yorkville, Kendall County, Illinois (the “*City*”), the City intends to issue its general obligation alternate revenue bonds in an aggregate amount of not to exceed \$8,250,000 (the “*Bonds*”) for the purpose of providing funds for (i) the acquisition of the real property located within the City at 651 Prairie Pointe Drive and the vacant Lot 2 adjacent thereto; (ii) the conversion of the existing building at 651 Prairie Pointe Drive into a new Yorkville City Hall and the acquisition of fixtures, furnishings and equipment for use therein; (iii) the acquisition of additional police cars and a new police communication system; (iv) road construction and repairs; and (v) the renovation and repurposing of the existing Yorkville City Hall at 800 Game Farm Road.

The revenue sources for the payment of the Bonds will be (a) all collections distributed to the City from those taxes imposed by the City pursuant to the Non-Home Rule Municipal Retailers’ Occupation Tax Act and the Non-Home Rule Municipal Service Occupation Tax Act, each as supplemented and amended from time to time, or substitute taxes therefor as provided by the State of Illinois or the City in the future, and (b) such other funds of the City as may be necessary and on hand from time to time and lawfully available for such purpose. If these revenue sources are insufficient to pay the Bonds, the City will also levy ad valorem property taxes upon all taxable property in the City without limitation as to rate or amount to pay the principal of and interest on the Bonds. This notice is incorporated into the Ordinance.

Notice is hereby further given that a petition may be filed with the City Clerk (the “*City Clerk*”) within thirty (30) days after the date of publication of the Ordinance and this notice, signed by not less than 1,056 registered voters of the City (being the number of registered voters equal to the greater of (a) seven and one-half percent (7.5%) of the registered voters of the City, or (b) the lesser of (i) fifteen percent (15%) of the registered voters of the City, or (ii) 200 registered voters) asking that the issuance of the Bonds be submitted to the voters of the City. If such petition is filed with the City Clerk within thirty (30) days after the date of publication of this notice, an election on the proposition to issue the Bonds shall be held on the 6<sup>th</sup> day of April, 2021. Forms of petitions for such purposes are available to any individual requesting one from the office of the City Clerk.

The Circuit Court may declare that an emergency referendum should be held prior to said election date pursuant to the provisions of Section 2A-1.4 of the Election Code of the State of Illinois, as amended. If no such petition is filed within said thirty (30) day period, then the City shall thereafter be authorized to issue the Bonds for the purpose hereinabove provided.

By order of the City Council of the United City of Yorkville, Kendall County, Illinois.

DATED this 24<sup>th</sup> day of November, 2020.

Lisa Pickering  
City Clerk  
United City of Yorkville, Kendall County,  
Illinois

Section 5. **Additional Ordinances.** If no petition meeting the requirements of applicable law is filed during the petition period hereinabove referred to, then the City Council may adopt additional ordinances or proceedings supplementing or amending this Ordinance providing for the issuance and sale of the Bonds and prescribing all the details of the Bonds, so long as the maximum amount of the Bonds as set forth in this Ordinance is not exceeded and there is no material change in the Project described herein. Such additional ordinances or proceedings shall in all instances become effective immediately without publication or posting or any further act or requirement. This Ordinance, together with such additional ordinances or proceedings, shall constitute complete authority for the issuance of the Bonds under applicable law.

Section 6. **Severability.** If any section, paragraph, clause or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Ordinance.

(This space is intentionally blank)

Section 7. **Repealer and Effective Date.** All Ordinances and parts of Ordinances in conflict herewith be and the same are hereby repealed and that this Ordinance be in full force and effect forthwith upon its adoption.

ADOPTED by the City Council on the 24<sup>th</sup> day of November, 2020, pursuant to a roll call vote as follows:

|                       |       |                   |       |
|-----------------------|-------|-------------------|-------|
| DANIEL V. TRANSIER    | _____ | KEN KOCH          | _____ |
| JACQUELYN 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 24<sup>th</sup> day of November, 2020.

\_\_\_\_\_  
MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County, Illinois, the 24<sup>th</sup> day of November, 2020.

\_\_\_\_\_  
CITY CLERK

Alderman \_\_\_\_\_ moved and Alderman \_\_\_\_\_ seconded the motion that said Ordinance as presented and read by title be adopted.

After a full and complete discussion thereof, the Mayor directed the City Clerk to call the roll for a vote upon the motion to adopt said Ordinance.

Upon the roll being called, the following Aldermen voted AYE: \_\_\_\_\_.

The following Aldermen voted NAY: \_\_\_\_\_

Whereupon the Mayor declared the motion carried and said Ordinance adopted, and in open meeting approved and signed said Ordinance and directed the City Clerk to record the same in full in the records of the City Council of the United City of Yorkville, Kendall County, Illinois, which was done.

Other business not pertinent to the adoption of said Ordinance was duly transacted at said meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.

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



STATE OF ILLINOIS        )  
                                      ) SS  
COUNTY OF KENDALL     )

**CERTIFICATION OF MINUTES AND ORDINANCE**

I, the undersigned, do hereby certify that I am the duly qualified and acting City Clerk of the United City of Yorkville, Kendall County, Illinois (the “City”), and that as such official I am the keeper of the records and files of the City and of the City Council thereof (the “City Council”).

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the City Council held on the 24<sup>th</sup> day of November, 2020, insofar as same relates to the adoption of Ordinance No. \_\_\_\_\_ entitled:

AN ORDINANCE authorizing the issuance of general obligation alternate revenue bonds of the United City of Yorkville, Kendall County, Illinois in an amount not to exceed \$8,250,000 pursuant to Section 15 of the Local Government Debt Reform Act of the State of Illinois, as amended, and the Municipal Code of the State of Illinois, as amended.

a true, correct and complete copy of which said Ordinance as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the City Council on the adoption of said Ordinance were conducted openly, that the vote on the adoption of said Ordinance was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the City Council at least 96 hours in advance of the holding of said meeting and on a day that was not a Saturday, Sunday or legal holiday in the State of Illinois, that a true, correct and complete copy of said agenda as so posted is attached hereto as *Exhibit A*, that said meeting was called and held in strict compliance with the provisions of the Public Code of the State of Illinois, as amended, the Open Meetings Act of the State of Illinois, as amended, and the Local Government Debt Reform Act of the State of Illinois, as amended, and that the City Council has complied with all of the provisions of said Acts and with all of the procedural rules of the City Council in the conduct of said meeting and in the adoption of said Ordinance.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 24<sup>th</sup> day of November, 2020.

(SEAL)

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City Clerk, United City of Yorkville, Kendall  
County, Illinois

**[Attach Agenda as Exhibit A]**

[illegible]

## PETITION – ALTERNATE REVENUE BONDS

We, the undersigned, do hereby certify that we are registered voters of United City of Yorkville, Kendall County, Illinois, and as such voters, we do hereby petition you to cause that the following question be submitted to the voters of said City: "Shall the City Council of United City of Yorkville, Kendall County, Illinois, be authorized to issue not to exceed \$8,250,000 general obligation alternate revenue bonds to provide funds for (i) the acquisition of the real property located within the City at 651 Prairie Pointe Drive and the vacant Lot 2 adjacent thereto; (ii) the conversion of the existing building at 651 Prairie Pointe Drive into a new Yorkville City Hall and the acquisition of fixtures, furnishings and equipment for use therein; (iii) the acquisition of additional police cars and a new police communication system; (iv) road construction and repairs; and (v) the renovation and repurposing of the existing Yorkville City Hall at 800 Game Farm Road, as provided for by the Ordinance adopted by the City Council of said City on the 24<sup>th</sup> day of November, 2020, with the revenue sources to be used to pay the principal of and interest on said bonds to be (a) all collections distributed to the City from those taxes imposed by the City pursuant to the Non-Home Rule Municipal Retailers' Occupation Tax Act and the Non-Home Rule Municipal Service Occupation Tax Act, each as supplemented and amended from time to time, or substitute taxes therefor as provided by the State of Illinois or the City in the future, and (b) such other funds of the City as may be necessary and on hand from time to time and lawfully available for such purpose, unless said revenue sources are insufficient to pay said bonds, in which case ad valorem property taxes levied upon all taxable property in said City without limitation as to rate or amount are authorized to be extended for such purpose?"; and we do hereby further request that the City Clerk certify said proposition to the County Clerk of The County of Kendall, Illinois, for submission to said City voters at the election to be held on the 6<sup>th</sup> day of April, 2021:

[illegible]

The undersigned, being first duly sworn, deposes and certifies that he or she is at least 18 years of age, his or her residence address is \_\_\_\_\_ (Street Address), \_\_\_\_\_ (City, City or Town), \_\_\_\_\_ County, \_\_\_\_\_ (State), that he or she is a citizen of the United States of America, that the signatures on the foregoing petition were signed in his or her presence and are genuine, that to the best of his or her knowledge and belief the persons so signing were at the time of signing said petition registered voters of said City and that their respective residences are correctly stated therein.

Signed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Illinois Notary Public

My commission expires \_\_\_\_\_

(NOTARY SEAL)

STATE OF ILLINOIS        )  
                                      ) SS  
COUNTY OF KENDALL    )

**NO PETITION CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting City Clerk of the United City of Yorkville, Kendall County, Illinois (the “*City*”), and as such official I do further certify that pursuant to an Ordinance entitled:

AN ORDINANCE authorizing the issuance of general obligation alternate revenue bonds of the United City of Yorkville, Kendall County, Illinois in an amount not to exceed \$8,250,000 pursuant to Section 15 of the Local Government Debt Reform Act of the State of Illinois, as amended, and the Municipal Code of the State of Illinois, as amended,

duly adopted by the City Council of the City (the “*City Council*”) on the 24<sup>th</sup> day of November, 2020, notice of authorization of the City to issue \$8,250,000 Alternate Revenue Bonds was published on the \_\_\_\_ day of November, 2020, in the *Beacon-News*, the same being a newspaper of general circulation in the City, and was not posted electronically on the City’s World Wide Web pages.

I do further certify that no petition has ever been filed in my office as City Clerk or has ever been presented to me as such official requesting that the proposition to issue said bonds be submitted to the voters of the City, but that I provided a petition form regarding the same to every individual requesting one.

IN WITNESS WHEREOF, I hereunto affix my official signature, this \_\_\_\_ day of \_\_\_\_\_, 2020.

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City Clerk

**NOTICE OF INTENT OF  
THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS  
TO ISSUE \$8,250,000 ALTERNATE REVENUE BONDS  
AND RIGHT TO FILE PETITION**

PUBLIC NOTICE is hereby given that pursuant to an Ordinance (the “*Ordinance*”) adopted on the 24<sup>th</sup> day of November, 2020 by the City Council (the “*City Council*”) of the United City of Yorkville, Kendall County, Illinois (the “*City*”), the City intends to issue its general obligation alternate revenue bonds in an aggregate amount of not to exceed \$8,250,000 (the “*Bonds*”) for the purpose of providing funds for (i) the acquisition of the real property located within the City at 651 Prairie Pointe Drive and the vacant Lot 2 adjacent thereto; (ii) the conversion of the existing building at 651 Prairie Pointe Drive into a new Yorkville City Hall and the acquisition of fixtures, furnishings and equipment for use therein; (iii) the acquisition of additional police cars and a new police communication system; (iv) road construction and repairs; and (v) the renovation and repurposing of the existing Yorkville City Hall at 800 Game Farm Road.

The revenue sources for the payment of the Bonds will be (a) all collections distributed to the City from those taxes imposed by the City pursuant to the Non-Home Rule Municipal Retailers’ Occupation Tax Act and the Non-Home Rule Municipal Service Occupation Tax Act, each as supplemented and amended from time to time, or substitute taxes therefor as provided by the State of Illinois or the City in the future, and (b) such other funds of the City as may be necessary and on hand from time to time and lawfully available for such purpose. If these revenue sources are insufficient to pay the Bonds, the City will also levy ad valorem property taxes upon all taxable property in the City without limitation as to rate or amount to pay the principal of and interest on the Bonds. This notice is incorporated into the Ordinance.

Notice is hereby further given that a petition may be filed with the City Clerk (the “*City Clerk*”) within thirty (30) days after the date of publication of the Ordinance and this notice, signed by not less than 1,056 registered voters of the City (being the number of registered voters equal to the greater of (a) seven and one-half percent (7.5%) of the registered voters of the City, or (b) the lesser of (i) fifteen percent (15%) of the registered voters of the City, or (ii) 200 registered voters) asking that the issuance of the Bonds be submitted to the voters of the City. If such petition is filed with the City Clerk within thirty (30) days after the date of publication of this notice, an election on the proposition to issue the Bonds shall be held on the 6<sup>th</sup> day of April, 2021. Forms of petitions for such purposes are available to any individual requesting one from the office of the City Clerk.

The Circuit Court may declare that an emergency referendum should be held prior to said election date pursuant to the provisions of Section 2A-1.4 of the Election Code of the State of Illinois, as amended. If no such petition is filed within said thirty (30) day period, then the City shall thereafter be authorized to issue the Bonds for the purpose hereinabove provided.

By order of the City Council of the United City of Yorkville, Kendall County, Illinois.

DATED this 24<sup>th</sup> day of November, 2020.

Lisa Pickering  
City Clerk  
United City of Yorkville, Kendall County,  
Illinois



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

Agenda Item Number

Mayor's Report #2

Tracking Number

CC 2020-86

### Agenda Item Summary Memo

**Title:** IL DCEO's Local CURE's Economic Support Payments Grant Program

**Meeting and Date:** City Council – November 24, 2020

**Synopsis:** Consideration of a state funded and authorized, locally administered economic support program for Yorkville businesses.

#### Council Action Previously Taken:

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

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

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

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

#### Agenda Item Notes:

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# Memorandum

To: City Council  
From: Erin Willrett, Assistant City Administrator  
CC: Bart Olson, City Administrator  
Date: November 24, 2020  
Subject: UPDATE IL DCEO's Local CURE's Economic Support Payments Grant Program

## Summary

A status update on the DCEO's Local CURE's Economic Support Payments Grant Program, and answers to questions posed at the November 10<sup>th</sup> City Council meeting.

## **Background**

During the last City Council meeting Alderman Frieders asked if the City could front-fund this program and roll it out prior to state approval. Since that meeting staff has reached out to the State to inquire to see if we are able to do so. Also, since the meeting, staff has submitted the grant program application to the State.

There is no automatic disqualifier or penalty to the City to issue grant funds prior to state approval. However, the City runs the risk of not receiving reimbursement for the program, either via the program being out of funding or through the state denying the grant program application. This grant program is funded with \$15,000,000 seeded throughout various regions in the state. Currently, our region, Region 2 North-Central, does not have any funds available. The DCEO representative we talked to did say that we should submit the grant application and anticipated a possible reallocation of monies throughout the regions after November 30<sup>th</sup>. The current funding amounts per region is outlined below and can be found on this website:

<https://www2.illinois.gov/dceo/Pages/CURENOFO.aspx>

| Restore Region     | Total Funds for Region | Tentative Obligation | Balance Available* |
|--------------------|------------------------|----------------------|--------------------|
| 1 – North          | \$2,181,150            | \$1,250,000          | \$931,150          |
| 2 – North-Central  | \$3,960,750            | \$3,960,750          | \$0                |
| 3 – West-Central   | \$1,798,950            | \$420,000            | \$1,378,950        |
| 4 – Metro East     | \$2,119,350            | \$935,000            | \$1,184,350        |
| 5 – Southern       | \$1,314,300            | \$0                  | \$1,314,300        |
| 6 – East-Central   | \$2,308,950            | \$1,460,000          | \$848,260          |
| 7 – South Suburban | \$351,000              | \$0                  | \$351,000          |
| 9 – North Suburban | \$965,550              | \$900,000            | \$65,550           |

\*There will be a reallocation of funds in December. If your region does not have funds available, please apply and your application will be added to a wait list.



## **Recommendation**

Staff requests feedback on the grant program and proceeding forward. In this case, we think the risk that no funding is available or that the state denies the grant application is high enough that we would not recommend front funding \$200,000 or so that would be at-risk. If the City Council wishes to accelerate the potential program, we could create the application materials, solicit applications from the business and wait until after December 1<sup>st</sup> to see whether the state has re-allocated funding within the regions. At that time, we could readdress the timing of the grant disbursements at the December 8<sup>th</sup> City Council meeting.



# Memorandum

To: City Council  
From: Erin Willrett, Assistant City Administrator  
CC: Bart Olson, City Administrator  
Date: November 10, 2020  
Subject: IL DCEO's Local CURE's Economic Support Payments Grant Program

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## **Summary**

Consideration of a state funded and authorized, locally administered economic support program for Yorkville businesses.

## **Background**

The Economic Support Payments Grant Program (ES) is authorized by Public Act 101-636, Public Act 101-637 and Title 14 Illinois Administrative Code Part 700 (14 Ill. Admin. Code Part 700) to reimburse Local Governments for economic support payments made to qualified businesses within their jurisdictions that have experienced interruption of business attributable to the COVID-19 public health emergency. The ES Program will assist Local Governments that have provided or will provide financial assistance to businesses that have experienced significant disruption or temporary closure of their business attributable to COVID-19. Financial assistance to qualified businesses for the cost of business interruption shall be advanced by the Local Government and may only be in the form of grants, expense reimbursements or subsidies. The ES Program is reimbursement to the local governments from the state. Local Governments that have a state authorized grant program may be reimbursed for grants sent from the local government to the businesses for costs incurred by the qualifying businesses from the period March 1, 2020 through December 30, 2020.

Staff has prepared the attached narrative for the program that Yorkville is proposing to roll-out to the businesses if this grant is awarded. This is based largely from what the Village of Oswego submitted. The program establishes administrative procedures, including application guidelines and other accountability measures that will be imposed upon recipients of funds under the program to ensure only eligible businesses receive financial support.

The process for the creation of this grant program is:

- 1) The City Council approves the creation of the local program. The narrative outlines the details of the program.
- 2) The City submits the narrative along with the grant application to the state for review and approval. Staff is seeking \$200,000 from the state for the initial program.
- 3) Once, the City gets approval from the state for the grant award, the City will then solicit for grant applications from Yorkville businesses.
- 4) The City then reviews the grant applications and awards grants to eligible businesses within the guidelines in the narrative, already approved by the state.
- 5) The City will then provide the monies to the approved, eligible businesses.
- 6) The City will then submit for reimbursement for the check amount to the state. The reimbursement monies from the state will replenish the general fund where the award to the businesses was taken from.

- 7) Once all monies that have been approved through the program has been awarded to the local businesses, the grant program will close. There may be an opportunity to apply for a second round of funding, depending on how many programs the state awards.

Yorkville's proposed program requires the businesses to submit an application documenting their business need, including receipts of eligible purchases and/or proof of revenue impact. The businesses would be asked to certify that they meet the eligibility criteria set forth in the CARES Act, and the Local CURE Economic Support program. The narrative also includes a draft timeline. Eligible businesses can apply based on the below program options, they can apply for all where they meet the criteria:

- Rent Assistance: The Rent Assistance Program will grant up to \$5,000 to businesses that shut down or reduced operations. Businesses can apply for up to 50% of their monthly lease for two months with a maximum grant of \$5,000, or for one month with a maximum grant of \$2,500.
- Restart Grants: The Restart Grant Program will provide businesses up to \$5,000 each to reimburse for costs associated with ramping up operations after businesses had to close or substantially reduce their operations as a result of COVID-19. The grant funds would be used to reimburse expenditures related to payroll costs, physical space improvements necessary to comply with DCEO or IDPH guidelines not reimbursed through other sources, and other expenses businesses are likely to incur to reopen.
- Restaurant Operations Grant: The Restaurant Operations Grant will reimburse restaurants up to \$5,000 for costs associated with continuing operations in accordance with the DCEO guidance. Examples of reimbursable expenditures include costs associated with expanding outdoor dining, establishing carry-out procedures, promotion expenses, investment in technology necessary to facilitate contact-less ordering, increased cost of carry-out supplies, and similar expenditures.
- Business Support Grant: The Business Support Program aims to support businesses whose revenues have been impacted by COVID-19. The program would provide grants of up to \$10,000 to replace revenues lost through business closure and reduced operations. The business must show operating losses in excess of \$10,000 that are not otherwise offset by other grant programs outlined above. The funds received under this program must be used to support continued operations, employment of personnel or otherwise reinvested into the business. Priority will be given to business independently owned and operated with a primary place of business located in the corporate limits of the United City of Yorkville, and that meet the SBA criteria for small business.

### **Recommendation**

Staff recommends approval to move forward with creation of the program and submittal to the state.

**Illinois Department of Commerce and Economic Opportunity  
Local CURE's Economic Support Payments Grant Program**

NOFO ID: 2433-1681

**Agency-specific Content for the Notice of Funding Opportunity**

**A. Program Description**

The State of Illinois Department of Commerce and Economic Opportunity ("DCEO" or the "Department") welcomes applications from Illinois municipalities and counties located outside of Cook, DuPage, Kane, Lake, and Will counties (collectively, "Local Governments" or individually, a "Local Government") for Local CURE's Economic Support Payments Grant Program ("ES Program") administered by DCEO through the Local Coronavirus Urgent Remediation Emergency Support Program ("Local CURE Program"). The Local CURE Program administers federal funds from the Coronavirus Relief Fund provided to the State of Illinois pursuant to section 5001 of the federal Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") by providing financial support to units of local government. The ES Program is authorized by Public Act 101-636, Public Act 101-637 and Title 14 Illinois Administrative Code Part 700 (14 Ill. Admin. Code Part 700) to reimburse Local Governments for economic support payments made to qualified businesses within their jurisdictions that have experienced interruption of business attributable to the COVID-19 public health emergency.

The ES Program will assist Local Governments that have provided or will provide financial assistance to businesses that have experienced significant disruption or temporary closure (a "business interruption") of their business attributable to the COVID-19 public health emergency. Financial assistance to qualified businesses for the cost of business interruption shall be advanced by the Local Government and may only be in the form of grants, expense reimbursements or subsidies. In the application, Local Governments must provide a narrative and documentation of established administrative procedures for the program, including any application guidelines or procedures, agreements, certifications, and other accountability measures that may be imposed upon recipients of funds under the program to ensure only eligible businesses receive financial support.

The ES Program is reimbursement only. Local Governments that receive grants may be reimbursed for costs incurred by the qualifying businesses from the period March 1, 2020 through December 30, 2020. Local Governments may apply for reimbursement for economic support programs initiated prior to this NOFO from the period of March 1, 2020 through December 30, 2020. Programs initiated prior to this NOFO must meet eligibility criteria and accountability requirements identified in this NOFO.

Funds provided to business participants by Local Governments for the cost of business interruption shall be advanced by the Local Governments from a source other than direct federal funds or federal pass-through funds, including, but not limited to, any portion of the allotments received through the Local CURE Program (see 14 Ill. Admin. Code 700.80(a)). DCEO will then reimburse the Local Governments for subawards incurred through an Economic Support Payments Grant. Local Governments cannot use amounts received from an allotment provided by 14 Ill. Admin. Code 700.80(a) of Local CURE to fund the economic support payments component of the ES Program.

## Local CURE's Economic Support Payments Grant Program

NOFO ID: 2433-1681

To be funded under the ES Program, a Local Government must have an approved application and executed grant agreement with DCEO. The grant agreement will include a repayment obligation by Local Governments if financial support issued to businesses are found ineligible.

Up to \$15 million has been appropriated to the initial round of the ES Program. Additional funds may be allotted for the purpose of this NOFO, per the Local CURE administrative rules. This allotment is established by 14 Ill. Admin. Code 700.80(e)(1). Awards will be given on a rolling basis until funds from the NOFO are depleted. Awardees will be identified in the windows, as defined below.

- If an applicant misses an awarding window they may apply for a subsequent window, which opens immediately after the previous window expires.
- If an application is unsuccessful in one awarding window, the applicant may apply in a following awarding window.
- If an application is funded through a grant agreement but is not funded at 100% of the application's request, the grant award amount may be increased during a subsequent funding window through a "Grant Modification."
  - Grant Modifications to increase an award do not need to be requested through this NOFO. A formal written request to increase the grant award via a Grant Modification will be accepted and reviewed by DCEO's Grant Manager and will be entertained only if: 1) funding within the ES Program awarding window is available and 2) the Grantee has drawn or provided documentation proving the Grantee will draw 100% of the existing grant award.
- Only one application per unit of local government per funding window will be accepted. If multiple applications are submitted, the Department will accept the first application submitted within the window.

| Application Window Open                                                                                                              | Application Window Close |
|--------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| September 29, 2020                                                                                                                   | October 16, 2020         |
| October 17, 2020                                                                                                                     | October 30, 2020         |
| October 31, 2020                                                                                                                     | November 13, 2020        |
| November 14, 2020                                                                                                                    | November 30, 2020        |
| December 1, 2020                                                                                                                     | December 11, 2020        |
| December 12, 2020                                                                                                                    | December 28, 2020        |
| December 29, 2020                                                                                                                    | *January 8, 2021         |
| January 9, 2021                                                                                                                      | *January 15, 2021        |
| <i>*Applications received under the January windows may only fund existing &amp; previously concluded economic support programs.</i> |                          |

All financial assistance provided through the ES Program must be reimbursable by the federal Coronavirus Relief Fund in accordance with Section 5001 of the federal CARES Act and any related federal guidance issued by the U.S. Department of the Treasury.

### B. Funding Information

This grant program is utilizing federal pass-through funds. Funds for the ES Program will come from the Local Coronavirus Urgent Remediation Emergency Fund using federal Coronavirus Relief Fund dollars (CFDA #: 21.019). 14 Ill. Admin. Code 700.120 permits eligible municipalities and counties that meet the criteria set forth in 14 Ill. Admin. Code 700.40(b) to apply.

## Local CURE's Economic Support Payments Grant Program

NOFO ID: 2433-1681

The current amount of grant funds available for this funding opportunity is \$15,000,000. An additional amount of funds, up to \$15,000,000, may be allocated to this program on or after December 1. Award winners of the first \$15,000,000 allotment may be eligible for modifications to increase the grant award and will receive a preference if additional ES Program funds become available. Any unexhausted funds will then be used to award new grants through the remaining application windows set forth in this NOFO. Grants will be awarded to Local Governments following a merit review of the Local Government's proposed economic support payments program, including its due diligence procedures and adherence to the requirements of this NOFO and the ES Program administrative rules (14 Ill. Admin. Code §§ 700.60(b); 700.120). If a Local Government applicant meets the eligibility criteria set forth in this NOFO, the Local Government applicant shall receive a grant up to the maximum amount of eligible grant funds as set forth in section E.2, until the allotted funds are exhausted in the applicable Restore Region, per the Funding Allocation Table. Any funds awarded in a Restore Region that are not used by December 1, and for which the grantee indicates will not be expended by the end of the grant term will be re-allocated into the pool of available funds in the grantee's Restore Region for use by other grantees or applicants. If a Restore Region's allotted share of funds has not been awarded in full by December 1, 2020, the Department may reallocate funds to other Restore Regions for which there remains a need for ES Program funds.

| <b>Local CURE's Economic Support Payments Grant Program</b><br><i>"Funding Allocation Table"</i>                                                                                                  |                                        |                 |                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------|--------------------------|
| <b>Restore Region</b>                                                                                                                                                                             | <b>LGDF<sup>1</sup><br/>Population</b> | <b>% Basis</b>  | <b>ES NOFO Allotment</b> |
| 1 North                                                                                                                                                                                           | 704,954                                | 14.541%         | \$2,181,150              |
| 2 North-Central                                                                                                                                                                                   | 1,280,130                              | 26.405%         | \$3,960,750              |
| 3 West-Central                                                                                                                                                                                    | 581,432                                | 11.993%         | \$1,798,950              |
| 4 Metro East                                                                                                                                                                                      | 685,018                                | 14.129%         | \$2,119,350              |
| 5 Southern                                                                                                                                                                                        | 424,810                                | 8.762%          | \$1,314,300              |
| 6 East-Central                                                                                                                                                                                    | 746,270                                | 15.393%         | \$2,308,950              |
| 7: Local governments in<br>Kankakee County only                                                                                                                                                   | 113,449                                | 2.340%          | \$351,000                |
| 9: Local governments in<br>McHenry County only                                                                                                                                                    | 312,066                                | 6.437%          | \$965,550                |
|                                                                                                                                                                                                   | <b>4,848,129</b>                       | <b>100.000%</b> | <b>\$15,000,000</b>      |
| <sup>1</sup> LGDF Population means the population data most recently used by the Illinois Department of Revenue to determine funding under the Local Government Distributive Fund (LGDF) formula. |                                        |                 |                          |

Applicants must submit a project narrative that describes in detail the proposed project activities (i.e., how the applicant intends to execute the award). The project narrative should include outreach to minorities and non- or limited English-speaking business owners. The project narrative must include enough information for DCEO to understand the scope of the project including project administration and any additional necessary detail to enable DCEO to manage the grant agreement activity against planned project performance. A detailed breakdown of the project tasks and the project timeline is also required. The Project Narrative must additionally include descriptions of how the applicant's project would meet the criteria as defined in Section E.1, below.

**The release of this NOFO does not obligate the Department to make an award.**

## Local CURE's Economic Support Payments Grant Program

NOFO ID: 2433-1681

### C. Eligibility Information

An entity may not apply for a grant until the entity has registered and pre-qualified through the Grant Accountability and Transparency Act (GATA) website / Grantee Portal, found at [www.grants.illinois.gov](http://www.grants.illinois.gov) under the Grantee Links tab. During pre-qualification, verifications are performed including a check of the federal Debarred and Suspended list and of the applicant's status on the Illinois Stop Payment List.

The GATA Grantee Portal will verify that the entity:

- Has a valid FEIN number;
- Has a valid DUNS number;
- Has a current SAM.gov account;
- Is not on the Federal Excluded Parties List;
- Is in Good Standing with the Illinois Secretary of State, as applicable;
- Is not on the Illinois Stop Payment list; and
- Is not on the Department of Healthcare and Family Services Provider Sanctions list.

An automated email notification to the entity alerts them of "qualified" status or informs how to remediate a negative verification (e.g., inactive DUNS, not in good standing with the Secretary of State). A federal Debarred and Suspended status cannot be remediated.

Pursuant to the policy of the Illinois Office of the Comptroller, to receive grant funds from the State of Illinois, a grantee must be considered a regarded entity by the IRS for federal income tax purposes. Disregarded entities will not be eligible to receive grant funds.

#### 1. Eligible Applicants include:

Local Governments that are either a municipality or county within the State of Illinois, except for Local Governments, or portions thereof, located within the five counties of Cook, Lake, Will, Kane and DuPage.

The Department complies with all applicable provisions of state and federal laws and regulations pertaining to nondiscrimination, sexual harassment and equal employment opportunity including, but not limited to: The Illinois Human Rights Act (775 ILCS 5/1-101 et seq.), The Public Works Employment Discrimination Act (775 ILCS 10/1 et seq.), The United States Civil Rights Act of 1964 (as amended) (42 USC 2000a-and 2000H-6), Section 504 of the Rehabilitation Act of 1973 (29 USC 794), The Americans with Disabilities Act of 1990 (42 USC 12101 et seq.), and The Age Discrimination Act (42 USC 6101 et seq.).

#### 2. Cost Sharing or Matching.

Cost sharing and /or matching is not required.

#### 3. Indirect Cost Rate.

14 Ill. Admin. Code §§ 700.60(b)((4)(H) and 700.120(c) state that Local Governments are not permitted to receive reimbursement for indirect costs.

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### **4. Other, if applicable.**

#### **Pre-Award Costs**

The program will reimburse for pre-award costs. Costs must have been incurred between March 1, 2020 and December 30, 2020.

#### **Definitions of Terms used in this NOFO**

The following definitions are applicable to the ES Program and this NOFO:

"Business" means a for-profit enterprise or non-profit organization lawfully conducting business in Illinois. This term does not include any business that is prohibited from receiving funds under section 5001(b) of the CARES Act.

"Business Interruption Grant Program" or "BIG Program" means the financial assistance program funding opportunities administered by the Department and implemented in 14 Ill. Admin. Code Part 690. (See 20 ILCS 605/605-1050.)

"Business participant" means the business that receives financial assistance under the ES Program.

"Cost of business interruption" means:

- decreases in revenue caused by closing or limiting access to the business establishment to comply with COVID-19 prevention directives or to otherwise prevent the spread of COVID-19 within the business establishment;
- decreases in revenue caused by decreased customer demand as a result of the COVID-19 emergency; or
- other revenue reductions approved for reimbursement from the Coronavirus Relief Fund by the U.S. Department of the Treasury.

"COVID-19" means the novel coronavirus disease deemed COVID-19 by the World Health Organization on February 11, 2020.

"Incurred" in relation to costs or expenses means expenditures by the Local Government associated with economic support in connection with the COVID-19 public health emergency. In reference to businesses, "incurred" means the cost of business interruption due to the COVID-19 public health emergency.

"Non-profit organization" means an organization that is registered as a non-profit corporation with the Illinois Secretary of State.

"Qualifying business" means a business or organization that experienced or is experiencing business interruption due to the COVID-19 public health emergency and for which provision of financial assistance under the ES Program is eligible for reimbursement as prescribed by section 601(a) of the Social Security Act (42 USC) as added by section 5001 of the CARES Act, or other federal legislation addressing the COVID-19 emergency. A qualifying business includes self-employed individuals and independent contractors.

#### **Business Types Excluded from Financial Support under the ES Program** **(financial support to these entities would be disallowed)**

- a private club or business that limits membership for reasons other than capacity;



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- a government-owned business entity (except for businesses owned or controlled by a Native American tribe);
- a business that derives at least 33% of its gross annual revenue from legal gambling activities, unless, subject to the Department's approval, the business is a restaurant with gaming terminals;
- a business engaged in pyramid sales, in which a participant's primary incentive is based on the sales made by an ever-increasing number of participants; and
- payday lenders.

### **Ineligible Businesses**

**(financial support to these entities would be disallowed)**

A business shall be ineligible to receive financial support through an ES Program grant if it:

- is delinquent on payment of any State of Illinois tax obligation;
- is engaged in a business that is unlawful under Illinois or federal law;
- has already received assistance, or notice of award of assistance, under the BIG Program; (*list of businesses can be accessed [here](#)*)
- is on the federal System for Award Management excluded parties list; or
- does not meet any other eligibility criteria established in a financial assistance application.

### **Eligible Incurred Expenditures**

Eligible incurred expenses by a Local Government for the ES Program must meet the restrictions on the use of Local CURE Program funds (see 14 Ill. Admin. Code 700.50) and reimburse the cost of business interruption. 14 Ill. Admin. Code 700.50 provides that Local CURE Program funds may only be used to cover costs that:

1. Are necessary expenditures incurred due to the public health emergency with respect to COVID-19;
2. Were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the Local Government; and
3. Were incurred during the period that begins on March 1, 2020 and ends December 30, 2020.

### **Ineligible Expenditures**

**(financial support for these expenditures would be disallowed)**

- expenses that have been or will be reimbursed under any State, local, or federal program, such as expenses or losses that were reimbursed by a loan forgiven under the CARES Act's Paycheck Protection Program;
- damages covered by insurance;
- expenditures prohibited by section 5001(b) of the CARES Act;

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- reimbursement to donors for donated items or services;
- workforce bonuses other than hazard pay or overtime;
- severance pay;
- legal settlements;
- Indirect costs of the Local Government; and
- any other expense not reasonably incurred due to the COVID-19 emergency.

### D. Application and Submission Information

#### 5. Address to Request Application Package.

Grant application forms are available at the web link provided in the "Grant Application Link" field of this announcement or by contacting the Program Manager:

Tammy Harter

e-mail: [CEO.CURE@illinois.gov](mailto:CEO.CURE@illinois.gov)

#### 6. Content and Form of Application Submission.

A standard application package must be submitted and reviewed by DCEO. Each package must contain the following items:

- Uniform Grant Application in fillable PDF format (print, sign, and scan the signature page with submission)
- Uniform Budget utilizing the template provided by DCEO for this project (print, sign, and scan the signature page with submission)
- Conflict of Interest Disclosure
- Mandatory Disclosure
- Project Narrative – The project narrative must be a maximum of 3 pages, font size must be 11 points or larger (smaller text in figures, graphs, diagrams and charts is acceptable as long as it is legible), paper size no larger than standard letter paper size (8.5" x 11").

The Project Narrative must include a description of the following:

- The types of businesses or industries that will be served by the program
- The method of selecting business participants
- A summary of how the proposed grant program adheres to the U.S. Department of the Treasury's Coronavirus Relief Fund guidance
- How the program passes the "reimbursable expenditure test" as outlined on DCEO's [Local CURE webpage](#).
  - The expense is connected to the COVID-19 public health emergency

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- The expense is “necessary” as defined by the U.S. Department of the Treasury guidance
  - The expense is not filling a shortfall in government revenues
  - The expenses were not accounted for in the budget most recently approved by the Local Government
  - The expense is not being reimbursed through a different emergency response program
  - The expense would not exist without the COVID-19 public health emergency or would be for a substantially different use
  - The expense was incurred between March 1, 2020 and December 30, 2020
- The form of financial assistance being provided to businesses (e.g., grants, subsidies, expense reimbursement)
- Documentation of established administrative procedures for the program, including any application guidelines or procedures, agreements, certifications, and other accountability measures that may be imposed upon recipients of funds under the program to ensure only eligible businesses receive financial support.
- A narrative about the due diligence procedures and controls the Local Government will implement to ensure funds are expended within the parameters of the ES Program, the CARES Act and the U.S. Department of the Treasury guidance
  - The Local Government must receive a certification from all businesses participating in the program, executed as part of the application for or receipt of financial assistance, attesting that it is an eligible business as defined in 14 Ill. Admin. Code 700.60(b) and this NOFO, and to its obligation to comply with the requirements of the ES Program and the related administrative rules at 14 Ill. Admin. Code Part 700. A sample of the certification used in the DCEO Business Interruption Grant (BIG) Program is attached as a reference.
- The source of funding and amount for which the Local Government has local funds available to advance as economic support payments of the program

The project narrative must be a maximum of 3 pages, font size must be 11 points or larger (smaller text in figures, graphs, diagrams and charts is acceptable as long as it is legible), paper size no larger than standard letter paper size (8.5” x 11”).

### **7. Dun and Bradstreet Universal Numbering System (DUNS) Number and System for Award Management (SAM).**

Each applicant (unless the applicant is an individual or Federal or State awarding agency that is exempt from those requirements under 2 CFR § 25.110(b) or (c), or has an exception approved by the Federal or State awarding agency under 2 CFR § 25.110(d)) is required to:

- (i) Be registered in SAM before submitting its application. To establish a SAM registration, go to [www.SAM.gov](http://www.SAM.gov) and/or utilize this instructional link: How to Register in SAM from the [www.grants.illinois.gov](http://www.grants.illinois.gov) Resource Links tab.
- (ii) Provide a valid DUNS number in its application, which matches the DUNS number used in both the applicant entity's SAM registration and its GATA registration; and
- (iii) Continue to maintain an active SAM registration with current information at all times

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during which it has an active Federal, Federal pass-through or State award or an application or plan under consideration by a Federal or State awarding agency. The Department will not make a Federal pass-through or State award to an applicant until the applicant has complied with all applicable DUNS and SAM requirements and, if an applicant has not fully complied with the requirements by the time the Department is ready to make a Federal pass-through or State award, the Department may determine that the applicant is not qualified to receive a Federal pass-through or State award and use that determination as a basis for making a Federal pass-through or State award to another applicant.

### 8. Submission Dates and Times.

Application packets must be received in whole by the end of the day (11:59 pm Central Time) on the "Application Window Close" date.

| Application Window Open                                                                                                              | Application Window Close |
|--------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| September 29, 2020                                                                                                                   | October 16, 2020         |
| October 17, 2020                                                                                                                     | October 30, 2020         |
| October 31, 2020                                                                                                                     | November 13, 2020        |
| November 14, 2020                                                                                                                    | November 30, 2020        |
| December 1, 2020                                                                                                                     | December 11, 2020        |
| December 12, 2020                                                                                                                    | December 28, 2020        |
| December 29, 2020                                                                                                                    | *January 8, 2021         |
| January 9, 2021                                                                                                                      | *January 15, 2021        |
| <i>*Applications received under the January windows may only fund existing &amp; previously concluded economic support programs.</i> |                          |

Respondents should submit one electronic copy to [CEO.CURE@illinois.gov](mailto:CEO.CURE@illinois.gov). The email should be labeled "Economic Support Payments Grant Program NOFO Application" in the subject line.

Late applications will be reviewed with the next funding round or may not be reviewed or considered, upon Department discretion.

### 9. Intergovernmental Review, if applicable.

N/A

### 10. Funding Restrictions.

All financial assistance provided through the ES Program must be reimbursable by the Federal Coronavirus Relief Fund in accordance with Section 5001 of the federal CARES Act, any related federal guidance, and the Local CURE Program as authorized by 20 ILCS 605/605-1045 and 14 Ill. Admin. Code Part 700.

Pursuant to 14 Ill. Admin. Code 700.60, administrative costs are not allowed under this program. However, with proper documentation administrative costs of this grant opportunity may be charged to allotments received from 14 Ill. Admin. Code 700.80(a).

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### **11. Other Submission Requirements.**

Files containing Application packets and supporting documents that are too large to send via standard email may be shared using the CMS data sharing link (<https://filet.illinois.gov/filet/pimupload.asp>). This link provides a secure platform to transfer large files to Illinois employees. Respondents must confirm receipt of the application and documents by contacting the program contact listed in this NOFO.

**Electronic submissions including links to documents stored in Google Docs or other cloud-based servers are not allowed.**

## **E. Application Review Information**

### **1. Criteria.**

Grants will be awarded to Local Governments following a merit review of the Local Government's proposed economic support payments program, including its due diligence procedures and adherence to the requirements of this NOFO and the ES Program administrative rules (14 Ill. Admin. Code §§ 700.60(b); 700.120) to determine if the applicant meets the eligibility criteria set forth in this NOFO.

Grant proposals will be reviewed and scored on a 100-point scale. DCEO will award the full point allotment in each section if the applicant can demonstrate the following criteria:

**Capacity (50pts):** The applicant demonstrates the ability to execute a program according to the requirements in the NOFO and the U.S. Department of the Treasury's Coronavirus Relief Fund guidance and identifies the source of funding and amount for which the Local Government has local funds available to advance as economic support payments of the program.

**Need (20pts):** The applicant adequately describes the types of businesses or industries that will or have been served by the program and the form of financial assistance being provided to businesses (e.g., grants, subsidies, expense reimbursement).

**Quality (30pts):** The totality of features includes an adequate method of selecting eligible business participants, due diligence procedures and controls to ensure the program passes DCEO's "reimbursable expenditure test" and are expended within the parameters of the ES Program, and documentation of established administrative procedures.

### **2. Review and Selection Process.**

Applications will be reviewed based on the application window in which they were received as defined in Section A of this NOFO. Awards will be based on the geographic pro rata distribution defined in Section B of this NOFO. Once the funds for each defined region are depleted, no other awards will be given for that region unless additional funds become available for the ES Program through a reallocation in the Local CURE Program funds or if another Restore Region has remaining funds available after December 1, 2020 as follows:

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- Priority will be given to increase the award amounts on a per capita basis to existing ES Program grantees that did not receive the full amount of grant funds requested in their applications and are still in need of additional funds.
- Any remaining funds will then be pooled by Restore Region and used to award new grants from the regions' available funds through the remaining application windows set forth in this NOFO.
- If a Restore Region's allotted share of funds has not been awarded in full by December 1, 2020, the Department may reallocate funds to other Restore Regions for which there remains a need for ES Program funds and awarded as indicated in this paragraph.

A panel of merit reviewers will score each window of applicants, and if deemed eligible under criteria specified in Section E.1 of this NOFO, the application may receive an award if funds are available in the applicable region. Those applications deemed eligible for an award will receive the lesser of the application request or a pro rata share from the pool of available funds.

The Merit Based Review process is subject to appeal. However, competitive grant appeals are limited to the evaluation process. Evaluation scores may not be protested. Only the evaluation process is subject to appeal. The appeal must be submitted in writing to the Department within 14 calendar days after the date that the grant award notice has been published. The written appeal shall include the name and address of the appealing party, the identification of the grant and a statement of reasons for the appeal.

To file an appeal, applicants must submit the appeal in writing and in accordance with the Merit-Based Application Review Appeals Process listed on the Grant Opportunities page of the DCEO website: <https://www2.illinois.gov/dceo/AboutDCEO/GrantOpportunities/Pages/MeritAppReview.aspx>.

### **3. Anticipated Announcement and State Award Dates, if applicable.**

The Department will process the applications received as soon as possible. The date of any award will depend on the volume of applications received. The Department reserves the right to issue a reduced award, or not to issue any award.

After completion of the Merit Review Process, and providing any additional information requested by the grantor, the Notice of State Award (NOSA) will be issued to the awarded grantees. The NOSA will specify the funding terms and specific conditions resulting from the pre-award risk assessments and the merit review process. The NOSA must be accepted (electronically signed) in the GATA Portal by an authorized representative of the grantee organization.

## **F. Award Administration Information**

### **1. State Award Notices.**

The Notice of State Award (NOSA) will specify the funding terms and specific conditions resulting from the pre-award risk assessments. The NOSA must be accepted in the GATA Portal by an authorized representative of the grantee organization. The NOSA is not an authorization to begin performance or incur costs.

### **2. Administrative and National Policy Requirements.**

- Local Government Grantees shall:

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- A) require that all business participants that receive financial support through the grant award shall sign a certification that attests to eligibility for this program; and
  - B) condition financial support to qualifying businesses on compliance with programmatic requirements, including, but not limited to, the Local CURE Program, the CARES Act, and the U.S. Department of the Treasury guidance.
- See Section C.3 for requirements and limitations related to indirect costs.
  - All financial assistance provided through the ES Program must be reimbursable by the federal Coronavirus Relief Fund in accordance with Section 5001 of the federal CARES Act and any related federal guidance.
  - The Notice of State Award (NOSA) and Uniform Intergovernmental Grant Agreement will specify the terms and conditions of the award.
  - The terms and conditions of the Uniform Intergovernmental Grant Agreement executed by the Local Government and the Department will be consistent with the requirements of the Local CURE Program, including the administrative rules, the CARES Act and the guidance issued by the U.S. Department of the Treasury, including any subsequent amendments thereto. If any of the relevant State or federal statutes, rules and guidance are amended in a manner that mandates a change to the terms of the ES Program grant agreement with the Local Government, the Department will initiate an amendment of the grant agreement to be compliant with the required statutes, rules and guidance.

### **3. Reporting.**

#### **Periodic Performance Report (PPR) and Periodic Financial Report (PFR)**

Grantees funded through this NOFO are required to submit in the format required by the Grantor, on a monthly basis, the PPR and PFR electronically to their assigned grant manager. The first of such reports shall cover the first three months after the award begins.

Pursuant to 2 CFR 200.327, Periodic Financial Reports shall be submitted no later than 30 calendar days following the period covered by the report.

Pursuant to 2 CFR 200.328, Periodic Performance Reports shall be submitted no later than 30 calendar days following the period covered by the report. Periodic Performance Reports will entail at least the following: grants awarded and information on grant recipients, any additional reporting requirements will be disclosed in the NOSA.

Grantees are required within 45 calendar days following the end of the period of performance to submit a final closeout report in the format required by the Grantor (See 2 CFR 200.343).

#### **Monitoring**

Grantees funded through this NOFO are subject to fiscal and programmatic monitoring visits by the Department in accordance with 2 CFR 200.336. They must have an open-door policy allowing periodic visits by Department monitors to evaluate the progress of the project and provide documentation upon

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request of the monitor. Program staff will also maintain contact with participants and monitor progress and performance of the agreements. The Department may modify grants based on performance.

The Local Government grantees will be responsible for the repayment to the Department of any costs for funding issued to businesses that are found, by the federal government, the Department, or any other State agency:

- A) to be ineligible under the Economic Support Payments Grant Program; or
- B) to have misspent funds.

The Department reserves the right to seek a refund from the Local Government if it finds the Local Government made a false or fraudulent claim for funds or the funds were spent on ineligible expenses. The Department also may seek a refund from a Local Government if the federal government, the Department, or other State agency finds that the Local Government did not properly spend the funds, was reimbursed for ineligible costs, or received reimbursement under the ES Program of costs that were reimbursed through another federal or State program.

### **Records Retention**

Local Governments that request or receive funds under the ES Program shall maintain, for five years from the date of submission of the final request for reimbursement, adequate books, all financial records and supporting documents, statistical records, and all other records pertinent to the ES Program. If any litigation, claim or audit is started before the expiration of the retention period, the records must be retained until all litigation, claims or audit exceptions involving the records have been resolved and final action taken. Business participants in the ES Program shall maintain all records related to the program until at least March 31, 2026, unless a longer retention period is set forth in any financial assistance agreement or certification, or until after the conclusion of all litigation, claims or audit exceptions involving the records have been resolved and final action taken, whichever is latest. Local Governments are responsible for ensuring business participants adhere to these requirements.

### **Audit**

Grantees shall be subject to Illinois' statewide Audit Report Review requirements. Terms of the Single Audit Act Amendments of 1996 (31 USC 7501-7507), Subpart F of 2 CFR Part 200, and the audit rules set forth under the Grant Accountability and Transparency Act shall apply (See 30 ILCS 708/65(c)).

## **G. State Awarding Agency Contact(s)**

For questions or to address problems while the funding opportunity is open, please contact:

Tammy Harter

e-mail: [CEO.CURE@illinois.gov](mailto:CEO.CURE@illinois.gov)



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### **H. Other Information, if applicable**

This program is an initiative supported by the federal Coronavirus Relief Fund. Funds will be administered per the period of allowable use as determined by the U.S. Department of the Treasury or until they are exhausted, whichever comes first.

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STATE OF ILLINOIS  
BUSINESS INTERRUPTION GRANT PROGRAM  
CERTIFICATIONS AND REQUIREMENTS

The Business Interruption Grant Program (the “Program”) is supported by grant agreements (“Agreement” or “Agreements”) between the Illinois Department of Commerce and Economic Opportunity (the “Department”) and qualified Grantees (“Grantee”) which authorize the Department to grant funds to the Grantee (“Award” or “Awards”) in support of eligible activities under the Program. The Agreements authorize the Grantee to provide sub-awards to eligible participants that meet certain conditions. As an eligible participant, your Business (“subrecipient”) is required to utilize these grant proceeds for specific purposes, as set forth below. Additionally, you shall adhere to the terms and procedures established by the Grantee under this Program, including the Department’s administrative rules (available [here](#)).

As a subrecipient, to participate in the program, you must remain in compliance with the terms and certifications set forth below. Please review the below items carefully, as your business and its representatives shall warrant that all material facts presented are accurate. If your business is unable to provide this assurance, it is ineligible to receive an Award under this Program. Frequently asked questions and eligibility guidelines may be found [here](#).

General Covenants, Representations, and Warranties

As the authorized representative of the subrecipient, I agree and certify that:

1. The subrecipient is a business that is independently owned and operated, is not dominant in its field, and employs at least one employee as of March 1, 2020.
2. The subrecipient has incurred eligible costs and losses due to a business interruption caused by COVID-19 that is equal to or greater than the value of the subaward.
3. The applicant understands that any funding provided by this subaward is being provided under the Program, and is authorized under the Coronavirus Aid, Relief, and Economic Security Act, P.L. 116-136 (the CARES Act).
4. The applicant shall use the subaward for eligible losses and costs as established by the Department and the U.S. Department of the Treasury.
5. The information and supporting documentation provided on behalf of the subrecipient for the Program application, the ACH Authorization and Agreement, the IRS Form W-9, is true and accurate in all material respects. The subrecipient understands that the Grantee will transfer the subaward via ACH to the bank account indicated on the ACH Authorization form.
6. The subrecipient has the legal authority to apply for federal, State and local assistance, and that the subrecipient will comply with the established requirements of this subaward.
7. The subrecipient has complied and will continue to comply with all relevant laws, regulations, and executive orders from the State and federal government, including the social distancing guidelines as promulgated by the Executive Orders of the Illinois Governor.
8. The subrecipient will operate and maintain the facility in accordance with the minimum standards as may be required or prescribed by any applicable federal, State, and local agencies for the maintenance and operation of such facilities.

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9. The subrecipient will continue to comply, as applicable, with the provisions of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333), the Copeland Act (40 U.S.C. 276c and 18 U.S.C. 874), the Davis-Bacon Act (40 U.S.C. 276a-276-1), the Drug-Free Workplace Act of 1988 (44 CFR, Part 17, Subpart F), the Fair Labor Standards Act (29 U.S.C. 201), and the Illinois Prevailing Wage Act (820 ILCS 130/1).
10. The subrecipient will comply with all relevant laws and regulations concerning non-discrimination.
11. That the subrecipient will pay no appropriated funds to any person for influencing or attempting to influence an officer or employee of federal, State or local government, or an employee of a member of any federal, State or local government in connection with the awarding of any State and federal contract, the making of any State and federal grant, the making of any State and federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any State and federal contract, grant, loan or cooperative agreement.
12. The applicant is not presently suspended, debarred, proposed for debarment, or declared ineligible by any State or Federal department or agency, and will not enter into a contract with a contractor who is on any federal or state debarred contractor list.
13. The subrecipient will prohibit employees, contractors, and subcontractors from using their positions for a purpose that constitutes or presents an appearance of personal or organizational conflict of interests or personal gain.
14. The subrecipient will take all practical steps to remain viable, solvent, and in operation. Additionally, the subrecipient attests that the subrecipient has not taken any material steps to dissolve the subrecipient, permanently cease operations, or sell substantially all of its assets in 2020.
15. The subrecipient has no lawsuits, claims, suits, proceedings or investigations pending, to the knowledge of the subrecipient and its authorized representative, threatened against or affecting the subrecipient (or its officers and directors) in respect of the assets or the subrecipient nor, to the knowledge of the subrecipient and its authorized representative, is there any basis for any of the same, and there is no lawsuit, suit or proceeding pending in which the subrecipient is the plaintiff or claimant which relates to the subrecipient or its assets.
16. The subrecipient has no action, suit or proceeding pending or, to the knowledge of the subrecipient or its authorized representative, threatened which questions the legality or propriety of the transactions contemplated by this Agreement.
17. The subrecipient has not received any notice of any investigation conducted or charges, complaints or actions brought by the State of Illinois or any governmental body within the State of Illinois regarding the Business or its officers and directors.
18. Neither the subrecipient nor its officers and directors have received any notice that it is the subject of any criminal investigations or charges.
19. The subrecipient will hold harmless the United States and its agents and employees, the state of Illinois and its agents and employees, from and against all claims, damages, losses, and expenses arising out of or resulting from the approval of work, regardless whether such claim, damage, loss or expense is entirely or in part by the United States or the State of Illinois. The subrecipient understands that the release of all information by the Department and the Grantee, in any manner, is hereby authorized whether such information is of record, and I hereby release all persons, agencies, firms, companies, and entities, from any damages resulting from such information.

- (i) **The subrecipient acknowledges that the Illinois False Claims Act (740 ILCS 175/1, et seq.) applies to this certification, and any false claims or representations made by the subrecipient or its authorized representative in connection with the Program may subject the subrecipient or its authorized representative to liability under the Illinois False Claims Act and other applicable law.**

Program-Specific Covenants, Representations, and Warranties

The subrecipient hereby represents to the Grantee and the Department, **as the grantor of the Program**, that the following is true and correct and, except where expressly noted, shall remain true and correct:

- (ii) The subrecipient will use the proceeds of the subaward supported by the Program exclusively for costs and losses incurred due to the business interruption or other adverse conditions caused by the Coronavirus Disease 2019 (COVID-19) pandemic. For purposes of this Program, costs incurred during a business interruption may be classified as a cost related to COVID-19. Grant proceeds may be used to reimburse costs and losses such as inventory, equipment (including Personal Protective Equipment and other supplies to promote health and safety), compensation (including salaries, wages, tips, paid leave, and group healthcare benefits), rent, technology to facilitate e-commerce, professional services procured (including the design and construction of environments necessary to promote physical and social distancing and cleaning and disinfecting services) and other costs of operation in accordance with the applicable administrative rules or the policy directives of the grantor that was incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. All spending related to this program must be reimbursable by the Federal Coronavirus Relief Fund, as prescribed by 601(a) of the Social Security Act and added by section 5001 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act including all subsequent federal guidance. Expenses that have been or will be reimbursed under any other federal program are not eligible for reimbursement through the proceeds of this subaward.
- (iii) The subrecipient (and all businesses owned, operated, or affiliated with the subrecipient) is eligible to receive a subaward in this round of disbursements and to apply for grant funds in future rounds. However, the value of the current subaward will be deducted from any future subaward granted to the business under this program.

Requirements Between Grantee and Subrecipients

As stipulated in the Agreements between the Department and the Grantee, the Grantee must include language for any sub-awards made pursuant to these Agreements between the Department and the Grantee. All sub-awardees (subrecipients) are also subject to certification and disclosure. Pursuant to Appendix II(I) to 2 CFR Part 200, Grantee shall forward all disclosures by contractors regarding this certification to Grantor. The requirements of the Grantee below shall also apply to the subrecipient unless otherwise stipulated.

- (i) Records Retention. Grantee shall maintain for five (5) years from the date of submission of the final expenditure report, adequate books, all financial records and, supporting documents,

Local CURE's Economic Support Payments Grant Program  
NOFO ID: 2433-1681

statistical records, and all other records pertinent to this Award, adequate to comply with guidance provided by the U.S. Department of the Treasury labeled "Memorandum for Coronavirus Relief Fund Recipients" dated July 2, 2020, and the minimum requirements of 2 CFR 200.333. If any litigation, claim or audit is started before the expiration of the retention period, the records must be retained until all litigation, claims or audit exceptions involving the records have been resolved and final action taken.

(ii) Accessibility of Records. Grantee, in compliance with 2 CFR 200.336 and 44 Ill. Admin. Code 7000.430(e), shall make books, records, related papers, supporting documentation and personnel relevant to this Agreement available to authorized Grantor representatives, the Illinois Auditor General, Illinois Attorney General, any Executive Inspector General, the Grantor's Inspector General, federal authorities, any person identified in 2 CFR 200.336, and any other person as may be authorized by Grantor (including auditors), by the state of Illinois or by federal statute. Grantee shall cooperate fully in any such audit or inquiry.

(iii) Failure to Maintain Books and Records. Failure to maintain books, records and supporting documentation shall establish a presumption in favor of the State for the recovery of any funds paid by the State under this Agreement for which adequate books, records and supporting documentation are not available to support disbursement.

(iv) Subrecipients/Delegation. Grantee may not subcontract nor sub-grant any portion of this Agreement nor delegate any duties hereunder without Prior Approval of Grantor. The requirement for Prior Approval is satisfied if the subcontractor or subrecipient has been identified in the Uniform Grant Application, such as, without limitation, a Project Description, and Grantor has approved.

(v) Application of Terms. Grantee shall advise any subrecipient of funds awarded through this Agreement of the requirements imposed on them by federal and state laws and regulations, and the provisions of this Agreement. In all agreements between Grantee and its subrecipients, Grantee shall insert term(s) that requires that all subrecipients adhere to the terms of this Agreement.

(vi) Access to Documentation. The Award will be monitored for compliance in accordance with the terms and conditions of this Agreement, together with appropriate programmatic rules, regulations, and/or guidelines that the Grantor promulgates or implements. The Grantee must permit any agent authorized by the Grantor, upon presentation of credentials, in accordance with all methods available by law, full access to and the right to examine any document, papers and records either in hard copy or electronic format, of the Grantee involving transactions relating to this Award.

(vii) Cooperation with Audits and Inquiries, Confidentiality. The Grantee is obligated to cooperate with the Grantor and other legal authorities in any audit or inquiry related to the Award. The Grantor or any other governmental authority conducting an audit or inquiry may require the Grantee to keep confidential any audit or inquiry and to limit internal disclosure of the audit or inquiry to those Grantee personnel who are necessary to support the Grantee's response to the audit or inquiry. This confidentiality requirement shall not limit Grantee's right to discuss an audit or inquiry with its legal counsel. If a third party seeks to require the Grantee, pursuant to any law, regulation, or legal process, to disclose an audit or inquiry that has been deemed

Local CURE's Economic Support Payments Grant Program  
NOFO ID: 2433-1681

confidential by the Grantor or other governmental authority, the Grantee shall promptly notify the entity that is conducting the audit or inquiry of such effort so that the entity that is conducting the audit or inquiry may seek a protective order, take other appropriate action, or waive compliance by the Grantee with the confidentiality requirement.

The individual below, acting in the capacity to represent the Business ("subrecipient") in completion of this certification, certifies that all information contained herein, is true to the best of his/her knowledge and belief. I declare under penalty of perjury that the above statements are true and correct.

**Authorized Representative**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

(Sample - DCEO Business Interruption Grant (BIG) Program Certification)

Last Updated: 9/25/20

# United City of Yorkville COVID Grant Proposal

The United City of Yorkville is requesting funding under the Local CURE Economic Support program to direct financial assistance to Yorkville-based businesses impacted by the COVID-19 pandemic. The programs would direct funds to industrial, service, restaurant and retail businesses whose operations experienced significant disruption or temporary closure during the period of March 1, 2020 through December 30, 2020.

## Grant Recipient Selection

Businesses interested in the grant funds will be required to submit an application documenting their business need, including receipts of eligible purchases and/or proof of revenue impact. The businesses would be asked to certify that they meet the eligibility criteria set forth in the CARES Act, and the Local CURE Economic Support program.

## Program Compliance Summary

The distribution of Economic Support grant funds will comply with both the U.S. Treasury CARES guidance and the Local CURE reimbursable expenditure test. The City does not have funding budgeted for economic relief grants for businesses impacted by COVID-19. These expenditures are necessary to support businesses within Yorkville who have been impacted by the COVID-19 pandemic and the resulting public health emergency. The program requirements and application will ensure that the funds are being used in response to expenses or lost business revenues that were experienced between the period of March 1, 2020 and December 30, 2020. The grant funds will be distributed directly to businesses, and not for the purpose of offsetting the City's lost revenues. The application process will ask businesses to certify that they did not receive funding through other means (i.e. BIG Program) that would disqualify them from this program, and the City will conduct appropriate due diligence to confirm this requirement. Finally, but for the COVID-19 public health emergency, the City would not need to provide support to local businesses and the proposed program would not exist.

## Proposed Financial Assistance Program

Eligible businesses would qualify for funding based on the following program limits:

- Rent Assistance: The Rent Assistance Program will grant up to \$5,000 to businesses that shut down or reduced operations. Businesses can apply for up to 50% of their monthly lease for two months with a maximum grant of \$5,000, or for one month with a maximum grant of \$2,500.
- Restart Grants: The Restart Grant Program will provide businesses up to \$5,000 each to reimburse for costs associated with ramping up operations after businesses had to close or substantially reduce their operations as a result of COVID-19. The grant funds would be used to reimburse expenditures related to payroll costs, physical space improvements necessary to comply with DCEO or IDPH guidelines not reimbursed through other sources, and other expenses businesses are likely to incur to reopen.
- Restaurant Operations Grant: The Restaurant Operations Grant will reimburse restaurants up to \$5,000 for costs associated with continuing operations in accordance with the DCEO



guidance. Examples of reimbursable expenditures include costs associated with expanding outdoor dining, establishing carry-out procedures, promotion expenses, investment in technology necessary to facilitate contact-less ordering, increased cost of carry-out supplies, and similar expenditures.

- **Business Support Grant:** The Business Support Program aims to support businesses whose revenues have been impacted by COVID-19. The program would provide grants of up to \$10,000 to replace revenues lost through business closure and reduced operations. The business must show operating losses in excess of \$10,000 that are not otherwise offset by other grant programs outlined above. The funds received under this program must be used to support continued operations, employment of personnel or otherwise reinvested into the business. Priority will be given to business independently owned and operated with a primary place of business located in the corporate limits of the United City of Yorkville, and that meet the SBA criteria for small business.

## Administrative Procedures and Due Diligence

The City has experience in administering similar programs deemed necessary by the COVID-19 Pandemic. The City will require a detailed narrative and demonstration of need by applicants, as well as copies of receipts, proof of business income loss, rental agreements, and any necessary affidavits to certify compliance with the Local CURE and CARES requirements. Applications will be reviewed on a merit basis, with consideration given to the overall impact of COVID-19 on the business, the continued viability of the business, and qualification under the program. The City utilizes all necessary expenditure procedures and controls, including documentation of compliance with the grant program, administrative sign off on grant payment, and compliance with all financial auditing requirements. The City will require certification of all businesses as part of the application process that they qualify as an eligible business under the Local CURE Economic Support program, and that it will comply with the requirements set forth in the Economic Support program.

## Source of Funding

The City will pay the grants from its General Fund reserve and Local CURE Economic Support reimbursements would be credited to the fund in order to sustain its long-term intended purpose of supporting economic development.

## Program Timeline

The program timeline may be adjusted based on timing of program funding notification. The City is prepared to initiate the timeline within one week of economic support program approval. The timeline would generally proceed as follows:

- |                   |                                                                                                                                                                                                              |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| December 1, 2020: | Begin program promotion, including announcements through multiple communication channels and to businesses directly. Include specific outreach to minority communities and Spanish-speaking business owners. |
| December 7, 2020: | Initial grant application period begins. Technical assistance offered by City staff to grant applicants during application window.                                                                           |

December 21, 2020: Initial grant application period closes. Grant application review begins, including application ranking and securing all necessary documentation from applicants.

January 4, 2020: Grant awardees notified. Payments processed.

If funds are not exhausted during the initial funding cycle, the City would initiate a second funding cycle on January 11, 2021, with awards made in February.



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

Agenda Item Number

Mayor's Report #3

Tracking Number

CC 2020-92

### Agenda Item Summary Memo

**Title:** Prairie Pointe Space Needs Analysis, Programming, and Cost Estimate

**Meeting and Date:** City Council – November 24, 2020

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

\_\_\_\_\_

### Council Action Previously Taken:

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

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

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

\_\_\_\_\_

**Submitted by:** Bart Olson Administration

Name Department

### Agenda Item Notes:

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\_\_\_\_\_

\_\_\_\_\_



# Memorandum

To: City Council  
From: Bart Olson, City Administrator  
CC:  
Date: November 19, 2020  
Subject: Prairie Pointe space needs analysis, programming, and cost estimate

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## **Summary**

Consideration of a proposal from Cordogan Clark for phase 1 study on the Prairie Pointe building, including a space needs analysis, concept blocking plans, and a project cost estimate.

## **Background**

This item was last discussed by the City Council at the November 10<sup>th</sup> meeting, when the City Council heard a verbal update from staff that they will recommend Cordogan Clark to serve as planners, designers, and manager of the renovation of the Prairie Pointe office building. Since that meeting, the staff have been discussing a formal proposal from Cordogan Clark, resulting in a Phase 1 space needs analysis, concept blocking plan, and project cost estimate proposal dated November 18<sup>th</sup> (attached) for a base fee of \$33,000.

The Phase 1 proposal (dated November 18<sup>th</sup>) should take 6 to 8 weeks to complete, and will give us information about how to program the Prairie Pointe building to serve the public for at least 20 years, how to program the layout of the building in the immediate term, and how much the renovations are expected to cost. Generally, this Phase 1 proposal will consist of the architects reviewing all of our already completed materials (2006 space needs analysis and more contemporary notes from department heads), interviewing key staff members, and producing a couple building layouts with cost estimates. I anticipate that we will have ongoing verbal updates on the status of this planning effort at every City Council meeting, so that City Council is both aware of the discussion as it occurs and can give input throughout the process. Also, Purchasing Manager Carri Parker and I expect that Cordogan Clark will be available for a more formal presentation to City Council towards the end of January 2021. At this meeting, we hope to receive some final direction from City Council the programming of the building, potential renovation plans, and the cost estimate for the project.

The Mayor, Chief Jensen, and I have had extensive discussions about our vision for the building as it relates to this Phase I study. First, we have communicated to Cordogan Clark that we expect they will minimize their fees as it relates to work the staff have already completed, and that they will review opportunities to skip any unnecessary parts of the study as it is occurring. As an example of this, during the structural analysis of the building, Cordogan Clark voluntarily reduced their fee by \$1,000 when we discovered that the electronic building plans held by the City were more detailed and helpful than each party expected. As another example, Cordogan's Phase 1 proposal has already been reduced by \$6,000 through review of materials completed by Chief Jensen related to staffing projections and parking lot capacity analyses. Second, Cordogan Clark has partnered with McClaren, Wilson & Lawrie, Inc (architecture firm specializing in public safety needs) for producing a thorough analysis of the police department space needs. Dean Roberts, Yorkville resident, is a senior principal at the firm and worked with Chief Jensen when he was a Deputy Chief in Oswego when Oswego built their police station. We expect Dean and the Cordogan team will design a police space that will serve the department and the

community for decades. Finally, without minimizing the needs of the remaining departments in the City looking to move into the building, we expect that the areas containing Administration, Finance, Community Development, Recreation, and public meeting spaces will be focused ways that we can use the existing layout and facilities in the building to minimize renovation costs and long-term operational costs.

This Phase 1 proposal will take the City Council to a point where decisions can be made about scope and cost of the renovations. From that point, a contract will need to be considered that will cover final design and engineering of the concept plans, creation of construction drawings to conduct a bidding process, the actual bidding process, and the actual construction management process. A proposal covering these phases of design and construction will be brought to City Council at a later date, after negotiation and review by staff. During this discussion, the City Council will need to weigh in on the differences in construction management process.

Finally, Alderman Funkhouser had asked a question about the contract status of McClaren, Wilson & Lawrie as it relates to the Cordogan proposal. For this phase 1 study, McClaren is part of Cordogan's team and neither the staff nor the firms felt it was necessary for the City to directly engage McClaren. During future phases of the planning and construction process, there may be a need to look at how contracts are held, how construction is managed, and who represents the City directly during the construction management phases.

### **Recommendation**

This is an important first step towards the planning, renovation, and eventual use of the Prairie Pointe building, and we understand if the City Council would like to debate and question the proposal so they feel 100% comfortable with the contents, process, and expected outcomes. The proposal itself is not time sensitive from Cordogan's end. However, staff is comfortable with the proposal and would recommend approval via a simple motion when the City Council is ready to start the planning process.

November 18, 2020

Ms. Carri Parker  
Purchasing Manager  
United City of Yorkville  
800 Game Farm Road  
Yorkville, IL 60560

**Re: City of Yorkville – Municipal Building Planning, Space Needs, Programming & Conceptualization – Phase 1 Proposal**

Dear Ms. Parker:

The Cordogan Clark / MWL Team is very excited to hear about the purchase of the Office Building at 651 Prairie Point Drive to become the new Municipal Center Building, housing the Police Department, City Hall and Recreation staff and we will do a cursory review of adding a day care component in the building.

This letter is a follow up to our recent conversations and in response to your request to provide a proposal for the Phase 1 - Space Needs, Programming & Conceptualization Phase of your project. We propose to assist the Village and work closely with Village staff while completing three tasks:

1. *Facility Space Needs Assessment and Conceptual Test Space Planning for the Police Department, City Hall & Park and Recreation Department and Day Care Component.*
2. *Project Budget analysis.*

A description of each of the tasks and a proposed fee for services is outlined below. This Letter of Agreement includes a place for signature of the authorized person to authorize us to proceed with the work.

**Phase 1 - Space Needs, Programming & Conceptualization – Project Scope Definition**

We propose to assist the City by completing a Space Needs report that will serve to define the project scope for a new Police Department and City Hall facility project includes the tasks described below.

1. The **Facility Needs Assessment** will determine the total quantity of space needed to accommodate the functional needs of each department that is intended to be housed in the new facility.
  - a. Space Needs - completed in the context of a series of meetings/workshops with the Village Administrator, Chief of Police and his staff, and representatives of other departments to be relocated to the new facility, and the staff of our firm. These meetings provide an opportunity for review of each space needed in the new facility. We propose to send information gathering questionnaires to the police department to be followed by staff interviews. We will meet with other departments for staff interviews. We will do a cursory review and blocking test fit of a small day care component to be housed on the 1<sup>st</sup> floor of the facility.
  - b. Concept blocking plans - Prepare 'block and stack' study diagrams to determine how the space needs may be accommodated in the new, recently acquired facility.

Deliverables will include graphic floor plan diagrams, that indicate how blocks of space consistent in size with the Space Needs Assessment, can be effectively and efficiently configured in the new facility.

2. A **Project Budget Analysis** will be prepared to reflect current conditions in the construction market. Our Construction Management team will develop a conceptual Total Project Budget which includes hard costs, any phasing cost implications, reasonable contingencies, soft costs (AE Fees, FF& E costs and utility fees etc.), including Fixtures, Furniture & Equipment estimates. This process will allow a timely alignment to be achieved between project scope as defined by the Space Needs and anticipated cost factors at the time construction bids are anticipated to be received. The budget update will consider benchmarks from projects completed in the geographic region in recent years and will also consider cost data from a national database of police facility projects and our cost data from recent Municipal projects.

Our team proposes to complete the aforementioned scope of work for Phase 1 for a lump sum of **\$33,000.00** plus \$750 for anticipated reimbursables.

We are proposing a Timeline of 6 to 8 weeks to complete this work.

Thank you for this opportunity to serve the United City of Yorkville on this critical project. Should you require any additional information or clarifications, please do not hesitate to contact me.

Respectfully submitted,

**Cordogan Clark**



Brian Kronewitter, AIA, DBIA  
Executive Vice President

If the above proposal meets your satisfaction, please execute the proposal below and return a copy to me for our records.

**Cordogan Clark**

BY: 

Its representative

DATE: 11-18-20

**United City of Yorkville**

BY: \_\_\_\_\_

Its representative

DATE: \_\_\_\_\_



| 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

Mayor's Report #4

Tracking Number

CC 2020-93

### Agenda Item Summary Memo

**Title:** Tax Levy

**Meeting and Date:** City Council – November 24, 2020

**Synopsis:** Please see attached memo.

### Council Action Previously Taken:

Date of Action: 11/10/2020 Action Taken: Tax levy public hearing was held

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

**Type of Vote Required:** Majority

**Council Action Requested:** Informational

**Submitted by:** Rob Fredrickson

Finance

Name

Department

### Agenda Item Notes:

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*Have a question or comment about this agenda item?*

Call us Monday-Friday, 8:00am to 4:30pm at 630-553-4350, email us at [agendas@yorkville.il.us](mailto:agendas@yorkville.il.us), post at [www.facebook.com/CityofYorkville](https://www.facebook.com/CityofYorkville), tweet us at @CityofYorkville, and/or contact any of your elected officials at <http://www.yorkville.il.us/320/City-Council>





# Memorandum

To: City Council  
From: Rob Fredrickson, Finance Director  
Date: November 18, 2020  
Subject: 2020 Tax Levy Ordinance

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## Summary

Review of the 2020 tax levy ordinance and resolution instructing the County to levy the City and Library separately.

## Background

This item was last discussed at the November 10<sup>th</sup> City Council meeting, where a public hearing was held regarding the City's tax levy estimate in the amount of \$5,166,865, as shown in the attached public hearing notice (Exhibit H).

As you may recall from the October 27<sup>th</sup> City Council meeting, staff had initially recommended the approval of either Exhibit A-1 or Exhibit A-2. Exhibit A-1 showed the City's levy increasing by new construction only, in the amount of \$82,059 (based on Kendall County's estimate for new construction EAV of \$13,701,537 as of August 19, 2020) and set the Library's levy at their ceiling rate of \$0.15 per \$100 of EAV for the purposes of setting a maximum levy amount for the public hearing, as approved by the Library Board.

Exhibit A-2 used the same set of assumptions for the Library, but the estimated EAV on new construction for the City was increased to \$18,701,537. This would generate an estimated \$30,936 in additional property tax proceeds, for a total of \$112,995; and would ensure that the City captures every dollar possible under the new construction increment of the tax levy. The initial plan for this option was once EAV for new construction had been finalized (likely somewhere between \$13.7M and \$18.7M) by the County in the Spring of 2021, the motion and intent would be to direct staff to instruct the County to adjust the City's levy request accordingly to make sure that **ONLY** the appropriate increment (between \$82,059 and \$112,995) generated from new construction is captured and **NONE** of the inflation increment.

However, since that meeting staff has been informed by the County Clerk that the option (Exhibit A-2) stipulated above for the City's levy would not be permissible. Based on this new information, staff's revised plan would be to contact the County Assessor around December 1<sup>st</sup> in order to get the most recent EAV estimate on new construction; and then revise the levy accordingly for the December 8<sup>th</sup> Council meeting (final meeting before the levy filing deadline of December 22<sup>nd</sup>) so that the City captures every dollar possible under the new construction increment of the tax levy and **NOTHING MORE**. As an example, Exhibit C-2 shows an updated new construction incremental property tax amount of \$88,383, based on a revised new construction EAV estimate of \$14,730,495 from the Kendall County Assessor's Office as of October 29<sup>th</sup>. This estimated ~\$1 million dollar increase in new construction EAV would generate an additional \$6,324 in property taxes for the City. The estimated Library levy remains at their max rate of \$0.15 per \$100 of EAV (\$875,782), as directed by the Library Board.

### **Recommendation**

As posited at the November 10<sup>th</sup> City Council meeting, it is the recommendation of staff that the City Council wait until the final meeting of 2020 (December 8<sup>th</sup>) to formally approve the tax levy, in order to ensure that the most up to date new construction EAV figure can be taken into account. This would be the best option for the City if Council intends to capture every dollar possible under the new construction increment of the levy and **NOTHING MORE**.

In addition, the City Council and Library Board retain the ability to change (i.e. reduce) their respective levies in any manner deemed appropriate, as long as the levy amounts presented at the public hearing are not exceeded. As mentioned previously, the tax levy estimate only sets the limit on the total amount of property taxes that can be levied. Individual sub-levies (corporate, police pension, etc.) can still be adjusted, provided they do not go over the maximum aggregate amount set by the tax levy estimate.

For illustrative purposes, staff has prepared a sample levy ordinance based on the figures presented in Exhibit C-2, for your review. Staff has also included a sample resolution instructing the County Clerk to once again, levy separately for the City and the Library, so that both entities are held to the same rules when it comes to growth.

STATE OF ILLINOIS        )  
                                      ) ss.  
COUNTY OF KENDALL     )

*Ordinance No. 2020-\_\_\_\_\_  
(2021-2022 TAX LEVY)*

**AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAXES FOR  
THE FISCAL YEAR BEGINNING MAY 1, 2020 AND ENDING APRIL 30, 2021  
FOR THE UNITED CITY OF YORKVILLE**

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

*Section 1:* That the total amount of the budget for all corporate purposes and public library purposes legally made to be collected from the tax levy of the current fiscal year is hereby ascertained to be the sum of \$4,302,028.

*Section 2:* That the sum of \$4,302,028 being the total of the budget expenditures heretofore legally made and which is to be collected in part from the levy of the current fiscal year of the United City of Yorkville and further for purposes of providing for the Illinois Municipal Retirement Fund, Police Fund, Police Pension Fund, Social Security Fund, Unemployment Fund, School Crossing Guard Fund, Audit Fund, General Corporate Purpose Fund, Library Fund and Insurance for Liability purposes, as budgeted for the current fiscal year by the annual Budget Ordinance of the United City of Yorkville for the fiscal year beginning May 1, 2021, and ending April 30, 2022, as passed by the City Council of the United City of Yorkville at a legally convened meeting prior to said fiscal year, the sum of \$4,302,028 is hereby levied upon all of the taxable property in the United City of Yorkville subject to taxation for the current year, the specific amounts as levied for the various funds heretofore named being included herein by being placed in separate columns under the heading “To be Raised by Tax Levy”, which appears over the same, the tax so levied being for the current fiscal year of the

United City of Yorkville and for the said budget to be collected from said tax levy, the total of which has been ascertained as aforesaid and being as hereinafter set forth in Exhibit A, attached hereto and made a part hereof by this reference:

*Section 3:* That the total amount of \$4,302,028 tax levy, ascertained as aforesaid, be and the same is hereby levied and assessed on all property subject to taxation with the United City of Yorkville, according to the value of said property as the same is assessed and equalized for State and County purposes for the current year.

*Section 4:*

(a) That the item of \$0.00 levied for Illinois Municipal Retirement Fund for City purposes and for Library Municipal Retirement Fund purposes is levied without regard to any statutory rate, pursuant to Statutes of the State of Illinois.

(b) That the item of \$40,000 levied for Liability Insurance is levied without regard to any statutory rate, pursuant to Statutes of the State of Illinois.

(c) That the item of \$30,000 levied for the Audit Fee is levied without regard to any statutory rate, pursuant to Statutes of the State of Illinois.

(d) That the item of \$0.00 levied for Unemployment Insurance is levied without regard to any statutory rate, pursuant to Statutes of the State of Illinois.

(e) That the item of \$864,563 levied for Police Protection Tax is levied in an amount not exceeding the maximum tax rate of 0.60%.

(f) That the item of \$1,334,771 levied for Police Pension is levied without regard to any statutory rate, pursuant to Statutes of the State of Illinois.

(g) That \$0.00 levied for Garbage is levied not exceeding the maximum tax rate of 0.20%.

(h) That the item of \$150,000 levied for Social Security is levied without regard to any statutory rate, pursuant to Statutes of the State of Illinois.

(i) That the item of \$20,000 levied for School Crossing Guard is not exceeding the maximum tax rate of 0.02%.

(j) That the item of \$986,912 levied for General Corporate is levied pursuant to Statutes of the State of Illinois not to exceed the maximum tax rate of 0.4375%.

(k) That the item of \$875,782 levied for Library is levied not exceeding the maximum tax rate of 0.15%.

*Section 5:* That here is hereby certified to the County Clerk of Kendall County the several sums aforesaid constituting said total amount of \$4,302,028 which said total amount of said United City of Yorkville requires to be raised by taxation for the current fiscal year of said city and the City Clerk is hereby ordered and directed to file with the Clerk of said County, on or before the time required by law, a certified copy of this Ordinance.

*Section 6:* This Ordinance shall be in full force and effect immediately from and after its passage and approval according to law.

*Section 7:* In the event any section of this Ordinance is declared invalid the remaining portion thereof shall be binding and given full effect.

**ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2020, pursuant to roll call vote as follows:

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

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

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

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

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

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

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

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

**APPROVED** by me, as Mayor of the United City of Yorkville, Kendall County, Illinois,  
this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor

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

*Attest:*

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

## SUMMARY OF 2020 TAX LEVY

|                                                             |             |
|-------------------------------------------------------------|-------------|
| General Corporate Tax (65 ILCS 5/8 3-1)                     | \$986,912   |
| I.M.R.F. (40 ILCS 5/7-171)                                  | \$0         |
| Social Security (40 ILCS 5/7-171)                           | \$150,000   |
| Police Pension (40 ILCS 5/3-125)                            | \$1,334,771 |
| Police Protection Tax (65 ILCS 5/11-1-3)                    | \$864,563   |
| Garbage (65 ILCS 5/11-1-3)                                  | \$0         |
| Audit (65 ILCS 5/11-19-4)                                   | \$30,000    |
| Liability Insurance Tax (745 ILCS 10/9-107)                 | \$40,000    |
| School Crossing Guard (65 5/11-80-23)                       | \$20,000    |
| Unemployment Insurance (745 ILCS 10/9-107)                  | \$0         |
| Library (pg.4 DCCA Levy Man.) (75 ILCS 5/3-1, 5/3-4, 5/3-7) | \$875,782   |

## CERTIFICATE

The undersigned, John Purcell, Mayor of the United City of Yorkville, hereby certifies that I am the presiding officer of the United City of Yorkville, and as such presiding officer, I hereby certify that the Tax Levy Ordinance, a copy of which is appended hereto, was adopted pursuant to, and in all respects in compliance with, the provisions of Section 4-7 of the so-called “The Truth in Taxation Act”.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
John Purcell, Mayor



## **CERTIFICATE**

The undersigned, Lisa Pickering, City Clerk of the United City of Yorkville, hereby certifies that an announcement was made at a regular City Council meeting of the United City of Yorkville of November 10, 2020, that the 2021-2022 Tax Levy would be \$4,326,640, a sum greater than 105% of the tax levy extended by the County of Kendall Clerk for the 2020-2021 Tax Levy.

---

Lisa Pickering, City Clerk

STATE OF KENDALL       )  
                                          ) ss.  
COUNTY OF KENDALL    )

I, Lisa Pickering, City Clerk of the United City of Yorkville, hereby certify the foregoing to be a true, perfect and correct copy of the Ordinance passed by the City Council at a regular meeting of the City Council on \_\_\_\_\_, 2020.

**Testimony Whereof,** I have hereunto set my hand and seal this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Lisa Pickering, City Clerk

**TRUTH IN TAXATION  
CERTIFICATE OF COMPLIANCE**

I, the undersigned, hereby certify that I am the presiding officer of the United City of Yorkville and as such presiding officer I certify that the Levy Ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of Section 4 through 7 of the “Truth in Taxation Act”.

The notice and hearing requirements of Section 6 of the Act are applicable.

This certificate applies to the 2021-2022 Tax Levy.

Date : \_\_\_\_\_, 2020

Presiding Officer: \_\_\_\_\_

John Purcell, Mayor

**TRUTH IN TAXATION  
CERTIFICATE OF COMPLIANCE  
(35 ILCS 200/18-90)**

I, the undersigned, hereby certify that I am the presiding officer of the United City of Yorkville, and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of Section 18-60 through 18-85 of the “Truth in Taxation” law.

Check One of the Choices Below:

- ☐ 1) The taxing district published a notice in the newspaper and conducted a hearing meeting the requirements of the Truth in Taxation Law.
- ☐ 2) The taxing district’s aggregate levy did not exceed a 5% increase over the prior year’s extension. Therefore, a notice and a hearing were not necessary.
- ☐ 3) The proposed aggregate levy did not exceed a 5% increase over the prior year’s extension. Therefore, a hearing was not held. The adopted aggregate tax levy exceeded 5% of the prior year’s extension and a notice was published within 15 days of its adoption in accordance with the Truth in Taxation Law.
- ☐ 4) The adopted levy exceeded the amount stated in the published notice. A second notice was published within 15 days of the adoption in accordance with the Truth in Taxation Law.

Date \_\_\_\_\_

Presiding Officer \_\_\_\_\_  
John Purcell, Mayor

**UNITED CITY OF YORKVILLE  
2020 TAX LEVY**

|                                        | Amount<br>Appropriated | Other<br>Sources | To Be Raised<br>by Tax Levy |
|----------------------------------------|------------------------|------------------|-----------------------------|
| <b>GENERAL FUND</b>                    |                        |                  |                             |
| <b><u>Administration</u></b>           |                        |                  |                             |
| SALARIES - MAYOR                       | 10,500                 | 10,500           |                             |
| SALARIES - LIQUOR COMM                 | 1,000                  | 1,000            |                             |
| SALARIES - ALDERMAN                    | 50,000                 | 50,000           |                             |
| SALARIES - ADMINISTRATION              | 550,247                | 426,547          | 123,700                     |
| RETIREMENT PLAN CONTRIBUTION           | 62,251                 | 62,251           |                             |
| FICA CONTRIBUTION                      | 43,010                 | 26,890           | 16,120                      |
| GROUP HEALTH INSURANCE                 | 97,664                 | 75,709           | 21,955                      |
| GROUP LIFE INSURANCE                   | 428                    | 332              | 96                          |
| DENTAL INSURANCE                       | 7,089                  | 5,495            | 1,594                       |
| VISION INSURANCE                       | 1,130                  | 876              | 254                         |
| TRAINING & CONFERENCES                 | 16,000                 | 16,000           |                             |
| TRAVEL & LODGING                       | 10,000                 | 10,000           |                             |
| PUBLISHING & ADVERTISING               | 4,000                  | 4,000            |                             |
| PRINTING & DUPLICATING                 | 3,250                  | 3,250            |                             |
| TELECOMMUNICATIONS                     | 22,300                 | 22,300           |                             |
| FILING FEES                            | 500                    | 500              |                             |
| CODIFICATION                           | 10,000                 | 10,000           |                             |
| POSTAGE & SHIPPING                     | 3,000                  | 3,000            |                             |
| DUES & SUBSCRIPTIONS                   | 22,000                 | 22,000           |                             |
| PROFESSIONAL SERVICES                  | 12,000                 | 12,000           |                             |
| UTILITIES                              | 31,800                 | 31,800           |                             |
| RENTAL & LEASE PURCHASE                | 3,000                  | 3,000            |                             |
| OFFICE CLEANING                        | 12,181                 | 12,181           |                             |
| OFFICE SUPPLIES                        | 19,000                 | 19,000           |                             |
| <b>Total Administration Department</b> | <b>992,350</b>         | <b>828,631</b>   | <b>163,719</b>              |
| <b><u>Finance</u></b>                  |                        |                  |                             |
| SALARIES & WAGES                       | 324,856                | 251,827          | 73,029                      |
| RETIREMENT PLAN CONTRIBUTION           | 36,752                 | 36,752           |                             |
| FICA CONTRIBUTION                      | 23,420                 | 14,641           | 8,779                       |
| GROUP HEALTH INSURANCE                 | 57,566                 | 44,625           | 12,941                      |
| GROUP LIFE INSURANCE                   | 246                    | 191              | 55                          |
| DENTAL INSURANCE                       | 4,604                  | 3,569            | 1,035                       |
| VISION INSURANCE                       | 707                    | 548              | 159                         |

|                                 |                |                |                |
|---------------------------------|----------------|----------------|----------------|
| TRAINING & CONFERENCES          | 3,500          | 3,500          |                |
| AUDITING SERVICES               | 31,400         | 1,400          | 30,000         |
| TRAVEL & LODGING                | 600            | 600            |                |
| COMPUTER REPLACEMENT CHARGEBACK | 1,957          | 1,957          |                |
| PRINTING & DUPLICATING          | 3,500          | 3,500          |                |
| TELECOMMUNICATIONS              | 1,000          | 1,000          |                |
| POSTAGE & SHIPPING              | 1,200          | 1,200          |                |
| DUES & SUBSCRIPTIONS            | 1,500          | 1,500          |                |
| PROFESSIONAL SERVICES           | 65,000         | 65,000         |                |
| RENTAL & LEASE PURCHASE         | 2,200          | 2,200          |                |
| OFFICE SUPPLIES                 | 2,500          | 2,500          |                |
| <b>Total Finance Department</b> | <b>562,508</b> | <b>436,510</b> | <b>125,998</b> |

**Police**

|                                        |           |           |           |
|----------------------------------------|-----------|-----------|-----------|
| SALARIES - POLICE OFFICERS             | 1,981,203 | 1,478,099 | 503,104   |
| SALARIES - COMMAND STAFF               | 394,401   | 294,247   | 100,154   |
| SALARIES - SERGEANTS                   | 664,437   | 495,710   | 168,727   |
| SALARIES - POLICE CLERKS               | 183,567   | 136,952   | 46,615    |
| SALARIES - CROSSING GUARD              | 30,000    | 10,000    | 20,000    |
| PART-TIME SALARIES                     | 70,000    | 52,224    | 17,776    |
| OVERTIME                               | 111,000   | 82,813    | 28,187    |
| RETIREMENT PLAN CONTRIBUTION           | 20,767    | 20,767    |           |
| EMPLOYER CONTRIBUTION - POLICE PENSION | 1,334,771 | -         | 1,334,771 |
| FICA CONTRIBUTION                      | 253,963   | 158,778   | 95,185    |
| GROUP HEALTH INSURANCE                 | 648,780   | 502,932   | 145,848   |
| GROUP LIFE INSURANCE                   | 2,714     | 2,104     | 610       |
| DENTAL INSURANCE                       | 41,677    | 32,308    | 9,369     |
| VISION INSURANCE                       | 6,602     | 5,118     | 1,484     |
| TUITION REIMBURSEMENT                  | 15,000    | 15,000    |           |
| POLICE COMMISSION                      | 17,250    | 17,250    |           |
| TRAINING & CONFERENCE                  | 25,500    | 25,500    |           |
| TRAVEL & LODGING                       | 10,000    | 10,000    |           |
| VEHICLE & EQUIPMENT CHARGEBACK         | 43,844    | 43,844    |           |
| PRINTING & DUPLICATING                 | 5,000     | 5,000     |           |
| TELECOMMUNICATIONS                     | 42,000    | 42,000    |           |
| POSTAGE & SHIPPING                     | 1,200     | 1,200     |           |
| DUES & SUBSCRIPTIONS                   | 10,700    | 10,700    |           |
| PROFESSIONAL SERVICES                  | 36,750    | 36,750    |           |
| ADJUDICATION SERVICES                  | 20,000    | 20,000    |           |
| NEW WORLD & LIVE SCAN                  | 2,000     | 2,000     |           |
| KENDALL CO JUVE PROBATION              | 4,000     | 4,000     |           |
| RENTAL & LEASE PURCHASE                | 5,600     | 5,600     |           |
| OFFICE CLEANING                        | 12,181    | 12,181    |           |

|                                |                  |                  |                  |
|--------------------------------|------------------|------------------|------------------|
| OUTSIDE REPAIR & MAINTENANCE   | 60,000           | 60,000           |                  |
| WEARING APPAREL                | 15,000           | 15,000           |                  |
| OFFICE SUPPLIES                | 4,500            | 4,500            |                  |
| OPERATING SUPPLIES             | 16,500           | 16,500           |                  |
| COMMUNITY SERVICES             | 1,500            | 1,500            |                  |
| BALLISTIC VESTS                | 3,850            | 3,850            |                  |
| GASOLINE                       | 63,130           | 63,130           |                  |
| AMMUNITION                     | 9,000            | 9,000            |                  |
| <b>Total Police Department</b> | <b>6,168,387</b> | <b>3,696,557</b> | <b>2,471,830</b> |

#### Community Development

|                                               |                |                |                |
|-----------------------------------------------|----------------|----------------|----------------|
| SALARIES & WAGES                              | 535,995        | 415,502        | 120,493        |
| RETIREMENT PLAN CONTRIBUTION                  | 60,639         | 60,639         |                |
| FICA CONTRIBUTION                             | 39,552         | 24,728         | 14,824         |
| GROUP HEALTH INSURANCE                        | 93,545         | 72,516         | 21,029         |
| GROUP LIFE INSURANCE                          | 446            | 346            | 100            |
| DENTAL INSURANCE                              | 6,505          | 5,043          | 1,462          |
| VISION INSURANCE                              | 1,081          | 838            | 243            |
| TRAINING & CONFERENCES                        | 7,300          | 7,300          |                |
| TRAVEL & LODGING                              | 6,500          | 6,500          |                |
| PUBLISHING & ADVERTISING                      | 2,500          | 2,500          |                |
| PRINTING & DUPLICATING                        | 1,500          | 1,500          |                |
| TELECOMMUNICATIONS                            | 4,000          | 4,000          |                |
| POSTAGE & SHIPPING                            | 500            | 500            |                |
| INSPECTIONS                                   | 70,000         | 70,000         |                |
| DUES & SUBSCRIPTIONS                          | 2,750          | 2,750          |                |
| PROFESSIONAL SERVICES                         | 92,500         | 92,500         |                |
| RENTAL & LEASE PURCHASE                       | 3,150          | 3,150          |                |
| VEHICLE MAINTENANCE SERVICES                  | 4,000          | 4,000          |                |
| OFFICE SUPPLIES                               | 1,500          | 1,500          |                |
| OPERATING SUPPLIES                            | 3,750          | 3,750          |                |
| GASOLINE                                      | 4,441          | 4,441          |                |
| <b>Total Community Development Department</b> | <b>942,154</b> | <b>784,003</b> | <b>158,151</b> |

#### Public Works - Street Operations

|                              |         |         |         |
|------------------------------|---------|---------|---------|
| SALARIES & WAGES             | 516,943 | 400,733 | 116,210 |
| PART-TIME SALARIES           | 12,500  | 9,690   | 2,810   |
| OVERTIME                     | 20,000  | 15,504  | 4,496   |
| RETIREMENT PLAN CONTRIBUTION | 60,746  | 60,746  |         |
| FICA CONTRIBUTION            | 40,268  | 25,176  | 15,092  |
| GROUP HEALTH INSURANCE       | 134,105 | 103,958 | 30,147  |
| GROUP LIFE INSURANCE         | 499     | 387     | 112     |
| DENTAL INSURANCE             | 8,474   | 6,569   | 1,905   |

|                                                      |                  |                  |                |
|------------------------------------------------------|------------------|------------------|----------------|
| VISION INSURANCE                                     | 1,326            | 1,028            | 298            |
| TRAINING & CONFERENCES                               | 4,500            | 4,500            |                |
| TRAVEL & LODGING                                     | 2,500            | 2,500            |                |
| VEHICLE & EQUIPMENT CHARGEBACK                       | 142,551          | 142,551          |                |
| TRAFFIC SIGNAL MAINTENANCE                           | 20,000           | 20,000           |                |
| TELECOMMUNICATIONS                                   | 7,600            | 7,600            |                |
| MOSQUITO CONTROL                                     | 6,300            | 6,300            |                |
| TREE & STUMP MAINTENANCE                             | 13,000           | 13,000           |                |
| PROFESSIONAL SERVICES                                | 9,225            | 9,225            |                |
| JULIE SERVICES                                       | 3,000            | 3,000            |                |
| RENTAL & LEASE PURCHASE                              | 6,000            | 6,000            |                |
| OFFICE CLEANING                                      | 788              | 788              |                |
| VEHICLE MAINTENANCE SERVICES                         | 65,000           | 65,000           |                |
| WEARING APPAREL                                      | 5,000            | 5,000            |                |
| OPERATING SUPPLIES                                   | 19,450           | 19,450           |                |
| VEHICLE MAINTENANCE SUPPLIES                         | 42,000           | 42,000           |                |
| SMALL TOOLS & EQUIPMENT                              | 7,500            | 7,500            |                |
| REPAIR & MAINTENANCE                                 | 24,000           | 24,000           |                |
| JULIE SUPPLIES                                       | 2,234            | 2,234            |                |
| GASOLINE                                             | 25,726           | 25,726           |                |
| <b>Total Public Works Streets Department</b>         | <b>1,201,235</b> | <b>1,030,165</b> | <b>171,070</b> |
| <b><u>Public Works - Health &amp; Sanitation</u></b> |                  |                  |                |
| GARBAGE SERVICES - SENIOR SUBSIDY                    | 35,875           | 35,875           |                |
| GARBAGE SERVICES                                     | 1,268,428        | 1,268,428        |                |
| LEAF PICKUP                                          | 7,000            | 7,000            |                |
| <b>Total PW Health &amp; Sanitation Department</b>   | <b>1,311,303</b> | <b>1,311,303</b> | <b>-</b>       |
| <b><u>Administrative Services</u></b>                |                  |                  |                |
| POLICE SPECIAL DETAIL WAGES                          | 500              | 500              |                |
| UNEMPLOYMENT INSURANCE                               | 15,000           | 15,000           |                |
| LIABILITY INSURANCE                                  | 343,684          | 303,684          | 40,000         |
| RETIREES - GROUP HEALTH INSURANCE                    | 39,066           | 39,066           |                |
| RETIREES - DENTAL INSURANCE                          | 423              | 423              |                |
| RETIREES - VISION INSURANCE                          | 80               | 80               |                |
| PURCHASING SERVICES                                  | 59,664           | 46,251           | 13,413         |
| IDOR ADMINISTRATION FEE                              | 47,047           | 47,047           |                |
| GC HOUSING RENTAL ASSISTANCE                         | 9,843            | 9,843            |                |
| UTILITY TAX REBATE                                   | 14,375           | 14,375           |                |
| FACILITY MANAGEMENT SERVICES                         | 64,443           | 49,956           | 14,487         |
| AMUSEMENT TAX REBATE                                 | 46,000           | 46,000           |                |
| KENCOM                                               | 154,350          | 119,652          | 34,698         |
| INFORMATION TECHNOLOGY SERVICES                      | 392,681          | 304,405          | 88,276         |



|                                                 |                   |                   |                  |
|-------------------------------------------------|-------------------|-------------------|------------------|
| CORPORATE COUNSEL                               | 110,000           | 85,272            | 24,728           |
| LITIGATION COUNSEL                              | 110,000           | 85,272            | 24,728           |
| PROFESSIONAL SERVICES                           | 8,250             | 6,395             | 1,855            |
| SPECIAL COUNSEL                                 | 25,000            | 19,380            | 5,620            |
| ENGINEERING SERVICES                            | 390,000           | 302,327           | 87,673           |
| KENDALL AREA TRANSIT                            | 25,000            | 25,000            |                  |
| CABLE CONSORTIUM FEE                            | 105,000           | 105,000           |                  |
| HOTEL TAX REBATE                                | 72,000            | 72,000            |                  |
| ECONOMIC DEVELOPMENT                            | 160,000           | 160,000           |                  |
| CITY PROPERTY TAX REBATE                        | 1,300             | 1,300             |                  |
| SALES TAX REBATE                                | 906,762           | 906,762           |                  |
| BUSINESS DISTRICT REBATE                        | 397,057           | 397,057           |                  |
| ADMISSIONS TAX REBATE                           | 145,000           | 145,000           |                  |
| BAD DEBT                                        | 1,500             | 1,500             |                  |
| REIMBURSABLE REPAIRS                            | 15,000            | 15,000            |                  |
| CONTINGENCY                                     | 80,000            | 80,000            |                  |
| TRANSFER TO CITY-WIDE CAPITAL                   | 260,000           | 260,000           |                  |
| TRANSFER TO DEBT SERVICE                        | 315,225           | 315,225           |                  |
| TRANSFER TO SEWER                               | 174,744           | 174,744           |                  |
| TRANSFER TO PARKS & RECREATION                  | 1,309,284         | 1,309,284         |                  |
| TRANSFER TO LIBRARY OPERATIONS                  | 26,584            | 26,584            |                  |
| <b>Total Administrative Services Department</b> | <b>5,824,862</b>  | <b>5,489,384</b>  | <b>335,478</b>   |
| <b>TOTAL GENERAL FUND</b>                       | <b>17,002,799</b> | <b>13,576,553</b> | <b>3,426,246</b> |

## LIBRARY FUND

### Library Operations

|                              |         |    |         |
|------------------------------|---------|----|---------|
| SALARIES & WAGES             | 300,000 | 92 | 299,908 |
| PART-TIME SALARIES           | 190,000 | 58 | 189,942 |
| RETIREMENT PLAN CONTRIBUTION | 32,779  | 10 | 32,769  |
| FICA CONTRIBUTION            | 35,952  | 11 | 35,941  |
| GROUP HEALTH INSURANCE       | 76,764  | 23 | 76,741  |
| GROUP LIFE INSURANCE         | 387     | -  | 387     |
| DENTAL INSURANCE             | 6,322   | 2  | 6,320   |
| VISION INSURANCE             | 1,012   | -  | 1,012   |
| UNEMPLOYMENT INSURANCE       | 750     | -  | 750     |
| LIABILITY INSURANCE          | 25,834  | 8  | 25,826  |
| TRAINING & CONFERENCES       | 3,000   | 1  | 2,999   |
| TRAVEL & LODGING             | 1,500   | -  | 1,500   |
| PUBLISHING & ADVERTISING     | 2,500   | 1  | 2,499   |
| TELECOMMUNICATIONS           | 7,200   | 2  | 7,198   |

|                               |                |            |                |
|-------------------------------|----------------|------------|----------------|
| POSTAGE & SHIPPING            | 750            | -          | 750            |
| DUES & SUBSCRIPTIONS          | 11,000         | 3          | 10,997         |
| PROFESSIONAL SERVICES         | 40,000         | 12         | 39,988         |
| LEGAL SERVICES                | 3,000          | 1          | 2,999          |
| AUTOMATION                    | 20,000         | 6          | 19,994         |
| UTILITIES                     | 11,798         | 4          | 11,794         |
| OUTSIDE REPAIR & MAINTENANCE  | 50,000         | 15         | 49,985         |
| PAYING AGENT FEES             | 1,700          | 1          | 1,699          |
| OFFICE SUPPLIES               | 8,000          | 2          | 7,998          |
| LIBRARY OPERATING SUPPLIES    | 4,000          | 1          | 3,999          |
| CUSTODIAL SUPPLIES            | 7,000          | 2          | 6,998          |
| COMPUTER EQUIPMENT & SOFTWARE | 2,000          | 1          | 1,999          |
| LIBRARY PROGRAMMING           | 2,000          | 1          | 1,999          |
| EMPLOYEE RECOGNITION          | 300            | -          | 300            |
| DVD'S                         | 500            | -          | 500            |
| BOOKS                         | 30,000         | 9          | 29,991         |
| <b>TOTAL LIBRARY FUND</b>     | <b>876,048</b> | <b>266</b> | <b>875,782</b> |

# RECAPITULATION BY FUND

|                                              | Amount<br>Appropriated | Other<br>Sources  | To Be Raised<br>by Tax Levy |
|----------------------------------------------|------------------------|-------------------|-----------------------------|
| <b><u>GENERAL FUND</u></b>                   |                        |                   |                             |
| Administration Department                    | 992,350                | 828,631           | 163,719                     |
| Finance Department                           | 562,508                | 436,510           | 125,998                     |
| Police Department                            | 6,168,387              | 3,696,557         | 2,471,830                   |
| Community Development Department             | 942,154                | 784,003           | 158,151                     |
| Public Works Streets & Sanitation Department | 2,512,538              | 2,341,468         | 171,070                     |
| Administrative Services Department           | 5,824,862              | 5,489,384         | 335,478                     |
| <b>TOTAL GENERAL FUND</b>                    | <b>17,002,799</b>      | <b>13,576,553</b> | <b>3,426,246</b>            |
| <b><u>LIBRARY FUND</u></b>                   |                        |                   |                             |
| Library Operations Department                | 876,048                | 266               | 875,782                     |
| <b>TOTAL LIBRARY FUND</b>                    | <b>876,048</b>         | <b>266</b>        | <b>875,782</b>              |
| <b>GRAND TOTAL</b>                           | <b>17,878,847</b>      | <b>13,576,819</b> | <b>4,302,028</b>            |

# TAX LEVY SUMMARY

|                                     |                  |
|-------------------------------------|------------------|
| General Corporate Purpose Fund Levy | 986,912          |
| IMRF Fund Levy                      | -                |
| Social Security Fund Levy           | 150,000          |
| Police Pension Fund Levy            | 1,334,771        |
| Police Protection Fund Levy         | 864,563          |
| Garbage Fund Levy                   | -                |
| Audit Fund Levy                     | 30,000           |
| Liability Insurance Fund Levy       | 40,000           |
| School Crossing Guard Fund Levy     | 20,000           |
| Unemployment Insurance Fund Levy    | -                |
| Library Fund Levy                   | 875,782          |
|                                     | <b>4,302,028</b> |

**A RESOLUTION OF THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS  
REQUESTING SEPARATE LIMITING RATES FOR ALL CITY FUNDS**

**WHEREAS**, the United City of Yorkville, Kendall County, Illinois (the “City”) is a duly organized and validly existing non home-rule municipality pursuant to the Illinois Constitution of 1970 and the laws of this State and as such is subject to the Property Tax Extension Limited Law (“PTELL”) (35 ILCS 200/18-185 *et seq.*); and,

**WHEREAS**, PTELL provides at Section 18-195:

“Upon written request of the corporate authority of a village, the county clerk shall calculate separate limiting rates for the library funds and for the aggregate of the other village funds in order to reduce the funds as may be required under provisions of this Law. In calculating the limiting rate for the library, the county clerk shall use only the part of the aggregate extension base applicable to the library, and for any rate increase or decrease factor under Section 18-230 the county clerk shall use only any new rate or rate increase applicable to the library funds and the part of the rate applicable to the library in determining factors under that Section. The county clerk shall calculate the limiting rate for all other village funds using only the part of the aggregate extension base not applicable to the library, and for any rate increase or decrease factor under Section 18-230 the county clerk shall use only any new rate or rate increase not applicable to the library funds and the part of the rate not applicable to the library in determining factors under that Section. If the county clerk is required to reduce the aggregate extension of the library portion of the levy, the county clerk shall proportionally reduce the extension for each library fund unless otherwise requested by the library board. If the county clerk is required to reduce the aggregate extension of the portion of the levy not applicable to the library, the county clerk shall proportionally reduce the extension for each fund not applicable to the library unless otherwise requested by the village.

and,

**WHEREAS**, the Mayor and City Council (the “Corporate Authorities”) desire to request the County Clerk of Kendall County to calculate separate limiting rates for the library funds and for the aggregate of all other City funds in its annual tax levy in order to reduce its funds as may be required by PTELL as hereinafter set forth.

**NOW, THEREFORE, BE IT RESOLVED**, by the Mayor and City Council of the United City of Yorkville, Kendall County, Illinois, hereby authorizes the City Administrator to request that the County Clerk of Kendall County calculate separate limiting rates for the library funds and for all other City funds in order to reduce its funds as may be required by PTELL in connection with the City's 2020 tax levy.

**BE IT FURTHER RESOLVED** that this Resolution shall be in full force and effect from and after its passage and approval as provided by law.

**PASSED** by the Mayor and City Council of the \_\_\_\_\_, Illinois, this \_\_\_\_ day of \_\_\_\_\_, 2020.

**APPROVED:**

\_\_\_\_\_  
Mayor

*Attest:*

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



# Memorandum

To: City Council  
From: Rob Fredrickson, Finance Director  
Date: October 21, 2020  
Subject: 2020 Tax Levy Estimate

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## **Summary**

Approval of a 2020 tax levy estimate, for purposes of publishing a public notice for an upcoming public hearing.

## **Background**

Each year, the first step of the tax levy process involves adopting a tax levy estimate for purposes of holding a public hearing (if required). The estimated tax levy for the City and Library operations (capped taxes) is \$4,295,704, as shown on Exhibit A-1. The City's levy request totals \$3,419,922 and includes increment generated from new construction only. The Library operations levy is set at the max rate of \$0.15 per \$100 of EAV; however, due to the property tax extension limitation law (PTELL), staff would expect the actual Library tax levy to be lower.

### **2017 Tax Levy (FY 19) thru 2019 Tax Levy (FY 21 - current fiscal year)**

Beginning with the 2017 levy process, the City Council began to ease back into its past practice of marginally increasing the levy each year as allowed under PTELL. Pursuant to PTELL, two factors determine how much the City, as a non-home rule municipality, can increase its levy by each year: the equalized assessed valuation (EAV) of new construction and the year-over-year change in inflation (as measured by CPI). For the 2017 (collected in FY 19) and 2018 (collected in FY 20 – last fiscal year) levies the City Council chose to increase the levy by new construction only, thus foregoing the inflationary increment of the levy. For the 2019 levy (currently being collected in FY 21) the City Council decided to continue this practice, once again increasing the levy by new construction (\$96,055) only; and again, forfeiting the inflationary increment of \$61,591. As a result, most residents over the last three levy cycles should have seen the City portion of their property tax bill stay relatively the same or even decrease slightly, assuming that the change in EAV of their homes was less than the overall increase in EAV for all taxable property in the City.

### **2020 Tax Levy (FY 22 – next fiscal year)**

For this year's levy new construction EAV is currently estimated by Kendall County at \$13,701,537, which would generate additional property tax proceeds of \$82,059 for the City. As shown on Exhibit D, after two consecutive years of low inflation (levy years 2015-2016), CPI returned to more of a historical norm in 2017 of 2.1%. After holding right around 2.0% in levy years 2018 and 2019, CPI for 2020 has increased by 21%, to 2.3%. This inflationary portion of the levy equates to a projected increment of \$76,771, for an estimated grand total of \$158,830 in additional property taxes that could be levied under PTELL.

Based on the information presented above, it is the recommendation of staff that the City increase its levy only by the amount of incremental property taxes generated from new construction; which is currently estimated at \$82,059 (as shown on Exhibit C). While this will result in the City not levying approximately \$76,771 (CPI portion) under PTELL (which means this amount is lost for subsequent levy years), staff believes that this is a balanced approach; as it allows the City to marginally expand its tax base with minimal impact on homeowners. Depending on how the City Council decides to levy, either including incremental property taxes from both CPI and new construction or new construction only, will result in the City's portion of the levy either increasing by approximately 4.8% (Exhibit B) or 2.5% (Exhibit C).

For the 2020 levy year the City's contribution (i.e. actuarially determined funding policy contribution) for the Police Pension Fund is \$1,334,771 (Exhibit D – page 1), as calculated by the City's actuary, MWM Consulting Group. This is an increase of \$104,167 (8.5%) over the 2019 contribution amount of \$1,230,604. As mentioned at the previous City Council meeting, staff had initially used a placeholder of \$1.275 million based off the actuary's projections from a year ago. Now that the updated report has been received, staff has increased the City's Police Pension contribution by \$59,771, while decreasing the Corporate levy by the same amount to maintain parity in each of the exhibits (A thru C). The increase in the City's pension is primarily due to:

- A shrinking amortization period (i.e. as we get closer to the year 2040, there is less time to spread out the remaining costs associated with the unfunded liability).
- Normal costs continue to increase, as each year of additional service by current employees generates additional pension benefits.
- Strong equity returns in 2019 were stifled in the Spring of 2020, due to the onset of the COVID-19 pandemic. As shown on page 4 of the valuation report, the actual return for the Fund was a negative 1.13% v. its benchmark of positive 7.0%.

The current pension contribution amount of \$1,334,771 is calculated based on the assumption of a 100% funding level by the year 2040, pursuant to the City's pension funding policy. At this current funding level, this would result in the General Fund receiving \$22,105 less in property taxes in FY 22 than it did in FY 21. The City does have some flexibility regarding the funding level it chooses, as long as it does not go below a target of 90% by 2040, per State Statute. A reduced funding target, somewhere in a range between 90 to 99%, may better allow the City to strike a balance between adequately funding the pension fund and addressing the operational needs of the General Fund. Below is a summary that shows several 2020 contribution amounts for certain levels of 2040 funding targets (between 90 to 99%) and the corresponding gain or loss in property tax revenues to the General Fund (GF). A complete presentation of 2020 pension contribution amounts resulting from various 2040 funding targets have been attached as Exhibit G.

- 99% Funding Target - \$1,317,815 Contribution Amount. Impact on GF P-Tax – (\$5,150)
- 95% Funding Target - \$1,249,995 Contribution Amount. Impact on GF P-Tax - +\$62,671
- 90% Fund Target - \$1,165,219 Contribution Amount. Impact on GF P-Tax - +\$147,446

The current funding level of the Police Pension Fund is 49.1% (as calculated by dividing the actuarial value of assets of \$11,553,728 by the accrued liability of \$23,533,723), which is up from last year's funding level of 47.5%.

Looking back at the last four levy cycles, you may recall that a reoccurring policy question has been whether the City and Library levies should be combined or levied separately. In an effort to “level the playing field” by applying the same rules of property tax growth (lesser of CPI or 5%, plus new construction) to both entities, the City Council has chosen to levy the two entities separately since in 2016. Last year the 2019 Library Operations tax rate was capped at \$0.134 per \$100 of EAV, resulting in a property tax extension of \$739,084 for library operations. This was an increase of \$34,315 (4.9%) over the 2018 extended amount of \$704,769. For the 2020 levy staff recommends that Council continue with the practice of levying separately for the City and the Library, which is currently estimated to yield property taxes for library operations in the amount of \$774,251. This amount includes both CPI (\$16,999) and new construction (\$18,168) increments. Based on current EAV the library tax rate is estimated to be at \$0.133 per \$100 of EAV (max amount is \$0.15 per \$100 EAV) for the 2020 levy year, which is an increase of 4.8% (\$35,167) over the 2019 extension. The levy amount for Library operations was formally approved by their Board on October 12<sup>th</sup>, in the amount \$875,782. The Library has chosen to levy at their maximum rate of \$0.15 per \$100 of EAV in order to capture every new construction dollar possible under the tax cap. Nonetheless, once PTELL is applied to the Library (assuming Council continues with the past practice of instructing the County to levy the City and Library separately), the actual amount received will be right around the \$774,251 amount mentioned above.

The fiscal year 2021 (2019 levy) certification from the County Clerk is attached (Exhibit E). The first page contains all City (non-Library) taxes, and the second page contains Library taxes (operations and debt service for the 2006 & 2013 Refunding bonds).

The breakdown of the sublevies is attached for your review. These do not need to be formally decided upon until the City passes its levy ordinance in late November or early December. The County’s current EAV estimate is \$583,854,466, which is a 5.5% increase from last year. The abatement ordinances for the non-abated (uncapped) City property taxes should be voted on in December; however, the County will typically give an extension until late January/early February.

### **Homeowner Impact**

The property tax bill lists the City and the Library as two distinct itemized charges. Assuming the City levies for the new construction increment only (Exhibits A & C), the City’s (capped and uncapped) estimated levy extension is projected to increase by 2.5% for the 2020 levy year (payable in 2021). The Library (capped and uncapped) levy is projected to be 3.1% higher than the 2019 levy year extension (payable in 2020). Based on these two statements, the amount that each property owner pays to the City **should** be approximately \$13 higher than the prior year and the amount paid to the Library **should** be approximately \$8 higher than the prior year’s tax bill, assuming that their individual property’s EAV increases by the same percentage as overall EAV in the City (currently projected at 5.5% by Kendall County).



## Recommendation

The preliminary staff recommendations for aggregate levy amounts are below.

### City Tax Levy

|                       | 2019 Levy Extension | 2020 Maximum Levy (Estimate) | 2020 Levy Recommended Amount |
|-----------------------|---------------------|------------------------------|------------------------------|
| City Levy (Capped)    | \$3,337,863         | \$3,496,692                  | \$3,419,922                  |
| City Bonds (Uncapped) | N / A               | N / A                        | N / A                        |
| Totals                | \$3,337,863         | \$3,496,692                  | \$3,419,922                  |

### Library Tax Levy

|                             | 2019 Levy Extension | 2020 Maximum Levy (Estimate) | 2020 Levy Recommended Amount |
|-----------------------------|---------------------|------------------------------|------------------------------|
| Library Operations (Capped) | \$739,084           | \$875,782                    | \$875,782                    |
| Library Bonds (Uncapped)    | 827,103             | 840,225                      | 840,225                      |
| Totals                      | \$1,566,187         | \$1,716,007                  | \$1,716,007                  |

In regard to the setting of a tax levy estimate, staff recommends the approval of either Exhibit A-1 or Exhibit A-2. Exhibit A-1 shows the City's levy increasing by new construction only, in the amount of \$82,059 (based on Kendall County's current estimate for new construction EAV of \$13,701,537) and sets the Library's levy at their ceiling rate of \$0.15 per \$100 of EAV for the purposes of setting a maximum levy amount for the public hearing.

Exhibit A-2 uses the same set of assumptions for the Library, but the estimated EAV on new construction for the City is increased to \$18,701,537. This would generate an estimated \$30,936 in additional property tax proceeds, for a total of \$112,995; and would ensure that the City captures every dollar possible under the new construction increment of the tax levy. Should this option be chosen, once EAV for new construction has been finalized (likely somewhere between \$13.7M and \$18.7M) by the County in the Spring of 2021, the motion and intent would be to direct staff to instruct the County to adjust the City's levy request accordingly to make sure that **ONLY** the appropriate increment (between \$82,059 and \$112,995) generated from new construction is captured and **NONE** of the inflation increment.

Once the public hearing has passed, City Council and the Library Board will have the ability to change (i.e. reduce) their respective levies in any manner deemed appropriate, as long as the levy amounts presented at the public hearing are not exceeded. Exhibit B is an estimate of how much the City could levy under PTELL (includes increases for both new construction & CPI) for a total of \$158,830 in additional property tax proceeds. Exhibit C, which is the staff recommended levy, proposes that the only enhancement to the City's levy would be the estimated new construction increment of \$82,059; hence foregoing the CPI increment of \$76,771 in subsequent tax years. As mentioned above, the tax levy estimate only sets the limit on the total amount of property taxes that can be levied. Individual sub-levies (corporate, police pension, etc.) can still be adjusted, provided they do not go over the maximum aggregate amount set by the tax levy estimate.

Furthermore, staff recommends that the City instruct the County Clerk to once again, levy separately for the City and the Library, so that both entities are held to the same rules when it comes to growth. Staff would propose to hold the public hearing at the November 10<sup>th</sup> City Council meeting. Drafts of potential public hearing notices featuring both Exhibits A-1 and A-2, along with charts showing the percentage increase for the Library and City levies for all relevant sections, are presented immediately following this memo, for your review and consideration.

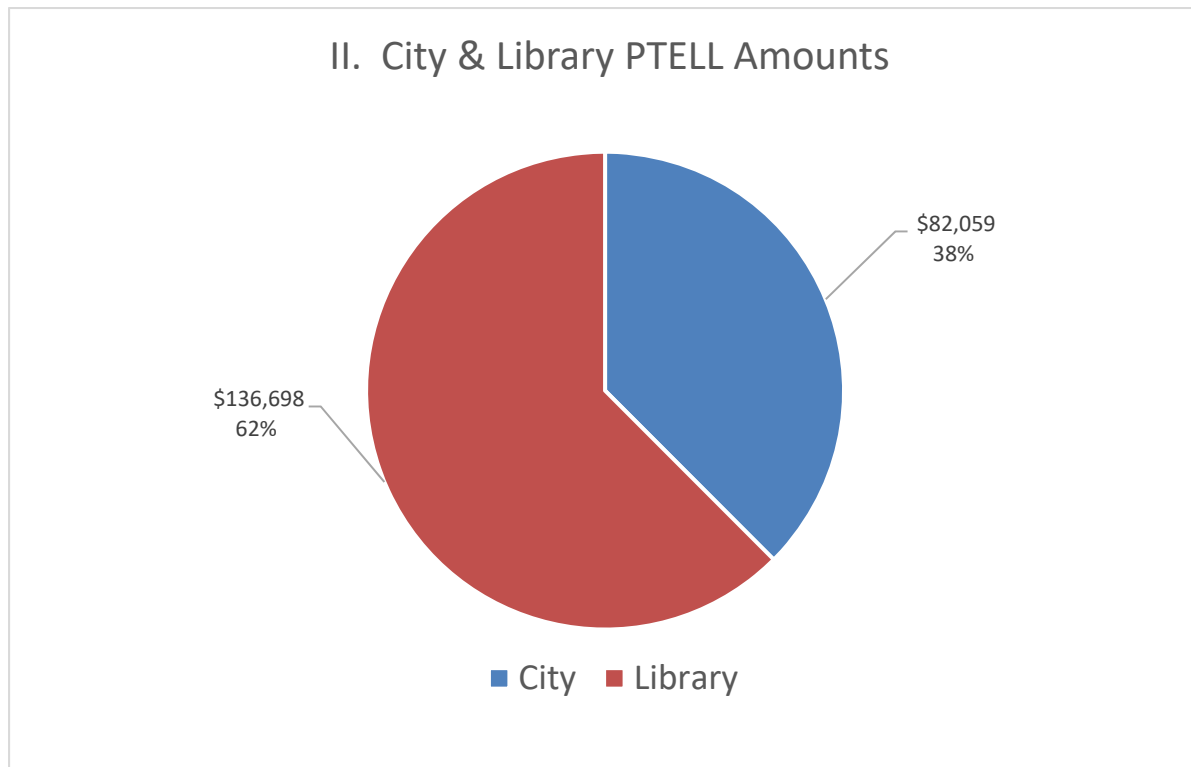
**PUBLIC NOTICE OF  
PROPOSED PROPERTY TAX LEVY  
FOR THE UNITED CITY OF YORKVILLE**

I. A public hearing to approve a proposed property tax levy increase by THE UNITED CITY OF YORKVILLE for 2020 will be held November 10, 2020 at 7:00 P.M. at the City Council Chambers, 800 Game Farm Road, Yorkville, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Bart Olson, City Administrator, or Lisa Pickering, City Clerk, 800 Game Farm Road, Yorkville, Illinois (630) 553-4350.

II. The corporate and special purpose property taxes extended for 2019 were \$4,076,947.

The proposed corporate and special purpose property taxes to be levied for 2020 are \$4,295,704. This represents a 5.37% increase over the previous year. **(Exhibit A-1)**



|               | <u><b>2019 Extended</b></u> | <u><b>2020 Requested</b></u> | <u><b>\$ Change</b></u> |
|---------------|-----------------------------|------------------------------|-------------------------|
| City          | \$3,337,863                 | \$3,419,922                  | \$82,059                |
| Library       | 739,084                     | 875,782                      | 136,698                 |
| <b>Totals</b> | <b>\$4,076,947</b>          | <b>\$4,295,704</b>           | <b>\$218,757</b>        |

III. The property taxes extended for debt service and public building commission leases for 2019 were \$827,103.

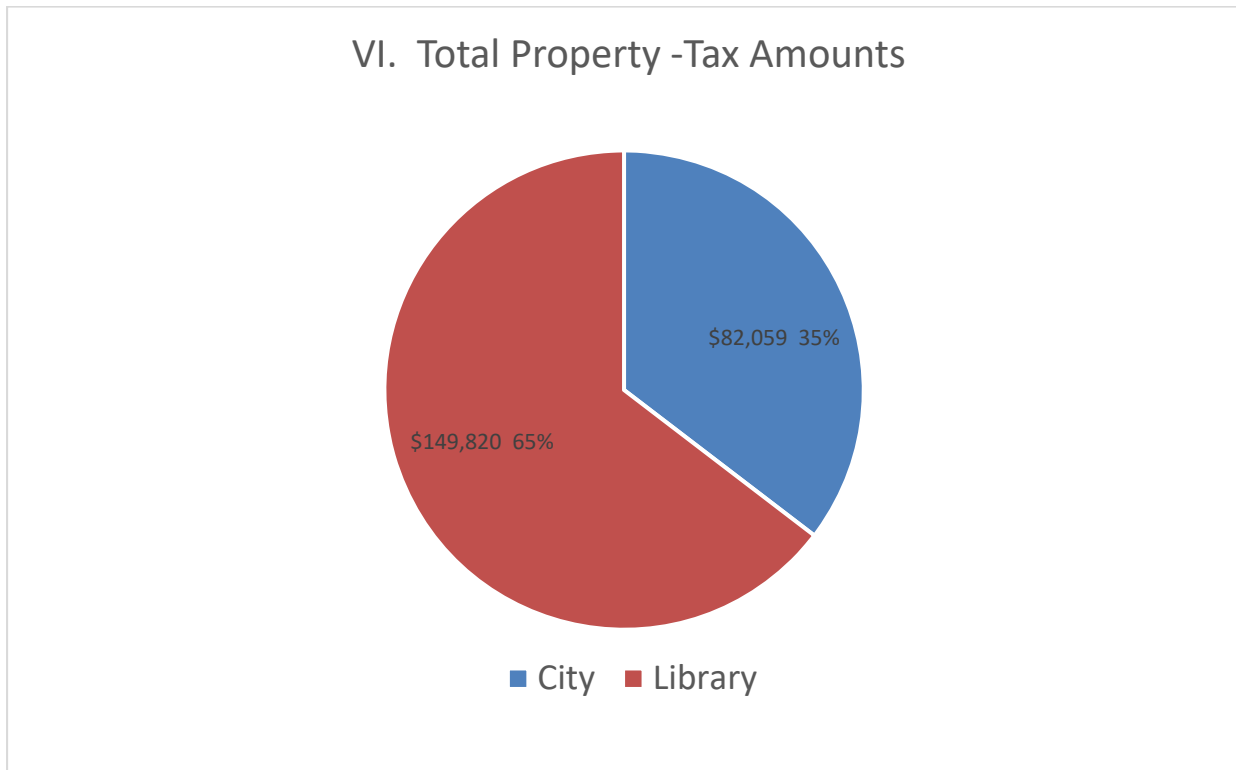
The estimated property taxes to be levied for debt service and public building commission leases for 2020 are \$840,225. This represents a 1.59% increase over the previous year. **(Exhibit A-1)**



|               | <u>2019 Extended</u> | <u>2020 Requested</u> | <u>\$ Change</u> |
|---------------|----------------------|-----------------------|------------------|
| City          | \$0                  | \$0                   | \$0              |
| Library       | 827,103              | 840,225               | 13,122           |
| <b>Totals</b> | <b>\$827,103</b>     | <b>\$840,225</b>      | <b>\$13,122</b>  |

IV. The total property taxes extended or abated for 2019 were \$4,904,050.

The estimated total property taxes to be levied for 2020 are \$5,135,929. This represents a 4.73% increase over the previous year. **(Exhibit A-1)**



|               | 2019 Extended      | 2020 Requested     | \$ Change        |
|---------------|--------------------|--------------------|------------------|
| City          | \$3,337,863        | \$3,419,922        | \$82,059         |
| Library       | 1,566,187          | 1,716,007          | 149,820          |
| <b>Totals</b> | <b>\$4,904,050</b> | <b>\$5,135,929</b> | <b>\$231,879</b> |

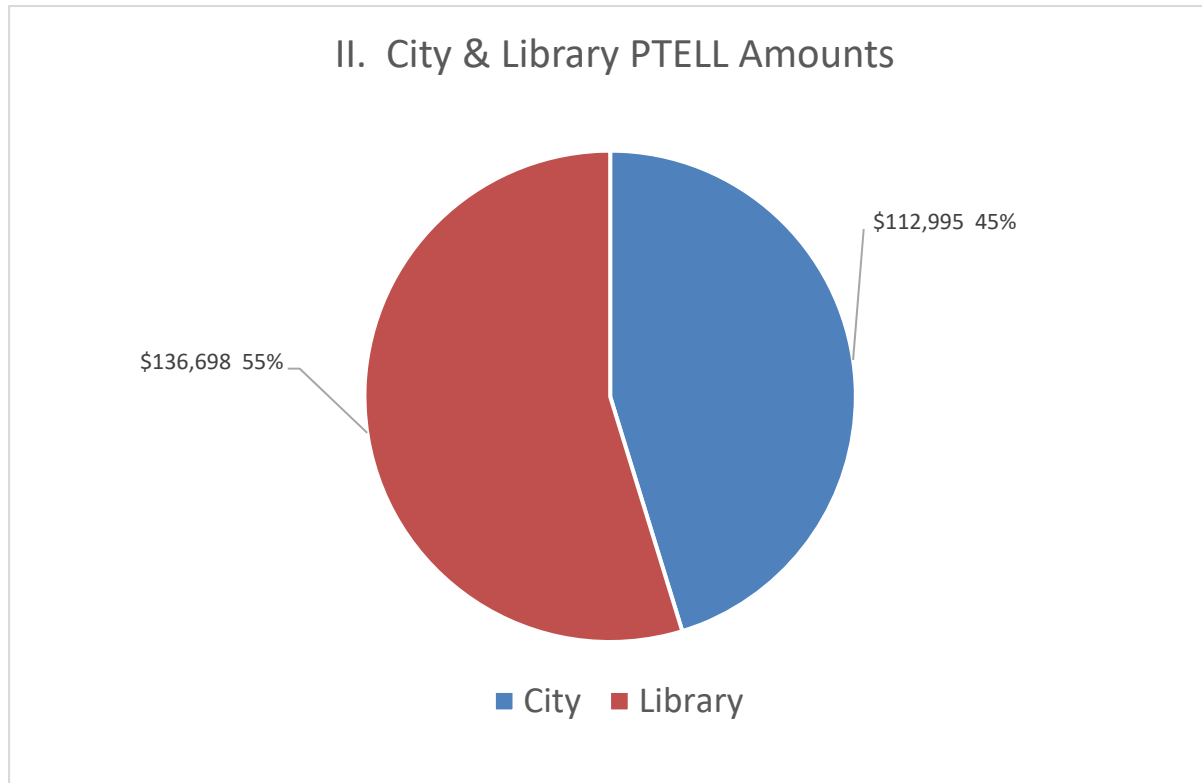
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Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Bart Olson, City Administrator, or Lisa Pickering, City Clerk, 800 Game Farm Road, Yorkville, Illinois (630) 553-4350.

II. The corporate and special purpose property taxes extended for 2019 were \$4,076,947.

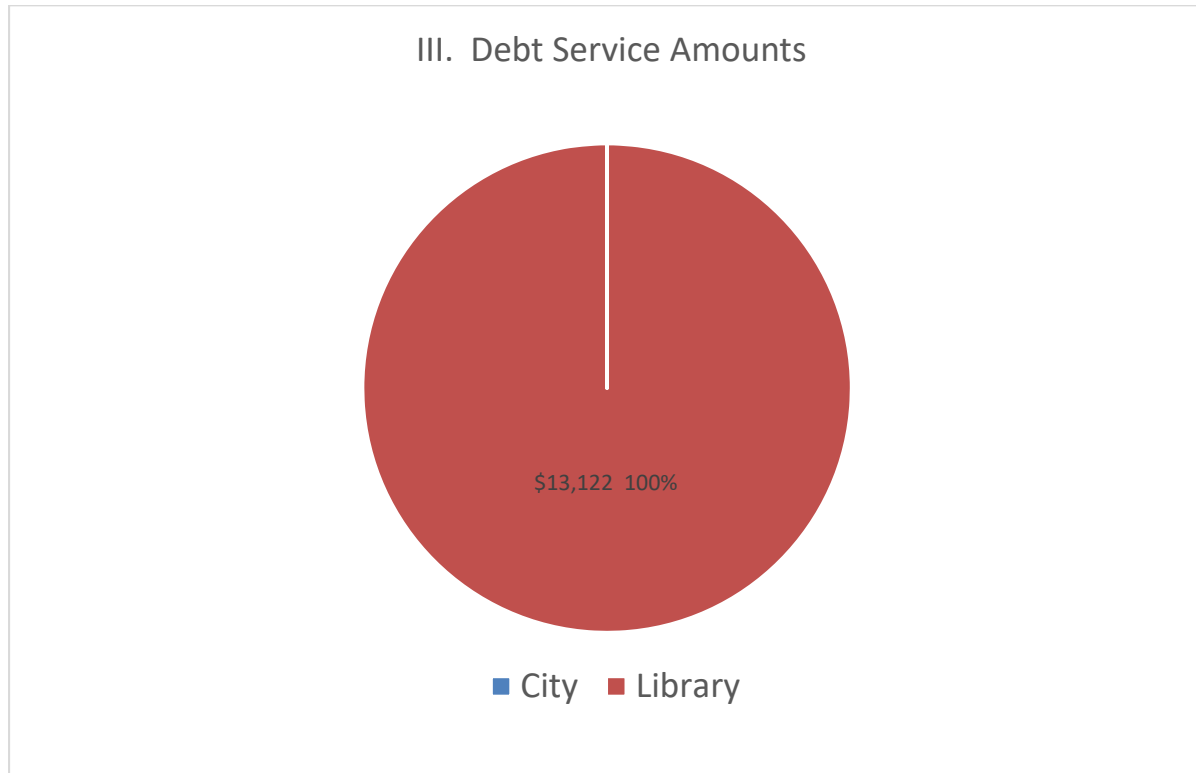
The proposed corporate and special purpose property taxes to be levied for 2020 are \$4,326,640. This represents a 6.12% increase over the previous year. **(Exhibit A-2)**



|               | <u>2019 Extended</u> | <u>2020 Requested</u> | <u>\$ Change</u> |
|---------------|----------------------|-----------------------|------------------|
| City          | \$3,337,863          | \$3,450,858           | \$112,995        |
| Library       | 739,084              | 875,782               | 136,698          |
| <b>Totals</b> | <b>\$4,076,947</b>   | <b>\$4,326,640</b>    | <b>\$249,693</b> |

III. The property taxes extended for debt service and public building commission leases for 2019 were \$827,103.

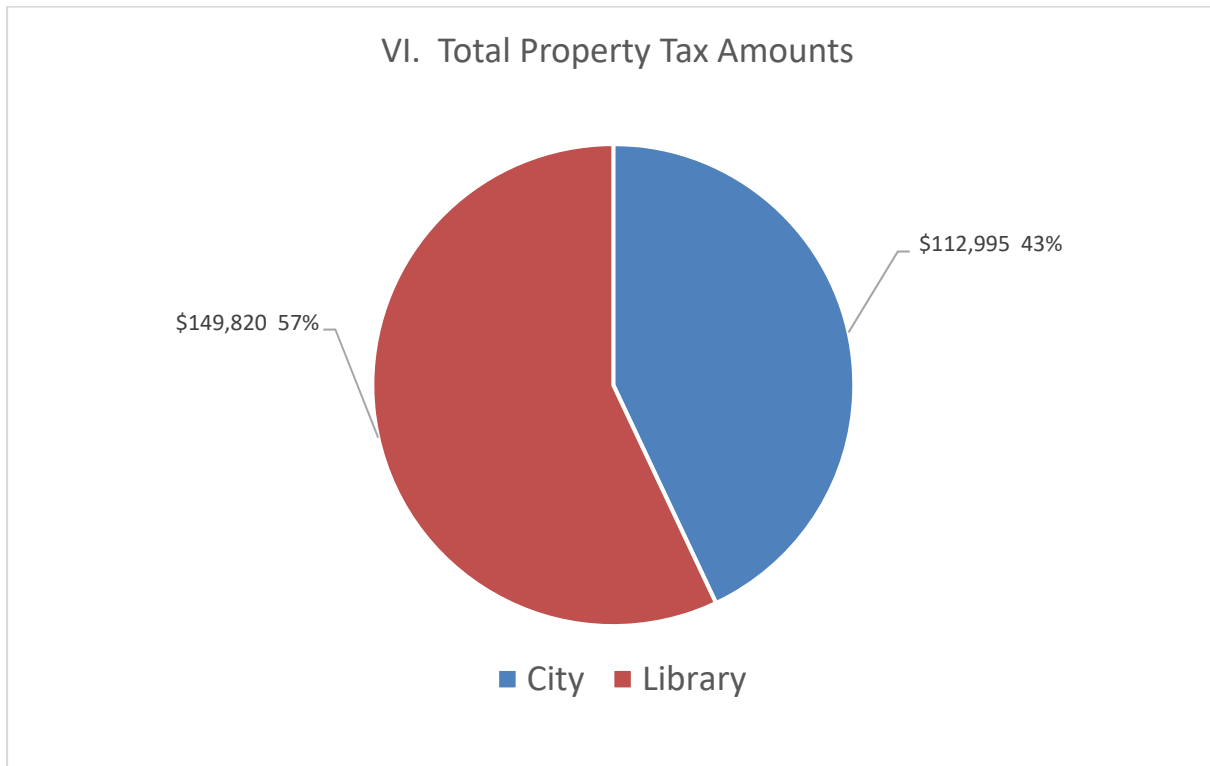
The estimated property taxes to be levied for debt service and public building commission leases for 2020 are \$840,225. This represents a 1.59% increase over the previous year. **(Exhibit A-2)**



|               | 2019 Extended    | 2020 Requested   | \$ Change       |
|---------------|------------------|------------------|-----------------|
| City          | \$0              | \$0              | \$0             |
| Library       | 827,103          | 840,225          | 13,122          |
| <b>Totals</b> | <b>\$827,103</b> | <b>\$840,225</b> | <b>\$13,122</b> |

IV. The total property taxes extended or abated for 2019 were \$4,904,050.

The estimated total property taxes to be levied for 2020 are \$5,166,865. This represents a 5.36% increase over the previous year. **(Exhibit A-2)**



|               | 2019 Extended      | 2020 Requested     | \$ Change        |
|---------------|--------------------|--------------------|------------------|
| City          | \$3,337,863        | \$3,450,858        | \$112,995        |
| Library       | 1,566,187          | 1,716,007          | 149,820          |
| <b>Totals</b> | <b>\$4,904,050</b> | <b>\$5,166,865</b> | <b>\$262,815</b> |



# 2020 Tax Levy - Public Hearing (Estimated New Construction at \$13.7 million)

(Limiting Rate Applied to City & Library)

|                | <u>2018 Rate<br/>Setting EAV</u> | <u>% Change over Prior<br/>Yr EAV</u> |
|----------------|----------------------------------|---------------------------------------|
| Farm           | \$ 3,202,140                     | 3.86%                                 |
| Residential    | 416,780,620                      | 7.74%                                 |
| Commercial     | 83,874,064                       | -0.12%                                |
| Industrial     | 15,386,433                       | 0.24%                                 |
| State Railroad | 60,243                           | 247.66%                               |
| <b>Total</b>   | <b>\$ 519,303,500</b>            | <b>6.14%</b>                          |

|                | <u>2019 Rate<br/>Setting EAV</u> | <u>% Change over Prior<br/>Yr EAV</u> |
|----------------|----------------------------------|---------------------------------------|
| Farm           | \$ 3,259,791                     | 1.80%                                 |
| Residential    | 450,745,939                      | 8.15%                                 |
| Commercial     | 83,974,878                       | 0.12%                                 |
| Industrial     | 15,509,884                       | 0.80%                                 |
| State Railroad | 89,004                           | 47.74%                                |
| <b>Total</b>   | <b>\$ 553,579,496</b>            | <b>6.60%</b>                          |

|                | <u>2020<br/>Estimated EAV</u> | <u>% Change over<br/>Prior Yr EAV</u> |
|----------------|-------------------------------|---------------------------------------|
| Farm           | \$ 3,376,732                  | 3.59%                                 |
| Residential    | 480,211,130                   | 6.54%                                 |
| Commercial     | 84,518,557                    | 0.65%                                 |
| Industrial     | 15,659,043                    | 0.96%                                 |
| State Railroad | 89,004                        | 0.00%                                 |
| <b>Total</b>   | <b>\$ 583,854,466</b>         | <b>5.47%</b>                          |

|                                           | <u>2018<br/>Rate</u> | <u>2018<br/>Levy Request</u> | <u>2018<br/>Levy Extension</u> |
|-------------------------------------------|----------------------|------------------------------|--------------------------------|
| Corporate                                 | 0.19306              | \$ 1,002,536                 | \$ 1,002,567                   |
| Bonds & Interest                          | 0.00000              | -                            | -                              |
| IMRF Pension                              | 0.00000              | -                            | -                              |
| Police Protection                         | 0.17093              | 887,637                      | 887,645                        |
| Police Pension                            | 0.21404              | 1,111,484                    | 1,111,517                      |
| Audit                                     | 0.00574              | 29,800                       | 29,808                         |
| Liability Insurance                       | 0.00771              | 40,000                       | 40,038                         |
| Social Security                           | 0.02889              | 150,000                      | 150,027                        |
| School Crossing Guard                     | 0.00386              | 20,000                       | 20,045                         |
| Unemployment Insurance                    | 0.00000              | -                            | -                              |
| <b>Subtotal City</b>                      | <b>0.62423</b>       | <b>\$ 3,241,457</b>          | <b>\$ 3,241,648</b>            |
| Library Operations                        | 0.13573              | \$ 725,000                   | \$ 704,769                     |
| Library Bonds & Interest                  | 0.15350              | 797,012                      | 797,038                        |
| <b>Subtotal Library</b>                   | <b>0.28923</b>       | <b>\$ 1,522,012</b>          | <b>\$ 1,501,807</b>            |
| <b>Total City (PTELL &amp; Non-PTELL)</b> | <b>0.91346</b>       | <b>\$ 4,763,469</b>          | <b>\$ 4,743,456</b>            |
| less Bonds & Interest                     | 0.15350              | 797,012                      | 797,038                        |
| <b>P-TELL Totals</b>                      | <b>0.75996</b>       | <b>\$ 3,966,457</b>          | <b>\$ 3,946,417</b>            |

|                                           | <u>2019<br/>Rate</u> | <u>2019<br/>Levy Request</u> | <u>2019<br/>Levy Extension</u> | <u>% Change over<br/>Prior Yr Ext.</u> | <u>\$ Change over<br/>Prior Yr Ext.</u> |
|-------------------------------------------|----------------------|------------------------------|--------------------------------|----------------------------------------|-----------------------------------------|
| Corporate                                 | 0.18111              | \$ 1,002,536                 | \$ 1,002,588                   | 0.00%                                  | \$ 20                                   |
| Bonds & Interest                          | 0.00000              | -                            | -                              | -                                      | -                                       |
| IMRF Pension                              | 0.00000              | -                            | -                              | -                                      | -                                       |
| Police Protection                         | 0.15618              | 864,563                      | 864,580                        | -2.60%                                 | (23,065)                                |
| Police Pension                            | 0.22230              | 1,230,604                    | 1,230,607                      | 10.71%                                 | 119,090                                 |
| Audit                                     | 0.00542              | 30,000                       | 30,004                         | 0.66%                                  | 196                                     |
| Liability Insurance                       | 0.00723              | 40,000                       | 40,024                         | -0.04%                                 | (15)                                    |
| Social Security                           | 0.02710              | 150,000                      | 150,020                        | 0.00%                                  | (7)                                     |
| School Crossing Guard                     | 0.00362              | 20,000                       | 20,040                         | (0.00)                                 | (6)                                     |
| Unemployment Insurance                    | 0.00000              | -                            | -                              | -                                      | -                                       |
| <b>Subtotal City</b>                      | <b>0.60296</b>       | <b>\$ 3,337,703</b>          | <b>\$ 3,337,863</b>            | <b>2.97%</b>                           | <b>\$ 96,215</b>                        |
| Library Operations                        | 0.13351              | \$ 739,047                   | \$ 739,084                     | 4.87%                                  | \$ 34,315                               |
| Library Bonds & Interest                  | 0.14941              | 827,088                      | 827,103                        | 3.77%                                  | 30,065                                  |
| <b>Subtotal Library</b>                   | <b>0.28292</b>       | <b>\$ 1,566,135</b>          | <b>\$ 1,566,187</b>            | <b>4.29%</b>                           | <b>\$ 64,380</b>                        |
| <b>Total City (PTELL &amp; Non-PTELL)</b> | <b>0.88588</b>       | <b>\$ 4,903,838</b>          | <b>\$ 4,904,050</b>            | <b>3.39%</b>                           | <b>\$ 160,595</b>                       |
| less Bonds & Interest                     | 0.14941              | 827,088                      | 827,103                        | 3.77%                                  | 30,065                                  |
| <b>P-TELL Totals</b>                      | <b>0.73647</b>       | <b>\$ 4,076,750</b>          | <b>\$ 4,076,947</b>            | <b>3.31%</b>                           | <b>\$ 130,530</b>                       |

|                                           | <u>2020<br/>Rate</u> | <u>2020<br/>Levy Request</u> | <u>% Change over<br/>Prior Yr Ext.</u> | <u>\$ Change over<br/>Prior Yr Ext.</u> |
|-------------------------------------------|----------------------|------------------------------|----------------------------------------|-----------------------------------------|
| Corporate                                 | 0.16795              | \$ 980,588                   | -2.19%                                 | \$ (22,000)                             |
| Bonds & Interest                          | 0.00000              | -                            | -                                      | -                                       |
| IMRF Pension                              | 0.00000              | -                            | -                                      | -                                       |
| Police Protection                         | 0.14808              | 864,563                      | 0.00%                                  | (17)                                    |
| Police Pension                            | 0.22861              | 1,334,771                    | 8.46%                                  | 104,164                                 |
| Audit                                     | 0.00514              | 30,000                       | -0.01%                                 | (4)                                     |
| Liability Insurance                       | 0.00685              | 40,000                       | -0.06%                                 | (24)                                    |
| Social Security                           | 0.02569              | 150,000                      | -0.01%                                 | (20)                                    |
| School Crossing Guard                     | 0.00343              | 20,000                       | (0.00)                                 | (40)                                    |
| Unemployment Insurance                    | 0.00000              | -                            | -                                      | -                                       |
| <b>Subtotal City</b>                      | <b>0.58575</b>       | <b>\$ 3,419,922</b>          | <b>2.46%</b>                           | <b>\$ 82,059</b>                        |
| Library Operations                        | 0.15000              | \$ 875,782                   | 18.50%                                 | \$ 136,698                              |
| Library Bonds & Interest                  | 0.14391              | 840,225                      | 1.59%                                  | 13,122                                  |
| <b>Subtotal Library</b>                   | <b>0.29391</b>       | <b>\$ 1,716,007</b>          | <b>9.57%</b>                           | <b>\$ 149,820</b>                       |
| <b>Total City (PTELL &amp; Non-PTELL)</b> | <b>0.87966</b>       | <b>\$ 5,135,929</b>          | <b>4.73%</b>                           | <b>\$ 231,879</b>                       |
| less Bonds & Interest                     | 0.14391              | 840,225                      | 1.59%                                  | 13,122                                  |
| <b>P-TELL Totals</b>                      | <b>0.73575</b>       | <b>\$ 4,295,704</b>          | <b>5.37%</b>                           | <b>\$ 218,757</b>                       |

## 2020 Tax Levy - Public Hearing (Estimated New Construction at \$13.7 million)

(Limiting Rate Applied to City &amp; Library)

|                                      |                       |                      |                                      |                       |                      | % Inc(Dec) Over          | \$ Inc(Dec) Over         |                                      |                       |                          | % Inc(Dec) Over          | \$ Inc(Dec) Over         |
|--------------------------------------|-----------------------|----------------------|--------------------------------------|-----------------------|----------------------|--------------------------|--------------------------|--------------------------------------|-----------------------|--------------------------|--------------------------|--------------------------|
|                                      | <u>2018 Requested</u> | <u>2018 Extended</u> |                                      | <u>2019 Requested</u> | <u>2019 Extended</u> | <u>Prior Yr Extended</u> | <u>Prior Yr Extended</u> |                                      | <u>2020 Requested</u> | <u>Prior Yr Extended</u> | <u>Prior Yr Extended</u> | <u>Prior Yr Extended</u> |
| City                                 | \$ 2,129,973          | \$ 2,130,131         | City                                 | \$ 2,107,099          | \$ 2,107,256         | -1.08%                   | \$ (23,032)              | City                                 | \$ 2,085,151          | -1.05%                   | \$ (22,105)              |                          |
| Library                              | 725,000               | 704,769              | Library                              | 739,047               | 739,084              | 4.86%                    | 34,278                   | Library                              | 875,782               | 18.50%                   | 136,698                  |                          |
| Police Pension                       | 1,111,484             | 1,111,517            | Police Pension                       | 1,230,604             | 1,230,607            | 10.71%                   | 119,087                  | Police Pension                       | 1,334,771             | 8.46%                    | 104,164                  |                          |
| City Debt Service                    | -                     | -                    | City Debt Service                    | -                     | -                    | -                        | -                        | City Debt Service                    | -                     | -                        | -                        |                          |
| Library Debt Service                 | 797,012               | 797,038              | Library Debt Service                 | 827,088               | 827,103              | 3.77%                    | 30,050                   | Library Debt Service                 | 840,225               | 1.59%                    | 13,122                   |                          |
| <b>Total</b>                         | <b>\$ 4,763,469</b>   | <b>\$ 4,743,456</b>  | <b>Total</b>                         | <b>\$ 4,903,838</b>   | <b>\$ 4,904,050</b>  | <b>3.38%</b>             | <b>\$ 160,382</b>        | <b>Total</b>                         | <b>\$ 5,135,929</b>   | <b>4.73%</b>             | <b>\$ 231,879</b>        |                          |
| less Bonds & Interest                | 797,012               | 797,038              | less Bonds & Interest                | 827,088               | 827,103              | 3.77%                    | 30,050                   | less Bonds & Interest                | 840,225               | 1.59%                    | 13,122                   |                          |
| <b>PTELL Subtotal</b>                | <b>\$ 3,966,457</b>   | <b>\$ 3,946,417</b>  | <b>PTELL Subtotal</b>                | <b>\$ 4,076,750</b>   | <b>\$ 4,076,947</b>  | <b>3.30%</b>             | <b>\$ 130,333</b>        | <b>PTELL Subtotal</b>                | <b>\$ 4,295,704</b>   | <b>5.37%</b>             | <b>\$ 218,757</b>        |                          |
| <i>City (excluding Debt Service)</i> | <i>\$ 3,241,457</i>   | <i>\$ 3,241,648</i>  | <i>City (excluding Debt Service)</i> | <i>\$ 3,337,703</i>   | <i>\$ 3,337,863</i>  | <b>2.96%</b>             | <i>\$ 96,055</i>         | <i>City (excluding Debt Service)</i> | <i>\$ 3,419,922</i>   | <b>2.46%</b>             | <i>\$ 82,059</i>         |                          |
| <i>Lib (excluding Debt Service)</i>  | <i>725,000</i>        | <i>704,769</i>       | <i>Lib (excluding Debt Service)</i>  | <i>739,047</i>        | <i>739,084</i>       | <b>4.86%</b>             | <i>34,278</i>            | <i>Lib (excluding Debt Service)</i>  | <i>875,782</i>        | <b>18.50%</b>            | <i>136,698</i>           |                          |

# 2020 Tax Levy - Public Hearing (Estimated New Construction at \$18.7 million)

(Limiting Rate Applied to City & Library)

|                | <u>2018 Rate</u><br><u>Setting EAV</u> | <u>% Change over Prior</u><br><u>Yr EAV</u> |
|----------------|----------------------------------------|---------------------------------------------|
| Farm           | \$ 3,202,140                           | 3.86%                                       |
| Residential    | 416,780,620                            | 7.74%                                       |
| Commercial     | 83,874,064                             | -0.12%                                      |
| Industrial     | 15,386,433                             | 0.24%                                       |
| State Railroad | 60,243                                 | 247.66%                                     |
| <b>Total</b>   | <b>\$ 519,303,500</b>                  | <b>6.14%</b>                                |

|                | <u>2019 Rate</u><br><u>Setting EAV</u> | <u>% Change over Prior</u><br><u>Yr EAV</u> |
|----------------|----------------------------------------|---------------------------------------------|
| Farm           | \$ 3,259,791                           | 1.80%                                       |
| Residential    | 450,745,939                            | 8.15%                                       |
| Commercial     | 83,974,878                             | 0.12%                                       |
| Industrial     | 15,509,884                             | 0.80%                                       |
| State Railroad | 89,004                                 | 47.74%                                      |
| <b>Total</b>   | <b>\$ 553,579,496</b>                  | <b>6.60%</b>                                |

|                | <u>2020</u><br><u>Estimated EAV</u> | <u>% Change over</u><br><u>Prior Yr EAV</u> |
|----------------|-------------------------------------|---------------------------------------------|
| Farm           | \$ 3,376,732                        | 3.59%                                       |
| Residential    | 480,211,130                         | 6.54%                                       |
| Commercial     | 84,518,557                          | 0.65%                                       |
| Industrial     | 15,659,043                          | 0.96%                                       |
| State Railroad | 89,004                              | 0.00%                                       |
| <b>Total</b>   | <b>\$ 583,854,466</b>               | <b>5.47%</b>                                |

|                                           | <u>2018</u><br><u>Rate</u> | <u>2018</u><br><u>Levy Request</u> | <u>2018</u><br><u>Levy Extension</u> |
|-------------------------------------------|----------------------------|------------------------------------|--------------------------------------|
| Corporate                                 | 0.19306                    | \$ 1,002,536                       | \$ 1,002,567                         |
| Bonds & Interest                          | 0.00000                    | -                                  | -                                    |
| IMRF Pension                              | 0.00000                    | -                                  | -                                    |
| Police Protection                         | 0.17093                    | 887,637                            | 887,645                              |
| Police Pension                            | 0.21404                    | 1,111,484                          | 1,111,517                            |
| Audit                                     | 0.00574                    | 29,800                             | 29,808                               |
| Liability Insurance                       | 0.00771                    | 40,000                             | 40,038                               |
| Social Security                           | 0.02889                    | 150,000                            | 150,027                              |
| School Crossing Guard                     | 0.00386                    | 20,000                             | 20,045                               |
| Unemployment Insurance                    | 0.00000                    | -                                  | -                                    |
| <b>Subtotal City</b>                      | <b>0.62423</b>             | <b>\$ 3,241,457</b>                | <b>\$ 3,241,648</b>                  |
| Library Operations                        | 0.13573                    | \$ 725,000                         | \$ 704,769                           |
| Library Bonds & Interest                  | 0.15350                    | 797,012                            | 797,038                              |
| <b>Subtotal Library</b>                   | <b>0.28923</b>             | <b>\$ 1,522,012</b>                | <b>\$ 1,501,807</b>                  |
| <b>Total City (PTELL &amp; Non-PTELL)</b> | <b>0.91346</b>             | <b>\$ 4,763,469</b>                | <b>\$ 4,743,456</b>                  |
| less Bonds & Interest                     | 0.15350                    | 797,012                            | 797,038                              |
| <b>P-TELL Totals</b>                      | <b>0.75996</b>             | <b>\$ 3,966,457</b>                | <b>\$ 3,946,417</b>                  |

|                                           | <u>2019</u><br><u>Rate</u> | <u>2019</u><br><u>Levy Request</u> | <u>2019</u><br><u>Levy Extension</u> | <u>% Change over</u><br><u>Prior Yr Ext.</u> | <u>\$ Change over</u><br><u>Prior Yr Ext.</u> |
|-------------------------------------------|----------------------------|------------------------------------|--------------------------------------|----------------------------------------------|-----------------------------------------------|
| Corporate                                 | 0.18111                    | \$ 1,002,536                       | \$ 1,002,588                         | 0.00%                                        | \$ 20                                         |
| Bonds & Interest                          | 0.00000                    | -                                  | -                                    | -                                            | -                                             |
| IMRF Pension                              | 0.00000                    | -                                  | -                                    | -                                            | -                                             |
| Police Protection                         | 0.15618                    | 864,563                            | 864,580                              | -2.60%                                       | (23,065)                                      |
| Police Pension                            | 0.22230                    | 1,230,604                          | 1,230,607                            | 10.71%                                       | 119,090                                       |
| Audit                                     | 0.00542                    | 30,000                             | 30,004                               | 0.66%                                        | 196                                           |
| Liability Insurance                       | 0.00723                    | 40,000                             | 40,024                               | -0.04%                                       | (15)                                          |
| Social Security                           | 0.02710                    | 150,000                            | 150,020                              | 0.00%                                        | (7)                                           |
| School Crossing Guard                     | 0.00362                    | 20,000                             | 20,040                               | (0.00)                                       | (6)                                           |
| Unemployment Insurance                    | 0.00000                    | -                                  | -                                    | -                                            | -                                             |
| <b>Subtotal City</b>                      | <b>0.60296</b>             | <b>\$ 3,337,703</b>                | <b>\$ 3,337,863</b>                  | <b>2.97%</b>                                 | <b>\$ 96,215</b>                              |
| Library Operations                        | 0.13351                    | \$ 739,047                         | \$ 739,084                           | 4.87%                                        | \$ 34,315                                     |
| Library Bonds & Interest                  | 0.14941                    | 827,088                            | 827,103                              | 3.77%                                        | 30,065                                        |
| <b>Subtotal Library</b>                   | <b>0.28292</b>             | <b>\$ 1,566,135</b>                | <b>\$ 1,566,187</b>                  | <b>4.29%</b>                                 | <b>\$ 64,380</b>                              |
| <b>Total City (PTELL &amp; Non-PTELL)</b> | <b>0.88588</b>             | <b>\$ 4,903,838</b>                | <b>\$ 4,904,050</b>                  | <b>3.39%</b>                                 | <b>\$ 160,595</b>                             |
| less Bonds & Interest                     | 0.14941                    | 827,088                            | 827,103                              | 3.77%                                        | 30,065                                        |
| <b>P-TELL Totals</b>                      | <b>0.73647</b>             | <b>\$ 4,076,750</b>                | <b>\$ 4,076,947</b>                  | <b>3.31%</b>                                 | <b>\$ 130,530</b>                             |

|                                           | <u>2020</u><br><u>Rate</u> | <u>2020</u><br><u>Levy Request</u> | <u>% Change over</u><br><u>Prior Yr Ext.</u> | <u>\$ Change over</u><br><u>Prior Yr Ext.</u> |
|-------------------------------------------|----------------------------|------------------------------------|----------------------------------------------|-----------------------------------------------|
| Corporate                                 | 0.17325                    | \$ 1,011,524                       | 0.89%                                        | \$ 8,936                                      |
| Bonds & Interest                          | 0.00000                    | -                                  | -                                            | -                                             |
| IMRF Pension                              | 0.00000                    | -                                  | -                                            | -                                             |
| Police Protection                         | 0.14808                    | 864,563                            | 0.00%                                        | (17)                                          |
| Police Pension                            | 0.22861                    | 1,334,771                          | 8.46%                                        | 104,164                                       |
| Audit                                     | 0.00514                    | 30,000                             | -0.01%                                       | (4)                                           |
| Liability Insurance                       | 0.00685                    | 40,000                             | -0.06%                                       | (24)                                          |
| Social Security                           | 0.02569                    | 150,000                            | -0.01%                                       | (20)                                          |
| School Crossing Guard                     | 0.00343                    | 20,000                             | (0.00)                                       | (40)                                          |
| Unemployment Insurance                    | 0.00000                    | -                                  | -                                            | -                                             |
| <b>Subtotal City</b>                      | <b>0.59105</b>             | <b>\$ 3,450,858</b>                | <b>3.39%</b>                                 | <b>112,995</b>                                |
| Library Operations                        | 0.15000                    | \$ 875,782                         | 18.50%                                       | \$ 136,698                                    |
| Library Bonds & Interest                  | 0.14391                    | 840,225                            | 1.59%                                        | 13,122                                        |
| <b>Subtotal Library</b>                   | <b>0.29391</b>             | <b>\$ 1,716,007</b>                | <b>9.57%</b>                                 | <b>149,820</b>                                |
| <b>Total City (PTELL &amp; Non-PTELL)</b> | <b>0.88496</b>             | <b>\$ 5,166,865</b>                | <b>5.36%</b>                                 | <b>\$ 262,815</b>                             |
| less Bonds & Interest                     | 0.14391                    | 840,225                            | 1.59%                                        | 13,122                                        |
| <b>P-TELL Totals</b>                      | <b>0.74105</b>             | <b>\$ 4,326,640</b>                | <b>6.12%</b>                                 | <b>\$ 249,693</b>                             |

# 2020 Tax Levy - Public Hearing (Estimated New Construction at \$18.7 million)

(Limiting Rate Applied to City & Library)

|                                      |                       |                      |                                      |                       |                      | % Inc(Dec) Over          | \$ Inc(Dec) Over         |                                      |                       |                          | % Inc(Dec) Over          | \$ Inc(Dec) Over |
|--------------------------------------|-----------------------|----------------------|--------------------------------------|-----------------------|----------------------|--------------------------|--------------------------|--------------------------------------|-----------------------|--------------------------|--------------------------|------------------|
|                                      | <u>2018 Requested</u> | <u>2018 Extended</u> |                                      | <u>2019 Requested</u> | <u>2019 Extended</u> | <u>Prior Yr Extended</u> | <u>Prior Yr Extended</u> |                                      | <u>2020 Requested</u> | <u>Prior Yr Extended</u> | <u>Prior Yr Extended</u> |                  |
| City                                 | \$ 2,129,973          | \$ 2,130,131         | City                                 | \$ 2,107,099          | \$ 2,107,256         | -1.08%                   | \$ (23,032)              | City                                 | \$ 2,116,087          | 0.42%                    | \$ 8,831                 |                  |
| Library                              | 725,000               | 704,769              | Library                              | 739,047               | 739,084              | 4.86%                    | 34,278                   | Library                              | 875,782               | 18.50%                   | 136,698                  |                  |
| Police Pension                       | 1,111,484             | 1,111,517            | Police Pension                       | 1,230,604             | 1,230,607            | 10.71%                   | 119,087                  | Police Pension                       | 1,334,771             | 8.46%                    | 104,164                  |                  |
| City Debt Service                    | -                     | -                    | City Debt Service                    | -                     | -                    | -                        | -                        | City Debt Service                    | -                     | -                        | -                        |                  |
| Library Debt Service                 | 797,012               | 797,038              | Library Debt Service                 | 827,088               | 827,103              | 3.77%                    | 30,050                   | Library Debt Service                 | 840,225               | 1.59%                    | 13,122                   |                  |
| <b>Total</b>                         | <b>\$ 4,763,469</b>   | <b>\$ 4,743,456</b>  | <b>Total</b>                         | <b>\$ 4,903,838</b>   | <b>\$ 4,904,050</b>  | <b>3.38%</b>             | <b>\$ 160,382</b>        | <b>Total</b>                         | <b>\$ 5,166,865</b>   | <b>5.36%</b>             | <b>\$ 262,815</b>        |                  |
| less Bonds & Interest                | 797,012               | 797,038              | less Bonds & Interest                | 827,088               | 827,103              | 3.77%                    | 30,050                   | less Bonds & Interest                | 840,225               | 1.59%                    | 13,122                   |                  |
| <b>PTELL Subtotal</b>                | <b>\$ 3,966,457</b>   | <b>\$ 3,946,417</b>  | <b>PTELL Subtotal</b>                | <b>\$ 4,076,750</b>   | <b>\$ 4,076,947</b>  | <b>3.30%</b>             | <b>\$ 130,333</b>        | <b>PTELL Subtotal</b>                | <b>\$ 4,326,640</b>   | <b>6.12%</b>             | <b>\$ 249,693</b>        |                  |
| <i>City (excluding Debt Service)</i> | <i>\$ 3,241,457</i>   | <i>\$ 3,241,648</i>  | <i>City (excluding Debt Service)</i> | <i>\$ 3,337,703</i>   | <i>\$ 3,337,863</i>  | <b>2.96%</b>             | <i>\$ 96,055</i>         | <i>City (excluding Debt Service)</i> | <i>\$ 3,450,858</i>   | <b>3.39%</b>             | <i>\$ 112,995</i>        |                  |
| <i>Lib (excluding Debt Service)</i>  | <i>725,000</i>        | <i>704,769</i>       | <i>Lib (excluding Debt Service)</i>  | <i>739,047</i>        | <i>739,084</i>       | <b>4.86%</b>             | <i>34,278</i>            | <i>Lib (excluding Debt Service)</i>  | <i>875,782</i>        | <b>18.50%</b>            | <i>136,698</i>           |                  |

# 2020 Tax Levy - Estimated CPI and New Construction Increments

(Limiting Rate Applied to City & Library)

|                                |             | <u>2018 Rate</u>    | <u>% Change over Prior</u> |                |             | <u>2019 Rate</u>    | <u>% Change over Prior</u> |                |             | <u>2020</u>          | <u>% Change over</u> |                       |
|--------------------------------|-------------|---------------------|----------------------------|----------------|-------------|---------------------|----------------------------|----------------|-------------|----------------------|----------------------|-----------------------|
|                                |             | <u>Setting EAV</u>  | <u>Yr EAV</u>              |                |             | <u>Setting EAV</u>  | <u>Yr EAV</u>              |                |             | <u>Estimated EAV</u> | <u>Prior Yr EAV</u>  |                       |
| Farm                           | \$          | 3,202,140           | 3.86%                      | Farm           | \$          | 3,259,791           | 1.80%                      | Farm           | \$          | 3,376,732            | 3.59%                |                       |
| Residential                    |             | 416,780,620         | 7.74%                      | Residential    |             | 450,745,939         | 8.15%                      | Residential    |             | 480,211,130          | 6.54%                |                       |
| Commercial                     |             | 83,874,064          | -0.12%                     | Commercial     |             | 83,974,878          | 0.12%                      | Commercial     |             | 84,518,557           | 0.65%                |                       |
| Industrial                     |             | 15,386,433          | 0.24%                      | Industrial     |             | 15,509,884          | 0.80%                      | Industrial     |             | 15,659,043           | 0.96%                |                       |
| State Railroad                 |             | 60,243              | 247.66%                    | State Railroad |             | 89,004              | 47.74%                     | State Railroad |             | 89,004               | 0.00%                |                       |
|                                |             |                     |                            |                |             |                     |                            |                |             |                      |                      |                       |
| Total                          | \$          | 519,303,500         | 6.14%                      | Total          | \$          | 553,579,496         | 6.60%                      | Total          | \$          | 583,854,466          | 5.47%                |                       |
|                                |             |                     |                            |                |             |                     |                            |                |             |                      |                      |                       |
|                                | <u>2018</u> | <u>2018</u>         | <u>2018</u>                |                | <u>2019</u> | <u>2019</u>         | <u>2019</u>                |                | <u>2020</u> | <u>2020</u>          | <u>% Change over</u> | <u>\$ Change over</u> |
|                                | <u>Rate</u> | <u>Levy Request</u> | <u>Levy Extension</u>      |                | <u>Rate</u> | <u>Levy Request</u> | <u>Levy Extension</u>      |                | <u>Rate</u> | <u>Levy Request</u>  | <u>Prior Yr Ext.</u> | <u>Prior Yr Ext.</u>  |
| Corporate                      | 0.19306     | \$ 1,002,536        | \$ 1,002,567               |                | 0.18111     | \$ 1,002,536        | \$ 1,002,588               |                | 0.18110     | \$ 1,057,358         | 5.46%                | \$ 54,770             |
| Bonds & Interest               | 0.00000     | -                   | -                          |                | 0.00000     | -                   | -                          |                | 0.00000     | -                    | -                    | -                     |
| IMRF Pension                   | 0.00000     | -                   | -                          |                | 0.00000     | -                   | -                          |                | 0.00000     | -                    | -                    | -                     |
| Police Protection              | 0.17093     | 887,637             | 887,645                    |                | 0.15618     | 864,563             | 864,580                    |                | 0.14808     | 864,563              | 0.00%                | (17)                  |
| Police Pension                 | 0.21404     | 1,111,484           | 1,111,517                  |                | 0.22230     | 1,230,604           | 1,230,607                  |                | 0.22861     | 1,334,771            | 8.46%                | 104,164               |
| Audit                          | 0.00574     | 29,800              | 29,808                     |                | 0.00542     | 30,000              | 30,004                     |                | 0.00514     | 30,000               | -0.01%               | (4)                   |
| Liability Insurance            | 0.00771     | 40,000              | 40,038                     |                | 0.00723     | 40,000              | 40,024                     |                | 0.00685     | 40,000               | -0.06%               | (24)                  |
| Social Security                | 0.02889     | 150,000             | 150,027                    |                | 0.02710     | 150,000             | 150,020                    |                | 0.02569     | 150,000              | -0.01%               | (20)                  |
| School Crossing Guard          | 0.00386     | 20,000              | 20,045                     |                | 0.00362     | 20,000              | 20,040                     |                | 0.00343     | 20,000               | (0.00)               | (40)                  |
| Unemployment Insurance         | 0.00000     | -                   | -                          |                | 0.00000     | -                   | -                          |                | 0.00000     | -                    | -                    | -                     |
| Subtotal City                  | 0.62423     | \$ 3,241,457        | \$ 3,241,648               |                | 0.60296     | \$ 3,337,703        | \$ 3,337,863               |                | 0.59890     | \$ 3,496,692         | 4.76%                | 158,829               |
| Library Operations             | 0.13573     | \$ 725,000          | \$ 704,769                 |                | 0.13351     | \$ 739,047          | \$ 739,084                 |                | 0.13261     | \$ 774,251           | 4.76%                | \$ 35,167             |
| Library Bonds & Interest       | 0.15350     | 797,012             | 797,038                    |                | 0.14941     | 827,088             | 827,103                    |                | 0.14391     | 840,225              | 1.59%                | 13,122                |
| Subtotal Library               | 0.28923     | \$ 1,522,012        | \$ 1,501,807               |                | 0.28292     | \$ 1,566,135        | \$ 1,566,187               |                | 0.27652     | \$ 1,614,476         | 3.08%                | 48,289                |
|                                |             |                     |                            |                |             |                     |                            |                |             |                      |                      |                       |
| Total City (PTELL & Non-PTELL) | 0.91346     | \$ 4,763,469        | \$ 4,743,456               |                | 0.88588     | \$ 4,903,838        | \$ 4,904,050               |                | 0.87542     | \$ 5,111,168         | 4.22%                | \$ 207,118            |
| less Bonds & Interest          | 0.15350     | 797,012             | 797,038                    |                | 0.14941     | 827,088             | 827,103                    |                | 0.14391     | 840,225              | 1.59%                | 13,122                |
| P-TELL Totals                  | 0.75996     | \$ 3,966,457        | \$ 3,946,417               |                | 0.73647     | \$ 4,076,750        | \$ 4,076,947               |                | 0.73151     | \$ 4,270,943         | 4.76%                | \$ 193,996            |

## 2020 Tax Levy - Estimated CPI and New Construction Increments

(Limiting Rate Applied to City & Library)

|                                      |           | <u>2018 Requested</u> | <u>2018 Extended</u> |                                      |           | <u>2019 Requested</u> | <u>2019 Extended</u> |                                      |           | <u>2020 Requested</u> | % Inc(Dec) Over<br><u>Prior Yr Extended</u> | \$ Inc(Dec) Over<br><u>Prior Yr Extended</u> |
|--------------------------------------|-----------|-----------------------|----------------------|--------------------------------------|-----------|-----------------------|----------------------|--------------------------------------|-----------|-----------------------|---------------------------------------------|----------------------------------------------|
| City                                 | \$        | 2,129,973             | \$ 2,130,131         | City                                 | \$        | 2,107,099             | \$ 2,107,256         | City                                 | \$        | 2,161,921             | 2.59%                                       | \$ 54,665                                    |
| Library                              |           | 725,000               | 704,769              | Library                              |           | 739,047               | 739,084              | Library                              |           | 774,251               | 4.76%                                       | 35,167                                       |
| Police Pension                       |           | 1,111,484             | 1,111,517            | Police Pension                       |           | 1,230,604             | 1,230,607            | Police Pension                       |           | 1,334,771             | 8.46%                                       | 104,164                                      |
| City Debt Service                    |           | -                     | -                    | City Debt Service                    |           | -                     | -                    | City Debt Service                    |           | -                     | -                                           | -                                            |
| Library Debt Service                 |           | 797,012               | 797,038              | Library Debt Service                 |           | 827,088               | 827,103              | Library Debt Service                 |           | 840,225               | 1.59%                                       | 13,122                                       |
| <b>Total</b>                         | <b>\$</b> | <b>4,763,469</b>      | <b>\$ 4,743,456</b>  | <b>Total</b>                         | <b>\$</b> | <b>4,903,838</b>      | <b>\$ 4,904,050</b>  | <b>Total</b>                         | <b>\$</b> | <b>5,111,168</b>      | <b>4.22%</b>                                | <b>\$ 207,118</b>                            |
| less Bonds & Interest                |           | 797,012               | 797,038              | less Bonds & Interest                |           | 827,088               | 827,103              | less Bonds & Interest                |           | 840,225               | 1.59%                                       | 13,122                                       |
| <b>PTELL Subtotal</b>                | <b>\$</b> | <b>3,966,457</b>      | <b>\$ 3,946,417</b>  | <b>PTELL Subtotal</b>                | <b>\$</b> | <b>4,076,750</b>      | <b>\$ 4,076,947</b>  | <b>PTELL Subtotal</b>                | <b>\$</b> | <b>4,270,943</b>      | <b>4.76%</b>                                | <b>\$ 193,996</b>                            |
| <i>City (excluding Debt Service)</i> | <i>\$</i> | <i>3,241,457</i>      | <i>\$ 3,241,648</i>  | <i>City (excluding Debt Service)</i> | <i>\$</i> | <i>3,337,703</i>      | <i>\$ 3,337,863</i>  | <i>City (excluding Debt Service)</i> | <i>\$</i> | <i>3,496,692</i>      | <i>4.76%</i>                                | <i>\$ 158,829</i>                            |
| <i>Lib (excluding Debt Service)</i>  |           | <i>725,000</i>        | <i>704,769</i>       | <i>Lib (excluding Debt Service)</i>  |           | <i>739,047</i>        | <i>739,084</i>       | <i>Lib (excluding Debt Service)</i>  |           | <i>774,251</i>        | <i>4.76%</i>                                | <i>35,167</i>                                |

# 2020 Estimated Tax Levy - New Construction Increment Only

\*\* (Based on original new construction EAV estimate of \$13,701,537 as of August 19, 2020) \*\*

(Limiting Rate Applied to City & Library)

|                                           |                | <u>2018 Rate</u>    | <u>% Change over Prior</u> |                |                     | <u>2019 Rate</u>    | <u>% Change over Prior</u> |                     |              | <u>2020</u>          | <u>% Change over</u> |                       |
|-------------------------------------------|----------------|---------------------|----------------------------|----------------|---------------------|---------------------|----------------------------|---------------------|--------------|----------------------|----------------------|-----------------------|
|                                           |                | <u>Setting EAV</u>  | <u>Yr EAV</u>              |                |                     | <u>Setting EAV</u>  | <u>Yr EAV</u>              |                     |              | <u>Estimated EAV</u> | <u>Prior Yr EAV</u>  |                       |
| Farm                                      | \$             | 3,202,140           | 3.86%                      | Farm           | \$                  | 3,259,791           | 1.80%                      | Farm                | \$           | 3,376,732            | 3.59%                |                       |
| Residential                               |                | 416,780,620         | 7.74%                      | Residential    |                     | 450,745,939         | 8.15%                      | Residential         |              | 480,211,130          | 6.54%                |                       |
| Commercial                                |                | 83,874,064          | -0.12%                     | Commercial     |                     | 83,974,878          | 0.12%                      | Commercial          |              | 84,518,557           | 0.65%                |                       |
| Industrial                                |                | 15,386,433          | 0.24%                      | Industrial     |                     | 15,509,884          | 0.80%                      | Industrial          |              | 15,659,043           | 0.96%                |                       |
| State Railroad                            |                | 60,243              | 247.66%                    | State Railroad |                     | 89,004              | 47.74%                     | State Railroad      |              | 89,004               | 0.00%                |                       |
|                                           |                |                     |                            |                |                     |                     |                            |                     |              |                      |                      |                       |
| <b>Total</b>                              | <b>\$</b>      | <b>519,303,500</b>  | <b>6.14%</b>               | <b>Total</b>   | <b>\$</b>           | <b>553,579,496</b>  | <b>6.60%</b>               | <b>Total</b>        | <b>\$</b>    | <b>583,854,466</b>   | <b>5.47%</b>         |                       |
|                                           |                |                     |                            |                |                     |                     |                            |                     |              |                      |                      |                       |
|                                           | <u>2018</u>    | <u>2018</u>         | <u>2018</u>                |                | <u>2019</u>         | <u>2019</u>         | <u>2019</u>                |                     | <u>2020</u>  | <u>2020</u>          | <u>% Change over</u> | <u>\$ Change over</u> |
|                                           | <u>Rate</u>    | <u>Levy Request</u> | <u>Levy Extension</u>      |                | <u>Rate</u>         | <u>Levy Request</u> | <u>Levy Extension</u>      |                     | <u>Rate</u>  | <u>Levy Request</u>  | <u>Prior Yr Ext.</u> | <u>Prior Yr Ext.</u>  |
| Corporate                                 | 0.19306        | \$ 1,002,536        | \$ 1,002,567               | 0.18111        | \$ 1,002,536        | \$ 1,002,588        | 0.16795                    | \$ 980,588          | -2.19%       | \$ (22,000)          |                      |                       |
| Bonds & Interest                          | 0.00000        | -                   | -                          | 0.00000        | -                   | -                   | 0.00000                    | -                   | -            | -                    | -                    |                       |
| IMRF Pension                              | 0.00000        | -                   | -                          | 0.00000        | -                   | -                   | 0.00000                    | -                   | -            | -                    | -                    |                       |
| Police Protection                         | 0.17093        | 887,637             | 887,645                    | 0.15618        | 864,563             | 864,580             | 0.14808                    | 864,563             | 0.00%        | (17)                 |                      |                       |
| Police Pension                            | 0.21404        | 1,111,484           | 1,111,517                  | 0.22230        | 1,230,604           | 1,230,607           | 0.22861                    | 1,334,771           | 8.46%        | 104,164              |                      |                       |
| Audit                                     | 0.00574        | 29,800              | 29,808                     | 0.00542        | 30,000              | 30,004              | 0.00514                    | 30,000              | -0.01%       | (4)                  |                      |                       |
| Liability Insurance                       | 0.00771        | 40,000              | 40,038                     | 0.00723        | 40,000              | 40,024              | 0.00685                    | 40,000              | -0.06%       | (24)                 |                      |                       |
| Social Security                           | 0.02889        | 150,000             | 150,027                    | 0.02710        | 150,000             | 150,020             | 0.02569                    | 150,000             | -0.01%       | (20)                 |                      |                       |
| School Crossing Guard                     | 0.00386        | 20,000              | 20,045                     | 0.00362        | 20,000              | 20,040              | 0.00343                    | 20,000              | (0.00)       | (40)                 |                      |                       |
| Unemployment Insurance                    | 0.00000        | -                   | -                          | 0.00000        | -                   | -                   | 0.00000                    | -                   | -            | -                    | -                    |                       |
| <b>Subtotal City</b>                      | <b>0.62423</b> | <b>\$ 3,241,457</b> | <b>\$ 3,241,648</b>        | <b>0.60296</b> | <b>\$ 3,337,703</b> | <b>\$ 3,337,863</b> | <b>0.58575</b>             | <b>\$ 3,419,922</b> | <b>2.46%</b> | <b>82,059</b>        |                      |                       |
| Library Operations                        | 0.13573        | \$ 725,000          | \$ 704,769                 | 0.13351        | \$ 739,047          | \$ 739,084          | 0.12970                    | \$ 757,252          | 2.46%        | \$ 18,168            |                      |                       |
| Library Bonds & Interest                  | 0.15350        | 797,012             | 797,038                    | 0.14941        | 827,088             | 827,103             | 0.14391                    | 840,225             | 1.59%        | 13,122               |                      |                       |
| <b>Subtotal Library</b>                   | <b>0.28923</b> | <b>\$ 1,522,012</b> | <b>\$ 1,501,807</b>        | <b>0.28292</b> | <b>\$ 1,566,135</b> | <b>\$ 1,566,187</b> | <b>0.27361</b>             | <b>\$ 1,597,477</b> | <b>2.00%</b> | <b>31,290</b>        |                      |                       |
|                                           |                |                     |                            |                |                     |                     |                            |                     |              |                      |                      |                       |
| <b>Total City (PTELL &amp; Non-PTELL)</b> | <b>0.91346</b> | <b>\$ 4,763,469</b> | <b>\$ 4,743,456</b>        | <b>0.88588</b> | <b>\$ 4,903,838</b> | <b>\$ 4,904,050</b> | <b>0.85936</b>             | <b>\$ 5,017,399</b> | <b>2.31%</b> | <b>\$ 113,349</b>    |                      |                       |
| less Bonds & Interest                     | 0.15350        | 797,012             | 797,038                    | 0.14941        | 827,088             | 827,103             | 0.14391                    | 840,225             | 1.59%        | 13,122               |                      |                       |
| <b>P-TELL Totals</b>                      | <b>0.75996</b> | <b>\$ 3,966,457</b> | <b>\$ 3,946,417</b>        | <b>0.73647</b> | <b>\$ 4,076,750</b> | <b>\$ 4,076,947</b> | <b>0.71545</b>             | <b>\$ 4,177,174</b> | <b>2.46%</b> | <b>\$ 100,227</b>    |                      |                       |

## 2020 Estimated Tax Levy - New Construction Increment Only

\*\* (Based on original new construction EAV estimate of \$13,701,537 as of August 19, 2020) \*\*

(Limiting Rate Applied to City & Library)

|                                      |                       |                      |                                      |                       |                      |                                      |                          | % Inc(Dec) Over | \$ Inc(Dec) Over         |
|--------------------------------------|-----------------------|----------------------|--------------------------------------|-----------------------|----------------------|--------------------------------------|--------------------------|-----------------|--------------------------|
|                                      | <u>2018 Requested</u> | <u>2018 Extended</u> |                                      | <u>2019 Requested</u> | <u>2019 Extended</u> | <u>2020 Requested</u>                | <u>Prior Yr Extended</u> |                 | <u>Prior Yr Extended</u> |
| City                                 | \$ 2,129,973          | \$ 2,130,131         | City                                 | \$ 2,107,099          | \$ 2,107,256         | City                                 | \$ 2,085,151             | -1.05%          | \$ (22,105)              |
| Library                              | 725,000               | 704,769              | Library                              | 739,047               | 739,084              | Library                              | 757,252                  | 2.46%           | 18,168                   |
| Police Pension                       | 1,111,484             | 1,111,517            | Police Pension                       | 1,230,604             | 1,230,607            | Police Pension                       | 1,334,771                | 8.46%           | 104,164                  |
| City Debt Service                    | -                     | -                    | City Debt Service                    | -                     | -                    | City Debt Service                    | -                        | -               | -                        |
| Library Debt Service                 | <u>797,012</u>        | <u>797,038</u>       | Library Debt Service                 | <u>827,088</u>        | <u>827,103</u>       | Library Debt Service                 | <u>840,225</u>           | <u>1.59%</u>    | <u>13,122</u>            |
| <b>Total</b>                         | <b>\$ 4,763,469</b>   | <b>\$ 4,743,456</b>  | <b>Total</b>                         | <b>\$ 4,903,838</b>   | <b>\$ 4,904,050</b>  | <b>Total</b>                         | <b>\$ 5,017,399</b>      | <b>2.31%</b>    | <b>\$ 113,349</b>        |
| less Bonds & Interest                | <u>797,012</u>        | <u>797,038</u>       | less Bonds & Interest                | <u>827,088</u>        | <u>827,103</u>       | less Bonds & Interest                | <u>840,225</u>           | <u>1.59%</u>    | <u>13,122</u>            |
| <b>PTELL Subtotal</b>                | <b>\$ 3,966,457</b>   | <b>\$ 3,946,417</b>  | <b>PTELL Subtotal</b>                | <b>\$ 4,076,750</b>   | <b>\$ 4,076,947</b>  | <b>PTELL Subtotal</b>                | <b>\$ 4,177,174</b>      | <b>2.46%</b>    | <b>\$ 100,227</b>        |
| <i>City (excluding Debt Service)</i> | <i>\$ 3,241,457</i>   | <i>\$ 3,241,648</i>  | <i>City (excluding Debt Service)</i> | <i>\$ 3,337,703</i>   | <i>\$ 3,337,863</i>  | <i>City (excluding Debt Service)</i> | <i>\$ 3,419,922</i>      | <i>2.46%</i>    | <i>\$ 82,059</i>         |
| <i>Lib (excluding Debt Service)</i>  | <i>725,000</i>        | <i>704,769</i>       | <i>Lib (excluding Debt Service)</i>  | <i>739,047</i>        | <i>739,084</i>       | <i>Lib (excluding Debt Service)</i>  | <i>757,252</i>           | <i>2.46%</i>    | <i>18,168</i>            |



## 2020 Estimated Tax Levy - New Construction Increment Only (City)

\*\* (Based on original new construction EAV estimate of \$14,730,495 as of October 29, 2020) \*\*

(Limiting Rate Applied to City & Library)

|                | <u>2018 Rate</u>      | <u>% Change over Prior</u> |                | <u>2019 Rate</u>      | <u>% Change over Prior</u> |                | <u>2020</u>           | <u>% Change over</u> |
|----------------|-----------------------|----------------------------|----------------|-----------------------|----------------------------|----------------|-----------------------|----------------------|
|                | <u>Setting EAV</u>    | <u>Yr EAV</u>              |                | <u>Setting EAV</u>    | <u>Yr EAV</u>              |                | <u>Estimated EAV</u>  | <u>Prior Yr EAV</u>  |
| Farm           | \$ 3,202,140          | 3.86%                      | Farm           | \$ 3,259,791          | 1.80%                      | Farm           | \$ 3,376,732          | 3.59%                |
| Residential    | 416,780,620           | 7.74%                      | Residential    | 450,745,939           | 8.15%                      | Residential    | 480,211,130           | 6.54%                |
| Commercial     | 83,874,064            | -0.12%                     | Commercial     | 83,974,878            | 0.12%                      | Commercial     | 84,518,557            | 0.65%                |
| Industrial     | 15,386,433            | 0.24%                      | Industrial     | 15,509,884            | 0.80%                      | Industrial     | 15,659,043            | 0.96%                |
| State Railroad | 60,243                | 247.66%                    | State Railroad | 89,004                | 47.74%                     | State Railroad | 89,004                | 0.00%                |
| <b>Total</b>   | <b>\$ 519,303,500</b> | <b>6.14%</b>               | <b>Total</b>   | <b>\$ 553,579,496</b> | <b>6.60%</b>               | <b>Total</b>   | <b>\$ 583,854,466</b> | <b>5.47%</b>         |

|                                           | <u>2018</u>    | <u>2018</u>         | <u>2018</u>           | <u>2019</u>    | <u>2019</u>         | <u>2019</u>           | <u>2020</u>    | <u>2020</u>         | <u>% Change over</u> | <u>\$ Change over</u> |
|-------------------------------------------|----------------|---------------------|-----------------------|----------------|---------------------|-----------------------|----------------|---------------------|----------------------|-----------------------|
|                                           | <u>Rate</u>    | <u>Levy Request</u> | <u>Levy Extension</u> | <u>Rate</u>    | <u>Levy Request</u> | <u>Levy Extension</u> | <u>Rate</u>    | <u>Levy Request</u> | <u>Prior Yr Ext.</u> | <u>Prior Yr Ext.</u>  |
| Corporate                                 | 0.19306        | \$ 1,002,536        | \$ 1,002,567          | 0.18111        | \$ 1,002,536        | \$ 1,002,588          | 0.16903        | \$ 986,912          | -1.56%               | \$ (15,676)           |
| Bonds & Interest                          | 0.00000        | -                   | -                     | 0.00000        | -                   | -                     | 0.00000        | -                   | -                    | -                     |
| IMRF Pension                              | 0.00000        | -                   | -                     | 0.00000        | -                   | -                     | 0.00000        | -                   | -                    | -                     |
| Police Protection                         | 0.17093        | 887,637             | 887,645               | 0.15618        | 864,563             | 864,580               | 0.14808        | 864,563             | 0.00%                | (17)                  |
| Police Pension                            | 0.21404        | 1,111,484           | 1,111,517             | 0.22230        | 1,230,604           | 1,230,607             | 0.22861        | 1,334,771           | 8.46%                | 104,164               |
| Audit                                     | 0.00574        | 29,800              | 29,808                | 0.00542        | 30,000              | 30,004                | 0.00514        | 30,000              | -0.01%               | (4)                   |
| Liability Insurance                       | 0.00771        | 40,000              | 40,038                | 0.00723        | 40,000              | 40,024                | 0.00685        | 40,000              | -0.06%               | (24)                  |
| Social Security                           | 0.02889        | 150,000             | 150,027               | 0.02710        | 150,000             | 150,020               | 0.02569        | 150,000             | -0.01%               | (20)                  |
| School Crossing Guard                     | 0.00386        | 20,000              | 20,045                | 0.00362        | 20,000              | 20,040                | 0.00343        | 20,000              | (0.00)               | (40)                  |
| Unemployment Insurance                    | 0.00000        | -                   | -                     | 0.00000        | -                   | -                     | 0.00000        | -                   | -                    | -                     |
| <b>Subtotal City</b>                      | <b>0.62423</b> | <b>\$ 3,241,457</b> | <b>\$ 3,241,648</b>   | <b>0.60296</b> | <b>\$ 3,337,703</b> | <b>\$ 3,337,863</b>   | <b>0.58683</b> | <b>\$ 3,426,246</b> | <b>2.65%</b>         | <b>88,383</b>         |
| Library Operations                        | 0.13573        | \$ 725,000          | \$ 704,769            | 0.13351        | \$ 739,047          | \$ 739,084            | 0.15000        | \$ 875,782          | 18.50%               | \$ 136,698            |
| Library Bonds & Interest                  | 0.15350        | 797,012             | 797,038               | 0.14941        | 827,088             | 827,103               | 0.14391        | 840,225             | 1.59%                | 13,122                |
| <b>Subtotal Library</b>                   | <b>0.28923</b> | <b>\$ 1,522,012</b> | <b>\$ 1,501,807</b>   | <b>0.28292</b> | <b>\$ 1,566,135</b> | <b>\$ 1,566,187</b>   | <b>0.29391</b> | <b>\$ 1,716,007</b> | <b>9.57%</b>         | <b>149,820</b>        |
| <b>Total City (PTELL &amp; Non-PTELL)</b> | <b>0.91346</b> | <b>\$ 4,763,469</b> | <b>\$ 4,743,456</b>   | <b>0.88588</b> | <b>\$ 4,903,838</b> | <b>\$ 4,904,050</b>   | <b>0.88074</b> | <b>\$ 5,142,253</b> | <b>4.86%</b>         | <b>\$ 238,203</b>     |
| less Bonds & Interest                     | 0.15350        | 797,012             | 797,038               | 0.14941        | 827,088             | 827,103               | 0.14391        | 840,225             | 1.59%                | 13,122                |
| <b>P-TELL Totals</b>                      | <b>0.75996</b> | <b>\$ 3,966,457</b> | <b>\$ 3,946,417</b>   | <b>0.73647</b> | <b>\$ 4,076,750</b> | <b>\$ 4,076,947</b>   | <b>0.73683</b> | <b>\$ 4,302,028</b> | <b>5.52%</b>         | <b>\$ 225,081</b>     |

## 2020 Estimated Tax Levy - New Construction Increment Only (City)

\*\* (Based on original new construction EAV estimate of \$14,730,495 as of October 29, 2020) \*\*

(Limiting Rate Applied to City & Library)

|                                      |                       |                      |                                      |                       |                      |                                      |                          | % Inc(Dec) Over | \$ Inc(Dec) Over         |
|--------------------------------------|-----------------------|----------------------|--------------------------------------|-----------------------|----------------------|--------------------------------------|--------------------------|-----------------|--------------------------|
|                                      | <u>2018 Requested</u> | <u>2018 Extended</u> |                                      | <u>2019 Requested</u> | <u>2019 Extended</u> | <u>2020 Requested</u>                | <u>Prior Yr Extended</u> |                 | <u>Prior Yr Extended</u> |
| City                                 | \$ 2,129,973          | \$ 2,130,131         | City                                 | \$ 2,107,099          | \$ 2,107,256         | City                                 | \$ 2,091,475             | -0.75%          | \$ (15,781)              |
| Library                              | 725,000               | 704,769              | Library                              | 739,047               | 739,084              | Library                              | 875,782                  | 18.50%          | 136,698                  |
| Police Pension                       | 1,111,484             | 1,111,517            | Police Pension                       | 1,230,604             | 1,230,607            | Police Pension                       | 1,334,771                | 8.46%           | 104,164                  |
| City Debt Service                    | -                     | -                    | City Debt Service                    | -                     | -                    | City Debt Service                    | -                        | -               | -                        |
| Library Debt Service                 | <u>797,012</u>        | <u>797,038</u>       | Library Debt Service                 | <u>827,088</u>        | <u>827,103</u>       | Library Debt Service                 | <u>840,225</u>           | <u>1.59%</u>    | <u>13,122</u>            |
| <b>Total</b>                         | <b>\$ 4,763,469</b>   | <b>\$ 4,743,456</b>  | <b>Total</b>                         | <b>\$ 4,903,838</b>   | <b>\$ 4,904,050</b>  | <b>Total</b>                         | <b>\$ 5,142,253</b>      | <b>4.86%</b>    | <b>\$ 238,203</b>        |
| less Bonds & Interest                | <u>797,012</u>        | <u>797,038</u>       | less Bonds & Interest                | <u>827,088</u>        | <u>827,103</u>       | less Bonds & Interest                | <u>840,225</u>           | <u>1.59%</u>    | <u>13,122</u>            |
| <b>PTELL Subtotal</b>                | <b>\$ 3,966,457</b>   | <b>\$ 3,946,417</b>  | <b>PTELL Subtotal</b>                | <b>\$ 4,076,750</b>   | <b>\$ 4,076,947</b>  | <b>PTELL Subtotal</b>                | <b>\$ 4,302,028</b>      | <b>5.52%</b>    | <b>\$ 225,081</b>        |
| <i>City (excluding Debt Service)</i> | <i>\$ 3,241,457</i>   | <i>\$ 3,241,648</i>  | <i>City (excluding Debt Service)</i> | <i>\$ 3,337,703</i>   | <i>\$ 3,337,863</i>  | <i>City (excluding Debt Service)</i> | <i>\$ 3,426,246</i>      | <i>2.65%</i>    | <i>\$ 88,383</i>         |
| <i>Lib (excluding Debt Service)</i>  | <i>725,000</i>        | <i>704,769</i>       | <i>Lib (excluding Debt Service)</i>  | <i>739,047</i>        | <i>739,084</i>       | <i>Lib (excluding Debt Service)</i>  | <i>875,782</i>           | <i>18.50%</i>   | <i>136,698</i>           |

Illinois Dept. of Revenue  
History of CPI's Used for the PTELL  
01/14/2020

Exhibit D

| Year | December<br>CPI-U | % Change<br>From<br>Previous<br>December | % Use for<br>PTELL | Comments       | Levy Year | Years Taxes<br>Paid |
|------|-------------------|------------------------------------------|--------------------|----------------|-----------|---------------------|
| 1991 | 137.900           | --                                       |                    |                |           |                     |
| 1992 | 141.900           | 2.9%                                     | 2.9%               |                | 1993      | 1994                |
| 1993 | 145.800           | 2.7%                                     | 2.7%               | (5 % for Cook) | 1994      | 1995                |
| 1994 | 149.700           | 2.7%                                     | 2.7%               |                | 1995      | 1996                |
| 1995 | 153.500           | 2.5%                                     | 2.5%               |                | 1996      | 1997                |
| 1996 | 158.960           | 3.6%                                     | 3.6%               |                | 1997      | 1998                |
| 1997 | 161.300           | 1.5%                                     | 1.5%               |                | 1998      | 1999                |
| 1998 | 163.900           | 1.6%                                     | 1.6%               |                | 1999      | 2000                |
| 1999 | 168.300           | 2.7%                                     | 2.7%               |                | 2000      | 2001                |
| 2000 | 174.000           | 3.4%                                     | 3.4%               |                | 2001      | 2002                |
| 2001 | 176.700           | 1.6%                                     | 1.6%               |                | 2002      | 2003                |
| 2002 | 180.900           | 2.4%                                     | 2.4%               |                | 2003      | 2004                |
| 2003 | 184.300           | 1.9%                                     | 1.9%               |                | 2004      | 2005                |
| 2004 | 190.300           | 3.3%                                     | 3.3%               |                | 2005      | 2006                |
| 2005 | 196.800           | 3.4%                                     | 3.4%               |                | 2006      | 2007                |
| 2006 | 201.800           | 2.5%                                     | 2.5%               |                | 2007      | 2008                |
| 2007 | 210.036           | 4.08%                                    | 4.1%               |                | 2008      | 2009                |
| 2008 | 210.228           | 0.1%                                     | 0.1%               |                | 2009      | 2010                |
| 2009 | 215.949           | 2.7%                                     | 2.7%               |                | 2010      | 2011                |
| 2010 | 219.179           | 1.5%                                     | 1.5%               |                | 2011      | 2012                |
| 2011 | 225.672           | 3.0%                                     | 3.0%               |                | 2012      | 2013                |
| 2012 | 229.601           | 1.7%                                     | 1.7%               |                | 2013      | 2014                |
| 2013 | 233.049           | 1.5%                                     | 1.5%               |                | 2014      | 2015                |
| 2014 | 234.812           | 0.8%                                     | 0.8%               |                | 2015      | 2016                |
| 2015 | 236.525           | 0.7%                                     | 0.7%               |                | 2016      | 2017                |
| 2016 | 241.432           | 2.1%                                     | 2.1%               |                | 2017      | 2018                |
| 2017 | 246.524           | 2.1%                                     | 2.1%               |                | 2018      | 2019                |
| 2018 | 251.233           | 1.9%                                     | 1.9%               |                | 2019      | 2020                |
| 2019 | 256.974           | 2.3%                                     | 2.3%               |                | 2020      | 2021                |

# Tax Computation Report Kendall County

Exhibit E

Taxing District VCYY - CITY OF YORKVILLE

Equalization Factor 1.000000

| Property Type          | Total EAV          | Rate Setting EAV   |
|------------------------|--------------------|--------------------|
| Farm                   | 3,275,608          | 3,259,791          |
| Residential            | 451,228,126        | 450,745,939        |
| Commercial             | 86,212,091         | 83,974,878         |
| Industrial             | 15,510,123         | 15,509,884         |
| Mineral                | 0                  | 0                  |
| State Railroad         | 89,004             | 89,004             |
| Local Railroad         | 0                  | 0                  |
| <b>County Total</b>    | <b>556,314,952</b> | <b>553,579,496</b> |
| <b>Total + Overlap</b> | <b>556,314,952</b> | <b>553,579,496</b> |

| PTELL Values              |                   |
|---------------------------|-------------------|
| Annexation EAV            | 0                 |
| Disconnection EAV         | 0                 |
| Recovered TIF EAV         | 0                 |
| Agg. Ext. Base (2018)     | 3,241,648         |
| Limiting Rate             | 0.61679           |
| % of Burden               | 0.00%             |
| TIF Increment             | 2,735,456         |
| New Property              | 18,026,355        |
| New Property (Overlap)    | 0                 |
| <b>Total New Property</b> | <b>18,026,355</b> |

## Road and Bridge Transfer

| Road District                | Fund | Amount Extended    |
|------------------------------|------|--------------------|
| TTBRRD - BRISTOL ROAD DISTRI | 999  | \$1,060.29         |
| TTKERD - KENDALL ROAD DISTR  | 999  | \$51,371.52        |
| <b>Total</b>                 |      | <b>\$52,431.81</b> |

| Fund/Name                    | Levy Request     | Max. Rate | Calc. Rate      | Actual Rate    | Non-PTELL Extension   | PTELL Factor | Limited Rate   | % Burden Rate  | Kendall County Total Extension | Percent         |
|------------------------------|------------------|-----------|-----------------|----------------|-----------------------|--------------|----------------|----------------|--------------------------------|-----------------|
| ** 001 CORPORATE             | 1,002,536        | 0.43750   | 0.181101        | 0.18111        | \$1,002,587.83        | 1.00000      | 0.18111        | 0.00000        | \$1,002,587.83                 | 30.0368         |
| 003 BONDS & INTEREST         | 0                | 0.00000   | 0.000000        | 0.00000        | \$0.00                | 1.00000      | 0.00000        | 0.00000        | \$0.00                         | 0.0000          |
| ** 005 I.M.R.F               | 0                | 0.00000   | 0.000000        | 0.00000        | \$0.00                | 1.00000      | 0.00000        | 0.00000        | \$0.00                         | 0.0000          |
| ** 014 POLICE PROTECTION     | 864,563          | 0.60000   | 0.156177        | 0.15618        | \$864,580.46          | 1.00000      | 0.15618        | 0.00000        | \$864,580.46                   | 25.9022         |
| ** 015 POLICE PENSION        | 1,230,604        | 0.00000   | 0.222299        | 0.22230        | \$1,230,607.22        | 1.00000      | 0.22230        | 0.00000        | \$1,230,607.22                 | 36.8681         |
| ** 025 GARBAGE               | 0                | 0.20000   | 0.000000        | 0.00000        | \$0.00                | 1.00000      | 0.00000        | 0.00000        | \$0.00                         | 0.0000          |
| ** 027 AUDIT                 | 30,000           | 0.00000   | 0.005419        | 0.00542        | \$30,004.01           | 1.00000      | 0.00542        | 0.00000        | \$30,004.01                    | 0.8989          |
| ** 035 LIABILITY INSURANCE   | 40,000           | 0.00000   | 0.007226        | 0.00723        | \$40,023.80           | 1.00000      | 0.00723        | 0.00000        | \$40,023.80                    | 1.1991          |
| ** 047 SOC SEC               | 150,000          | 0.00000   | 0.027096        | 0.02710        | \$150,020.04          | 1.00000      | 0.02710        | 0.00000        | \$150,020.04                   | 4.4945          |
| ** 048 SCHOOL CROSS GUARD    | 20,000           | 0.02000   | 0.003613        | 0.00362        | \$20,039.58           | 1.00000      | 0.00362        | 0.00000        | \$20,039.58                    | 0.6004          |
| ** 060 UNEMPLOYMENT INS      | 0                | 0.00000   | 0.000000        | 0.00000        | \$0.00                | 1.00000      | 0.00000        | 0.00000        | \$0.00                         | 0.0000          |
| ** 999 ROAD & BRIDGE TRANSFE | 0                | 0.00000   | 0.000000        | 0.00000        | \$0.00                | 1.00000      | 0.00000        | 0.00000        | \$0.00                         | 0.0000          |
| <b>Totals (Capped)</b>       | <b>3,337,703</b> |           | <b>0.602931</b> | <b>0.60296</b> | <b>\$3,337,862.94</b> |              | <b>0.60296</b> | <b>0.00000</b> | <b>\$3,337,862.94</b>          | <b>100.0000</b> |
| <b>Totals (Not Capped)</b>   | <b>0</b>         |           | <b>0.000000</b> | <b>0.00000</b> | <b>\$0.00</b>         |              | <b>0.00000</b> | <b>0.00000</b> | <b>\$0.00</b>                  | <b>0.0000</b>   |
| <b>Totals (All)</b>          | <b>3,337,703</b> |           | <b>0.602931</b> | <b>0.60296</b> | <b>\$3,337,862.94</b> |              | <b>0.60296</b> | <b>0.00000</b> | <b>\$3,337,862.94</b>          | <b>100.0000</b> |

\*\* Subject to PTELL



# Tax Computation Report Kendall County

Exhibit E - continued

| Taxing District LYYV YORKVILLE LIBRARY |                    |                    | Equalization Factor 1.000000 |                   |
|----------------------------------------|--------------------|--------------------|------------------------------|-------------------|
| Property Type                          | Total EAV          | Rate Setting EAV   | PTELL Values                 |                   |
| Farm                                   | 3,275,608          | 3,259,791          | Annexation EAV               | 0                 |
| Residential                            | 451,228,126        | 450,745,939        | Disconnection EAV            | 0                 |
| Commercial                             | 86,212,091         | 83,974,878         | Recovered TIF EAV            | 0                 |
| Industrial                             | 15,510,123         | 15,509,884         | Agg. Ext. Base (2018)        | 704,769           |
| Mineral                                | 0                  | 0                  | Limiting Rate                | 0.13410           |
| State Railroad                         | 89,004             | 89,004             | % of Burden                  | 0.00%             |
| Local Railroad                         | 0                  | 0                  | TIF Increment                | 2,735,456         |
| <b>County Total</b>                    | <b>556,314,952</b> | <b>553,579,496</b> | New Property                 | 18,026,355        |
| <b>Total + Overlap</b>                 | <b>556,314,952</b> | <b>553,579,496</b> | New Property (Overlap)       | 0                 |
|                                        |                    |                    | <b>Total New Property</b>    | <b>18,026,355</b> |

| Fund/Name                  | Levy Request     | Max. Rate | Calc. Rate      | Actual Rate    | Non-PTELL Extension   | PTELL Factor | Limited Rate   | % Burden Rate  | Kendall County Total Extension | Percent         |
|----------------------------|------------------|-----------|-----------------|----------------|-----------------------|--------------|----------------|----------------|--------------------------------|-----------------|
| 003 BONDS & INTEREST       | 827,088          | 0.00000   | 0.149407        | 0.14941        | \$827,103.12          | 1.00000      | 0.14941        | 0.00000        | \$827,103.12                   | 52.8100         |
| ** 016 LIBRARY             | 739,047          | 0.15000   | 0.133503        | 0.13351        | \$739,083.99          | 1.00000      | 0.13351        | 0.00000        | \$739,083.99                   | 47.1900         |
| <b>Totals (Capped)</b>     | <b>739,047</b>   |           | <b>0.133503</b> | <b>0.13351</b> | <b>\$739,083.99</b>   |              | <b>0.13351</b> | <b>0.00000</b> | <b>\$739,083.99</b>            | <b>47.1900</b>  |
| <b>Totals (Not Capped)</b> | <b>827,088</b>   |           | <b>0.149407</b> | <b>0.14941</b> | <b>\$827,103.12</b>   |              | <b>0.14941</b> | <b>0.00000</b> | <b>\$827,103.12</b>            | <b>52.8100</b>  |
| <b>Totals (All)</b>        | <b>1,566,135</b> |           | <b>0.282910</b> | <b>0.28292</b> | <b>\$1,566,187.11</b> |              | <b>0.28292</b> | <b>0.00000</b> | <b>\$1,566,187.11</b>          | <b>100.0000</b> |

\*\* Subject to PTELL

DRAFT

# Actuarial Valuation

*City of Yorkville*

*Yorkville Police Pension Fund*

*As of May 1, 2020*

*For the Year Ending April 30, 2021*

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#### SECTION 1

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#### SECTION 5

## Section 1: Summary of Principal Valuation Results

MWM Consulting Group was retained to prepare an actuarial valuation as of May 1, 2020 for the Yorkville Police Pension Fund. The purpose of the actuarial valuation was to determine the financial position and the annual actuarial requirements of the pension fund under Illinois statute 40 ILCS 5/3, Section 125, and to develop a recommended minimum contribution amount.

For quick reference, some of the key results of the valuation, along with selected financial and demographic information for the year ending April 30, 2021 are summarized in this overview section along with (for comparison) the results from the prior year.

| <b>CONTRIBUTIONS</b><br><br><i>The plan sponsor must contribute at least the statutorily required minimum contribution under Illinois statutes equal to the normal cost plus the amount necessary to amortize the unfunded accrued liability such that by 2040, the liabilities will be 90% funded.</i><br><br><i>Other contribution amounts are shown including Funding Policy Contribution and the contribution required to prevent negative funding.</i> | Item                                                       | Current Valuation<br>as of 5/1/2020 | Prior Year Valuation<br>as of 5/1/2019 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-------------------------------------|----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Contribution Required To Prevent Negative Funding          | \$1,310,260 (49.8%)                 | \$1,230,604 (50.2%)                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Actuarially Determined Funding Policy Contribution         | \$1,334,771 (50.7%)                 | \$1,226,371 (50.1%)                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Statutory Minimum Contribution per 40 ILCS 5/3 Section 125 | \$1,128,201 (42.9%)                 | \$1,035,331 (42.3%)                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <i>( ) amounts expressed as a percentage of payroll</i>    |                                     |                                        |

| <b>STATUTORY MINIMUM FUNDING COST ELEMENTS</b><br><br><i>Illinois statutes require employers to contribute at least the amount necessary such that assets will equal at least 90% of the accrued liability by 2040. The minimum amount is determined under the Projected Unit Credit funding method, with smoothed assets, and is equal to the normal cost plus the amortization amount.</i> | Item                                 | Current Valuation<br>as of 5/1/2020 | Prior Year Valuation<br>as of 5/1/2019 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                              | Accrued Liability                    | \$ 22,452,270                       | \$ 21,273,616                          |
|                                                                                                                                                                                                                                                                                                                                                                                              | Market Value of Assets               | \$ 10,864,983                       | \$ 10,403,718                          |
|                                                                                                                                                                                                                                                                                                                                                                                              | Actuarial (Smoothed) Value of Assets | \$ 11,553,728                       | \$ 10,501,652                          |
|                                                                                                                                                                                                                                                                                                                                                                                              | Normal Cost (employer)               | \$ 454,684                          | \$ 389,134                             |
|                                                                                                                                                                                                                                                                                                                                                                                              | Amortization Amount                  | \$ 582,651                          | \$ 562,586                             |
|                                                                                                                                                                                                                                                                                                                                                                                              | Statutory Minimum Contribution       | \$ 1,128,201                        | \$ 1,035,331                           |



| <b>FUNDING POLICY CONTRIBUTION COST ELEMENTS</b><br><br><i>The funding policy contribution amount is determined under the Entry Age Normal funding method, with smoothed assets, and is equal to the normal cost plus the amortization amount. 100% of the unfunded liability is amortized as a level percentage of pay on a closed basis over 20 years.</i> | Item                                               | Current Valuation<br>as of 5/1/2020 | Prior Year Valuation<br>as of 5/1/2019 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|-------------------------------------|----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                              | Accrued Liability                                  | \$ 23,533,723                       | \$ 22,102,523                          |
|                                                                                                                                                                                                                                                                                                                                                              | Market Value of Assets                             | \$ 10,864,983                       | \$ 10,403,718                          |
|                                                                                                                                                                                                                                                                                                                                                              | Actuarial (Smoothed) Value of Assets               | \$ 11,553,728                       | \$ 10,501,652                          |
|                                                                                                                                                                                                                                                                                                                                                              | Normal Cost (employer)                             | \$ 423,745                          | \$ 375,283                             |
|                                                                                                                                                                                                                                                                                                                                                              | Amortization Amount                                | \$ 806,646                          | \$ 754,979                             |
|                                                                                                                                                                                                                                                                                                                                                              | Actuarially Determined Funding Policy Contribution | \$ 1,334,771                        | \$ 1,226,371                           |

| <b>AMOUNT REQUIRED TO AVOID NEGATIVE FUNDING</b><br><br><i>The statutory minimum contribution amortization amount is based upon a percentage of increasing payroll and, in the early years of funding, may not be sufficient to cover the interest cost on the unfunded liability. In order to avoid an increase in the unfunded liability (known as negative funding), the minimum amortization amount must be adjusted to be at least equal to the interest on the unfunded liability. The amount shown in the table as "Contribution to Avoid Negative Funding" provides for interest on 100% of the unfunded liability.</i> | Item                                                    | Current Valuation<br>as of 5/1/2020 | Prior Year Valuation<br>as of 5/1/2019 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------|----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Accrued Liability                                       | \$ 23,533,723                       | \$ 22,102,523                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Market Value of Assets                                  | \$ 10,864,983                       | \$ 10,403,718                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Actuarial (Smoothed) Value of Assets                    | \$ 11,553,728                       | \$ 10,501,652                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Normal Cost (employer)                                  | \$ 423,745                          | \$ 375,283                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Amortization Amount                                     | \$ 838,600                          | \$ 812,061                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Amount of Contribution Needed to Avoid Negative Funding | \$ 1,310,260                        | \$ 1,230,604                           |

| <b>FINANCIAL THUMBNAIL RATIOS</b><br><br><i>This chart summarizes traditional financial ratios as applied to the pension plan. This liquidity ratio relates the cash flow position of the Fund by comparing the investment income plus employer and employee contributions to the annual benefit payments. Maintaining a ratio well above 100% prevents the liquidation of assets to cover benefit payments. The increase in benefits paid over the years is generally a result of the maturing of the pension plan.</i><br><br><i>Coverage of the Accrued Liabilities by the Assets is the Coverage Ratio and is one indication of the long term funding progress of the plan.</i> | Tests                                   | 5/1/2020 Valuation | 5/1/2019 Valuation |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|--------------------|--------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Liquidity Ratio (based upon year ended) | 158%               | 304%               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Coverage Ratio (Market Value Assets)    | 46.17%             | 47.07%             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Annual Benefit Payments (expected)      | \$ 868,094         | \$ 746,128         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Annual Contributions (expected)         |                    |                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Members                                 | \$ 260,748         | \$ 242,717         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | City                                    | \$ 1,334,771       | \$ 1,226,371       |

## PLAN MATURITY MEASURES

*This chart includes financial relationship measures which are meant to help understand the risks associated with the plan.*

*The ratio of Market Value of Assets to Active Payroll is measure of volatility risk associated with asset losses. The higher the ratio, the greater the volatility in contribution risks.*

*The Ratio of Accrued Liability to Payroll is a measure of the volatility risk associated with assumption or other changes in liabilities. The higher the ratio, the greater the volatility in contribution risks.*

*The Ratio of retired life actuarial accrued liability to total actuarial accrued liability is a measure of the maturity of the Plan. A mature plan will have a ratio above 60%.*

*The Support Ratio (Actives: Retirees). A number less than 1 indicates a more mature plan.*

| Tests                                                                                                                      | 5/1/2020 Valuation | 5/1/2019 Valuation |
|----------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
| Ratio of Market Value of Assets to Active Participant Payroll is a measure of volatility risk associated with asset losses | 4.13               | 4.25               |
| Ratio of Accrued Liability to Payroll is a measure of volatility risk associated with changes in assumptions               | 8.94               | 9.02               |
| Ratio of retired life Actuarial Accrued Liability to total Actuarial Accrued Liability                                     | 0.61               | 0.54               |
| Percentage of Contributions less Benefit Payments to Market Value of Assets                                                | 5.77%              | 6.71%              |
| Ratio of Benefit Payments to Contributions                                                                                 | 0.57               | 0.49               |
| Support Ratio: Ratio of Active Participants to Retired Participants                                                        | 1.67               | 1.75               |

## PARTICIPANT DATA SUMMARY

*The Actuarial Valuation takes into account demographic and benefit information for active employees, vested former employees, and retired pensioners and beneficiaries. The statistics for the past two years are compared in the chart.*

| Item                                   | Current Year Valuation as of 5/1/2020 |           |           | Prior Year Valuation as of 5/1/2019 |           |           |
|----------------------------------------|---------------------------------------|-----------|-----------|-------------------------------------|-----------|-----------|
|                                        | Tier 1                                | Tier 2    | Total     | Tier 1                              | Tier 2    | Total     |
| Active Members                         |                                       |           |           |                                     |           |           |
| Vested                                 | 14                                    | 2         | 16        | 16                                  | 0         | 16        |
| Non-Vested                             | <u>0</u>                              | <u>14</u> | <u>14</u> | <u>0</u>                            | <u>12</u> | <u>12</u> |
| Total Active                           | 14                                    | 16        | 30        | 16                                  | 12        | 28        |
| Terminated entitled to future benefits | 4                                     | 3         | 7         | 3                                   | 3         | 6         |
| Retired                                | 11                                    | 0         | 11        | 10                                  | 0         | 10        |
| Surviving Spouse                       | 0                                     | 0         | 0         | 0                                   | 0         | 0         |
| Minor Dependent                        | 0                                     | 0         | 0         | 0                                   | 0         | 0         |
| Disabled                               | <u>0</u>                              | <u>0</u>  | <u>0</u>  | <u>0</u>                            | <u>0</u>  | <u>0</u>  |
| Total                                  | 29                                    | 19        | 48        | 29                                  | 15        | 44        |

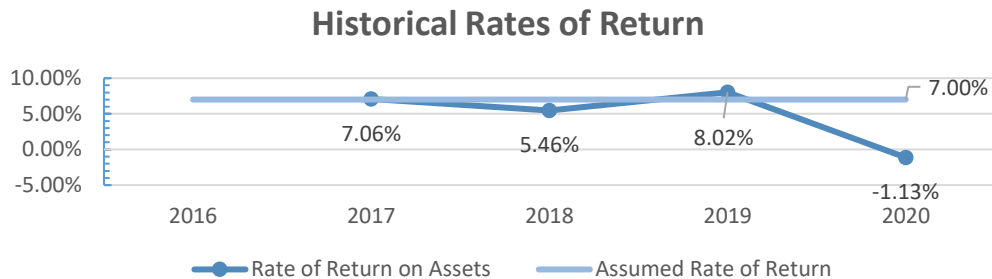
## SECTION 2: VALUATION RESULTS

### Significant Events, Disclosure Risks and Issues Influencing Valuation Results

Actuarial valuations are snapshot calculations which incorporate and reflect the experience and events of the past year such as changes in the demographics of the plan participants, gains and losses in the plan assets, changes in actuarial assumptions about future experience and outside influences such as legislation. Some of the more significant issues affecting the Plan's contribution level are described here.

#### Asset Performance for yearend 4/30/2020

The approximate -1.13% return (not time weighted) on net assets was below the actuarial assumption of 7.00% in effect for the 2019/2020 year.



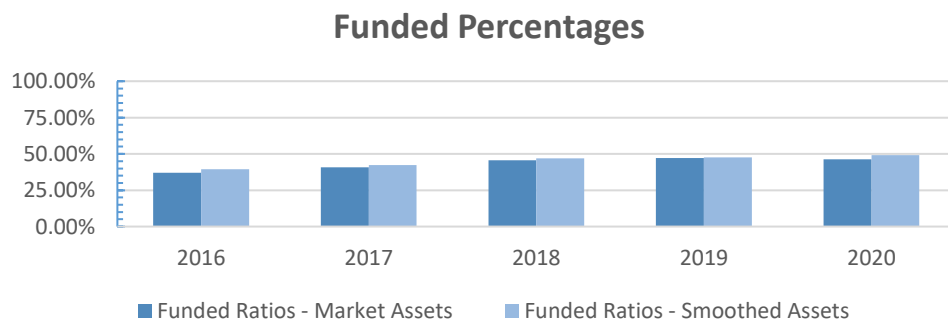
#### Change in Assumptions

The fully generational mortality projection scale was updated from MP2018 to MP2019.

#### Funded Status

The funded ratio measurement presented in the Actuarial Valuation Report for the Fund is the ratio of the actuarial value of fund assets available for benefits compared to the actuarial accrued liability. By monitoring changes in the funding ratio each year, one can determine whether or not funding progress is being made. Please understand that:

- The funded ratio measurement is dependent upon the actuarial cost method which, in combination with the plan's amortization policy, affects the timing and amounts of future contributions. The amounts of future contributions will most certainly differ from those assumed in this report due to future actual experience differing from assumed experience based upon the actuarial assumptions. Attainment of a funded status measurement in the Actuarial Valuation of 90% or 100% is not synonymous with no required future annual contributions. Even if the funded status attained is 100%, the plan would still require future normal cost contributions (i.e., contributions to cover the annual cost of the active membership accruing an additional year of service credit).
- The funded ratio measurement is a different result depending upon whether the market value of assets or the actuarial value of assets is used.



### *Employer Contributions*

The employer contribution is expected to be paid according to the funding policy, which exceeds the required statutory minimum amount. An additional funding contribution amount is included which determines the amount necessary to prevent negative funding.

Assuming the Funding Policy Contributions are received (and the actuarial assumptions are met) each year through 2040, the Fund's funded ratio is projected to increase to 100% by 2040. If only the Minimum Statutory contributions are made, the Fund's funded ratio would be projected to increase to 90% by 2040 and would require steeper contributions in years closer to 2040.

The ability of the fund to reach 100% is heavily dependent on the City contributing the Funding Policy Employer Contribution each and every year. Actuarial standards do not require the actuary to evaluate the ability of the City or other contributing entity to make such required contributions to the Fund when due. Such an evaluation is not within the actuary's domain of expertise. Consequently, the actuary performed no such evaluation.

The articulated Funding Policy amortizes 100% the unfunded amount based upon a level percentage of pay. The statutory funding required amortization method develops dollar amounts which also increase as payroll increases. The dollar amounts towards the end of the closed amortization period are necessarily much larger, and if payroll does not increase as expected, the amortization amount can dramatically increase the contribution as a percentage of payroll.

### *Negative Funding*

The current Funding Policy amortizes the unfunded amount based upon a level percentage of payroll. This amortization method develops dollar amounts which increase as payroll increases. The dollar amounts under this amortization method in the early years are less than the interest on the unfunded liability. For 2020, the interest on the unfunded is \$838,600, whereas the funding policy amortization is \$806,646. (See exhibits 5 and 6 on page 11). The dollar amounts towards the end of the closed amortization period are necessarily much larger, and if payroll does not increase as expected, the amortization amount can dramatically increase the contribution as a percentage of payroll.

Since the Funding Policy percentage of payroll amortization is less than the negative funding amount, at this point, the dollar value of the interest on the unfunded liability is not completely covered, and adds to the unfunded liability.

## ACTUARIAL CERTIFICATION

This is to certify that MWM Consulting Group has prepared an Actuarial Valuation of the Plan as of May 1, 2020 for the purposes of determining statutory contribution requirements for the Fund in accordance with the requirements of 40 ILCS 5/3, Section 125, of determining the funding policy contribution amount (the Actuarially Determined Contribution). The funding policy is selected by the City. The contributions determined are net of contributions made by active member police officers during the year.

The results shown in this report have been calculated under the supervisions of a qualified Actuary as defined in appropriate State statutes. All results are based upon demographic data submitted by the Fund / City, financial data submitted by the Fund, applications of actuarial assumptions, and generally accepted actuarial methods.

This valuation report has been prepared at the request of City of Yorkville to assist in administering the Plan and meeting specified financial and accounting requirements. This valuation report may not otherwise be copied or reproduced in any form without the consent of the Fund sponsor and may only be provided to other parties in its entirety. The information and valuation results shown in this report are prepared with reliance upon information and data provided to us, which we believe to the best of our knowledge to be complete and accurate and include:

- Employee census data submitted by the City of Yorkville. This data was not audited by us but appears to be consistent with prior information, and sufficient and reliable for purposes of this report.
- Financial data submitted by the City of Yorkville.

The measurements shown in this actuarial valuation may not be applicable for other purposes. Actuarial valuations involve calculations that require assumptions about future events. Certain of the assumptions or methods are mandated for specific purposes. Future actuarial measurements may differ significantly from the current measurements presented in the report due to such factors as experience that deviates from the assumptions, changes in assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contributions based on the Plan's funded status) and changes in plan provisions or applicable law. This report does not include an analysis of the potential range of such future measurements.

We believe the assumptions and methods used are within the range of possible assumptions that are reasonable and appropriate for the purposes for which they have been used. In our opinion, all methods, assumptions and calculations are in accordance with requirements and the procedures followed and presentation of results are in conformity with generally accepted actuarial principles and practices. The undersigned actuary meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein. There is no relationship between the City of Yorkville and MWM Consulting Group that impacts our objectivity. I certify that the results presented in this report are accurate and correct to the best of my knowledge.

MWM CONSULTING GROUP

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Kathleen E Manning, FSA  
Managing Principal & Consulting Actuary  
MWM Consulting Group

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Karl K. Oman, ASA  
Consulting Actuary  
MWM Consulting Group

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Date

## SECTION 3 - FINANCIAL AND ACTUARIAL EXHIBITS

### Exhibit 1 - Statement of Market Value of Assets

| Item                                                                       | Plan Year Ending     |                      |
|----------------------------------------------------------------------------|----------------------|----------------------|
|                                                                            | 4/30/2020            | 4/30/2019            |
| <b>1. Investments at Fair Value:</b>                                       |                      |                      |
| a. Cash and Cash equivalents                                               | \$ 0                 | \$ 0                 |
| b. Money Market Mutual Funds                                               | 508,401              | 218,695              |
| c. Municipal Bonds                                                         | 837,353              | 488,526              |
| d. Certificates of Deposit                                                 | 0                    | 0                    |
| e. US Government and Agency Bonds                                          | 3,039,164            | 3,020,656            |
| f. Common and Preferred Stocks                                             | 3,149,663            | 3,251,008            |
| g. Insurance Contracts (at contract value):                                | 0                    | 0                    |
| h. Mutual Funds                                                            | 3,309,914            | 3,402,045            |
| i. Accrued Interest and receivables                                        | 22,950               | 25,362               |
| j. Other                                                                   | 0                    | 0                    |
| k. Subtotal Assets (a + b + c + d + e + f + g + h + i + j)                 | <u>\$ 10,867,445</u> | <u>\$ 10,406,292</u> |
| <b>2. Liabilities:</b>                                                     |                      |                      |
| a. Expenses Payable                                                        | \$ 2,462             | \$ 2,574             |
| b. Liability for benefits due and unpaid                                   | 0                    | 0                    |
| c. Other Liabilities                                                       | 0                    | 0                    |
| d. Total Liabilities                                                       | <u>\$ 2,462</u>      | <u>\$ 2,574</u>      |
| <b>3. Net Market Value of Assets Available for Benefits:<br/>(1k – 2d)</b> | \$ 10,864,983        | \$ 10,403,718        |

## Exhibit 2 - Statement of Change in Net Assets

| Item                                                      | Plan Year Ending     |                      |
|-----------------------------------------------------------|----------------------|----------------------|
|                                                           | 4/30/2020            | 4/30/2019            |
| <b>Additions</b>                                          |                      |                      |
| Contributions                                             |                      |                      |
| Employer                                                  | \$ 1,111,484         | \$ 963,361           |
| Plan Member                                               | 269,903              | 243,941              |
| Other (adjustment to beginning of year market value)      | 0                    | (243)                |
| Total Contributions                                       | \$ 1,381,387         | \$ 1,207,059         |
| Investment Income                                         |                      |                      |
| Realized and Unrealized Gains/(Losses)                    | \$ (540,057)         | \$ 523,223           |
| Interest                                                  | 337,334              | 100,715              |
| Dividends                                                 | 76,811               | 79,268               |
| Other Income                                              | 48,314               | 48,314               |
| Investment Expenses                                       | (43,563)             | 0                    |
| Net Investment Income                                     | (121,161)            | 751,520              |
| <b>Total additions</b>                                    | <b>\$ 1,260,226</b>  | <b>\$ 1,958,579</b>  |
| <b>Deductions</b>                                         |                      |                      |
| Benefits                                                  | \$ 781,425           | \$ 597,064           |
| Refunds                                                   | 5,947                | 0                    |
| Administrative Expenses                                   | 11,589               | 47,142               |
| <b>Total deductions</b>                                   | <b>\$ 798,961</b>    | <b>\$ 644,206</b>    |
| <b>Total increase (decrease)</b>                          | <b>\$ 461,265</b>    | <b>\$ 1,314,373</b>  |
| <b>Net Market Value of Assets Available for Benefits:</b> |                      |                      |
| Beginning of year                                         | \$ 10,403,718        | \$ 9,089,345         |
| End of year                                               | <u>\$ 10,864,983</u> | <u>\$ 10,403,718</u> |

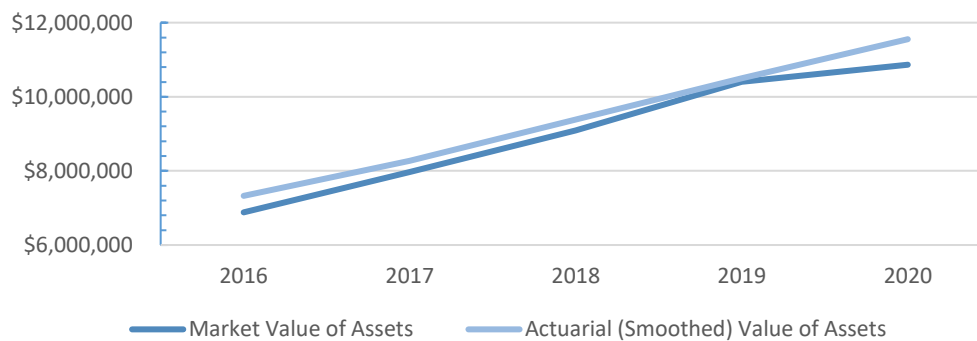
### Exhibit 3 – Actuarial Value of Assets

Under 40 ILCS 5/3, the statutory minimum required contribution is to be determined based upon **Actuarial Value of Assets**, which are asset values which have been smoothed over a five-year period, beginning with the year 2011. The **Actuarial Value of Assets** has been calculated below based upon the market value of assets at May 1, 2020 with adjustments for the preceding year's gains/losses, which are reflected at the rate of 20% per year.

|                                                                          |                      |
|--------------------------------------------------------------------------|----------------------|
| <b>1. Expected Return on Assets</b>                                      |                      |
| a. Market Value of Assets as of Beginning of Year                        | \$ 10,403,718        |
| b. Income and Disbursements During the year                              |                      |
| i. Contributions Received (weighted 50%)                                 | \$ 690,694           |
| ii. Benefit Payments and Expenses (weighted 50%)                         | 399,481              |
| iii. Weighted net income (other than investment income) (i) – (ii)       | 291,213              |
| c. Market Value adjusted for income and disbursements                    | \$ 10,694,931        |
| <b>d. Expected Return on Assets at assumed rate of 7.00%</b>             | <b>\$ 748,645</b>    |
| <b>2. Actual Return on Assets for year</b>                               |                      |
| a. Market Value of Assets (Beginning of Year)                            | \$ 10,403,718        |
| b. Income (less investment income)                                       | 1,381,387            |
| c. Disbursements                                                         | 798,961              |
| d. Market Value of Assets (End of Year)                                  | 10,864,983           |
| e. Actual Return on Assets (d) – (a) – (b) + (c)                         | (121,161)            |
| <b>f. Investment Gain/(Loss) for year: 2(e) - 1(d)</b>                   | <b>\$ (869,806)</b>  |
| <b>3. Actuarial Value of Assets</b>                                      |                      |
| a. Market Value of Assets as of End of Year                              | \$ 10,864,983        |
| b. Deferred Investment gains/(losses)                                    |                      |
| i. 80% of 2020 loss of \$(869,806)                                       | 695,845              |
| ii. 60% of 2019 gain of \$95,566                                         | (57,340)             |
| iii. 40% of 2018 loss of \$(127,661)                                     | 51,064               |
| iv. 20% of 2017 gain of \$4,122                                          | (824)                |
| v. Total                                                                 | 688,745              |
| <b>c. Actuarial Value of Assets for statutory funding 3(a) + 3(b)(v)</b> | <b>\$ 11,553,728</b> |

The Chart Below shows the comparison of smoothed to market assets over the past five years

#### Smoothed vs Market Assets





### Exhibit 4- Determination of the Statutory Minimum Required Contribution

Under 40 ILCS 5/3, the statutory minimum required contribution is to be determined based upon the Projected Unit Credit actuarial funding method, where the unfunded liability is amortized such that 90% of the liability will be funded as of 2040. Under the statute, 90% of the unfunded liability is to be amortized as a level percentage of payroll over the period through 2040. The mandated funding method, the Projected Unit Credit funding method, requires the annual cost of the plan to be developed in two parts: that attributable to benefits allocated to the current year (the normal cost); and that allocated to benefits attributable to prior service (the accrued liability).

#### Funding Elements for 40 ILCS 5/3

|                                            | Present Value of<br>Benefits as of<br>5/1/2020 | Projected Unit Credit<br>(PUC) Normal Cost<br>as of 5/1/2020 | PUC Actuarial<br>Accrued Liability as<br>of 5/1/2020 |
|--------------------------------------------|------------------------------------------------|--------------------------------------------------------------|------------------------------------------------------|
| 1. Active Officers                         |                                                |                                                              |                                                      |
| a) Normal & Early Retirement               | \$ 13,908,994                                  | \$ 531,541                                                   | \$ 6,452,086                                         |
| b) Vested Withdrawal                       | 1,010,784                                      | 60,453                                                       | 619,395                                              |
| c) Pre-Retirement Death                    | 372,817                                        | 23,553                                                       | 187,322                                              |
| d) Disability                              | <u>1,559,643</u>                               | <u>99,885</u>                                                | <u>756,121</u>                                       |
| e) Total Active Police Officers            | \$ 16,852,238                                  | \$ 715,432                                                   | \$ 8,014,924                                         |
| 2. Inactive Police Officers and Survivors: |                                                |                                                              |                                                      |
| a) Normal Retirees                         | \$ 13,490,596                                  |                                                              | \$ 13,490,596                                        |
| b) Widows (survivors)                      | 0                                              |                                                              | 0                                                    |
| c) Deferred Vested                         | 946,750                                        |                                                              | 946,750                                              |
| d) Disabled                                | <u>0</u>                                       |                                                              | <u>0</u>                                             |
| e) Total - Nonactive                       | \$ 14,437,346                                  |                                                              | \$ 14,437,346                                        |
| 3. Total – All                             | \$ 31,289,584                                  |                                                              | \$ 22,452,270                                        |

#### Minimum Statutory Contribution under 40 ILCS 5/3

| Item                                                                               | Amount                     |
|------------------------------------------------------------------------------------|----------------------------|
| 1. Annual Payroll                                                                  | \$ 2,631,165               |
| 2. Normal Cost (net of employee/member contributions)                              | 454,684                    |
| 3. Employee Contributions (expected)                                               | 260,748                    |
| 4. Funding Actuarial Liability                                                     | 22,452,270                 |
| 5. 90% of Funding Actuarial Liability                                              | 20,207,043                 |
| 6. Actuarial Value of Assets (Exhibit 3)                                           | 11,553,728                 |
| 7. Unfunded Actuarial Balance                                                      | 8,653,315                  |
| 8. Amortization of Unfunded Balance over 20 years as a level percentage of payroll | 582,651                    |
| 9. Interest on (2), (3) and (8)                                                    | 90,866                     |
| 10. Minimum statutory tax levy contribution per 40 ILCS 5/3 – (2) + (8) + (9)      | <b>\$1,128,201 (42.9%)</b> |

\*( ) amount as a percent of payroll

## Exhibit 5- Determination of the Funding Policy Contribution

The Tax Levy amount based upon the articulated funding policy is the actuarially determined contribution, rather than the amount determined as the minimum under 40 ILCS 5/3. The funding policy contribution is developed below, based upon the Entry Age Normal Funding Method, with 100% of the unfunded accrued liability amortized as a level percentage of payroll over the 20 years through FYE 2040. The contribution is then the sum of the Normal Cost (developed under the entry age method, but where the total normal cost is not less than 17.5%) plus the amortization payment. Also shown is the contribution amount necessary to prevent negative funding.

### Funding Elements for Funding Policy Contribution

|                                            | Present Value of<br>Benefits as of<br>5/1/2020 | Entry Age Normal<br>Cost as of 5/1/2020 | Entry Age Accrued<br>Liability as of<br>5/1/2020 |
|--------------------------------------------|------------------------------------------------|-----------------------------------------|--------------------------------------------------|
| 1. Active Officers                         |                                                |                                         |                                                  |
| a) Normal & Early Retirement               | \$ 13,908,994                                  | \$ 519,267                              | \$ 8,048,275                                     |
| b) Vested Withdrawal                       | 1,010,784                                      | 60,642                                  | 304,805                                          |
| c) Pre-Retirement Death                    | 372,817                                        | 18,682                                  | 161,036                                          |
| d) Disability                              | <u>1,559,643</u>                               | <u>85,902</u>                           | <u>582,261</u>                                   |
| e) Total Active Police Officers            | \$ 16,852,238                                  | \$ 684,493                              | \$ 9,096,377                                     |
| 2. Inactive Police Officers and Survivors: |                                                |                                         |                                                  |
| a) Normal Retirees                         | \$ 13,490,596                                  |                                         | \$ 13,490,596                                    |
| b) Widows (survivors)                      | 0                                              |                                         | 0                                                |
| c) Deferred Vested                         | 946,750                                        |                                         | 946,750                                          |
| d) Disabled                                | <u>0</u>                                       |                                         | <u>0</u>                                         |
| e) Total - Nonactive                       | \$ 14,437,346                                  |                                         | \$ 14,437,346                                    |
| 3. Total – All                             | \$ 31,289,584                                  |                                         | \$ 23,533,723                                    |

### Actuarially Determined Funding Policy Contribution for Tax Levy

| Item                                                                               | Amount                     |
|------------------------------------------------------------------------------------|----------------------------|
| 1. Normal Cost (net of employee/member contributions)                              | \$ 423,745                 |
| 2. Employee Contributions (expected)                                               | 260,748                    |
| 3. Funding Actuarial Liability                                                     | 23,533,723                 |
| 4. 100% of Funding Actuarial Liability                                             | 23,533,723                 |
| 5. Actuarial Value of Assets (Exhibit 3)                                           | 11,553,728                 |
| 6. Unfunded Actuarial Balance                                                      | 11,979,995                 |
| 7. Amortization of Unfunded Balance over 20 years as a level percentage of payroll | 806,646                    |
| 8. Interest on (1), (2) and (7)                                                    | 104,380                    |
| 9. Actuarially Determined Funding Policy Contribution for Tax Levy (1) + (7) + (8) | <b>\$1,334,771 (50.7%)</b> |

### Exhibit 6- Contribution Necessary to Prevent Negative Funding

| Item                                                                  | Amount                     |
|-----------------------------------------------------------------------|----------------------------|
| 1. Normal Cost (net of employee/member contributions)                 | \$ 423,745                 |
| 2. Employee Contributions (expected)                                  | 260,748                    |
| 3. 100% of Funding Actuarial Liability                                | 23,533,723                 |
| 4. Actuarial Value of Assets (Exhibit 3)                              | 11,553,728                 |
| 5. Unfunded Actuarial Balance                                         | 11,979,995                 |
| 6. Interest on Unfunded Liability                                     | 838,600                    |
| 7. Interest on (1), (2)                                               | 47,915                     |
| 8. Contribution Necessary to Prevent Negative Funding (1) + (6) + (7) | <b>\$1,310,260 (49.8%)</b> |

## Exhibit 7 – Summary of Participant Data as of May 1, 2020

### Participant Data

| Item                                           | As of 5/1/2020 |               |              |
|------------------------------------------------|----------------|---------------|--------------|
|                                                | <u>Tier 1</u>  | <u>Tier 2</u> | <u>Total</u> |
| Active Members                                 |                |               |              |
| Vested                                         | 14             | 2             | 16           |
| Non-Vested                                     | <u>0</u>       | <u>14</u>     | <u>14</u>    |
| Total Actives                                  | 14             | 16            | 30           |
| Terminated Members entitled to future benefits | 4              | 3             | 7            |
| Retired Members                                | 11             | 0             | 11           |
| Surviving Spouses                              | 0              | 0             | 0            |
| Minor Dependents                               | 0              | 0             | 0            |
| Disabled Participants                          | <u>0</u>       | <u>0</u>      | <u>0</u>     |
| Total                                          | 29             | 19            | 48           |

### AGE AND SERVICE DISTRIBUTION AS OF MAY 1, 2020

#### Active Employee Participants

| Age Group | Service |       |         |         |         |         |         |         |     | Total |
|-----------|---------|-------|---------|---------|---------|---------|---------|---------|-----|-------|
|           | 0 - 4   | 5 - 9 | 10 - 14 | 15 - 19 | 20 - 24 | 25 - 29 | 30 - 34 | 35 - 39 | 40+ |       |
| Under 20  |         |       |         |         |         |         |         |         |     | 0     |
| 20 - 24   | 2       |       |         |         |         |         |         |         |     | 2     |
| 25 - 29   | 3       | 1     |         |         |         |         |         |         |     | 4     |
| 30 - 34   | 4       | 3     | 1       |         |         |         |         |         |     | 8     |
| 35 - 39   |         |       | 5       |         |         |         |         |         |     | 5     |
| 40 - 44   |         | 2     | 1       | 4       |         |         |         |         |     | 7     |
| 45 - 49   |         |       |         | 1       | 1       |         |         |         |     | 2     |
| 50 - 54   | 1       |       |         | 1       |         |         |         |         |     | 2     |
| 55 - 59   |         |       |         |         |         |         |         |         |     | 0     |
| 60 - 64   |         |       |         |         |         |         |         |         |     | 0     |
| 65 & Over |         |       |         |         |         |         |         |         |     | 0     |
| Total     | 10      | 6     | 7       | 6       | 1       | 0       | 0       | 0       | 0   | 30    |

Average Age: 36.6 years

Average Length of Service: 9.3 years

## SECTION 4 - SUMMARY OF PRINCIPAL PLAN PROVISIONS

This summary provides a general description of the major eligibility and benefit provisions of the pension fund upon which this valuation has been based. It is not intended to be, nor should it be interpreted as, a complete statement of all provisions

### *Definitions*

**Tier 1 – For Police Officers first entering Article 3 prior to January 1, 2011**

**Tier 2 – For Police Officers first entering Article 3 after December 31, 2010**

Police Officer (3-106): Any person appointed to the police force and sworn and commissioned to perform police duties.

Persons excluded from Fund (3-109): Part-time officers, special police officer, night watchmen, traffic guards, clerks and civilian employees of the department. Also, police officers who fail to pay the required fund contributions or who elect the Self-Managed Plan option.

Creditable Service (3-110): Time served by a police officer, excluding furloughs in excess of 30 days, but including leaves of absences for illness or accident and periods of disability where no disability pension payments have been received and also including up to 3 years during which disability payments have been received provided contributions are made.

### *Pension (3-111)*

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#### *Normal Pension Age*

**Tier 1** - Age 50 with 20 or more years of creditable service.

**Tier 2** - Age 55 with 10 or more years of creditable service.

#### *Normal Pension Amount*

**Tier 1** - 50% of the greater of the annual salary held in the year preceding retirement or the annual salary held on the last day of service, plus 2½% of such annual salary for service from 20 to 30 year (maximum 25%).

**Tier 2** - 2½% of Final Average salary for each year of service. Final Average Salary is the highest salary based on the highest consecutive 48 months of the final 60 months of service

Early Retirement at age 50 with 10 or more years of service but with a penalty of ½% for each month prior to age 55.

Annual Salary capped at \$106,800 increased yearly by the lesser of the Consumer Price Index- Urban (CPI-U) or 3%. The Salary cap for valuations beginning in 2020 is \$115,929.

Minimum Monthly Benefit: \$1,000

Maximum Benefit Percentage: 75% of salary

### ***Termination Retirement Pension Date***

Separation of service after completion of between 8 and 20 years of creditable service.

### ***Termination Pension Amount***

Commencing at age 60, 2½% of annual salary held in the year preceding termination times years of creditable service or refund of contributions, or for persons terminating on or after July 1, 1987, 2½% of annual salary held on the last day of service times years of credible service, whichever is greater.

### ***Pension Increase Non-Disabled***

**Tier 1** - 3% increase of the original pension amount after attainment of age 55 for each year elapsed since retirement, followed by an additional 3% of the original pension amount on each May 1 thereafter. Effective July 1, 1993, 3% of the amount of pension payable at the time of the increase including increases previously granted, rather than 3% of the originally granted pension amount.

**Tier 2** - The lesser of ½ of the Consumer Price Index-Urban (CPI-U) or 3% increase of the original pension amount after attainment of age 60 and an additional such increase of the original pension amount on each May 1 thereafter.

### ***Disabled***

3% increase of the original pension amount after attainment of age 60 for each year he or she received pension payments, followed by an additional 3% of the original pension amount in each May 1 thereafter.

### ***Pension to Survivors (3-112 )***

#### ***Death of Retired Member***

**Tier 1** - 100% of pension amount to surviving spouse (or dependent children).

**Tier 2** - 66 2/3% of pension amount to surviving spouse (or dependent children), subject to the following increase: The lesser of ½ of the Consumer Price Index-Urban (CPI-U) or 3% increase of the original pension amount after attainment of age 60 and an additional such increase of the original pension amount on each May 1 thereafter.

### ***Death While in Service (Not in line of duty)***

With 20 years of creditable service, the pension amount earned as of the date of death.

With less than 20 years of creditable service, 50% of the salary attached to the rank for the year prior to the date of death.

### ***Death in Line of Duty***

100% of the salary attached to the rank for the last day of service year prior to date of death.

### ***Minimum Survivor Pension***

\$1,000 per month to all surviving spouses.

### ***Disability Pension - Line of Duty (3-114.1)***

---

#### ***Eligibility***

Suspension or retirement from police service due to sickness, accident or injury while on duty.

#### ***Pension***

Greater of 65% of salary attached to rank at date of suspension or retirement and the retirement pension available. Minimum \$1,000 per month.

### ***Disability Pension - Not on Duty (3-114.2)***

---

#### ***Eligibility***

Suspension or retirement from police service for any cause other than while on duty.

#### ***Pension***

50% of salary attached to rank at date of suspension or retirement. Minimum \$1,000 per month.

### ***Other Provisions***

---

#### ***Marriage after Retirement (3-120)***

No surviving spouse benefit available.

#### ***Refund (3-124)***

At termination with less than 20 years of service, contributions are refunded upon request.

#### ***Contributions by Police Officers (3-125.1)***

Beginning May 1, 2001, 9.91% of salary including longevity, but excluding overtime pay, holiday pay, bonus pay, merit pay or other cash benefit.

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### **Actuarial Accrued Liability**

See **Entry Age Normal Cost Method** and **Projected Unit Credit Cost Method**.

### **Actuarial Assumptions**

The economic and demographic predictions used to estimate the present value of the plan's future obligations. They include estimates of investment earnings, salary increases, mortality, withdrawal and other related items. The *Actuarial Assumptions* are used in connection with the *Actuarial Cost Method* to allocate plan costs over the working lifetimes of plan participants.

### **Actuarial Cost Method**

The method used to allocate the projected obligations of the plan over the working lifetimes of the plan participants. Also referred to as an *Actuarial Funding Method*.

### **Actuarial Funding Method**

See *Actuarial Cost Method*

### **Actuarial Gain (Loss)**

The excess of the actual *Unfunded Actuarial Accrued Liability* over the expected *Unfunded Actuarial Accrued Liability* represents an *Actuarial Loss*. If the expected *Unfunded Actuarial Accrued Liability* is greater, an *Actuarial Gain* has occurred.

### **Actuarial Present Value**

The value of an amount or series of amounts payable or receivable at various times, determined as of a given date by the application of a particular set of *Actuarial Assumptions*.

### **Actuarial Value of Assets**

The asset value derived by using the plan's *Asset Valuation Method*.

### **Asset Valuation Method**

A valuation method designed to smooth random fluctuations in asset values. The objective underlying the use of an asset valuation method is to provide for the long-term stability of employer contributions.

### **Employee Retirement Income Security Act of 1974 (ERISA)**

The primary federal legislative act establishing funding, participation, vesting, benefit accrual, reporting, and disclosure standards for pension and welfare plans.

### **Entry Age Normal Cost Method**

One of the standard actuarial funding methods in which the *Present Value of Projected Plan Benefits* of each individual included in the *Actuarial Valuation* is allocated on a level basis over the earnings of the individual between entry age and assumed exit age(s). The portion of this *Actuarial Present Value* allocated to a valuation year is called the *Normal Cost*. The portion of this *Actuarial Present Value* not provided for at a valuation date by the *Actuarial Present Value* of future *Normal Costs* is called the *Actuarial Accrued Liability*.

***Normal Cost***

The portion of the *Present Value of Projected Plan Benefits* that is allocated to a particular plan year by the *Actuarial Cost Method*. See *Entry Age Normal Cost Method* for a description of the Normal Cost under the *Entry Age Normal Cost Method*. See *Projected Unit Credit Cost Method* for a description of the Normal Cost under the *Projected Unit Credit Cost Method*.

***Present Value of Future Normal Costs***

The present value of future normal costs determined based on the *Actuarial Cost Method* for the plan. Under the *Entry Age Normal Cost Method*, this amount is equal to the excess of the *Present Value of Projected Plan Benefits* over the sum of the *Actuarial Value of Assets* and *Unfunded Actuarial Accrued Liability*.

***Present Value of Projected Plan Benefits***

The present value of future plan benefits reflecting projected credited service and salaries. The present value is determined based on the plan's actuarial assumptions.

***Projected Unit Credit Cost Method***

One of the standard actuarial funding methods in which the *Present Value of Projected Plan Benefits* of each individual included in the *Actuarial Valuation* is allocated by a consistent formula to valuation years. The *Actuarial Present Value* allocated to a valuation year is called the *Normal Cost*. The *Actuarial Present Value* of benefits allocated to all periods prior to a valuation year is called the *Actuarial Accrued Liability*.

***Unfunded Actuarial Accrued Liability***

The excess of the *Actuarial Accrued Liability* over the *Actuarial Value of Assets*.



## SECTION 5 - SUMMARY OF ACTUARIAL ASSUMPTIONS AND COST METHODS

### Nature of Actuarial Calculations

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events, some of which are mandated assumptions. Certain provisions may be approximated or deemed immaterial and therefore are not valued. Assumptions may be made about participant data or other factors. A range of results, different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience and should not imply precisions, which is not inherent in actuarial calculations.

| Actuarial Assumption | Annual Actuarial Valuation Statutory Minimum                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Annual Actuarial Valuation Funding Policy Amount for Tax Levy                                                                                                                        |        |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
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| Interest             | 7.00% per annum                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 7.00% per annum                                                                                                                                                                      |        |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| Mortality            | RP2014 Healthy Annuitant with Blue Collar Adjustments Projected Generationally from 2013 with Scale MP2019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | RP2014 Healthy Annuitant with Blue Collar Adjustments Projected Generationally from 2013 with Scale MP2019                                                                           |        |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| Retirement           | Rates of retirement for all ages are:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Rates of retirement for all ages are:                                                                                                                                                |        |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
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|                      | Age                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                      | Age    |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 50                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 15.00%                                                                                                                                                                               | 61     | 25.00% |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 51                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 15.00%                                                                                                                                                                               | 62     | 25.00% |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 52                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 20.00%                                                                                                                                                                               | 63     | 25.00% |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 53                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 20.00%                                                                                                                                                                               | 64     | 25.00% |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 54                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 20.00%                                                                                                                                                                               | 65     | 100%   |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 55                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 25.00%                                                                                                                                                                               | 66     | 100%   |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 56                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 25.00%                                                                                                                                                                               | 67     | 100%   |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 57                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 25.00%                                                                                                                                                                               | 68     | 100%   |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 58                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 25.00%                                                                                                                                                                               | 69     | 100%   |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 59                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 25.00%                                                                                                                                                                               | 70     | 100%   |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 60                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 25.00%                                                                                                                                                                               |        |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | Age                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                      | Age    |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 50                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5.00%                                                                                                                                                                                | 61     | 25.00% |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 51                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5.00%                                                                                                                                                                                | 62     | 25.00% |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 52                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5.00%                                                                                                                                                                                | 63     | 25.00% |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 53                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5.00%                                                                                                                                                                                | 64     | 25.00% |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 54                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5.00%                                                                                                                                                                                | 65     | 100%   |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 55                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 40.00%                                                                                                                                                                               | 66     | 100%   |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
|                      | 56                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 25.00%                                                                                                                                                                               | 67     | 100%   |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 57                   | 25.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 68                                                                                                                                                                                   | 100%   |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 58                   | 25.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 69                                                                                                                                                                                   | 100%   |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 59                   | 25.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 70                                                                                                                                                                                   | 100%   |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 60                   | 25.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                      |        |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| Age                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Age                                                                                                                                                                                  |        |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 50                   | 15.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 61                                                                                                                                                                                   | 25.00% |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 51                   | 15.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 62                                                                                                                                                                                   | 25.00% |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 52                   | 20.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 63                                                                                                                                                                                   | 25.00% |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 53                   | 20.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 64                                                                                                                                                                                   | 25.00% |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 54                   | 20.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 65                                                                                                                                                                                   | 100%   |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 55                   | 25.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 66                                                                                                                                                                                   | 100%   |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 56                   | 25.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 67                                                                                                                                                                                   | 100%   |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 57                   | 25.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 68                                                                                                                                                                                   | 100%   |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 58                   | 25.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 69                                                                                                                                                                                   | 100%   |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 59                   | 25.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 70                                                                                                                                                                                   | 100%   |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 60                   | 25.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                      |        |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| Age                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Age                                                                                                                                                                                  |        |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 50                   | 5.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 61                                                                                                                                                                                   | 25.00% |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 51                   | 5.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 62                                                                                                                                                                                   | 25.00% |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 52                   | 5.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 63                                                                                                                                                                                   | 25.00% |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 53                   | 5.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 64                                                                                                                                                                                   | 25.00% |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 54                   | 5.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 65                                                                                                                                                                                   | 100%   |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 55                   | 40.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 66                                                                                                                                                                                   | 100%   |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 56                   | 25.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 67                                                                                                                                                                                   | 100%   |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 57                   | 25.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 68                                                                                                                                                                                   | 100%   |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 58                   | 25.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 69                                                                                                                                                                                   | 100%   |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 59                   | 25.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 70                                                                                                                                                                                   | 100%   |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| 60                   | 25.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                      |        |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |
| Withdrawal           | Rates of termination are based upon age only. Sample rates for selected ages are: <div><div>Age</div><div>2510.40%</div><div>401.90%</div><div>501.50%</div><div>551.50%</div></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Rates of termination are based upon age only. Sample rates for selected ages are: <div><div>Age</div><div>2510.40%</div><div>401.90%</div><div>501.50%</div><div>551.50%</div></div> |        |        |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |     |  |     |  |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |        |    |       |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |    |      |    |        |  |  |  |

| Actuarial Assumption Item | Annual Actuarial Valuation Statutory Minimum                                                                                                                                                                                                                                                                                                                                                                                                                                            | Annual Actuarial Valuation Funding Policy Amount for Tax Levy                                                                                                                                                                                                                                           |  |    |       |    |       |    |       |    |       |                                                                                                                                                                                                                                                                                                                                                          |            |  |    |       |    |       |    |       |    |       |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----|-------|----|-------|----|-------|----|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|----|-------|----|-------|----|-------|----|-------|
| Disability                | <p>Rates of disability are based upon age only. Sample rates for selected ages are:</p> <table><tr><td><u>Age</u></td><td></td></tr><tr><td>25</td><td>0.03%</td></tr><tr><td>40</td><td>0.42%</td></tr><tr><td>50</td><td>0.71%</td></tr><tr><td>55</td><td>0.90%</td></tr></table> <p>60% of disabilities are assumed to occur in the line of duty</p>                                                                                                                                | <u>Age</u>                                                                                                                                                                                                                                                                                              |  | 25 | 0.03% | 40 | 0.42% | 50 | 0.71% | 55 | 0.90% | <p>Rates of disability are based upon age only. Sample rates for selected ages are:</p> <table><tr><td><u>Age</u></td><td></td></tr><tr><td>25</td><td>0.03%</td></tr><tr><td>40</td><td>0.42%</td></tr><tr><td>50</td><td>0.71%</td></tr><tr><td>55</td><td>0.90%</td></tr></table> <p>60% of disabilities are assumed to occur in the line of duty</p> | <u>Age</u> |  | 25 | 0.03% | 40 | 0.42% | 50 | 0.71% | 55 | 0.90% |
| <u>Age</u>                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                         |  |    |       |    |       |    |       |    |       |                                                                                                                                                                                                                                                                                                                                                          |            |  |    |       |    |       |    |       |    |       |
| 25                        | 0.03%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                         |  |    |       |    |       |    |       |    |       |                                                                                                                                                                                                                                                                                                                                                          |            |  |    |       |    |       |    |       |    |       |
| 40                        | 0.42%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                         |  |    |       |    |       |    |       |    |       |                                                                                                                                                                                                                                                                                                                                                          |            |  |    |       |    |       |    |       |    |       |
| 50                        | 0.71%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                         |  |    |       |    |       |    |       |    |       |                                                                                                                                                                                                                                                                                                                                                          |            |  |    |       |    |       |    |       |    |       |
| 55                        | 0.90%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                         |  |    |       |    |       |    |       |    |       |                                                                                                                                                                                                                                                                                                                                                          |            |  |    |       |    |       |    |       |    |       |
| <u>Age</u>                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                         |  |    |       |    |       |    |       |    |       |                                                                                                                                                                                                                                                                                                                                                          |            |  |    |       |    |       |    |       |    |       |
| 25                        | 0.03%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                         |  |    |       |    |       |    |       |    |       |                                                                                                                                                                                                                                                                                                                                                          |            |  |    |       |    |       |    |       |    |       |
| 40                        | 0.42%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                         |  |    |       |    |       |    |       |    |       |                                                                                                                                                                                                                                                                                                                                                          |            |  |    |       |    |       |    |       |    |       |
| 50                        | 0.71%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                         |  |    |       |    |       |    |       |    |       |                                                                                                                                                                                                                                                                                                                                                          |            |  |    |       |    |       |    |       |    |       |
| 55                        | 0.90%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                         |  |    |       |    |       |    |       |    |       |                                                                                                                                                                                                                                                                                                                                                          |            |  |    |       |    |       |    |       |    |       |
| Salary Increase           | 5% per annum                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5% per annum                                                                                                                                                                                                                                                                                            |  |    |       |    |       |    |       |    |       |                                                                                                                                                                                                                                                                                                                                                          |            |  |    |       |    |       |    |       |    |       |
| Payroll Growth            | 3.50% per annum                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 3.50% per annum                                                                                                                                                                                                                                                                                         |  |    |       |    |       |    |       |    |       |                                                                                                                                                                                                                                                                                                                                                          |            |  |    |       |    |       |    |       |    |       |
| Percentage Married        | 80% are married, females are assumed to be 3 years younger                                                                                                                                                                                                                                                                                                                                                                                                                              | 80% are married, females are assumed to be 3 years younger                                                                                                                                                                                                                                              |  |    |       |    |       |    |       |    |       |                                                                                                                                                                                                                                                                                                                                                          |            |  |    |       |    |       |    |       |    |       |
| Asset Valuation Method    | Assets are valued at fair market value and smoothed over three years, reflecting gains and losses at 20% per year.                                                                                                                                                                                                                                                                                                                                                                      | Assets are valued at fair market value and smoothed over five years, reflecting gains and losses at 20% per year.                                                                                                                                                                                       |  |    |       |    |       |    |       |    |       |                                                                                                                                                                                                                                                                                                                                                          |            |  |    |       |    |       |    |       |    |       |
| Actuarial Cost Methods    | <p>Projected Unit Credit Cost Method</p> <p>This is the mandated actuarial method to be used in determining the statutory contribution requirements and under PA 096-1495. This method determines the present value of projected benefits and prorates the projected benefit by service to date to determine the accrued liability. Amounts attributable to past service are amortized as a level percentage of pay with the goal of reaching 90% of the accrued liability by 2040.</p> | <p>Entry Age Normal Cost Method</p> <p>This method projects benefits from entry age to retirement age and attributes costs over total service, as a level percentage of pay. Amounts attributable to past service have been amortized over 20 years on a closed basis as a level percentage of pay.</p> |  |    |       |    |       |    |       |    |       |                                                                                                                                                                                                                                                                                                                                                          |            |  |    |       |    |       |    |       |    |       |

**2020 Levy - Police Pension Contribution Amounts at Various Funding Levels**

| Funding Level                               | 100%                | 99%                 | 98%                 | 97%                 | 96%                 | 95%                 | 94%                 | 93%                 | 92%                 | 91%                 | 90%                 |
|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| (1) Normal Cost                             | 423,745             | 423,745             | 423,745             | 423,745             | 423,745             | 423,745             | 423,745             | 423,745             | 423,745             | 423,745             | 423,745             |
| (2) Employee Contributions (Est.)           | 260,748             | 260,748             | 260,748             | 260,748             | 260,748             | 260,748             | 260,748             | 260,748             | 260,748             | 260,748             | 260,748             |
| Accrued Liability                           | 23,533,723          | 23,298,386          | 23,063,049          | 22,827,711          | 22,592,374          | 22,357,037          | 22,121,700          | 21,886,362          | 21,651,025          | 21,415,688          | 21,180,351          |
| Actuarial Value of Assets                   | (11,553,728)        | (11,553,728)        | (11,553,728)        | (11,553,728)        | (11,553,728)        | (11,553,728)        | (11,553,728)        | (11,553,728)        | (11,553,728)        | (11,553,728)        | (11,553,728)        |
| Unfunded Actuarial Liability                | 11,979,995          | 11,744,658          | 11,509,321          | 11,273,983          | 11,038,646          | 10,803,309          | 10,567,972          | 10,332,634          | 10,097,297          | 9,861,960           | 9,626,623           |
| (3) End of Year Amort of Unfunded Liability | 863,111             | 846,156             | 829,201             | 812,245             | 795,290             | 778,335             | 761,380             | 744,425             | 727,470             | 710,515             | 693,560             |
| (4) 7% Interest on (1) and (2)              | 47,915              | 47,915              | 47,915              | 47,915              | 47,915              | 47,915              | 47,915              | 47,915              | 47,915              | 47,915              | 47,915              |
| <b>Actuarial Determined Contribution</b>    | <b>\$ 1,334,770</b> | <b>\$ 1,317,815</b> | <b>\$ 1,300,860</b> | <b>\$ 1,283,905</b> | <b>\$ 1,266,950</b> | <b>\$ 1,249,995</b> | <b>\$ 1,233,040</b> | <b>\$ 1,216,084</b> | <b>\$ 1,199,129</b> | <b>\$ 1,182,174</b> | <b>\$ 1,165,219</b> |
| \$ Change from 100% Funding Level           |                     | (16,955)            | (33,910)            | (50,865)            | (67,820)            | (84,776)            | (101,731)           | (118,686)           | (135,641)           | (152,596)           | (169,551)           |
| % Change from 100% Fund Level               |                     | -1.27%              | -2.54%              | -3.81%              | -5.08%              | -6.35%              | -7.62%              | -8.89%              | -10.16%             | -11.43%             | -12.70%             |

**PUBLIC NOTICE OF  
PROPOSED PROPERTY TAX LEVY  
FOR THE UNITED CITY OF YORKVILLE**

I. A public hearing to approve a proposed property tax levy increase by THE UNITED CITY OF YORKVILLE for 2020 will be held November 10, 2020 at 7:00 P.M. at the City Council Chambers, 800 Game Farm Road, Yorkville, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Bart Olson, City Administrator, or Lisa Pickering, City Clerk, 800 Game Farm Road, Yorkville, Illinois (630) 553-4350.

II. The corporate and special purpose property taxes extended for 2019 were \$4,076,947.

The proposed corporate and special purpose property taxes to be levied for 2020 are \$4,326,640. This represents a 6.12% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2019 were \$827,103.

The estimated property taxes to be levied for debt service and public building commission leases for 2020 are \$840,225. This represents a 1.59% increase over the previous year.

IV. The total property taxes extended or abated for 2019 were \$4,904,050.

The estimated total property taxes to be levied for 2020 are \$5,166,865. This represents a 5.36% increase over the previous year.



| 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 checked="" type="checkbox"/> |
| Police                | <input type="checkbox"/>            |
| Public Works          | <input type="checkbox"/>            |
| Parks and Recreation  | <input type="checkbox"/>            |

Agenda Item Number

Mayor's Report #5

Tracking Number

CC 2020-94

### Agenda Item Summary Memo

**Title:** Two (2) Message Boards Purchase

**Meeting and Date:** City Council – November 24, 2020

**Synopsis:** See attached memo

### Council Action Previously Taken:

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

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

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

**Submitted by:** Carri Parker, Purchasing Manager

Administration

Name

Department

### Agenda Item Notes:

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*Have a question or comment about this agenda item?*

Call us Monday-Friday, 8:00am to 4:30pm at 630-553-4350, email us at [agendas@yorkville.il.us](mailto:agendas@yorkville.il.us), post at [www.facebook.com/CityofYorkville](https://www.facebook.com/CityofYorkville), tweet us at @CityofYorkville, and/or contact any of your elected officials at <http://www.yorkville.il.us/320/City-Council>



# Memorandum

To: City Council  
From: Carri Parker, Purchasing Manager  
CC: Bart Olson, City Administrator  
James Jensen, Police Chief  
Date: November 24, 2020  
Subject: Purchase of Two (2) Message Boards

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## **Summary**

Staff is seeking support to purchase two (2) message boards with a radar option.

## **Background**

The need for two message board/speed trailers has increased due to a rising need communicate effectively with the public. The proposed equipment allows for messaging related to emergencies, safety concerns, traffic changes and special event notifications. Additional message boards would allow for multi-location messaging or messaging on separate issues as needed.

During the COVID-19 pandemic, staff has deployed message boards to post important community messaging. As part of the public health emergency, staff evaluated its ability to communicate and determined that additional messaging boards would improve the effectiveness allowing for more wide-spread coverage throughout the community. We anticipate the need for additional communication needs throughout the pandemic, including mitigation changes, testing site directions, and future vaccination information. Staff recommends adding the radar option as the message boards are often also deployed for traffic safety concerns.

During discussions with Federal Emergency Management Agency (FEMA) regarding this purchase for the Village of Oswego, FEMA has approved the message board as an eligible COVID-19 expense through the Public Assistance (PA) Program at this time. FEMA has changed the criteria in the past related to COVID-19 expenses, which leaves and unknown on how long this will remain an eligible expense. The FEMA assistance will provide a 75 percent federal cost-share of this eligible expenditure. FEMA will more than likely not reimburse for the add-ons such as the radar option and striping. As a reimbursement program, the City must submit evidence of the expenditure prior to receiving the funds. Once the message boards are purchased and received, the documentation will be submitted to FEMA for reimbursement. At this time, we do not have a timeline of when funds will be received by the City.

The cost breakdown is below:

### **Message Board with Radar Option and Striping**

|                                 |           |
|---------------------------------|-----------|
| Message Board                   | \$ 35,800 |
| Traffic Suite NTCIP (12 months) | \$ 2,900  |
| InstaAlert 48                   | \$ 2,400  |
| InstaAlert Hydraulic Lift       | \$ 800    |
| Shipping & Handling             | \$ 2,000  |
| Message Board Total             | \$ 43,900 |
| <hr/>                           |           |
| Striping (verbal quote)         | \$ 600    |
| Grand Total                     | \$ 44,500 |

The proposed budget amendment would increase the equipment line item (25-205-6060) in the Police Capital cost center of the (25) Vehicle & Equipment Fund to cover the City's local share in addition to the radar option and striping costs, for a total amount of \$44,500 . This purchase will be funded by a chargeback (01-210-5422) from the Police Department budget in the (01) General Fund, which will be partially offset by a future reimbursement from FEMA in the amount of \$30,975.

During the procurement process for Oswego within the last week, staff received two additional quotes from TrafficLogix (\$26,998) and Ru2 Systems (\$40,168). After Oswego staff reviewed the quotes, the products from TrafficLogix and Ru2 Systems did not allow for remote programming, integration with current software, required additional staff training and were a smaller size. The current message boards used by Oswego staff were purchased through All Traffic Solutions, Inc., and Oswego staff recommended to the City staff to the same product to increase training efficiency between the Village and City. With the approval of this purchase, staff will work with the vendor to negotiate a joint procurement with Oswego and reduce the cost of the message boards for both municipalities.

### **Recommendation**

Staff recommends the Authorization of a Resolution for the purchase of Two (2) Message Boards with a Radar Option from All Traffic Solutions, Inc., Herndon, Virginia, in the Amount Not to Exceed \$43,900 and Striping from Strypes Plus More, Inc., Hinckley, Illinois in the Amount Not To Exceed \$600, with a Grand Total Amount Not to Exceed \$44,500.

### **Attachments**

- Resolution
  - Exhibit A – All Traffic Solutions, Inc. Quote
-

**Ordinance No. 2020-\_\_\_\_\_**

**AN ORDINANCE AUTHORIZING THE FIFTH AMENDMENT TO THE ANNUAL BUDGET OF THE UNITED CITY OF YORKVILLE, FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2020 AND ENDING ON APRIL 30, 2021**

**WHEREAS**, the United City of Yorkville (the “City”) is a duly organized and validly existing non-home rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and,

**WHEREAS**, pursuant to 65 ILCS 5/8-2-9.4, the City adopted Ordinance No. 2020-26 on April 14, 2020 adopting an annual budget for the fiscal year commencing on May 1, 2020 and ending on April 30, 2021; and,

**WHEREAS**, pursuant to 65 ILCS 5/8-2-9.6, by a vote of two-thirds of the members of the corporate authorities then holding office, the annual budget of the United City of Yorkville may be revised by deleting, adding to, changing or creating sub-classes within object classes and object classes themselves. No revision of the budget shall be made increasing the budget in the event funds are not available to effectuate the purpose of the revision; and,

**WHEREAS**, funds are available to effectuate the purpose of this revision.

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

**Section 1:** That the amounts shown in Schedule A, attached hereto and made a part hereof by reference, increasing and/or decreasing certain object classes and decreasing certain fund balances in the General and Vehicle & Equipment funds with respect to the United City of Yorkville’s 2020-2021 Budget are hereby approved.

**Section 2:** This ordinance shall be in full force and effect from and after its passage and approval according to law.



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

\_\_\_\_\_  
CITY CLERK

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

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

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

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

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

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

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

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

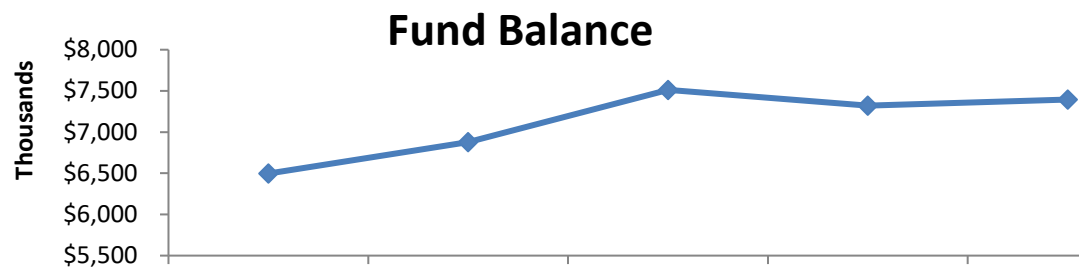
Approved by me, as Mayor of the United City of Yorkville, Kendall County, Illinois, this  
\_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

## GENERAL FUND (01)

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

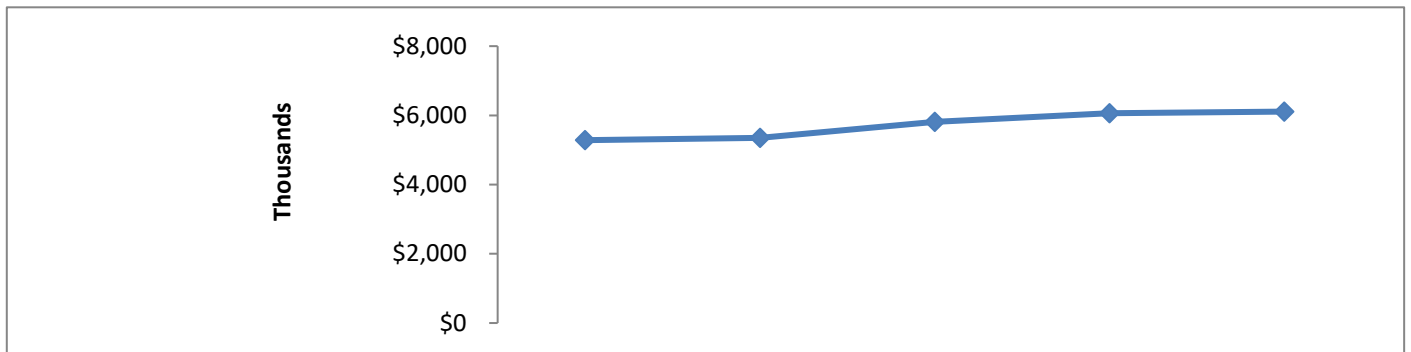
|                            | FY 2018<br>Actual | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted<br>Budget | FY 2021<br>Amended<br>Budget |
|----------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| <b>Revenue</b>             |                   |                   |                   |                              |                              |
| Taxes                      | 10,962,693        | 11,232,397        | 11,378,438        | 11,640,828                   | 11,640,828                   |
| Intergovernmental          | 2,296,435         | 2,725,393         | 2,742,091         | 2,770,234                    | 2,770,234                    |
| Licenses & Permits         | 364,499           | 552,416           | 490,959           | 474,500                      | 474,500                      |
| Fines & Forfeits           | 123,617           | 100,726           | 73,872            | 113,000                      | 113,000                      |
| Charges for Service        | 1,508,994         | 1,598,662         | 1,670,693         | 1,702,046                    | 1,702,046                    |
| Investment Earnings        | 49,018            | 90,321            | 147,836           | 89,878                       | 89,878                       |
| Reimbursements             | 85,579            | 66,824            | 76,923            | 88,000                       | 88,000                       |
| Miscellaneous              | 19,243            | 25,667            | 24,895            | 20,000                       | 20,000                       |
| Other Financing Sources    | 92,125            | 29,917            | 32,092            | 35,000                       | 35,000                       |
| <b>Total Revenue</b>       | <b>15,502,203</b> | <b>16,422,323</b> | <b>16,637,799</b> | <b>16,933,486</b>            | <b>16,933,486</b>            |
| <b>Expenditures</b>        |                   |                   |                   |                              |                              |
| Salaries                   | 4,522,164         | 4,726,744         | 5,209,011         | 5,457,149                    | 5,457,149                    |
| Benefits                   | 2,905,833         | 2,901,328         | 3,086,254         | 3,385,413                    | 3,385,413                    |
| Contractual Services       | 4,780,199         | 5,038,155         | 4,800,124         | 5,604,652                    | 5,649,152                    |
| Supplies                   | 231,954           | 332,370           | 343,632           | 285,581                      | 285,581                      |
| Contingency                | -                 | -                 | -                 | 80,000                       | 80,000                       |
| Other Financing Uses       | 2,779,764         | 3,040,283         | 2,566,540         | 2,191,837                    | 2,191,837                    |
| <b>Total Expenditures</b>  | <b>15,219,914</b> | <b>16,038,880</b> | <b>16,005,561</b> | <b>17,004,632</b>            | <b>17,049,132</b>            |
| <b>Surplus (Deficit)</b>   | <b>282,289</b>    | <b>383,443</b>    | <b>632,238</b>    | <b>(71,146)</b>              | <b>(115,646)</b>             |
| <b>Ending Fund Balance</b> | <b>6,496,373</b>  | <b>6,879,823</b>  | <b>7,512,060</b>  | <b>7,322,013</b>             | <b>7,396,414</b>             |
|                            | 42.7%             | 42.9%             | 46.9%             | 43.1%                        | 43.4%                        |



## POLICE DEPARTMENT

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

|                                | FY 2018<br>Actual | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted<br>Budget | FY 2021<br>Amended<br>Budget |
|--------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| <b>Expenditures</b>            |                   |                   |                   |                              |                              |
| Salaries                       | 2,911,083         | 3,000,199         | 3,410,082         | 3,434,608                    | 3,434,608                    |
| Benefits                       | 1,915,338         | 1,878,152         | 2,037,600         | 2,205,107                    | 2,205,107                    |
| Contractual Services           | 354,356           | 288,525           | 248,963           | 311,025                      | 355,525                      |
| Supplies                       | 102,776           | 184,259           | 117,129           | 113,480                      | 113,480                      |
| <b>Total Police Department</b> | <b>5,283,553</b>  | <b>5,351,135</b>  | <b>5,813,774</b>  | <b>6,064,220</b>             | <b>6,108,720</b>             |



# United City of Yorkville

## General Fund

210

### POLICE DEPARTMENT

| Account                     | Description                      | FY 2018<br>Actual  | FY 2019<br>Actual  | FY 2020<br>Actual  | FY 2021<br>Adopted<br>Budget | FY 2021<br>Adopted<br>Budget |
|-----------------------------|----------------------------------|--------------------|--------------------|--------------------|------------------------------|------------------------------|
| <b>Salaries</b>             |                                  |                    |                    |                    |                              |                              |
| 01-210-50-00-5008           | SALARIES - POLICE OFFICERS       | 1,652,672          | 1,683,202          | 1,881,771          | 1,981,203                    | 1,981,203                    |
| 01-210-50-00-5011           | SALARIES - COMMAND STAFF         | 365,716            | 445,280            | 474,577            | 394,401                      | 394,401                      |
| 01-210-50-00-5012           | SALARIES - SERGEANTS             | 588,265            | 552,940            | 691,635            | 664,437                      | 664,437                      |
| 01-210-50-00-5013           | SALARIES - POLICE CLERKS         | 141,996            | 162,466            | 170,286            | 183,567                      | 183,567                      |
| 01-210-50-00-5014           | SALARIES - CROSSING GUARD        | 24,855             | 29,460             | 26,914             | 30,000                       | 30,000                       |
| 01-210-50-00-5015           | PART-TIME SALARIES               | 39,961             | 34,390             | 67,160             | 70,000                       | 70,000                       |
| 01-210-50-00-5020           | OVERTIME                         | 97,618             | 92,461             | 97,739             | 111,000                      | 111,000                      |
| <b>Total:</b>               | <b>Salaries</b>                  | <b>\$2,911,083</b> | <b>\$3,000,199</b> | <b>\$3,410,082</b> | <b>\$3,434,608</b>           | <b>\$3,434,608</b>           |
| <b>Benefits</b>             |                                  |                    |                    |                    |                              |                              |
| 01-210-52-00-5212           | RETIREMENT PLAN CONTRIBUTION     | 15,192             | 16,262             | 16,734             | 20,767                       | 20,767                       |
| 01-210-52-00-5213           | EMPLOYER CONTRI - POLICE PENSION | 966,211            | 963,361            | 1,111,484          | 1,230,604                    | 1,230,604                    |
| 01-210-52-00-5214           | FICA CONTRIBUTION                | 215,493            | 219,536            | 247,668            | 253,963                      | 253,963                      |
| 01-210-52-00-5216           | GROUP HEALTH INSURANCE           | 659,332            | 624,253            | 609,034            | 648,780                      | 648,780                      |
| 01-210-52-00-5222           | GROUP LIFE INSURANCE             | 3,620              | 2,281              | 2,557              | 2,714                        | 2,714                        |
| 01-210-52-00-5223           | DENTAL INSURANCE                 | 48,896             | 46,051             | 43,911             | 41,677                       | 41,677                       |
| 01-210-52-00-5224           | VISION INSURANCE                 | 6,594              | 6,408              | 6,212              | 6,602                        | 6,602                        |
| <b>Total:</b>               | <b>Benefits</b>                  | <b>\$1,915,338</b> | <b>\$1,878,152</b> | <b>\$2,037,600</b> | <b>\$2,205,107</b>           | <b>\$2,205,107</b>           |
| <b>Contractual Services</b> |                                  |                    |                    |                    |                              |                              |
| 01-210-54-00-5410           | TUITION REIMBURSEMENT            | 8,442              | 10,050             | 8,444              | 15,000                       | 15,000                       |
| 01-210-54-00-5411           | POLICE COMMISSION                | 13,844             | 9,846              | 5,611              | 17,250                       | 17,250                       |
| 01-210-54-00-5412           | TRAINING & CONFERENCE            | 16,862             | 27,103             | 14,767             | 25,500                       | 25,500                       |
| 01-210-54-00-5415           | TRAVEL & LODGING                 | 7,541              | 1,713              | 1,938              | 10,000                       | 10,000                       |
| 01-210-54-00-5422           | VEHICLE & EQUIPMENT CHARGEBACK   | 130,208            | 77,158             | 24,032             | 43,844                       | 88,344                       |
| 01-210-54-00-5424           | COMPUTER REPLACEMENT CHARGEBACK  | -                  | 6,115              | 15,714             | -                            | -                            |
| 01-210-54-00-5430           | PRINTING & DUPLICATING           | 5,713              | 3,402              | 5,243              | 5,000                        | 5,000                        |
| 01-210-54-00-5440           | TELECOMMUNICATIONS               | 34,985             | 42,738             | 45,828             | 42,000                       | 42,000                       |
| 01-210-54-00-5452           | POSTAGE & SHIPPING               | 944                | 1,187              | 998                | 1,200                        | 1,200                        |
| 01-210-54-00-5460           | DUES & SUBSCRIPTIONS             | 5,985              | 10,490             | 12,713             | 10,700                       | 10,700                       |
| 01-210-54-00-5462           | PROFESSIONAL SERVICES            | 41,679             | 21,328             | 27,228             | 36,750                       | 36,750                       |
| 01-210-54-00-5467           | ADJUDICATION SERVICES            | 12,871             | 12,925             | 16,265             | 20,000                       | 20,000                       |
| 01-210-54-00-5469           | NEW WORLD LIVE SCAN              | 1,995              | -                  | -                  | 2,000                        | 2,000                        |
| 01-210-54-00-5472           | KENDALL CO. JUVI PROBATION       | 3,584              | 3,717              | 4,000              | 4,000                        | 4,000                        |
| 01-210-54-00-5484           | MDT - ALERTS FEE                 | 6,660              | -                  | -                  | -                            | -                            |
| 01-210-54-00-5485           | RENTAL & LEASE PURCHASE          | 5,362              | 5,702              | 5,205              | 5,600                        | 5,600                        |
| 01-210-54-00-5488           | OFFICE CLEANING                  | 11,323             | 11,416             | 11,607             | 12,181                       | 12,181                       |

# **United City of Yorkville** **General Fund**

**210**

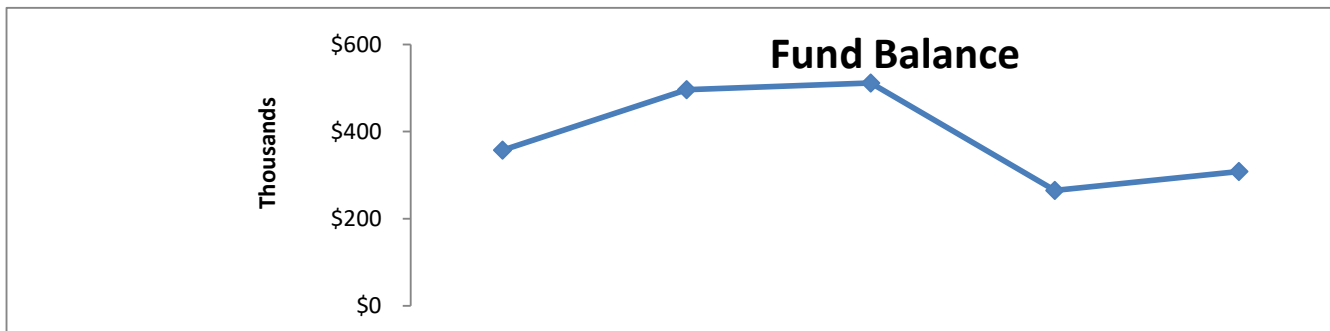
## **POLICE DEPARTMENT**

| Account           | Description                        | FY 2018<br>Actual         | FY 2019<br>Actual         | FY 2020<br>Actual         | FY 2021<br>Adopted<br>Budget | FY 2021<br>Adopted<br>Budget |
|-------------------|------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|------------------------------|
|                   |                                    |                           |                           |                           |                              |                              |
| 01-210-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE       | 46,358                    | 43,635                    | 49,370                    | 60,000                       | 60,000                       |
|                   | <b>Total: Contractual Services</b> | <b>\$354,356</b>          | <b>\$288,525</b>          | <b>\$248,963</b>          | <b>\$311,025</b>             | <b>\$355,525</b>             |
| <b>Supplies</b>   |                                    |                           |                           |                           |                              |                              |
| 01-210-56-00-5600 | WEARING APPAREL                    | 12,312                    | 29,110                    | 22,820                    | 15,000                       | 15,000                       |
| 01-210-56-00-5610 | OFFICE SUPPLIES                    | 2,669                     | 2,665                     | 2,865                     | 4,500                        | 4,500                        |
| 01-210-56-00-5620 | OPERATING SUPPLIES                 | 13,029                    | 79,069                    | 19,864                    | 16,500                       | 16,500                       |
| 01-210-56-00-5650 | COMMUNITY SERVICES                 | 1,883                     | 1,446                     | 1,579                     | 1,500                        | 1,500                        |
| 01-210-56-00-5690 | BALLISTIC VESTS                    | 4,149                     | 7,350                     | 4,659                     | 3,850                        | 3,850                        |
| 01-210-56-00-5695 | GASOLINE                           | 58,739                    | 54,704                    | 55,494                    | 63,130                       | 63,130                       |
| 01-210-56-00-5696 | AMMUNITION                         | 9,995                     | 9,915                     | 9,848                     | 9,000                        | 9,000                        |
|                   | <b>Total: Supplies</b>             | <b>\$102,776</b>          | <b>\$184,259</b>          | <b>\$117,129</b>          | <b>\$113,480</b>             | <b>\$113,480</b>             |
|                   | <b>Total: POLICE DEPARTMENT</b>    | <b><u>\$5,283,553</u></b> | <b><u>\$5,351,135</u></b> | <b><u>\$5,813,774</u></b> | <b><u>\$6,064,220</u></b>    | <b><u>\$6,108,720</u></b>    |

## VEHICLE & EQUIPMENT FUND (25)

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

|                            | FY 2018<br>Actual | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted<br>Budget | FY 2021<br>Amended<br>Budget |
|----------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| <b>Revenue</b>             |                   |                   |                   |                              |                              |
| Licenses & Permits         | 229,575           | 243,142           | 368,456           | 109,500                      | 109,500                      |
| Fines & Forfeits           | 8,730             | 8,640             | 6,799             | 8,800                        | 8,800                        |
| Charges for Service        | 201,102           | 232,472           | 92,968            | 329,059                      | 373,559                      |
| Investment Earnings        | 596               | 862               | 2,233             | 1,000                        | 1,000                        |
| Reimbursements             | -                 | -                 | 44,082            | 59,464                       | 59,464                       |
| Miscellaneous              | 1,975             | 511               | 645               | 1,000                        | 1,000                        |
| Other Financing Sources    | -                 | 6,068             | 558,996           | -                            | -                            |
| <b>Total Revenue</b>       | <b>441,978</b>    | <b>491,695</b>    | <b>1,074,179</b>  | <b>508,823</b>               | <b>553,323</b>               |
| <b>Expenditures</b>        |                   |                   |                   |                              |                              |
| Contractual Services       | 53,799            | 8,527             | 4,879             | 11,100                       | 11,100                       |
| Supplies                   | -                 | 18,162            | 66,720            | 6,664                        | 6,664                        |
| Capital Outlay             | 228,305           | 251,163           | 369,888           | 622,460                      | 666,960                      |
| Debt Service               | 73,034            | 75,058            | 68,765            | 71,570                       | 71,570                       |
| Other Financing Uses       | -                 | -                 | 548,273           | -                            | -                            |
| <b>Total Expenditures</b>  | <b>355,138</b>    | <b>352,910</b>    | <b>1,058,525</b>  | <b>711,794</b>               | <b>756,294</b>               |
| <b>Surplus (Deficit)</b>   | <b>86,840</b>     | <b>138,785</b>    | <b>15,654</b>     | <b>(202,971)</b>             | <b>(202,971)</b>             |
| <b>Ending Fund Balance</b> | <b>357,246</b>    | <b>496,042</b>    | <b>511,692</b>    | <b>265,013</b>               | <b>308,721</b>               |
|                            | 100.6%            | 140.6%            | 48.3%             | 37.2%                        | 40.8%                        |



# United City of Yorkville

## Vehicle & Equipment Fund

25

### VEHICLE & EQUIPMENT FUND REVENUE

| Account                       | Description                           | FY 2018<br>Actual | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted<br>Budget | FY 2021<br>Amended<br>Budget |
|-------------------------------|---------------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| <b>Licenses &amp; Permits</b> |                                       |                   |                   |                   |                              |                              |
| 25-000-41-00-4170             | STATE GRANTS                          | -                 | -                 | 4,795             | -                            | -                            |
| 25-000-42-00-4215             | DEVELOPMENT FEES - POLICE CAPITAL     | 51,511            | 63,225            | 92,100            | 30,000                       | 30,000                       |
| 25-000-42-00-4216             | BUILD PROGRAM PERMITS                 | 44,935            | 2,720             | -                 | -                            | -                            |
| 25-000-42-00-4217             | WEATHER WARNING SIREN FEES            | 224               | 217               | 1,536             | -                            | -                            |
| 25-000-42-00-4218             | ENGINEERING CAPITAL FEES              | 11,000            | 19,550            | 11,550            | 10,000                       | 10,000                       |
| 25-000-42-00-4219             | DEVELOPMENT FEES - PW CAPITAL         | 116,205           | 147,655           | 252,600           | 64,500                       | 64,500                       |
| 25-000-42-00-4220             | DEVELOPMENT FEES - PARK CAPITAL       | 5,700             | 9,775             | 5,875             | 5,000                        | 5,000                        |
| <b>Total:</b>                 | <b>Licenses &amp; Permits</b>         | <b>\$229,575</b>  | <b>\$243,142</b>  | <b>\$368,456</b>  | <b>\$109,500</b>             | <b>\$109,500</b>             |
| <b>Fines &amp; Forfeits</b>   |                                       |                   |                   |                   |                              |                              |
| 25-000-43-00-4315             | DUI FINES                             | 8,130             | 7,994             | 6,023             | 8,000                        | 8,000                        |
| 25-000-43-00-4316             | ELECTRONIC CITATION FEES              | 600               | 646               | 776               | 800                          | 800                          |
| <b>Total:</b>                 | <b>Fines &amp; Forfeits</b>           | <b>\$8,730</b>    | <b>\$8,640</b>    | <b>\$6,799</b>    | <b>\$8,800</b>               | <b>\$8,800</b>               |
| <b>Charges for Service</b>    |                                       |                   |                   |                   |                              |                              |
| 25-000-44-00-4418             | MOWING INCOME                         | 894               | 2,167             | 2,215             | 2,000                        | 2,000                        |
| 25-000-44-00-4419             | COMMUNITY DEVELOPMENT CHARGEBACK      | -                 | 44,985            | -                 | -                            | -                            |
| 25-000-44-00-4420             | POLICE CHARGEBACK                     | 130,208           | 77,158            | 24,032            | 43,844                       | 88,344                       |
| 25-000-44-00-4421             | PUBLIC WORKS CHARGEBACK               | -                 | -                 | -                 | 142,551                      | 142,551                      |
| 25-000-44-00-4427             | PARKS & RECREATION CHARGEBACK         | 70,000            | 90,000            | -                 | 135,000                      | 135,000                      |
| 25-000-44-00-4428             | COMPUTER REPLACEMENT CHARGEBACK       | -                 | 18,162            | 66,721            | 5,664                        | 5,664                        |
| <b>Total:</b>                 | <b>Charges for Service</b>            | <b>\$201,102</b>  | <b>\$232,472</b>  | <b>\$92,968</b>   | <b>\$329,059</b>             | <b>\$373,559</b>             |
| <b>Investment Earnings</b>    |                                       |                   |                   |                   |                              |                              |
| 25-000-45-00-4522             | INVESTMENT EARNINGS - PARK CAPITAL    | 350               | 862               | 1,084             | 1,000                        | 1,000                        |
| 25-000-45-00-4550             | GAIN ON INVESTMENT                    | 246               | -                 | 1,149             | -                            | -                            |
| <b>Total:</b>                 | <b>Investment Earnings</b>            | <b>\$596</b>      | <b>\$862</b>      | <b>\$2,233</b>    | <b>\$1,000</b>               | <b>\$1,000</b>               |
| <b>Reimbursements</b>         |                                       |                   |                   |                   |                              |                              |
| 25-000-46-00-4691             | MISCELLANEOUS REIMB - PW CAPITAL      | -                 | -                 | 10,368            | -                            | -                            |
| 25-000-46-00-4692             | MISCELLANEOUS REIMB - PARK CAPITAL    | -                 | -                 | 33,714            | 59,464                       | 59,464                       |
| <b>Total:</b>                 | <b>Reimbursements</b>                 | <b>\$0</b>        | <b>\$0</b>        | <b>\$44,082</b>   | <b>\$59,464</b>              | <b>\$59,464</b>              |
| <b>Miscellaneous</b>          |                                       |                   |                   |                   |                              |                              |
| 25-000-48-00-4850             | MISCELLANEOUS INCOME - GEN GOV        | -                 | -                 | 492               | -                            | -                            |
| 25-000-48-00-4852             | MISCELLANEOUS INCOME - POLICE CAPITAL | 214               | 412               | 87                | -                            | -                            |
| 25-000-48-00-4854             | MISCELLANEOUS INCOME - PW CAPITAL     | 1,761             | 99                | 39                | 1,000                        | 1,000                        |
| 25-000-48-00-4855             | MISCELLANEOUS INCOME - PARK CAPITAL   | -                 | -                 | 27                | -                            | -                            |
| <b>Total:</b>                 | <b>Miscellaneous</b>                  | <b>\$1,975</b>    | <b>\$511</b>      | <b>\$645</b>      | <b>\$1,000</b>               | <b>\$1,000</b>               |

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

25

## **VEHICLE & EQUIPMENT FUND REVENUE**

|                                           |                                         | FY 2018                 | FY 2019                 | FY 2020                   | FY 2021                 | FY 2021                 |
|-------------------------------------------|-----------------------------------------|-------------------------|-------------------------|---------------------------|-------------------------|-------------------------|
|                                           |                                         | Actual                  | Actual                  | Actual                    | Adopted                 | Amended                 |
| Account                                   | Description                             |                         |                         |                           | Budget                  | Budget                  |
| <b>Other Financing Sources</b>            |                                         |                         |                         |                           |                         |                         |
| 25-000-49-00-4906                         | LOAN ISSUANCE                           | -                       | -                       | 548,273                   | -                       | -                       |
| 25-000-49-00-4910                         | SALE OF CAPITAL ASSETS - GEN GOV        | -                       | -                       | 450                       | -                       | -                       |
| 25-000-49-00-4920                         | SALE OF CAPITAL ASSETS - POLICE CAPITAL | -                       | 6,068                   | 8,523                     | -                       | -                       |
| 25-000-49-00-4921                         | SALE OF CAPITAL ASSETS - PW CAPITAL     | -                       | -                       | 1,300                     | -                       | -                       |
| 25-000-49-00-4922                         | SALE OF CAPITAL ASSETS - PARK CAPITAL   | -                       | -                       | 450                       | -                       | -                       |
| <b>Total:</b>                             | <b>Other Financing Sources</b>          | <b>\$0</b>              | <b>\$6,068</b>          | <b>\$558,996</b>          | <b>\$0</b>              | <b>\$0</b>              |
| <b>Total: VEHICLE &amp; EQUIP REVENUE</b> |                                         | <b><u>\$441,978</u></b> | <b><u>\$491,695</u></b> | <b><u>\$1,074,179</u></b> | <b><u>\$508,823</u></b> | <b><u>\$553,323</u></b> |



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

205

**POLICE CAPITAL EXPENDITURES**

|                                           |                              | FY 2018                 | FY 2019                 | FY 2020                | FY 2021                 | FY 2021                 |
|-------------------------------------------|------------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|
|                                           |                              | Actual                  | Actual                  | Actual                 | Adopted                 | Amended                 |
|                                           |                              |                         |                         |                        | Budget                  | Budget                  |
| Account                                   | Description                  |                         |                         |                        |                         |                         |
| <b>Contractual Services</b>               |                              |                         |                         |                        |                         |                         |
| 25-205-54-00-5405                         | BUILD PROGRAM                | 9,915                   | -                       | -                      | -                       | -                       |
| 25-205-54-00-5495                         | OUTSIDE REPAIR & MAINTENANCE | 8,570                   | 5,013                   | 4,289                  | 8,750                   | 8,750                   |
| <b>Total:</b>                             | <b>Contractual Services</b>  | <b>\$18,485</b>         | <b>\$5,013</b>          | <b>\$4,289</b>         | <b>\$8,750</b>          | <b>\$8,750</b>          |
| <b>Capital Outlay</b>                     |                              |                         |                         |                        |                         |                         |
| 25-205-60-00-6060                         | EQUIPMENT                    | 28,278                  | -                       | -                      | -                       | 44,500                  |
| 25-205-60-00-6070                         | VEHICLES                     | 154,039                 | 150,707                 | 59,702                 | 130,000                 | 130,000                 |
| <b>Total:</b>                             | <b>Capital Outlay</b>        | <b>\$182,317</b>        | <b>\$150,707</b>        | <b>\$59,702</b>        | <b>\$130,000</b>        | <b>\$174,500</b>        |
| <b>Total: POLICE CAPITAL EXPENDITURES</b> |                              | <b><u>\$200,802</u></b> | <b><u>\$155,720</u></b> | <b><u>\$63,991</u></b> | <b><u>\$138,750</u></b> | <b><u>\$183,250</u></b> |

**RESOLUTION AUTHORIZING THE PURCHASE OF TWO (2) MESSAGE BOARDS WITH A RADAR OPTION FROM ALL TRAFFIC SOLUTIONS, INC., HERNDON, VIRGINIA, IN THE AMOUNT NOT TO EXCEED \$43,900 AND STRIPING FROM STRYPES PLUS MORE, INC., HINCKLEY, ILLINOIS IN THE AMOUNT NOT TO EXCEED \$600, WITH A GRAND TOTAL AMOUNT NOT TO EXCEED \$44,500.**

**WHEREAS**, the United City of Yorkville, Kendall County, Illinois (the “*City*”) is a duly organized and validly existing municipality of the State of Illinois pursuant to the 1970 Illinois Constitution and the Illinois Municipal Code, as from time to time amended (the “*Municipal Code*”) (65 ILCS 5/65-1-1-2, *et seq.*); and,

**WHEREAS**, it is in the best interest of the City to purchase with All Traffic Solutions, Inc., Herndon, Virginia, for two (2) message boards and Strypes Plus More, Inc., Hinckley, Illinois to provide the striping substantially in the form attached hereto marked as “Exhibit A”.

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

*Section 1.* That the City is hereby committed to meet all of the requirements as set forth in “Exhibit A”.

*Section 2.* That the Mayor and City Clerk are hereby authorized and directed to execute the contract, Resolution of Authorization and to undertake any and all actions as may be required to implement the terms of the contract.

*Section 3.* That this Resolution shall be in full force and effect from and after its passage and approval as provided by law.

Passed by the City Council of the United City of Yorkville, Kendall County, Illinois this \_\_\_\_ day of \_\_\_\_\_, A.D. 2020.

\_\_\_\_\_  
CITY CLERK

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

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

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

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

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

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

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

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

**APPROVED** by me, as Mayor of the United City of Yorkville, Kendall County, Illinois this \_\_\_\_ day of \_\_\_\_\_, A.D. 2020.

\_\_\_\_\_  
MAYOR

*Attest:*

\_\_\_\_\_  
CITY CLERK



**Mail Purchase  
Orders to:**

3100 Research Dr.  
State College, PA  
16801

All Traffic Solutions Inc.  
12950 Worldgate Dr #310  
Herndon, VA 20170  
Phone: 814-237-9005  
Fax: 814-237-9006  
DUNS #: 001225114  
Tax ID: 25-1887906  
CAGE Code: 34FQ5

Contract:

**QUOTE Q-55348**

**DATE:** 11/18/2020

**PAGE  
NO:**  
1

**Questions  
contact:**

**MANUFACTURER:**  
**All Traffic Solutions**

James Cole  
x  
jcole@alltrafficsolutions.com

**Independent Sales Rep:**

**BILL TO:**

United City of Yorkville Police Department-IL  
804 Game Farm Rd  
Yorkville IL 60560

Billing Contact: 0034u00002XLztKAAD

**SHIP TO:**

United City of Yorkville Police Department-IL  
804 Game Farm Rd  
Yorkville IL 60560  
Attn: Jim Jensen

**PAYMENT  
TERMS:**  
Net 30

**CUSTOMER:** United City  
of Yorkville Police  
Department-IL

**CONTACT:**(630) 553-4340 ext, 0

| ITEM NO: | DESCRIPTION:                                                                                                                                                                                                                                     | QTY: | EACH:       | EXT.<br>PRICE: |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|----------------|
| 4001431  | Wanco Mini Matrix WVTM(B)-PD Full Matrix Message Display, NTCIP with TrafficBridge, with trailer, 55" x 96" display, touch screen controller, 400Ah battery, 15A Charger, 85W solar, 360 rotation, 2" hitch, axle lock bar, White (InstAlert 48) | 2    | \$17,900.00 | \$35,800.00    |
| 4001386  | App, Traffic Suite NTCIP (12mo)                                                                                                                                                                                                                  | 2    | \$1,450.00  | \$2,900.00     |
| 4001131  | InstAlert 48, 68 Radar Option, enables Your Speed message                                                                                                                                                                                        | 2    | \$1,200.00  | \$2,400.00     |
| 4001132  | InstAlert 48/68, SpeedAlert 48/68 Hydraulic Lift                                                                                                                                                                                                 | 2    | \$400.00    | \$800.00       |
| 4000641  | Shipping and Handling Common Carrier                                                                                                                                                                                                             | 2    | \$1,000.00  | \$2,000.00     |

Special Notes:

**SALES  
AMOUNT:**

\$43,900.00

**TOTAL  
USD:**

\$43,900.00

Duration: This quote is good for 60 days from date of issue.

Shipping Notes: All shipments shall be FOB shipper. Shipping charges shall be additional unless listed on quote.

Taxes: Taxes are not included in quote. Please provide a tax-exempt certificate or sales tax will be applied.

Warranty: Unless otherwise indicated, all products have a one year warranty from date of sale. Warranty extensions are a component of some applications that are available at time of purchase. A Finance Charge of 1.5% per month will be applied to overdue balances. GSA GS-07F-6092R

Authorization: By Signing below, I indicate that my organization does not require a purchase order and I am authorized to commit my organization to this order.

Print Name, Title

Signature

Date



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

Agenda Item Number

Public Works Committee #1

Tracking Number

PW 2020-64

### Agenda Item Summary Memo

**Title:** Grande Reserve – Unit 1 Bond Release

**Meeting and Date:** City Council – November 24, 2020

**Synopsis:** Recommendation to release remaining performance security

### Council Action Previously Taken:

Date of Action: PW 11-17-20 Action Taken: Moved forward to City Council agenda.

Item Number: PW 2020-64

**Type of Vote Required:** Majority

**Council Action Requested:** Consideration of Approval

**Submitted by:** Brad Sanderson

Name

Engineering

Department

### Agenda Item Notes:

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*Have a question or comment about this agenda item?*

Call us Monday-Friday, 8:00am to 4:30pm at 630-553-4350, email us at [agendas@yorkville.il.us](mailto:agendas@yorkville.il.us), post at [www.facebook.com/CityofYorkville](https://www.facebook.com/CityofYorkville), tweet us at @CityofYorkville, and/or contact any of your elected officials at <http://www.yorkville.il.us/320/City-Council>



# Memorandum

To: Bart Olson, City Administrator  
From: Brad Sanderson, EEl  
CC: Eric Dhuse, Director of Public Works  
Krysti Barksdale-Noble, Community Dev. Dir.  
Lisa Pickering, City Clerk

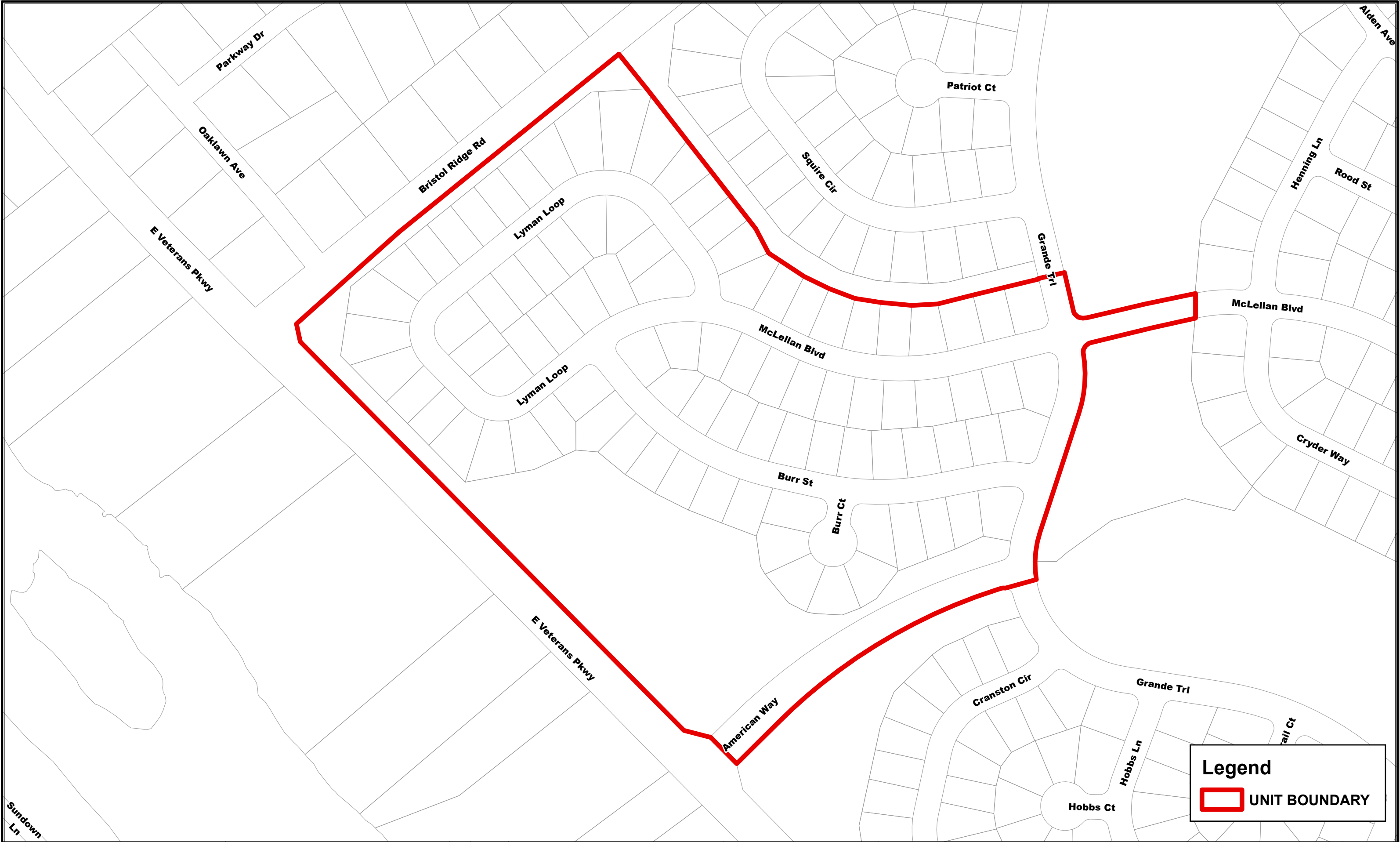
Date: November 11, 2020  
Subject: Grande Reserve Unit 1

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The developer has completed the remaining punchlist items from the one-year warranty period and we are now recommending a full release of their remaining performance security. The value of the remaining security is \$170,747.89 (Platte River Bond #41424197).

The public improvements were accepted on October 22, 2019.

Please let us know if you have any questions.



Legend

UNIT BOUNDARY



| 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 checked="" type="checkbox"/> |
| Parks and Recreation  | <input type="checkbox"/>            |

Agenda Item Number

Public Works Committee #2

Tracking Number

PW 2020-65

### Agenda Item Summary Memo

**Title:** Appletree Court Water Main Replacement – Engineering Agreement

**Meeting and Date:** City Council – November 24, 2020

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

#### Council Action Previously Taken:

Date of Action: PW 11-17-20      Action Taken: Moved forward to City Council agenda.

Item Number: PW 2020-65

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

**Submitted by:** Bart Olson      Administration  
Name      Department

#### Agenda Item Notes:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_





# Memorandum

To: City Council  
From: Bart Olson, City Administrator  
CC:  
Date: November 12, 2020  
Subject: Appletree Court Watermain Design Engineering Agreement

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## **Summary**

Approval of a design engineering agreement with EEI for the Appletree Court Watermain project.

## **Background**

This item was discussed by the City Council as part of the FY 21 budget proposal in March and April 2020. The Appletree Court watermain is an old, undersized watermain that has suffered more breaks than what is considered acceptable. Replacing this watermain will improve fire protection and water quality in the immediate area. Accordingly, EEI has submitted an engineering agreement for our consideration for design engineering. Construction engineering contracts will be drafted and considered at a later date.

The attached contract contains a \$24,950 lump sum plus direct expenses expected to be in the \$300 range. Because those two cost categories could be more than \$25,000, City Council approval of the agreement is required. These amounts are included in the FY 21 budget. Construction is expected to occur in Summer 2021.

## **Recommendation**

Staff recommends approval of the design engineering agreement with EEI for the Appletree Court watermain.

**Appletree Court Water Main Replacement  
United City of Yorkville, Kendall County, IL  
Professional Services Agreement - Design Engineering**

THIS AGREEMENT, by and between the United City of Yorkville, hereinafter referred to as the "City" or "OWNER" and Engineering Enterprises, Inc. hereinafter referred to as the "Contractor" or "ENGINEER" agrees as follows:

**A. Services:**

ENGINEER agrees to furnish to the City the following services: The ENGINEER shall provide any and all necessary engineering services to the City as indicated on the Scope of Services (Attachment B). Design engineering will be provided for approximately 540 linear feet of 8-inch water main improvements on Appletree Court (see Attachment E for project limits). Engineering will be in accordance with all City, Standard Specifications for Water and Sewer Construction in Illinois, Illinois Department of Transportation, and Illinois Environmental Protection Agency requirements.

**B. Term:**

Services will be provided beginning on the date of execution of this agreement and continuing, until terminated by either party upon 7 days written notice to the non-terminating party or upon completion of the Services. Upon termination the ENGINEER shall be compensated for all work performed for the City prior to termination.

**C. Compensation and maximum amounts due to ENGINEER:**

ENGINEER shall receive as compensation for all work and services to be performed herein, an amount based on the Estimate of Level of Effort and Associated Cost included in Attachment C. Design Engineering will be paid for as a Fixed Fee (FF) in the amount of \$24,950. Direct expenses are estimated at \$315. The hourly rates for this project are shown in the attached 2019 Standard Schedule of Charges (Attachment F). All payments will be made according to the Illinois State Prompt Payment Act and not less than once every thirty days.

**D. Changes in Rates of Compensation:**

In the event that this contract is designated in Section B hereof as an Ongoing Contract, ENGINEER, on or before February 1st of any given year, shall provide written notice of any change in the rates specified in Section C hereof (or on any attachments hereto) and said changes shall only be effective on and after May 1st of that same year.

**E. Ownership of Records and Documents:**

ENGINEER agrees that all books and records and other recorded information developed specifically in connection with this agreement shall remain the property of the City. ENGINEER agrees to keep such information confidential and not to disclose or disseminate the information to third parties without the consent of the City. This confidentiality shall not apply to material or information, which would otherwise be subject to public disclosure through the freedom of information act or if already previously disclosed by a third party. Upon termination of this agreement, ENGINEER agrees to return all such materials to the City. The City agrees not to modify any original documents produced by ENGINEER without contractors consent. Modifications of any signed duplicate original document not authorized by ENGINEER will be at OWNER's sole risk and without legal liability to the ENGINEER. Use of any incomplete, unsigned document will, likewise, be at the OWNER's sole risk and without legal liability to the ENGINEER.

**F. Governing Law:**

This contract shall be governed and construed in accordance with the laws of the State of Illinois. Venue shall be in Kendall County, Illinois.

**G. Independent Contractor:**

ENGINEER shall have sole control over the manner and means of providing the work and services performed under this agreement. The City's relationship to the ENGINEER under this agreement shall be that of an independent contractor. ENGINEER will not be considered an employee to the City for any purpose.

**H. Certifications:**

**Employment Status:** The Contractor certifies that if any of its personnel are an employee of the State of Illinois, they have permission from their employer to perform the service.

**Anti-Bribery:** The Contractor certifies it is not barred under 30 Illinois Compiled Statutes 500/50-5(a) - (d) from contracting as a result of a conviction for or admission of bribery or attempted bribery of an officer or employee of the State of Illinois or any other state.

**Loan Default:** If the Contractor is an individual, the Contractor certifies that he/she is not in default for a period of six months or more in an amount of \$600 or more on the repayment of any educational loan guaranteed by the Illinois State Scholarship Commission made by an Illinois institution of higher education or any other loan made from public funds for the purpose of financing higher education (5 ILCS 385/3).

**Felony Certification:** The Contractor certifies that it is not barred pursuant to 30 Illinois Compiled Statutes 500/50-10 from conducting business with the State of Illinois or any agency as a result of being convicted of a felony.

**Barred from Contracting:** The Contractor certifies that it has not been barred from contracting as a result of a conviction for bid-rigging or bid rotating under 720 Illinois Compiled Statutes 5/33E or similar law of another state.

**Drug Free Workplace:** The Contractor certifies that it is in compliance with the Drug Free Workplace Act (30 Illinois Compiled Statutes 580) as of the effective date of this contract. The Drug Free Workplace Act requires, in part, that Contractors, with 25 or more employees certify and agree to take steps to ensure a drug free workplace by informing employees of the dangers of drug abuse, of the availability of any treatment or assistance program, of prohibited activities and of sanctions that will be imposed for violations; and that individuals with contracts certify that they will not engage in the manufacture, distribution, dispensation, possession, or use of a controlled substance in the performance of the contract.

**Non-Discrimination, Certification, and Equal Employment Opportunity:** The Contractor agrees to comply with applicable provisions of the Illinois Human Rights Act (775 Illinois Compiled Statutes 5), the U.S. Civil Rights Act, the Americans with Disabilities Act, Section 504 of the U.S. Rehabilitation Act and the rules applicable to each. The equal opportunity clause of Section 750.10 of the Illinois Department of Human Rights Rules is specifically incorporated herein. The Contractor shall comply with Executive Order 11246, entitled Equal Employment Opportunity, as amended by Executive Order 11375, and as supplemented by U.S. Department of Labor regulations (41 C.F.R. Chapter 60). The Contractor agrees to incorporate this clause into all subcontracts under this Contract.

**International Boycott:** The Contractor certifies that neither it nor any substantially owned affiliated company is participating or shall participate in an international boycott in violation of the provisions of the U.S. Export Administration Act of 1979 or the regulations of the U.S. Department of Commerce promulgated under that Act (30 ILCS 582).

**Record Retention and Audits:** If 30 Illinois Compiled Statutes 500/20-65 requires the Contractor (and any subcontractors) to maintain, for a period of 3 years after the later of the date of completion of this Contract or the date of final payment under the Contract, all books and records relating to the performance of the Contract and necessary to support amounts charged to the City under the Contract. The Contract and all books and records related to the Contract shall be available for review and audit by the City and the Illinois Auditor General. If this Contract is funded from contract/grant funds provided by the U.S. Government, the Contract, books, and records shall be available for review and audit by the Comptroller General of the U.S. and/or the Inspector General of the federal

sponsoring agency. The Contractor agrees to cooperate fully with any audit and to provide full access to all relevant materials.

United States Resident Certification: (This certification must be included in all contracts involving personal services by non-resident aliens and foreign entities in accordance with requirements imposed by the Internal Revenue Services for withholding and reporting federal income taxes.) The Contractor certifies that he/she is a:   x   United States Citizen        Resident Alien        Non-Resident Alien The Internal Revenue Service requires that taxes be withheld on payments made to non resident aliens for the performance of personal services at the rate of 30%.

Tax Payer Certification : Under penalties of perjury, the Contractor certifies that its Federal Tax Payer Identification Number or Social Security Number is (provided separately) and is doing business as a (check one):        Individual        Real Estate Agent        Sole Proprietorship        Government Entity        Partnership        Tax Exempt Organization (IRC 501(a) only)   x   Corporation        Not for Profit Corporation        Trust or Estate        Medical and Health Care Services Provider Corp.

#### I. Indemnification:

ENGINEER shall indemnify and hold harmless the City and City's agents, servants, and employees against all loss, damage, and expense which it may sustain or for which it will become liable on account of injury to or death of persons, or on account of damage to or destruction of property resulting from the performance of work under this agreement by ENGINEER or its Subcontractors, or due to or arising in any manner from the wrongful act or negligence of ENGINEER or its Subcontractors of any employee of any of them. In the event that the either party shall bring any suit, cause of action or counterclaim against the other party, the non-prevailing party shall pay to the prevailing party the cost and expenses incurred to answer and/or defend such action, including reasonable attorney fees and court costs. In no event shall the either party indemnify any other party for the consequences of that party's negligence, including failure to follow the ENGINEER's recommendations.

#### J. Insurance:

The ENGINEER agrees that it has either attached a copy of all required insurance certificates or that said insurance is not required due to the nature and extent of the types of services rendered hereunder. (Not applicable as having been previously supplied)

#### K. Additional Terms or Modification:

The terms of this agreement shall be further modified as provided on the attachments. Except for those terms included on the attachments, no additional terms are included as a part of this agreement. All prior understandings and agreements between the parties are merged into this agreement, and this agreement may not be modified orally or in any

*Appletree Court Water Main Replacement  
United City of Yorkville  
Professional Services Agreement  
Design Engineering*

manner other than by an agreement in writing signed by both parties. In the event that any provisions of this agreement shall be held to be invalid or unenforceable, the remaining provisions shall be valid and binding on the parties. The list of exhibits is as follows:

|                      |                                                 |
|----------------------|-------------------------------------------------|
| <b>Attachment A:</b> | Standard Terms and Conditions                   |
| <b>Attachment B:</b> | Scope of Services                               |
| <b>Attachment C:</b> | Estimate of Level of Effort and Associated Cost |
| <b>Attachment D:</b> | Anticipated Project Schedule                    |
| <b>Attachment E:</b> | Location Map                                    |
| <b>Attachment F:</b> | 2019 Standard Schedule of Charges               |

L. Notices:

All notices required to be given under the terms of this agreement shall be given mail, addressed to the parties as follows:

For the City:

City Administrator and City Clerk  
United City of Yorkville  
800 Game Farm Road  
Yorkville, IL 60560

For the ENGINEER:

Engineering Enterprises, Inc.  
52 Wheeler Road  
Sugar Grove Illinois 60554

Either of the parties may designate in writing from time to time substitute addresses or persons in connection with required notices.

Agreed to this \_\_\_\_ day of \_\_\_\_\_, 2020.

United City of Yorkville:

Engineering Enterprises, Inc.:

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John Purcell  
Mayor

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Brad Sanderson, P.E.  
Chief Operating Officer / President

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Lisa Pickering  
City Clerk

---

Angie Smith  
Executive Assistant

## STANDARD TERMS AND CONDITIONS

**Agreement:** These Standard Terms and Conditions, together with the Professional Services Agreement, constitute the entire integrated agreement between the OWNER and Engineering Enterprises, Inc. (EEI) (hereinafter “Agreement”), and take precedence over any other provisions between the Parties. These terms may be amended, but only if both parties consent in writing.

**Standard of Care:** In providing services under this Agreement, the ENGINEER will endeavor to perform in a matter consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under same circumstances in the same locality. ENGINEER makes no other warranties, express or implied, written or oral under this Agreement or otherwise, in connection with ENGINEER’S service.

**Construction Engineering and Inspection:** The ENGINEER shall not supervise, direct, control, or have authority over any contractor work, nor have authority over or be responsible for the means, methods, techniques sequences, or procedures of construction selected or used by any contractor, or the safety precautions and programs incident thereto, for security or safety of the site, nor for any failure of a contractor to comply with laws and regulations applicable to such contractor’s furnishing and performing of its work.

The ENGINEER neither guarantees the performance of any contractor nor assumes responsibility for contractor’s failure to furnish and perform the work in accordance with the contract documents.

The ENGINEER is not responsible for the acts or omissions of any contractor, subcontractor, or supplies, or any of their agents or employees or any other person at the site or otherwise furnishing or performing any work.

Shop drawing and submittal review by the ENGINEER shall apply to only the items in the submissions and only for the purpose of assessing if upon installation or incorporation in the project work they are generally consistent with the construction documents. OWNER agrees that the contractor is solely responsible for the submissions and for compliance with the construction documents. OWNER further agrees that the ENGINEER’S review and action in relation to these submissions shall not constitute the provision of means, methods, techniques, sequencing or procedures of construction or extend or safety programs or precautions. The ENGINEER’S consideration of a component does not constitute acceptance of the assembled items.

The ENGINEER’S site observation during construction shall be at the times agreed upon in the Project Scope. Through standard, reasonable means the ENGINEER will become generally familiar with observable completed work. If the ENGINEER observes completed work that is inconsistent with the construction documents, that information shall be communicated to the contractor and OWNER for them to address.

**Opinion of Probable Construction Costs:** ENGINEER'S opinion of probable construction costs represents ENGINEER'S best and reasonable judgment as a professional engineer. OWNER acknowledges that ENGINEER has no control over construction costs of contractor's methods of determining pricing, or over competitive bidding by contractors, or of market conditions or changes thereto. ENGINEER cannot and does not guarantee that proposals, bids or actual construction costs will not vary from ENGINEER'S opinion of probable construction costs.

**Copies of Documents & Electronic Compatibility:** Copies of Documents that may be relied upon by OWNER are limited to the printed copies (also known as hard copies) that are signed or sealed by the ENGINEER. Files in electronic media format of text, data, graphics, or of other types that are furnished by ENGINEER to OWNER are only for convenience of OWNER. Any conclusion or information obtained or derived from such electronic files will be at the user's sole risk. When transferring documents in electronic media format, ENGINEER makes no representations as to long term compatibility, usability, or readability of documents resulting from the use of software application packages, operating systems, or computer hardware differing from those used by ENGINEER at the beginning of the project.

**Changed Conditions:** If, during the term of this Agreement, circumstances or conditions that were not originally contemplated by or known to the ENGINEER are revealed, to the extent that they affect the scope of services, compensation, schedule, allocation of risks, or other material terms of this Agreement, the ENGINEER may call for renegotiation of appropriate portions of this Agreement. The ENGINEER shall notify the OWNER of the changed conditions necessitating renegotiation, and the ENGINEER and the OWNER shall promptly and in good faith enter into renegotiation of this Agreement to address the changed conditions. If terms cannot be agreed to, the parties agree that either party has the absolute right to terminate this Agreement, in accordance with the termination provision hereof.

**Hazardous Conditions:** OWNER represents to ENGINEER that to the best of its knowledge no Hazardous Conditions (environmental or otherwise) exist on the project site. If a Hazardous Condition is encountered or alleged, ENGINEER shall have the obligation to notify OWNER and, to the extent of applicable Laws and Regulations, appropriate governmental officials. It is acknowledged by both parties that ENGINEER's scope of services does not include any services related to a Hazardous Condition. In the event ENGINEER or any other party encounters a Hazardous Condition, ENGINEER may, at its option and without liability for consequential or any other damages, suspend performance of services on the portion of the project affected thereby until OWNER: (i) retains appropriate specialist consultant(s) or contractor(s) to identify and, as appropriate, abate, remediate, or remove the Hazardous Condition; and (ii) warrants that the project site is in full compliance with applicable Laws and Regulations.

**Consequential Damages:** Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither the OWNER nor the ENGINEER, their respective officers, directors, partners, employees, contractors, or subcontractors shall be liable to the other or shall make any claim for any incidental, indirect, or consequential damages arising out of or



connected in any way to the Project or to this Agreement. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation, or any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract, and breach of strict or implied warranty. Both the OWNER and the ENGINEER shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in this project.

**Termination:** This Agreement may be terminated for convenience, without cause, upon fourteen (14) days written notice of either party. In the event of termination, the ENGINEER shall prepare a final invoice and be due compensation as set forth in the Professional Services Agreement for all costs incurred through the date of termination.

Either party may terminate this Agreement for cause upon giving the other party not less than seven (7) calendar days' written notice for the following reasons:

- (a) Substantial failure by the other party to comply with or perform in accordance with the terms of the Agreement and through no fault of the terminating party;
- (b) Assignment of the Agreement or transfer of the project without the prior written consent of the other party;
- (c) Suspension of the project or the ENGINEER'S services by the OWNER for a period of greater than ninety (90) calendar days, consecutive or in the aggregate.
- (d) Material changes in the conditions under which this Agreement was entered into, the scope of services or the nature of the project, and the failure of the parties to reach agreement on the compensation and schedule adjustments necessitated by such changes.

**Third Party Beneficiaries:** Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the OWNER or the ENGINEER. The ENGINEER'S services under this Agreement are being performed solely and exclusively for the OWNER'S benefit, and no other party or entity shall have any claim against the ENGINEER because of this Agreement or the performance or nonperformance of services hereunder. The OWNER and ENGINEER agree to require a similar provision in all contracts with contractors, subcontractors, vendors and other entities involved in this Project to carry out the intent of this provision.

**Force Majeure:** Each Party shall be excused from the performance of its obligations under this Agreement to the extent that such performance is prevented by force majeure (defined below) and the nonperforming party promptly provides notice of such prevention to the other party. Such excuse shall be continued so long as the condition constituting force majeure continues. The party affected by such force majeure also shall notify the other party of the anticipated duration of such force majeure, any actions being taken to avoid or minimize its effect after such occurrence, and shall take reasonable efforts to remove the condition constituting such force majeure. For purposes of this Agreement, "force majeure" shall include

conditions beyond the control of the parties, including an act of God, acts of terrorism, voluntary or involuntary compliance with any regulation, law or order of any government, war, acts of war (whether war be declared or not), labor strike or lock-out, civil commotion, epidemic, failure or default of public utilities or common carriers, destruction of production facilities or materials by fire, earthquake, storm or like catastrophe. The payment of invoices due and owing hereunder shall in no event be delayed by the payer because of a force majeure affecting the payer.

**Additional Terms or Modification:** All prior understandings and agreements between the parties are merged into this Agreement, and this Agreement may not be modified orally or in any manner other than by an Agreement in writing signed by both parties. In the event that any provisions of this Agreement shall be held to be invalid or unenforceable, the remaining provisions shall be valid and binding on the parties.

**Assignment:** Neither party to this Agreement shall transfer or assign any rights or duties under or interest in this Agreement without the prior written consent of the other party. Subcontracting normally contemplated by the ENGINEER shall not be considered an assignment for purposes of this Agreement.

**Waiver:** A party's waiver of, or the failure or delay in enforcing any provision of this Agreement shall not constitute a waiver of the provision, nor shall it affect the enforceability of that provision or of the remainder of this Agreement.

**Attorney's Fees:** In the event of any action or proceeding brought by either party against the other under this Agreement, the prevailing party shall be entitled to recover from the other all costs and expenses including without limitation the reasonable fees of its attorneys in such action or proceeding, including costs of appeal, if any, in such amount as the Court may adjudge reasonable.

**Headings:** The headings used in this Agreement are inserted only as a matter of convenience only, and in no way define, limit, enlarge, modify, explain or define the text thereof nor affect the construction or interpretation of this Agreement.

**Appletree Court Water Main Improvements  
United City of Yorkville, IL  
Professional Services Agreement - Design Engineering**

**Attachment B – Scope of Services**

**DESIGN ENGINEERING**

**2.1 Project Management and Administration**

- Budget Tracking
- Management of Personnel and the Engineering Contract
- Coordination with the City and Other Regulatory Agencies (IEPA and IDOT)

**2.2 Project Meetings**

- Project Kick-Off Meeting Between the City and EEI
- One (1) Design Progress Meeting Between the City and EEI prior to Bidding

**2.3 Topographic Survey**

- Field Survey
- Drafting to Create Base File

**2.4 Utility Coordination**

- Design JULIE
- Plan Submission and Coordinate with Private Utilities

**2.5 Final Plans, Specifications and Estimates**

- Preparation of 60%, 90%, and 100% Engineering Plans
- Preparation of 90% and 100% Project Manual and Engineer's Opinion of Probable Construction Cost. Project Manual Shall Include Bidding and Contract Documents, General Conditions, and Special Provisions.

**2.6 Permits**

- Prepare IEPA Documentation for CCDD Management of Soils
- Prepare IEPA Construction Permit Application and Acquire Permit
- Prepare IDOT and Acquire IDOT Permit for Work Along IDOT Right-of-Way

**2.7 Bidding and Contracting**

- Prepare Bidders List and Ad for Bid
- Submit Ad for Bid to the Local Paper and Post Bidding Documents on QuestCDN
- Address Bid Questions and Prepare Addenda
- Attend Bid Opening
- Prepare Bid Tab, Bid Summary, and Recommendation of Award
- Execute Contract Documents



Outstanding Service ~ Every Client ~ Every Day

ATTACHMENT C  
ESTIMATE OF LEVEL OF EFFORT AND ASSOCIATED COST FOR  
PROFESSIONAL ENGINEERING SERVICES FOR  
APPLETREE COURT WATER MAIN REPLACEMENT  
United City of Yorkville, IL  
November 6, 2020



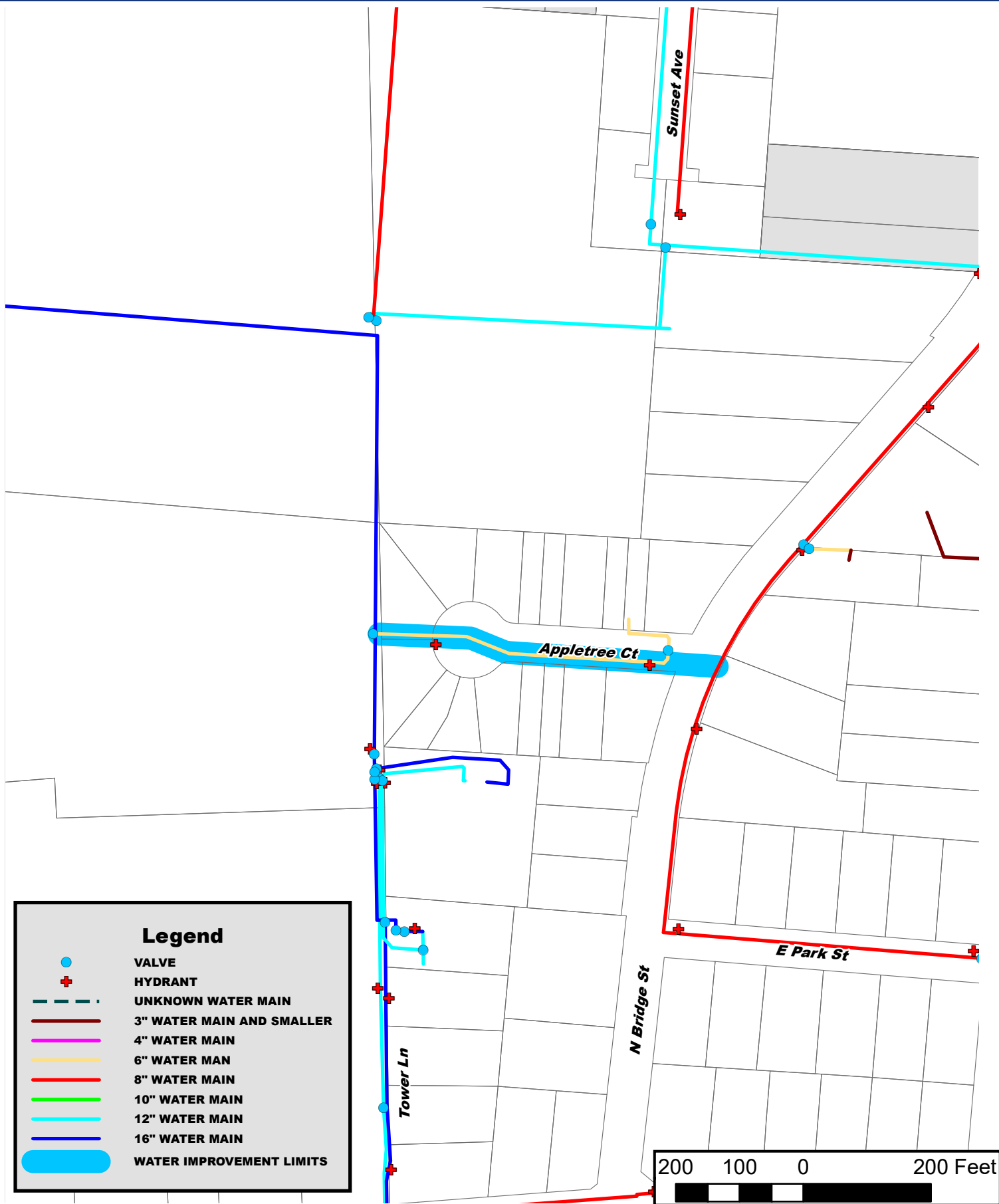
| WORK<br>ITEM<br>NO.          | WORK ITEM                                 | ENTITY:       | ENGINEERING               |                              |                               |                     | SURVEYING                    |                    |                       | DRAFTING       |                                   | ADMIN. | WORK<br>ITEM<br>HOUR<br>SUMM. | COST<br>PER<br>ITEM |
|------------------------------|-------------------------------------------|---------------|---------------------------|------------------------------|-------------------------------|---------------------|------------------------------|--------------------|-----------------------|----------------|-----------------------------------|--------|-------------------------------|---------------------|
|                              |                                           | PROJECT ROLE: | PRINCIPAL<br>IN<br>CHARGE | SENIOR<br>PROJECT<br>MANAGER | SENIOR<br>PROJECT<br>ENGINEER | PROJECT<br>ENGINEER | SENIOR<br>PROJECT<br>MANAGER | PROJECT<br>MANAGER | PROJECT<br>TECHNICIAN | CAD<br>MANAGER | SENIOR<br>PROJECT<br>TECHNICIAN I | ADMIN. |                               |                     |
|                              |                                           | HOURLY RATE:  | \$208                     | \$203                        | \$153                         | \$141               | \$197                        | \$178              | \$153                 | \$153          | \$141                             | \$70   |                               |                     |
| DESIGN ENGINEERING           |                                           |               |                           |                              |                               |                     |                              |                    |                       |                |                                   |        |                               |                     |
| 2.1                          | Project Management and Administration     | -             | 8                         | 2                            | -                             | -                   | -                            | -                  | -                     | -              | -                                 | -      | 10                            | \$ 1,930            |
| 2.2                          | Project Meetings                          | 1             | 2                         | 4                            | -                             | -                   | -                            | -                  | -                     | -              | -                                 | -      | 7                             | \$ 1,226            |
| 2.3                          | Topographic Survey                        | -             | -                         | -                            | -                             | 5                   | 9                            | -                  | -                     | -              | -                                 | -      | 14                            | \$ 2,587            |
| 2.4                          | Utility Coordination                      | -             | -                         | 4                            | -                             | -                   | -                            | -                  | -                     | -              | -                                 | -      | 4                             | \$ 612              |
| 2.5                          | Final Plans, Specifications and Estimates | 2             | 10                        | 58                           | -                             | -                   | -                            | -                  | -                     | 3              | 24                                | -      | 97                            | \$ 15,163           |
| 2.6                          | Permits                                   | -             | -                         | 5                            | -                             | -                   | -                            | -                  | -                     | -              | -                                 | -      | 5                             | \$ 765              |
| 2.7                          | Bidding and Contracting                   | 1             | 1                         | 12                           | -                             | -                   | -                            | -                  | -                     | -              | -                                 | 6      | 20                            | \$ 2,667            |
| Design Engineering Subtotal: |                                           | 4             | 21                        | 85                           | -                             | 5                   | 9                            | -                  | 3                     | 24             | 6                                 | 157    | \$ 24,950                     |                     |
| PROJECT TOTAL:               |                                           | 4             | 21                        | 85                           | -                             | 5                   | 9                            | -                  | 3                     | 24             | 6                                 | 157    | 24,950                        |                     |

| DIRECT EXPENSES            |        |
|----------------------------|--------|
| Printing =                 | \$ 250 |
| Mileage =                  | \$ 40  |
| Material Testing =         | \$ -   |
| Environmental Assessment = | \$ 25  |
| DIRECT EXPENSES =          | \$ 315 |

| LABOR SUMMARY             |           |
|---------------------------|-----------|
| Engineering Expenses =    | \$ 18,100 |
| Surveying Expenses =      | \$ 2,587  |
| Drafting Expenses =       | \$ 3,843  |
| Administrative Expenses = | \$ 420    |
| TOTAL LABOR EXPENSES =    | \$ 24,950 |

|                  |           |
|------------------|-----------|
| TOTAL EXPENSES = | \$ 25,265 |
|------------------|-----------|





# **Engineering Enterprises, Inc.**

52 Wheeler Road  
 Sugar Grove, Illinois 60554  
 (630) 466-6700  
[www.eeiweb.com](http://www.eeiweb.com)

|              |                                    |
|--------------|------------------------------------|
| DATE:        | MARCH 2020                         |
| PROJECT NO.: | YO2007                             |
| BY:          | MJT                                |
| PATH:        | H:\GIS\PUBLIC\YORKVILLE\2020\      |
| FILE:        | YO1907_Appletree Ct Water Main.MXD |

## **ATTACHMENT E: LOCATION MAP**





## Standard Schedule of Charges

January 1, 2019

| EMPLOYEE DESIGNATION                        | CLASSIFICATION | HOURLY RATE |
|---------------------------------------------|----------------|-------------|
| Senior Principal                            | E-4            | \$208.00    |
| Principal                                   | E-3            | \$203.00    |
| Senior Project Manager                      | E-2            | \$197.00    |
| Project Manager                             | E-1            | \$178.00    |
| Senior Project Engineer/Planner/Surveyor II | P-6            | \$165.00    |
| Senior Project Engineer/Planner/Surveyor I  | P-5            | \$153.00    |
| Project Engineer/Planner/Surveyor           | P-4            | \$141.00    |
| Senior Engineer/Planner/Surveyor            | P-3            | \$129.00    |
| Engineer/Planner/Surveyor                   | P-2            | \$117.00    |
| Associate Engineer/Planner/Surveyor         | P-1            | \$106.00    |
| Senior Project Technician II                | T-6            | \$153.00    |
| Senior Project Technician I                 | T-5            | \$141.00    |
| Project Technician                          | T-4            | \$129.00    |
| Senior Technician                           | T-3            | \$117.00    |
| Technician                                  | T-2            | \$106.00    |
| Associate Technician                        | T-1            | \$ 93.00    |
| Engineering/Land Surveying Intern           | I-1            | \$ 84.00    |
| GIS Technician                              | G-1            | \$ 75.00    |
| Administrative Assistant                    | A-3            | \$ 70.00    |

### CREW RATES, VEHICLES AND REPROGRAPHICS

|                                                 |                                                          |
|-------------------------------------------------|----------------------------------------------------------|
| 1 Man Field Crew with Standard Survey Equipment | \$168.00                                                 |
| 2 Man Field Crew with Standard Survey Equipment | \$262.00                                                 |
| 1 Man Field Crew with RTS or GPS *              | \$208.00                                                 |
| 2 Man Field Crew with RTS or GPS *              | \$302.00                                                 |
| Vehicle for Construction Observation            | \$15.00                                                  |
| In-House Scanning and Reproduction              | \$0.25/Sq. Ft. (Black & White)<br>\$1.00/Sq. Ft. (Color) |
| Reimbursable Direct Costs & Services by Others  | Cost + 10%                                               |

\*RTS = Robotic Total Station / GPS = Global Positioning System



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

Agenda Item Number

Public Works Committee #3

Tracking Number

PW 2020-66

### Agenda Item Summary Memo

**Title:** Blackberry Shore Lane Parking Restriction

**Meeting and Date:** City Council – November 24, 2020

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

### Council Action Previously Taken:

Date of Action: PW 11-17-20 Action Taken: Moved forward to City Council agenda.

Item Number: PW 2020-66

**Type of Vote Required:** Majority

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

**Submitted by:** Bart Olson

Name

Administration

Department

### Agenda Item Notes:

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

*Have a question or comment about this agenda item?*

*Call us Monday-Friday, 8:00am to 4:30pm at 630-553-4350, email us at [agendas@yorkville.il.us](mailto:agendas@yorkville.il.us), post at [www.facebook.com/CityofYorkville](https://www.facebook.com/CityofYorkville), tweet us at @CityofYorkville, and/or contact any of your elected officials at <http://www.yorkville.il.us/320/City-Council>*





# Memorandum

To: City Council  
From: Bart Olson, City Administrator  
CC:  
Date: November 19, 2020  
Subject: Blackberry Shore Lane parking restriction

---

## **Summary**

Consideration of a parking restriction along the north side of Blackberry Shore Lane from the cul-de-sac on the west end to Northland Lane.

## **Background**

This item was last discussed at the November Public Works Committee meeting. At that meeting, the committee reviewed the attached materials and recommended that the parking restriction be extended from between High Ridge Lane and Northland Lane, to a restriction that stretches from the west end cul-de-sac to Northland Lane (map attached). The committee also discussed sending letters to each resident along Blackberry Shore Lane, inviting them to submit their written feedback or attend a future remotely-ran City Council meeting. Accordingly, we have updated the ordinance, map, and have drafted a sample letter to the residents for the City Council to review.

## **Recommendation**

Staff requests feedback on the proposed parking restriction. While the ordinance implementing the restriction has been drafted and is attached, we do not recommend a motion to approve the ordinance. Instead, the staff is recommending a simple motion to direct staff to send the sample letter to residents, inviting them to a future meeting to give feedback on the proposed parking restriction. *At that* meeting or a subsequent meeting, the staff would recommend approval of the attached ordinance.



## United City of Yorkville

800 Game Farm Road

Yorkville, Illinois 60560

Telephone: 630-553-4350

[www.yorkville.il.us](http://www.yorkville.il.us)

November 24, 2020

NAME

ADDRESS

ADDRESS

Dear NAME,

The City of Yorkville is currently proposing a parking restriction on the northern side of Blackberry Shore Lane between Northland Lane and the cul-de-sac at the far western edge of Blackberry Shore Lane (generally, 2900' west from the intersection of High Ridge Lane and Blackberry Shore Lane). This restriction would eliminate on street parking on the north side of Blackberry Shore Lane at all times, every day. Individuals would still be permitted to park on the southern side of the street.

This parking restriction is being proposed in response to resident initiated parking concerns, due to the ongoing construction of the adjacent townhomes. While the City code mandates parking spots for new construction, and the townhomes are being constructed with garages, driveway parking spaces, and extra parking lots within the development, some residents of Blackberry Shore Lane have expressed concern that the convenience of on-street parking on Blackberry Shore Lane may result in townhome residents parking on the north side of Blackberry Share Lane.

As a resident, you have the right to speak on this matter prior to its implementation. Due to the pandemic, we are soliciting written, email comments to [bolson@yorkville.il.us](mailto:bolson@yorkville.il.us) on this matter and/or you may remotely attend the upcoming City Council meeting which will occur on Tuesday, December 8<sup>th</sup> at 7pm. A zoom link for that meeting will be publicly available by 4:30pm on Thursday, December 4<sup>th</sup>. You can also contact your elected officials or staff at anytime to voice your concerns, comments, or questions, by calling City Hall Monday through Friday between 8:00 a.m. and 4:30 p.m. at (630)553-4350.

Sincerely,

Mayor John Purcell





**NORTH SIDE OF BLACKBERRY SHORE LANE | PARKING RESTRICTION**

United City of Yorkville  
800 Game Farm Road, Yorkville, IL

November 18, 2020





**AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS REGULATING ON-STREET PARKING**

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

**Section 1.** Title 6, Chapter 2, Section 6-2-2, of the United City of Yorkville Code of Ordinances is hereby amended by deleting the following:

**6-2-2: PARKING PROHIBITED ON DESIGNATED STREETS:**

BLACKBERRY SHORE LANE

A “no parking” zone shall be created on the north side of Blackberry Shore Lane from just east of 901 Blackberry Shore Lane to Northland Lane.

**Section 2.** Title 6, Chapter 2, Section 6-2-2, of the United City of Yorkville Code of Ordinances is hereby amended by adding the following:

**6-2-2: PARKING PROHIBITED ON DESIGNATED STREETS:**

BLACKBERRY SHORE LANE

A “no parking” zone shall be created on the north side of Blackberry Shore Lane from Northland Lane to a point two thousand nine hundred feet (2900’) west of Northland Lane.

**Section 3.** If any Section, subsection, sentence, clause, phrase or portion of this Chapter is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

**Section 4.** This Ordinance shall be in full force and effect upon its passage, approval, and publication as provided by law.

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

\_\_\_\_\_  
CITY CLERK

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

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

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

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

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

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

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

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

Approved by me, as Mayor of the United City of Yorkville, Kendall County, Illinois this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

## BLACKBERRY SHORE LANE

A "no parking" zone shall be created on the north side of Blackberry Shore Lane from ~~just east of 901 Blackberry Shore Lane to~~ Northland Lane to a point two thousand nine hundred feet (2900') west of Northland Lane.



# Memorandum

To: City Council  
From: Bart Olson, City Administrator  
CC:  
Date: November 12, 2020  
Subject: Blackberry Shore Lane parking restrictions

---

## **Summary**

Consideration of a parking restriction on the northside of Blackberry Shores Lane between Northland Lane and High Ridge Lane.

## **Background**

This item was requested by Alderman Funkhouser. This item was discussed by the City Council in 2014, when it passed a parking restriction on the northside of Blackberry Shore Lane between Northland Lane and the western edge of the adjacent park. At that time, the City Council was responding to complaints of street parking along both sides of Blackberry Shore Lane during baseball games.

In the past year during the public meetings on the Kendall Marketplace townhomes, there was limited discussion about extending the parking restriction all the way west to High Ridge Lane. This was discussed in the context of the concern that townhome residents would end up parking along Blackberry Shore Lane instead of in their community or personal parking spaces along the private drive of the townhomes.

The proposal from Alderman Funkhouser is illustrated in the attached map, and it generally contains the northside, one block stretch of Blackberry Shore Lane between High Ridge Lane and Northland Lane. We have drafted a simple ordinance for consideration. He has also requested discussion about the merits of extending this proposed restriction farther west of High Ridge Lane, and so we have included a map for discussion purposes.

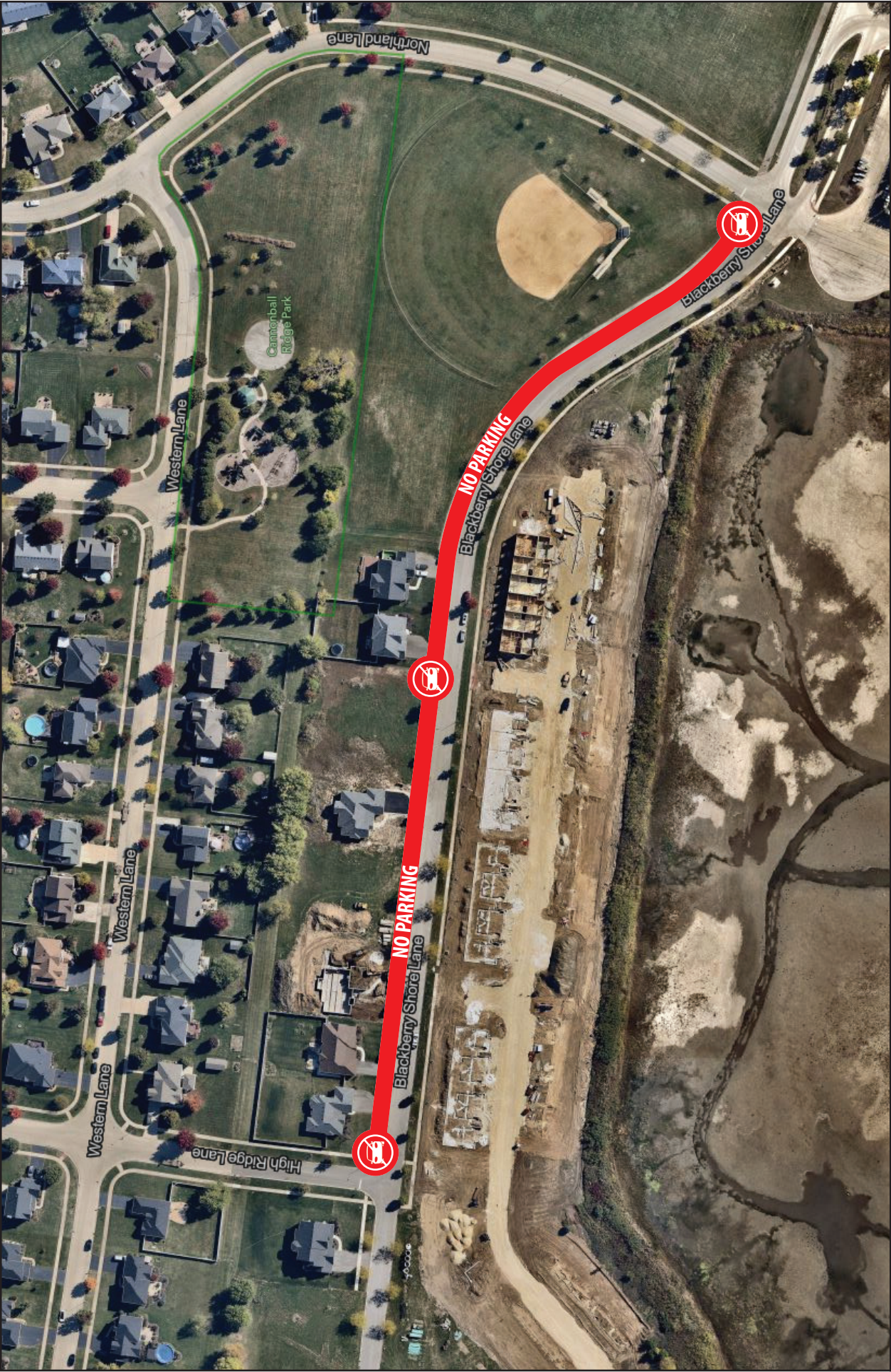
In the past, the City Council has sometimes asked that before a parking restriction is approved by City Council, for the adjacent residents to be formally notified via letter and given a chance to speak at an upcoming meeting. That has not been proposed as part of this parking restriction, but could be easily implemented if desired. In this case, we do know that the residents in the area have been in frequent contact with both Alderman Funkhouser and Alderman Frieders about a variety of development issues, and perhaps a more informal notification may be sufficient.

Finally, Chief Jensen has given me early notification that any parking restriction approved by City Council would be met with a robust social media announcement and public outreach initiative before any tickets would be written.

## **Recommendation**

Staff requests direction on the parking restriction boundaries along Blackberry Shore Lane.





**NORTH SIDE OF BLACKBERRY SHORE LANE | PARKING RESTRICTION**

United City of Yorkville  
800 Game Farm Road, Yorkville, IL

November 12, 2020







**NORTH SIDE OF BLACKBERRY SHORE LANE | PARKING RESTRICTION**

United City of Yorkville  
800 Game Farm Road, Yorkville, IL

November 12, 2020





**AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS REGULATING ON-STREET PARKING**

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

**Section 1.** Title 6, Chapter 2, Section 6-2-2, of the United City of Yorkville Code of Ordinances is hereby amended by deleting the following:

**6-2-2: PARKING PROHIBITED ON DESIGNATED STREETS:**

BLACKBERRY SHORE LANE

A “no parking” zone shall be created on the north side of Blackberry Shore Lane from just east of 901 Blackberry Shore Lane to Northland Lane.

**Section 2.** Title 6, Chapter 2, Section 6-2-2, of the United City of Yorkville Code of Ordinances is hereby amended by adding the following:

**6-2-2: PARKING PROHIBITED ON DESIGNATED STREETS:**

BLACKBERRY SHORE LANE

A “no parking” zone shall be created on the north side of Blackberry Shore Lane from High Ridge Lane to Northland Lane.

**Section 3.** If any Section, subsection, sentence, clause, phrase or portion of this Chapter is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

**Section 4.** This Ordinance shall be in full force and effect upon its passage, approval, and publication as provided by law.

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

\_\_\_\_\_  
CITY CLERK

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

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

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

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

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

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

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

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

Approved by me, as Mayor of the United City of Yorkville, Kendall County, Illinois this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

## BLACKBERRY SHORE LANE

A "no parking" zone shall be created on the north side of Blackberry Shore Lane from High Ridge Lane ~~just east of 901 Blackberry Shore Lane~~ to Northland Lane.

**UNITED CITY OF YORKVILLE  
KENDALL COUNTY, ILLINOIS**

---

**ORDINANCE NO. 2014-39**

---

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE UNITED CITY OF  
YORKVILLE, KENDALL COUNTY, ILLINOIS, REGULATING ON-STREET PARKING

Passed by the City Council of the  
United City of Yorkville, Kendall County, Illinois  
This 26<sup>th</sup> day of August, 2014

Published in pamphlet form by the  
authority of the Mayor and City Council  
of the United City of Yorkville, Kendall  
County, Illinois on November 10, 2014.

**AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS REGULATING ON-STREET PARKING**

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

*Section 1.* Title 6, Chapter 2, Section 2, of the United City of Yorkville Code of Ordinances is hereby amended by adding the following:

**6-2-2: PARKING PROHIBITED ON DESIGNATED STREETS:**

**BLACKBERRY SHORE LANE**

A “no parking” zone shall be created on the north side of Blackberry Shore Lane from just east of 901 Blackberry Shore Lane to Northland Lane.

**NORTHLAND LANE**

A “no parking” zone shall be created on the west side of Northland Lane from Blackberry Shore Lane to Western Avenue

**WESTERN AVENUE**

A “no parking” zone shall be created on the north side of Western Avenue from Canyon Trail to Northland Lane

*Section 2.* If any Section, subsection, sentence, clause, phrase or portion of this Chapter is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

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

Passed by the City Council of the United City of Yorkville, Kendall County, Illinois, this 26 day of August, 2014.

  
CITY CLERK

CARLO COLOSIMO

JACKIE MILSCHEWSKI

CHRIS FUNKHOUSER

ROSE ANN SPEARS

Y  
Y  
Y  
Y

KEN KOCH

LARRY KOT

JOEL FRIEDERS

DIANE TEELING

Y  
Y  
Y  
Y

Approved by me, as Mayor of the United City of Yorkville, Kendall County, Illinois, this 3  
day of SEPTEMBER, 2014.

Nancy J. Nohle  
MAYOR



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

Agenda Item Number

Economic Development Committee #1

Tracking Number

EDC 2020-47

### Agenda Item Summary Memo

**Title:** Village of Plainfield Boundary Agreement Extension

**Meeting and Date:** City Council – November 24, 2020

**Synopsis:** Update and extension of existing boundary.

### Council Action Previously Taken:

Date of Action: CC 11-10-20 Action Taken: Public Hearing was held.

Item Number: EDC 2020-47

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

**Submitted by:** Krysti J. Barksdale-Noble Community Development  
Name Department

### Agenda Item Notes:

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# Memorandum

To: Economic Development Committee  
From: Krysti J. Barksdale-Noble, Community Development Director  
CC: Bart Olson, City Administrator  
Date: September 8, 2020  
Subject: Village of Plainfield Boundary Agreement – Update and Extension

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## **Summary**

Per the 2016 Comprehensive Plan Update, a short-term goal of the City is to pursue new and extend existing boundary agreements with neighboring communities in an effort to promote and implement effective growth management practices. The proposed boundary agreement extension with the Village of Plainfield, which expires on January 30, 2021, would now expire in the year 2041 and is the third of several existing agreements that are up for renewal and will be presented to the City Council for reconsideration. The City previously approved similar boundary agreement extensions with the municipalities of Sugar Grove in 2016 and the Plano in 2019.

## **Background**

Illinois statute allows municipalities with adopted official plans (comprehensive plans) to enter into a boundary agreement when unincorporated territory is within 1½ miles of the boundaries of two or more corporate authorities. The United City of Yorkville has current boundary agreements with Montgomery, Oswego, Plano, Plainfield and Sugar Grove (refer to attached map).

Other municipalities currently overlapping 1½ mile jurisdiction with Yorkville with whom the City does not have boundary agreements with include Millbrook and Newark. Municipalities that are beyond the contiguous 1½ mile jurisdiction with Yorkville, but likely to encroach this jurisdiction based on their current future planning areas, include Joliet, Lisbon, Millington and Plattville.

The intent of the boundary agreement is to delineate a line which shall mark the boundaries of the respective jurisdiction and agree not to annex any unincorporated land which lies within the jurisdiction of the other municipality as established by such line. Further, Illinois statute requires boundary agreements to:

- Consider the natural flow of storm water drainage of the area;
- Include the entire area of a single tract having common ownership within one jurisdiction, when practical.
- Not exceed a term of 20 years, however, following the expiration of the term it may be extended, renewed, or revised as the parties agree.

## **Advantages and Disadvantages**

Boundary agreements create the opportunity for meaningful future land planning and establish proposed locations of different types of land uses. In addition, boundary agreements can specify infrastructure needs and responsibilities between corporate authorities so that development within the area between each municipality is orderly and efficient. However, there are other advantages and disadvantages to be considered.

*The advantages of entering into boundary agreements include:*

- Eliminating the risk of developers/property owners' ability to obtain concessions from a municipality by pitting neighboring communities against one another;
- Allowing for better land use and infrastructure planning for the area. A determined boundary prevents a municipality from over or undersizing water and sewer lines, for example;
- Reducing negative aspects of 'competing' with neighboring municipalities for territory;
- Allowing for proactive versus reactive planning. While annexation and incorporation put communities in a reactive mode (reacting to a petition from a developer/property owner), cooperative boundary agreements enable communities to proactively guide their future.

*Potential disadvantages to Boundary Agreements include:*

- Agreement obligates future City Council officials to abide by the terms set forth in the boundary agreement for a period of up to twenty (20) years. As witnessed in this region, many changes have occurred over the last 20 years with population growth in the late 1990's early 2000's and then the economic/housing crisis in the mid 2000's, both of which could not have been foreseen by city leaders during either time period.
- Limitation and restriction of property owner's choices as a result of boundary agreements. As stated above, one of the main purposes of entering into an agreement is to prevent property owners from 'pitting' municipalities against one another, however, this also means determining in the agreement what jurisdiction the territory will ultimately be annexed to – thus eliminating the property owners' choice of community.
- Level of compromise. Some concessions may need to be given in order to 'compromise' with a neighboring community in a boundary agreement.

### **Original Village of Plainfield Boundary Agreement**

The original boundary agreement between the United City of Yorkville and the Village of Plainfield, was executed on January 25, 2001 (agreement recorded in February 2001 and ordinance recorded in January 2006), established the following considerations for future development for the unincorporated area between the two communities:

- **The agreed upon boundary between Yorkville and Plainfield would be Grove Road (see attached map).**
  - o The boundary line basically runs north/south beginning at the northern limits of Na-Au-Say Township continuing down the centerline of Grove Road and terminating at Van Dyke Road.
  - o This approximately seven (7) mile boundary has primarily agriculture/farm land with some scattered residential homes on both the Plainfield and Yorkville sides of the boundary. A majority of the land is identified as having a future land use designation of "Agricultural Zone (AZ)" and "Estate/Conservation Residential (ECR)" in Yorkville's 2016 Comprehensive Plan Update.

- **The agreement does not limit or adversely affect either municipality from filing a statutory objection to a proposed rezoning within one and one-half mile (1½) of its corporate boundary.**
  - Since this agreement's execution, staff is not aware of any 1.5-mile reviews that Yorkville or Plainfield has statutorily objected to as part of either's extraterritorial jurisdictional authority.
- **In the event that the Village of Plainfield or the City of Yorkville is better able to provide municipal water or sewer service to a particular parcel or land lying outside its City limits, and annexed or to be annexed to the other City, the municipality better able to provide service shall not refuse service simply because the parcel is not within its City limits and shall not require annexation, but shall, subject to availability and capacity, allow connection to and service from its utility system, subject at all times to the ordinances, fees and charges (uniformly applied) applicable to the providing of services to lands outside of the municipality.**
  - Neither the City of Yorkville nor the Village of Plainfield have utilized this option, but we intend to keep this provision.
- **Both municipalities agree to not file any formal objection with the Chicago Metropolitan Agency for Planning (CMAP – formally Northern Illinois Planning Commission), or other governing body, relative to Facility Planning Area Amendments as long as the proposed amendment does not contradict the Boundary established in the agreement.**
  - Neither the City of Yorkville nor the Village of Plainfield have utilized this option, it is not anticipated that this would be applicable to this agreement since there are few, if any, facility planning area plans that overlap the two (2) municipalities.
- **Both municipalities shall adopt appropriate Ordinances for the protection of well sites and ground water.**
  - Yorkville has adopted numerous ordinances related to the protection of well sites and ground water since the adoption of the boundary agreement in 2001. Those have included:
    - Community Well Protection Ordinance (Ord. 2001-6)
    - Soil Erosion and Sediment Control Ordinance (Ord. 2003-19)
    - Wetland Protection Regulations for Water Quality and Stormwater Management (Ord. 2008-01)
    - Ordinance Prohibiting the Use of Groundwater within the Corporate Limits by the Installation or Drilling of Wells (Ord. 2008-78)
    - Fox River Watershed Ordinance (2009-48)
    - Ordinance Regulating the Illicit Discharge and Connections to the Municipal Separate Storm Sewer System (Ord. 2010-05)
    - Stormwater Management Program Plan (Ord. 2010-13)
    - Blackberry Creek Watershed Ordinance (Res. 2012-17)
    - Stormwater Management Ordinance (Res. 2012-30)
  - It is staff's recommendation that this provision can be deleted in its entirety.

- **Design and future maintenance of Grove Road.**

- Language within the boundary agreement stated the City of Yorkville and the Village of Plainfield would require full improvements to Grove Road as development occurs adjacent to the right-of-way via recapture agreements on a front-foot basis with the property's developers. Additionally, each municipality would coordinate review and design of the roadway.
- Major repairs or maintenance of Grove Road to which both municipalities are contiguous are the time of repair would be on a 50%/50% cost sharing basis.
  - Kendall County has jurisdiction over Grove Road (County Highway 2). According to the Kendall County Highway Department's 2019-2039 Long Range Plan, "it assumes financial cooperation of future developments for capacity improvements of several roadways, including Grove Road. These funds are anticipated through county/municipal cooperation during the annexation phase and can generally be described as development fees. It is the general belief that municipalities will begin to require developers to set aside funds for the future improvement of county transportation corridors that will affect their developments, or they will simply require developers to actually construct the improvements to the County Highway System."<sup>1</sup>
  - According to the Kendall County Highway Department's 2019-2039 Long Range Plan, the County has estimated \$6 million in improvements to Grove Road which includes:

| IMPROVEMENT                                                                   | EST. COST   | STATUS                            |
|-------------------------------------------------------------------------------|-------------|-----------------------------------|
| Bridge Replacement south of Van Dyke                                          | \$3,000,000 | Ongoing<br>(est. completion 2020) |
| Intersection Improvement at IL Route 126 (traffic signal)                     | \$500,000   | Programmed for 2023               |
| Intersection Improvement at U.S. Route 52 (turning lanes and traffic signals) | \$1,000,000 | Planned to Let in 2021            |
| Intersection Improvement as Reservation with Realignment                      | \$1,500,000 | Programmed for 2024               |

- Of the approved planned improvements to Grove Road in the Kendall County Highway Department's 2019-2039 Long Range Plan, only IL Route 126 is within the proposed boundary agreement's scope.
- Both the City of Yorkville and the Village of Plainfield agree this provision can be removed from the agreement, as annexation agreements would dictate the contribution towards roadway improvements or construction of required improvements would be completed by developer.

<sup>1</sup> <https://www.co.kendall.il.us/Home/ShowDocument?id=599>

### **Proposed New Plainfield Boundary Agreement**

The proposed updated boundary agreement between the City of Yorkville and the Village of Plainfield would be extended for another twenty (20) year term, or until 2041, and continue most of the same provisions of the exiting agreement. The following are revisions to the current boundary agreement that have been made under the proposed new agreement:

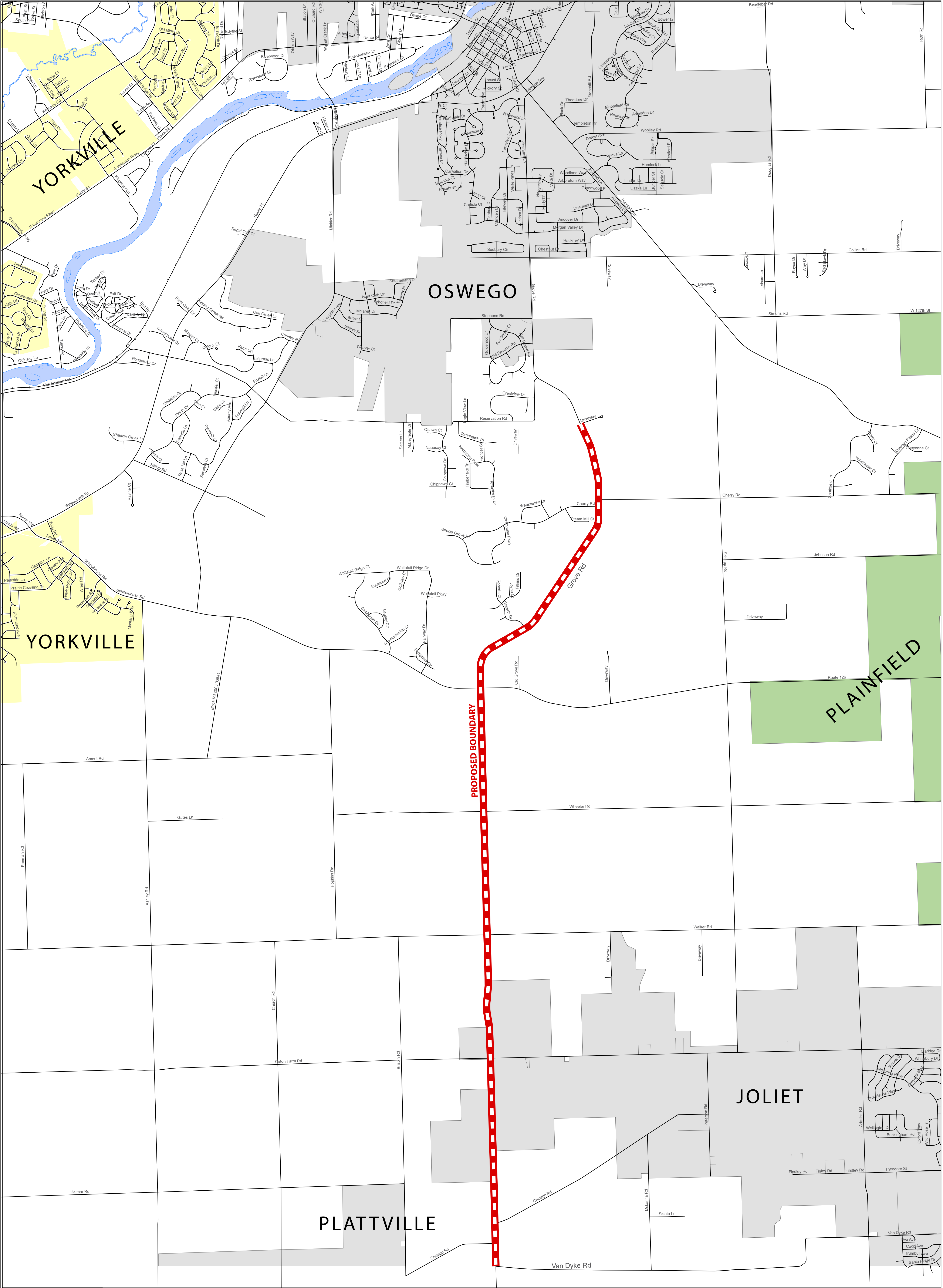
- Paragraph #1 of Original Agreement – Proposed revision states in the new boundary line will extend south from the northernly limit of Na-Au-Say Township, Kendall County, Illinois to Van Dyke Road. This is approximately 0.35 miles south of the previous boundary limits of Chicago Road. This proposed extension of the boundary line's terminus is to remain consistent with the established Oswego/Yorkville boundary line.
- Paragraph #4 of Original Agreement– Proposed revision proposes to remove this section in its entirety, as it is not anticipated that this would be applicable to this agreement since there are few, if any, facility planning area plans that overlap the two (2) municipalities.
- Paragraph #6 of Original Agreement – Proposed revision removes this section in its entirety, as both municipalities have adopted appropriate well sites and groundwater protection ordinances.
- Paragraph #8 and #9 of Original Agreement – Proposed deletion of these paragraphs in their entirety regarding Grove Road as both municipalities' annexation agreements would dictate the contribution towards roadway improvements or construction of required improvements would be completed by developer.

### **Staff Comments & Recommendation**

Staff **recommends adoption** of the proposed Village of Plainfield Boundary Agreement extension for a period of twenty (20) years, or until 2041. This is consistent with the goals of the Comprehensive Plan Update and sound planning practices.

Per the Illinois Statutes, both corporate authorities are required to provide a public notice of the proposed boundary agreement for no less than 15 days at the location where notices are posted for any village board or city council meetings as well as publication within the local newspaper. Staff anticipates publishing a notice in the **October 16th** edition of the Beacon News for a public hearing at the **November 10<sup>th</sup>** City Council meeting. Staff is looking forward to getting the EDC's feedback on this matter and answering any questions at Tuesday night's meeting.





|                                                                                    |                                                                                               |                     |
|------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|---------------------|
|  | <b>PROPOSED YORKVILLE/PLAINFIELD BOUNDARY AGREEMENT</b><br>UNITED CITY OF YORKVILLE, ILLINOIS |                     |
|                                                                                    | ADDRESS: 800 Game Farm Road, Yorkville Illinois                                               | DATE: June 30, 2020 |
|                                                                                    | DATA: All permit data and geographic data are property of the United City of Yorkville        |                     |
|                                                                                    | LOCATION: (I:)//Community Development/Boundary Agreements/Plano Boundary Map                  |                     |

**JURISDICTIONAL BOUNDARY LINE AGREEMENT BETWEEN THE  
VILLAGE OF PLAINFIELD AND THE UNITED CITY OF YORKVILLE,  
WILL AND KENDALL COUNTIES, ILLINOIS**

**WHEREAS**, the Village of Plainfield, Will and Kendall Counties, Illinois (“*Plainfield*”) is a home-rule municipality pursuant to Article VII, Section 6(a) of the Constitution of the State of Illinois of 1970 (the “*Constitution*”) and the United City of Yorkville, Kendall County, Illinois (the “*Yorkville*”) is a non-home rule municipality pursuant to the Constitution and the laws of the State of Illinois; and,

**WHEREAS**, both Plainfield and Yorkville, being units of local government, have the authority to enter into agreements among themselves to obtain or share services and to exercise, combine or transfer any power or function in any manner not prohibited by law or ordinances pursuant to Article VII, Section 10 of the Constitution; and,

**WHEREAS**, pursuant to the Constitutional authority as aforesaid, Plainfield and Yorkville entered into a Jurisdictional Boundary Line Agreement, dated January 31, 2001, which recognized that the land lying between their present municipal boundaries is a rapidly developing area in which problems related to open space preservation, flood control, population density, ecological and economic impact and multi-purpose developments are ever increasing both in number and complexity and there is a need and desirability to provide for logical municipal boundaries and areas of municipal authority between these respective municipalities in order to plan effectively and efficiently for the growth and potential development between their communities; and,

**WHEREAS**, Plainfield and Yorkville desire to renew their agreement because the land lying between their present boundaries continue to rapidly develop and cooperation between the municipalities is necessary to address the demands which accompany development for transportation services, utility services and policing; and,

**WHEREAS**, Plainfield and Yorkville have entered into this Agreement as an exercise of their intergovernmental cooperation authority under the Constitution.

**NOW, THEREFORE**, upon the consideration of the mutual promises contained herein and upon the further consideration of the recitals hereinabove set forth, it is hereby agreed between Plainfield and Yorkville, as follows:

1. Plainfield and Yorkville agree that in the unincorporated area lying between the two municipalities, the boundary line for municipal government planning, subdivision control, official map, ordinances, and other municipal purposes shall be as follows:

The centerline of Grove Road from Van Dyke Road, Kendall County, Illinois, extending north beyond Cherry Road, a distance of approximately 7.24 miles (the “*Jurisdictional Boundary Line*”) as depicted on the map attached hereto and made a part hereof.

2. With respect to the property lying westerly of the aforesaid line, Yorkville agrees, and with respect to the property lying easterly of the aforesaid line, Plainfield agrees, that it shall not annex any unincorporated territory nor shall it exercise or attempt to exercise or enforce any zoning subdivision control, official map, or other municipal authority or ordinances, except as may be hereinafter provided in this Agreement.
3. In the event that either Plainfield or Yorkville is better able to provide municipal water or sewer service to a particular parcel of land lying outside its boundaries, and annexed or to be annexed to the other municipality (as to Plainfield lying east of the Jurisdictional Boundary Line, and as to Yorkville, a parcel lying west of the Jurisdictional Boundary Line), the municipality better able to provide service shall not refuse service simply because the parcel is not within its boundaries limits and shall not require annexation, but shall, subject to availability and capacity, allow connection to and service from its utility system, subject at all times to the ordinances, fees and charges (uniformly applied) applicable to the providing of service to lands outside of the municipality.
4. In the event that either municipality's subdivision control authority cannot be exercised on its side of the said Jurisdictional Boundary Line because such municipality is not located within one and one-half (1 ½) miles of a proposed subdivision, and if the other municipality is located within one and one-half miles of said subdivision, then, in those events, each municipality hereby transfers its subdivision control authority to the other municipality pursuant to Section 10, Article VII of the Constitution so that subdivision control can be effected within the subject area as defined herein. In the event that any court of law shall find that the transfer of subdivision control power between units of local government is prohibited by law, then if either municipality cannot exercise its subdivision control on its side of the said boundary because it is not located within one and one-half (1 ½) miles of a proposed subdivision, and if the other municipality is located within one and one-half (1 ½) miles of said subdivision, then the latter municipality shall exercise subdivision control notwithstanding the boundaries established by this Agreement.
5. Neither Plainfield nor Yorkville shall either directly or indirectly seek any modification to this Agreement through court action and this Agreement shall remain in full force and effect until amended or changed by the mutual agreement of both respective corporate authorities.
6. If any provisions of the Agreement shall be declared invalid for any reason, such invalidation shall not affect other provisions of the Agreement, which can be given effect without the invalid provisions, and to this end the provisions of this Agreement are too severable.
7. Plainfield and Yorkville agree to jointly cooperate with other agencies such as the Forest Preserve, State Agencies, Federal Agencies and others in an effort to set aside open space in order to retain the rural atmosphere of Kendall County.



8. The provisions of this Agreement shall not apply to property owned or under contract to purchase by either Plainfield or Yorkville during the time of said ownership or purchase agreement.
9. This Agreement shall be in full force and effect for a period of twenty (20) years from the date hereof and for such further and additional time as the parties hereto may hereafter agree by amendment to this Agreement.
10. This Agreement shall be construed in accordance with the laws of the State of Illinois and shall be published by the respective municipalities and recorded or filed with appropriate County recorders, County Clerks, and others as their interest may appear.

**IN WITNESS WHEREOF**, the parties hereto have caused this Agreement to be executed by their duly authorized officers on the above date at Yorkville, Illinois.

United City of Yorkville, Kendall County,  
Illinois, a municipal corporation

By: \_\_\_\_\_  
Mayor

*Attest:*

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

Village of Plainfield, Will County, Illinois  
a municipal corporation

By: \_\_\_\_\_  
Mayor

*Attest:*

\_\_\_\_\_  
Village Clerk

Ordinance No. 2020-\_\_\_\_\_

**AN ORDINANCE AUTHORIZING A JURISDICTIONAL BOUNDARY  
LINE AGREEMENT BETWEEN THE UNITED CITY OF YORKVILLE  
AND THE VILLAGE OF PLAINFIELD**

**WHEREAS**, the United City of Yorkville (the “City”) is a duly organized and validly existing non home-rule municipality created in accordance with the constitution of the State of Illinois of 1970 and the laws of the State of Illinois; and,

**WHEREAS**, there is unincorporated territory lying between the City and the Village of Plainfield (“Plainfield”) that was the subject of a previous Jurisdictional Boundary Line Agreement (“Boundary Agreement”) entered into between the City and Plainfield and it is the desire of each to update and extend the terms of that Boundary Agreement for an additional twenty years; and,

**WHEREAS**, the Section 11-12-9 of the Illinois Municipal Code (65 ILCS 5/11-12-9) provides for the entering into jurisdictional boundary line agreements after notice and hearing; and,

**WHEREAS**, The City and Plainfield have negotiated a new Boundary Agreement to establish a jurisdictional boundary line in order to enable each municipality to plan the orderly growth and development of their communities by the exercise of their planning, annexation, zoning and subdivision authority on its side of the boundary line.

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

**Section 1:** That the *JURISDICTIONAL BOUNDARY LINE AGREEMENT BETWEEN VILLAGE OF PLAINFIELD, KENDALL AND WILL COUNTIES AND THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS*, between the United City of Yorkville and the Village of Plainfield, a copy of which is attached hereto and made a part hereof as Exhibit A, be and the same is hereby approved and the Mayor and City Clerk be and are hereby authorized and directed to execute the Agreement on behalf of the United City of Yorkville.

**Section 2:** This Ordinance shall be in full force and effect upon its passage and approval according to law.

Passed by the City Council of the United City of Yorkville, Kendall County,  
Illinois this \_\_\_\_ day of \_\_\_\_\_, A.D. 2020.

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CITY CLERK

|                    |       |                   |       |
|--------------------|-------|-------------------|-------|
| KEN KOCH           | _____ | DAN TRANSIER      | _____ |
| JACKIE MILSCHEWSKI | _____ | ARDEN JOE PLOCHER | _____ |
| CHRIS FUNKHOUSER   | _____ | JOEL FRIEDERS     | _____ |
| SEAVAR TARULIS     | _____ | JASON PETERSON    | _____ |

**APPROVED** by me, as Mayor of the United City of Yorkville, Kendall County,  
Illinois this \_\_\_\_ day of \_\_\_\_\_, A.D. 2020.

\_\_\_\_\_  
MAYOR



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

Agenda Item Number

Public Safety Committee #1

Tracking Number

PS 2020-15

### Agenda Item Summary Memo

**Title:** E-Citation (Brazos) Software Implementation

**Meeting and Date:** City Council – November 24, 2020

**Synopsis:** The approval and purchase of an Electronic Citation Software Program (Brazos)  
and the authorization for an Intergovernmental Agreement (IGA) between the City  
of Yorkville and the Kendall County Circuit Clerks Office

#### Council Action Previously Taken:

Date of Action: PS 11-5-20 Action Taken: Moved forward to City Council agenda.

Item Number: PS 2020-15

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

**Submitted by:** James Jensen Police  
Name Department

#### Agenda Item Notes:

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# Memorandum

To: Public Safety Committee  
From: James Jensen, Police Chief  
CC:  
Date: November 5, 2020  
Subject: E-Citation (Brazos) Software Implementation

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## **Summary**

Discussion regarding the utilization and implementation of E-Citation (Brazos) Software.

## **Background**

As part of the goal setting process for the United City of Yorkville the council identified Automation and Technology as the number one goal for 2020. In December of 2018, Kencom Dispatch Center went live with a new Computer Aided Dispatch (CAD) software from Tyler/New World. This new software now integrates with the Yorkville Police Department Records Management System (RMS) which houses all the department police reports as well as traffic citations, written warnings and traffic crash data. The new CAD software greatly assists officers in completing most police reports, including traffic contacts in the field. Currently, all traffic citations, written warnings and city ordinance violations are hand written by the officers and returned to the Support Services Division for manual entry into our RMS. Once these documents are manually entered, they are transported to the Kendall County Circuit Clerk's Office for court purposes and again, manually entered into their database.

To improve and streamline our operations the police department is requesting authorization to purchase electronic citation software, otherwise known as Brazos, from Tyler/New World. This product will interface with our CAD provider (Kencom), our RMS and the Kendall County Circuit Clerks Office when completing state traffic citations, written warnings and city ordinance violation citations. Because Kencom Dispatch Center is currently the client for Tyler/New World, this purchase would go through Kencom. Kencom would invoice the City of Yorkville for the Tyler/New World Brazos Electronic Citation software program in an amount not to exceed \$48,230.00. The Kendall County Circuit Clerks Office has agreed to fund a portion of the software, professional service and hosting/maintenance service and hosting/maintenance costs as described in the IGA (Exhibit A) in the amount of \$21,900.00. They have also agreed to fund a portion of the ongoing annual maintenance fees for Brazos electronic citation software as described in the IGA. Because the Kendall County Circuit Clerk does not have a contractual relationship with KenCom the United City of Yorkville would initially cover the cost for the Brazos project. KenCom would submit an invoice for reimbursement to the City of Yorkville and the City would then invoice the Kendall County Circuit Clerk for their portion (\$21,900.00). The remaining portion of the cost to get this program running will be funded by the United City of Yorkville in the amount of \$26,330.00. Below is a cost breakdown for this program:

### **Cost Breakdown**

|                                         |                    |
|-----------------------------------------|--------------------|
| One Time Software Costs                 | \$5,850.00         |
| Hardware Costs                          | \$15,980.00        |
| Professional Services & Training        | \$4,500.00         |
| <b>Total Initial Cost</b>               | <b>\$26,330.00</b> |
|                                         |                    |
| Annual Maintenance Costs – FY 22 Budget | \$1,366.00         |

### **Operational Efficiency & Savings**

With the implementation of this program we expect to see operational efficiencies and cost savings not only with the Circuit Clerks Office but within our organization. Officers will significantly reduce the amount of time they are on the street completing citations and written warnings along with the records department and data entry. This program will also offer an added safety benefit by allowing the officers to better focus their attention during traffic stops on the violator and approaching traffic.

The table below illustrates the expected time savings:

**Time Saving Illustration**

|                        |                                              | <b>FY 20</b>    | <b>FY 19</b>    | <b>FY 18</b>    |
|------------------------|----------------------------------------------|-----------------|-----------------|-----------------|
|                        | Citations                                    | 646             | 818             | 966             |
|                        | Written Warnings                             | 4180            | 3,317           | 4,447           |
|                        | Ordinance Citations                          | 361             | 407             | 449             |
|                        | <b>Total Documents</b>                       | <b>5,187</b>    | <b>4,542</b>    | <b>5,862</b>    |
|                        |                                              |                 |                 |                 |
|                        |                                              |                 |                 |                 |
|                        | <b>Time Savings</b>                          |                 |                 |                 |
| 5 minutes per document | Records Clerks                               | 432 hrs.        | 379 hrs.        | 489 hrs.        |
| 2 minutes per document | Officers                                     | 173 hrs.        | 151 hrs.        | 195 hrs.        |
|                        | <b>Total estimated Time Savings Annually</b> | <b>605 hrs.</b> | <b>530 hrs.</b> | <b>684 hrs.</b> |

### **Recommendation**

N/A

### **Attachments**

Exhibit A: Kendall County Circuit Clerk IGA

Exhibit B: KenCom Request for Additional Tyler/New World Product(s)

**RESOLUTION AUTHORIZING AN INTERGOVERNMENTAL AGREEMENT  
BETWEEN THE UNITED CITY OF YORKVILLE AND THE KENDALL COUNTY  
CIRCUIT CLERK**

**(ELECTRONIC CITATION SOFTWARE “BRAZOS”)**

**WHEREAS**, the United City of Yorkville, Kendall County, Illinois (the “City”) is a duly organized and validly existing non home-rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and,

**WHEREAS**, the City supports law enforcement partnerships to enhance the level of police services of the Yorkville Police Department; and,

**WHEREAS**, it is in the best interest of the United City of Yorkville to approve the agreement substantially in the form attached hereto marked as “Exhibit A”.

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

**Section 1: INCORPORATION OF RECITAL**

That the recitals set forth above are incorporated here by reference.

**Section 2: SUPPORT FOR AGREEMENT**

The Mayor and City Council hereby approve the Intergovernmental Agreement between the United City of Yorkville and the Kendall County Circuit Clerk regarding Electronic Citation Software “Brazos” substantially in the form attached as “Exhibit A” and the Mayor and City Clerk are hereby authorized to execute said Agreement on behalf of the City.

**Section 3: REPEALER**

All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution shall be, and the same hereby repealed.

**Section 4: SEVERABILITY**

This Resolution and every provision thereof shall be considered severable. If any section, paragraph, clause or provision of this resolution is declared by a court of law to

be invalid or unconstitutional, the invalidity or unconstitutionality thereof shall not affect the validity of any other provisions of this Resolution.

**Section 5: EFFECTIVE DATE**

That this resolution shall be in full force and effect upon its passage and approval as provided by law.

Passed by the City Council of the United City of Yorkville, Kendall County, Illinois this \_\_\_\_ day of \_\_\_\_\_, A.D. 2020.

\_\_\_\_\_  
CITY CLERK

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

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

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

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

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

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

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

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

**APPROVED** by me, as Mayor of the United City of Yorkville, Kendall County, Illinois this \_\_\_\_ day of \_\_\_\_\_, A.D. 2020.

\_\_\_\_\_  
MAYOR

*Attest:*

\_\_\_\_\_  
CITY CLERK



**INTERGOVERNMENTAL AGREEMENT**  
**BETWEEN**  
**UNITED CITY OF YORKVILLE**  
**AND**  
**KENDALL COUNTY, ILLINOIS, CIRCUIT CLERK**

**THIS INTERGOVERNMENTAL AGREEMENT** (hereinafter referred to as "Agreement") is hereby entered into by and between the Kendall County Circuit Clerk (hereinafter referred to as "the Circuit Clerk") and the United City of Yorkville, (hereinafter referred to as "City of Yorkville") on behalf of itself and its police department (hereinafter referred to as "YPD").

**WHEREAS**, the Intergovernmental Cooperation Act, 5 ILCS 220/1, *et seq.*, allows public agencies, as defined by the Act, to enter into intergovernmental agreements in order to share powers, privileges, or functions; and

**WHEREAS**, the Kendall County Emergency Phone Service and Communications Board (hereinafter referred to as "KenCom") previously acquired computer software and hardware from Tyler/New World, including, but not limited to, Computer Aided Dispatch (CAD), Mobile Messaging, Mobile crash reporting, Field Based Reporting, Fire Records Management, Law Enforcement Records Management, Corrections Management, Photo Imaging, Data Analysis/Crime Mapping/Management Reporting and ESRI Embedded Applications (hereinafter collectively referred to as "Tyler/New World software"); and

**WHEREAS**, KenCom and the City of Yorkville previously entered into an agreement whereby KenCom agreed to order additional software from Tyler/New World that processes Brazos eCitation (hereinafter referred to as "eCitation software"), which allows for traffic citations to be electronically filed with the Circuit Clerk (a description of the eCitation software is attached to this Agreement as Exhibit A) on the condition that the City of Yorkville would reimburse KenCom for the YPD's use of the Tyler/New World software and the cost of the eCitation software; and

**WHEREAS**, the Circuit Clerk is the custodian, *ex officio*, of the Circuit Court Clerk Electronic Citation Fund. 705 ILCS 135/10-5(d)(9) (the "Fund") which "shall be used to perform the duties required by the office for establishing and maintaining electronic citations." 705 ILCS 135/10-5(d)(9); and

**WHEREAS**, in order to facilitate the acquisition of eCitation software and the implementation of the system, the City of Yorkville has agreed to advance the cost of the eCitation software to KenCom in the amount of \$48,230.00; and

**WHEREAS**, pursuant to the further terms of this Agreement, the Circuit Clerk will reimburse the City of Yorkville \$21,900.00 for its share of the one-time buy-in costs of the eCitation software; and

**WHEREAS**, reimbursing the City of Yorkville for its portion of the expense related to the eCitation software will serve to establish and maintain electronic citations; and

**WHEREAS**, the Circuit Clerk and the City of Yorkville agree to the following arrangement for the reimbursement of expenses related to the eCitation software.

**NOW THEREFORE**, in consideration of the premises and mutual covenants hereafter set forth, the parties agree as follows:

- 1) The above recitals are incorporated herein by reference.
- 2) The City of Yorkville shall advance the cost of the eCitation software in the amount of \$48,230.00 and receive reimbursement of \$21,900.00
- 3) The Circuit Clerk agrees to reimburse the City of Yorkville, from the Circuit Court Clerk Electronic Citation Fund, the initial one-time buy-in costs for the Tyler/New World products and services listed in Table #1 (Cost Breakdown). The costs will be invoiced by KenCom or Tyler/New World to the City.

**Table #1 – Cost Breakdown**

| <b>Brazos Services/Products</b> | <b>Quantity</b> | <b>Cost w/discount</b> |
|---------------------------------|-----------------|------------------------|
| Project Management              | 1               | \$1,000.00             |
| Set-Up & Configuration          | 1               | \$6,500.00             |
| Framework                       | 1               | \$11,475.00            |
| Jano Interface Fee              | 1               | <u>\$2,925.00</u>      |
| <b>Total Circuit Clerk Cost</b> | <b>1</b>        | <b>\$21,900.00</b>     |

- 4) Upon receipt of an Invoice for the costs of the eCitation software (the “Invoice”) from KenCom or Tyler/New World in the amount of \$48,230.00, the City of Yorkville agrees to pay the Invoice within 30 days. Thereupon, the City shall notify the Circuit Clerk in writing of the payment of the Invoice. Within thirty (30) days of receiving such written notice, the Circuit Clerk shall notify the Kendall County Treasurer, in writing, to reimburse the City the sum of \$21,900.00 as and for its initial one-time buy-in cost. Alternatively, upon receipt of said Invoice by the City, the City shall forward said Invoice to the Circuit Clerk who shall direct the Kendall County Treasurer to pay said Invoice from the Circuit Court Clerk Electronic Citation Fund and thereafter the City shall reimburse the Fund \$26,330.00.
- 5) The City of Yorkville agrees to pay the on-going annual maintenance costs for software licensing of Tyler/New World products and Third-Party Software listed in Table #1 (Cost Breakdown) above according to an estimated maintenance fee schedule as set forth in the following Table#2 (Annual Maintenance Costs):

**Table #2 – Annual Maintenance Costs**

| <b>Brazos Services/Products</b>    | <b>Quantity</b> | <b>Annual Cost</b> |
|------------------------------------|-----------------|--------------------|
| Brazos Hosting Fee                 | 1               | \$1,575.00         |
| eCitation Framework (for 15 units) | 1               | \$2,678.00         |
| Interface with Jano                | 1               | \$683.00           |
| <b>Total</b>                       |                 | <b>\$4,936.00</b>  |

The parties agree the calculated annual maintenance costs set forth in Table #2 (Annual Maintenance Costs) are based on the number and type of software license fees listed above. The parties understand and agree the estimated maintenance fee schedule set forth in Table #2 (Annual Maintenance Costs) is subject to change if KenCom purchases additional eCitation software for YPD's use, provided the Circuit Clerk has agreed in writing to pay the additional software fees.

- 6) Annual maintenance costs will be invoiced annually by KenCom or Tyler/New World to YPD or the City on April 1 (the "Maintenance Invoice").
- 7) Upon receipt of the Maintenance Invoice from KenCom or Tyler/New World for the City's share of the annual maintenance costs, the City agrees to pay the Maintenance Invoice. Thereupon, the City shall notify the Circuit Clerk in writing of the payment of the Maintenance Invoice. Within thirty (30) days of receiving such written notice, the Circuit Clerk shall notify the Kendall County Treasurer, in writing, to reimburse the City for its share of the annual maintenance costs. Alternatively, upon receipt of said Invoice by the City, the City shall forward said Invoice to the Circuit Clerk who shall direct the Kendall County Treasurer to pay the entire Maintenance Invoice from the Circuit Court Clerk Electronic Citation Fund and the City shall reimburse the Fund for its portion.
- 8) This Agreement shall be in effect for a term of ten (10) years beginning on \_\_\_\_\_. Either the Circuit Clerk or City of Yorkville shall have a 30-day time period each year during which it may cancel the Agreement without penalty. The Agreement may be cancelled by either the Circuit Clerk or City of Yorkville by providing notice to the other party at any time in the 30 (Thirty) days preceding March 1 each year.
- 9) The reimbursements from the County Treasurer to the City of Yorkville set forth in this Agreement shall be paid solely from the Circuit Court Clerk Electronic Citation Fund. If, at any time, the balance of the Circuit Court Clerk Electronic Citation Fund is insufficient to make any payment anticipated or required by this Agreement, the Circuit Clerk agrees to provide prompt written notice of said insufficiency to the City of Yorkville. In the event of insufficiency of funds in the Circuit Court Clerk Electronic Citation Fund, either the Circuit Clerk or City of Yorkville has the right to terminate the Agreement upon providing thirty (30) days written notice to the other party. No additional payments, penalties and/or early termination charges shall be required upon termination of the Agreement.

- 10) The parties agree that any modification to this Agreement must be in writing and signed by authorized individuals on behalf of the undersigned parties.
- 11) This Agreement shall not be assigned without the prior written consent of the parties. In any action with respect to this Agreement, the parties are free to pursue any legal remedies at law or in equity. All terms and provisions of this Agreement shall be governed by the laws of the State of Illinois and are subject to good faith and fair dealing implied in all Illinois contracts. The parties agree that the proper venue for this Agreement shall be the Circuit Court of the 23<sup>rd</sup> Circuit, Kendall County, Illinois. If any provision of this Agreement shall be declared or found invalid, illegal or unenforceable by a court of competent jurisdiction, such provision shall, to the extent possible, be modified by the court in such manner as to be valid, legal, and enforceable so as to most nearly retain the intent of the parties, and, if such modification is not possible, such provision shall be severed from the Agreement, and in either case the validity, legality and enforceability of the remaining provisions of this Agreement shall not in any way be affected or impaired thereby.
- 12) Any notice required or permitted to be given pursuant to this Agreement, with the exception of invoicing, shall be duly given if sent by email or fax and certified mail or courier service and proof of service is received. In the case of notice to the Circuit Clerk send to, 807 West John St., Yorkville, IL 60560, fax (630)553-4964, email [ringemunson@co.kendall.il.us](mailto:ringemunson@co.kendall.il.us); and, in the case of notice to the City of Yorkville send to Yorkville Police Department, Attention Chief of Police, 804 Game Farm Road, Yorkville, IL 60560, fax - (630)553-1141, email [jjensen@yorkville.il.us](mailto:jjensen@yorkville.il.us). Notice shall be effective upon receipt by the other party.
- 13) This Agreement supersedes any other prior oral agreements between the parties regarding the matters set forth in this Agreement.
- 14) Nothing contained in this Agreement, nor any act of the parties pursuant to this Agreement, shall be deemed or constructed to create any joint employer relationship.
- 15) This Agreement may be executed in counterparts (including facsimile signatures), each of which shall be deemed to be an original and both of which shall constitute one and the same Agreement.

**IN WITNESS WHEREOF**, the parties hereto have caused this Intergovernmental Agreement to be executed by their duly authorized officers on the below date.

Kendall County Circuit Clerk

Yorkville Police Department, Illinois

Name: Robyn Ingemunson

Name: James Jensen

Title: Kendall County Circuit Clerk

Title: Chief of Police

Date:

Date:

Signature:

Signature:

The City of Yorkville, Illinois

Name:

Title:

Date:

Signature:

## **Exhibit A**

Brazos eCitation software is described herein as:

The Brazos eCitation solution is an end-to-end, electronic citation solution which provides tremendous flexibility, a high level of data security and integrity, and scalability for the future. Brazos provides the ticket Writers/printers (can be any portable device or fixed MDT) and peripheral devices for the officers (for electronic citations, accident reports, parking, signature capture, fingerprint capture, etc.); the back-end software for central review, reporting, and administrative functions; and court-specific features for standardizing all citation processing using a web-based server. Brazos is completely device-independent. The software may be run on handhelds, laptops/MDCs, cell phones, and more – any device with a Windows, Android, or IOS operating system can run the Brazos solution.

Brazos is a complete eCitation solution which includes a very robust backend capability that is not found with other solutions. Some examples of those capabilities are:

- Complete control over every drop-down in the applications from the website (i.e. locations, offenses, officers, etc.).
- Full administrative control over all users and devices to control which users can view or modify all data fields.
- Citation Detail Reports which look exactly like the violator copy and can optionally print with the photographs, fingerprints, signatures, video and/or audio notes.
- Complete control over the citation numbers including complete audit reports to account for all citation numbers.
- Web-based Citation Entry Screen for entry of any paper tickets. This will allow all reports to be complete as well as retaining all electronic interfaces for ‘paper’ tickets.
- Detailed statistical reporting for the officers such as count reports, location reports, selective traffic enforcement reports, racial profiling reports and many others.
- Complete history of each device including number of tickets, who was logged in, last sync dates, and any errors or activities performed on those devices.
- Detailed workflow for citations that can include approvals, rejections, and current status of each record with regards to each export.
- Interfaces to back-end systems (Court and Police Records) to automate and increase efficiencies within multiple departments.

The Brazos eCitation software and integration with existing Tyler software in place and use by both KenCom and YPD will allow for a complete electronic transfer of data from the issuing deputy to the clerk’s office seamlessly.



## *KenCom Public Safety Dispatch*

*1100 Cornell Lane, Yorkville, Illinois 60560*

*Phone (630) 553-0911*

*Fax (630) 553-9411*

### Request for Additional Tyler/New World Product(s)

The United City of Yorkville (Yorkville) agrees to reimburse KenCom within (60) days of purchase for any additional software, equipment, professional services, travel expenses and maintenance fees for new services procured from Tyler/New World by KenCom on behalf of Yorkville listed in Exhibit A – Sales Quotation #2019-64893-5, described as Brazos eCitation, Code Enforcement, Tow Task, Local Court – (Primary). Ongoing annual maintenance costs and hosting fees for the additional software will be invoiced according to Yorkville's existing Tyler/New World Licensing and Maintenance Fees Intergovernmental Agreement with KenCom, unless maintenance fees and hosting fees are due upon receipt of the product. Should KenCom receive an invoice for additional project costs not listed on the Sales Quotation such as travel expenses and/or additional training or professional services, KenCom will invoice Yorkville upon receipt for those additional costs.

Procurement of product will not occur until this request form is completed by the agency head.

Kendall County Emergency Phone Service and  
Communications Board

United City of Yorkville, Illinois

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Chairman, KenCom Executive Board

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_



| 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 checked="" type="checkbox"/> |
| Police                | <input checked="" type="checkbox"/> |
| Public Works          | <input type="checkbox"/>            |
| Parks and Recreation  | <input type="checkbox"/>            |

Agenda Item Number

Public Safety Committee #2

Tracking Number

PS 2020-28

### Agenda Item Summary Memo

**Title:** Fleet Surplus Disposal Request – Police Department Squad #15

**Meeting and Date:** City Council – November 24, 2020

**Synopsis:** See Attached Memo

### Council Action Previously Taken:

Date of Action: PS 11-5-20 Action Taken: Moved forward to City Council agenda.

Item Number: PS 2020-28

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

**Submitted by:** Carri Parker, Purchasing Manager

Administration

Name

Department

### Agenda Item Notes:

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# Memorandum

To: Public Safety Committee  
From: Carri Parker, Purchasing Manager  
CC: James Jensen, Police Chief  
Date: October 28, 2020  
Subject: Surplus Request for Disposal of a Police Vehicle

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## **Summary**

Authorization of the Disposal of Surplus Property Owned by the United City of Yorkville.

## **Background**

During the budgeting process, staff evaluates its department fleet based on the Fleet Replacement Policy. Staff uses the Vehicle Replacement Evaluation Form to determine if a vehicle should continue its service within the said department or be repurposed or replaced/dispose of. Once the determination is reached to replace or dispose of the vehicle, it is up to the City Council to approve such action.

### **Squad M15 – 2014 Chevrolet Caprice VIN# 6G3NS5U23EL973259**

This vehicle has 111,254 miles as of October 1<sup>st</sup>. The vehicle was originally purchased for \$28,301 in 2014. This vehicle spent the majority of its time as a patrol vehicle until FY20 where it was reassigned as an administrative vehicle. In the last 18 months, the vehicle maintenance costs for this vehicle totaled \$1,853.79 with additional costs in the near future. Due to its age, mileage and reliability this vehicle has not left the city limits. In the past 12 months this vehicle has been driven 1,175 miles. This vehicle has a replacement score of 25 in accordance to the Vehicle Replacement Policy.

## **Recommendation**

Staff recommends the authorization to dispose of Squad #15 a 2014 Chevrolet Caprice (VIN# 6G3NS5U23EL973259) through a public auction.

## **Attachments**

- Resolution
- Exhibit A - Vehicle Replacement Evaluation Form – 2014 Chevrolet Caprice (M15)

**A RESOLUTION OF THE UNITED CITY OF YORKVILLE, ILLINOIS,  
AUTHORIZING THE DISPOSAL OF PERSONAL PROPERTY  
OWNED BY THE CITY**

*(City Owned Police Vehicles)*

**WHEREAS**, the United City of Yorkville (the “City”) is a duly organized and validly existing non home-rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and,

**WHEREAS**, in the opinion of a majority of the Mayor and City Council (the “Corporate Authorities”) of the United City of Yorkville it is no longer necessary, useful to or in the best interests of the United City of Yorkville to retain ownership of the personal property hereinafter described; and,

**WHEREAS**, police squad car (Squad M15 – 2014 Chevrolet Caprice VIN# 6G3NS5U23EL973259) have been found to have serious mechanical issues which would mandate costly repairs and therefore should be disposed of; and

**WHEREAS**, it has further been determined that the disposal should be made in any manner deemed to be in the best interest of the City.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and City Council of the United City of Yorkville, Kendall County, Illinois:

*Section 1:* The foregoing recitals are hereby incorporated in this Resolution as findings of the Corporate Authorities.

*Section 2:* Pursuant to said Section 11-76-4 of the Illinois Municipal Code (65 ILCS 5/11-76-4), the City Administrator is hereby authorized and directed to proceed with the disposal of the vehicles through a public auction as deemed to be in the best interest of the City, disclaiming all warranties and representations of any kind or nature, whether oral or written, express or implied.

*Section 3:* That this Resolution shall be in full force and effect from and after its passage and approval as provided by law.

Passed by the City Council of the United City of Yorkville, Kendall County,  
Illinois this \_\_\_\_ day of \_\_\_\_\_, A.D. 2020.

\_\_\_\_\_  
CITY CLERK

|                    |       |                   |       |
|--------------------|-------|-------------------|-------|
| KEN KOCH           | _____ | DAN TRANSIER      | _____ |
| JACKIE MILSCHEWSKI | _____ | ARDEN JOE PLOCHER | _____ |
| CHRIS FUNKHOUSER   | _____ | JOEL FRIEDERS     | _____ |
| SEAVAR TARULIS     | _____ | JASON PETERSON    | _____ |

**APPROVED** by me, as Mayor of the United City of Yorkville, Kendall County,  
Illinois this \_\_\_\_ day of \_\_\_\_\_, A.D. 2020.

\_\_\_\_\_  
MAYOR

*Attest:*

\_\_\_\_\_  
CITY CLERK

# EXHIBIT A

|                                              |           |                  |         |                                                                                                   |               |                           |
|----------------------------------------------|-----------|------------------|---------|---------------------------------------------------------------------------------------------------|---------------|---------------------------|
| <b>Vehicle #</b>                             | M15       | <b>Year</b>      | 2014    | <b>United City of Yorkville</b><br><b>Vehicle Replacement Guideline</b><br><b>Evaluation Form</b> |               |                           |
| <b>Make</b>                                  | Chevrolet | <b>Model</b>     | Caprice |                                                                                                   |               |                           |
| <b>Miles</b>                                 | 111,254   | <b>Hours</b>     | n/a     |                                                                                                   |               |                           |
| <b>Original \$</b>                           | 28,301.00 | <b>in (date)</b> |         |                                                                                                   |               |                           |
| <b>Budgeted Replacement \$</b>               |           |                  |         | <b>Replacement Point Range:</b>                                                                   |               |                           |
| <b>Sale /Auction / Estimated Trade-in \$</b> |           |                  |         | Under 18 points                                                                                   | Condition I   | Excellent                 |
| <b>Life Expectancy</b>                       |           |                  |         | 18 - 22 points                                                                                    | Condition II  | Good                      |
| <b>Type of Service</b>                       | admin     |                  |         | 23 - 27 points                                                                                    | Condition III | Qualifies for replacement |
| <b>Department</b>                            | YPD       |                  |         | 28+ points                                                                                        | Condition IV  | High priority replacement |



| FACTOR                                                             | POINTS | DESCRIPTION                                                                                                                                                                              | VEHICLE SCORE |
|--------------------------------------------------------------------|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| AGE                                                                | 1      | Each year of chronological age                                                                                                                                                           | 6             |
| MILES / HOURS                                                      | 1      | Each 10,000 miles of usage                                                                                                                                                               | 11            |
|                                                                    | 1      | Each 700 hours of usage (priority over miles on heavy duty and off-road equipment)                                                                                                       |               |
| TYPE OF SERVICE                                                    | 1      | Standard sedans and light pickups                                                                                                                                                        | 1             |
|                                                                    | 2      | Standard vehicles with the occasional off-road usage                                                                                                                                     |               |
|                                                                    | 3      | Vehicles that pull trailers, haul heavy loads, has continued off-road usage, and police administration                                                                                   |               |
|                                                                    | 4      | Any vehicle involved in snow removal                                                                                                                                                     |               |
|                                                                    | 5      | Police emergency response vehicles                                                                                                                                                       |               |
| RELIABILITY<br>(PM work is not included)                           | 1      | In shop one time within a three month time period, no major breakdowns or road calls                                                                                                     | 1             |
|                                                                    | 2      | In shop one time within a three month time period, 1 breakdown or road call within a three month period                                                                                  |               |
|                                                                    | 3      | In shop more than twice within a one month time period, no major breakdown or road call                                                                                                  |               |
|                                                                    | 4      | In shop more than once within one month time period, two or more breakdowns/road calls within the same time period                                                                       |               |
|                                                                    | 5      | In shop more than twice monthly, two or more breakdowns within one month time period                                                                                                     |               |
| MAINTENANCE<br>AND REPAIR COSTS<br>(Accident Repairs not included) | 1      | Maintenance costs (cumulative total) are ≤ 10% of purchase cost                                                                                                                          | 3             |
|                                                                    | 2      | Maintenance costs (cumulative total) are ≤ 25% of purchase cost                                                                                                                          |               |
|                                                                    | 3      | Maintenance costs (cumulative total) are ≤ 45% of purchase cost                                                                                                                          |               |
|                                                                    | 4      | Maintenance costs (cumulative total) are ≤ 60% of purchase cost                                                                                                                          |               |
|                                                                    | 5      | Maintenance costs (cumulative total) are ≥ 61% of purchase cost                                                                                                                          |               |
| CONDITION                                                          | 1      | Good drive train and minor body imperfections (road chips, scratches)                                                                                                                    | 3             |
|                                                                    | 2      | Imperfections in body & paint, paint fading & dents, interior fair (no rips, tears, burns), and a good drive train                                                                       |               |
|                                                                    | 3      | Noticeable imperfections in body and paint surface, some minor rust, minor damage from add-on equipment, worn interior (one or more rips, tears, burns), and a weak or noisy drive train |               |
|                                                                    | 4      | Previous accident damage, poor paint and body condition, rust (holes), bad interior (tears, rips, cracked dash), major damage from add-on equipment, and one drive train component bad   |               |
|                                                                    | 5      | Previous accident damage, poor paint, bad interior, drive train that is damaged or inoperative, major damage from add-on equipment                                                       |               |

**TOTAL 25**



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

Agenda Item Number

Administration Committee #1

Tracking Number

ADM 2020-67

### Agenda Item Summary Memo

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

**Meeting and Date:** City Council – November 24, 2020

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

### Council Action Previously Taken:

Date of Action: ADM 11-18-20      Action Taken: Moved forward to CC consent agenda.

Item Number: ADM 2020-67

**Type of Vote Required:** Majority

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

**Submitted by:** Rob Fredrickson

Name

Finance

Department

### Agenda Item Notes:

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

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# UNITED CITY OF YORKVILLE

## TREASURER'S REPORT - for the month ending October 31, 2020

### Cash Basis

|                              | Beginning<br>Fund Balance | October<br>Revenues | YTD Revenues         | Revenue<br>Budget    | % of<br>Budget | October<br>Expenses | YTD Expenses         | Expense<br>Budget    | % of<br>Budget | Projected<br>Ending Fund<br>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 checked="" type="checkbox"/> |
| Engineer              | <input type="checkbox"/>            |
| City Administrator    | <input checked="" type="checkbox"/> |
| Human Resources       | <input type="checkbox"/>            |
| Community Development | <input type="checkbox"/>            |
| Police                | <input type="checkbox"/>            |
| Public Works          | <input type="checkbox"/>            |
| Parks and Recreation  | <input type="checkbox"/>            |

Agenda Item Number

Administration Committee #2

Tracking Number

ADM 2020-70

### Agenda Item Summary Memo

**Title:** 2020 Bond Abatements

**Meeting and Date:** City Council – November 24, 2020

**Synopsis:** Please see attached memo.

### Council Action Previously Taken:

Date of Action: ADM 11-18-20      Action Taken: Moved forward to City Council agenda.

Item Number: ADM 2020-70

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

**Submitted by:** Rob Fredrickson

Name

Finance

Department

### Agenda Item Notes:

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*Have a question or comment about this agenda item?*

*Call us Monday-Friday, 8:00am to 4:30pm at 630-553-4350, email us at [agendas@yorkville.il.us](mailto:agendas@yorkville.il.us), post at [www.facebook.com/CityofYorkville](https://www.facebook.com/CityofYorkville), tweet us at [@CityofYorkville](https://twitter.com/CityofYorkville), and/or contact any of your elected officials at <http://www.yorkville.il.us/320/City-Council>*



# Memorandum

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

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## **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)***Bonds that were Abated - Proposed*

| <u>Bond Issue</u> | <u>Debt Service Amount</u> | <u>Fund</u>           |
|-------------------|----------------------------|-----------------------|
| 2011 Refunding    | 1,135,070                  | Sewer                 |
| 2015A^            | 599,400                    | Countryside TIF/Water |
| 2016*** Refunding | 1,098,650                  | Water                 |
| 2014 Countryside  | 50,715                     | Countryside TIF       |
| 2014C** Refunding | 151,350                    | Water                 |
| 2004B             | -                          | Sewer                 |
| 2014B** Refunding | 328,900                    | Debt Service          |
| 2014A             | 315,338                    | City-Wide Capital     |
| <b>Total</b>      | <b>3,679,423</b>           |                       |

*Bonds to NOT be Abated - Proposed*

|              |          |
|--------------|----------|
| N/A          | -        |
| <b>Total</b> | <b>-</b> |
| % Change     | 0.00%    |

**Tax Levy Year: 2019 (Fiscal Year 2021)***Bonds that were Abated - Actual*

| <u>Bond Issue</u> | <u>Debt Service Amount</u> | <u>Fund</u>           |
|-------------------|----------------------------|-----------------------|
| 2011 Refunding    | 1,137,948                  | Sewer                 |
| 2015A^            | 595,600                    | Countryside TIF/Water |
| 2016*** Refunding | 1,592,650                  | Water                 |
| 2014 Countryside  | 50,715                     | Countryside TIF       |
| 2014C** Refunding | 150,250                    | Water                 |
| 2004B             | -                          | Sewer                 |
| 2014B** Refunding | 322,750                    | Debt Service          |
| 2014A             | 321,338                    | City-Wide Capital     |
| <b>Total</b>      | <b>4,171,251</b>           |                       |

*Bonds to NOT be Abated - Actual*

|              |          |
|--------------|----------|
| N/A          | -        |
| <b>Total</b> | <b>-</b> |
| % Change     | 0.00%    |

**Tax Levy Year: 2018 (Fiscal Year 2020)***Bonds that were Abated - Actual*

| <u>Bond Issue</u> | <u>Debt Service Amount</u> | <u>Fund</u>           |
|-------------------|----------------------------|-----------------------|
| 2011 Refunding    | 1,134,114                  | Sewer                 |
| 2015A^            | 601,400                    | Countryside TIF/Water |
| 2016*** Refunding | 1,646,450                  | Water                 |
| 2014 Countryside  | 50,715                     | Countryside TIF       |
| 2014C** Refunding | 147,750                    | Water                 |
| 2004B             | -                          | Sewer                 |
| 2014B** Refunding | 323,550                    | Debt Service          |
| 2014A             | 322,188                    | City-Wide Capital     |
| <b>Total</b>      | <b>4,226,167</b>           |                       |

*Bonds to NOT be Abated - Actual*

|              |          |
|--------------|----------|
| N/A          | -        |
| <b>Total</b> | <b>-</b> |
| % Change     | 0.00%    |

**Tax Levy Year: 2017 (Fiscal Year 2019)***Bonds that were Abated - Actual*

| <u>Bond Issue</u> | <u>Debt Service Amount</u> | <u>Fund</u>           |
|-------------------|----------------------------|-----------------------|
| 2011 Refunding    | 1,133,782                  | Sewer                 |
| 2015A^            | 372,800                    | Countryside TIF/Water |
| 2016*** Refunding | 665,250                    | Water                 |
| 2014 Countryside  | 50,715                     | Countryside TIF       |
| 2014C** Refunding | 155,350                    | Water                 |
| 2004B             | 473,200                    | Sewer                 |
| 2014B** Refunding | 324,250                    | Debt Service          |
| 2014A             | 322,888                    | City-Wide Capital     |
| <b>Total</b>      | <b>3,498,235</b>           |                       |

*Bonds to NOT be Abated - Actual*

|              |          |
|--------------|----------|
| N/A          | -        |
| <b>Total</b> | <b>-</b> |
| % Change     | 0.00%    |

**Tax Levy Year: 2016 (Fiscal Year 2018)***Bonds that were Abated - Actual*

| <u>Bond Issue</u> | <u>Debt Service Amount</u> | <u>Fund</u>           |
|-------------------|----------------------------|-----------------------|
| 2011 Refunding    | 1,137,166                  | Sewer                 |
| 2015A^            | 374,000                    | Countryside TIF/Water |
| 2016*** Refunding | 679,629                    | Water                 |
| 2014 Countryside  | 50,715                     | Countryside TIF       |
| 2014C** Refunding | 147,750                    | Water                 |
| 2004B             | 470,600                    | Sewer                 |
| 2014B** Refunding | 319,750                    | Debt Service          |
| 2014A             | 328,588                    | City-Wide Capital     |
| <b>Total</b>      | <b>3,508,198</b>           |                       |

*Bonds to NOT be Abated - Actual*

|              |          |
|--------------|----------|
| N/A          | -        |
| <b>Total</b> | <b>-</b> |
| % Change     | -100.00% |

**Tax Levy Year: 2015 (Fiscal Year 2017)***Bonds that were Abated - Actual*

| <u>Bond Issue</u> | <u>Debt Service Amount</u> | <u>Fund</u>       |
|-------------------|----------------------------|-------------------|
| 2011 Refunding    | 1,134,052                  | Sewer             |
| 2015A^            | 411,581                    | Countryside TIF   |
| 2014 Countryside  | 50,715                     | Countryside TIF   |
| 2014C** Refunding | 150,150                    | Water             |
| 2007A             | 136,163                    | Water             |
| 2004B             | 462,000                    | Sewer             |
| 2014B** Refunding | 272,653                    | Debt Service      |
| 2014A             | 329,138                    | City-Wide Capital |
| <b>Total</b>      | <b>2,946,452</b>           |                   |

*Bonds to NOT be Abated - Actual*

|                   |               |              |
|-------------------|---------------|--------------|
| 2014B** Refunding | 47,497        | Debt Service |
| <b>Total</b>      | <b>47,497</b> |              |
| % 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                                             | 453,950                    | Sewer              | 2004B                                                                                                   | 253,810                    | Sewer           |
| 2004B                                         | 460,825                    | Sewer              |                                                   |                            |                    |                                                                                                         |                            |                 |
| 2014B** Refunding                             | 144,723                    | Debt Service       | <b>Total</b>                                      | <b>2,192,807</b>           |                    | <b>Total</b>                                                                                            | <b>1,954,757</b>           |                 |
| 2014A                                         | 330,937                    | 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> |                            |                    | 2007A                                             | 5,236                      | Water              | 2004B                                                                                                   | 114,941                    | Sewer           |
| 2014B** Refunding                             | 165,527                    | Debt Service       | 2005A                                             | 329,580                    | Debt Service       | 2007A                                                                                                   | 43,029                     | Water           |
|                                               |                            |                    |                                                   |                            |                    | 2005A                                                                                                   | 328,180                    | Debt Service    |
| <b>Total</b>                                  | <b>165,527</b>             |                    | <b>Total</b>                                      | <b>334,816</b>             |                    | <b>Total</b>                                                                                            | <b>486,150</b>             |                 |
| % Change                                      | -50.56%                    |                    | % Change                                          | -31.13%                    |                    | % 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>     |                            |                    | * The 2005D and 2008 bonds were refunded by the 2011 Bond - which is funded by Non-Home Rule Sales Tax. |                            |                 |
| <u>Bond Issue</u>                             | <u>Debt Service Amount</u> | <u>Fund</u>        | <u>Bond Issue</u>                                 | <u>Debt Service Amount</u> | <u>Fund</u>        | ** The 2005A and 2005C bonds were refunded by the 2014B and 2014C bonds during fiscal year 2015.        |                            |                 |
| 2002 Fox Industrial                           | 78,563                     | Fox Industrial TIF | 2002 Fox Industrial                               | 76,783                     | Fox Industrial TIF | *** The 2007A bonds were refunded by the 2016 bonds during fiscal year 2017.                            |                            |                 |
| 2005 Countryside                              | 304,668                    | Countryside TIF    | 2005 Countryside                                  | 306,143                    | Countryside TIF    | ^ The remaining 2005 Countryside bonds were refunded by the 2015A bonds during fiscal year 2016.        |                            |                 |
| 2005C                                         | 164,575                    | Water              | 2005C                                             | 167,725                    | Water              | <b>BOND MATURITY DATES</b>                                                                              |                            |                 |
| <b>Total</b>                                  | <b>547,806</b>             |                    | <b>Total</b>                                      | <b>550,651</b>             |                    | 2011 Refunding Bond matures in 2025 (FY 2026).                                                          |                            |                 |
| <u><i>Bonds to NOT be Abated - Actual</i></u> |                            |                    | <u><i>Bonds that were NOT Abated - Actual</i></u> |                            |                    | 2015A Refunding Bond matures in 2034 (FY 2035).                                                         |                            |                 |
| 2004B                                         | 263,850                    | Sewer              | 2004B                                             | 258,650                    | Sewer              | 2016 Refunding Bond matures in 2022 (FY 2023).                                                          |                            |                 |
| 2007A                                         | 133,454                    | Water              | 2007A                                             | 133,866                    | Water              | 2014 Countryside Refunding Bond matures in 2029 (FY 2030).                                              |                            |                 |
| 2005A                                         | 326,379                    | Debt Service       | 2005D                                             | 1,385,950                  | Sewer              | 2014C Refunding Bond matures in 2024 (FY 2025).                                                         |                            |                 |
|                                               |                            |                    | 2008                                              | 110,090                    | Sewer              | 2004B Bond matured in 2018 (FY 2019).                                                                   |                            |                 |
| <b>Total</b>                                  | <b>723,683</b>             |                    | 2005A                                             | 324,179                    | Debt Service       | 2014B Refunding Bond matures in 2022 (FY 2023).                                                         |                            |                 |
| % Change                                      | -67.29%                    |                    | <b>Total</b>                                      | <b>2,212,735</b>           |                    | 2014A Bond matures in 2033 (FY 2034).                                                                   |                            |                 |
|                                               |                            |                    | % Change                                          | -                          |                    | 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     | _____ |
| SEAVAR 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     | _____ |
| SEAVAR 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     | _____ |
| SEAVAR 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     | _____ |
| SEAVAR 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     | _____ |
| SEAVAR 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     | _____ |
| SEAVAR 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     | _____ |
| SEAVAR 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

Administration Committee #3

Tracking Number

ADM 2020-71

### Agenda Item Summary Memo

**Title:** Special Service Area Abatement Ordinances

**Meeting and Date:** City Council – November 24, 2020

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

#### Council Action Previously Taken:

Date of Action: ADM 11-18-20      Action Taken: Moved forward to City Council agenda.

Item Number: ADM 2020-71

**Type of Vote Required:** Majority

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

**Submitted by:** Rob Fredrickson

Name

Finance

Department

#### Agenda Item Notes:

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

*Have a question or comment about this agenda item?*

*Call us Monday-Friday, 8:00am to 4:30pm at 630-553-4350, email us at [agendas@yorkville.il.us](mailto:agendas@yorkville.il.us), post at [www.facebook.com/CityofYorkville](https://www.facebook.com/CityofYorkville), tweet us at @CityofYorkville, and/or contact any of your elected officials at <http://www.yorkville.il.us/320/City-Council>*





# Memorandum

**To:** 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 \_\_\_\_\_

SEAVAR 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

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## 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>                                 | <b>\$549,898</b>   |
| <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>                                 | <b>(\$549,898)</b> |
| <b>Projected Surplus/(Deficit) - 03/01/2022</b> | <b>\$0</b>         |

## **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<br>Expense Fund | Reserve Fund | Bond & Interest<br>Fund | Special Reserve<br>Fund | 13 Special<br>Redemption<br>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.



## SECTION IV PRIOR YEAR SPECIAL TAX COLLECTIONS

### 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**

| <b>2019<br/>Equalized<br/>Assessed Value<sup>2</sup></b> | <b>2019 Appraised<br/>Value<sup>3</sup></b> | <b>Outstanding<br/>Bonds<sup>4</sup></b> | <b>Value to Lien<br/>Ratio</b> |
|----------------------------------------------------------|---------------------------------------------|------------------------------------------|--------------------------------|
| \$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:

5. Source: Kendall County for Tax Code KE015.

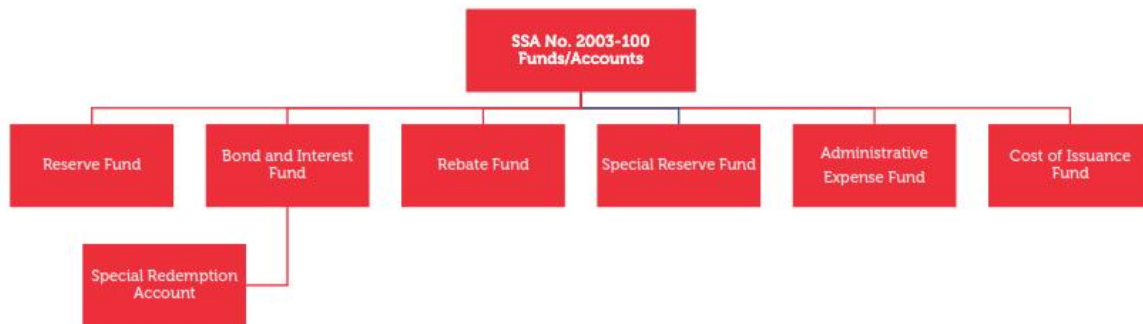
# **APPENDIX A**

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**



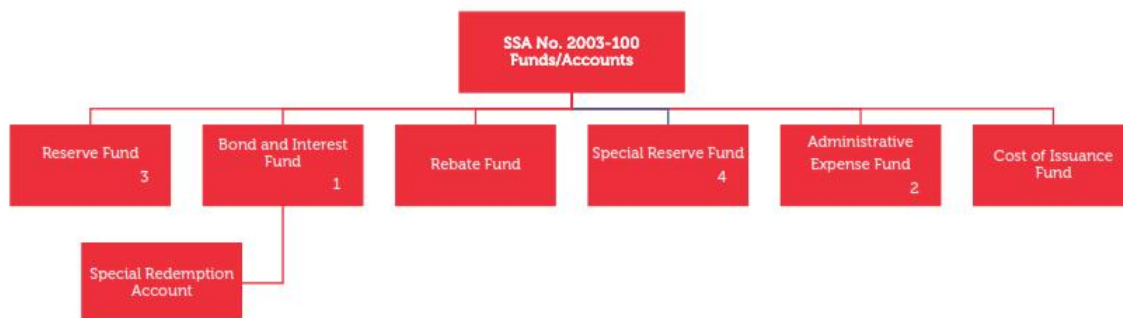
## **APPENDIX B**

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.



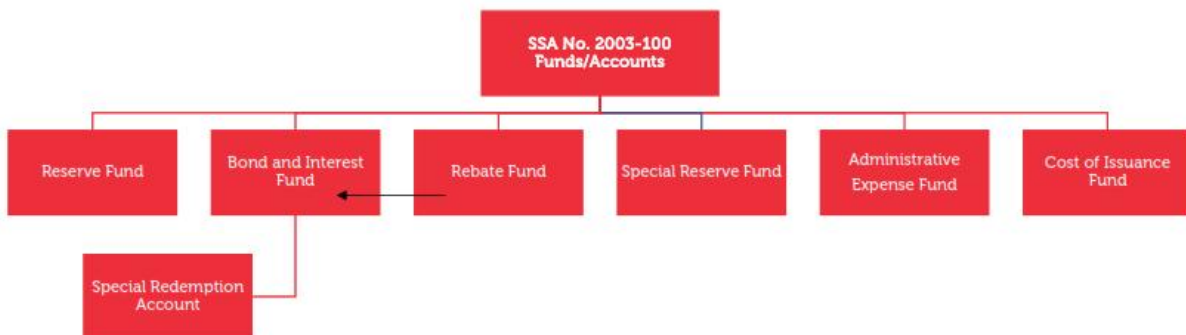
## **APPENDIX C**

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



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

**SPECIAL TAX ROLL AND REPORT**  
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**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><br><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.



| <b>TABLE 2</b><br><b>TOTAL P.E., TRIP ENDS, AND IMPERVIOUS AREA</b>  |                                         |                                                                   |                                         |                                                                |                                        |
|----------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------------------|-----------------------------------------|----------------------------------------------------------------|----------------------------------------|
| PUBLIC<br>IMPROVEMENT                                                | SINGLE-FAMILY HOME                      |                                                                   | DUPLEX DWELLING UNIT                    |                                                                | GRAND TOTAL                            |
|                                                                      | USAGE<br>FACTOR PER<br>SFH <sup>1</sup> | TOTAL                                                             | USAGE<br>FACTOR<br>PER DUP <sup>2</sup> | TOTAL                                                          |                                        |
| Sanitary Sewer<br>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<br>Management Facilities                                 | 5,186<br>Impervious SF                  | 1,037,143 Total Impervious SF<br>(5,186 SF Impervious Area x 200) | 3,747<br>Impervious SF                  | 329,715 Total Impervious SF<br>(3,747 SF Impervious Area x 88) | 1,366,858<br>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<br>EQUITY |
|-----------------------------------|------------------|------------------------|-------------------------|-----------------------|
|                                   | TOTAL            | SINGLE-<br>FAMILY HOME | DUPLEX<br>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<br/>EDU FACTORS</b> |                  |                       |                                      |             |
|--------------------------------|------------------|-----------------------|--------------------------------------|-------------|
|                                | <b>COST/UNIT</b> | <b>EDU<br/>FACTOR</b> | <b>NO. OF<br/>DWELLING<br/>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<br/>MAXIMUM PARCEL SPECIAL TAX<br/>(LEVIED CALENDAR YEAR 2004 / COLLECTED CALENDAR YEAR 2005)</b> |              |                           |               |
|--------------------------------------------------------------------------------------------------------------|--------------|---------------------------|---------------|
|                                                                                                              |              | <b>PER DWELLING UNIT</b>  |               |
|                                                                                                              |              | <b>SINGLE-<br/>FAMILY</b> | <b>DUPLEX</b> |
|                                                                                                              | <b>TOTAL</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.

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# **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<br>Tax Per Dwelling Unit |            | Permanent Index Number |        |               |        |               |        |
|----------------------------|-------------------------------------------------|------------|------------------------|--------|---------------|--------|---------------|--------|
|                            |                                                 |            | 05-04-400-011          |        | 05-09-200-006 |        | 05-03-300-020 |        |
|                            |                                                 |            | SFH                    | DUP    | SFH           | DUP    | SFH           | DUP    |
|                            | <u>SFH</u>                                      | <u>DUP</u> | 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<br><br>SFH                  DUP |            | Permanent Index Number |              |               |            |               |        | GRAND<br><br>TOTAL |
|----------------------------|---------------------------------------------------------------------------------|------------|------------------------|--------------|---------------|------------|---------------|--------|--------------------|
|                            |                                                                                 |            | 05-03-300-018          |              | 05-10-100-006 |            | 05-10-100-005 |        |                    |
|                            |                                                                                 |            | SFH                    | DUP          | SFH           | DUP        | SFH           | DUP    |                    |
|                            |                                                                                 |            | 3                      | 86           | 3             | 2          | 1             | 0      |                    |
| 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 |
| Single Family Property |     |          |            |                        |                     |                        |
| 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>    |

**Duplex Property**

|               |     |     |   |            |          |            |
|---------------|-----|-----|---|------------|----------|------------|
| 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)         |





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# 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 \_\_\_\_\_

SEAVAR TARULIS \_\_\_\_\_

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

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

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

\_\_\_\_\_  
Mayor

ATTEST:

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

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



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# ADMINISTRATION REPORT (LEVY YEAR 2020)

UNITED CITY OF YORKVILLE

SPECIAL SERVICE AREA NO. 2003-101

November 5, 2020

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## 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

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## 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<br>Expense Fund | Cost of<br>Issuance | Reserve<br>Fund | Bond &<br>Interest<br>Fund | Special<br>Redemption<br>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:

- Source: Kendall County, for Tax Codes KE016.

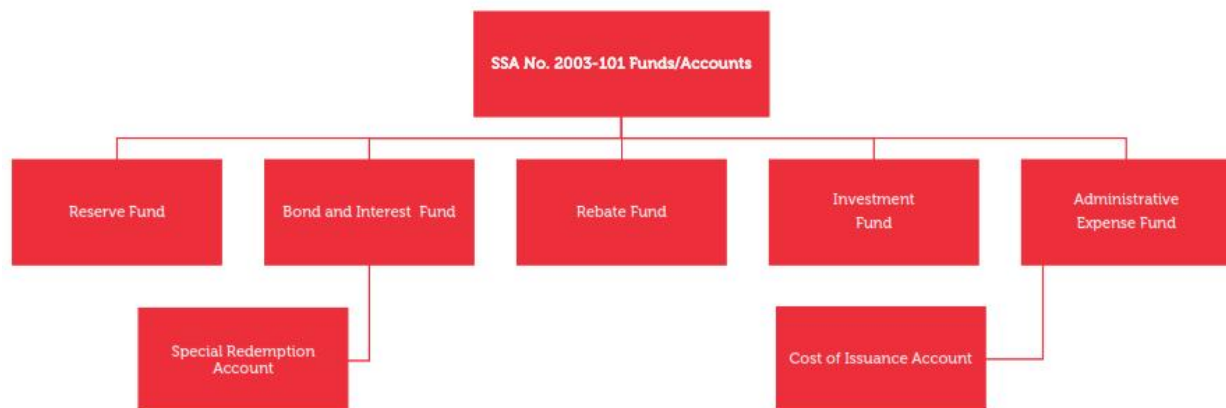
## **APPENDIX A**

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**

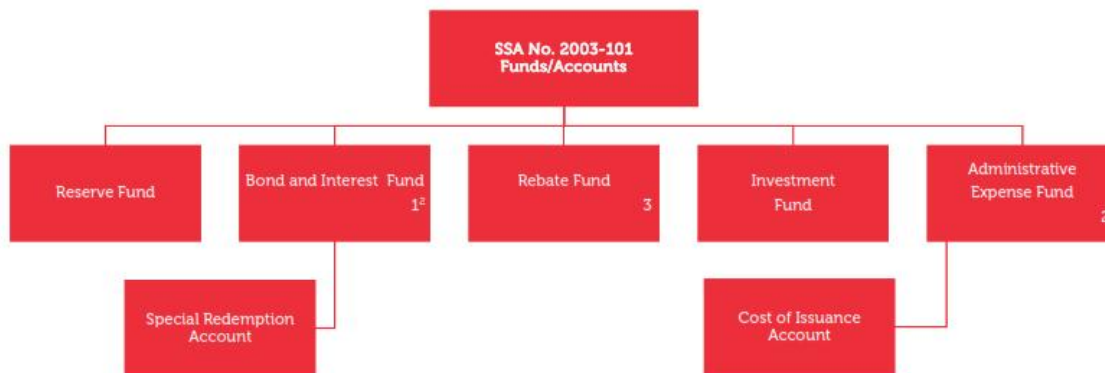
United City of Yorkville SSA No. 2003-101  
Administration Report  
(Levy Year 2020)



**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.

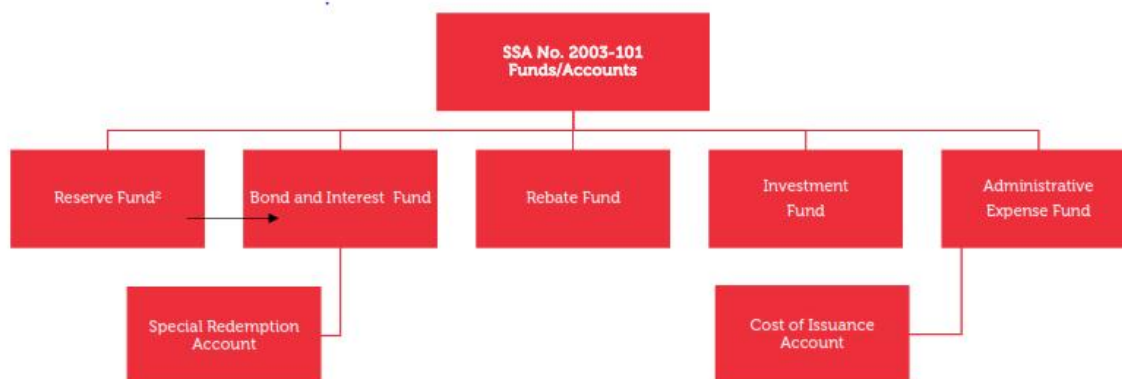
## **APPENDIX C**

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**  
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**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><br><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<br>IMPROVEMENT                                                | SINGLE-FAMILY HOME                      |                                                                   | COMMERCIAL PROPERTY                     |                                                  | GRAND TOTAL                            | PERCENT<br>ALLOCATION OF<br>ELIGIBLE<br>IMPROVEMENTS |       |
|----------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------------------|-----------------------------------------|--------------------------------------------------|----------------------------------------|------------------------------------------------------|-------|
|                                                                      | USAGE<br>FACTOR<br>PER SFH <sup>1</sup> | TOTAL                                                             | USAGE<br>FACTOR<br>PER BSF <sup>2</sup> | TOTAL                                            |                                        |                                                      |       |
| Sanitary Sewer<br>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<br>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<br>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<br>Management Facilities                                 | 4,950<br>Impervious SF                  | 1,371,150 Total Impervious SF<br>(4,950 SF Impervious Area x 277) | NA                                      | NA                                               | 1,371,150<br>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</b><br><b>ALLOCATED ELIGIBLE IMPROVEMENT COSTS</b><br><b>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<br>(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<br>TOTAL | SSA No.<br>2003-101 | DEVELOPER'S EQUITY     |                         |
|-----------------------------------|----------------|---------------------|------------------------|-------------------------|
|                                   |                |                     | COMMERCIAL<br>PROPERTY | UNFUNDED<br>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.

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# **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 | 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

| PIN           | Lot | Land Use | # of Units | 2020 Special Tax Levy  |                     |                        |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
|               |     |          |            | 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

| PIN                                             | Lot | Land Use | # of Units   | 2020 Special Tax Levy  |                     |                        |
|-------------------------------------------------|-----|----------|--------------|------------------------|---------------------|------------------------|
|                                                 |     |          |              | 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)         |



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# 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 \_\_\_\_\_

SEAVAR TARULIS \_\_\_\_\_

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

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

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

\_\_\_\_\_  
Mayor

ATTEST:

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

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



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# ADMINISTRATION REPORT (LEVY YEAR 2020)

UNITED CITY OF YORKVILLE

SPECIAL SERVICE AREA NO. 2004-104

November 5, 2020

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## 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

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## 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<br>2020 | Levy Year<br>2019 | Percentage<br>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**

| <b>Owner</b>                          | <b>Total Special Taxes</b> | <b>Unpaid Special Taxes</b> | <b>Percent Unpaid</b> |
|---------------------------------------|----------------------------|-----------------------------|-----------------------|
| 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**

| <b>Redemption Date</b> | <b>Bonds Redeemed</b> |
|------------------------|-----------------------|
| 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.

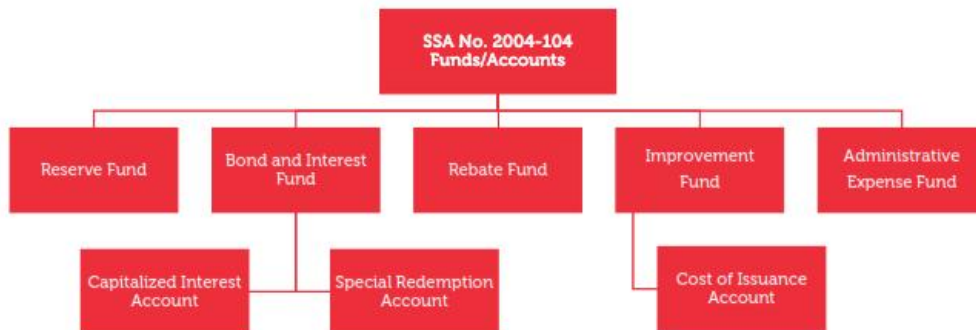
# **APPENDIX A**

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**

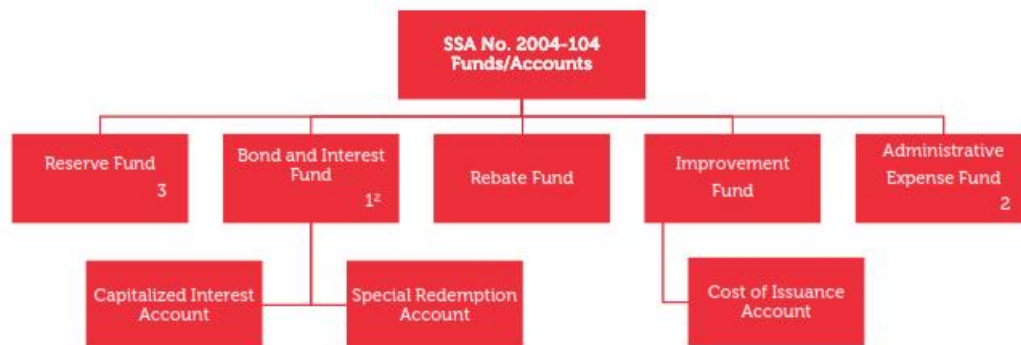
United City of Yorkville SSA No. 2004-104  
Administration Report  
(Levy Year 2020)



## **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.

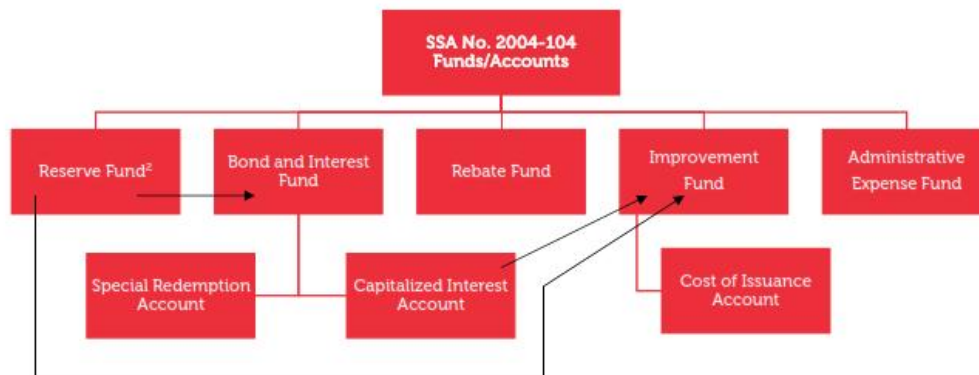
## **APPENDIX C**

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**

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**UNITED CITY OF YORKVILLE  
SPECIAL SERVICE AREA NUMBER 2004-104  
CENTRAL GRANDE RESERVE  
SPECIAL TAX ROLL AND REPORT**

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**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:

| Neighborhood | Lots Numbers /<br>Number of DUs | Land Use Designation   | Recordation Data                       |
|--------------|---------------------------------|------------------------|----------------------------------------|
| 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**

| <b>Improvement Description</b>    | <b>Total<br/>Estimated<br/>Cost [1]</b> | <b>Total<br/>Equivalent<br/>Units [2]</b> | <b>Cost Per<br/>Equivalent<br/>Unit [3], [4]</b> |
|-----------------------------------|-----------------------------------------|-------------------------------------------|--------------------------------------------------|
| 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**

| <b>Land Use [1]</b>                       | <b>Sewer and Water Improvements</b> |                           |                                | <b>Road Improvements</b> |                           |                                | <b>Storm Sewer Improvements</b> |                           |                                |
|-------------------------------------------|-------------------------------------|---------------------------|--------------------------------|--------------------------|---------------------------|--------------------------------|---------------------------------|---------------------------|--------------------------------|
|                                           | <b>Total [2]</b>                    | <b>Dwelling Units [3]</b> | <b>Allocated Cost [4], [5]</b> | <b>Total [2]</b>         | <b>Dwelling Units [3]</b> | <b>Allocated Cost [4], [5]</b> | <b>Total [2]</b>                | <b>Dwelling Units [3]</b> | <b>Allocated Cost [4], [5]</b> |
| (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.

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# **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  |
| MASTER PLANNED IMPROVEMENTS                           |              |             |             |              |            |           |
| 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  |
| COMMUNITY IMPROVEMENTS                                |              |             |             |              |            |           |
| 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       |
| NEIGHBORHOOD IMPROVEMENTS                             |              |             |             |              |            |           |
| 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       |
| SOFT COSTS                                            |              |             |             |              |            |           |
| 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                      | 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 |     |     |               |           |           |               |     |     |
|----------------------------|-----------------------------------------------------|------------|------------|------------------------|-----|-----|---------------|-----------|-----------|---------------|-----|-----|
|                            |                                                     |            |            | 02-14-100-009          |     |     | 02-14-201-001 |           |           | 02-14-352-001 |     |     |
|                            | SF                                                  | DUP        | THM        | 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**

| Levied<br>Calendar<br>Year | Maximum Parcel Special<br>Tax Per Dwelling Unit [1] |            |            | Permanent Index Number |     |     |               |     |     |               |     |     | GRAND<br>TOTAL |
|----------------------------|-----------------------------------------------------|------------|------------|------------------------|-----|-----|---------------|-----|-----|---------------|-----|-----|----------------|
|                            |                                                     |            |            | 02-15-477-001          |     |     | 02-23-126-001 |     |     | 02-23-201-001 |     |     |                |
|                            | SF                                                  | 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<br/>SSA No. 2004-104<br/>CENTRAL GRANDE RESERVE<br/><br/>PROJECTED DWELLING UNITS<br/>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                                   | 2.06    |
| 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                | 280  |
| 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                | 156  |
| 7            | Townhomes            | NA               | NA               | NA                | NA                | 142  |
| 8            | Two-Family           | 10,000           | 11,500           | 80 Ft.            | 80 Ft.            | 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           | 12,050           | 75 Ft.            | 80 Ft.            | 90   |
| 13           | Single Family        | 11,000           | 12,050           | 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           | 12,050           | 75 Ft.            | 80 Ft.            | 88   |
| 17           | Single Family        | 12,000           | 13,800           | 80 Ft.            | 85 Ft.            | 159  |
| 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 |
|-------------------------------|----------|--------------|--------|--------------|----------|
| Municipal Site                | 0.52     | 2.00         | 2.52   |              |          |
| Community Clubhouse/Rec. Area | ---      | 5.10         | 5.10   |              |          |
| School Site / Park Sites      | 8.20     | 106.61       | 114.81 |              | 55.53    |
| HOA Buffers                   | 27.58    | 80.00        | 107.58 |              | ---      |
| Stormwater Management         | 35.11    | 85.36        | 120.47 |              | ---      |
| Total                         | 71.41    | 281.07       | 352.48 | 286.95       | 55.53    |

## 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 | 280   |
| Single Family        | 999   |
| Total                | 2846  |



Group Exhibit "C"



|                                   |              |
|-----------------------------------|--------------|
| Revisions<br>05-20-03<br>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

Concept Plan  
GRANDE RESERVE  
Yorkville, Illinois

**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  
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**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  
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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  
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| 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  
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| 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                 |



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|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 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  
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| 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  
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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  
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**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  
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**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)         |





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# 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 \_\_\_\_\_

SEAVAR TARULIS \_\_\_\_\_

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

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

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

\_\_\_\_\_  
Mayor

ATTEST:

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

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



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# ADMINISTRATION REPORT (LEVY YEAR 2020)

UNITED CITY OF YORKVILLE

SPECIAL SERVICE AREA NO. 2004-107

November 5, 2020

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## 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

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## 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<br>Expense Fund | Reserve Fund | Bond &<br>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<br>Special Taxes | Unpaid<br>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:

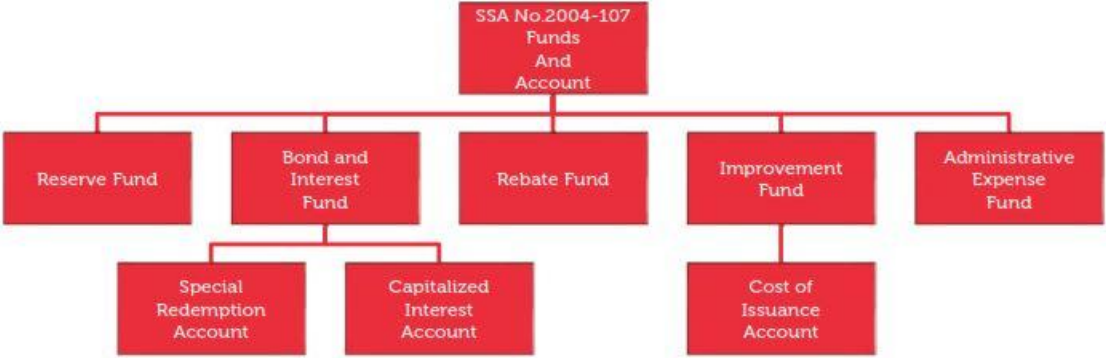
1. Source: Kendall County, for Tax Codes KE021.

## **APPENDIX A**

United City of Yorkville SSA No. 2004-107  
Administration Report  
(Levy Year 2020)



## **FUNDS AND ACCOUNTS**

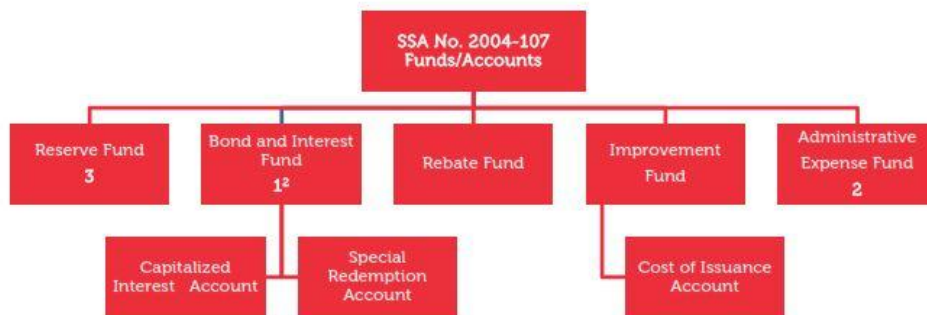


## **APPENDIX B**

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.

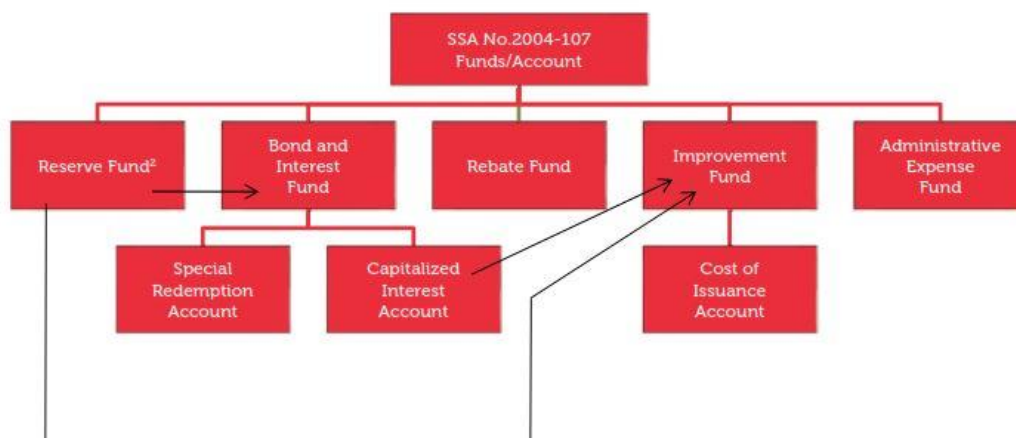


## **APPENDIX C**

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



## **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  
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(949) 955-1500



**UNITED CITY OF YORKVILLE  
SPECIAL SERVICE AREA No. 2004-107  
(RAINTREE VILLAGE II)**

**SPECIAL TAX ROLL AND REPORT  
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**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)<br><br>Land Use         | (B)<br><br>P.E. | (C)<br><br>Equivalent<br>Unit<br>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. |                             |                 |                                         |

| TABLE 3                                                           |                             |                           |                              |                                   |                                         |
|-------------------------------------------------------------------|-----------------------------|---------------------------|------------------------------|-----------------------------------|-----------------------------------------|
| ROAD USAGE FACTORS                                                |                             |                           |                              |                                   |                                         |
|                                                                   | (A)<br><br>Land Use         | (B)<br><br>Trip<br>Factor | (C)<br><br>Pass-by<br>Factor | (D)<br><br>Floor<br>Area<br>Ratio | (E)<br><br>Equivalent<br>Unit<br>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. |                             |                           |                              |                                   |                                         |

| TABLE 4                                                                                            |                             |                    |                               |                                                       |                                         |
|----------------------------------------------------------------------------------------------------|-----------------------------|--------------------|-------------------------------|-------------------------------------------------------|-----------------------------------------|
| STORM SEWER USAGE FACTORS                                                                          |                             |                    |                               |                                                       |                                         |
|                                                                                                    | (A)<br><br>Land Use         | (B)<br><br>Density | (C)<br><br>Coverage<br>Factor | (D)<br><br>Impervious<br>Area<br>Per Lot <sup>1</sup> | (E)<br><br>Equivalent<br>Unit<br>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<br><sup>2</sup> D1 / D1, <sup>3</sup> D2 / D1, <sup>4</sup> D3 / D1. |                             |                    |                               |                                                       |                                         |

| TABLE 5                                                           |                             |                              |                                         |
|-------------------------------------------------------------------|-----------------------------|------------------------------|-----------------------------------------|
| PARK AND LANDSCAPING USAGE FACTORS                                |                             |                              |                                         |
|                                                                   | (A)<br><br>Land Use         | (B)<br><br>Household<br>Size | (C)<br><br>Equivalent<br>Unit<br>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.

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<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-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.

| TABLE 7                                                                                            |                        |                  |                                         |                                |                              |
|----------------------------------------------------------------------------------------------------|------------------------|------------------|-----------------------------------------|--------------------------------|------------------------------|
| ATTACHED PROPERTY<br>LOCAL SANITARY SEWER COST ALLOCATION                                          |                        |                  |                                         |                                |                              |
|                                                                                                    | (A)<br><br>Land Use    | (B)<br><br>Units | (C)<br><br>Equivalent<br>Unit<br>Factor | (D)<br><br>Equivalent<br>Units | (E)<br><br>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 |                        |                  |                                         |                                |                              |

| TABLE 8                                                                                            |                        |                  |                                         |                                |                              |
|----------------------------------------------------------------------------------------------------|------------------------|------------------|-----------------------------------------|--------------------------------|------------------------------|
| ATTACHED PROPERTY<br>LOCAL WATER COST ALLOCATION                                                   |                        |                  |                                         |                                |                              |
|                                                                                                    | (A)<br><br>Land Use    | (B)<br><br>Units | (C)<br><br>Equivalent<br>Unit<br>Factor | (D)<br><br>Equivalent<br>Units | (E)<br><br>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 |                        |                  |                                         |                                |                              |

| TABLE 9                                                                                            |                        |       |                              |                     |                        |
|----------------------------------------------------------------------------------------------------|------------------------|-------|------------------------------|---------------------|------------------------|
| ATTACHED PROPERTY<br>LOCAL ROAD COST ALLOCATION                                                    |                        |       |                              |                     |                        |
|                                                                                                    | (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 |                        |       |                              |                     |                        |

| TABLE 10                                                                                           |                        |       |                              |                     |                        |
|----------------------------------------------------------------------------------------------------|------------------------|-------|------------------------------|---------------------|------------------------|
| ATTACHED PROPERTY<br>LOCAL STORM SEWER COST ALLOCATION                                             |                        |       |                              |                     |                        |
|                                                                                                    | (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 |                        |       |                              |                     |                        |

| TABLE 11                                                                                           |                        |       |                              |                     |                        |
|----------------------------------------------------------------------------------------------------|------------------------|-------|------------------------------|---------------------|------------------------|
| ATTACHED PROPERTY<br>LOCAL PARKS AND LANDSCAPING COST ALLOCATION                                   |                        |       |                              |                     |                        |
|                                                                                                    | (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)<br><br>Land Use                      | (B)<br><br>Units | (C)<br><br>Equivalent<br>Unit<br>Factor | (D)<br><br>Equivalent<br>Units | (E)<br><br>Allocated<br>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<br>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 |                        |                    |                |                    |                    |                   |                    |                    |                   |
|                                                             | SINGLE-FAMILY PROPERTY |                    |                | DUPLEX PROPERTY    |                    |                   | TOWNHOME PROPERTY  |                    |                   |
| PUBLIC IMPROVEMENT                                          | TOTAL                  | LOCAL              | COMMUNITY WIDE | TOTAL              | LOCAL              | COMMUNITY WIDE    | TOTAL              | LOCAL              | COMMUNITY WIDE    |
| 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          |
| GRAND TOTAL                                               | \$7,951,056 | \$4,179,664            | \$4,179,664 | \$0            | \$643,168       | \$596,120   | \$47,048       | \$1,829,168       | \$1,670,692 | \$158,476      | \$1,299,056        |
| NUMBER OF DUs                                             | NA          | 202                    | 202         | 202            | 38              | 38          | 38             | 128               | 128         | 128            | NA                 |
| TOTAL COST/DU                                             | NA          | \$20,691.41            | \$20,691.41 | \$0.00         | \$16,925.47     | \$15,687.37 | \$1,238.10     | \$14,290.38       | \$13,052.28 | \$1,238.10     | NA                 |
| *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<br/>FACTOR</b> | <b>NO. OF<br/>DWELLING<br/>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><br><b>MAXIMUM PARCEL SPECIAL TAX</b><br><b>(LEVIED CALENDAR YEAR 2006 / COLLECTED CALENDAR YEAR 2007)</b> |           |                        |                 |                   |
|---------------------------------------------------------------------------------------------------------------------------|-----------|------------------------|-----------------|-------------------|
|                                                                                                                           | TOTAL     | PER DWELLING UNIT      |                 |                   |
|                                                                                                                           |           | SINGLE-FAMILY PROPERTY | DUPLEX PROPERTY | TOWNHOME 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

[illegible]

[1] Each subdivided Single-family Property lot is anticipated to have one Dwelling Unit.

RAINTREE VILLAGE II  
 UNITED CITY OF YORKVILLE SSA NO. 2004-107  
 SPECIAL TAX ROLL  
 CALENDAR YEAR 2006 THROUGH CALENDAR YEAR 2033

[illegible]

[1] Each subdivided Single-family Property lot is anticipated to have one Dwelling Unit.

RAINTREE VILLAGE II  
 UNITED CITY OF YORKVILLE SSA NO. 2004-107  
 SPECIAL TAX ROLL  
 CALENDAR YEAR 2006 THROUGH CALENDAR YEAR 2033

[illegible]

[1] Each subdivided Single-family Property lot is anticipated to have one Dwelling Unit.

RAINTREE VILLAGE II  
UNITED CITY OF YORKVILLE SSA NO. 2004-107  
SPECIAL TAX ROLL  
CALENDAR YEAR 2006 THROUGH CALENDAR YEAR 2033

[illegible]

[1] Each subdivided Single-family Property lot is anticipated to have one 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 |                |                | <u>Permanent Index Number (Unsubdivided Parcels)</u> |                |                |              |                |                |                |              |
|----------------------------|-------------------------------------------------|----------------|----------------|------------------------------------------------------|----------------|----------------|--------------|----------------|----------------|----------------|--------------|
|                            |                                                 |                |                | 05-03-300-024                                        |                |                |              | 05-09-200-020  |                |                |              |
|                            | <u>SDU [1]</u>                                  | <u>DDU [2]</u> | <u>TDU [3]</u> | <u>SDU [1]</u>                                       | <u>DDU [2]</u> | <u>TDU [3]</u> | <u>TOTAL</u> | <u>SDU [1]</u> | <u>DDU [2]</u> | <u>TDU [3]</u> | <u>TOTAL</u> |
|                            | 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 |                |                | <u>Permanent Index Number (Unsubdivided Parcels)</u> |                |                |              |                |                |                |              |
|----------------------------|-------------------------------------------------|----------------|----------------|------------------------------------------------------|----------------|----------------|--------------|----------------|----------------|----------------|--------------|
|                            |                                                 |                |                | 05-09-200-022                                        |                |                |              | 05-09-200-024  |                |                |              |
|                            |                                                 |                |                | <u>SDU [1]</u>                                       | <u>DDU [2]</u> | <u>TDU [3]</u> | <u>TOTAL</u> | <u>SDU [1]</u> | <u>DDU [2]</u> | <u>TDU [3]</u> | <u>TOTAL</u> |
|                            | <u>SDU [1]</u>                                  | <u>DDU [2]</u> | <u>TDU [3]</u> | 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 Services 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 |
| Single Family Property |     |      |          |            |                        |                     |                        |
| 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 Services 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 Services 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 Services 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             |
| Subtotal                       |     |      |          | 128         | \$231,936.00           | \$0.00              | \$231,936.00           |
| Prepaid Single Family Property |     |      |          |             |                        |                     |                        |
| 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                 |
| Subtotal                       |     |      |          | 3           | \$7,869.00             | \$7,869.00          | \$0.00                 |
| GRAND TOTALS                   |     |      |          | 368         | \$843,368.00           | \$7,869.00          | \$835,499.00           |
|                                |     |      |          | # of units) | (maximum taxes)        | (taxes abated)      | (taxes levied)         |



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# Memorandum

**To:** Mayor and City Council

**From:** Rob Fredrickson, Finance Director

**Date:** November 13, 2020

**Subject:** SSA No. 2005-109 Bristol Bay – Tax Abatement  
SSA No. 2005-108 Autumn Creek – Tax Abatement

---

## **Bristol Bay SSA 2005-109**

The table below represents a year-over year comparison of maximum and extended tax levy amounts on a per parcel basis for the Bristol Bay Special Service Area (2005-109), as shown on Table 5 (page 8) of the Administration Report prepared by the City's SSA consultant, David Taussig & Associates.

### **Special Service No. 2005-109 (Bristol Bay)**

| <b><u>Tax Classification</u></b> | <b><u>2020 Levy</u></b> | <b><u>2019 Levy</u></b> | <b><u>% Change</u></b> |
|----------------------------------|-------------------------|-------------------------|------------------------|
|----------------------------------|-------------------------|-------------------------|------------------------|

#### **Maximum Parcel Amount - First Series**

|               |             |             |       |
|---------------|-------------|-------------|-------|
| Single Family | \$ 2,620.00 | \$ 2,581.00 | 1.51% |
| Townhome      | \$ 2,123.00 | \$ 2,092.00 | 1.48% |
| Condominium   | \$ 1,789.00 | \$ 1,763.00 | 1.47% |

#### **Extended Parcel Amounts - First Series**

|               |             |             |       |
|---------------|-------------|-------------|-------|
| Single Family | \$ 1,916.38 | \$ 1,906.94 | 0.50% |
| Townhome      | \$ 1,552.84 | \$ 1,545.66 | 0.46% |
| Condominium   | \$ 1,308.54 | \$ 1,302.58 | 0.46% |

As noted above, extended (actual) 2020 tax levy amounts will increase by approximately 0.5% for single family, townhome and condominium parcels in comparison with the previous year. When taken in aggregate, these parcels will yield special service area property taxes totaling \$1,202,503.38 (out of a maximum amount of \$1,646,645.00 – with \$444,141.62 being abated).

### **Autumn Creek SSA 2005-108**

The table below presents a year-over year comparison of maximum and extended tax levy amounts on a per parcel basis for the Autumn Creek Special Service Area (2005-108), as shown on Table 5 (page 7) of the Administration Report prepared by the City's SSA consultant, David Taussig & Associates.

#### **Special Service No. 2005-108 (Autumn Creek)**

| <b><u>Tax Classification</u></b> | <b><u>2020 Levy</u></b> | <b><u>2019 Levy</u></b> | <b><u>% Change</u></b> |
|----------------------------------|-------------------------|-------------------------|------------------------|
|----------------------------------|-------------------------|-------------------------|------------------------|

#### **Maximum Parcel Amount**

|               |             |             |       |
|---------------|-------------|-------------|-------|
| Single Family | \$ 2,426.00 | \$ 2,390.00 | 1.51% |
| Townhome      | \$ 2,063.00 | \$ 2,033.00 | 1.48% |

#### **Extended Parcel Amounts**

|               |             |             |       |
|---------------|-------------|-------------|-------|
| Single Family | \$ 1,715.54 | \$ 1,708.42 | 0.42% |
| Townhome      | \$ 1,458.86 | \$ 1,453.22 | 0.39% |

As noted above, extended (actual) 2020 tax levy amounts will increase by approximately 0.4% for both single family and townhome parcels in comparison with the previous year. Taken in the aggregate, these parcels will yield special service area property taxes totaling \$781,864.02 (out of a maximum amount of \$1,117,786.00 – with \$335,921.98 being abated).

As you may recall, in February of 2016 the original bond issues for the Autumn Creek & Bristol Bay special service areas were consolidated and refunded into a single bond issue (i.e. 2016 Refunding Bonds - \$28.84 million), which is why these two SSA's are now partially abated together, in one ordinance.

It is the recommendation of staff that the SSA abatement ordinance be approved. Both the ordinance and Bristol Bay and Autumn Creek SSA Administration Reports have been attached for your review and consideration

**AN 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)**

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

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

(a) The City Council adopted Ordinance No. 2006-26 on March 28, 2006 (the “*Autumn Creek 2006 Bond Ordinance*”) pursuant to which: (i) the City issued \$14,980,000 principal amount of Special Service Area Number 2005-108 Special Tax Bonds, Series 2006 (Autumn Creek Project) (the “*Autumn Creek 2006 Bonds*”), of the United City of Yorkville, for the purpose of paying for the costs of certain improvements benefiting the Special Service Area Number 2005-108 (the “*SSA 2005-108 Area*”); and (ii) provided for the levy of a Special Tax upon all taxable property within the SSA 2005-108 Area sufficient to pay the principal of the Autumn Creek 2006 Bonds for each year at maturity or mandatory sinking fund redemption dates and to pay interest and administrative expenses of the SSA 2005-108 Area for each such year.

(b) The City Council adopted Ordinance No. 2006-18 on March 14, 2006 (the “*Bristol Bay 2006 Bond Ordinance*”) pursuant to which: (i) the City issued \$19,000,000 principal amount of Special Service Area Number 2005-109 Special Tax Bonds, Series 2006 (Bristol Bay I Project) (the “*Bristol Bay 2006 Bonds*”), of the United City of Yorkville, for the purpose of paying for the costs of certain improvements benefiting the Special Service Area Number 2005-109 (the “*SSA 2005-109 Area*”); and (ii) provided for the levy of a Special Tax upon all taxable property within the SSA 2005-109 Area sufficient to pay the principal of the Bristol Bay

2006 Bonds for each year at maturity or mandatory sinking fund redemption dates and to pay interest and administrative expenses of the SSA 2005-109 Area for each such year.

(c) The City Council adopted Ordinance No. 2016-14 on February 9, 2016, pursuant to which the City issued \$28,840,000 of its Special Service Area Numbers 2005-108 and 2005-109 Special Tax Refunding Bonds, Series 2016 (the “*Series 2016 Bonds*”) for the purpose of refunding and defusing the entire outstanding principal amount of the Autumn Creek 2006 Bonds and the Bristol Bay 2006 Bonds. Ordinance No. 2016-14 (the “*Series 2016 Bond Ordinance*”) of the City, pursuant to which the Series 2016 Bonds were issued, provided for a separate levy for payment of debt service on the Series 2016 Bonds and directed the City to adopt and file an abatement ordinance partially abating the levy of taxes for levy years 2015 and later, to be effective upon the issuance of the Series 2016 Bonds.

*Section 2.* There is hereby abated taxes levied pursuant to the Series 2016 Bond Ordinance in the amount of \$335,921.98 as levied for SSA 2005-108 (Series 2006 Autumn Creek Project) and \$444,141.62 as levied for the SSA 2005-109 (Series 2006 Bristol Bay Project) for the levy year of 2020 which amount was calculated in accordance with the Special Tax Roll and Report prepared by David Taussig & Associates, Inc.

*Section 3.* It is the duty of the County Clerk of Kendall County to abate paid taxes as provided in Sections 2 of this Ordinance and the amended Levy Year 2020 Special Tax Rolls attached hereto (the “*Amended Special Tax Rolls*”).

*Section 4.* 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 upon its passage, approval and publication as provided by law.

*Section 5.* A copy of this Ordinance shall be filed with the County Clerk of Kendall County. The County Clerk of Kendall County is hereby directed to extend the Special Taxes.

*Passed* by the City Council of the United City of Yorkville, Kendall County, Illinois, this \_\_\_\_ day of \_\_\_\_\_, A.D. 2020.

|                    |       |                   |       |
|--------------------|-------|-------------------|-------|
| KEN KOCH           | _____ | DAN TRANSIER      | _____ |
| JACKIE MILSCHEWSKI | _____ | ARDEN JOE PLOCHER | _____ |
| CHRIS FUNKHOUSER   | _____ | JOEL FRIEDERS     | _____ |
| JASON PETERSON     | _____ | SEAVAR TARULIS    | _____ |

*Approved* this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor

*Attest:*

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





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# ADMINISTRATION REPORT (LEVY YEAR 2020)

UNITED CITY OF YORKVILLE

SPECIAL SERVICE AREA NO. 2005-109

November 5, 2020

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## UNITED CITY OF YORKVILLE



## ADMINISTRATION REPORT (LEVY YEAR 2020)

Special Service Area No. 2005-109

**Prepared for:**

**United City of Yorkville**

800 Game Farm Road

Yorkville, IL 60560

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## 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 2005-109 ("SSA No. 2005-109") Special Tax Bonds, Series 2006 (Bristol Bay Project) (the "Series 2006 Bonds") and administrative expenses and apportions the special taxes to each taxable parcel within SSA No. 2005-109. Pursuant to the Special Service Area Act (the "Act"), the City Aldermen are the governing body of SSA No. 2005-109. 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. 2005-109 was established by Ordinance No. 2006-17 (the "Establishing Ordinance"), adopted on March 14, 2006. The Establishing Ordinance authorized SSA No. 2005-109 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 \$10,000,000 in bonds may be issued by SSA No. 2005-109. Ordinance No. 2006-18 (the "Bond Ordinance"), adopted on March 14, 2006, approved the form of a trust indenture and preliminary limited offering memorandum and provided for the issuance of not more than \$20,000,000 in Series 2006 Bonds. The Series 2006 Bonds were issued in the amount of \$19,000,000 in March 2006.

The Series 2006 Bonds were refunded in February 2016. Ordinance No. 2016-14 (the "2016 Bond Ordinance"), adopted on February 9, 2016, approved the form of a trust indenture and preliminary limited offering memorandum and provided for the issuance of not more than \$34,000,000 in bonds.

United City of Yorkville Special Service Area Number 2005-108 and 2005-109 Special Tax Refunding Bonds, Series 2016 (the "Series 2016 Bonds") were issued in February 2016 in the amount of \$28,840,000. 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 2005-109 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 2016 Bonds and the administration and maintenance of SSA No. 2005-109 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. 2005-109 2020 Special Tax Requirement is equal to \$1,202,503. As shown in Table 1 below, the 2020 Special Tax Requirement is equal to the sum of the Series 2016 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)                    | \$57,500             |
| Earnings                                        | \$0                  |
| <b>Special Taxes</b>                            |                      |
| Billed                                          | \$1,190,450          |
| Delinquency Contingency                         | \$12,051             |
| <b>Subtotal</b>                                 | <b>\$1,260,001</b>   |
| <b>Uses of Funds</b>                            |                      |
| <b>Debt Service</b>                             |                      |
| Interest - 09/01/2021                           | (\$295,475)          |
| Interest - 03/01/2022                           | (\$295,475)          |
| Principal - 03/01/2022                          | (\$637,000)          |
| Administrative Expenses                         | (\$20,000)           |
| Delinquent Special Taxes                        | (\$12,051)           |
| <b>Subtotal</b>                                 | <b>(\$1,260,001)</b> |
| <b>Projected Surplus/(Deficit) - 03/01/2022</b> | <b>\$0</b>           |

## **II ACCOUNT ACTIVITY SUMMARY**

The Trust Indenture for the Series 2016 Bonds (the "2016 Indenture") establishes four funds and two accounts. The four funds are the Bond and Interest Fund, Reserve Fund, Administrative Expense Fund, and Rebate Fund. 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 2016 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: SSA No. 2005-108 and SSA No. 2005-109, Series 2016 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          | \$2,264                     | \$2,477,068        | \$1,196,137          | \$22,060                |
| Earnings                                | \$219                       | \$23,210           | \$11,877             | \$189                   |
| <b>Special Taxes</b>                    |                             |                    |                      |                         |
| Prior Year(s)                           | \$0                         | \$0                | \$945,524            | \$0                     |
| <b>Levy Year 2019</b>                   |                             |                    |                      |                         |
| SSA No. 2005-108                        | \$0                         | \$0                | \$427,379            | \$0                     |
| SSA No. 2005-109                        | \$0                         | \$0                | \$597,196            | \$0                     |
| SSA No. 2003-101 (in error)             | \$0                         | \$0                | \$38,662.86          | \$0                     |
| <b>Uses of Funds - Actual</b>           |                             |                    |                      |                         |
| Account Transfers                       | \$200                       | (\$27,732)         | \$72,170             | (\$44,438)              |
| <b>Administrative Expense Transfers</b> |                             |                    |                      |                         |
| Fiscal Year 2019 Prefunding             | \$20,000                    | \$0                | (\$20,000)           | \$0                     |
| Fiscal Year 2019 Budget                 | \$40,000                    | \$0                | (\$40,000)           | (\$200)                 |
| <b>Debt Service</b>                     |                             |                    |                      |                         |
| SSA No. 2005-108                        |                             |                    |                      |                         |
| Interest - 09/01/2019                   | \$0                         | \$0                | (\$203,295)          | \$0                     |
| Interest - 03/01/2020                   | \$0                         | \$0                | (\$202,831)          | \$0                     |
| Principal - 03/01/2020                  | \$0                         | \$0                | (\$367,000)          | \$0                     |
| SSA No. 2005-109                        |                             |                    |                      |                         |
| Interest - 09/01/2019                   | \$0                         | \$0                | (\$313,446)          | \$0                     |
| Interest - 03/01/2020                   | \$0                         | \$0                | (\$313,446)          | \$0                     |
| Principal - 03/01/2020                  | \$0                         | \$0                | (\$565,000)          | \$0                     |
| <b>Bond Redemptions/Prepayments</b>     |                             |                    |                      |                         |
| Receipts                                | \$0                         | \$0                | \$0                  | \$22,635                |
| Principal Redemption                    | \$0                         | \$0                | (\$48,000)           | \$0                     |
| Redemption Premium                      | \$0                         | \$0                | (\$960)              | \$0                     |
| Refund to Property Owners               | \$0                         | \$0                | (\$1,755)            | \$0                     |
| <b>Administrative Expenses</b>          |                             |                    |                      |                         |
| SSA No. 2005-108 and 2005-109           | (\$31,870)                  | \$0                | \$0                  | \$0                     |
| <b>Ending Balance - 08/31/2020</b>      | <b>\$30,813</b>             | <b>\$2,472,546</b> | <b>\$1,213,213</b>   | <b>\$246</b>            |



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

**Table 3: SSA No. 2005-108 and SSA No. 2005-109 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                | \$30,813                    | \$2,472,546   | \$1,213,213          | \$246                   |
| Earnings                                      | \$0                         | \$0           | \$0                  | \$0                     |
| <b>Special Taxes</b>                          |                             |               |                      |                         |
| SSA No. 2005-108                              | \$0                         | \$0           | \$348,138            | \$0                     |
| SSA No. 2005-109                              | \$0                         | \$0           | \$587,660            | \$0                     |
| Transfer to SSA 2003-101                      | \$0                         | \$0           | (\$38,663)           | \$0                     |
| <b>Uses of Funds - Projected</b>              |                             |               |                      |                         |
| Account Transfers                             | \$0                         | (\$3,586)     | \$3,586              | \$0                     |
| <b>Administrative Expense Transfers</b>       |                             |               |                      |                         |
| Levy Year 2020 Prefunding                     | \$25,567                    | \$0           | (\$25,567)           | \$0                     |
| Levy Year 2019 Budget                         | \$0                         | \$0           | \$0                  | \$0                     |
| <b>Debt Service</b>                           |                             |               |                      |                         |
| SSA No. 2005-108                              |                             |               |                      |                         |
| Interest - 09/01/2020                         | \$0                         | \$0           | (\$197,326)          | \$0                     |
| Principal - 03/01/2021                        | \$0                         | \$0           | (\$390,000)          | \$0                     |
| Interest - 03/01/2021                         | \$0                         | \$0           | (\$197,326)          | \$0                     |
| SSA No. 2005-109                              |                             |               |                      |                         |
| Interest - 09/01/2020                         | \$0                         | \$0           | (\$304,475)          | \$0                     |
| Principal - 03/01/2021                        | \$0                         | \$0           | (\$600,000)          | \$0                     |
| Interest - 03/01/2021                         | \$0                         | \$0           | (\$304,475)          | \$0                     |
| <b>Bond Redemptions/Prepayments</b>           |                             |               |                      |                         |
| Receipts                                      |                             |               |                      | \$0                     |
| Principal Redemption                          | \$0                         | \$0           | \$0                  | \$0                     |
| Redemption Premium                            | \$0                         | \$0           | \$0                  | \$0                     |
| <b>Administrative Expenses</b>                |                             |               |                      |                         |
| Remaining Levy Year 2019 Expenses             | (\$16,380)                  | \$0           | \$0                  | \$0                     |
| Ending Balance - 03/01/2021                   | \$40,000                    | \$2,468,960   | \$94,764             | \$246                   |
| Reserve Fund Requirement                      | \$0                         | (\$2,468,960) | \$0                  | \$0                     |
| Funds Not Eligible for Levy Surplus           | (\$40,000)                  | \$0           | \$0                  | (\$246)                 |
| <b>Projected Surplus/(Deficit) 03/01/2021</b> | <b>\$0</b>                  | <b>\$0</b>    | <b>\$94,764</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 \$1,646,645. For purposes of the Abatement Ordinance, subtracting the 2020 Special Tax Requirement of \$1,202,503, results in an abatement of \$441,142. In accordance with the Special Tax Roll and Report the Maximum Parcel Special Tax applicable to each Parcel in SSA 2005-109 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           | \$2,620.00                 | \$703.62           | \$1,916.38           |
| Single Family Dwelling Unit - Prepaid | \$2,620.00                 | \$2,620.00         | \$0.00               |
| Townhome Dwelling Unit                | \$2,123.00                 | \$570.16           | \$1,552.84           |
| Townhome Dwelling Unit - Prepaid      | \$2,123.00                 | \$2,123.00         | \$0.00               |
| Condominium Dwelling Unit             | \$1,789.00                 | \$480.46           | \$1,308.54           |
| Condominium Dwelling Unit - Prepaid   | \$1,789.00                 | \$1,789.00         | \$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                      | \$2,620.00     | \$2,581.00     | 1.5%              |
| Townhome Dwelling Unit                           | \$2,123.00     | \$2,092.00     | 1.5%              |
| Condominium Dwelling Unit                        | \$1,789.00     | \$1,763.00     | 1.5%              |
| <b>Extended Special Tax - First Series</b>       |                |                |                   |
| Single Family Dwelling Unit                      | \$1,916.38     | \$1,906.94     | 0.5%              |
| Townhome Dwelling Unit                           | \$1,552.84     | \$1,545.66     | 0.5%              |
| Condominium Dwelling Unit                        | \$1,308.54     | \$1,302.58     | 0.5%              |

The schedule of the remaining SSA No. 2005-109 Maximum Parcel Special Taxes is shown in Table 6 on the following page. The Maximum Parcel Special Taxes 1.50% annually through 2034.

**Table 6: Maximum Parcel Special Taxes**

| Levy Year | Collection Year | Aggregate   | Per Unit      |          |             |
|-----------|-----------------|-------------|---------------|----------|-------------|
|           |                 |             | Single Family | Townhome | Condominium |
| 2020      | 2021            | \$1,646,645 | \$2,620       | \$2,123  | \$1,789     |
| 2021      | 2022            | \$1,301,296 | \$2,659       | \$2,155  | \$1,816     |
| 2022      | 2023            | \$1,320,706 | \$2,699       | \$2,187  | \$1,843     |
| 2023      | 2024            | \$1,340,433 | \$2,739       | \$2,220  | \$1,871     |
| 2024      | 2025            | \$1,360,418 | \$2,780       | \$2,253  | \$1,899     |
| 2025      | 2026            | \$1,380,720 | \$2,822       | \$2,287  | \$1,927     |
| 2026      | 2027            | \$1,401,597 | \$2,864       | \$2,321  | \$1,956     |
| 2027      | 2028            | \$1,422,474 | \$2,907       | \$2,356  | \$1,985     |
| 2028      | 2029            | \$1,443,926 | \$2,951       | \$2,391  | \$2,015     |
| 2029      | 2030            | \$1,465,378 | \$2,995       | \$2,427  | \$2,045     |
| 2030      | 2031            | \$1,487,405 | \$3,040       | \$2,463  | \$2,076     |
| 2031      | 2032            | \$1,509,749 | \$3,086       | \$2,500  | \$2,107     |
| 2032      | 2033            | \$1,532,351 | \$3,132       | \$2,538  | \$2,139     |
| 2033      | 2034            | \$1,555,270 | \$3,179       | \$2,576  | \$2,171     |
| 2034      | 2035            | \$1,578,764 | \$3,227       | \$2,615  | \$2,204     |

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

The SSA No. 2005-109 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. 2005-109.

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

As of November 10, 2020, SSA No. 2005-109 2019 special tax receipts totaled \$1,184,856. Special taxes in the amount \$11,994 are unpaid for delinquency rate of 1.00%.

##### **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. 2005-109 is comprised of 468 single-family homes, 624 condominium units, and 610 townhomes, which is consistent with the original projections. An aerial map of SSA No. 2005-109 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      | Condominium   | 288             |
| Unit 2        | Yes      | Townhome      | 142             |
| Unit 3        | Yes      | Townhome      | 138             |
| Unit 4        | Yes      | Single Family | 44              |
| Unit 5        | Yes      | Single Family | 76              |
| Unit 6        | Yes      | Single Family | 51              |
| Unit 7        | Yes      | Single Family | 37              |
| Second Series | No       | Condominium   | 336             |
| Second Series | No       | Townhome      | 260             |
| Second Series | No       | Single Family | 330             |
| <b>Total</b>  |          |               | <b>1,702</b>    |

### A Equalized Assessed Value

## **VI OUTSTANDING BONDS**

The SSA No. 2005-109 portion of the Series 2016 Bonds issued in February 2016 was \$17,431,000. As of September 2, 2020, the outstanding principal was \$15,336,000. 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, \$68,000 of the Series 2006 Bonds have been redeemed and \$24,000 of the 2016 Bonds will 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> |
|-------------------------|-----------------------|
| June 1, 2007            | \$20,000              |
| September 1, 2008       | \$20,000              |
| September 1, 2015       | \$28,000              |
| March 1, 2020 (pending) | \$24,000              |
| <b>Total Redeemed</b>   | <b>\$92,000</b>       |

### **B Special Tax Prepayments**

The SSA No. 2005-109 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 two single-family dwelling unit and for two condominium dwelling units. No partial prepayments have been received.

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

The SSA No. 2005-109 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>1</sup> | 2018 Appraised Value <sup>2</sup> | Outstanding Bonds <sup>3</sup> | Value to Lien Ratio |
|--------------------------------------------|-----------------------------------|--------------------------------|---------------------|
| \$30,846,242                               | \$92,538,726                      | \$15,902,000                   | 5.82:1              |

Notes:

1. Estimated equalized assessed value provided by Kendall County.
2. Based on three times the equalized assessed value of the special service area.
3. As of September 2, 2020.



### VIII AD VALOREM PROPERTY TAX RATES

The 2019 general ad valorem tax rates for SSA No. 2005-109 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 Codes BR005, BR066, and BR079.

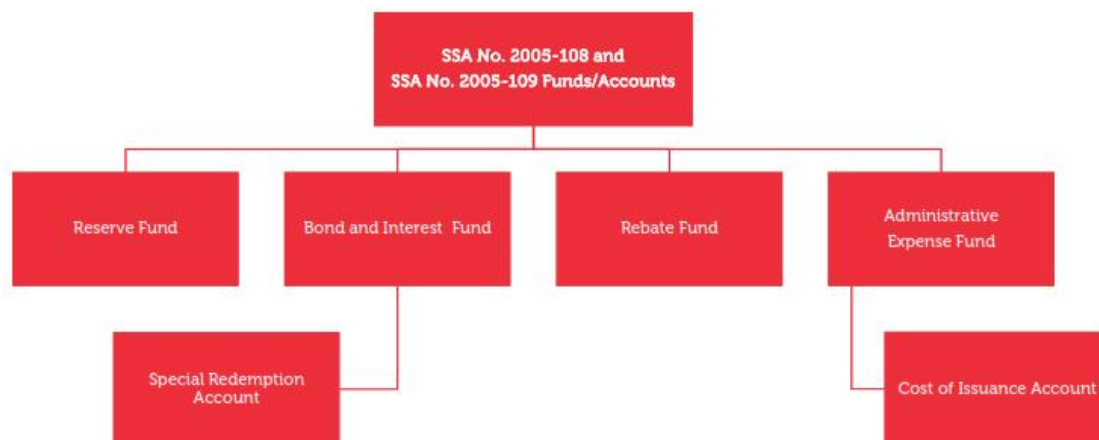
## **APPENDIX A**

United City of Yorkville SSA No. 2005-109  
Administration Report  
(Levy Year 2020)



## **FUNDS AND ACCOUNTS**

**United City of Yorkville**  
**Special Service Area No. 2005-108 and 2005-109**  
**Funds and Accounts**



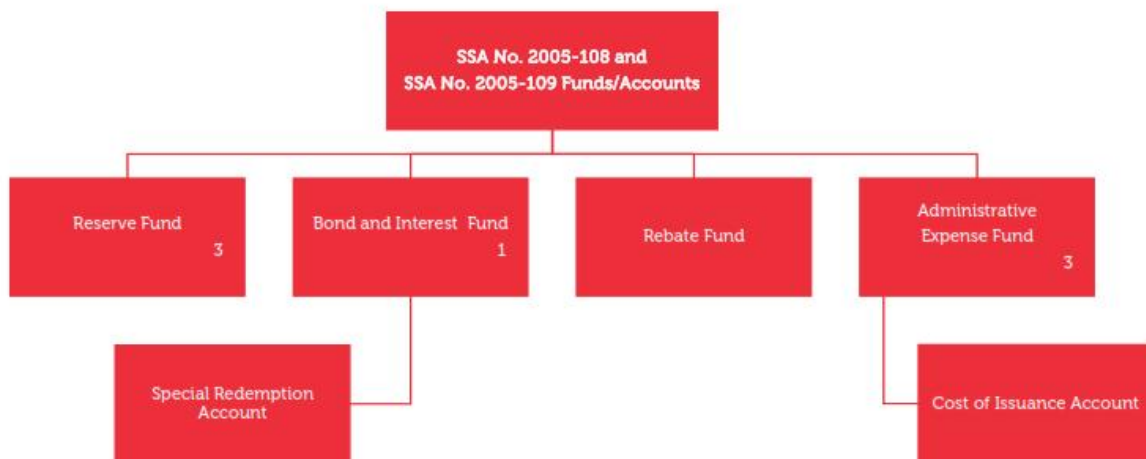
## **APPENDIX B**

United City of Yorkville SSA No. 2005-109  
Administration Report  
(Levy Year 2020)



## **APPLICATION OF SPECIAL TAX**

**United City of Yorkville**  
**Special Service Area No. 2005-108 and 2005-109**  
**Application of Special Tax<sup>1</sup>**



Notes:

1. Special Tax applied in sequence shown.

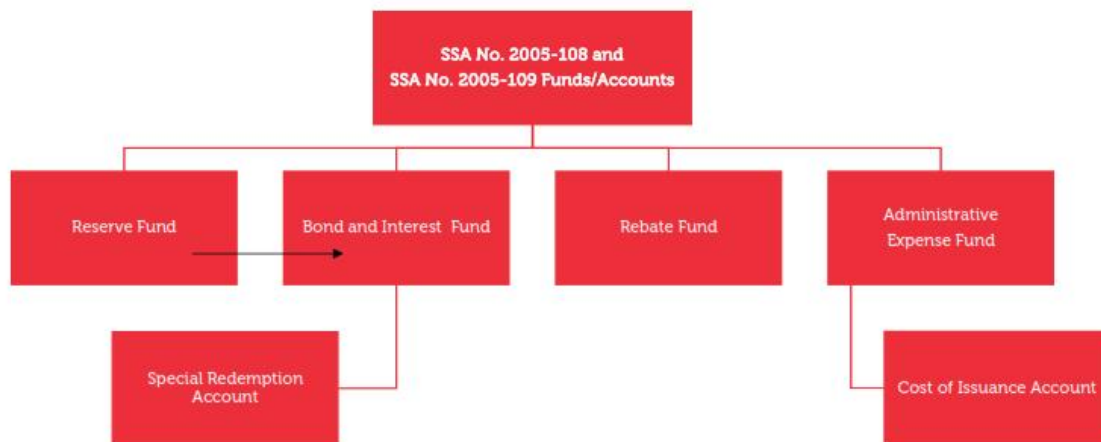
## **APPENDIX C**

United City of Yorkville SSA No. 2005-109  
Administration Report  
(Levy Year 2020)



## **APPLICATION OF EARNINGS**

# United City of Yorkville Special Service Area No. 2005-108 and 2005-109 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. 2005-109  
Administration Report  
(Levy Year 2020)



## **DEBT SERVICE SCHEDULE**



**United City of Yorkville**  
**Special Service Area No. 2005-109**  
**Debt Service Schedule**

| <b>Year Ending (3/1)</b>                      | <b>Payment Date</b> | <b>Principal</b>    | <b>Interest</b>    | <b>Debt Service</b> |
|-----------------------------------------------|---------------------|---------------------|--------------------|---------------------|
| 2017                                          | 9/1/2016            | \$0                 | \$339,754          | \$339,754           |
| 2017                                          | 3/1/2017            | \$468,000           | \$335,525          | \$803,525           |
| 2018                                          | 9/1/2017            | \$0                 | \$321,471          | \$321,471           |
| 2018                                          | 3/1/2018            | \$502,000           | \$321,471          | \$823,471           |
| 2019                                          | 9/1/2018            | \$0                 | \$321,471          | \$321,471           |
| 2019                                          | 3/1/2019            | \$535,000           | \$321,471          | \$856,471           |
| 2020                                          | 9/1/2019            | \$0                 | \$313,446          | \$313,446           |
| 2020                                          | 3/1/2020            | \$565,000           | \$313,446          | \$878,446           |
| 2021                                          | 9/1/2020            | \$0                 | \$304,475          | \$304,475           |
| 2021                                          | 3/1/2021            | \$600,000           | \$304,475          | \$904,475           |
| 2022                                          | 9/1/2021            | \$0                 | \$295,475          | \$295,475           |
| 2022                                          | 3/1/2022            | \$637,000           | \$295,475          | \$932,475           |
| 2023                                          | 9/1/2022            | \$0                 | \$287,911          | \$287,911           |
| 2023                                          | 3/1/2023            | \$670,000           | \$287,911          | \$957,911           |
| 2024                                          | 9/1/2023            | \$0                 | \$279,117          | \$279,117           |
| 2024                                          | 3/1/2024            | \$706,000           | \$279,117          | \$985,117           |
| 2025                                          | 9/1/2024            | \$0                 | \$269,409          | \$269,409           |
| 2025                                          | 3/1/2025            | \$742,000           | \$269,409          | \$1,011,409         |
| 2026                                          | 9/1/2025            | \$0                 | \$258,279          | \$258,279           |
| 2026                                          | 3/1/2026            | \$785,000           | \$258,279          | \$1,043,279         |
| 2027                                          | 9/1/2026            | \$0                 | \$246,014          | \$246,014           |
| 2027                                          | 3/1/2027            | \$827,000           | \$246,014          | \$1,073,014         |
| 2028                                          | 9/1/2027            | \$0                 | \$232,575          | \$232,575           |
| 2028                                          | 3/1/2028            | \$875,000           | \$232,575          | \$1,107,575         |
| 2029                                          | 9/1/2028            | \$0                 | \$210,700          | \$210,700           |
| 2029                                          | 3/1/2029            | \$939,000           | \$210,700          | \$1,149,700         |
| 2030                                          | 9/1/2029            | \$0                 | \$187,225          | \$187,225           |
| 2030                                          | 3/1/2030            | \$1,005,000         | \$187,225          | \$1,192,225         |
| 2031                                          | 9/1/2030            | \$0                 | \$162,100          | \$162,100           |
| 2031                                          | 3/1/2031            | \$1,074,000         | \$162,100          | \$1,236,100         |
| 2032                                          | 9/1/2031            | \$0                 | \$135,250          | \$135,250           |
| 2032                                          | 3/1/2032            | \$1,146,000         | \$135,250          | \$1,281,250         |
| 2033                                          | 9/1/2032            | \$0                 | \$106,600          | \$106,600           |
| 2033                                          | 3/1/2033            | \$1,225,000         | \$106,600          | \$1,331,600         |
| 2034                                          | 9/1/2033            | \$0                 | \$82,100           | \$82,100            |
| 2034                                          | 3/1/2034            | \$1,298,000         | \$82,100           | \$1,380,100         |
| 2035                                          | 9/1/2034            | \$0                 | \$56,140           | \$56,140            |
| 2035                                          | 3/1/2035            | \$1,366,000         | \$56,140           | \$1,422,140         |
| 2036                                          | 9/1/2035            | \$0                 | \$28,820           | \$28,820            |
| 2036                                          | 3/1/2036            | \$1,441,000         | \$28,820           | \$1,469,820         |
| <b>Subtotal</b>                               |                     | <b>\$17,406,000</b> | <b>\$8,872,432</b> | <b>\$26,278,432</b> |
| <b>Outstanding Principal as of 09/02/2020</b> |                     |                     |                    | <b>\$15,336,000</b> |

## **APPENDIX E**

United City of Yorkville SSA No. 2005-109  
Administration Report  
(Levy Year 2020)



## **AERIAL APPENDIX OF SSA BOUNDARIES**

United City of Yorkville  
SSA 2005-109



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Google

41°42'13.57" N 88°25'57.74" W

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Oct 11, 2007

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## **APPENDIX F**

United City of Yorkville SSA No. 2005-109  
Administration Report  
(Levy Year 2020)



## **SPECIAL TAX ROLL AND REPORT**

**UNITED CITY OF YORKVILLE**  
**SPECIAL SERVICE AREA NO. 2005-109**  
**SPECIAL TAX ROLL AND REPORT**

**Prepared for**

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

**Prepared by**

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**UNITED CITY OF YORKVILLE  
SPECIAL SERVICE AREA No. 2005-109  
(BRISTOL BAY)**

**SPECIAL TAX ROLL AND REPORT  
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**List of Exhibits**

**Exhibit A – Special Tax Roll**

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

**Exhibit C – Allocation of Soft and Earthwork Costs**

## **I. INTRODUCTION**

Pursuant to the provisions of the Act and in accordance with the "Establishing Ordinance" being Ordinance No. 2006-17 passed by the City Council of the United City of Yorkville, County of Kendall, State of Illinois, on March 14, 2006 in connection with the proceedings for Special Service Area Number 2005-109 (hereinafter referred to as "SSA No. 2005-109"), this Special Tax Roll and Report of SSA No. 2005-109 (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. 2005-109 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 applying for and 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. 2005-109 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; the administrative costs associated with upgrading the software utilized by Kendall County relating to the Special Tax; 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.

**"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. 2005-109, 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.

**"Clubhouse Property"** means the property within the boundaries of SSA No. 2005-109 on which the clubhouse facility has been, may be, or is anticipated to be constructed as determined from Unit 5.

**"Condominium Property"** means all Parcels within the boundaries of SSA No. 2005-109 on which condominium Dwelling Units have been, may be, or are anticipated to be constructed as determined from the applicable Preliminary Plat, Final Plat, or other document approved by the City as determined by the Consultant.

**"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. 2005-109.

**"Council"** means the City Council of the United City of Yorkville, having jurisdiction over SSA No. 2005-109.

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

**"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 lots, townhome lots, and/or condominium lots.

**"Fire Station Property"** means the property adjacent to the boundaries of SSA No. 2005-109 on which a fire station has been, may be, or is anticipated to be constructed on Lot 1685 of Unit 1.

**"First Series Bonds"** means the first series of Bonds issued for SSA No. 2005-109.

**"First Series Property"** means the following: the Single-family Property comprising Unit 4, Unit 5, Unit 6, and Unit 7 (two hundred eight (208) Dwelling Units), the Townhome Property comprising Unit 2 and Unit 3 (two hundred eighty (280) Dwelling Units), and the Condominium Property comprising Unit 1 (two hundred eighty-eight (288) Dwelling Units).

**"Mandatory Special Tax Prepayment"** means the Special Tax Bond Prepayment required upon 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, Townhome Property Dwelling Units, and Condominium 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. 2005-109 to which a permanent index number ("PIN") is assigned as determined from a PIN Map or the County 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 Kendall County Mapping Department or other authorized County official designating lots, parcels, and/or other interests in real property by permanent index number.

**"Preliminary Plat"** means the preliminary subdivision plat for SSA No. 2005-109 approved by the City.

**"Residential Property"** means all Parcels within the boundaries of SSA No. 2005-109 on which Dwelling Units have been, may be, or are anticipated to be constructed as determined from the Preliminary Plat or applicable Final Plat.

**"School Property"** means the property adjacent to the boundaries of SSA No. 2005-109 on which a proposed elementary school has been, may be, or is anticipated to be constructed as determined from Unit 6.

**"Second Series Bonds"** means the second series of Bonds issued for SSA No. 2005-109 (exclusive of any refunding Bonds).

**"Second Series Property"** means all Single-family Property, Townhome Property, and Condominium Property, exclusive of First Series Property. Such Single-family Property, Townhome Property, and Condominium Property consists, respectively, of lots 1041-1077, 1164-1177, 1179-1195 and 1253-1444 (two hundred sixty (260) Dwelling Units); lots 455-784 (three hundred thirty (330) Dwelling Units); and lots 1645-1665 (three hundred thirty-six (336) Dwelling Units) as shown on the Preliminary Plat dated January 15, 2005, and last revised on March 15, 2005. The lot numbers applicable to Second Series Property may be revised as determined by the Consultant in accordance with a revision to the Preliminary Plat, provided that any reduction in the Dwelling Units for Single-family Property, Townhome Property, or Condominium Property may result in a Mandatory Special Tax Prepayment.

**"Single-family Property"** means all Parcels within the boundaries of SSA No. 2005-109 on which single-family Dwelling Units have been, may be, or are anticipated to be

constructed as determined from the applicable Preliminary Plat, Final Plat, 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.

**"Townhome Property"** means all Parcels within the boundaries of SSA No. 2005-109 on which townhome Dwelling Units have been, may be, or are anticipated to be constructed as determined from the applicable Preliminary Plat, Final Plat, or other document approved by the City as determined by the Consultant.

**"Unit 1"** means the Final Plat within SSA No. 2005-109 designated as Unit 1 recorded on December 21, 2005.

**"Unit 2"** means the Final Plat within SSA No. 2005-109 designated as Unit 2 recorded on December 21, 2005.

**"Unit 3"** means the Final Plat within SSA No. 2005-109 designated as Unit 3 recorded on December 21, 2005.

**"Unit 4"** means the Final Plat within SSA No. 2005-109 designated as Unit 4 recorded on December 21, 2005.

**"Unit 5"** means the Final Plat within SSA No. 2005-109 designated as Unit 5 recorded on December 21, 2005.

**"Unit 6"** means the Final Plat within SSA No. 2005-109 designated as Unit 6 recorded on December 21, 2005.

**"Unit 7"** means the Final Plat within SSA No. 2005-109 designated as Unit 7 recorded on December 21, 2005.

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

#### **A. BOUNDARIES OF SSA No. 2005-109**

SSA No. 2005-109 consists of approximately two hundred forty-three (243) acres of land generally located in the northeast quadrant of the State Route 47 and Galena Road intersection, and approximately two hundred sixty-six (266) acres of land generally located in the southeast quadrant of State Route 47 and Galena Road intersection, the legal description for which is attached as Exhibit C of the Establishing Ordinance.

#### **B. ANTICIPATED LAND USES**

SSA No. 2005-109 is anticipated to consist of four hundred sixty-eight (468) single-family Dwelling Units (i.e., single-family homes), six hundred ten (610) townhome Dwelling Units, and six hundred twenty-four (624) condominium Dwelling Units.

### **IV. SPECIAL SERVICES**

SSA No. 2005-109 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. 2005-109 consist of certain public improvements with appurtenances and appurtenant work in connection therewith necessary to serve SSA No. 2005-109 (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, surveying, 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, 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 or dedications relating to any of the foregoing improvements, required tap-on and related fees for water or sanitary sewer services and other eligible costs.

**2. SSA No. 2005-109 FUNDED IMPROVEMENTS**

- SSA No. 2005-109 is anticipated to fund certain on-site and off-site public facilities, subject to the alternatives, modifications, and/or substitutions as described in Section IV. D below.

**B. ESTIMATED COSTS**

The estimated costs for the Eligible Improvements and the amounts anticipated to be financed by SSA No. 2005-109 are presented in Table 1 on the following page. The costs anticipated to be financed by SSA No. 2005-109 do not include any costs allocated to the School Property, Clubhouse Property, or Fire Station Property. Therefore, these facilities will be exempt from the Special Tax.

| <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. 2005-109</b> |                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>GRAND TOTAL COSTS <sup>1</sup></b> | <b>ALLOCABLE TO PHASE 1 <sup>2</sup> PROPERTY</b> | <b>ALLOCABLE TO PHASE 2 <sup>3</sup> PROPERTY</b> | <b>FIRST SERIES BONDS</b>                                   | <b>SECOND SERIES BONDS</b> |
| Sanitary Sewer Facilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |                                                   |                                                   |                                                             |                            |
| Hard Costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$3,661,667                           | \$1,684,171                                       | \$1,977,496                                       | \$1,477,064                                                 | \$1,767,483                |
| Soft Costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$169,974                             | \$78,179                                          | \$91,795                                          | \$68,565                                                    | \$82,046                   |
| Water Facilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                       |                                                   |                                                   |                                                             |                            |
| Hard Costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$3,796,287                           | \$1,814,589                                       | \$1,981,698                                       | \$1,480,202                                                 | \$1,771,239                |
| Water Connection Fees                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$3,347,040                           | \$1,522,370                                       | \$1,824,670                                       | \$1,362,912                                                 | \$1,630,887                |
| Soft Costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$176,199                             | \$84,221                                          | \$91,977                                          | \$68,701                                                    | \$82,209                   |
| Storm Sewer Facilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                       |                                                   |                                                   |                                                             |                            |
| Hard Costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$7,267,700                           | \$3,540,533                                       | \$3,727,167                                       | \$2,771,129                                                 | \$3,321,358                |
| Earthwork                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$1,200,936                           | \$585,048                                         | \$615,888                                         | \$457,910                                                   | \$548,831                  |
| Soft Costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$336,065                             | \$163,717                                         | \$172,348                                         | \$128,139                                                   | \$153,583                  |
| Roads                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                       |                                                   |                                                   |                                                             |                            |
| Hard Costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$14,292,215                          | \$6,977,023                                       | \$7,315,191                                       | \$5,420,854                                                 | \$6,502,229                |
| Earthwork                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$1,691,908                           | \$825,938                                         | \$865,970                                         | \$641,719                                                   | \$769,732                  |
| Soft Costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$663,505                             | \$323,903                                         | \$339,602                                         | \$251,659                                                   | \$301,861                  |
| Land                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$1,004,900                           | \$490,562                                         | \$514,338                                         | \$381,146                                                   | \$457,178                  |
| <b>GRAND TOTAL <sup>4</sup></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>\$37,608,395</b>                   | <b>\$18,090,254</b>                               | <b>\$19,518,140</b>                               | <b>\$14,510,000</b>                                         | <b>\$17,388,637</b>        |
| <sup>1</sup> Includes hard costs, 10% contingency (applied only to the hard costs), and estimated soft and earthwork costs as discussed in further detail in Exhibit C. Right-of-way acquisition for Rosenwinkel Street and Bristol Bay Drive.<br><sup>2</sup> Phase 1 Property includes First Series Property, the School Property, the Clubhouse Property, and the Fire Station Property.<br><sup>3</sup> Phase 2 Property includes only Second Series Property.<br><sup>4</sup> 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. 2005-109 and the special service benefit rendered. Therefore, the public improvements anticipated to be financed by SSA No. 2005-109 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 eligible public improvements are designed with the intent to specifically service SSA No. 2005-109, the School Property, and the Fire Station Property, and therefore the benefit area includes only such property. Each land use type is allocated a share of each public facility type in accordance with the public facility usage factors described below.

Notwithstanding the preceding, no onsite sewer costs are allocated to the School Property because it is expected to connect to an existing sanitary sewer system. In addition, the water connection fees are not applicable to the Clubhouse Property, School Property, and Fire Station 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 townhome Dwelling Units or condominium Dwelling Units. However, IEPA indicates that the published P.E. factors for apartments may be used to estimate P.E. for townhomes and condominiums. P.E. factors for apartments range from 1.5 to 3.0 depending upon bedroom count. As each townhome Dwelling Unit is anticipated to have two or three bedrooms, the P.E. factor of 3.0 for two to three-bedroom apartments is used. As condominium Dwelling Units are anticipated to have either one or two bedrooms, a P.E. factor of 2.25, which is the average of the P.E. factor of 1.5 for one-bedroom apartments and the P.E. factor of 3.0 for two to three-bedroom apartments, is used for the condominiums.

Sewer and water demand for public schools is a function of the estimated number of students and employees. The Yorkville Community School District #115 (herein known as the "School District") indicates the proposed elementary school to have a capacity of approximately 650 students and 30 employees. Applying the IEPA standards of 0.25 gallons per student and employee per day yields a total P.E. of 170.00 for the proposed elementary school.

Clubhouse Property and Fire Station Property sewer and water demands are a function of the nature and intensity of use. The developer's engineer estimates the Clubhouse Property P.E. at 35.00. The City's engineer estimates the Fire Station Property P.E. at 11.07 based on estimated usage for an existing fire station.

Table 2 on the following page shows 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).

| <b>TABLE 2</b><br><br><b>SANITARY SEWER AND WATER USAGE FACTORS</b><br><b>P.E. AND EQUIVALENT UNITS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                        |                |           |           |             |                         |                              |                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|----------------|-----------|-----------|-------------|-------------------------|------------------------------|---------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | LAND USE               | UNIT FACTOR    |           |           | P.E. FACTOR | TOTAL P.E. <sup>1</sup> | EQUIVALENT UNIT <sup>2</sup> | TOTAL EQUIVALENT UNITS <sup>3,4</sup> |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                        | DWELLING UNITS | STUDENTS  | EMPLOYEES |             |                         |                              |                                       |
| (1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Single-Family Property | 468            | NA        | NA        | 3.50        | 1,638.00                | 1.00                         | 468.00                                |
| (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Townhome Property      | 610            | NA        | NA        | 3.00        | 1,830.00                | 0.86                         | 524.60                                |
| (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Condominium Property   | 624            | NA        | NA        | 2.25        | 1,404.00                | 0.64                         | 399.36                                |
| (4)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | School Property        | NA             | 650       | 30        | 0.25        | 170.00                  | 48.57                        | 48.57                                 |
| (5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Clubhouse Property     | NA             | NA        | NA        | 35.00       | 35.00                   | 10.00                        | 10.00                                 |
| (6)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Fire Station Property  | NA             | NA        | NA        | 11.07       | 11.07                   | 3.16                         | 3.16                                  |
| <b>Grand Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        | <b>1,702</b>   | <b>NA</b> | <b>NA</b> | <b>NA</b>   | <b>5,088.07</b>         | <b>NA</b>                    | <b>1,453.69</b>                       |
| <sup>1</sup> P.E. factor multiplied by applicable number of dwelling units, students, and employees.<br><sup>2</sup> Equivalent units for land uses 1 – 3 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 4 – 6 computed by dividing total P.E. by P.E. factor for single-family land use.<br><sup>3</sup> Equivalent unit factor multiplied by applicable number of dwelling units, schools, clubhouses, or fire stations.<br><sup>4</sup> Calculations may vary slightly due to rounding. |                        |                |           |           |             |                         |                              |                                       |



**b. 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. 2005-109, 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. Single-family Property have an average lot area of 14,952 square feet per lot, or a gross density of approximately three Dwelling Units to an acre, which according to the TR-55 Manual would categorize the Single-family Property in SSA No. 2005-109 as having a development density of 1/3 acre. The TR-55 Manual indicates an impervious ground coverage factor of thirty percent (30%) for this development density. Multiplying the thirty percent factor by the average Single-family Property lot area of 14,952 square feet results in an estimated impervious ground area of 4,486 square feet per single-family lot.

The gross density for the Townhome Property and Condominium Property is approximately eight Dwelling Units and eleven Dwelling Units to an acre, respectively. The TR-55 Manual indicates an impervious ground coverage factor of sixty-five percent (65%) for residential development with gross density of eight Dwelling Units to an acre or greater. Multiplying the 65% factor by the gross area for Townhome Property of 75.83 acres results in an estimated aggregate impervious area of 49.29 acres. Dividing this amount by 610 townhome Dwelling Units yields an impervious ground area of 3,520 square feet per townhome Dwelling Unit. Generally, the greater the density the more impervious area per acre. Interpolating for Condominium Property based on a gross density of eleven Dwelling Units to an acre, the impervious area is estimated at 85%. Multiplying the 85% factor by the gross area for Condominium Property of 42.18 acres results in an estimated aggregate impervious area of 35.85 acres. Dividing

this amount by 624 condominium Dwelling Units yields an impervious ground are of 2,503 square feet per condominium Dwelling Unit.

The TR-55 Manual does not contain impervious ground areas for elementary schools, clubhouses, or fire stations. The impervious ground coverage area for the Clubhouse Property, which is estimated at 77,571 square feet, has been provided by the developer's engineer and is based upon the preliminary plans for such facility. The impervious ground coverage factors for the School Property and Fire Station Property have been provided by the School District and Fire District, respectively, and are based on design plans for existing school and fire station facilities.

Table 3 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).

| TABLE 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                        |                   |                         |                    |                              |                     |                                 |                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------|-------------------------|--------------------|------------------------------|---------------------|---------------------------------|----------------------------------------------|
| STORM SEWER USAGE FACTORS<br>IMPERVIOUS AREA AND EQUIVALENT UNITS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                        |                   |                         |                    |                              |                     |                                 |                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | LAND USE               | UNIT FACTOR       |                         | COVERAGE<br>FACTOR | IMPERVIOUS AREA <sup>1</sup> |                     | EQUIVALENT<br>UNIT <sup>2</sup> | TOTAL<br>EQUIVALENT<br>UNITS <sup>3, 4</sup> |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        | DWELLING<br>UNITS | LOT SIZE PER<br>DU/SITE |                    | PER DU /<br>SITE             | TOTAL               |                                 |                                              |
| (1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Single-Family Property | 468               | 14,952                  | 30%                | 4,485.53                     | 2,099,228.04        | 1.00                            | 468.00                                       |
| (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Townhome Property      | 610               | 5,415                   | 65%                | 3,519.86                     | 2,147,116.39        | 0.78                            | 475.80                                       |
| (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Condominium Property   | 624               | 2,944                   | 85%                | 2,502.54                     | 1,561,585.98        | 0.56                            | 349.44                                       |
| (4)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | School Property        | NA                | 653,400                 | 29%                | 189,486.00                   | 189,486.00          | 42.24                           | 42.24                                        |
| (5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Clubhouse Property     | NA                | 143,748                 | 54%                | 77,571.00                    | 77,571.00           | 17.29                           | 17.29                                        |
| (6)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Fire Station Property  | NA                | 103,237                 | 100%               | 103,237.20                   | 103,237.20          | 23.02                           | 23.02                                        |
| <b>Grand Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                        | <b>1,702</b>      | <b>NA</b>               | <b>NA</b>          | <b>NA</b>                    | <b>6,178,224.61</b> | <b>NA</b>                       | <b>1,375.79</b>                              |
| <sup>1</sup> Impervious area per dwelling unit for land uses 1 – 3 computed by multiplying coverage factor by 43,560 (square feet in an acre) and then dividing by density. Total impervious area for land uses 4 and 6 computed by multiplying coverage factor by total land square footage (43,560 multiplied by acres). Total impervious area for land use 5 has been provided by the developer's engineer.<br><sup>2</sup> Equivalent units for land uses 1 – 3 computed by dividing impervious area for each such land use by impervious area for typical single-family home. Equivalent units for land uses 4 – 6 computed by dividing total impervious area by impervious area for the typical single-family home.<br><sup>3</sup> Equivalent unit factor multiplied by applicable number of dwelling units, schools, clubhouses, or fire stations.<br><sup>4</sup> Calculations may vary slightly due to rounding. |                        |                   |                         |                    |                              |                     |                                 |                                              |

**c. 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 of 9.57 per single-family detached home and 5.86 per townhome or condominium 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. The Bristol Kendall Fire District (herein known as the "Fire District") estimates average weekday trips for Fire Station Property at 22.

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).

| <b>TABLE 4</b><br><br><b>ROAD USAGE FACTORS</b><br><b>TRIPS AND EQUIVALENT UNITS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                        |                   |           |           |                                      |                                        |                                 |                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------|-----------|-----------|--------------------------------------|----------------------------------------|---------------------------------|---------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | LAND USE               | UNIT FACTOR       |           |           | AVERAGE<br>WEEKDAY<br>TRIP<br>FACTOR | TOTAL<br>WEEKDAY<br>TRIPS <sup>1</sup> | EQUIVALENT<br>UNIT <sup>2</sup> | TOTAL<br>EQUIVALENT<br>UNITS <sup>3,4</sup> |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                        | DWELLING<br>UNITS | STUDENTS  | EMPLOYEES |                                      |                                        |                                 |                                             |
| (1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Single-Family Property | 468               | NA        | NA        | 9.57                                 | 4,478.76                               | 1.00                            | 468.00                                      |
| (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Townhome Property      | 610               | NA        | NA        | 5.86                                 | 3,574.60                               | 0.61                            | 372.10                                      |
| (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Condominium Property   | 624               | NA        | NA        | 5.86                                 | 3,656.64                               | 0.61                            | 380.64                                      |
| (4)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | School Property        | NA                | 650       | NA        | 1.02                                 | 663.00                                 | 69.28                           | 69.28                                       |
| (5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Clubhouse Property     | NA                | NA        | NA        | 90.00                                | 90.00                                  | 9.40                            | 9.40                                        |
| (6)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Fire Station Property  | NA                | NA        | NA        | 22.00                                | 22.00                                  | 2.30                            | 2.30                                        |
| <b>Grand Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                        | <b>1,702</b>      | <b>NA</b> | <b>NA</b> | <b>NA</b>                            | <b>12,485.00</b>                       | <b>NA</b>                       | <b>1,301.72</b>                             |
| <sup>1</sup> P.E. factor multiplied by applicable number of dwelling units, students, and employees.<br><sup>2</sup> Equivalent units for land uses 1 – 3 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 4 – 6 computed by dividing total weekday trips by the average trips for the typical single-family home.<br><sup>3</sup> Equivalent unit factor multiplied by applicable number of dwelling units, schools, clubhouses, or fire stations.<br><sup>4</sup> Calculations may vary slightly due to rounding. |                        |                   |           |           |                                      |                                        |                                 |                                             |

### 3. ALLOCATED COSTS

The Eligible Improvements must be allocated in accordance with the appropriate usage factors discussed above. For example, sanitary sewer and water facilities are allocated on a P.E. basis. Road facilities are allocated in proportion to estimated trip generation and storm sewer facilities are allocated on impervious area. As shown in Tables 5 – 8, the allocated cost per equivalent unit is computed by dividing the estimated improvement costs shown in Table 1 by the applicable equivalent units for Single-family Property, Townhome Property, School Property, Clubhouse Property, and Fire Station Property. The total allocated costs for each land use type is computed by multiplying the allocated cost per equivalent unit by the applicable equivalent units. A summary of the allocated costs is presented in Table 9.

The portion of the Eligible Improvements to be financed with bond proceeds is shown in Table 12. All Eligible Improvements that are not financed through SSA No. 2005-109 (which include all Eligible Improvements allocated to the School Property, the Clubhouse Property, and the Fire Station Property) will be funded by the developer and are categorized as "Developer's Equity." The SSA No. 2005-109 funded Eligible Improvements are anticipated to be financed through two series of bonds. The breakdown of the Eligible Improvements by bond issue are shown in aggregate in Table 10 and by residential land use in Table 11.

| <b>TABLE 5</b>                                                                                                                                                                                                                                                                                                                                                       |                        |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------------|-----------------------------|
| <b>SANITARY SEWER COST ALLOCATION</b>                                                                                                                                                                                                                                                                                                                                |                        |                               |                             |
|                                                                                                                                                                                                                                                                                                                                                                      | (A)                    | (B)                           | (C)                         |
|                                                                                                                                                                                                                                                                                                                                                                      | Land Use               | Equivalent Units <sup>1</sup> | Allocated Cost <sup>2</sup> |
| (1)                                                                                                                                                                                                                                                                                                                                                                  | Single-Family Property | 468.00                        | \$1,276,195.44 <sup>3</sup> |
| (2)                                                                                                                                                                                                                                                                                                                                                                  | Townhome Property      | 524.60                        | \$1,430,538.74 <sup>4</sup> |
| (3)                                                                                                                                                                                                                                                                                                                                                                  | Condominium Property   | 399.36                        | \$1,089,020.11 <sup>5</sup> |
| (4)                                                                                                                                                                                                                                                                                                                                                                  | School Property        | 0.00                          | \$0.00 <sup>6</sup>         |
| (5)                                                                                                                                                                                                                                                                                                                                                                  | Clubhouse Property     | 10.00                         | \$27,269.13 <sup>7</sup>    |
| (6)                                                                                                                                                                                                                                                                                                                                                                  | Fire Station Property  | 3.16                          | \$8,617.05 <sup>8</sup>     |
| (7)                                                                                                                                                                                                                                                                                                                                                                  | Grand Total            | <b>1,405.12</b>               | <b>\$3,831,640.48</b>       |
| <sup>1</sup> From Table 2, <sup>2</sup> Includes soft costs. For a more detailed discussion on allocation of soft costs, refer to Exhibit C.,<br><sup>3</sup> \$3,831,640.48/B7*B1, <sup>4</sup> \$3,831,640.48/B7*B2, <sup>5</sup> \$3,831,640.48/B7*B3, <sup>6</sup> \$3,831,640.48/B7*B4,<br><sup>7</sup> \$3,831,640.48/B7*B5, <sup>8</sup> \$3,831,640.48/B7*B6 |                        |                               |                             |

| TABLE 6A                                                                                                                                                                                                                                    |                        |                               |                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------------|-----------------------------|
| WATER CONNECTION FEE ALLOCATION                                                                                                                                                                                                             |                        |                               |                             |
|                                                                                                                                                                                                                                             | (A)                    | (B)                           | (C)                         |
|                                                                                                                                                                                                                                             | Land Use               | Equivalent Units <sup>1</sup> | Allocated Cost              |
| (1)                                                                                                                                                                                                                                         | Single-Family Property | 468.00                        | \$1,125,330.27 <sup>2</sup> |
| (2)                                                                                                                                                                                                                                         | Townhome Property      | 524.60                        | \$1,261,427.90 <sup>3</sup> |
| (3)                                                                                                                                                                                                                                         | Condominium Property   | 399.36                        | \$960,281.83 <sup>4</sup>   |
| (4)                                                                                                                                                                                                                                         | School Property        | 0.00                          | \$0.00 <sup>5</sup>         |
| (5)                                                                                                                                                                                                                                         | Clubhouse Property     | 0.00                          | \$0.00 <sup>6</sup>         |
| (6)                                                                                                                                                                                                                                         | Fire Station Property  | 0.00                          | \$0.00 <sup>7</sup>         |
| (7)                                                                                                                                                                                                                                         | Grand Total            | <b>1,391.96</b>               | <b>\$3,347,040.00</b>       |
| <sup>1</sup> From Table 2, <sup>2</sup> \$3,347,040.00/B7*B1, <sup>3</sup> \$3,347,040.00/B7*B2, <sup>4</sup> \$3,347,040.00/B7*B3, <sup>5</sup> \$3,347,040.00/B7*B4, <sup>6</sup> \$3,347,040.00/B7*B5, <sup>7</sup> \$3,347,040.00/B7*B6 |                        |                               |                             |

| TABLE 6B                                                                                                                                                                                                                                                                                                                                                       |                        |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------------|-----------------------------|
| WATER FACILITIES COSTS                                                                                                                                                                                                                                                                                                                                         |                        |                               |                             |
|                                                                                                                                                                                                                                                                                                                                                                | (A)                    | (B)                           | (C)                         |
|                                                                                                                                                                                                                                                                                                                                                                | Land Use               | Equivalent Units <sup>1</sup> | Allocated Cost <sup>2</sup> |
| (1)                                                                                                                                                                                                                                                                                                                                                            | Single-Family Property | 468.00                        | \$1,278,899.41 <sup>3</sup> |
| (2)                                                                                                                                                                                                                                                                                                                                                            | Townhome Property      | 524.60                        | \$1,433,569.72 <sup>4</sup> |
| (3)                                                                                                                                                                                                                                                                                                                                                            | Condominium Property   | 399.36                        | \$1,091,327.49 <sup>5</sup> |
| (4)                                                                                                                                                                                                                                                                                                                                                            | School Property        | 48.57                         | \$132,726.80 <sup>6</sup>   |
| (5)                                                                                                                                                                                                                                                                                                                                                            | Clubhouse Property     | 10.00                         | \$27,326.91 <sup>7</sup>    |
| (6)                                                                                                                                                                                                                                                                                                                                                            | Fire Station Property  | 3.16                          | \$8,635.30 <sup>8</sup>     |
| (7)                                                                                                                                                                                                                                                                                                                                                            | Grand Total            | <b>1,453.69</b>               | <b>\$3,972,485.63</b>       |
| <sup>1</sup> From Table 2, <sup>2</sup> Includes soft costs. For a more detailed discussion on allocation of soft costs, refer to Exhibit C., <sup>3</sup> \$3,972,485.63/B7*B1, <sup>4</sup> \$3,972,485.63/B7*B2, <sup>5</sup> \$3,972,485.63/B7*B3, <sup>6</sup> \$3,972,485.63/B7*B4, <sup>7</sup> \$3,972,485.63/B7*B5, <sup>8</sup> \$3,972,485.63/B7*B6 |                        |                               |                             |

| <b>TABLE 7</b>                                                                                                                                                                                                                                                                                                                                                                             |                        |                                  |                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|----------------------------------|--------------------------------|
| <b>STORM SEWER COST ALLOCATION</b>                                                                                                                                                                                                                                                                                                                                                         |                        |                                  |                                |
|                                                                                                                                                                                                                                                                                                                                                                                            | (A)                    | (B)                              | (C)                            |
|                                                                                                                                                                                                                                                                                                                                                                                            | Land Use               | Equivalent<br>Units <sup>1</sup> | Allocated<br>Cost <sup>2</sup> |
| (1)                                                                                                                                                                                                                                                                                                                                                                                        | Single-Family Property | 468.00                           | \$2,790,978.37 <sup>3</sup>    |
| (2)                                                                                                                                                                                                                                                                                                                                                                                        | Townhome Property      | 475.80                           | \$2,837,494.67 <sup>4</sup>    |
| (3)                                                                                                                                                                                                                                                                                                                                                                                        | Condominium Property   | 349.44                           | \$2,083,930.51 <sup>5</sup>    |
| (4)                                                                                                                                                                                                                                                                                                                                                                                        | School Property        | 42.24                            | \$251,903.69 <sup>6</sup>      |
| (5)                                                                                                                                                                                                                                                                                                                                                                                        | Clubhouse Property     | 17.29                            | \$103,111.15 <sup>7</sup>      |
| (6)                                                                                                                                                                                                                                                                                                                                                                                        | Fire Station Property  | 23.02                            | \$137,282.74 <sup>8</sup>      |
| (7)                                                                                                                                                                                                                                                                                                                                                                                        | Grand Total            | <b>1,375.79</b>                  | <b>\$8,204,701.12</b>          |
| <sup>1</sup> From Table 3, <sup>2</sup> Includes soft and earthwork costs. For a more detailed discussion on allocation of soft and earthwork costs, refer to Exhibit C., <sup>3</sup> \$8,204,701.12/B7*B1, <sup>4</sup> \$8,204,701.12/B7*B2, <sup>5</sup> \$8,204,701.12/B7*B3, <sup>6</sup> \$8,204,701.12/B7*B4, <sup>7</sup> \$8,204,701.12/B7*B5, <sup>8</sup> \$8,204,701.12/B7*B6 |                        |                                  |                                |

| <b>TABLE 8</b>                                                                                                                                                                                                                                                                                                                                                                                                       |                        |                                  |                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|----------------------------------|--------------------------------|
| <b>ROAD COST ALLOCATION</b>                                                                                                                                                                                                                                                                                                                                                                                          |                        |                                  |                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                      | (A)                    | (B)                              | (C)                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                      | Land Use               | Equivalent<br>Units <sup>1</sup> | Allocated<br>Cost <sup>2</sup> |
| (1)                                                                                                                                                                                                                                                                                                                                                                                                                  | Single-Family Property | 468.00                           | \$6,346,513.02 <sup>3</sup>    |
| (2)                                                                                                                                                                                                                                                                                                                                                                                                                  | Townhome Property      | 372.10                           | \$5,046,020.29 <sup>4</sup>    |
| (3)                                                                                                                                                                                                                                                                                                                                                                                                                  | Condominium Property   | 380.64                           | \$5,161,830.59 <sup>5</sup>    |
| (4)                                                                                                                                                                                                                                                                                                                                                                                                                  | School Property        | 69.28                            | \$939,500.90 <sup>6</sup>      |
| (5)                                                                                                                                                                                                                                                                                                                                                                                                                  | Clubhouse Property     | 9.40                             | \$127,472.70 <sup>7</sup>      |
| (6)                                                                                                                                                                                                                                                                                                                                                                                                                  | Fire Station Property  | 2.30                             | \$31,190.13 <sup>8</sup>       |
| (7)                                                                                                                                                                                                                                                                                                                                                                                                                  | Grand Total            | <b>1,301.72</b>                  | <b>\$17,652,527.63</b>         |
| <sup>1</sup> From Table 4, <sup>2</sup> Includes soft, earthwork, and land acquisition costs. For a more detailed discussion on allocation of soft and earthwork costs, refer to Exhibit C., <sup>3</sup> \$17,652,527.63 /B7*B1, <sup>4</sup> \$17,652,527.63/B7*B2, <sup>5</sup> \$17,652,527.63/B7*B3, <sup>6</sup> \$17,652,527.63/B7*B4, <sup>7</sup> \$17,652,527.63/B7*B5, <sup>8</sup> \$17,652,527.63/B7*B6 |                        |                                  |                                |



| <b>TABLE 9</b>                     |                                   |                              |                                 |                            |                               |                                  |
|------------------------------------|-----------------------------------|------------------------------|---------------------------------|----------------------------|-------------------------------|----------------------------------|
| <b>ALLOCATED COSTS BY LAND USE</b> |                                   |                              |                                 |                            |                               |                                  |
| <b>PUBLIC IMPROVEMENT</b>          | <b>SINGLE-FAMILY<br/>PROPERTY</b> | <b>TOWNHOME<br/>PROPERTY</b> | <b>CONDOMINIUM<br/>PROPERTY</b> | <b>SCHOOL<br/>PROPERTY</b> | <b>CLUBHOUSE<br/>PROPERTY</b> | <b>FIRE STATION<br/>PROPERTY</b> |
| Sanitary Sewer                     |                                   |                              |                                 |                            |                               |                                  |
| Hard Costs                         | \$1,219,583                       | \$1,367,079                  | \$1,040,711                     | \$0                        | \$26,059                      | \$8,235                          |
| Soft Costs                         | \$56,613                          | \$63,460                     | \$48,310                        | \$0                        | \$1,210                       | \$382                            |
| Water                              |                                   |                              |                                 |                            |                               |                                  |
| Hard Costs                         | \$1,222,174                       | \$1,369,984                  | \$1,042,922                     | \$126,840                  | \$26,115                      | \$8,252                          |
| Connection Fees                    | \$1,125,330                       | \$1,261,428                  | \$960,282                       | \$0                        | \$0                           | \$0                              |
| Soft Costs                         | \$56,725                          | \$63,586                     | \$48,406                        | \$5,887                    | \$1,212                       | \$383                            |
| Storm Sewer                        |                                   |                              |                                 |                            |                               |                                  |
| Hard Costs                         | \$2,472,240                       | \$2,513,444                  | \$1,845,939                     | \$223,136                  | \$91,336                      | \$121,605                        |
| Earthwork                          | \$408,520                         | \$415,329                    | \$305,028                       | \$36,872                   | \$15,093                      | \$20,094                         |
| Soft Costs                         | \$114,319                         | \$116,224                    | \$85,358                        | \$10,318                   | \$4,223                       | \$5,623                          |
| Roads                              |                                   |                              |                                 |                            |                               |                                  |
| Hard Costs                         | \$5,138,399                       | \$4,085,466                  | \$4,179,231                     | \$760,659                  | \$103,207                     | \$25,253                         |
| Earthwork                          | \$608,282                         | \$483,636                    | \$494,736                       | \$90,047                   | \$12,218                      | \$2,989                          |
| Soft Costs                         | \$238,546                         | \$189,665                    | \$194,018                       | \$35,313                   | \$4,791                       | \$1,172                          |
| Land                               | \$361,286                         | \$287,253                    | \$293,846                       | \$53,483                   | \$7,257                       | \$1,776                          |
| <b>GRAND TOTAL</b>                 | <b>\$13,022,017</b>               | <b>\$12,216,554</b>          | <b>\$10,538,786</b>             | <b>\$1,342,553</b>         | <b>\$292,720</b>              | <b>\$195,765</b>                 |
| <b>NUMBER OF DUS</b>               | 468                               | 610                          | 624                             | NA                         | NA                            | NA                               |
| <b>TOTAL COST/DU</b>               | <b>\$27,824.82</b>                | <b>\$20,027.14</b>           | <b>\$16,889.08</b>              | <b>NA</b>                  | <b>NA</b>                     | <b>NA</b>                        |
| *Amounts may vary due to rounding. |                                   |                              |                                 |                            |                               |                                  |

| <b>TABLE 10</b>                                |                     |                        |                       |                           |                       |
|------------------------------------------------|---------------------|------------------------|-----------------------|---------------------------|-----------------------|
| <b>FUNDING OF ELIGIBLE PUBLIC IMPROVEMENTS</b> |                     |                        |                       |                           |                       |
| PUBLIC IMPROVEMENT                             | GRAND TOTAL         | SSA No. 2005-109       |                       |                           | DEVELOPER'S<br>EQUITY |
|                                                |                     | TOTAL BOND<br>PROCEEDS | FIRST SERIES<br>BONDS | SECOND<br>SERIES<br>BONDS |                       |
| Sanitary Sewer                                 |                     |                        |                       |                           |                       |
| Hard Costs                                     | \$3,661,667         | \$3,244,547            | \$1,477,064           | \$1,767,483               | \$417,120             |
| Soft Costs                                     | \$169,974           | \$150,611              | \$68,565              | \$82,046                  | \$19,363              |
| Water                                          |                     |                        |                       |                           |                       |
| Hard Costs                                     | \$3,796,287         | \$3,251,441            | \$1,480,202           | \$1,771,239               | \$544,846             |
| Connection Fees                                | \$3,347,040         | \$2,993,800            | \$1,362,912           | \$1,630,887               | \$353,240             |
| Soft Costs                                     | \$176,199           | \$150,911              | \$68,701              | \$82,209                  | \$25,288              |
| Storm Sewer                                    |                     |                        |                       |                           |                       |
| Hard Costs                                     | \$7,267,700         | \$6,092,487            | \$2,771,129           | \$3,321,358               | \$1,175,213           |
| Earthwork                                      | \$1,200,936         | \$1,006,741            | \$457,910             | \$548,831                 | \$194,196             |
| Soft Costs                                     | \$336,065           | \$281,722              | \$128,139             | \$153,583                 | \$54,343              |
| Roads                                          |                     |                        |                       |                           |                       |
| Hard Costs                                     | \$14,292,215        | \$11,923,083           | \$5,420,854           | \$6,502,229               | \$2,369,131           |
| Earthwork                                      | \$1,691,908         | \$1,411,451            | \$641,719             | \$769,732                 | \$280,457             |
| Soft Costs                                     | \$663,505           | \$553,520              | \$251,659             | \$301,861                 | \$109,985             |
| Land                                           | \$1,004,900         | \$838,324              | \$381,146             | \$457,178                 | \$166,576             |
| <b>GRAND TOTAL</b>                             | <b>\$37,608,395</b> | <b>\$31,898,637</b>    | <b>\$14,510,000</b>   | <b>\$17,388,637</b>       | <b>\$5,709,758</b>    |
| *Amounts may vary due to rounding.             |                     |                        |                       |                           |                       |

**TABLE 11****FUNDING OF ELIGIBLE PUBLIC IMPROVEMENTS BY BOND SERIES**

| PUBLIC<br>IMPROVEMENT | GRAND<br>TOTAL      | SSA No. 2005-109                  |                                               |                                      |                                         |                                       |                                                   |                                       |                                          |
|-----------------------|---------------------|-----------------------------------|-----------------------------------------------|--------------------------------------|-----------------------------------------|---------------------------------------|---------------------------------------------------|---------------------------------------|------------------------------------------|
|                       |                     | FIRST SERIES BONDS                |                                               |                                      |                                         | SECOND SERIES BONDS                   |                                                   |                                       |                                          |
|                       |                     | TOTAL<br>FIRST SERIES<br>PROPERTY | FIRST SERIES<br>SINGLE-<br>FAMILY<br>PROPERTY | FIRST SERIES<br>TOWNHOME<br>PROPERTY | FIRST SERIES<br>CONDOMINIUM<br>PROPERTY | TOTAL<br>SECOND<br>SERIES<br>PROPERTY | SECOND<br>SERIES<br>SINGLE-<br>FAMILY<br>PROPERTY | SECOND SERIES<br>TOWNHOME<br>PROPERTY | SECOND SERIES<br>CONDOMINIUM<br>PROPERTY |
|                       |                     |                                   |                                               |                                      |                                         |                                       |                                                   |                                       |                                          |
| Sanitary Sewer        |                     |                                   |                                               |                                      |                                         |                                       |                                                   |                                       |                                          |
| Hard Costs            | \$3,244,547         | \$1,477,064                       | \$447,597                                     | \$583,149                            | \$446,317                               | \$1,767,483                           | \$559,497                                         | \$687,282                             | \$520,704                                |
| Soft Cost             | \$150,611           | \$68,565                          | \$20,777                                      | \$27,070                             | \$20,718                                | \$82,046                              | \$25,972                                          | \$31,904                              | \$24,171                                 |
| Water                 |                     |                                   |                                               |                                      |                                         |                                       |                                                   |                                       |                                          |
| Hard Costs            | \$3,251,441         | \$1,480,202                       | \$448,549                                     | \$584,388                            | \$447,266                               | \$1,771,239                           | \$560,686                                         | \$688,743                             | \$521,810                                |
| Connection Fees       | \$2,993,800         | \$1,362,912                       | \$413,006                                     | \$538,082                            | \$411,825                               | \$1,630,887                           | \$516,258                                         | \$634,168                             | \$480,462                                |
| Soft Costs            | \$150,911           | \$68,701                          | \$20,819                                      | \$27,123                             | \$20,759                                | \$82,209                              | \$26,023                                          | \$31,967                              | \$24,219                                 |
| Storm Sewer           |                     |                                   |                                               |                                      |                                         |                                       |                                                   |                                       |                                          |
| Hard Costs            | \$6,092,487         | \$2,771,129                       | \$907,334                                     | \$1,072,148                          | \$791,647                               | \$3,321,358                           | \$1,134,167                                       | \$1,263,604                           | \$923,588                                |
| Earthwork             | \$1,006,741         | \$457,910                         | \$149,931                                     | \$177,165                            | \$130,814                               | \$548,831                             | \$187,413                                         | \$208,802                             | \$152,616                                |
| Soft Costs            | \$281,722           | \$128,139                         | \$41,956                                      | \$49,577                             | \$36,606                                | \$153,583                             | \$52,445                                          | \$58,430                              | \$42,708                                 |
| Roads                 |                     |                                   |                                               |                                      |                                         |                                       |                                                   |                                       |                                          |
| Hard Costs            | \$11,923,083        | \$5,420,854                       | \$1,885,837                                   | \$1,742,719                          | \$1,792,298                             | \$6,502,229                           | \$2,357,296                                       | \$2,053,918                           | \$2,091,015                              |
| Earthwork             | \$1,411,451         | \$641,719                         | \$223,245                                     | \$206,302                            | \$212,172                               | \$769,732                             | \$279,056                                         | \$243,142                             | \$247,534                                |
| Soft Costs            | \$553,520           | \$251,659                         | \$87,549                                      | \$80,904                             | \$83,206                                | \$301,861                             | \$109,436                                         | \$95,352                              | \$97,074                                 |
| Land                  | \$838,324           | \$381,146                         | \$132,595                                     | \$122,532                            | \$126,018                               | \$457,178                             | \$165,744                                         | \$144,413                             | \$147,021                                |
| <b>GRAND TOTAL</b>    | <b>\$31,898,637</b> | <b>\$14,510,000</b>               | <b>\$4,779,194</b>                            | <b>\$5,211,159</b>                   | <b>\$4,519,647</b>                      | <b>\$17,388,637</b>                   | <b>\$5,973,992</b>                                | <b>\$6,141,724</b>                    | <b>\$5,272,921</b>                       |
| <b>NUMBER OF DUS</b>  | NA                  | NA                                | 208                                           | 280                                  | 288                                     | NA                                    | 260                                               | 330                                   | 336                                      |
| <b>TOTAL COST/DU</b>  | NA                  | NA                                | <b>\$22,976.89</b>                            | <b>\$18,611.28</b>                   | <b>\$15,693.22</b>                      | NA                                    | <b>\$22,976.89</b>                                | <b>\$18,611.28</b>                    | <b>\$15,693.22</b>                       |

\*Amounts may vary 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. 2005-109, using the preceding methodology, is uniform within Single-family Property, Townhome Property, and Condominium Property and (ii) such allocation results in the same ratio of funded Eligible Improvements between 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 two series of bonds. Total authorized bonded indebtedness is \$45,000,000. Bonds in the approximate amount of \$19,000,000 and \$21,000,000 are anticipated to be issued in March 2006 and March 2008, respectively. The First Series Bonds will include a reserve fund equal to the maximum annual debt service on the bonds and approximately twenty-four (24) months of capitalized interest. Issuance costs are approximately three and one tenths percent (3.10%) of the principal amount. The term of the bonds is 30 years, with principal amortized over a period of approximately 28 years. The Second Series Bonds will include a reserve fund not more than ten percent (10.0%) of the original principal amount of the bonds and approximately twelve (12) months of capitalized interest. Issuance costs are estimated to be two and eight tenths percent (2.80%) of the principal amount. The term of the bonds is 28 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. 2005-109, may increase or decrease depending upon these variables.

## VI. MAXIMUM PARCEL SPECIAL TAX

As mentioned previously, no Eligible Improvements for the Clubhouse Property, School Property, and Fire Station Property will be financed by SSA No. 2005-109. 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. 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, 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 Townhome Property Dwelling Units and Condominium Property Dwelling Units is equal to the ratio of the funded Eligible Improvements for the 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 aggregate amounts to be funded for Single-family Property, Townhome Property, and Condominium Property shown in Table 11 by the respective number of Dwelling Units. EDUs are shown in Table 12 below.

| TABLE 12                             |             |               |                             |                 |
|--------------------------------------|-------------|---------------|-----------------------------|-----------------|
| EDU FACTORS                          |             |               |                             |                 |
|                                      | COST/UNIT   | EDU<br>FACTOR | NO. OF<br>DWELLING<br>UNITS | EDUs            |
| <b>First Series Property</b>         |             |               |                             |                 |
| Single-Family Property Dwelling Unit | \$22,976.89 | 1.000         | 208 units                   | 208.00          |
| Townhome Property Dwelling Unit      | \$18,611.28 | 0.810         | 280 units                   | 226.80          |
| Condominium Property Dwelling Unit   | \$15,693.22 | 0.683         | 288 units                   | 196.70          |
| <b>Second Series Property</b>        |             |               |                             |                 |
| Single-Family Property Dwelling Unit | \$22,976.89 | 1.000         | 260 units                   | 260.00          |
| Townhome Property Dwelling Unit      | \$18,611.28 | 0.810         | 330 units                   | 267.30          |
| Condominium Property Dwelling Unit   | \$15,693.22 | 0.683         | 336 units                   | 229.49          |
| <b>Total</b>                         |             |               | <b>1,702 units</b>          | <b>1,388.29</b> |

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 13 on the following page.

**TABLE 13**  
**MAXIMUM PARCEL SPECIAL TAX**  
**(LEVIED CALENDAR YEAR 2007 / COLLECTED CALENDAR YEAR 2008)**

|                                                                                         |             | PER DWELLING UNIT                             |                                      |                                         |                                                   |                                          |                                             |
|-----------------------------------------------------------------------------------------|-------------|-----------------------------------------------|--------------------------------------|-----------------------------------------|---------------------------------------------------|------------------------------------------|---------------------------------------------|
|                                                                                         |             | FIRST SERIES<br>SINGLE-<br>FAMILY<br>PROPERTY | FIRST SERIES<br>TOWNHOME<br>PROPERTY | FIRST SERIES<br>CONDOMINIUM<br>PROPERTY | SECOND<br>SERIES<br>SINGLE-<br>FAMILY<br>PROPERTY | SECOND<br>SERIES<br>TOWNHOME<br>PROPERTY | SECOND<br>SERIES<br>CONDOMINIUM<br>PROPERTY |
| Maximum Parcel Special Taxes                                                            | \$2,998,780 | \$449,280                                     | \$490,000                            | \$424,800                               | \$561,600                                         | \$577,500                                | \$495,600                                   |
| Number of EDUs                                                                          | 1,388.29    | 208.00                                        | 226.80                               | 196.70                                  | 260.00                                            | 267.30                                   | 229.49                                      |
| Maximum Parcel Special Tax / EDU*<br>(Maximum Parcel Special Taxes /<br>Number of EDUs) | \$2,160     | NA                                            | NA                                   | NA                                      | NA                                                | NA                                       | NA                                          |
| EDU Factor                                                                              | NA          | 1.000                                         | 0.810                                | 0.683                                   | 1.000                                             | 0.810                                    | 0.683                                       |
| Maximum Parcel Special Tax / DU*<br>(Maximum Parcel Special Tax / EDU<br>x EDU Factor)  | NA          | \$2,160                                       | \$1,750                              | \$1,475                                 | \$2,160                                           | \$1,750                                  | \$1,475                                     |
| *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, Townhome Property, and Condominium Property for First Series Property and Second Series 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. 2005-109 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, Townhome Property, or Condominium Property for such Parcel, as determined from the Preliminary Plat, by the applicable Maximum Parcel Special Tax determined pursuant to Table 13 as increased in accordance with 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, Townhome Property, and Condominium Property which may be constructed on such Parcel, as determined from the applicable Final Plat, by the applicable Maximum Parcel Special Tax determined pursuant to Table 13, 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 2034, rounded each year to the nearest dollar. 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 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 2034 (to be collected in Calendar Year 2035).

**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 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 2007 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 as follows:

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

The Maximum Parcel Special Tax applicable to the First Series Property shall be abated each year to the extent such amounts 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 Tax remaining equals 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 Bonds**

The Maximum Parcel Special Tax applicable to all Residential Property shall be abated each year to the extent such amounts exceed the Special Tax Requirement. The Maximum Parcel Special Tax applicable to each Parcel of Residential Property shall be abated in equal percentages until the Special Tax remaining equals the Special Tax Requirement. Notwithstanding, if the Consultant determines there are sufficient monies available pursuant to the Bond Indenture to pay the debt service on that portion of the Second Series Bonds applicable to the Second Series Property through the third interest payment date on the Second Series Bonds next following the calculation of the Special Tax Requirement, the Maximum Parcel Special Tax applicable to 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 VII.A.1 above.

**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. 2005-109.

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. 2005-109 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 Maximum Parcel Special Tax and to make it available for the payment of the Bonds and Administrative Expenses, (iv) modify the definitions of First Series Property, Second Series Property, and Preliminary Plat in the event the Preliminary Plat is amended, and (v) 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.

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# **EXHIBIT A**

## **SPECIAL TAX ROLL**

**UNITED CITY OF YORKVILLE  
SPECIAL SERVICE AREA NO. 2005-109  
SPECIAL TAX ROLL  
MAXIMUM PARCEL SPECIAL TAX SCHEDULE**

**Maximum Parcel Special  
Tax Per Dwelling Unit**

| <b>Levied<br/>Calendar<br/>Year</b> | <b>Single-family<br/>Property</b> | <b>Townhome<br/>Property</b> | <b>Condominium<br/>Property</b> |
|-------------------------------------|-----------------------------------|------------------------------|---------------------------------|
| 2007                                | \$2,160.00                        | \$1,750.00                   | \$1,475.00                      |
| 2008                                | \$2,192.00                        | \$1,776.00                   | \$1,497.00                      |
| 2009                                | \$2,225.00                        | \$1,803.00                   | \$1,519.00                      |
| 2010                                | \$2,258.00                        | \$1,830.00                   | \$1,542.00                      |
| 2011                                | \$2,292.00                        | \$1,857.00                   | \$1,565.00                      |
| 2012                                | \$2,326.00                        | \$1,885.00                   | \$1,588.00                      |
| 2013                                | \$2,361.00                        | \$1,913.00                   | \$1,612.00                      |
| 2014                                | \$2,396.00                        | \$1,942.00                   | \$1,636.00                      |
| 2015                                | \$2,432.00                        | \$1,971.00                   | \$1,661.00                      |
| 2016                                | \$2,468.00                        | \$2,001.00                   | \$1,686.00                      |
| 2017                                | \$2,505.00                        | \$2,031.00                   | \$1,711.00                      |
| 2018                                | \$2,543.00                        | \$2,061.00                   | \$1,737.00                      |
| 2019                                | \$2,581.00                        | \$2,092.00                   | \$1,763.00                      |
| 2020                                | \$2,620.00                        | \$2,123.00                   | \$1,789.00                      |
| 2021                                | \$2,659.00                        | \$2,155.00                   | \$1,816.00                      |
| 2022                                | \$2,699.00                        | \$2,187.00                   | \$1,843.00                      |
| 2023                                | \$2,739.00                        | \$2,220.00                   | \$1,871.00                      |
| 2024                                | \$2,780.00                        | \$2,253.00                   | \$1,899.00                      |
| 2025                                | \$2,822.00                        | \$2,287.00                   | \$1,927.00                      |
| 2026                                | \$2,864.00                        | \$2,321.00                   | \$1,956.00                      |
| 2027                                | \$2,907.00                        | \$2,356.00                   | \$1,985.00                      |
| 2028                                | \$2,951.00                        | \$2,391.00                   | \$2,015.00                      |
| 2029                                | \$2,995.00                        | \$2,427.00                   | \$2,045.00                      |
| 2030                                | \$3,040.00                        | \$2,463.00                   | \$2,076.00                      |
| 2031                                | \$3,086.00                        | \$2,500.00                   | \$2,107.00                      |
| 2032                                | \$3,132.00                        | \$2,538.00                   | \$2,139.00                      |
| 2033                                | \$3,179.00                        | \$2,576.00                   | \$2,171.00                      |
| 2034                                | \$3,227.00                        | \$2,615.00                   | \$2,204.00                      |

**UNITED CITY OF YORKVILLE**  
**SPECIAL SERVICE AREA NO. 2005-109**  
**SPECIAL TAX ROLL**  
**PARCEL IDENTIFICATION NUMBERS**

| <b>Parcel<br/>Identification<br/>Number</b> | <b>Number of<br/>Dwelling Units</b> | <b>Dwelling Unit<br/>Type</b> | <b>Parcel<br/>Identification<br/>Number</b> | <b>Number of<br/>Dwelling Units</b> | <b>Dwelling Unit<br/>Type</b> |
|---------------------------------------------|-------------------------------------|-------------------------------|---------------------------------------------|-------------------------------------|-------------------------------|
| 02-04-300-012                               | 336                                 | Condominium Property          | 02-04-325-066                               | 1                                   | Townhome Property             |
| 02-04-325-002                               | 1                                   | Townhome Property             | 02-04-325-067                               | 1                                   | Townhome Property             |
| 02-04-325-003                               | 1                                   | Townhome Property             | 02-04-326-002                               | 1                                   | Townhome Property             |
| 02-04-325-004                               | 1                                   | Townhome Property             | 02-04-326-003                               | 1                                   | Townhome Property             |
| 02-04-325-005                               | 1                                   | Townhome Property             | 02-04-326-004                               | 1                                   | Townhome Property             |
| 02-04-325-007                               | 1                                   | Townhome Property             | 02-04-326-005                               | 1                                   | Townhome Property             |
| 02-04-325-008                               | 1                                   | Townhome Property             | 02-04-326-006                               | 1                                   | Townhome Property             |
| 02-04-325-009                               | 1                                   | Townhome Property             | 02-04-326-007                               | 1                                   | Townhome Property             |
| 02-04-325-010                               | 1                                   | Townhome Property             | 02-04-326-009                               | 1                                   | Townhome Property             |
| 02-04-325-012                               | 1                                   | Townhome Property             | 02-04-326-010                               | 1                                   | Townhome Property             |
| 02-04-325-013                               | 1                                   | Townhome Property             | 02-04-326-011                               | 1                                   | Townhome Property             |
| 02-04-325-014                               | 1                                   | Townhome Property             | 02-04-326-012                               | 1                                   | Townhome Property             |
| 02-04-325-015                               | 1                                   | Townhome Property             | 02-04-326-013                               | 1                                   | Townhome Property             |
| 02-04-325-017                               | 1                                   | Townhome Property             | 02-04-326-014                               | 1                                   | Townhome Property             |
| 02-04-325-018                               | 1                                   | Townhome Property             | 02-04-326-016                               | 1                                   | Townhome Property             |
| 02-04-325-019                               | 1                                   | Townhome Property             | 02-04-326-017                               | 1                                   | Townhome Property             |
| 02-04-325-020                               | 1                                   | Townhome Property             | 02-04-326-018                               | 1                                   | Townhome Property             |
| 02-04-325-022                               | 1                                   | Townhome Property             | 02-04-326-019                               | 1                                   | Townhome Property             |
| 02-04-325-023                               | 1                                   | Townhome Property             | 02-04-326-021                               | 1                                   | Townhome Property             |
| 02-04-325-024                               | 1                                   | Townhome Property             | 02-04-326-022                               | 1                                   | Townhome Property             |
| 02-04-325-025                               | 1                                   | Townhome Property             | 02-04-326-023                               | 1                                   | Townhome Property             |
| 02-04-325-027                               | 1                                   | Townhome Property             | 02-04-326-024                               | 1                                   | Townhome Property             |
| 02-04-325-028                               | 1                                   | Townhome Property             | 02-04-326-026                               | 1                                   | Townhome Property             |
| 02-04-325-029                               | 1                                   | Townhome Property             | 02-04-326-027                               | 1                                   | Townhome Property             |
| 02-04-325-030                               | 1                                   | Townhome Property             | 02-04-326-028                               | 1                                   | Townhome Property             |
| 02-04-325-032                               | 1                                   | Townhome Property             | 02-04-326-029                               | 1                                   | Townhome Property             |
| 02-04-325-033                               | 1                                   | Townhome Property             | 02-04-326-030                               | 1                                   | Townhome Property             |
| 02-04-325-034                               | 1                                   | Townhome Property             | 02-04-326-031                               | 1                                   | Townhome Property             |
| 02-04-325-035                               | 1                                   | Townhome Property             | 02-04-326-033                               | 1                                   | Townhome Property             |
| 02-04-325-037                               | 1                                   | Townhome Property             | 02-04-326-034                               | 1                                   | Townhome Property             |
| 02-04-325-038                               | 1                                   | Townhome Property             | 02-04-326-035                               | 1                                   | Townhome Property             |
| 02-04-325-039                               | 1                                   | Townhome Property             | 02-04-326-036                               | 1                                   | Townhome Property             |
| 02-04-325-040                               | 1                                   | Townhome Property             | 02-04-326-038                               | 1                                   | Townhome Property             |
| 02-04-325-042                               | 1                                   | Townhome Property             | 02-04-326-039                               | 1                                   | Townhome Property             |
| 02-04-325-043                               | 1                                   | Townhome Property             | 02-04-326-040                               | 1                                   | Townhome Property             |
| 02-04-325-044                               | 1                                   | Townhome Property             | 02-04-326-041                               | 1                                   | Townhome Property             |
| 02-04-325-045                               | 1                                   | Townhome Property             | 02-04-326-043                               | 1                                   | Townhome Property             |
| 02-04-325-047                               | 1                                   | Townhome Property             | 02-04-326-044                               | 1                                   | Townhome Property             |
| 02-04-325-048                               | 1                                   | Townhome Property             | 02-04-326-045                               | 1                                   | Townhome Property             |
| 02-04-325-049                               | 1                                   | Townhome Property             | 02-04-326-046                               | 1                                   | Townhome Property             |
| 02-04-325-050                               | 1                                   | Townhome Property             | 02-04-327-002                               | 1                                   | Townhome Property             |
| 02-04-325-051                               | 1                                   | Townhome Property             | 02-04-327-003                               | 1                                   | Townhome Property             |
| 02-04-325-052                               | 1                                   | Townhome Property             | 02-04-327-004                               | 1                                   | Townhome Property             |
| 02-04-325-054                               | 1                                   | Townhome Property             | 02-04-327-005                               | 1                                   | Townhome Property             |
| 02-04-325-055                               | 1                                   | Townhome Property             | 02-04-327-006                               | 1                                   | Townhome Property             |
| 02-04-325-056                               | 1                                   | Townhome Property             | 02-04-327-007                               | 1                                   | Townhome Property             |
| 02-04-325-057                               | 1                                   | Townhome Property             | 02-04-327-009                               | 1                                   | Townhome Property             |
| 02-04-325-059                               | 1                                   | Townhome Property             | 02-04-327-010                               | 1                                   | Townhome Property             |
| 02-04-325-060                               | 1                                   | Townhome Property             | 02-04-327-011                               | 1                                   | Townhome Property             |
| 02-04-325-061                               | 1                                   | Townhome Property             | 02-04-327-012                               | 1                                   | Townhome Property             |
| 02-04-325-062                               | 1                                   | Townhome Property             | 02-04-327-013                               | 1                                   | Townhome Property             |
| 02-04-325-064                               | 1                                   | Townhome Property             | 02-04-327-014                               | 1                                   | Townhome Property             |
| 02-04-325-065                               | 1                                   | Townhome Property             | 02-04-327-016                               | 1                                   | Townhome Property             |

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**SPECIAL TAX ROLL**  
**PARCEL IDENTIFICATION NUMBERS**

| <b>Parcel<br/>Identification<br/>Number</b> | <b>Number of<br/>Dwelling Units</b> | <b>Dwelling Unit<br/>Type</b> | <b>Parcel<br/>Identification<br/>Number</b> | <b>Number of<br/>Dwelling Units</b> | <b>Dwelling Unit<br/>Type</b> |
|---------------------------------------------|-------------------------------------|-------------------------------|---------------------------------------------|-------------------------------------|-------------------------------|
| 02-04-327-017                               | 1                                   | Townhome Property             | 02-04-329-002                               | 1                                   | Townhome Property             |
| 02-04-327-018                               | 1                                   | Townhome Property             | 02-04-329-003                               | 1                                   | Townhome Property             |
| 02-04-327-019                               | 1                                   | Townhome Property             | 02-04-329-004                               | 1                                   | Townhome Property             |
| 02-04-327-020                               | 1                                   | Townhome Property             | 02-04-329-005                               | 1                                   | Townhome Property             |
| 02-04-327-021                               | 1                                   | Townhome Property             | 02-04-329-006                               | 1                                   | Townhome Property             |
| 02-04-327-023                               | 1                                   | Townhome Property             | 02-04-329-007                               | 1                                   | Townhome Property             |
| 02-04-327-024                               | 1                                   | Townhome Property             | 02-04-329-009                               | 1                                   | Townhome Property             |
| 02-04-327-025                               | 1                                   | Townhome Property             | 02-04-329-010                               | 1                                   | Townhome Property             |
| 02-04-327-026                               | 1                                   | Townhome Property             | 02-04-329-011                               | 1                                   | Townhome Property             |
| 02-04-327-028                               | 1                                   | Townhome Property             | 02-04-329-012                               | 1                                   | Townhome Property             |
| 02-04-327-029                               | 1                                   | Townhome Property             | 02-04-329-013                               | 1                                   | Townhome Property             |
| 02-04-327-030                               | 1                                   | Townhome Property             | 02-04-329-014                               | 1                                   | Townhome Property             |
| 02-04-327-031                               | 1                                   | Townhome Property             | 02-04-329-016                               | 1                                   | Townhome Property             |
| 02-04-327-033                               | 1                                   | Townhome Property             | 02-04-329-017                               | 1                                   | Townhome Property             |
| 02-04-327-034                               | 1                                   | Townhome Property             | 02-04-329-018                               | 1                                   | Townhome Property             |
| 02-04-327-035                               | 1                                   | Townhome Property             | 02-04-329-019                               | 1                                   | Townhome Property             |
| 02-04-327-036                               | 1                                   | Townhome Property             | 02-04-329-021                               | 1                                   | Townhome Property             |
| 02-04-328-002                               | 1                                   | Townhome Property             | 02-04-329-022                               | 1                                   | Townhome Property             |
| 02-04-328-003                               | 1                                   | Townhome Property             | 02-04-329-023                               | 1                                   | Townhome Property             |
| 02-04-328-004                               | 1                                   | Townhome Property             | 02-04-329-024                               | 1                                   | Townhome Property             |
| 02-04-328-005                               | 1                                   | Townhome Property             | 02-04-329-025                               | 1                                   | Townhome Property             |
| 02-04-328-007                               | 1                                   | Townhome Property             | 02-04-329-026                               | 1                                   | Townhome Property             |
| 02-04-328-008                               | 1                                   | Townhome Property             | 02-04-329-028                               | 1                                   | Townhome Property             |
| 02-04-328-009                               | 1                                   | Townhome Property             | 02-04-329-029                               | 1                                   | Townhome Property             |
| 02-04-328-010                               | 1                                   | Townhome Property             | 02-04-329-030                               | 1                                   | Townhome Property             |
| 02-04-328-012                               | 1                                   | Townhome Property             | 02-04-329-031                               | 1                                   | Townhome Property             |
| 02-04-328-013                               | 1                                   | Townhome Property             | 02-04-329-033                               | 1                                   | Townhome Property             |
| 02-04-328-014                               | 1                                   | Townhome Property             | 02-04-329-034                               | 1                                   | Townhome Property             |
| 02-04-328-015                               | 1                                   | Townhome Property             | 02-04-329-035                               | 1                                   | Townhome Property             |
| 02-04-328-017                               | 1                                   | Townhome Property             | 02-04-329-036                               | 1                                   | Townhome Property             |
| 02-04-328-018                               | 1                                   | Townhome Property             | 02-04-329-038                               | 1                                   | Townhome Property             |
| 02-04-328-019                               | 1                                   | Townhome Property             | 02-04-329-039                               | 1                                   | Townhome Property             |
| 02-04-328-020                               | 1                                   | Townhome Property             | 02-04-329-040                               | 1                                   | Townhome Property             |
| 02-04-328-022                               | 1                                   | Townhome Property             | 02-04-329-041                               | 1                                   | Townhome Property             |
| 02-04-328-023                               | 1                                   | Townhome Property             | 02-04-329-043                               | 1                                   | Townhome Property             |
| 02-04-328-024                               | 1                                   | Townhome Property             | 02-04-329-044                               | 1                                   | Townhome Property             |
| 02-04-328-025                               | 1                                   | Townhome Property             | 02-04-329-045                               | 1                                   | Townhome Property             |
| 02-04-328-027                               | 1                                   | Single-family Property        | 02-04-329-046                               | 1                                   | Townhome Property             |
| 02-04-328-028                               | 1                                   | Single-family Property        | 02-04-329-048                               | 1                                   | Townhome Property             |
| 02-04-328-029                               | 1                                   | Single-family Property        | 02-04-329-049                               | 1                                   | Townhome Property             |
| 02-04-328-030                               | 1                                   | Single-family Property        | 02-04-329-050                               | 1                                   | Townhome Property             |
| 02-04-328-031                               | 1                                   | Single-family Property        | 02-04-329-051                               | 1                                   | Townhome Property             |
| 02-04-328-032                               | 1                                   | Single-family Property        | 02-04-330-002                               | 1                                   | Townhome Property             |
| 02-04-328-033                               | 1                                   | Single-family Property        | 02-04-330-003                               | 1                                   | Townhome Property             |
| 02-04-328-034                               | 1                                   | Single-family Property        | 02-04-330-004                               | 1                                   | Townhome Property             |
| 02-04-328-035                               | 1                                   | Single-family Property        | 02-04-330-005                               | 1                                   | Townhome Property             |
| 02-04-328-036                               | 1                                   | Single-family Property        | 02-04-330-006                               | 1                                   | Townhome Property             |
| 02-04-328-037                               | 1                                   | Single-family Property        | 02-04-330-007                               | 1                                   | Townhome Property             |
| 02-04-328-038                               | 1                                   | Single-family Property        | 02-04-330-009                               | 1                                   | Townhome Property             |
| 02-04-328-039                               | 1                                   | Single-family Property        | 02-04-330-010                               | 1                                   | Townhome Property             |
| 02-04-328-040                               | 1                                   | Single-family Property        | 02-04-330-011                               | 1                                   | Townhome Property             |
| 02-04-328-041                               | 1                                   | Single-family Property        | 02-04-330-012                               | 1                                   | Townhome Property             |
| 02-04-328-042                               | 1                                   | Single-family Property        | 02-04-330-014                               | 1                                   | Townhome Property             |

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|---------------------------------------------|-------------------------------------|-------------------------------|---------------------------------------------|-------------------------------------|-------------------------------|
| 02-04-330-015                               | 1                                   | Townhome Property             | 02-04-401-002                               | 1                                   | Townhome Property             |
| 02-04-330-016                               | 1                                   | Townhome Property             | 02-04-401-003                               | 1                                   | Townhome Property             |
| 02-04-330-017                               | 1                                   | Townhome Property             | 02-04-401-004                               | 1                                   | Townhome Property             |
| 02-04-330-018                               | 1                                   | Townhome Property             | 02-04-401-005                               | 1                                   | Townhome Property             |
| 02-04-330-019                               | 1                                   | Townhome Property             | 02-04-401-007                               | 1                                   | Townhome Property             |
| 02-04-330-021                               | 1                                   | Townhome Property             | 02-04-401-008                               | 1                                   | Townhome Property             |
| 02-04-330-022                               | 1                                   | Townhome Property             | 02-04-401-009                               | 1                                   | Townhome Property             |
| 02-04-330-023                               | 1                                   | Townhome Property             | 02-04-401-010                               | 1                                   | Townhome Property             |
| 02-04-330-024                               | 1                                   | Townhome Property             | 02-04-401-012                               | 1                                   | Townhome Property             |
| 02-04-331-002                               | 1                                   | Townhome Property             | 02-04-401-013                               | 1                                   | Townhome Property             |
| 02-04-331-003                               | 1                                   | Townhome Property             | 02-04-401-014                               | 1                                   | Townhome Property             |
| 02-04-331-004                               | 1                                   | Townhome Property             | 02-04-401-015                               | 1                                   | Townhome Property             |
| 02-04-331-005                               | 1                                   | Townhome Property             | 02-04-401-017                               | 1                                   | Townhome Property             |
| 02-04-331-007                               | 1                                   | Townhome Property             | 02-04-401-018                               | 1                                   | Townhome Property             |
| 02-04-331-008                               | 1                                   | Townhome Property             | 02-04-401-019                               | 1                                   | Townhome Property             |
| 02-04-331-009                               | 1                                   | Townhome Property             | 02-04-401-020                               | 1                                   | Townhome Property             |
| 02-04-331-010                               | 1                                   | Townhome Property             | 02-04-402-002                               | 1                                   | Townhome Property             |
| 02-04-331-011                               | 1                                   | Townhome Property             | 02-04-402-003                               | 1                                   | Townhome Property             |
| 02-04-331-012                               | 1                                   | Townhome Property             | 02-04-402-004                               | 1                                   | Townhome Property             |
| 02-04-331-014                               | 1                                   | Townhome Property             | 02-04-402-005                               | 1                                   | Townhome Property             |
| 02-04-331-015                               | 1                                   | Townhome Property             | 02-04-402-007                               | 1                                   | Townhome Property             |
| 02-04-331-016                               | 1                                   | Townhome Property             | 02-04-402-008                               | 1                                   | Townhome Property             |
| 02-04-331-017                               | 1                                   | Townhome Property             | 02-04-402-009                               | 1                                   | Townhome Property             |
| 02-04-332-001                               | 1                                   | Single-family Property        | 02-04-402-010                               | 1                                   | Townhome Property             |
| 02-04-332-002                               | 1                                   | Single-family Property        | 02-04-402-012                               | 1                                   | Townhome Property             |
| 02-04-332-003                               | 1                                   | Single-family Property        | 02-04-402-013                               | 1                                   | Townhome Property             |
| 02-04-333-001                               | 1                                   | Single-family Property        | 02-04-402-014                               | 1                                   | Townhome Property             |
| 02-04-333-002                               | 1                                   | Single-family Property        | 02-04-402-015                               | 1                                   | Townhome Property             |
| 02-04-333-003                               | 1                                   | Single-family Property        | 02-04-402-016                               | 1                                   | Townhome Property             |
| 02-04-333-004                               | 1                                   | Single-family Property        | 02-04-402-017                               | 1                                   | Townhome Property             |
| 02-04-333-005                               | 1                                   | Single-family Property        | 02-04-402-019                               | 1                                   | Townhome Property             |
| 02-04-333-006                               | 1                                   | Single-family Property        | 02-04-402-020                               | 1                                   | Townhome Property             |
| 02-04-333-007                               | 1                                   | Single-family Property        | 02-04-402-021                               | 1                                   | Townhome Property             |
| 02-04-333-008                               | 1                                   | Single-family Property        | 02-04-402-022                               | 1                                   | Townhome Property             |
| 02-04-333-009                               | 1                                   | Single-family Property        | 02-04-403-002                               | 1                                   | Townhome Property             |
| 02-04-390-002                               | 16                                  | Condominium Property          | 02-04-403-003                               | 1                                   | Townhome Property             |
| 02-04-390-002                               | 16                                  | Condominium Property          | 02-04-403-004                               | 1                                   | Townhome Property             |
| 02-04-390-003                               | 16                                  | Condominium Property          | 02-04-403-005                               | 1                                   | Townhome Property             |
| 02-04-390-004                               | 16                                  | Condominium Property          | 02-04-403-006                               | 1                                   | Townhome Property             |
| 02-04-390-005                               | 16                                  | Condominium Property          | 02-04-403-007                               | 1                                   | Townhome Property             |
| 02-04-390-006                               | 16                                  | Condominium Property          | 02-04-403-009                               | 1                                   | Townhome Property             |
| 02-04-390-007                               | 16                                  | Condominium Property          | 02-04-403-010                               | 1                                   | Townhome Property             |
| 02-04-390-008                               | 16                                  | Condominium Property          | 02-04-403-011                               | 1                                   | Townhome Property             |
| 02-04-390-009                               | 16                                  | Condominium Property          | 02-04-403-012                               | 1                                   | Townhome Property             |
| 02-04-390-010                               | 16                                  | Condominium Property          | 02-04-403-014                               | 1                                   | Townhome Property             |
| 02-04-390-011                               | 16                                  | Condominium Property          | 02-04-403-015                               | 1                                   | Townhome Property             |
| 02-04-390-012                               | 16                                  | Condominium Property          | 02-04-403-016                               | 1                                   | Townhome Property             |
| 02-04-390-013                               | 16                                  | Condominium Property          | 02-04-403-017                               | 1                                   | Townhome Property             |
| 02-04-390-014                               | 16                                  | Condominium Property          | 02-04-403-019                               | 1                                   | Townhome Property             |
| 02-04-390-015                               | 16                                  | Condominium Property          | 02-04-403-020                               | 1                                   | Townhome Property             |
| 02-04-390-016                               | 16                                  | Condominium Property          | 02-04-403-021                               | 1                                   | Townhome Property             |
| 02-04-390-017                               | 16                                  | Condominium Property          | 02-04-403-022                               | 1                                   | Townhome Property             |
| 02-04-400-013                               | 40                                  | Single-family Property        | 02-04-403-024                               | 1                                   | Townhome Property             |

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|---------------------------------------------|-------------------------------------|-------------------------------|---------------------------------------------|-------------------------------------|-------------------------------|
| 02-04-403-025                               | 1                                   | Townhome Property             | 02-04-408-011                               | 1                                   | Single-family Property        |
| 02-04-403-026                               | 1                                   | Townhome Property             | 02-04-408-012                               | 1                                   | Single-family Property        |
| 02-04-403-027                               | 1                                   | Townhome Property             | 02-04-408-013                               | 1                                   | Single-family Property        |
| 02-04-403-029                               | 1                                   | Townhome Property             | 02-04-408-014                               | 1                                   | Single-family Property        |
| 02-04-403-030                               | 1                                   | Townhome Property             | 02-04-408-015                               | 1                                   | Single-family Property        |
| 02-04-403-031                               | 1                                   | Townhome Property             | 02-04-408-016                               | 1                                   | Single-family Property        |
| 02-04-403-032                               | 1                                   | Townhome Property             | 02-04-409-002                               | 1                                   | Single-family Property        |
| 02-04-403-033                               | 1                                   | Townhome Property             | 02-04-409-003                               | 1                                   | Single-family Property        |
| 02-04-403-034                               | 1                                   | Townhome Property             | 02-04-409-004                               | 1                                   | Single-family Property        |
| 02-04-404-002                               | 1                                   | Single-family Property        | 02-04-409-005                               | 1                                   | Single-family Property        |
| 02-04-404-003                               | 1                                   | Single-family Property        | 02-04-409-006                               | 1                                   | Single-family Property        |
| 02-04-404-004                               | 1                                   | Single-family Property        | 02-04-409-007                               | 1                                   | Single-family Property        |
| 02-04-404-005                               | 1                                   | Single-family Property        | 02-04-409-008                               | 1                                   | Single-family Property        |
| 02-04-404-006                               | 1                                   | Single-family Property        | 02-04-409-009                               | 1                                   | Single-family Property        |
| 02-04-404-007                               | 1                                   | Single-family Property        | 02-04-409-010                               | 1                                   | Single-family Property        |
| 02-04-404-008                               | 1                                   | Single-family Property        | 02-04-409-011                               | 1                                   | Single-family Property        |
| 02-04-404-009                               | 1                                   | Single-family Property        | 02-04-410-001                               | 1                                   | Single-family Property        |
| 02-04-404-010                               | 1                                   | Single-family Property        | 02-04-410-002                               | 1                                   | Single-family Property        |
| 02-04-404-011                               | 1                                   | Single-family Property        | 02-04-410-003                               | 1                                   | Single-family Property        |
| 02-04-404-012                               | 1                                   | Single-family Property        | 02-04-410-004                               | 1                                   | Single-family Property        |
| 02-04-404-013                               | 1                                   | Single-family Property        | 02-04-410-005                               | 1                                   | Single-family Property        |
| 02-04-405-001                               | 1                                   | Single-family Property        | 02-04-410-006                               | 1                                   | Single-family Property        |
| 02-04-405-002                               | 1                                   | Single-family Property        | 02-04-410-007                               | 1                                   | Single-family Property        |
| 02-04-405-003                               | 1                                   | Single-family Property        | 02-04-410-008                               | 1                                   | Single-family Property        |
| 02-04-405-004                               | 1                                   | Single-family Property        | 02-04-410-009                               | 1                                   | Single-family Property        |
| 02-04-406-003                               | 1                                   | Single-family Property        | 02-04-410-010                               | 1                                   | Single-family Property        |
| 02-04-406-004                               | 1                                   | Single-family Property        | 02-04-410-011                               | 1                                   | Single-family Property        |
| 02-04-406-005                               | 1                                   | Single-family Property        | 02-04-410-012                               | 1                                   | Single-family Property        |
| 02-04-406-006                               | 1                                   | Single-family Property        | 02-04-410-013                               | 1                                   | Single-family Property        |
| 02-04-406-007                               | 1                                   | Single-family Property        | 02-04-411-001                               | 1                                   | Single-family Property        |
| 02-04-406-008                               | 1                                   | Single-family Property        | 02-04-411-002                               | 1                                   | Single-family Property        |
| 02-04-406-009                               | 1                                   | Single-family Property        | 02-04-411-003                               | 1                                   | Single-family Property        |
| 02-04-406-010                               | 1                                   | Single-family Property        | 02-04-411-004                               | 1                                   | Single-family Property        |
| 02-04-406-011                               | 1                                   | Single-family Property        | 02-04-411-005                               | 1                                   | Single-family Property        |
| 02-04-407-002                               | 1                                   | Single-family Property        | 02-04-411-006                               | 1                                   | Single-family Property        |
| 02-04-407-003                               | 1                                   | Single-family Property        | 02-04-411-007                               | 1                                   | Single-family Property        |
| 02-04-407-004                               | 1                                   | Single-family Property        | 02-04-411-008                               | 1                                   | Single-family Property        |
| 02-04-407-005                               | 1                                   | Single-family Property        | 02-04-411-009                               | 1                                   | Single-family Property        |
| 02-04-407-006                               | 1                                   | Single-family Property        | 02-04-411-010                               | 1                                   | Single-family Property        |
| 02-04-407-007                               | 1                                   | Single-family Property        | 02-04-411-011                               | 1                                   | Single-family Property        |
| 02-04-407-008                               | 1                                   | Single-family Property        | 02-04-411-012                               | 1                                   | Single-family Property        |
| 02-04-407-009                               | 1                                   | Single-family Property        | 02-04-411-013                               | 1                                   | Single-family Property        |
| 02-04-407-010                               | 1                                   | Single-family Property        | 02-04-411-014                               | 1                                   | Single-family Property        |
| 02-04-408-001                               | 1                                   | Single-family Property        | 02-04-425-001                               | 1                                   | Single-family Property        |
| 02-04-408-002                               | 1                                   | Single-family Property        | 02-04-425-002                               | 1                                   | Single-family Property        |
| 02-04-408-003                               | 1                                   | Single-family Property        | 02-04-425-003                               | 1                                   | Single-family Property        |
| 02-04-408-004                               | 1                                   | Single-family Property        | 02-04-425-004                               | 1                                   | Single-family Property        |
| 02-04-408-005                               | 1                                   | Single-family Property        | 02-04-426-001                               | 1                                   | Single-family Property        |
| 02-04-408-006                               | 1                                   | Single-family Property        | 02-04-426-002                               | 1                                   | Single-family Property        |
| 02-04-408-007                               | 1                                   | Single-family Property        | 02-04-426-003                               | 1                                   | Single-family Property        |
| 02-04-408-008                               | 1                                   | Single-family Property        | 02-04-426-004                               | 1                                   | Single-family Property        |
| 02-04-408-009                               | 1                                   | Single-family Property        | 02-04-426-005                               | 1                                   | Single-family Property        |
| 02-04-408-010                               | 1                                   | Single-family Property        | 02-04-426-006                               | 1                                   | Single-family Property        |



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|---------------------------------------------|-------------------------------------|-------------------------------|---------------------------------------------|-------------------------------------|-------------------------------|
| 02-04-426-007                               | 1                                   | Single-family Property        | 02-04-451-017                               | 1                                   | Condominium Property          |
| 02-04-426-008                               | 1                                   | Single-family Property        | 02-04-451-018                               | 1                                   | Condominium Property          |
| 02-04-426-009                               | 1                                   | Single-family Property        | 02-04-452-001                               | 1                                   | Single-family Property        |
| 02-04-426-010                               | 1                                   | Single-family Property        | 02-04-452-002                               | 1                                   | Single-family Property        |
| 02-04-426-011                               | 1                                   | Single-family Property        | 02-04-452-003                               | 1                                   | Single-family Property        |
| 02-04-426-012                               | 1                                   | Single-family Property        | 02-04-452-004                               | 1                                   | Single-family Property        |
| 02-04-426-013                               | 1                                   | Single-family Property        | 02-04-452-005                               | 1                                   | Single-family Property        |
| 02-04-426-014                               | 1                                   | Single-family Property        | 02-04-452-006                               | 1                                   | Single-family Property        |
| 02-04-426-015                               | 1                                   | Single-family Property        | 02-04-452-007                               | 1                                   | Single-family Property        |
| 02-04-426-016                               | 1                                   | Single-family Property        | 02-04-452-008                               | 1                                   | Single-family Property        |
| 02-04-426-017                               | 1                                   | Single-family Property        | 02-04-452-009                               | 1                                   | Single-family Property        |
| 02-04-427-002                               | 1                                   | Single-family Property        | 02-04-452-010                               | 1                                   | Single-family Property        |
| 02-04-427-003                               | 1                                   | Single-family Property        | 02-04-452-011                               | 1                                   | Single-family Property        |
| 02-04-427-004                               | 1                                   | Single-family Property        | 02-04-452-012                               | 1                                   | Single-family Property        |
| 02-04-427-005                               | 1                                   | Single-family Property        | 02-04-452-013                               | 1                                   | Single-family Property        |
| 02-04-427-006                               | 1                                   | Single-family Property        | 02-04-452-014                               | 1                                   | Single-family Property        |
| 02-04-427-007                               | 1                                   | Single-family Property        | 02-04-452-015                               | 1                                   | Single-family Property        |
| 02-04-427-008                               | 1                                   | Single-family Property        | 02-04-452-016                               | 1                                   | Single-family Property        |
| 02-04-427-009                               | 1                                   | Single-family Property        | 02-04-452-017                               | 1                                   | Single-family Property        |
| 02-04-427-010                               | 1                                   | Single-family Property        | 02-04-453-001                               | 1                                   | Single-family Property        |
| 02-04-427-011                               | 1                                   | Single-family Property        | 02-04-453-002                               | 1                                   | Single-family Property        |
| 02-04-427-012                               | 1                                   | Single-family Property        | 02-04-453-003                               | 1                                   | Single-family Property        |
| 02-04-427-014                               | 1                                   | Single-family Property        | 02-04-453-004                               | 1                                   | Single-family Property        |
| 02-04-427-015                               | 1                                   | Single-family Property        | 02-04-453-005                               | 1                                   | Single-family Property        |
| 02-04-427-016                               | 1                                   | Single-family Property        | 02-04-453-006                               | 1                                   | Single-family Property        |
| 02-04-428-001                               | 1                                   | Single-family Property        | 02-04-453-007                               | 1                                   | Single-family Property        |
| 02-04-428-002                               | 1                                   | Single-family Property        | 02-04-453-008                               | 1                                   | Single-family Property        |
| 02-04-428-003                               | 1                                   | Single-family Property        | 02-04-454-005                               | 1                                   | Single-family Property        |
| 02-04-428-004                               | 1                                   | Single-family Property        | 02-04-454-006                               | 1                                   | Single-family Property        |
| 02-04-428-005                               | 1                                   | Single-family Property        | 02-04-454-006                               | 1                                   | Single-family Property        |
| 02-04-428-006                               | 1                                   | Single-family Property        | 02-04-454-007                               | 1                                   | Single-family Property        |
| 02-04-428-007                               | 1                                   | Single-family Property        | 02-04-454-008                               | 1                                   | Single-family Property        |
| 02-04-428-008                               | 1                                   | Single-family Property        | 02-04-454-009                               | 1                                   | Single-family Property        |
| 02-04-428-009                               | 1                                   | Single-family Property        | 02-04-476-001                               | 1                                   | Single-family Property        |
| 02-04-428-010                               | 1                                   | Single-family Property        | 02-04-476-002                               | 1                                   | Single-family Property        |
| 02-04-428-011                               | 1                                   | Single-family Property        | 02-04-476-003                               | 1                                   | Single-family Property        |
| 02-04-429-001                               | 1                                   | Single-family Property        | 02-04-476-004                               | 1                                   | Single-family Property        |
| 02-04-429-002                               | 1                                   | Single-family Property        | 02-04-476-005                               | 1                                   | Single-family Property        |
| 02-04-429-003                               | 1                                   | Single-family Property        | 02-04-476-006                               | 1                                   | Single-family Property        |
| 02-04-451-003                               | 1                                   | Condominium Property          | 02-04-476-007                               | 1                                   | Single-family Property        |
| 02-04-451-004                               | 1                                   | Condominium Property          | 02-04-476-008                               | 1                                   | Single-family Property        |
| 02-04-451-005                               | 1                                   | Condominium Property          | 02-04-477-001                               | 1                                   | Single-family Property        |
| 02-04-451-006                               | 1                                   | Condominium Property          | 02-04-477-002                               | 1                                   | Single-family Property        |
| 02-04-451-007                               | 1                                   | Condominium Property          | 02-04-477-003                               | 1                                   | Single-family Property        |
| 02-04-451-008                               | 1                                   | Condominium Property          | 02-04-477-004                               | 1                                   | Single-family Property        |
| 02-04-451-009                               | 1                                   | Condominium Property          | 02-04-477-005                               | 1                                   | Single-family Property        |
| 02-04-451-010                               | 1                                   | Condominium Property          | 02-09-100-012                               | 104                                 | Townhome Property             |
| 02-04-451-011                               | 1                                   | Condominium Property          | 02-09-100-014                               | 82                                  | Single-family Property        |
| 02-04-451-012                               | 1                                   | Condominium Property          | 02-09-100-014                               | 104                                 | Townhome Property             |
| 02-04-451-013                               | 1                                   | Condominium Property          | 02-09-200-005                               | 101                                 | Single-family Property        |
| 02-04-451-014                               | 1                                   | Condominium Property          | 02-09-200-005                               | 5                                   | Townhome Property             |
| 02-04-451-015                               | 1                                   | Condominium Property          | 02-09-200-010                               | 28                                  | Single-family Property        |
| 02-04-451-016                               | 1                                   | Condominium Property          | 02-09-200-010                               | 102                                 | Townhome Property             |

UNITED CITY OF YORKVILLE  
SPECIAL SERVICE AREA NO. 2005-109  
SPECIAL TAX ROLL  
PARCEL IDENTIFICATION NUMBERS

| Parcel<br>Identification<br>Number | Number of<br><u>Dwelling Units</u> | Dwelling Unit<br><u>Type</u> | Parcel<br>Identification<br>Number | Number of<br><u>Dwelling Units</u> | Dwelling Unit<br><u>Type</u> |
|------------------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------------|------------------------------|
| 02-09-400-007                      | 9                                  | Single-family Property       | 02-09-400-007                      | 15                                 | Townhome Property            |

Note: Refer to the "Maximum Parcel Special Tax Schedule" to determine the Maximum Parcel Special Tax for each Parcel Identification Number.

## **EXHIBIT B**

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

**UNITED CITY OF YORKVILLE  
SPECIAL SERVICE AREA NO. 2005-109**

**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 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 IV.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, townhome, or condominiums Dwelling Units for such Parcel as shown on the Preliminary Plat, or applicable Final Plat by the corresponding prepayment amount per Dwelling Unit for the corresponding land use.

| TABLE A-1                     |                                                     |
|-------------------------------|-----------------------------------------------------|
| Land Use                      | Special Tax Bond<br>Prepayment per<br>Dwelling Unit |
| <b>First Series Property</b>  |                                                     |
| Single-family Property        | \$22,977 / DU                                       |
| Townhome Property             | \$18,611 / DU                                       |
| Condominium Property          | \$15,693 / DU                                       |
| <b>Second Series Property</b> |                                                     |
| Single-family Property        | \$22,977 / DU                                       |
| Townhome Property             | \$18,611 / DU                                       |
| Condominium Property          | \$15,693 / DU                                       |

**2. First Series Property Prior to the Issuance of the Second Series Bonds**

Prior to the issuance of the Second Series 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 (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 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 Maximum Parcel 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. 2005-109 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 Fund 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), taking into account any prepaid Special Tax Bond Prepayments which have yet to be applied to the redemption of Bonds, 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 after the capitalized interest period.

### **3. Second Series Property Prior to the Issuance of the Second Series Bonds**

Prior to the issuance of the Second Series Bonds, the Special Tax Bond Prepayment amount for a Parcel of Second Series Property shall be calculated

pursuant to the preceding Section A.1.

#### **4. Subsequent to the Issuance of the Second Series Bonds**

After the issuance of the Second Series Bonds, 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 eliminating the reference to First Series Property when computing Principal.

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 shall 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 applicable prepayment formula described in Section A above with the following modifications:

- The difference between the Maximum Parcel Special Taxes necessary for the annual debt service coverage ratio to equal one hundred ten percent (110%) and the Maximum Parcel Special Taxes computed pursuant to Section VI.G of the report shall serve as the numerator when computing Principal;
- The Maximum Parcel Special Taxes necessary for the annual debt service coverage ratio to equal 110% shall serve as the denominator when computing Principal;
- References to First Series Property shall be eliminated as applicable; and
- No Reserve Fund Credit will 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.2 above.

**UNITED CITY OF YORKVILLE  
SPECIAL SERVICE AREA NO. 2005-109**

**ALLOCATION OF EARTHWORK AND SOFT COSTS**

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

The estimated costs for Eligible Improvements presented in Table 1 of the Report include a portion of soft costs (i.e. costs for engineering, surveying, etc.) and earthwork costs (i.e. costs for mass grading) attributable to public improvements. Below is a discussion of how the amounts of eligible soft and earthwork costs were determined for each respective category.

**A. SOFT COSTS**

The portion of soft costs allocable to public improvements, as shown in Table A-1 on the following page, is derived by first determining the percentage each public improvement category represents of the total land development costs. Such percentage is then multiplied by total soft costs of \$3,217,755. The aggregate sum of the public improvement categories yields total soft costs of \$1,345,743 that can be attributed to public improvements. The \$1,345,743 is then allocated to the Residential Property, School Property, Fire Station Property, and Clubhouse Property according to the usage factors for each respective improvement category as detailed in Section C of the Report.

The soft costs allocable to the School Property, Fire Station Property, and Clubhouse Property, or \$70,516, are not being funded through SSA No. 2005-109. The remaining difference of \$1,275,227 of soft costs, which is attributable to the Residential Property, is not anticipated to be fully funded through SSA No. 2005-109 as shown in Table A-1 on the following page.

| TABLE A-1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                  |                     |                                       |                            |                                                                                                          |                                                                     |                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------|---------------------------------------|----------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-----------------------------------------------------------|
| SOFT COST ALLOCATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                     |                                       |                            |                                                                                                          |                                                                     |                                                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                  | (A)                 | (B)                                   | (C)                        | (D)                                                                                                      | (E)                                                                 | (F)                                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | PUBLIC IMPROVEMENT               | IMPROVEMENT COSTS   | PERCENTAGE OF TOTAL IMPROVEMENT COSTS | TOTAL ALLOCABLE SOFT COSTS | TOTAL ALLOCABLE SOFT COSTS FOR PUBLIC IMPROVEMENTS TO PHASE 1 PROPERTY AND PHASE 2 PROPERTY <sup>1</sup> | ESTIMATED SOFT COSTS ALLOCABLE TO RESIDENTIAL PROPERTY <sup>2</sup> | SOFT COSTS ANTICIPATED TO BE FINANCED BY SSA No. 2005-109 |
| (1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Sanitary Sewer Facilities        | \$3,341,667         | 5.28% <sup>3</sup>                    | \$169,974 <sup>8</sup>     | \$169,974                                                                                                | \$168,382                                                           | \$150,611                                                 |
| (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Water Facilities                 | \$3,464,049         | 5.48% <sup>4</sup>                    | \$176,199 <sup>9</sup>     | \$176,199                                                                                                | \$168,717                                                           | \$150,911                                                 |
| (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Storm Sewer Facilities           | \$6,607,000         | 10.44% <sup>5</sup>                   | \$336,065 <sup>10</sup>    | \$336,065                                                                                                | \$315,900                                                           | \$281,722                                                 |
| (4)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Roads                            | \$13,044,438        | 20.62% <sup>6</sup>                   | \$663,505 <sup>11</sup>    | \$663,505                                                                                                | \$622,228                                                           | \$553,520                                                 |
| (5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Other Land Development Costs     | \$36,799,040        | 58.17% <sup>7</sup>                   | \$1,871,782 <sup>12</sup>  | NA                                                                                                       | NA                                                                  | NA                                                        |
| (6)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Grand Total <sup>13</sup></b> | <b>\$63,256,193</b> | <b>100.00%</b>                        | <b>\$3,217,525</b>         | <b>\$1,345,743</b>                                                                                       | <b>\$1,275,227</b>                                                  | <b>\$1,136,764</b>                                        |
| <sup>1</sup> Phase 1 Property includes First Series Property, the School Property, the Clubhouse Property, and the Fire Station Property. Phase 2 Property includes only Second Series Property., <sup>2</sup> Excludes all soft costs allocable to the School Property, Fire Station Property, and Clubhouse Property, <sup>3</sup> A1/A6, <sup>4</sup> A2/A6, <sup>5</sup> A3/A6, <sup>6</sup> A4/A6, <sup>7</sup> A5/A6, <sup>8</sup> B1*C1, <sup>9</sup> B2*C1, <sup>10</sup> B3*C1, <sup>11</sup> B4*C1, <sup>12</sup> B5*C1, <sup>13</sup> Amounts may vary due to rounding. |                                  |                     |                                       |                            |                                                                                                          |                                                                     |                                                           |



## **B. EARTHWORK**

Of the \$9,967,865 in total land development earthwork costs, the developer's engineer indicates \$1,111,087 relates to grading of a swale/park area for drainage of the project. Based on the usage factors for allocating storm sewer usage as detailed in Section C of the Report, approximately \$1,045,096 benefits the Residential Property within SSA No. 2005-109. The remaining \$66,711 benefits the School Property, Fire Station Property, and Clubhouse Property.

The remaining earthwork costs (deducting the earthwork costs of the swale/park area from the total costs) of \$8,856,058 are allocated to public improvements, namely public right-of-way and detention areas, on an acreage basis. The acreages for such right-of-way and detention areas are taken as a percentage of the total acreage of the project as shown in Table B-1 on the following page. Such percentages are then multiplied by the remaining earthwork costs of \$8,856,058 yielding \$1,781,037 attributable to the right-of-way and detention areas. (Note, the acreage of park area is not included as the earthwork costs of the park are included with the swale area. Furthermore, the project acreage does not include the detention/wetlands area south of Galena Road. It is expected the City will finance the development of this area. Such costs of development are not included in the SSA No. 2005-109 financing.) The \$1,781,037 is then allocated to the Residential Property, School Property, Fire Station Property, and Clubhouse Property based on the usage factors outlined in Section C of the Report for each respective improvement use. The allocation results in \$110,602 attributable to the School Property, Fire Station Property, and Clubhouse Property, and the remaining \$1,670,435 attributable to Residential Property.

Aggregating the earthwork costs for public improvements that are allocable to the School Property, Fire Station Property, and Clubhouse Property, equals \$177,312. The remaining earthwork costs for public improvements of \$2,715,532, which is attributable to the Residential Property, is not anticipated to be fully funded through SSA No. 2005-109 as shown in Table B-2. All earthwork costs associated with the School Property, Fire Station Property, and the Clubhouse Property are not being funded through SSA No. 2005-109.

| <b>TABLE B-1</b>                                                                                                          |                             |                         |
|---------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------|
| <b>ACREAGE FOR EARTHWORK ALLOCATION</b>                                                                                   |                             |                         |
| <b>LAND USE</b>                                                                                                           | <b>ACREAGE <sup>1</sup></b> | <b>PERCENT OF TOTAL</b> |
| Public right-of-way                                                                                                       | 63.17                       | 19.10%                  |
| Private right-of-way                                                                                                      | 4.38                        | 1.32%                   |
| Detention area                                                                                                            | 3.33                        | 1.01%                   |
| School site                                                                                                               | 14.76                       | 4.46%                   |
| Amenity Center                                                                                                            | 3.61                        | 1.09%                   |
| Fire station                                                                                                              | 2.37                        | 0.72%                   |
| Private easements                                                                                                         | 31.89                       | 9.64%                   |
| Other                                                                                                                     | 207.17                      | 62.65%                  |
| Grand Total                                                                                                               | 330.68                      | 100.00%                 |
| <sup>1</sup> Acreage does not include the detention/wetlands area south of Galena Road, the swale area, or the park area. |                             |                         |

| TABLE B-2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                  |               |                             |                                 |                                                                                                               |                                                                |                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------|-----------------------------|---------------------------------|---------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------------|
| EARTHWORK COST ALLOCATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                  |               |                             |                                 |                                                                                                               |                                                                |                                                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                  | (A)           | (B)                         | (C)                             | (D)                                                                                                           | (E)                                                            | (F)                                                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | PUBLIC IMPROVEMENT               | ACREAGE       | PERCENTAGE OF TOTAL ACREAGE | TOTAL ALLOCABLE EARTHWORK COSTS | TOTAL ALLOCABLE EARTHWORK COSTS FOR PUBLIC IMPROVEMENTS TO PHASE 1 PROPERTY AND PHASE 2 PROPERTY <sup>1</sup> | EARTHWORK COSTS ALLOCABLE TO RESIDENTIAL PROPERTY <sup>2</sup> | EARTHWORK COSTS ANTICIPATED TO BE FINANCED BY SSA No. 2005-109 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Storm Sewer Facilities           |               |                             |                                 |                                                                                                               |                                                                |                                                                |
| (1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Swale Area/Park Area             | NA            | NA                          | \$1,111,807 <sup>6</sup>        | \$1,111,807                                                                                                   | \$1,045,096                                                    | \$876,101                                                      |
| (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Other Detention Areas            | 3.33          | 1.01% <sup>3</sup>          | \$89,129 <sup>7</sup>           | \$89,129                                                                                                      | \$83,781                                                       | \$70,234                                                       |
| (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Roads                            | 63.17         | 19.10% <sup>4</sup>         | \$1,691,908 <sup>8</sup>        | \$1,691,908                                                                                                   | \$1,586,654                                                    | \$1,411,451                                                    |
| (4)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Other Acreage                    | 264.18        | 79.89% <sup>5</sup>         | \$7,075,021 <sup>9</sup>        | NA                                                                                                            | NA                                                             | \$0                                                            |
| (5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Grand Total</b> <sup>10</sup> | <b>330.68</b> | <b>100.00%</b>              | <b>\$9,967,865</b>              | <b>\$2,892,844</b>                                                                                            | <b>\$2,715,532</b>                                             | <b>\$2,357,785</b>                                             |
| <sup>1</sup> Phase 1 Property includes First Series Property, the School Property, the Clubhouse Property, and the Fire Station Property. Phase 2 Property includes only Second Series Property.,<br><sup>2</sup> Excludes all earthwork costs allocable to the School Property, Fire Station Property, and Clubhouse Property, <sup>3</sup> A2/A5, <sup>4</sup> A3/A5, <sup>5</sup> A4/A5, <sup>6</sup> Per the developer's engineer,<br><sup>7</sup> B2*\$8,856,058, <sup>8</sup> B3*\$8,856,058, <sup>9</sup> B4*\$8,856,058, <sup>10</sup> Amounts may vary due to rounding. |                                  |               |                             |                                 |                                                                                                               |                                                                |                                                                |

## **APPENDIX G**

United City of Yorkville SSA No. 2005-109  
Administration Report  
(Levy Year 2020)



**2020 AMENDED  
SPECIAL TAX ROLL**

United City of Yorkville  
Special Services Area No. 2005-109  
(Bristol Bay)  
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>First Series - Single Family Property</b> |      |          |            |                        |                     |                        |
| 02-04-328-027                                | 1240 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-328-028                                | 1239 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-328-029                                | 1238 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-328-030                                | 1237 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-328-031                                | 1236 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-328-032                                | 1235 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-328-033                                | 1234 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-328-034                                | 1233 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-328-035                                | 1232 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-328-036                                | 1231 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-328-037                                | 1230 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-328-038                                | 1229 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-328-039                                | 1228 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-328-040                                | 1227 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-328-041                                | 1226 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-328-042                                | 1225 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-332-001                                | 1210 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-332-002                                | 1211 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-332-003                                | 1212 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-333-001                                | 1253 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-333-002                                | 1252 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-333-003                                | 1251 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-333-004                                | 1250 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-333-005                                | 1245 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-333-006                                | 1244 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-333-007                                | 1243 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-333-008                                | 1242 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-333-009                                | 1241 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-404-002                                | 1213 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-404-003                                | 1214 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-404-004                                | 1215 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-404-005                                | 1216 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-404-006                                | 1217 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-404-007                                | 1218 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-404-008                                | 1219 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-404-009                                | 1220 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-404-010                                | 1221 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-404-011                                | 1222 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-404-012                                | 1223 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-404-013                                | 1224 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |

United City of Yorkville  
Special Services Area No. 2005-109  
(Bristol Bay)  
Levy Year 2020

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| PIN           | Lot  | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|------|----------|------------|------------------------|---------------------|------------------------|
| 02-04-405-001 | 1249 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-405-002 | 1248 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-405-003 | 1247 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-405-004 | 1246 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-406-003 | 1093 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-406-004 | 1094 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-406-005 | 1095 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-406-006 | 1096 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-406-007 | 1097 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-406-008 | 1098 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-406-009 | 1099 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-406-010 | 1100 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-406-011 | 1101 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-407-002 | 1092 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-407-003 | 1091 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-407-004 | 1090 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-407-005 | 1089 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-407-006 | 1088 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-407-007 | 1087 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-407-008 | 1086 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-407-009 | 1085 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-407-010 | 1084 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-408-001 | 1131 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-408-002 | 1132 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-408-003 | 1133 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-408-004 | 1134 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-408-005 | 1135 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-408-006 | 1136 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-408-007 | 1137 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-408-008 | 1138 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-408-009 | 1123 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-408-010 | 1124 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-408-011 | 1125 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-408-012 | 1126 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-408-013 | 1127 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-408-014 | 1128 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-408-015 | 1129 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-408-016 | 1130 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-409-002 | 977  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-409-003 | 978  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |

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|---------------|------|----------|------------|------------------------|---------------------|------------------------|
| 02-04-409-004 | 979  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-409-005 | 980  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-409-006 | 981  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-409-007 | 982  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-409-008 | 983  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-409-009 | 984  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-409-010 | 985  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-409-011 | 986  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-410-001 | 1012 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-410-002 | 1013 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-410-003 | 1014 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-410-004 | 1015 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-410-005 | 1016 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-410-006 | 1017 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-410-007 | 1018 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-410-008 | 1019 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-410-009 | 1023 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-410-010 | 1024 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-410-011 | 1025 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-410-012 | 1026 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-410-013 | 1027 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-411-001 | 1011 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-411-002 | 1010 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-411-003 | 1009 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-411-004 | 1008 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-411-005 | 1007 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-411-006 | 1006 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-411-007 | 1005 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-411-008 | 1004 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-411-009 | 1003 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-411-010 | 1002 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-411-011 | 1001 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-411-012 | 1000 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-411-013 | 999  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-411-014 | 998  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-425-001 | 1102 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-425-002 | 1103 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-425-003 | 1104 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-425-004 | 1105 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-426-001 | 1116 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |

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|---------------|------|----------|------------|------------------------|---------------------|------------------------|
| 02-04-426-002 | 1117 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-426-003 | 1118 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-426-004 | 1119 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-426-005 | 1120 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-426-006 | 1121 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-426-007 | 1122 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-426-008 | 1106 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-426-009 | 1107 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-426-010 | 1108 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-426-011 | 1109 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-426-012 | 1110 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-426-013 | 1111 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-426-014 | 1112 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-426-015 | 1113 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-426-016 | 1114 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-426-017 | 1115 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-427-002 | 1028 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-427-004 | 1030 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-427-005 | 1031 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-427-006 | 1032 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-427-007 | 1033 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-427-008 | 1034 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-427-009 | 1035 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-427-010 | 1036 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-427-011 | 1037 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-427-012 | 1038 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-427-014 | 1039 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-427-015 | 1040 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-427-016 | 1041 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-429-001 | 987  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-429-002 | 988  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-429-003 | 989  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-429-004 | 990  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-429-005 | 991  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-429-006 | 992  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-429-007 | 993  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-429-008 | 994  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-429-010 | 996  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-429-011 | 997  | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-430-001 | 1022 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |



United City of Yorkville  
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|---------------|------|----------|------------|------------------------|---------------------|------------------------|
| 02-04-430-002 | 1021 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-430-003 | 1020 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-452-001 | 1163 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-452-002 | 1162 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-452-003 | 1161 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-452-004 | 1160 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-452-005 | 1159 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-452-006 | 1158 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-452-007 | 1157 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-452-008 | 1156 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-452-009 | 1147 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-452-010 | 1146 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-452-011 | 1145 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-452-012 | 1144 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-452-013 | 1143 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-452-014 | 1142 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-452-015 | 1141 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-452-016 | 1140 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-452-017 | 1139 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-453-001 | 1209 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-453-002 | 1208 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-453-003 | 1207 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-453-004 | 1206 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-453-005 | 1205 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-453-006 | 1204 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-453-007 | 1203 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-453-008 | 1202 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-454-001 | 1083 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-454-002 | 1082 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-454-003 | 1081 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-454-004 | 1080 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-454-005 | 1079 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-454-006 | 1078 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-476-001 | 1155 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-476-002 | 1154 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-476-003 | 1148 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-476-004 | 1149 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-476-005 | 1150 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-476-006 | 1151 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-476-007 | 1152 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |

United City of Yorkville  
Special Services Area No. 2005-109  
(Bristol Bay)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN                                     | Lot  | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|-----------------------------------------|------|----------|------------|------------------------|---------------------|------------------------|
| 02-04-476-008                           | 1153 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-477-001                           | 1197 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-477-002                           | 1198 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-477-003                           | 1199 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-477-004                           | 1200 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| 02-04-477-005                           | 1201 | SFD      | 1          | \$2,620.00             | \$703.62            | \$1,916.38             |
| <b>Subtotal</b>                         |      |          | <b>206</b> | <b>\$539,720.00</b>    | <b>\$144,945.72</b> | <b>\$394,774.28</b>    |
| <b>First Series - Townhome Property</b> |      |          |            |                        |                     |                        |
| 02-04-325-002                           | 421  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-003                           | 422  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-004                           | 423  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-005                           | 424  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-007                           | 420  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-008                           | 419  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-009                           | 418  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-010                           | 417  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-012                           | 413  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-013                           | 414  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-014                           | 415  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-015                           | 416  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-017                           | 412  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-018                           | 411  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-019                           | 410  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-020                           | 409  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-022                           | 405  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-023                           | 406  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-024                           | 407  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-025                           | 408  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-027                           | 404  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-028                           | 403  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-029                           | 402  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-030                           | 401  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-032                           | 397  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-033                           | 389  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-034                           | 399  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-035                           | 400  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-037                           | 396  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-038                           | 395  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-039                           | 394  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-040                           | 393  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-042                           | 392  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |

United City of Yorkville  
Special Services Area No. 2005-109  
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**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-04-325-043 | 391 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-044 | 390 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-045 | 389 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-047 | 388 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-048 | 387 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-049 | 386 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-050 | 385 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-051 | 384 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-052 | 383 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-054 | 382 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-055 | 381 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-056 | 380 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-057 | 379 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-059 | 375 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-060 | 376 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-061 | 377 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-062 | 378 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-064 | 374 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-065 | 373 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-066 | 372 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-325-067 | 371 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-002 | 313 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-003 | 314 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-004 | 315 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-005 | 316 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-006 | 317 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-007 | 318 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-009 | 319 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-010 | 320 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-011 | 321 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-012 | 322 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-013 | 323 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-014 | 324 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-016 | 325 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-017 | 326 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-018 | 327 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-019 | 328 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-021 | 329 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-022 | 330 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-023 | 331 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |

United City of Yorkville  
Special Services Area No. 2005-109  
(Bristol Bay)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-04-326-024 | 332 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-026 | 333 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-027 | 334 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-028 | 335 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-029 | 336 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-030 | 337 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-031 | 338 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-033 | 339 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-034 | 340 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-035 | 341 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-036 | 342 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-038 | 346 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-039 | 345 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-040 | 344 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-041 | 343 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-043 | 350 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-044 | 349 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-045 | 348 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-326-046 | 347 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-002 | 430 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-003 | 429 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-004 | 428 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-005 | 427 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-006 | 426 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-007 | 425 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-009 | 431 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-010 | 432 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-011 | 433 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-012 | 434 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-013 | 435 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-014 | 436 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-016 | 437 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-017 | 438 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-018 | 439 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-019 | 440 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-020 | 441 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-021 | 442 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-023 | 446 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-024 | 445 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-025 | 444 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |

United City of Yorkville  
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**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-04-327-026 | 443 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-028 | 450 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-029 | 449 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-030 | 448 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-031 | 447 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-033 | 454 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-034 | 453 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-035 | 452 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-327-036 | 451 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-002 | 351 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-003 | 352 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-004 | 353 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-005 | 354 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-007 | 355 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-008 | 356 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-009 | 357 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-010 | 358 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-012 | 359 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-013 | 360 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-014 | 361 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-015 | 362 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-017 | 363 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-018 | 364 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-019 | 365 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-020 | 366 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-022 | 367 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-023 | 368 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-024 | 369 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-328-025 | 370 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-002 | 175 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-003 | 176 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-004 | 177 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-005 | 178 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-006 | 179 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-007 | 180 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-009 | 181 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-010 | 182 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-011 | 183 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-012 | 184 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-013 | 185 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |

United City of Yorkville  
Special Services Area No. 2005-109  
(Bristol Bay)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-04-329-014 | 186 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-016 | 187 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-017 | 188 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-018 | 189 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-019 | 190 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-021 | 191 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-022 | 192 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-023 | 193 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-024 | 194 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-025 | 195 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-026 | 196 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-028 | 197 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-029 | 198 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-030 | 199 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-031 | 200 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-033 | 201 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-034 | 202 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-035 | 203 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-036 | 204 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-038 | 205 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-039 | 206 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-040 | 207 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-041 | 208 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-043 | 209 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-044 | 210 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-045 | 211 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-046 | 212 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-048 | 213 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-049 | 214 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-050 | 215 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-329-051 | 216 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-002 | 312 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-003 | 311 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-004 | 310 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-005 | 309 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-006 | 308 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-007 | 307 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-009 | 275 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-010 | 276 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-011 | 277 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |

United City of Yorkville  
Special Services Area No. 2005-109  
(Bristol Bay)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-04-330-012 | 278 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-014 | 279 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-015 | 263 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-016 | 262 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-017 | 261 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-018 | 283 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-019 | 284 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-021 | 303 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-022 | 304 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-023 | 305 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-330-024 | 306 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-331-002 | 274 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-331-003 | 273 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-331-004 | 272 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-331-005 | 271 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-331-007 | 270 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-331-008 | 269 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-331-009 | 268 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-331-010 | 267 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-331-011 | 266 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-331-012 | 265 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-331-014 | 264 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-331-015 | 263 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-331-016 | 262 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-331-017 | 261 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-401-002 | 217 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-401-003 | 218 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-401-004 | 219 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-401-005 | 220 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-401-007 | 221 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-401-008 | 222 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-401-009 | 223 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-401-010 | 224 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-401-012 | 225 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-401-013 | 226 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-401-014 | 227 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-401-015 | 228 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-401-017 | 229 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-401-018 | 230 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-401-019 | 231 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |



United City of Yorkville  
Special Services Area No. 2005-109  
(Bristol Bay)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-04-401-020 | 232 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-002 | 285 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-003 | 286 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-004 | 287 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-005 | 288 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-007 | 289 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-008 | 290 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-009 | 291 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-010 | 292 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-012 | 293 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-013 | 294 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-014 | 295 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-015 | 296 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-016 | 297 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-017 | 298 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-019 | 299 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-020 | 300 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-021 | 301 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-402-022 | 302 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-002 | 233 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-003 | 234 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-004 | 235 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-005 | 236 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-006 | 237 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-007 | 238 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-009 | 239 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-010 | 240 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-011 | 241 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-012 | 242 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-014 | 243 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-015 | 244 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-016 | 245 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-017 | 246 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-019 | 247 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-020 | 248 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-021 | 249 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-022 | 250 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-024 | 251 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-025 | 252 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-026 | 253 | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |



United City of Yorkville  
Special Services Area No. 2005-109  
(Bristol Bay)  
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**2020 Special Tax Levy**

| PIN                                        | Lot  | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|--------------------------------------------|------|----------|------------|------------------------|---------------------|------------------------|
| 02-04-403-027                              | 254  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-029                              | 255  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-030                              | 256  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-031                              | 257  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-032                              | 258  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-033                              | 259  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| 02-04-403-034                              | 260  | THM      | 1          | \$2,123.00             | \$570.16            | \$1,552.84             |
| <b>Subtotal</b>                            |      |          | <b>280</b> | <b>\$594,440.00</b>    | <b>\$159,644.80</b> | <b>\$434,795.20</b>    |
| <b>First Series - Condominium Property</b> |      |          |            |                        |                     |                        |
| 02-04-390-018                              | 1628 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-019                              | 1628 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-020                              | 1628 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-021                              | 1628 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-022                              | 1628 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-023                              | 1628 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-024                              | 1628 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-025                              | 1628 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-026                              | 1628 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-027                              | 1628 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-028                              | 1628 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-029                              | 1628 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-030                              | 1628 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-031                              | 1628 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-032                              | 1628 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-033                              | 1628 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-035                              | 1629 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-036                              | 1629 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-037                              | 1629 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-038                              | 1629 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-039                              | 1629 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-040                              | 1629 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-041                              | 1629 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-042                              | 1629 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-043                              | 1629 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-044                              | 1629 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-045                              | 1629 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-046                              | 1629 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-047                              | 1629 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-048                              | 1629 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-049                              | 1629 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-050                              | 1629 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |

United City of Yorkville  
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**2020 Special Tax Levy**

| PIN           | Lot  | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|------|----------|------------|------------------------|---------------------|------------------------|
| 02-04-390-052 | 1630 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-053 | 1630 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-054 | 1630 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-055 | 1630 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-056 | 1630 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-057 | 1630 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-058 | 1630 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-059 | 1630 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-060 | 1630 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-061 | 1630 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-062 | 1630 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-063 | 1630 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-064 | 1630 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-065 | 1630 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-066 | 1630 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-067 | 1630 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-069 | 1631 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-070 | 1631 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-071 | 1631 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-072 | 1631 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-073 | 1631 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-074 | 1631 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-075 | 1631 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-076 | 1631 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-077 | 1631 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-078 | 1631 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-079 | 1631 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-080 | 1631 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-081 | 1631 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-082 | 1631 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-083 | 1631 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-084 | 1631 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-086 | 1632 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-087 | 1632 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-088 | 1632 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-089 | 1632 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-090 | 1632 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-091 | 1632 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-092 | 1632 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-093 | 1632 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |

United City of Yorkville  
Special Services Area No. 2005-109  
(Bristol Bay)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot  | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|------|----------|------------|------------------------|---------------------|------------------------|
| 02-04-390-094 | 1632 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-095 | 1632 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-096 | 1632 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-097 | 1632 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-098 | 1632 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-099 | 1632 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-100 | 1632 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-101 | 1632 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-228 | 1633 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-229 | 1633 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-230 | 1633 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-231 | 1633 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-232 | 1633 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-233 | 1633 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-234 | 1633 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-235 | 1633 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-236 | 1633 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-237 | 1633 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-238 | 1633 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-239 | 1633 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-240 | 1633 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-241 | 1633 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-242 | 1633 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-243 | 1633 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-245 | 1660 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-246 | 1660 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-247 | 1660 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-248 | 1660 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-249 | 1660 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-250 | 1660 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-251 | 1660 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-252 | 1660 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-253 | 1660 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-254 | 1660 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-255 | 1660 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-256 | 1660 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-258 | 1660 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-259 | 1660 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-260 | 1660 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-262 | 1659 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |

United City of Yorkville  
Special Services Area No. 2005-109  
(Bristol Bay)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot  | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|------|----------|------------|------------------------|---------------------|------------------------|
| 02-04-390-263 | 1659 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-264 | 1659 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-265 | 1659 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-266 | 1659 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-267 | 1659 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-268 | 1659 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-269 | 1659 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-270 | 1659 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-271 | 1659 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-272 | 1659 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-273 | 1659 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-274 | 1659 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-275 | 1659 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-276 | 1659 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-277 | 1659 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-312 | 1657 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-313 | 1657 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-314 | 1657 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-315 | 1657 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-316 | 1657 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-317 | 1657 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-318 | 1657 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-320 | 1657 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-321 | 1657 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-322 | 1657 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-323 | 1657 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-324 | 1657 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-325 | 1657 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-326 | 1657 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-327 | 1657 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-329 | 1658 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-330 | 1658 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-331 | 1658 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-332 | 1658 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-333 | 1658 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-334 | 1658 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-335 | 1658 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-336 | 1658 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-337 | 1658 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-338 | 1658 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |

United City of Yorkville  
Special Services Area No. 2005-109  
(Bristol Bay)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot  | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|------|----------|------------|------------------------|---------------------|------------------------|
| 02-04-390-339 | 1658 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-340 | 1658 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-341 | 1658 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-342 | 1658 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-343 | 1658 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-344 | 1658 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-377 | 1656 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-378 | 1656 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-379 | 1656 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-380 | 1656 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-381 | 1656 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-382 | 1656 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-383 | 1656 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-384 | 1656 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-385 | 1656 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-386 | 1656 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-387 | 1656 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-388 | 1656 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-389 | 1656 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-390 | 1656 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-391 | 1656 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-392 | 1656 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-411 | 1655 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-412 | 1655 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-413 | 1655 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-414 | 1655 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-415 | 1655 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-416 | 1655 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-417 | 1655 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-418 | 1655 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-419 | 1655 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-420 | 1655 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-421 | 1655 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-422 | 1655 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-423 | 1655 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-424 | 1655 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-425 | 1655 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-426 | 1655 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-437 | 1654 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-438 | 1654 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |

United City of Yorkville  
Special Services Area No. 2005-109  
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Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot  | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|------|----------|------------|------------------------|---------------------|------------------------|
| 02-04-390-439 | 1654 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-440 | 1654 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-441 | 1654 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-442 | 1654 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-443 | 1654 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-444 | 1654 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-445 | 1654 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-446 | 1654 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-447 | 1654 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-448 | 1654 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-449 | 1654 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-450 | 1654 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-451 | 1654 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-452 | 1654 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-479 | 1653 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-480 | 1653 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-481 | 1653 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-482 | 1653 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-483 | 1653 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-484 | 1653 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-485 | 1653 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-486 | 1653 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-487 | 1653 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-488 | 1653 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-489 | 1653 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-490 | 1653 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-491 | 1653 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-492 | 1653 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-493 | 1653 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-494 | 1653 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-513 | 1651 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-514 | 1651 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-515 | 1651 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-516 | 1651 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-517 | 1651 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-518 | 1651 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-519 | 1651 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-520 | 1651 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-521 | 1651 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-522 | 1651 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |

United City of Yorkville  
Special Services Area No. 2005-109  
(Bristol Bay)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot  | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|------|----------|------------|------------------------|---------------------|------------------------|
| 02-04-390-523 | 1651 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-524 | 1651 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-525 | 1651 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-526 | 1651 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-527 | 1651 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-528 | 1651 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-547 | 1652 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-548 | 1652 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-549 | 1652 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-550 | 1652 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-551 | 1652 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-552 | 1652 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-553 | 1652 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-554 | 1652 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-555 | 1652 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-556 | 1652 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-557 | 1652 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-558 | 1652 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-559 | 1652 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-560 | 1652 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-561 | 1652 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-390-562 | 1652 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-003 | 1634 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-004 | 1634 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-005 | 1634 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-007 | 1634 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-008 | 1634 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-009 | 1634 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-010 | 1634 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-011 | 1634 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-012 | 1634 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-013 | 1634 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-014 | 1634 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-015 | 1634 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-016 | 1634 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-017 | 1634 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-018 | 1634 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-020 | 1635 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-021 | 1635 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-022 | 1635 | CND      | 1          | \$1,789.00             | \$480.46            | \$1,308.54             |



United City of Yorkville  
Special Services Area No. 2005-109  
(Bristol Bay)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN                                   | Lot  | Land Use | # of Units   | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------------------------------|------|----------|--------------|------------------------|---------------------|------------------------|
| 02-04-451-023                         | 1635 | CND      | 1            | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-024                         | 1635 | CND      | 1            | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-025                         | 1635 | CND      | 1            | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-026                         | 1635 | CND      | 1            | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-027                         | 1635 | CND      | 1            | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-028                         | 1635 | CND      | 1            | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-029                         | 1635 | CND      | 1            | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-030                         | 1635 | CND      | 1            | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-031                         | 1635 | CND      | 1            | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-032                         | 1635 | CND      | 1            | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-033                         | 1635 | CND      | 1            | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-034                         | 1635 | CND      | 1            | \$1,789.00             | \$480.46            | \$1,308.54             |
| 02-04-451-035                         | 1635 | CND      | 1            | \$1,789.00             | \$480.46            | \$1,308.54             |
| <b>Subtotal</b>                       |      |          | <b>285</b>   | <b>\$509,865.00</b>    | <b>\$136,931.10</b> | <b>\$372,933.90</b>    |
| <b>Prepaid Single Family Property</b> |      |          |              |                        |                     |                        |
| 02-04-429-009                         | 995  | PREPAYS  | 1            | \$2,620.00             | \$2,620.00          | \$0.00                 |
| <b>Subtotal</b>                       |      |          | <b>1</b>     | <b>\$2,620.00</b>      | <b>\$2,620.00</b>   | <b>\$0.00</b>          |
| <b>GRAND TOTALS</b>                   |      |          | <b>772</b>   | <b>\$1,646,645.00</b>  | <b>\$444,141.62</b> | <b>\$1,202,503.38</b>  |
|                                       |      |          | (# of units) | (maximum taxes)        | (taxes abated)      | (taxes levied)         |





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Clean Energy Bonds



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# ADMINISTRATION REPORT (LEVY YEAR 2020)

UNITED CITY OF YORKVILLE

SPECIAL SERVICE AREA NO. 2005-108

November 5, 2020

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## UNITED CITY OF YORKVILLE



## ADMINISTRATION REPORT (LEVY YEAR 2020)

Special Service Area No. 2005-108

**Prepared for:**

**United City of Yorkville**

800 Game Farm Road

Yorkville, IL 60560

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## 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 2005-108 ("SSA No. 2005-108") Special Tax Bonds, Series 2006 (Autumn Creek Project) (the "Series 2006 Bonds") and administrative expenses and apportions the special taxes to each taxable parcel within SSA No. 2005-108. Pursuant to the Special Service Area Act (the "Act"), the City Aldermen are the governing body of SSA No. 2005-108. 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. 2005-108 was established by Ordinance No. 2006-25 (the "Establishing Ordinance"), adopted on March 28, 2006. The Establishing Ordinance authorized SSA No. 2005-108 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;
- Park improvements;
- 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 \$15,500,000 in bonds may be issued by SSA No. 2005-108. Ordinance No. 2006-26 (the "Bond Ordinance"), adopted on March 28, 2006, approved the form of a trust indenture and preliminary limited offering memorandum and provided for the issuance of not more than \$15,500,000 in Series 2006 Bonds. The Series 2006 Bonds were issued in the amount of \$14,980,000 in April 2006.

The Series 2006 Bonds were refunded in February 2016. Ordinance No. 2016-14 (the "2016 Bond Ordinance"), adopted on February 9, 2016, approved the form of a trust indenture and preliminary limited offering memorandum and provided for the issuance of not more than \$34,000,000 in bonds.

United City of Yorkville Special Service Area Number 2005-108 and 2005-109 Special Tax Refunding Bonds, Series 2016 (the "Series 2016 Bonds") were issued in February 2016 in the amount of \$28,840,000. 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 2005-108 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 2016 Bonds and the administration and maintenance of SSA No. 2005-108 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. 2005-108 2020 Special Tax Requirement is equal to \$781,864. As shown in Table 1 below, the 2020 Special Tax Requirement is equal to the sum of the Series 2016 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)                    | \$37,264           |
| Earnings                                        | \$0                |
| <b>Special Taxes</b>                            |                    |
| Billed                                          | \$778,688          |
| Delinquency Contingency                         | \$3,175            |
| <b>Subtotal</b>                                 | <b>\$819,127</b>   |
| <b>Uses of Funds</b>                            |                    |
| <b>Debt Service</b>                             |                    |
| Interest - 09/01/2021                           | (\$191,476)        |
| Interest - 03/01/2022                           | (\$191,476)        |
| Principal - 03/01/2022                          | (\$413,000)        |
| Administrative Expenses                         | (\$20,000)         |
| Delinquent Special Taxes                        | (\$3,175)          |
| <b>Subtotal</b>                                 | <b>(\$819,127)</b> |
| <b>Projected Surplus/(Deficit) - 03/01/2022</b> | <b>\$0</b>         |

## **II ACCOUNT ACTIVITY SUMMARY**

The Trust Indenture for the Series 2016 Bonds (the "2016 Indenture") establishes four funds and two accounts. The four funds are the Bond and Interest Fund, Reserve Fund, Administrative Expense Fund, and Rebate Fund. 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 2016 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: SSA No. 2005-108 and SSA No. 2005-109, Series 2016 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          | \$2,264                     | \$2,477,068        | \$1,196,137          | \$22,060                |
| Earnings                                | \$219                       | \$23,210           | \$11,877             | \$189                   |
| <b>Special Taxes</b>                    |                             |                    |                      |                         |
| Prior Year(s)                           | \$0                         | \$0                | \$945,524            | \$0                     |
| <b>Levy Year 2019</b>                   |                             |                    |                      |                         |
| SSA No. 2005-108                        | \$0                         | \$0                | \$427,379            | \$0                     |
| SSA No. 2005-109                        | \$0                         | \$0                | \$597,196            | \$0                     |
| SSA No. 2003-101 (in error)             | \$0                         | \$0                | \$38,663             | \$0                     |
| <b>Uses of Funds - Actual</b>           |                             |                    |                      |                         |
| Account Transfers                       | \$200                       | (\$27,732)         | \$72,170             | (\$44,438)              |
| <b>Administrative Expense Transfers</b> |                             |                    |                      |                         |
| Fiscal Year 2019 Prefunding             | \$20,000                    | \$0                | (\$20,000)           | \$0                     |
| Fiscal Year 2019 Budget                 | \$40,000                    | \$0                | (\$40,000)           | (\$200)                 |
| <b>Debt Service</b>                     |                             |                    |                      |                         |
| SSA No. 2005-108                        |                             |                    |                      |                         |
| Interest - 09/01/2019                   | \$0                         | \$0                | (\$203,295)          | \$0                     |
| Interest - 03/01/2020                   | \$0                         | \$0                | (\$202,831)          | \$0                     |
| Principal - 03/01/2020                  | \$0                         | \$0                | (\$367,000)          | \$0                     |
| SSA No. 2005-109                        |                             |                    |                      |                         |
| Interest - 09/01/2019                   | \$0                         | \$0                | (\$313,446)          | \$0                     |
| Interest - 03/01/2020                   | \$0                         | \$0                | (\$313,446)          | \$0                     |
| Principal - 03/01/2020                  | \$0                         | \$0                | (\$565,000)          | \$0                     |
| <b>Bond Redemptions/Prepayments</b>     |                             |                    |                      |                         |
| Receipts                                | \$0                         | \$0                | \$0                  | \$22,635                |
| Principal Redemption                    | \$0                         | \$0                | (\$48,000)           | \$0                     |
| Redemption Premium                      | \$0                         | \$0                | (\$960)              | \$0                     |
| Refund to Property Owners               | \$0                         | \$0                | (\$1,755)            | \$0                     |
| <b>Administrative Expenses</b>          |                             |                    |                      |                         |
| SSA No. 2005-108 and 2005-109           | (\$31,870)                  | \$0                | \$0                  | \$0                     |
| <b>Ending Balance - 08/31/2020</b>      | <b>\$30,813</b>             | <b>\$2,472,546</b> | <b>\$1,213,213</b>   | <b>\$246</b>            |

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

**Table 3: SSA No. 2005-108 and SSA No. 2005-109 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                | \$30,813                    | \$2,472,546   | \$1,213,213          | \$246                   |
| Earnings                                      | \$0                         | \$0           | \$0                  | \$0                     |
| <b>Special Taxes</b>                          |                             |               |                      |                         |
| SSA No. 2005-108                              | \$0                         | \$0           | \$348,138            | \$0                     |
| SSA No. 2005-109                              | \$0                         | \$0           | \$587,660            | \$0                     |
| Transfer to SSA 2003-101                      | \$0                         | \$0           | (\$38,663)           | \$0                     |
| <b>Uses of Funds - Projected</b>              |                             |               |                      |                         |
| Account Transfers                             | \$0                         | (\$3,586)     | \$3,586              | \$0                     |
| <b>Administrative Expense Transfers</b>       |                             |               |                      |                         |
| Levy Year 2020 Prefunding                     | \$25,567                    | \$0           | (\$25,567)           | \$0                     |
| Levy Year 2019 Budget                         | \$0                         | \$0           | \$0                  | \$0                     |
| <b>Debt Service</b>                           |                             |               |                      |                         |
| SSA No. 2005-108                              |                             |               |                      |                         |
| Interest - 09/01/2020                         | \$0                         | \$0           | (\$197,326)          | \$0                     |
| Principal - 03/01/2021                        | \$0                         | \$0           | (\$390,000)          | \$0                     |
| Interest - 03/01/2021                         | \$0                         | \$0           | (\$197,326)          | \$0                     |
| SSA No. 2005-109                              |                             |               |                      |                         |
| Interest - 09/01/2020                         | \$0                         | \$0           | (\$304,475)          | \$0                     |
| Principal - 03/01/2021                        | \$0                         | \$0           | (\$600,000)          | \$0                     |
| Interest - 03/01/2021                         | \$0                         | \$0           | (\$304,475)          | \$0                     |
| <b>Bond Redemptions/Prepayments</b>           |                             |               |                      |                         |
| Receipts                                      |                             |               |                      | \$0                     |
| Principal Redemption                          | \$0                         | \$0           | \$0                  | \$0                     |
| Redemption Premium                            | \$0                         | \$0           | \$0                  | \$0                     |
| <b>Administrative Expenses</b>                |                             |               |                      |                         |
| Remaining Levy Year 2019 Expenses             | (\$16,380)                  | \$0           | \$0                  | \$0                     |
| Ending Balance - 03/01/2021                   | \$40,000                    | \$2,468,960   | \$94,764             | \$246                   |
| Reserve Fund Requirement                      | \$0                         | (\$2,468,960) | \$0                  | \$0                     |
| Funds Not Eligible for Levy Surplus           | (\$40,000)                  | \$0           | \$0                  | (\$246)                 |
| <b>Projected Surplus/(Deficit) 03/01/2021</b> | <b>\$0</b>                  | <b>\$0</b>    | <b>\$94,764</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 \$1,117,786. For purposes of the Abatement Ordinance, subtracting the 2020 Special Tax Requirement of \$781,864, results in an abatement of \$335,922. In accordance with the Special Tax Roll and Report the Maximum Parcel Special Tax applicable to each Parcel in SSA 2005-108 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           | \$2,426.00                 | \$710.46           | \$1,715.54           |
| Single Family Dwelling Unit - Prepaid | \$2,426.00                 | \$2,426.00         | \$0.00               |
| Townhome Dwelling Unit                | \$2,063.00                 | \$604.14           | \$1,458.86           |
| Townhome Dwelling Unit - Prepaid      | \$2,063.00                 | \$2,063.00         | \$0.00               |

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       | \$2,426.00     | \$2,390.00     | 1.5%              |
| Townhome Dwelling Unit            | \$2,063.00     | \$2,033.00     | 1.5%              |
| <b>Extended Special Tax</b>       |                |                |                   |
| Single Family Dwelling Unit       | \$1,715.54     | \$1,708.42     | 0.4%              |
| Townhome Dwelling Unit            | \$1,458.86     | \$1,453.22     | 0.4%              |

The schedule of the remaining SSA No. 2005-108 Maximum Parcel Special Taxes is shown in Table 6 on the following page. The Maximum Parcel Special Taxes escalate 1.50% annually through 2034.

**Table 6: Maximum Parcel Special Taxes**

| Levy Year | Collection Year | Aggregate   | Per Unit      |          |
|-----------|-----------------|-------------|---------------|----------|
|           |                 |             | Single Family | Townhome |
| 2020      | 2021            | \$1,117,786 | \$2,426       | \$2,063  |
| 2021      | 2022            | \$1,301,296 | \$2,462       | \$2,094  |
| 2022      | 2023            | \$1,320,706 | \$2,499       | \$2,125  |
| 2023      | 2024            | \$1,340,433 | \$2,536       | \$2,157  |
| 2024      | 2025            | \$1,360,418 | \$2,574       | \$2,189  |
| 2025      | 2026            | \$1,380,720 | \$2,613       | \$2,222  |
| 2026      | 2027            | \$1,401,597 | \$2,652       | \$2,255  |
| 2027      | 2028            | \$1,422,474 | \$2,692       | \$2,289  |
| 2028      | 2029            | \$1,443,926 | \$2,732       | \$2,323  |
| 2029      | 2030            | \$1,465,378 | \$2,773       | \$2,358  |
| 2030      | 2031            | \$1,487,405 | \$2,815       | \$2,393  |
| 2031      | 2032            | \$1,509,749 | \$2,857       | \$2,429  |
| 2032      | 2033            | \$1,532,351 | \$2,900       | \$2,465  |
| 2033      | 2034            | \$1,555,270 | \$2,944       | \$2,502  |
| 2034      | 2035            | \$1,578,764 | \$2,988       | \$2,540  |

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

The SSA No. 2005-108 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. 2005-108.

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

As of November 10, 2020, SSA No. 2005-108 2018 special tax receipts totaled \$775,516. Special taxes in the amount \$3,162 are unpaid for delinquency rate of 0.41%.

##### **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. 2005-108 is comprised of 317 single-family homes and 257 townhomes. Original projections were for 317 single-family homes and 258 townhomes, one townhome was omitted. An aerial map of SSA No. 2005-108 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 | 168             |
| Unit 1       | Yes      | Townhome      | 257             |
| Unit 3       | No       | Single Family | 149             |
| <b>Total</b> |          |               | <b>574</b>      |

### A Equalized Assessed Value

## **VI OUTSTANDING BONDS**

The SSA No. 2005-108 portion of the Series 2016 Bonds issued in February 2016 was \$11,409,000. As of September 2, 2020, the outstanding principal was \$9,939,000. 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 and mandatory prepayments received by developers, \$2,187,000 of the Series 2006 Bonds and \$143,000 of the Series 2016 bonds have been redeemed, as shown in Table 8 below.

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

| Redemption Date       | Bonds Redeemed     |
|-----------------------|--------------------|
| March 1, 2008         | \$282,000          |
| September 1, 2008     | \$107,000          |
| March 1, 2009         | \$23,000           |
| March 1, 2012         | \$1,775,000        |
| September 1, 2016     | \$24,000           |
| March 1, 2018         | \$72,000           |
| September 1, 2019     | \$23,000           |
| <b>Total Redeemed</b> | <b>\$2,306,000</b> |

### **B Special Tax Prepayments**

The SSA No. 2005-108 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 thirteen single-family dwelling units and eight townhome dwelling units. No partial prepayments have been received.

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

The SSA No. 2005-108 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>1</sup> | 2018 Appraised Value <sup>2</sup> | Outstanding Bonds <sup>3</sup> | Value to Lien Ratio |
|--------------------------------------------|-----------------------------------|--------------------------------|---------------------|
| \$33,647,899                               | \$100,943,697                     | \$10,306,000                   | 9.79:1              |

Notes:

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



### VIII AD VALOREM PROPERTY TAX RATES

The 2019 general ad valorem tax rates for SSA No. 2005-108 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:

4. Source: Kendall County, for Tax Codes BR005 and BR069.

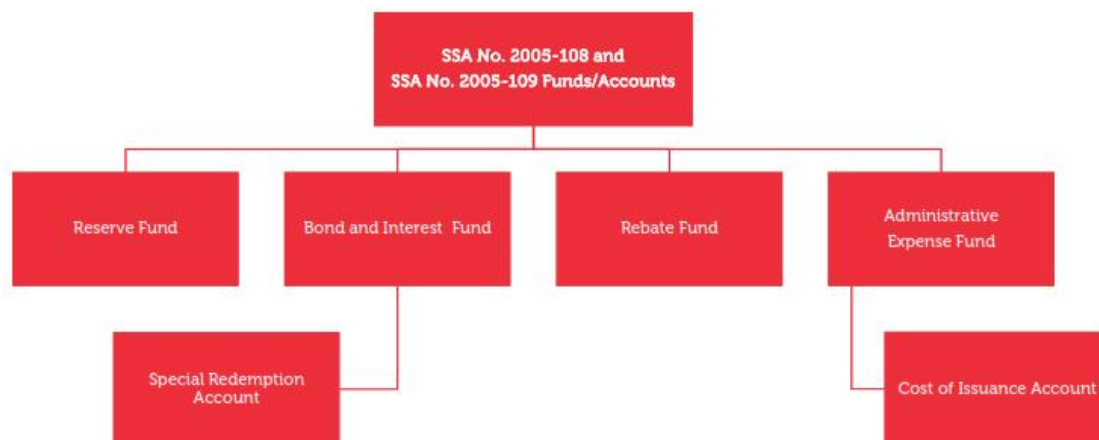
## **APPENDIX A**

United City of Yorkville SSA No. 2005-108  
Administration Report  
(Levy Year 2020)



**FUNDS AND  
ACCOUNTS**

**United City of Yorkville  
Special Service Area No. 2005-108 and 2005-109  
Funds and Accounts**



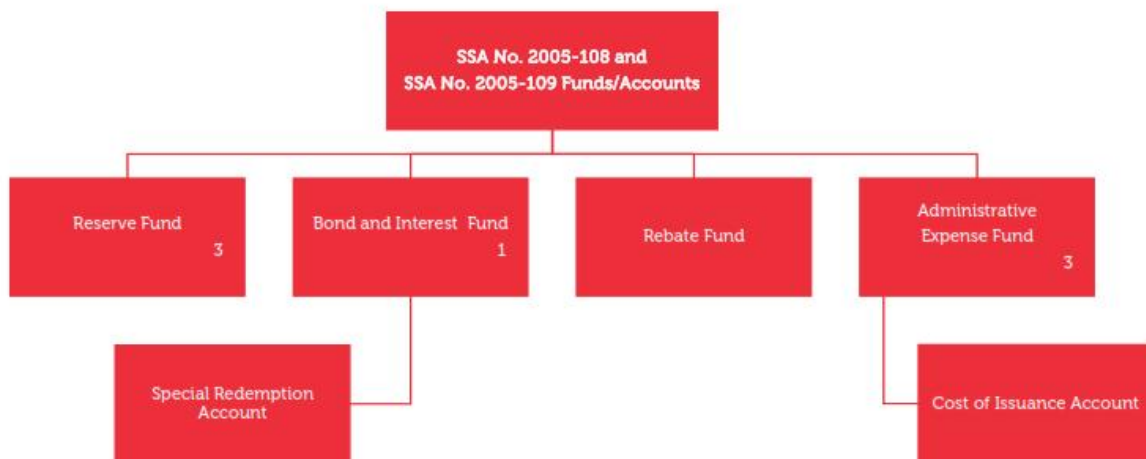
## **APPENDIX B**

United City of Yorkville SSA No. 2005-108  
Administration Report  
(Levy Year 2020)



## **APPLICATION OF SPECIAL TAX**

**United City of Yorkville**  
**Special Service Area No. 2005-108 and 2005-109**  
**Application of Special Tax<sup>1</sup>**



Notes:

1. Special Tax applied in sequence shown.

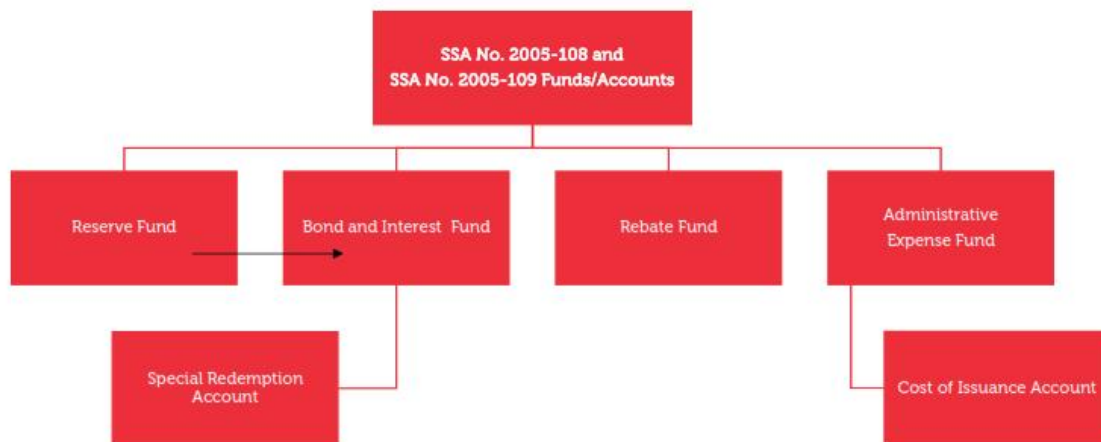
## **APPENDIX C**

United City of Yorkville SSA No. 2005-108  
Administration Report  
(Levy Year 2020)



## **APPLICATION OF EARNINGS**

# United City of Yorkville Special Service Area No. 2005-108 and 2005-109 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. 2005-108  
Administration Report  
(Levy Year 2020)



## **DEBT SERVICE SCHEDULE**



**United City of Yorkville**  
**Special Service Area No. 2005-108**  
**Debt Service Schedule**

| <b>Year Ending (3/1)</b>                      | <b>Payment Date</b> | <b>Principal</b>    | <b>Interest</b>    | <b>Debt Service</b> |
|-----------------------------------------------|---------------------|---------------------|--------------------|---------------------|
| 2017                                          | 9/1/2016            | \$0                 | \$222,382          | \$222,382           |
| 2017                                          | 3/1/2017            | \$307,000           | \$217,591          | \$524,591           |
| 2018                                          | 9/1/2017            | \$0                 | \$212,986          | \$212,986           |
| 2018                                          | 3/1/2018            | \$328,000           | \$212,986          | \$540,986           |
| 2019                                          | 9/1/2018            | \$0                 | \$208,066          | \$208,066           |
| 2019                                          | 3/1/2019            | \$349,000           | \$208,066          | \$557,066           |
| 2020                                          | 9/1/2019            | \$0                 | \$203,295          | \$203,295           |
| 2020                                          | 3/1/2020            | \$367,000           | \$202,831          | \$569,831           |
| 2021                                          | 9/1/2020            | \$0                 | \$197,326          | \$197,326           |
| 2021                                          | 3/1/2021            | \$390,000           | \$197,326          | \$587,326           |
| 2022                                          | 9/1/2021            | \$0                 | \$191,476          | \$191,476           |
| 2022                                          | 3/1/2022            | \$413,000           | \$191,476          | \$604,476           |
| 2023                                          | 9/1/2022            | \$0                 | \$186,572          | \$186,572           |
| 2023                                          | 3/1/2023            | \$434,000           | \$186,572          | \$620,572           |
| 2024                                          | 9/1/2023            | \$0                 | \$180,876          | \$180,876           |
| 2024                                          | 3/1/2024            | \$458,000           | \$180,876          | \$638,876           |
| 2025                                          | 9/1/2024            | \$0                 | \$174,578          | \$174,578           |
| 2025                                          | 3/1/2025            | \$482,000           | \$174,578          | \$656,578           |
| 2026                                          | 9/1/2025            | \$0                 | \$167,348          | \$167,348           |
| 2026                                          | 3/1/2026            | \$509,000           | \$167,348          | \$676,348           |
| 2027                                          | 9/1/2026            | \$0                 | \$159,395          | \$159,395           |
| 2027                                          | 3/1/2027            | \$536,000           | \$159,395          | \$695,395           |
| 2028                                          | 9/1/2027            | \$0                 | \$150,685          | \$150,685           |
| 2028                                          | 3/1/2028            | \$568,000           | \$150,685          | \$718,685           |
| 2029                                          | 9/1/2028            | \$0                 | \$136,485          | \$136,485           |
| 2029                                          | 3/1/2029            | \$609,000           | \$136,485          | \$745,485           |
| 2030                                          | 9/1/2029            | \$0                 | \$121,260          | \$121,260           |
| 2030                                          | 3/1/2030            | \$653,000           | \$121,260          | \$774,260           |
| 2031                                          | 9/1/2030            | \$0                 | \$104,935          | \$104,935           |
| 2031                                          | 3/1/2031            | \$696,000           | \$104,935          | \$800,935           |
| 2032                                          | 9/1/2031            | \$0                 | \$87,535           | \$87,535            |
| 2032                                          | 3/1/2032            | \$743,000           | \$87,535           | \$830,535           |
| 2033                                          | 9/1/2032            | \$0                 | \$68,960           | \$68,960            |
| 2033                                          | 3/1/2033            | \$792,000           | \$68,960           | \$860,960           |
| 2034                                          | 9/1/2033            | \$0                 | \$53,120           | \$53,120            |
| 2034                                          | 3/1/2034            | \$839,000           | \$53,120           | \$892,120           |
| 2035                                          | 9/1/2034            | \$0                 | \$36,340           | \$36,340            |
| 2035                                          | 3/1/2035            | \$884,000           | \$36,340           | \$920,340           |
| 2036                                          | 9/1/2035            | \$0                 | \$18,660           | \$18,660            |
| 2036                                          | 3/1/2036            | \$933,000           | \$18,660           | \$951,660           |
| <b>Subtotal</b>                               |                     | <b>\$11,290,000</b> | <b>\$5,759,307</b> | <b>\$17,049,307</b> |
| <b>Outstanding Principal as of 09/02/2020</b> |                     |                     |                    | <b>\$9,939,000</b>  |

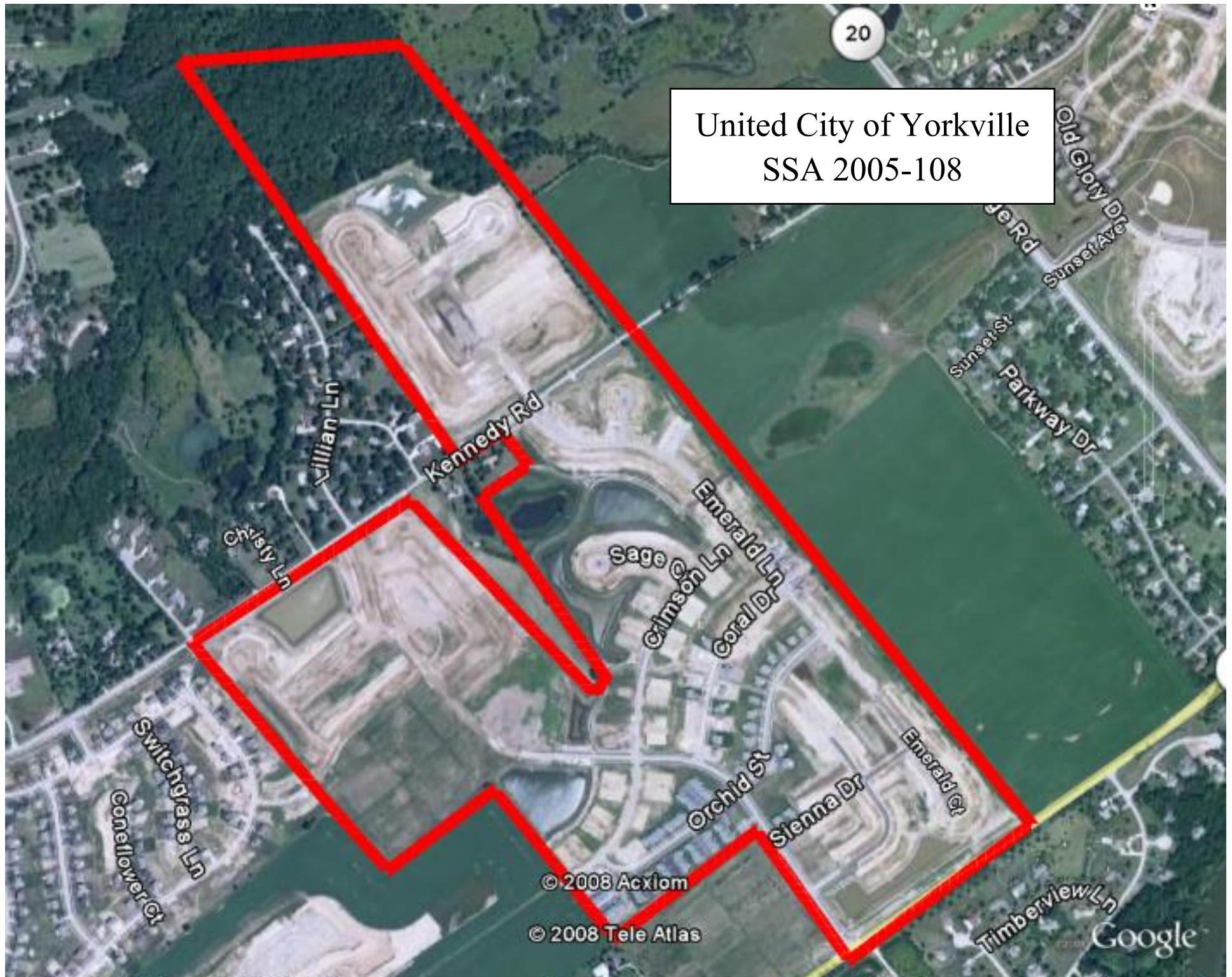
## **APPENDIX E**

United City of Yorkville SSA No. 2005-108  
Administration Report  
(Levy Year 2020)



## **AERIAL APPENDIX OF SSA BOUNDARIES**

United City of Yorkville  
SSA 2005-108



## **APPENDIX F**

United City of Yorkville SSA No. 2005-108  
Administration Report  
(Levy Year 2020)



## **SPECIAL TAX ROLL AND REPORT**

**UNITED CITY OF YORKVILLE**  
**SPECIAL SERVICE AREA NO. 2005-108**  
**SPECIAL TAX ROLL AND REPORT**

**MARCH 28, 2006**

**Prepared for**

**UNITED CITY OF YORKVILLE**  
800 Game Farm Road  
Yorkville, IL 60560  
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**Prepared by**

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**UNITED CITY OF YORKVILLE  
SPECIAL SERVICE AREA No. 2005-108  
(AUTUMN CREEK)**

**SPECIAL TAX ROLL AND REPORT  
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**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 March 28, 2006 in connection with the proceedings for Special Service Area Number 2005-108 (hereinafter referred to as "SSA No. 2005-108"), this Special Tax Roll and Report of SSA No. 2005-108 (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. 2005-108 and the Bonds as determined by the City or its designee including, but not limited to, the following: 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 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 of the City or designee in applying for and maintaining ratings of the Bonds; 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. 2005-108 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; the administrative costs associated with upgrading the software utilized by Kendall County relating to the Special Tax; 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.

**"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. 2005-108, 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. 2005-105.

**"Council"** means the City Council of the United City of Yorkville, having jurisdiction over SSA No. 2005-108.

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

**"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 lots 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 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. 2005-108 to which a permanent index number ("PIN") is assigned as determined from a PIN Map or the County 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 Kendall County Mapping Department or other authorized County official designating lots, parcels, and/or other interests in real property by permanent index number.

**"Preliminary Plat"** means the preliminary subdivision plat for SSA No. 2005-108 approved by the City.

**"Residential Property"** means all Parcels within the boundaries of SSA No. 2005-108 on which Dwelling Units have been, may be, or are anticipated to be constructed as determined from the Preliminary Plat or applicable Final Plat.

**"School District"** means the Yorkville Community Unit School District 115.

**"School Property"** means the property within the boundaries of SSA No. 2005-108 on which a proposed elementary school has been, may be, or is anticipated to be constructed as determined from the Preliminary Plat or any Final Plat.

**"Single-family Property"** means all Parcels within the boundaries of SSA No. 2005-108 on which single-family Dwelling Units have been, may be, or are anticipated to be constructed as determined from the applicable Preliminary Plat, Final Plat, 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.

**"Townhome Property"** means all Parcels within the boundaries of SSA No. 2005-108 on which townhome Dwelling Units have been, may be, or are anticipated to be constructed as determined from the applicable Preliminary Plat, Final Plat, or other document approved by the City as determined by the Consultant.

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

#### **A. BOUNDARIES OF SSA No. 2005-108**

SSA No. 2005-108 consists of approximately two hundred sixty-five (265) acres and is generally located northwest of State Route 34 and southeast of the Bristol Lake Subdivision. A legal description is attached as Exhibit D of the Establishing Ordinance.

#### **B. ANTICIPATED LAND USES**

SSA No. 2005-108 is anticipated to consist of three hundred and seventeen (317) single-family Dwelling Units (i.e., single-family homes), and two hundred fifty-eight (258) townhome Dwelling Units, and an elementary school.

### **IV. SPECIAL SERVICES**

SSA No. 2005-108 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. 2005-108 consist of certain public improvements with appurtenances and appurtenant work in connection therewith necessary to serve SSA No. 2005-108 (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, surveying, 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, 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 or dedications relating to any of the

foregoing improvements, required tap-on and related fees for water or sanitary sewer services and other eligible costs.

## **2. SSA FUNDED IMPROVEMENTS**

SSA No. 2005-108 is anticipated to fund the cost associated with the following improvements (subject to alternatives, modifications, and/or substitutions as described in Section IV.D below):

- SSA No. 2005-108 is anticipated to fund certain on-site and off-site public facilities and the road impact fees associated with the construction of Kennedy Road, subject to the alternatives, modifications, and/or substitutions as described in Section IV. D below.

## **B. ESTIMATED COSTS**

The estimated costs for the Eligible Improvements and the amounts anticipated to be financed by SSA No. 2005-108 are presented in Table 1 below. The costs anticipated to be financed by SSA No. 2005-108 do not include any costs allocated to the School Property. Therefore, the School Property will be exempt from the Special Tax.

| <b>TABLE 1<br/>ESTIMATED COSTS FOR ELIGIBLE IMPROVEMENTS</b> |                    |                                                                                |                                                     |
|--------------------------------------------------------------|--------------------|--------------------------------------------------------------------------------|-----------------------------------------------------|
| <b>PUBLIC<br/>IMPROVEMENT</b>                                | <b>GRAND TOTAL</b> | <b>ELIGIBLE<br/>IMPROVEMENTS<br/>ALLOCABLE TO<br/>RESIDENTIAL<br/>PROPERTY</b> | <b>SSA No. 2005-108<br/>FUNDED<br/>IMPROVEMENTS</b> |
| Sanitary Sewer                                               | \$2,606,012        | \$2,390,549                                                                    | \$2,188,042                                         |
| Water                                                        | \$2,049,445        | \$1,879,998                                                                    | \$1,670,537                                         |
| Roads                                                        | \$8,057,199        | \$7,030,449                                                                    | \$4,780,282                                         |
| Storm Sewer                                                  | \$3,634,117        | \$3,383,772                                                                    | \$2,964,624                                         |
| Grand Total                                                  | \$16,346,773       | \$14,684,768                                                                   | \$11,603,485                                        |

## **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. 2005-108 and the special service benefit rendered. Therefore, the public improvements anticipated to be financed by SSA No. 2005-108 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 eligible public improvements are designed with the intent to specifically service SSA No. 2005-108 and the School Property, and therefore the benefit area includes only such property. Each land use type is allocated a share of each public facility type in accordance with the public facility usage factors described below.

## **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 townhome Dwelling Units. However, IEPA indicates that the published P.E. factors for apartments may be used to estimate P.E. for townhomes. P.E. factors for apartments range from 1.5 to 3.0 depending upon bedroom count. As each townhome Dwelling Unit is anticipated to have two or three bedrooms, the P.E. factor of 3.0 for two to three-bedroom apartments is used.

Sewer and water demand for public schools is a function of the estimated number of students and employees. The School District indicates the proposed elementary school to have a capacity of approximately 650 students and 30 employees. Applying the IEPA

standards of 0.25 gallons per student and employee per day yields a total P.E. of 170.00 for the proposed elementary school.

**b. ROAD USAGE**

Road usage is typically computed on the basis of anticipated trip generation. The Institute of Traffic Engineers publication *Trip Generation Seventh Edition*, indicates average weekday trips per single-family detached home and townhome Dwelling Unit of 9.57 and 5.86, respectively.

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.

**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 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 and townhomes are approximately three to an acre and eight to an acre, respectively.

The TR-55 Manual does not contain impervious ground areas for elementary schools. The impervious ground coverage factors for the School Property have been provided by the School District and are based on design plans for existing school facilities.

Tables 2 – 4 on the following pages show these public improvement usage factors and their equivalency (i.e., the relationship of these factors among the different land uses within SSA No. 2005-108).

| TABLE 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                             |                |          |           |      |                         |                              |                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------|----------|-----------|------|-------------------------|------------------------------|---------------------------------------|
| SEWER AND WATER USAGE FACTORS<br>P.E. AND EQUIVALENT UNITS                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                             |                |          |           |      |                         |                              |                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Land Use                    | COUNT          |          |           | P.E. | Total P.E. <sup>1</sup> | Equivalent Unit <sup>2</sup> | Total Equivalent Units <sup>3,4</sup> |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                             | Dwelling Units | Students | Employees |      |                         |                              |                                       |
| (1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Single-Family Property (DU) | 317            | NA       | NA        | 3.5  | 1,109.50                | 1.00                         | 317.00                                |
| (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Townhome Property (DU)      | 258            | NA       | NA        | 3.0  | 774.00                  | 0.86                         | 221.88                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | School Property             |                |          |           |      |                         | 48.57                        | 48.57                                 |
| (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | (Per Student)               | NA             | 650      | NA        | 0.25 | 162.50                  |                              |                                       |
| (4)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | (Per Employee)              | NA             | NA       | 30        | 0.25 | 7.50                    |                              |                                       |
| Grand Total <sup>4</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                             | 575            | 650      | 30        | NA   | 2,053.50                | NA                           | 587.45                                |
| <p>[1] P.E. factor multiplied by applicable number of dwelling units, students, employees.</p> <p>[2] Equivalent units for land uses 1 and 2 computed by dividing P.E. factor for each land use by P.E. factor for single-family land use. Equivalent units for 3 and 4 computed by dividing total P.E. by P.E. factor for single-family land use.</p> <p>[3] Equivalent unit factor multiplied by applicable number of dwelling units or schools, as applicable.</p> <p>[4] Calculations may vary slightly due to rounding.</p> |                             |                |          |           |      |                         |                              |                                       |

**TABLE 3**  
**ROAD USAGE FACTORS**  
**TRIPS AND EQUIVALENT UNITS**

|                          | Land Use                    | COUNT             |          |           | Average<br>Weekday<br>Trip Factor | Total<br>Weekday<br>Trips <sup>1</sup> | Equivalent<br>Unit <sup>2</sup> | Total<br>Equivalent<br>Units <sup>3, 4</sup> |
|--------------------------|-----------------------------|-------------------|----------|-----------|-----------------------------------|----------------------------------------|---------------------------------|----------------------------------------------|
|                          |                             | Dwelling<br>Units | Students | Employees |                                   |                                        |                                 |                                              |
| (1)                      | Single-Family Property (DU) | 317               | NA       | NA        | 9.57                              | 3,033.69                               | 1.00                            | 317.00                                       |
| (2)                      | Townhome Property (DU)      | 258               | NA       | NA        | 5.86                              | 1,511.88                               | 0.61                            | 157.38                                       |
|                          | School Property             |                   |          |           |                                   |                                        | 69.28                           | 69.28                                        |
| (3)                      | (Per Student)               | NA                | 650      | NA        | 1.02                              | 663.00                                 |                                 |                                              |
| (4)                      | (Per Employee)              | NA                | NA       | 30        | NA                                | 0.00                                   |                                 |                                              |
| Grand Total <sup>4</sup> |                             | 575               | 650      | 30        | NA                                | 5,208.57                               | NA                              | 543.66                                       |

- [1] Average weekday trip factor multiplied by applicable number of dwelling units, students, or employees.  
 [2] Equivalent units for land uses 1 and 2 computed by dividing average weekday trip factor for each land use by average weekday trip factor for a single-family home.  
 Equivalent units for 3 and 4 computed by dividing total average weekday trips by average weekday trip factor for a single-family home.  
 [3] Equivalent unit factor multiplied by applicable number of dwelling units or schools, as applicable.  
 [4] Calculations may vary slightly due to rounding.



| TABLE 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                             |                   |                           |       |                    |                  |           |                                 |                                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------|---------------------------|-------|--------------------|------------------|-----------|---------------------------------|----------------------------------------------|
| STORM SEWER MANAGEMENT FACTORS<br>IMPERVIOUS AREA AND EQUIVALENT UNITS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                             |                   |                           |       |                    |                  |           |                                 |                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Land Use                    | COUNT             |                           |       | Coverage<br>Factor | Impervious Area  |           | Equivalent<br>Unit <sup>2</sup> | Total<br>Equivalent<br>Units <sup>3, 4</sup> |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                             | Dwelling<br>Units | Lot Size Per<br>DU / Site | Acres |                    | Per DU /<br>Site | Total     |                                 |                                              |
| (1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Single-Family Property (DU) | 317               | 18,789                    | NA    | 30%                | 5,637            | 1,786,929 | 1.00                            | 317.00                                       |
| (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Townhome Property (DU)      | 258               | 5,648                     | NA    | 65%                | 3,671            | 947,118   | 0.65                            | 167.70                                       |
| (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | School Property             | NA                | NA                        | 16.0  | 29%                | 202,118          | 202,118   | 35.86                           | 35.86                                        |
| Grand Total <sup>4</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                             | 575               | NA                        | 16.0  | NA                 | NA               | 2,936,165 | NA                              | 520.56                                       |
| <p>[1] Impervious area per dwelling unit for land uses 1 and 2 computed by multiplying coverage factor by lot size.</p> <p>[2] Equivalent units for land uses 1 and 2 computed by dividing impervious area for each land use by impervious area for single-family land use. Equivalent units for land use 3 computed by dividing total impervious area by impervious area for the typical single-family home.</p> <p>[3] Equivalent unit factor multiplied by applicable number of dwelling units or schools, as applicable.</p> <p>[4] Calculations may vary slightly due to rounding.</p> |                             |                   |                           |       |                    |                  |           |                                 |                                              |

### 3. ALLOCATED COSTS

The Eligible Improvements must be allocated in accordance with the appropriate usage factors discussed above. For example, sanitary sewer and water facilities are allocated on a P.E. basis. Road facilities are allocated in proportion to estimated trip generation and storm sewer facilities are allocated on impervious area. As shown in Tables 5 – 8, the allocated cost per equivalent unit is computed by dividing the estimated improvement costs shown in Table 1 by the applicable equivalent units for Single-family Property, Townhome Property, and School Property. The total allocated costs for each land use type is computed by multiplying the allocated cost per equivalent unit by the applicable equivalent units. A summary of the allocated costs is presented in Table 9.

The portion of the Eligible Improvements to be financed with bond proceeds is shown in Table 10. All Eligible Improvements that are not financed through SSA No. 2005-108 (which include all Eligible Improvements allocated to the School Property) will be funded by the developer and are categorized as "Developer's Equity."

| TABLE 5                                                                                                                                                                           |                             |                               |                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------------|-----------------------------|
| SANITARY SEWER COST ALLOCATION                                                                                                                                                    |                             |                               |                             |
|                                                                                                                                                                                   | (A)                         | (B)                           | (C)                         |
|                                                                                                                                                                                   | Land Use                    | Equivalent Units <sup>1</sup> | Allocated Cost <sup>5</sup> |
| (1)                                                                                                                                                                               | Single-Family Property (DU) | 317.00                        | \$1,406,257 <sup>2</sup>    |
| (2)                                                                                                                                                                               | Townhome Property (DU)      | 221.88                        | \$984,291 <sup>3</sup>      |
| (3)                                                                                                                                                                               | School Property (per site)  | 48.57                         | \$215,463 <sup>4</sup>      |
| (4)                                                                                                                                                                               | Grand Total                 | 587.45                        | \$2,606,012                 |
| <sup>1</sup> From Table 2<br><sup>2</sup> \$2,606,012/B4*B1<br><sup>3</sup> \$2,606,012/B4*B2<br><sup>4</sup> \$2,606,012/B4*B2<br><sup>5</sup> Amounts may vary due to rounding. |                             |                               |                             |

| TABLE 6                                                                                                                                                                           |                             |                                  |                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------|--------------------------------|
| WATER COST ALLOCATION                                                                                                                                                             |                             |                                  |                                |
|                                                                                                                                                                                   | (A)                         | (B)                              | (C)                            |
|                                                                                                                                                                                   | Land Use                    | Equivalent<br>Units <sup>1</sup> | Allocated<br>Cost <sup>5</sup> |
| (1)                                                                                                                                                                               | Single-Family Property (DU) | 317.00                           | \$1,105,922 <sup>2</sup>       |
| (2)                                                                                                                                                                               | Townhome Property (DU)      | 221.88                           | \$774,076 <sup>3</sup>         |
| (3)                                                                                                                                                                               | School Property (per site)  | 48.57                            | \$169,447 <sup>4</sup>         |
| (4)                                                                                                                                                                               | Grand Total                 | 587.45                           | \$2,049,445                    |
| <sup>1</sup> From Table 2<br><sup>2</sup> \$2,049,445/B4*B1<br><sup>3</sup> \$2,049,445/B4*B2<br><sup>4</sup> \$2,049,445/B4*B3<br><sup>5</sup> Amounts may vary due to rounding. |                             |                                  |                                |

| TABLE 7                                                                                                                                                                           |                             |                                  |                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------|--------------------------------|
| ROAD COST ALLOCATION                                                                                                                                                              |                             |                                  |                                |
|                                                                                                                                                                                   | (A)                         | (B)                              | (C)                            |
|                                                                                                                                                                                   | Land Use                    | Equivalent<br>Units <sup>1</sup> | Allocated<br>Cost <sup>5</sup> |
| (1)                                                                                                                                                                               | Single-Family Property (DU) | 317.00                           | \$4,698,032 <sup>2</sup>       |
| (2)                                                                                                                                                                               | Townhome Property (DU)      | 157.38                           | \$2,332,417 <sup>3</sup>       |
| (3)                                                                                                                                                                               | School Property (per site)  | 69.28                            | \$1,026,750 <sup>4</sup>       |
| (4)                                                                                                                                                                               | Grand Total                 | 543.66                           | \$8,057,199                    |
| <sup>1</sup> From Table 3<br><sup>2</sup> \$8,057,199/B4*B1<br><sup>3</sup> \$8,057,199/B4*B2<br><sup>4</sup> \$8,057,199/B4*B3<br><sup>5</sup> Amounts may vary due to rounding. |                             |                                  |                                |

| TABLE 8                                                                                                                                                                           |                             |                               |                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------------|----------------------------|
| STORM SEWER COST ALLOCATION                                                                                                                                                       |                             |                               |                            |
|                                                                                                                                                                                   | (A)                         | (B)                           | (C)                        |
|                                                                                                                                                                                   | Land Use                    | Equivalent Units <sup>1</sup> | Cost Per Unit <sup>5</sup> |
| (1)                                                                                                                                                                               | Single-Family Property (DU) | 317.00                        | \$2,213,030 <sup>2</sup>   |
| (2)                                                                                                                                                                               | Townhome Property (DU)      | 167.70                        | \$1,170,742 <sup>3</sup>   |
| (3)                                                                                                                                                                               | School Property (per site)  | 35.86                         | \$250,345 <sup>4</sup>     |
| (4)                                                                                                                                                                               | Grand Total                 | 520.56                        | \$3,634,117                |
| <sup>1</sup> From Table 4<br><sup>2</sup> \$3,634,117/B4*B1<br><sup>3</sup> \$3,634,117/B4*B2<br><sup>4</sup> \$3,634,117/B4*B3<br><sup>5</sup> Amounts may vary due to rounding. |                             |                               |                            |

| TABLE 9                                        |              |                        |                   |                 |
|------------------------------------------------|--------------|------------------------|-------------------|-----------------|
| ALLOCATED COSTS BY LAND USE                    |              |                        |                   |                 |
| PUBLIC IMPROVEMENT <sup>1</sup>                | GRAND TOTAL  | SINGLE-FAMILY PROPERTY | TOWNHOME PROPERTY | SCHOOL PROPERTY |
| Sanitary Sewer                                 | \$2,606,012  | \$1,406,257            | \$984,291         | \$215,463       |
| Water                                          | \$2,049,445  | \$1,105,922            | \$774,076         | \$169,447       |
| Roads                                          | \$8,057,199  | \$4,698,032            | \$2,332,417       | \$1,026,750     |
| Storm Sewer                                    | \$3,634,117  | \$2,213,030            | \$1,170,742       | \$250,345       |
| Grand Total                                    | \$16,346,773 | \$9,423,242            | \$5,261,526       | \$1,662,005     |
| <sup>1</sup> Amounts may vary due to rounding. |              |                        |                   |                 |

| <b>TABLE 10</b>                                |                     |                                   |                               |                          |                           |
|------------------------------------------------|---------------------|-----------------------------------|-------------------------------|--------------------------|---------------------------|
| <b>FUNDING OF ELIGIBLE PUBLIC IMPROVEMENTS</b> |                     |                                   |                               |                          |                           |
| <b>PUBLIC IMPROVEMENT <sup>1</sup></b>         | <b>GRAND TOTAL</b>  | <b>SSA No. 2005-108</b>           |                               |                          | <b>DEVELOPER'S EQUITY</b> |
|                                                |                     | <b>TOTAL FOR SSA No. 2005-108</b> | <b>SINGLE-FAMILY PROPERTY</b> | <b>TOWNHOME PROPERTY</b> |                           |
| Sanitary Sewer                                 | \$2,606,012         | \$2,188,042                       | \$1,203,750                   | \$984,291                | \$417,970                 |
| Water                                          | \$2,049,445         | \$1,670,537                       | \$896,461                     | \$774,076                | \$378,908                 |
| Roads                                          | \$8,057,199         | \$4,780,282                       | \$2,964,574                   | \$1,815,708              | \$3,276,916               |
| Storm Sewer                                    | \$3,634,117         | \$2,964,624                       | \$1,793,883                   | \$1,170,742              | \$669,492                 |
| <b>GRAND TOTAL</b>                             | <b>\$16,346,773</b> | <b>\$11,603,485</b>               | <b>\$6,858,668</b>            | <b>\$4,744,817</b>       | <b>\$4,743,288</b>        |
| <b>NUMBER OF DUS</b>                           | NA                  | 575                               | 317                           | 258                      | NA                        |
| <b>TOTAL COST/DU</b>                           | NA                  | NA                                | <b>\$21,636.18</b>            | <b>\$18,390.76</b>       | NA                        |
| <sup>1</sup> Amounts may vary 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. 2005-108, using the preceding methodology, is uniform within Single-family Property and Townhome Property and (ii) such allocation results in the same ratio of funded Eligible Improvements between the 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 \$15,500,000. Bonds in the approximate amount of \$15,000,000 are anticipated to be issued in April 2006. Issuance costs are estimated to be approximately three and one-half percent (3.5%) of the principal amount of the bonds. The bond issue will include a reserve fund of approximately nine and one-half percent (9.5%) of the original principal amount of the bonds and approximately twenty-three (23) months of capitalized interest. The term of the bonds is estimated at 30 years, with principal amortized over a period of approximately 28 years. Annual debt service payments will increase approximately one and one half percent (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.

Therefore, the actual bonded indebtedness, and consequently the amount of Eligible Improvements financed by SSA No. 2005-108, may increase or decrease depending upon these variables.

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

As mentioned previously, no Eligible Improvements for the School Property will be financed by SSA No. 2005-108. 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. DETERMINATION**

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 by SSA No. 2005-108 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 Unit ("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 Townhome Property Dwelling Units is equal to the ratio of the funded Eligible Improvements for each land use category to the funded Eligible Improvements for Single-family Property Dwelling Units. EDUs are shown in Table 11 below.

| <b>TABLE 11</b>                      |                  |                   |                       |             |
|--------------------------------------|------------------|-------------------|-----------------------|-------------|
| <b>EDU FACTORS</b>                   |                  |                   |                       |             |
|                                      | <b>COST/UNIT</b> | <b>EDU FACTOR</b> | <b>DWELLING UNITS</b> | <b>EDUs</b> |
| Single-family Property Dwelling Unit | \$21,636.18      | 1.00              | 317 units             | 317.00      |
| Townhome Property Dwelling Unit      | \$18,390.76      | 0.85              | 258 units             | 219.30      |
| Total                                |                  |                   | 575 units             | 536.30      |

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 12 below.

| TABLE 12                                                                                 |             |                        |                   |
|------------------------------------------------------------------------------------------|-------------|------------------------|-------------------|
| MAXIMUM PARCEL SPECIAL TAX<br>(LEVIED CALENDAR YEAR 2007 / COLLECTED CALENDAR YEAR 2008) |             |                        |                   |
|                                                                                          | TOTAL       | PER DWELLING UNIT      |                   |
|                                                                                          |             | SINGLE-FAMILY PROPERTY | TOWNHOME PROPERTY |
| Maximum Parcel Special Taxes                                                             | \$1,072,600 | \$634,000              | \$438,600         |
| Number of EDUs                                                                           | 536.30      | 317.00                 | 219.30            |
| Maximum Parcel Special Tax / EDU*<br>(Maximum Parcel Special Taxes / Number of EDUs)     | \$2,000     | NA                     | NA                |
| EDU Factor                                                                               | NA          | 1.00                   | 0.85              |
| Maximum Parcel Special Tax / DU*<br>(Maximum Parcel Special Tax / EDU x EDU Factor)      | NA          | \$2,000                | \$1,700           |
| *Amounts have been rounded to the nearest dollar.                                        |             |                        |                   |

The Maximum Parcel Special Tax per EDU is 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 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. 2005-108 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 or Townhome Property 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.

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 and Townhome Property which may be constructed on such Parcel, by the applicable Maximum Parcel Special Tax determined pursuant to Table 12, 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 (1.5%) annually through and including Calendar Year 2034, rounded to the nearest dollar. Note, that while the annual increase in the Maximum Parcel Special Tax is limited to one and one half percent (1.5%), 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 2034 (to be collected in Calendar Year 2035).

**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 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 a 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 2007 and for each following Calendar Year, the Council or its designee shall determine the Special Tax Requirement and the special taxes 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 Taxes 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. 2005-108.

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. 2005-108 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**

**AUTUMN CREEK  
UNITED CITY OF YORKVILLE SSA NO. 2005-108  
SPECIAL TAX ROLL  
CALENDAR YEAR 2007 THROUGH CALENDAR YEAR 2034**

| Levied<br>Calendar<br>Year | Maximum Parcel Special<br>Tax Per Dwelling Unit |            | Permanent Index Number |        |               |        |               |        |               |              |               |              | GRAND<br>TOTAL |
|----------------------------|-------------------------------------------------|------------|------------------------|--------|---------------|--------|---------------|--------|---------------|--------------|---------------|--------------|----------------|
|                            |                                                 |            | 02-15-376-001          |        | 02-22-127-001 |        | 02-22-176-004 |        | 02-22-251-002 |              | 02-22-400-012 |              |                |
|                            |                                                 |            | SFD                    | THM    | SFD           | THM    | SFD           | THM    | SFD           | THM          | SFD           | THM          |                |
|                            |                                                 |            | 28                     | 0      | 47            | 0      | 74            | 0      | 102           | 212          | 66            | 46           |                |
| 2007                       | \$2,000.00                                      | \$1,700.00 | \$56,000.00            | \$0.00 | \$94,000.00   | \$0.00 | \$148,000.00  | \$0.00 | \$204,000.00  | \$360,400.00 | \$132,000.00  | \$78,200.00  | \$1,072,600.00 |
| 2008                       | \$2,030.00                                      | \$1,726.00 | \$56,840.00            | \$0.00 | \$95,410.00   | \$0.00 | \$150,220.00  | \$0.00 | \$207,060.00  | \$365,912.00 | \$133,980.00  | \$79,396.00  | \$1,088,818.00 |
| 2009                       | \$2,060.00                                      | \$1,752.00 | \$57,680.00            | \$0.00 | \$96,820.00   | \$0.00 | \$152,440.00  | \$0.00 | \$210,120.00  | \$371,424.00 | \$135,960.00  | \$80,592.00  | \$1,105,036.00 |
| 2010                       | \$2,091.00                                      | \$1,778.00 | \$58,548.00            | \$0.00 | \$98,277.00   | \$0.00 | \$154,734.00  | \$0.00 | \$213,282.00  | \$376,936.00 | \$138,006.00  | \$81,788.00  | \$1,121,571.00 |
| 2011                       | \$2,122.00                                      | \$1,805.00 | \$59,416.00            | \$0.00 | \$99,734.00   | \$0.00 | \$157,028.00  | \$0.00 | \$216,444.00  | \$382,660.00 | \$140,052.00  | \$83,030.00  | \$1,138,364.00 |
| 2012                       | \$2,154.00                                      | \$1,832.00 | \$60,312.00            | \$0.00 | \$101,238.00  | \$0.00 | \$159,396.00  | \$0.00 | \$219,708.00  | \$388,384.00 | \$142,164.00  | \$84,272.00  | \$1,155,474.00 |
| 2013                       | \$2,186.00                                      | \$1,859.00 | \$61,208.00            | \$0.00 | \$102,742.00  | \$0.00 | \$161,764.00  | \$0.00 | \$222,972.00  | \$394,108.00 | \$144,276.00  | \$85,514.00  | \$1,172,584.00 |
| 2014                       | \$2,219.00                                      | \$1,887.00 | \$62,132.00            | \$0.00 | \$104,293.00  | \$0.00 | \$164,206.00  | \$0.00 | \$226,338.00  | \$400,044.00 | \$146,454.00  | \$86,802.00  | \$1,190,269.00 |
| 2015                       | \$2,252.00                                      | \$1,915.00 | \$63,056.00            | \$0.00 | \$105,844.00  | \$0.00 | \$166,648.00  | \$0.00 | \$229,704.00  | \$405,980.00 | \$148,632.00  | \$88,090.00  | \$1,207,954.00 |
| 2016                       | \$2,286.00                                      | \$1,944.00 | \$64,008.00            | \$0.00 | \$107,442.00  | \$0.00 | \$169,164.00  | \$0.00 | \$233,172.00  | \$412,128.00 | \$150,876.00  | \$89,424.00  | \$1,226,214.00 |
| 2017                       | \$2,320.00                                      | \$1,973.00 | \$64,960.00            | \$0.00 | \$109,040.00  | \$0.00 | \$171,680.00  | \$0.00 | \$236,640.00  | \$418,276.00 | \$153,120.00  | \$90,758.00  | \$1,244,474.00 |
| 2018                       | \$2,355.00                                      | \$2,003.00 | \$65,940.00            | \$0.00 | \$110,685.00  | \$0.00 | \$174,270.00  | \$0.00 | \$240,210.00  | \$424,636.00 | \$155,430.00  | \$92,138.00  | \$1,263,309.00 |
| 2019                       | \$2,390.00                                      | \$2,033.00 | \$66,920.00            | \$0.00 | \$112,330.00  | \$0.00 | \$176,860.00  | \$0.00 | \$243,780.00  | \$430,996.00 | \$157,740.00  | \$93,518.00  | \$1,282,144.00 |
| 2020                       | \$2,426.00                                      | \$2,063.00 | \$67,928.00            | \$0.00 | \$114,022.00  | \$0.00 | \$179,524.00  | \$0.00 | \$247,452.00  | \$437,356.00 | \$160,116.00  | \$94,898.00  | \$1,301,296.00 |
| 2021                       | \$2,462.00                                      | \$2,094.00 | \$68,936.00            | \$0.00 | \$115,714.00  | \$0.00 | \$182,188.00  | \$0.00 | \$251,124.00  | \$443,928.00 | \$162,492.00  | \$96,324.00  | \$1,320,706.00 |
| 2022                       | \$2,499.00                                      | \$2,125.00 | \$69,972.00            | \$0.00 | \$117,453.00  | \$0.00 | \$184,926.00  | \$0.00 | \$254,898.00  | \$450,500.00 | \$164,934.00  | \$97,750.00  | \$1,340,433.00 |
| 2023                       | \$2,536.00                                      | \$2,157.00 | \$71,008.00            | \$0.00 | \$119,192.00  | \$0.00 | \$187,664.00  | \$0.00 | \$258,672.00  | \$457,284.00 | \$167,376.00  | \$99,222.00  | \$1,360,418.00 |
| 2024                       | \$2,574.00                                      | \$2,189.00 | \$72,072.00            | \$0.00 | \$120,978.00  | \$0.00 | \$190,476.00  | \$0.00 | \$262,548.00  | \$464,068.00 | \$169,884.00  | \$100,694.00 | \$1,380,720.00 |
| 2025                       | \$2,613.00                                      | \$2,222.00 | \$73,164.00            | \$0.00 | \$122,811.00  | \$0.00 | \$193,362.00  | \$0.00 | \$266,526.00  | \$471,064.00 | \$172,458.00  | \$102,212.00 | \$1,401,597.00 |
| 2026                       | \$2,652.00                                      | \$2,255.00 | \$74,256.00            | \$0.00 | \$124,644.00  | \$0.00 | \$196,248.00  | \$0.00 | \$270,504.00  | \$478,060.00 | \$175,032.00  | \$103,730.00 | \$1,422,474.00 |
| 2027                       | \$2,692.00                                      | \$2,289.00 | \$75,376.00            | \$0.00 | \$126,524.00  | \$0.00 | \$199,208.00  | \$0.00 | \$274,584.00  | \$485,268.00 | \$177,672.00  | \$105,294.00 | \$1,443,926.00 |
| 2028                       | \$2,732.00                                      | \$2,323.00 | \$76,496.00            | \$0.00 | \$128,404.00  | \$0.00 | \$202,168.00  | \$0.00 | \$278,664.00  | \$492,476.00 | \$180,312.00  | \$106,858.00 | \$1,465,378.00 |
| 2029                       | \$2,773.00                                      | \$2,358.00 | \$77,644.00            | \$0.00 | \$130,331.00  | \$0.00 | \$205,202.00  | \$0.00 | \$282,846.00  | \$499,896.00 | \$183,018.00  | \$108,468.00 | \$1,487,405.00 |
| 2030                       | \$2,815.00                                      | \$2,393.00 | \$78,820.00            | \$0.00 | \$132,305.00  | \$0.00 | \$208,310.00  | \$0.00 | \$287,130.00  | \$507,316.00 | \$185,790.00  | \$110,078.00 | \$1,509,749.00 |
| 2031                       | \$2,857.00                                      | \$2,429.00 | \$79,996.00            | \$0.00 | \$134,279.00  | \$0.00 | \$211,418.00  | \$0.00 | \$291,414.00  | \$514,948.00 | \$188,562.00  | \$111,734.00 | \$1,532,351.00 |
| 2032                       | \$2,900.00                                      | \$2,465.00 | \$81,200.00            | \$0.00 | \$136,300.00  | \$0.00 | \$214,600.00  | \$0.00 | \$295,800.00  | \$522,580.00 | \$191,400.00  | \$113,390.00 | \$1,555,270.00 |
| 2033                       | \$2,944.00                                      | \$2,502.00 | \$82,432.00            | \$0.00 | \$138,368.00  | \$0.00 | \$217,856.00  | \$0.00 | \$300,288.00  | \$530,424.00 | \$194,304.00  | \$115,092.00 | \$1,578,764.00 |
| 2034                       | \$2,988.00                                      | \$2,540.00 | \$83,664.00            | \$0.00 | \$140,436.00  | \$0.00 | \$221,112.00  | \$0.00 | \$304,776.00  | \$538,480.00 | \$197,208.00  | \$116,840.00 | \$1,602,516.00 |

## **EXHIBIT B**

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

**UNITED CITY OF YORKVILLE  
SPECIAL SERVICE AREA NO. 2005-108**

**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. 2005-108, (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. 2005-108 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 Fund 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 after 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 the trustee 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 OF THE MAXIMUM PARCEL SPECIAL TAX**

Any Mandatory Special Tax Prepayment required pursuant to Section VI.G of the Special Tax Roll and Report of SSA No. 2005-108 will be calculated using the prepayment formula described in Section A above with the following modifications:

- The difference between the 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;
- The Maximum Parcel Special Taxes necessary for the annual debt service coverage ratio to equal 110% shall serve as the denominator when computing Principal; and
- No Reserve Fund Credit or Capitalized Interest 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. 2005-108  
Administration Report  
(Levy Year 2020)



**2020 AMENDED  
SPECIAL TAX ROLL**



United City of Yorkville  
Special Services Area No. 2005-108  
(Autumn Creek)  
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 |
| Single Family Property |     |      |          |            |                        |                     |                        |
| 02-15-376-003          | 326 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-004          | 327 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-005          | 328 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-006          | 329 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-007          | 330 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-008          | 331 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-009          | 332 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-010          | 333 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-011          | 334 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-015          | 339 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-016          | 340 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-017          | 341 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-018          | 342 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-019          | 343 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-020          | 344 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-021          | 345 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-022          | 346 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-023          | 347 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-024          | 348 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-025          | 352 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-026          | 353 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-15-376-027          | 354 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-103-003          | 325 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-103-004          | 324 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-103-005          | 323 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-126-009          | 321 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-126-010          | 320 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-126-011          | 319 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-126-012          | 318 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-126-013          | 317 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-126-014          | 316 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-126-016          | 314 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-126-017          | 313 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-126-018          | 312 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-126-019          | 311 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-126-020          | 310 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-126-021          | 309 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-127-002          | 381 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-127-003          | 380 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |

United City of Yorkville  
Special Services Area No. 2005-108  
(Autumn Creek)  
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 |
| 02-22-127-004 | 379 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-127-005 | 378 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-127-006 | 377 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-127-007 | 376 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-127-008 | 375 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-127-009 | 374 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-127-010 | 387 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-127-011 | 386 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-127-012 | 385 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-127-013 | 384 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-127-014 | 383 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-127-015 | 382 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-128-002 | 350 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-128-003 | 351 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-001 | 355 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-002 | 356 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-003 | 357 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-004 | 358 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-005 | 359 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-006 | 360 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-007 | 361 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-008 | 362 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-009 | 363 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-010 | 364 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-011 | 365 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-012 | 366 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-013 | 367 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-014 | 368 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-015 | 369 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-016 | 370 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-017 | 371 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-129-018 | 372 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-173-001 | 292 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-173-002 | 293 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-173-003 | 294 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-173-004 | 295 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-173-005 | 296 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-173-006 | 297 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-173-007 | 298 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |

United City of Yorkville  
Special Services Area No. 2005-108  
(Autumn Creek)  
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 |
| 02-22-173-008 | 299 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-173-009 | 300 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-173-010 | 301 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-173-011 | 302 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-173-012 | 303 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-173-013 | 304 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-173-014 | 305 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-173-015 | 306 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-173-016 | 307 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-174-001 | 250 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-174-002 | 251 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-174-003 | 252 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-174-004 | 253 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-174-005 | 254 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-174-006 | 255 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-174-007 | 256 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-174-008 | 257 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-174-009 | 258 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-174-010 | 259 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-174-011 | 260 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-174-012 | 261 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-174-013 | 262 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-174-014 | 263 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-174-015 | 264 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-003 | 266 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-004 | 267 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-005 | 268 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-006 | 269 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-007 | 270 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-008 | 271 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-009 | 272 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-010 | 273 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-011 | 274 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-012 | 275 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-013 | 276 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-014 | 277 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-015 | 278 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-016 | 279 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-017 | 280 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |

United City of Yorkville  
Special Services Area No. 2005-108  
(Autumn Creek)  
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 |
| 02-22-175-018 | 281 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-019 | 282 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-020 | 283 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-021 | 284 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-022 | 285 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-023 | 286 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-024 | 287 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-025 | 288 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-026 | 289 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-027 | 290 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-175-028 | 291 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-176-008 | 231 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-176-009 | 232 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-176-010 | 233 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-176-011 | 234 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-176-013 | 236 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-176-014 | 237 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-176-015 | 238 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-176-016 | 239 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-176-017 | 240 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-176-019 | 242 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-176-020 | 243 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-176-021 | 244 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-176-022 | 245 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-176-023 | 246 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-176-024 | 247 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-176-025 | 248 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-177-001 | 131 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-177-002 | 130 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-177-003 | 129 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-177-004 | 128 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-177-005 | 127 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-178-001 | 2   |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-178-002 | 3   |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-254-002 | 4   |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-254-003 | 5   |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-254-004 | 6   |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-254-005 | 7   |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-254-006 | 8   |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |

United City of Yorkville  
Special Services Area No. 2005-108  
(Autumn Creek)  
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 |
| 02-22-254-007 | 9   |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-254-008 | 10  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-254-009 | 11  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-254-010 | 12  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-254-012 | 14  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-001 | 126 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-002 | 125 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-003 | 124 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-004 | 123 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-006 | 121 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-007 | 120 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-008 | 119 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-009 | 118 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-010 | 117 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-011 | 116 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-012 | 115 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-013 | 114 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-032 | 13  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-033 | 14  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-034 | 15  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-035 | 16  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-036 | 17  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-037 | 18  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-038 | 19  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-039 | 20  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-040 | 21  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-041 | 22  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-042 | 23  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-043 | 24  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-044 | 25  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-045 | 26  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-046 | 27  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-047 | 28  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-048 | 29  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-049 | 30  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-050 | 31  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-051 | 32  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-052 | 33  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-255-053 | 34  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |

United City of Yorkville  
Special Services Area No. 2005-108  
(Autumn Creek)  
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 |
| 02-22-256-001 | 15  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-256-002 | 16  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-256-003 | 17  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-256-005 | 19  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-256-006 | 20  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-256-007 | 21  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-256-008 | 22  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-256-009 | 23  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-256-010 | 24  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-256-011 | 25  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-256-012 | 26  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-001 | 113 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-011 | 170 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-012 | 169 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-014 | 167 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-015 | 166 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-016 | 165 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-017 | 164 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-018 | 163 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-019 | 162 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-020 | 111 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-021 | 112 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-023 | 1   |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-024 | 2   |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-025 | 3   |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-026 | 4   |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-027 | 5   |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-028 | 6   |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-029 | 7   |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-031 | 9   |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-257-032 | 10  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-258-001 | 110 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-258-002 | 186 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-258-003 | 185 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-258-004 | 184 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-258-005 | 183 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-258-006 | 182 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-258-007 | 181 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-258-009 | 179 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |

United City of Yorkville  
Special Services Area No. 2005-108  
(Autumn Creek)  
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 |
| 02-22-258-010 | 192 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-258-011 | 191 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-258-012 | 190 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-258-013 | 189 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-258-014 | 188 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-258-015 | 187 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-258-016 | 109 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-259-001 | 91  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-275-001 | 27  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-275-002 | 28  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-275-003 | 29  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-275-004 | 30  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-275-005 | 31  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-275-006 | 32  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-275-007 | 33  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-275-008 | 34  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-275-009 | 35  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-275-010 | 36  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-275-011 | 37  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-277-002 | 107 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-277-003 | 106 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-277-004 | 105 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-277-005 | 104 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-277-006 | 93  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-277-007 | 92  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-352-004 | 173 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-352-006 | 171 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-353-001 | 178 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-353-003 | 176 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-353-005 | 197 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-353-006 | 196 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-353-007 | 195 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-353-008 | 194 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-353-009 | 193 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-354-001 | 90  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-354-002 | 89  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-354-003 | 88  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-354-004 | 198 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-354-005 | 199 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |



United City of Yorkville  
Special Services Area No. 2005-108  
(Autumn Creek)  
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 |
| 02-22-354-006 | 200 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-354-007 | 201 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-354-008 | 202 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-354-009 | 78  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-354-010 | 79  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-354-011 | 80  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-358-001 | 77  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-478-001 | 87  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-478-002 | 86  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-478-003 | 85  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-478-004 | 84  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-478-005 | 83  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-478-006 | 82  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-478-007 | 81  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-479-001 | 76  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-479-002 | 75  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-479-003 | 74  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-479-004 | 73  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-479-005 | 72  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-479-006 | 71  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-479-007 | 70  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-479-008 | 69  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-479-009 | 68  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-479-010 | 67  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-479-011 | 66  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-480-001 | 94  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-480-002 | 95  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-480-003 | 96  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-480-004 | 97  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-480-005 | 98  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-480-006 | 99  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-480-007 | 100 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-480-008 | 101 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-480-009 | 102 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-480-010 | 103 |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-001 | 38  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-002 | 39  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-003 | 40  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-004 | 41  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |



United City of Yorkville  
Special Services Area No. 2005-108  
(Autumn Creek)  
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 |
| 02-22-481-005            | 42  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-006            | 43  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-007            | 44  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-008            | 45  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-009            | 46  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-010            | 47  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-011            | 48  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-012            | 49  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-013            | 50  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-014            | 51  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-015            | 52  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-016            | 53  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-017            | 54  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-018            | 55  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-019            | 56  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-020            | 57  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-021            | 58  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-022            | 59  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-023            | 60  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-024            | 61  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-025            | 62  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-026            | 63  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| 02-22-481-027            | 64  |      | SFD      | 1          | \$2,426.00             | \$710.46            | \$1,715.54             |
| <b>Subtotal</b>          |     |      |          | <b>335</b> | <b>\$812,710.00</b>    | <b>\$238,004.10</b> | <b>\$574,705.90</b>    |
| <b>Townhome Property</b> |     |      |          |            |                        |                     |                        |
| 02-22-230-004            | 227 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-230-005            | 227 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-230-006            | 227 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-230-007            | 227 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-230-008            | 227 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-230-010            | 226 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-230-011            | 226 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-230-012            | 226 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-230-013            | 226 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-230-014            | 226 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-351-003            | 149 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-351-004            | 149 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-351-005            | 149 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-351-006            | 149 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-351-007            | 149 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |

United City of Yorkville  
Special Services Area No. 2005-108  
(Autumn Creek)  
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 |
| 02-22-351-008 | 149 | 6    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-351-010 | 150 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-351-011 | 150 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-351-012 | 150 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-351-013 | 150 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-351-014 | 150 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-351-015 | 150 | 6    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-352-007 | 151 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-352-008 | 151 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-352-009 | 151 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-352-010 | 151 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-352-012 | 152 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-352-013 | 152 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-352-014 | 152 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-352-015 | 152 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-355-001 | 222 |      | THM      | 5          | \$10,315.00            | \$3,020.70          | \$7,294.30             |
| 02-22-355-002 | 223 |      | THM      | 5          | \$10,315.00            | \$3,020.70          | \$7,294.30             |
| 02-22-355-005 | 225 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-355-006 | 225 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-355-007 | 225 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-355-008 | 225 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-355-009 | 225 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-355-011 | 224 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-355-012 | 224 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-355-013 | 224 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-355-014 | 224 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-355-015 | 224 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-009 | 218 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-010 | 218 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-011 | 218 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-012 | 218 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-013 | 218 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-014 | 218 | 6    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-016 | 217 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-017 | 217 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-018 | 217 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-019 | 217 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-020 | 217 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-021 | 217 | 6    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |

United City of Yorkville  
Special Services Area No. 2005-108  
(Autumn Creek)  
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 |
| 02-22-356-023 | 216 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-024 | 216 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-025 | 216 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-026 | 216 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-027 | 216 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-029 | 215 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-030 | 215 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-031 | 215 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-032 | 215 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-033 | 215 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-036 | 214 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-038 | 214 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-042 | 220 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-043 | 220 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-044 | 220 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-045 | 220 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-046 | 220 | 6    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-048 | 219 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-049 | 219 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-050 | 219 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-051 | 219 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-052 | 219 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-053 | 219 | 6    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-055 | 221 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-056 | 221 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-057 | 221 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-356-058 | 221 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-011 | 203 |      | THM      | 5          | \$10,315.00            | \$3,020.70          | \$7,294.30             |
| 02-22-357-012 | 204 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-013 | 204 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-014 | 204 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-015 | 204 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-016 | 204 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-018 | 206 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-019 | 206 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-020 | 206 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-021 | 206 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-022 | 206 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-024 | 205 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |

United City of Yorkville  
Special Services Area No. 2005-108  
(Autumn Creek)  
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 |
| 02-22-357-025                         | 205 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-026                         | 205 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-027                         | 205 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-028                         | 205 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-030                         | 207 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-031                         | 207 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-032                         | 207 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-033                         | 207 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-034                         | 207 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-036                         | 208 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-037                         | 208 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-038                         | 208 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-039                         | 208 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-040                         | 208 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-042                         | 209 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-043                         | 209 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-044                         | 209 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-045                         | 209 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-046                         | 209 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-048                         | 210 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-049                         | 210 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-050                         | 210 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-051                         | 210 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-052                         | 210 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-054                         | 211 | 1    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-055                         | 211 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-056                         | 211 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-057                         | 211 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-058                         | 211 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-059                         | 211 | 6    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-062                         | 212 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-063                         | 212 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-064                         | 212 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-065                         | 212 | 5    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-069                         | 213 | 2    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-070                         | 213 | 3    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| 02-22-357-071                         | 213 | 4    | THM      | 1          | \$2,063.00             | \$604.14            | \$1,458.86             |
| <b>Subtotal</b>                       |     |      |          | <b>142</b> | <b>\$292,946.00</b>    | <b>\$85,787.88</b>  | <b>\$207,158.12</b>    |
| <b>Prepaid Single Family Property</b> |     |      |          |            |                        |                     |                        |
| 02-15-376-012                         | 335 |      | PREPAYS  | 1          | \$2,426.00             | \$2,426.00          | \$0.00                 |

United City of Yorkville  
Special Services Area No. 2005-108  
(Autumn Creek)  
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 |
| 02-15-376-014       | 338 |      | PREPAYS         | 1            | \$2,426.00             | \$2,426.00          | \$0.00                 |
| 02-22-126-015       | 315 |      | PREPAYS         | 1            | \$2,426.00             | \$2,426.00          | \$0.00                 |
| 02-22-128-001       | 349 |      | PREPAYS         | 1            | \$2,426.00             | \$2,426.00          | \$0.00                 |
| 02-22-176-012       | 235 |      | PREPAYS         | 1            | \$2,426.00             | \$2,426.00          | \$0.00                 |
|                     |     |      | <b>Subtotal</b> | <b>5</b>     | <b>\$12,130.00</b>     | <b>\$12,130.00</b>  | <b>\$0.00</b>          |
| <b>GRAND TOTALS</b> |     |      |                 | <b>482</b>   | <b>\$1,117,786.00</b>  | <b>\$335,921.98</b> | <b>\$781,864.02</b>    |
|                     |     |      |                 | (# of units) | (maximum taxes)        | (taxes abated)      | (taxes levied)         |



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

Public Finance  
Public-Private Partnerships  
Development Economics  
Clean Energy Bonds



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

Agenda Item Number

Administration Committee #4

Tracking Number

ADM 2020-72

### Agenda Item Summary Memo

**Title:** Fox Hill SSA Tax Levy Ordinance

**Meeting and Date:** City Council – November 24, 2020

**Synopsis:** Please see attached memo.

### Council Action Previously Taken:

Date of Action: Admin 11-18-20 Action Taken: Moved forward to City Council agenda.

Item Number: ADM 2020-72

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

**Submitted by:** Rob Fredrickson

Name

Finance

Department

### Agenda Item Notes:

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*Have a question or comment about this agenda item?*

*Call us Monday-Friday, 8:00am to 4:30pm at 630-553-4350, email us at [agendas@yorkville.il.us](mailto:agendas@yorkville.il.us), post at [www.facebook.com/CityofYorkville](https://www.facebook.com/CityofYorkville), tweet us at [@CityofYorkville](https://twitter.com/CityofYorkville), and/or contact any of your elected officials at <http://www.yorkville.il.us/320/City-Council>*



# Memorandum

To: Administration Committee  
From: Rob Fredrickson, Finance Director  
Date: November 11, 2020  
Subject: Fox Hill SSA Tax Levy Ordinance

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## **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

|                   |                              | FY 2019               |         | FY 2020  |         | FY 2021  |          | FY 2021   |        | FY 2022  |    | FY 2023   |    | FY 2024   |    | FY 2025   |    | FY 2026   |    |        |  |
|-------------------|------------------------------|-----------------------|---------|----------|---------|----------|----------|-----------|--------|----------|----|-----------|----|-----------|----|-----------|----|-----------|----|--------|--|
| Account Number    | Description                  | Actual                |         | Actual   |         | Adopted  |          | Projected |        | Proposed |    | Projected |    | Projected |    | Projected |    | Projected |    |        |  |
| Fox Hill SSA      | updated 11/11/20             | Percentage Increase   |         | 84.24%   |         | 0.01%    |          | 19.82%    |        | 19.82%   |    | 18.50%    |    | 13.16%    |    | 11.63%    |    | 10.42%    |    | 0.00%  |  |
|                   |                              | 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     | \$ | -      |  |
| Fox Hill SSA - 11 |                              |                       |         |          |         |          |          |           |        |          |    |           |    |           |    |           |    |           |    |        |  |
| 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   |    |           |    |           |    |           |    |           |    |        |  |
|                   | Revenue                      | 13,381                | 13,382  | 16,034   | 16,034  | 19,000   | 21,500   | 24,000    | 26,500 | 26,500   |    |           |    |           |    |           |    |           |    |        |  |
| 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   |    |           |    |           |    |           |    |           |    |        |  |
|                   | Expenditures                 | 9,453                 | 10,374  | 37,326   | 21,525  | 59,200   | 12,200   | 13,640    | 13,640 | 13,640   |    |           |    |           |    |           |    |           |    |        |  |
|                   | Surplus(Deficit)             | 3,928                 | 3,008   | (21,292) | (5,491) | (40,200) | 9,300    | 10,360    | 12,860 | 12,860   |    |           |    |           |    |           |    |           |    |        |  |
|                   | Fund Balance                 | 10,485                | 13,492  | (15,614) | 8,001   | (32,199) | (22,899) | (12,539)  | 321    | 13,181   |    |           |    |           |    |           |    |           |    |        |  |
|                   |                              | 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                  |         |         |          |         |          |          |          |          |        |
| 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 |
|                   | Revenue                      | 9,366   | 13,381  | 13,381   | 13,381  | 16,033   | 20,011   | 24,431   | 28,851   | 33,271 |
| 11-111-54-00-5462 | PROFESSIONAL SERVICES        | 2,138   | 2,835   | 2,977    | 3,275   | 3,126    | 3,282    | 3,446    | 3,618    | 3,799  |
| 11-111-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 15,414  | 6,618   | 28,000   | 14,914  | 34,200   | 37,200   | 12,200   | 13,640   | 13,640 |
|                   | Expenditures                 | 17,552  | 9,453   | 30,977   | 18,189  | 37,326   | 40,482   | 15,646   | 17,258   | 17,439 |
|                   | Surplus(Deficit)             | (8,186) | 3,928   | (17,596) | (4,808) | (21,293) | (20,471) | 8,785    | 11,593   | 15,832 |
|                   | Fund Balance                 | 6,556   | 10,485  | 9,954    | 5,677   | (15,616) | (36,087) | (27,302) | (15,709) | 123    |
|                   |                              | 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

Administration Committee #5

Tracking Number

ADM 2020-73

### Agenda Item Summary Memo

**Title:** Sunflower SSA Tax Levy Ordinance

**Meeting and Date:** City Council – November 24, 2020

**Synopsis:** Please see attached memo.

### Council Action Previously Taken:

Date of Action: ADM 11-18-20      Action Taken: Moved forward to City Council agenda.

Item Number: ADM 2020-73

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

**Submitted by:** Rob Fredrickson

Name

Finance

Department

### Agenda Item Notes:

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*Have a question or comment about this agenda item?*

*Call us Monday-Friday, 8:00am to 4:30pm at 630-553-4350, email us at [agendas@yorkville.il.us](mailto:agendas@yorkville.il.us), post at [www.facebook.com/CityofYorkville](https://www.facebook.com/CityofYorkville), tweet us at [@CityofYorkville](https://twitter.com/CityofYorkville), and/or contact any of your elected officials at <http://www.yorkville.il.us/320/City-Council>*



# Memorandum

To: Administration Committee  
From: Rob Fredrickson, Finance Director  
Date: November 11, 2020  
Subject: Sunflower Estates SSA Tax Levy Ordinance

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## **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

| 2020 Levy Presentation<br>Current Year |                              |                       | FY 2019    |    | FY 2020  |    | FY 2021  |    | FY 2021   |    | FY 2022  |    | FY 2023   |    | FY 2024   |    | FY 2025   |    | FY 2026   |    |
|----------------------------------------|------------------------------|-----------------------|------------|----|----------|----|----------|----|-----------|----|----------|----|-----------|----|-----------|----|-----------|----|-----------|----|
| Account Number                         | Description                  |                       | Actual     |    | Actual   |    | Adopted  |    | Projected |    | Proposed |    | Projected |    | Projected |    | Projected |    | Projected |    |
| Sunflower SSA                          | updated 11/11/20             | Percentage Increase   | -23.55%    |    | 15.99%   |    | 12.25%   |    | 12.25%    |    | 3.13%    |    | 0.00%     |    | 4.76%     |    | 0.00%     |    | 0.00%     |    |
|                                        |                              | 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      | \$ | -         | \$ | -         | \$ |
| Sunflower SSA - 12                     |                              |                       |            |    |          |    |          |    |           |    |          |    |           |    |           |    |           |    |           |    |
| 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    |    |
|                                        | Revenue                      |                       | 15,639     |    | 18,140   |    | 20,363   |    | 20,363    |    | 21,000   |    | 21,000    |    | 22,000    |    | 22,000    |    | 22,000    |    |
| 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    |    |
|                                        | Expenditures                 |                       | 17,013     |    | 11,713   |    | 20,326   |    | 17,200    |    | 17,200   |    | 17,200    |    | 18,640    |    | 18,640    |    | 18,640    |    |
|                                        | Surplus(Deficit)             |                       | (1,374)    |    | 6,427    |    | 37       |    | 3,163     |    | 3,800    |    | 3,800     |    | 3,360     |    | 3,360     |    | 3,360     |    |
|                                        | Fund Balance                 |                       | (22,626)   |    | (16,200) |    | (18,630) |    | (13,037)  |    | (9,237)  |    | (5,437)   |    | (2,077)   |    | 1,283     |    | 4,643     |    |
|                                        |                              |                       | -132.99%   |    | -138.31% |    | -91.66%  |    | -75.80%   |    | -53.70%  |    | -31.61%   |    | -11.14%   |    | 6.88%     |    | 24.91%    |    |

|                       | 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                  |          |          |          |          |          |          |          |         |        |
|-------------------|------------------------------|----------|----------|----------|----------|----------|----------|----------|---------|--------|
| 12-000-40-00-4000 | PROPERTY TAXES               | 13,480   | 15,639   | 18,140   | 18,140   | 20,363   | 22,586   | 24,926   | 27,266  | 29,606 |
|                   | Revenue                      | 13,480   | 15,639   | 18,140   | 18,140   | 20,363   | 22,586   | 24,926   | 27,266  | 29,606 |
| 12-112-54-00-5416 | POND MAINTENANCE             | 5,095    | 1,525    | 5,000    | 5,000    | 5,000    | 5,000    | 5,000    | 5,000   | 5,000  |
| 12-112-54-00-5462 | PROFESSIONAL SERVICES        | 2,138    | 2,835    | 2,977    | 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 |
|                   | Expenditures                 | 18,957   | 17,013   | 13,977   | 13,977   | 20,326   | 20,482   | 20,646   | 22,258  | 22,439 |
|                   | Surplus(Deficit)             | (5,477)  | (1,374)  | 4,163    | 4,163    | 37       | 2,104    | 4,280    | 5,008   | 7,167  |
|                   | Fund Balance                 | (21,251) | (22,626) | (28,236) | (18,463) | (18,426) | (16,322) | (12,042) | (7,034) | 133    |
|                   |                              | -112.10% | -132.99% | -202.02% | -132.10% | -90.65%  | -79.69%  | -58.33%  | -31.60% | 0.59%  |



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

Agenda Item Number

Mayor's Report #6

Tracking Number

CC 2020-95

### Agenda Item Summary Memo

**Title:** FY 21 Budget Update

**Meeting and Date:** City Council – November 24, 2020

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

#### Council Action Previously Taken:

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

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

**Type of Vote Required:** N/A

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

**Submitted by:** Bart Olson Administration  
Name Department

#### Agenda Item Notes:

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# Memorandum

To: City Council  
From: Bart Olson, City Administrator  
Rob Fredrickson, Finance Director  
Date: November 19, 2020  
Subject: FY 21 Budget Updates – Pandemic and Recession

## **Summary**

A review of potential budget updates for the FY 21 budget, due to the COVID-19 pandemic and likely national recession.

## **Background**

The City Council last discussed the FY 21 budget memo at the November 10<sup>th</sup> City Council meeting. For ease of use, we have kept the structure and content of that memo and will add commenting paragraphs below each bulletpoint with any updates.

## **Important concepts (new text only where update is noted)**

1. What will be the size and length of the economic downturn? What will be the timing and shape of the recovery?
  - a. April 23, 2020 Update – Here's some article headlines and a chart on the economic situation:
    - i. "US Weekly jobless claims hit 4.4 million, bringing 5-week total to more than 26 million" – CNBC
    - ii. "Stocks fight for gains as small business relief overshadows job losses" – Fox Business
  - b. May 7, 2020 Update – Wednesday's unemployment filing report from the federal government showed another ~3.2m in unemployment claims and around 33 million claims during the pandemic. The April jobs report is expected to be released the morning of Friday, May 8<sup>th</sup>, and is expected to show the worst job losses in any one month in American history and an unemployment rate of ~15%. As a comparison, the worst unemployment rate during the Great Recession was around 10%, when 7.5 million jobs were lost over the course of a year and a half, and the worst unemployment rate estimate during the Great Depression was 25%.
  - c. June 10, 2020 Update – Originally the BLS reported that after declining by 20.7 million in April, non-farm payrolls increased by 2.5 million in May, causing unemployment to fall from 14.7% to 13.3%. Initially this report was viewed positively, as most economists had forecasted the national unemployment rate to rise to 19% by the end of May. However, the BLS later disclosed that the jobs report contained a misclassification error, that not only affected May, but April and March as well. Revised projections put April unemployment at 19.7%,

falling to around 16% in May. Moreover, the Federal Reserve continues to anticipate a slow economic recovery, predicting unemployment to be at 9.3% at the end of 2020, followed by a further decline to 6.5% by the end of 2021 (unemployment was 3.5% at the end of 2019).

- d. July 23, 2020 Update – After adding 2.7 million jobs in May, employers added a record 4.8 million jobs in June, as the national unemployment rate dipped to 11.1%. Closer to home, the state unemployment rate continues to track above the national rate at 14.6%; down from its peak of 17.2% in April.
  - e. August 20, 2020 Update – The unemployment rate continued to decline in July, finishing at 10.2%, as employers added 1.8 million jobs to their payrolls. Supplemental weekly unemployment benefits in the amount of \$600, funded by the Federal government’s CARES program, expired at the end of July; as Congress continues to debate the possibility of a second stimulus program.
  - f. September 17, 2020 Update – Unemployment fell from 10.2% in July to 8.4% in August, which is the first time its been under 10% since March. Approximately \$1.4 million jobs were added in August, with widespread job gains reported in the retail, business services, leisure & hospitality, education and health service industries. Hiring was also bolstered by the federal government, with the Census Bureau adding 238,000 temporary workers. Nonetheless, many economists remain cautious when looking at the months ahead, stating that the U.S. economy may not return to pre-pandemic levels until late 2022.
  - g. **November 19, 2020 Update** – Over the last couple months the national unemployment rate has continued to fall, finishing at 7.9% in September and declining further to 6.9% at the end of October. Nonetheless, this is still double the February (i.e pre-pandemic) rate of 3.5%; as many economist continue to warn that the economy needs widespread distribution of a vaccine before unemployment levels return to historical norms.
2. Income tax filings have been delayed by the state from April to July. Late penalties are being waived, giving people less incentive to file on time. This will delay the observation of the economic downturn on state income tax payments, causing less accurate LGDF estimates.
    - a. April 23, 2020 Update – LGDF estimates have not been created by the IML or IGFOA, but the Governor’s Office of Management and Budget (GOMB) has released their own estimates for impacts to state income taxes. While these revenue estimates are not exactly correlated to the City’s share of state income taxes, they are a good baseline. As of early April, the GOMB is anticipating a 6.9% decline in individual income taxes for their entire FY 20 budget estimates, which ends June 30, 2020, and another 8.8% decline in individual income taxes for the entire FY 21 budget estimate, which ends June 30, 2021. For those same time periods, they anticipate corporate income taxes to decrease 12% and 17% off their budget estimates. Our early staff estimate is that this could impact the City’s FY 20 budget by \$130,000 and the FY 21 budget by \$120,000.
    - b. May 7, 2020 Update – IML released its LGDF estimates this week, anticipating a 15% decline over FY 20 actuals. Based on the GOMB estimate of around a 7% decrease from my April 23<sup>rd</sup> update above, this is a further loss of around

\$160,000 in the general fund. A spreadsheet of City budget comparisons to the IML estimate is attached to this memo.

- c. May 21, 2020 Update – May’s allotment of income tax came in at \$191,781 – 50% less than the last May’s allotment of \$381,988. However, this is a bit skewed, as last May’s allotment was unusually high due to the timing of receipts by the State. Historically May income tax proceeds have been around \$260,000; which would put the current years decrease at ~26%, which is slightly better than management’s expectations for May of a 29% reduction. Assuming a similar decrease in proceeds for the June allotment, income taxes would finish FY 20 around \$1.836M (6.6% decrease from FY 19 amounts); which is ~\$70,000 less than management’s assumption of \$1.905M based upon IML projections.
- d. June 10, 2020 Update – June’s allotment of income tax came in at \$118,791, which is essentially even with last June’s allotment of \$119,293. Income tax receipts will finish FY 20 at approximately \$1.87M, which is a 5% decrease in comparison to last year; but \$34,000 better than what was projected last month. The City had been estimating a per capita income tax revenue of \$85, based on GOMB estimates and early IML income tax narratives for FY 21, but these most recent figures have caused IML to issue a FY 21 per capita estimate of \$97. If \$97 per capita comes to fruition in FY 21, that would match the FY 20 actual figures (i.e. revenues are flat). Finally, it appears that the income tax payment extensions have had minimal impact on income tax revenues.
- e. July 23, 2020 Update – July’s income tax proceeds totaled \$188,635, which is about 6% higher than the prior year’s allotment of \$178,400. Thus far income tax proceeds have continued to defy earlier GOMB estimates, which were anticipating a ~7% decline for FY 21. As mentioned last month, the IML currently has income tax pegged at \$97 per capita. Assuming this prediction holds, the City’s income tax would total around \$1.85M for FY 21, which would be similar to FY 20 totals, but approximately \$50,000 under FY 21 budget amounts.
- f. August 20, 2020 Update – August income tax proceeds, which totaled \$257,905, more than double in comparison to the amount received in the prior year (\$127,883 - August 2019); ostensibly due to the extension of the State tax filing deadline to July 15<sup>th</sup>. This year-over-year increase of ~\$130,000 helps offset the sharp decrease experienced in May, when income tax proceeds declined by ~\$190,000. The IML estimate remains at \$97 per capita for FY 21 – which would equate to an annualized amount of \$1.85M for the City. Assuming the IML estimate comes to fruition, FY 21 income taxes would be ~\$50,000 below the budgeted amount of \$1.897M; but \$100,000 better than our current projection for FY 21 of \$1.75M (this worse case figure assumes that the referendum this November authorizing a graduated State income tax rate fails and results in a further cuts to the LGDF, which would result in a year-over-year decrease of 6.5%).
- g. September 17, 2020 Update – September’s allotment of income tax came in at \$146,132, which is 29% higher than last September’s amount of \$113,183. Once again, this increase, at least in part, is presumably tied to the State’s decision to defer the income tax deadline to July 15<sup>th</sup>. While income tax has started off FY

21 very strong, IML estimates are showing an expected long-term decline in this revenue stream.

- h. October 22, 2020 Update - October income tax proceeds totaled \$211,612, which was a 4.8% increase over the amount received in the prior year (\$201,938 – October 2019). The IML estimate, currently at \$98 per capita for FY 21 (which would equate to an annualized amount of \$1.86M for the City – which is roughly \$40,000 under the budget amount of \$1.9M), is expected to be revised downward later this month. In addition, the fate of the graduated State income tax referendum will be determined by voters in less than two weeks, which may result in further cuts to the LGDF should it fail.
  - i. November 5, 2020 update – As mentioned at the October 27<sup>th</sup> City Council meeting, the IML revised its income tax estimates for FY 21 to \$105 per capita, which is unexpectedly far greater than their prior estimates of \$98 per capita (and where the City currently estimates). Since the meeting, the progressive income tax referendum has failed, with the Governor vowing to look at large cuts in state government services and revenue sharing (including, presumably, LGDF) before pivoting to a likely across the board flat-income tax increase. It is not known how exactly the state will address its budget shortfall, especially given the unlikelihood of an immediate federal package to address revenue shortfalls for state and local governments. During last year's budget address, the Governor did propose that if the income tax referendum fails, municipalities would see a 5 percentage point decrease in LGDF revenues. However, that decrease would have to be agreed upon by the legislature, and its proposal came before the pandemic.
  - j. **November 19, 2020 update** – November's allotment of income tax came in at \$142,988, which is 8.5% higher than last November's amount of \$131,796. Thus far in FY 21, income tax proceeds have remained resilient despite the pandemic; whether or not this continues remains to be seen, as unemployment is expected to rise as the State implements various mitigating efforts to combat the spread of COVID-19. In addition, there is a strong likelihood that the State will make further cuts to the LGDF, due to the failure of the progressive income tax referendum earlier this month.
3. Sales tax submittals to the state by bars and restaurants is being deferred in timing and amount. Certain bars and restaurants may now pay only a portion of their obligation of state sales tax for February, March, and April consumer sales through August 2020.
- a. May 7, 2020 Update – The March state sales tax report was released on May 7, 2020. This March report covers February consumer sales, which were generally pre-pandemic, but this is the first period where bars and restaurants could defer their payment of sales taxes to the state. The February consumer sales were much higher than the City expected, even in a normal budget. The February 2020 consumer sales tax amounts were 9% higher than the February 2019 consumer sales tax amounts. We have not been able to verify this theory with business-level sales tax data, but it appears almost no businesses chose to defer their sales tax payments to the state.
  - b. June 10, 2020 Update - The April state sales tax report was released on June 4, 2020. This April report covered March consumer sales, which was the first month



impacted by the pandemic, as the Governor's shelter in place order went into effect on March 20<sup>th</sup>. Despite the temporary closure of all businesses deemed "non-essential" and the suspension of dining room service for restaurants, sales tax proceeds came in slightly higher than last year (\$255,881 for June 2020 vs. \$254,112 in June 2019). Sales tax is expected to finish at ~\$3.22M for FY 20, which is better than the approved budget and better than our own internal estimates. It appears that the option to defer payments has not impacted our sales tax figures.

- c. July 9, 2020 Update - The May state sales tax report was released on July 9, 2020. This May report covered April consumer sales, which was the first full month impacted by the pandemic, as the Governor's shelter in place order, which initially went into effect on March 20<sup>th</sup>, was extended through April 30<sup>th</sup>. Despite the continued closure of all businesses deemed "non-essential" and the suspension of dining room service for restaurants, sales tax proceeds came in only marginally lower (0.77%) than last year (\$257,366 for July 2020 vs. \$259,358 in July 2019). Based on sales tax trends over the last two months, management has revised its FY 21 sales tax projections to around \$3 million, which is about a 7% decline from the FY 20 actual amount of ~\$3.22M (unaudited). As stated last month, it appears that the option to defer payments has not had any material impact on our sales tax figures. Despite the resilience of municipal sales taxes, Non-Home Rule (NHR) taxes have not fared nearly as well. After declining year-over-year by 6% last month, July's allotment for NHR sales taxes came in at 87% of last year's amount. Ostensibly the reason for this decline is that most consumers are purchasing items that are exempt from NHR sales taxes (i.e. food, drug, medical appliances, etc.). Current FY 21 projections put NHR Sales at ~\$2.08M, which is a decline of approximately 14% in comparison to the FY 20 amount of \$2.41M (unaudited).
- d. August 6, 2020 Update – The June state sales tax report was released on August 6<sup>th</sup>. This June report covered May consumer sales, which was the second full month impacted by the pandemic, as the Governor's orders were extended through the end of May and the state spent all of the month in phase 2 of the Restore Illinois plan. Despite the continued closure of all businesses deemed non-essential and the suspension of indoor dining service, sales tax proceeds came in flat (0.12% growth) compared to last year. As mentioned in the July 9<sup>th</sup> update above, we have revised our FY 21 regular sales tax estimate to \$3 million, and this June state sales tax report amount is slightly better than our model would expect (i.e. evidence supporting that FY 21 regular sales tax could be higher than \$3 million). However, non-home rule sales taxes are down 20% year over year, which indicates non-essential purchases are being delayed by consumers. Further, this phenomenon is being observed in municipalities across the region. We will be monitoring these figures going forward for further changes to the FY 21 non-home rule sales tax figures.
- e. September 17, 2020 Update - The July state sales tax report was released on September 3<sup>rd</sup>. This July report covered June consumer sales, which was first full month in which the entire State entered Phase 3 of the Restore Illinois Plan, which allowed bars and restaurants to resume operations for outdoor seating. Sales tax

proceeds came in at \$315,479, which is a 11% increase over the September 2019 allotment and the single highest monthly allotment in the City's history. Initially, staff believed that this increase was due to online retailers collecting local sales taxes earlier than the July 1<sup>st</sup> deadline, which would have shown up as an increase in sales taxes and a corresponding decrease in local use taxes. Happily, this initially theory has proven to be inaccurate, as September local use tax proceeds increased by 40% (more on this later on in the memo). A more likely explanation for our relatively good performance on sales taxes and our very good performance on use taxes is that more residents in the region are spending money at Yorkville stores (the majority of our sales taxes), Yorkville residents are spending more money online than ever before (a minority of our sales taxes) and Illinois residents are spending more money online than ever before (majority of use taxes). NHR Sales taxes also performed well, coming in at \$216,778, which is only a ~1% decline from the previous year; compared to a 13% year-over-year decline last month.

- f. October 8, 2020 Update - The August state sales tax report was released on October 6<sup>th</sup>. This August report covered July consumer sales, which was first full month that certain on-line retailers were required to collect both state and locally imposed Retailer's Occupation Tax (ROT, aka sales taxes); for those retailers who either met a threshold of 200 transactions annually or receive \$100,000 in annual gross receipts. October municipal sales tax proceeds came in at \$299,313, which is a 5% increase over the prior year's allotment. With the new sales tax sourcing rules now in effect, we should start to see local use tax proceeds begin to decline starting this month. However, this reduction should be more than offset by increases in municipal sales tax. As for non-home rule (NHR) sales tax, staff would like to correct the amount of NHR sales tax reported last month (section e above). September NHR sales came in at \$245,462, which was a 11% increase over the prior year's amount of \$221,795. Similar to last month's increase in municipal sales tax, the increase in NHR sales was ostensibly due to more residents in the region spending money at Yorkville stores. For October, NHR sales tax proceeds totaled \$292,232 (gross), which is a 5% increase over last October's amount of \$218,207. Looking ahead into next year, sales tax sourcing laws will change again effective January 1<sup>st</sup>, as on-line retailers will be further required to collect non-home rule sale tax, which should result in a substantial increase (albeit undetermined) in NHR sales tax proceeds starting in April 2021.
- g. November 5, 2020 Update – At time of creation of this memo, the November sales tax report has not been released from the state. Since the October 27<sup>th</sup> City Council meeting, staff was able to complete the manual data entry of sales tax performance pre- and post-pandemic from a variety of Illinois municipalities. As seen within the spreadsheet, Yorkville sales taxes were doing relatively well pre-pandemic, and has weathered the post-pandemic months. Pre-pandemic, Yorkville was seeing average growth year-over-year in the 3% to 8% range, and post pandemic is seeing anywhere from a 5% loss to 3% growth. This is compared to a pre-pandemic average growth range of 3.5% to 4% and a post-pandemic impact of a 10% to 15% loss.

- h. **November 19, 2020 Update** - The September state sales tax report was released on November 5<sup>th</sup>. November municipal sales tax proceeds came in at \$298,588, which is an 8% increase over the prior year's allotment. This September report covered August consumer sales, which is ostensibly the second full month that certain on-line retailers were required to collect both state and locally imposed Retailer's Occupation Tax (ROT, aka sales taxes); however, based on the proceeds received from local use taxes, it appears that this transition has yet to occur. Once the new sales tax sourcing rules go into effect, we should start to see local use tax proceeds begin to decline; however, this reduction should be more than offset by increases in municipal sales tax. Keeping in line with the last several months, NHR sales tax continued to mirror the increase in municipal sales tax, coming in 8% higher than the previous November. NHR sales tax proceeds totaled \$231,739 (gross) in the current month, compared to last November's amount of \$214,424.
- 4. One report that miles driven in the Chicagoland region after the stay-at-home order was issued is 67% less miles than normal. Since MFT is based on a per gallon flat rate, the relationship between miles driven and gas taxes received by the City should be linear, i.e. 67% less.
  - a. May 21, 2020 Update - MFT proceeds came in better than expected at \$33,790, a decrease of approximately 20% from the prior year. MFT finished FY 20 at \$466,091 (\$24.50 per capita), which is ~3.5% less than FY 19 amounts; but is in-line with IML's per capita projection of \$24.30 (\$462,235). MFT Transportation Renewal Fund (TRF) proceeds, which are funded by the recent increase in State motor fuel taxes, came in at \$235,852 (\$12.40 per capita) for FY 20. TRF proceeds finished higher than IML projected amounts (\$11.45 per capita) by over \$18,000.
  - b. June 4, 2020 Update – In late May the City received its first of six Rebuild Illinois allotments, which is a new program administered by IDOT and funded by State bond proceeds. This first distribution totaled \$208,937, with another distribution expected later on this fiscal year. Subsequent distributions are expected in FY 22 and FY 23, for a grand total of \$1,253,625. Due to the uncertainty surrounding the distribution of payments during the FY 21 budget process, a nominal amount of \$5,000 in revenue was included in the budget for the Rebuild Illinois program. Assuming the anticipated payment streams come to fruition, it will help to offset any potential MFT revenue declines; thus, allowing the City to maintain relatively stable funding for RTBR and other MFT related capital programs.
  - c. July 23, 2020 Update – MFT proceeds declined by ~25% in comparison to July of 2019, as presumably fewer people are traveling, for both work and leisure, due to the ongoing pandemic. July MFT was worse than expected, as the current IML target for FY 21 is \$20 per capita (~\$380,000 annualized), which is an 18% decrease from FY 20 totals. MFT TRF proceeds (which are tracked as a percentage of regular MFT amounts) came in at \$19,700 in July, which is equal to 75% of the regular MFT proceeds received.
  - d. August 20, 2020 Update – Once again MFT proceeds declined by 25% in comparison to last August (\$43,968), coming in at \$32,706. After a slight year-

over-year increase of 2% in April, MFT proceeds have declined by an average of ~25% over the last four months; presumably as large segments of the workforce continue to work remotely. MFT TRF proceeds totaled \$23,536 in August, which is equal to 72% of the regular MFT allotment for the month.

- e. September 17, 2020 Update – MFT proceeds rebounded sharply in September, coming in at \$38,892, which is 11% higher than last September’s allotment of \$34,911; as ostensibly more people resume their daily travel routines. This is the first time MFT has posted a year-over-year gain since April, which represented February (pre-pandemic) motor fuel sales. MFT TRF proceeds totaled \$26,736 in September, which is equal to 69% of the regular MFT allotment for the month.
  - f. October 22, 2020 Update – After increasing by over 11% last month, motor fuel tax proceeds fell by ~12% in October, coming in at \$35,398 (v. \$40,152 in Oct 2019). MFT TRF proceeds totaled \$25,562 in October, which is equal to 72% of the regular MFT allotment for the month.
  - g. **November 19, 2020 Update** – After declining by 12% in October, MFT proceeds improved in November, down only ~5% to come in at \$35,495 (v. \$37,357 in November 2019). Over the last six months year-over-year MFT proceeds have declined by an average of approximately 15%, as more and more people continue to work remotely because of the pandemic. TRF proceeds came in right on average at \$24,655 – which is ~70% of MFT proceeds.
5. The City’s utility bills (water, sewer, sanitary district, garbage, and road infrastructure fee) were due on April 6<sup>th</sup> for usage that occurred in December and January. The City staff was monitoring payment counts and amounts received and can report that neither figure was outside of normal expectations. The “late” bills are due April 20<sup>th</sup>, and staff will monitor whether those figures are outside expectations. The next full utility bill cycle will cause bills to be due June 5<sup>th</sup>.
- a. April 23, 2020 Update – The April 20<sup>th</sup> late bill payment deadline was within normal expectations.
  - b. June 10, 2020 Update – The June 5<sup>th</sup> due date for the April utility bills was within normal expectations. Direct deposit amounts for City utility bills have remained steady at around \$250,000 per billing cycle.
  - c. August 6, 2020 Update – The August 5<sup>th</sup> due date for the June utility bills was within normal expectations. We do not have more late payments than normal, but we have a small group of accounts with higher balances than normal since shutoffs have not been conducted. We are working with these households proactively.
  - d. October 8, 2020 Update – Staff is preparing to conduct water shut offs, starting on October 21<sup>st</sup>, for accounts with an outstanding balance of \$500 or more. Staff continues to proactively work with these delinquent accounts, which total ~65, in order to avoid an interruption in service.
6. A number of the City’s capital funds are dependent upon impact fees. Fortunately, the City has been extremely conservative in new housing start estimates and does not depend on these revenues for ongoing operational expenditures. The Mayor and staff have been

polling local and national home builders and all remain optimistic for the construction season.

- a. August 6, 2020 Update – New housing starts in 2020 stand at 118 as of today, which is a 17% increase over the 2019 year-to-date figure of 101. This year-over-year increase is driven primarily by the construction of new townhomes in the Raintree Village subdivision, as single-family housing is only up 92 in 2020 compared to 91 in 2019. However, the City currently has an additional 59 new housing starts applied for that will be issued in the next few weeks, which will drive that year-over-year increase much higher.
  - b. October 8, 2020 Update – New housing starts in 2020 stand at 224 as of today, which is an 88% increase over the 2019 year-to-date figure of 119; with the bulk of activity taking place in the Grande Reserve (64), Kendall Marketplace (35), Prestwick Ashley Point (19) and Raintree Village (84) subdivisions.
7. The State of Illinois is one of the least financially prepared states for a major recession or depression. The State has already begun sweeping different funds and delaying payments to non-health and non-medical organizations. Members of both political parties in Illinois in the past have discussed slashing state revenue sharing with municipalities. While no specific proposal is on the table at this time, one could easily imagine a scenario where municipal-related state funds are swept, and state revenue sharing is significantly reduced.
  - a. April 23, 2020 Update – The state has moved funds around within their own budget but has not yet signaled any impact to revenue streams shared with municipalities.
8. The City's cash position and cash flow, even in extreme circumstances and with no affirmative action by the City is ok through 2020. The City's cash position and cash flow, in extreme circumstances and with no affirmative action by the City will enter crisis territory in mid-2021 before being untenable by the end of 2021. The City's valley of cashflow will occur in December 2020 and December 2021, when most of the City's bond payments are made.

#### **Important Dates (new text only where update is noted)**

9. When the curve is flattened
10. When different sectors of the economy are able to restart
  - a. May 7, 2020 Update – The Governor's stay at home order has been extended through the end of May, and his reopening plan illustrates months before a return to economic normalcy. There has been widespread push back from the business community on this plan, and it remains to be seen whether it will change as a result of data or pressure from the public.
  - b. June 10, 2020 Update – Beginning on June 1<sup>st</sup> the State entered phase three of the Governor's reopening plan. "Non-essential businesses" have been allowed to reopen (with certain safety restrictions) and restaurants have been allowed to

expand their services beyond delivery, pick-up and drive-thru, to include open outdoor seating. Our region is currently on track to move to Phase 4 of the plan on June 26<sup>th</sup>, which will allow all outdoor recreation, indoor dining with capacity limits, and other expanded measures.

- c. July 23, 2020 Update – On July 15<sup>th</sup> the Governor announced a new mitigation plan that modifies the existing “Restore Illinois” plan aimed at preventing another COVID-19 surge in Illinois. Initially the State was divided into four regions, that would each progress through five stages of reopening, each with fewer restrictions as COVID-19 cases subsided. Under the Governor’s revised plan the State has been divided into 11 smaller regions, which will enable the state to act in a more decisive, targeted way in addressing COVID-19 hotspots without reacting more broadly than circumstances require by imposing blanket restrictions across large geographic areas or moving entire regions back to an earlier phase. Kendall County has now been moved out of the Chicagoland region, and is in a region with the counties to our south and west – all the way to the Iowa border.
  - d. August 6, 2020 – Kendall County’s positive test rate has been on the rise in the past few days and sat at 6.8% on July 31, with the Governor specifically calling out our region and multiple counties within our health region. The Governor’s planned action for regions and counties that are seeing poor testing data (i.e. days of above 8% positive tests) includes closure of indoor dining, non-essential businesses, and other similar actions.
11. Early May 2020 – when the sales tax monthly report for February consumer sales will be released, and when the sales tax reporting deferral will be seen
- a. May 7, 2020 Update – As noted above, there is no evidence of impact from sales tax reporting deferrals on the sales tax amounts received.
  - b. June 10, 2020 Update - The impact from sales tax reporting deferrals on the actual amount of sales taxes received remains negligible. Since the sales tax deferral went into effect last month, less than 1% of the average monthly totals have been deferred.
12. Mid May 2020 – when the MFT monthly report for March consumer sales will be released.
- a. May 21, 2020 Update – As noted in section 4(a) above, MFT proceeds came in better than expected at \$33,790, a decrease of approximately 20% from the prior year.
13. Early June 2020 – when the sales tax monthly report for March consumer sales will be released from the state, and the first with potentially lower sales and reporting deferrals.
- a. June 10, 2020 Update – As noted in section 3(b) above, sales tax will end FY 20 right around \$3.22M, which is \$70,000 higher than initially budgeted and a 5% increase in comparison with the previous fiscal year. June’s allotment for Non-Home Rule (NHR) sales taxes came in at 94% of last year’s amount. FY 20 totals for NHR Sales will be ~2.41M, which is 2% higher than FY 19 amounts.

14. Early July 2020 – when the sales tax monthly report for April consumer sales will be released from the state
  - a. July 9, 2020 Update – As noted in section 3(c) above, sales tax proceeds, representing April consumer sales, only marginally declined from the previous July. July's allotment for Non-Home Rule (NHR) sales taxes came in at 87% of last year's amount, which seems to be indicative of consumer buying habits during the pandemic.
15. July 1, 2020 – when the first, partial online sales tax methodology change goes into effect statewide, resulting in modest (relative) sales tax revenue increases for municipalities
16. July 2020 – when income taxes are due to the state
  - a. July 9, 2020 Update – The full impact of the extended income tax deadline will not be known until September/October, due to the three-month lag between taxes being remitted and received from the state.
  - b. As noted above in Section 2(f), August income tax proceeds increased two-fold over the prior year, presumable due to the timing of payments related to the extension of the State income tax filing deadline.
  - c. As noted above, September income tax proceeds posted a year-over-year gain of 29%, once again presumable due to the timing of payments related to the extension of the State income tax filing deadline.
17. August 2020 – no action has been taken by Kendall County to implement this date yet, but the current discussion for property tax payment dates would push the first payment out to August 2020.
  - a. Despite the County not assessing a penalty until after August 15<sup>th</sup> (for those individuals approved for a COVID-19 waiver), City corporate property tax proceeds remain in line with 2019 amounts, totaling \$1.74 M through July.
18. September 2020 – when the first sales tax monthly report will be released that could possibly be the first sales tax monthly report with no deferrals.
  - a. Despite our initial concern, the deferral of sales tax had no material impact on the City's sales tax proceeds, as total deferrals were less than \$10,000 in the aggregate.
19. November 2020 – state referendum on progressive income tax
  - a. November 5, 2020 update - As mentioned above within the high-level narrative of income taxes, the referendum failed. The Governor has vowed to look at large cuts in state government services and revenue sharing (including, presumably, LGDF) before pivoting to a likely across the board flat-income tax increase. It is not known how exactly the state will address its budget shortfall, especially given the unlikelihood of an immediate federal package to address revenue shortfalls for state and local governments. During last year's budget address, the Governor did propose that if the income tax referendum fails, municipalities would see a 5% point decrease in LGDF revenues. However, that decrease would have to be agreed upon by the legislature, and its proposal came before the pandemic.

20. December 2020 – large bond payments are due, representing a valley of cashflow
  - a. November 5<sup>th</sup> update - With the FYE 20 CAFR completed and the City's financial position having improved again, staff has no concern about the December 2020 payments and cashflow, even with the purchase of the 651 Prairie Pointe building.
21. January 1, 2021 – when the second, full online sales tax methodology change goes into effect statewide, resulting in potentially significant (relative) sales tax revenue increases for municipalities
22. February 2021 – when abatement ordinances on alternate revenue bonds are due to the County
23. December 2021 – large bond payments are due, representing a valley for cashflow



## **Revenues – Summary (all old text, no updates)**

The primary concerns of the ongoing situation are explained in greater detail below; but for the most part, can be summarized as follows:

- the State cutting or delaying various tax remittances
- the County delaying property tax distributions and the impact of a potential recession on the local real estate market
- delays and non-payments of various utility billing charges
- limited investment opportunities in a low interest rate environment
- the impact on the building and development community should a prolonged recession occur
- the duration of social distancing, as many revenue streams are dependent upon people freely engaging in various activities in a public setting

## **Revenues - Highest concern (new text only where update is noted)**

24. Municipal and NHR Sales Tax – account for approximately one-third of all General Fund revenues and can be highly volatile. Restaurants and bars generate ~14% of all municipal sales tax receipts. Could see potential losses from proposed FY 21 amounts of over \$750,000, based on current anecdotal sales information and the stay-at-home order being issued through the end of April.

- a. April 23, 2020 Update – While the stay at home order has not been extended past April 30<sup>th</sup>, recent comments by the Governor and Mayor of Chicago, as well as modeling for the COVID-19 case count, seems to indicate that widespread impacts to public gatherings will occur for several weeks, if not months. The staff has updated the FY 21 sales tax estimates, and now expects to see a decrease of more than \$1,000,000 in regular and non-home rule sales taxes.
- b. May 7, 2020 Update – The stay at home order has been extended through May, and the Governor’s reopening plan makes it seem that widespread retail and restaurant impacts will occur through the Summer. As noted above, the February consumer sales tax / March state receipts report was released on May 7, 2020 and the 2020 figures were 9% higher than the 2019 figures for the same month. At least in the run up to the pandemic, no sales tax downturn was observed.
- c. June 10, 2020 Update – The stay at home order has been lifted as of June 1<sup>st</sup>, as the State enters phase 3 of the reopening plan. As noted above, the March consumer sales tax / April state receipts report, which is the first month impacted by the Governor’s Shelter in Place order was released on June 4, 2020 and the 2020 figures were nominally higher than the 2019 figures for the same month. Thus far, sales tax has remained resilient, as staff speculates that the decrease in sales tax proceeds from “non-essential businesses” and restaurants has been offset by the increased demand brought on by the pandemic for food and other consumer goods.
- d. July 9, 2020 Update – On Friday, June 26<sup>th</sup> the State entered phase 4 of the reopening plan, which now allows “non-essential” business to open and restaurants to resume indoor dining, albeit with restrictions. As noted above, the April consumer sales tax / May state receipts report, which is the first full month

impacted by the Governor's Shelter in Place order, showed that the 2020 figures were nominally lower than the 2019 figures for the same month. Thus far, sales tax has remained resilient, as staff speculates that the decrease in sales tax proceeds from "non-essential businesses" and restaurants has been offset by the increased demand brought on by the pandemic for food and other consumer goods. Conversely, NHR sales are beginning to lag, presumably because the items consumers are buying are exempt.

- e. August 6, 2020 Update – As mentioned in the July 9<sup>th</sup> update and further above in this memo, the non-home rule sales tax for the June state report is down 20% year-over-year, giving further evidence to the observation of consumers spending more on essential goods than non-essential goods.
- f. September 17, 2020 Update – As mentioned above, sales taxes have remained resilient thus far in FY 21, either matching or exceeding prior year amounts.
- g. October 8, 2020 Update - As mentioned above, sales taxes have remained fairly resilient throughout the pandemic thus far, with an average increase of around 4% over the last six months. After increasing by 11% last month, NHR sales increased by 5% in October, which is a positive indicator that area residents are beginning to make more general merchandise purchases, in addition to food and other household goods.
- h. November 5, 2020 Update – At time of creation of this memo, the November sales tax report has not been released from the state. Since the October 27<sup>th</sup> City Council meeting, staff was able to complete the manual data entry of sales tax performance pre- and post-pandemic from a variety of Illinois municipalities. As seen within the spreadsheet, Yorkville sales taxes were doing relatively well pre-pandemic, and has weathered the post-pandemic months. Pre-pandemic, Yorkville was seeing average growth year-over-year in the 3% to 8% range, and post pandemic is seeing anywhere from a 5% loss to 3% growth. This is compared to a pre-pandemic average growth range of 3.5% to 4% and a post-pandemic impact of a 10% to 15% loss.
- i. **November 19, 2020 Update** – As referenced above, November municipal sales tax proceeds came in at \$298,588, which is up 8% over the prior year. So far, municipal sales tax has remained quite resilient throughout the pandemic, averaging year-over-year increases of about 4% over the last six months. As it has for the previous two months, NHR sales tax continued to mirror the increase in municipal sales tax, also coming in at 8% higher than the previous November. Since the September (June consumer sales) allotment, gross NHR sales have been averaging year-over-year increase of ~8%.

### **Revenues - High concern (new text only where noted)**

25. Income Tax – could possibly decline by \$200,000 or more due to sharp increases in unemployment levels and lower corporate profits should a recession occur. The State is also likely to either cut or delay payments, due to their own budgetary issues.

- a. May 7, 2020 Update – As mentioned earlier in the memo, the IML released their revenue estimates, expecting a 15% decrease in income tax revenues

from FY 20 actuals. This is a loss of \$300k between FY 20 and FY 21. As of April 28<sup>th</sup>, the City was assuming a loss of only ~\$140k between FY 20 and FY 21, which means the income tax picture has become ~\$160k worse than we expected.

- b. June 10, 2020 Update – As mentioned above, June’s allotment of income tax came in at \$118,791, which is essentially even with last June’s allotment of \$119,293. Income tax receipts will finish FY 20 at approximately \$1.87M, which is a 5% decrease in comparison to last year. IML has revised its FY 21 per capita estimate to \$97. If \$97 per capita comes to fruition, it would match the FY 20 actual figures (i.e. revenues are flat).
- c. July 23, 2020 Update – As mentioned previously July’s income tax proceeds totaled \$188,635, which is about 6% higher than the prior year’s allotment of \$178,400. The IML currently has income tax pegged at \$97 per capita, which would put the City’s total income tax around \$1.85M for FY 21.
- d. August 20, 2020 Update – As referenced above, August’s income tax proceeds totaled \$257,905, which is more than twice the amount of the prior year’s allotment of \$127,883.
- e. September 17, 2020 Update – As mentioned above, September’s income tax proceeds were \$146,132, which is a 29% increase over last September’s amount of \$113,183.
- f. October 22, 2020 Update - As referenced above, October ’s income tax proceeds were \$211,612, which was a 4.8% increase over the prior year’s amount of \$201,938.
- g. November 5, 2020 update – As mentioned at the October 27<sup>th</sup> City Council meeting, the IML revised its income tax estimates for FY 21 to \$105 per capita, which is unexpectedly far greater than their prior estimates of \$98 per capita (and where the City currently estimates). Since the meeting, the progressive income tax referendum has failed, with the Governor vowing to look at large cuts in state government services and revenue sharing (including, presumably, LGDF) before pivoting to a likely across the board flat-income tax increase. It is not known how exactly the state will address its budget shortfall, especially given the unlikelihood of an immediate federal package to address revenue shortfalls for state and local governments. During last year’s budget address, the Governor did propose that if the income tax referendum fails, municipalities would see a 5% point decrease in LGDF revenues. However, that decrease would have to be agreed upon by the legislature, and its proposal came before the pandemic.
- h. **November 19, 2020 update** – As referenced above, November’s allotment of income tax came in at \$142,988, which is up ~9% from last November. Thus far in FY 21, income tax proceeds have remained resilient despite the pandemic, although much uncertainty remains moving forward regarding rising unemployment and potential future cuts to the LGDF.

26. Local Use Tax – decline could be marginal, due to the prevalence of on-line sales.

However, the State is also likely to either cut or delay payments.

- a. May 7, 2020 Update – As mentioned earlier in the memo, the IML released their revenue estimates, which expect no change between FY 20 and FY 21. As of April 28<sup>th</sup>, the City was assuming a loss of ~\$87k in use taxes, which means the use tax picture has become \$87k better than we expected.
- b. May 21, 2020 Update – May's allotment of local use tax came in 3% higher than last year's allotment of \$45,940. Assuming June's allotment remains flat with last year's amount, local use tax would finish FY 20 at approximately \$658,000. This observance aligns with the IML's estimate that use taxes are likely to not decrease in FY 21, based on the large transfer of retail sales to online purchases.
- c. June 10, 2020 Update – June's allotment of local use tax came in 15% higher than the previous year, ostensibly due to the pandemic and corresponding shelter in place order from the Governor. Local use tax is expected to finish FY 20 at \$665,000, which is a 15% increase over FY 19 amounts.
- d. July 23, 2020 Update – Local use tax continues to remain robust, ostensibly due to the continued popularity of on-line shopping, especially during the pandemic. Local use proceeds are up 29% from July of last year, coming in at \$63,676 (the July 2019 amount was \$49,432). The IML currently predicts FY 21 local use at \$35.50 per capita, which would yield an annualized amount of ~\$675,000. Assuming this comes to fruition, FY 21 local use would increase by 1.5% over the prior year (FY 20).
- e. August 20, 2020 Update – Local use tax continues to remain strong, with August proceeds coming in at \$70,816, which is a 43% increase over the prior year (\$49,646 – August 2019).
- f. September 17, 2020 Update – As mentioned in the sales tax section above, local use tax continues to remain robust, posting another 40+% increase in September (\$71,494 v. \$50,740 in September 2019). Despite significant recent growth in this revenue stream, local use tax should begin to level off and decline starting next month, as October (July consumer sales) will be the first month in which on-line retailers will be required to collect local sales taxes, instead of use taxes.
- g. October 22, 2020 Update - October represents the first month (July consumer sales) in which on-line retailers were required to collect sales taxes, instead of use taxes. Nonetheless, local use revenues posted strong year-over-year gains, coming in at \$72,294, which is a 39.3% increase over last October's amount of \$51,886. Despite this sharp increase in the current month, it is expected that this revenue stream will begin to level off and decline, as proceeds in future months will be classified as sales instead of local use taxes (thus negating one and other from a budgetary standpoint).
- h. **November 19, 2020 Update** – November local use tax proceeds came in at \$68,841, which is an increase of 39% compared to the \$49,709 received in November of 2019. This is the fourth month in a row that use tax proceeds have exceeded prior year amounts by ~40%. As mentioned above, eventually this revenue stream should begin to level off once the State begins to reclassify proceeds from internet sales as municipal sales tax instead of local use tax.

27. Motor Fuel Tax – may decline by over \$100,000 from decreased demand, as a result of high unemployment and more people working remotely. The State also likely to either cut or delay payments.
- a. May 7, 2020 Update – As mentioned earlier in the memo, the IML released their MFT and TRF estimates, expecting a loss of 15% in MFT and lowering their per capita projections for TRF slightly. In the FY 21 budget approval, the City assumed moderate growth in the MFT and had not updated those estimates as a result of the pandemic. As a result, the IML estimates for MFT and TRF are \$125,000 worse than we expected.
  - b. June 10, 2020 Update – As mentioned above, the IML has revised its FY 21 MFT and TRF projections this week. Per capita MFT was reduced by almost 20%, from \$24.85 to \$20; whereas TRF projections were reduced by 11%, from \$16.87 to \$15. This puts the City's share at \$380,000 (MFT) and \$285,000 (TRF), respectively – which combined is \$128,000 less than FY 21 budgeted amounts. Fortunately, this projected loss is more than offset by proceeds from the REBUILD Illinois program, mentioned above
  - c. July 23, 2020 Update – As mentioned earlier in the memo, MFT proceeds declined by ~25% and was worse than expected, as the current IML target for FY 21 is \$20 per capita (~\$380,000 annualized), which is an 18% decrease from FY 20 totals. MFT TRF proceeds came in at \$19,700 in July, which is equal to 75% of the regular MFT proceeds received.
  - d. August 20, 2020 Update – As referenced above, once again MFT proceeds declined by 25% in comparison to the prior year, which is consist with its performance over the last four months. MFT TRF proceeds totaled \$23,536 in August, which is equal to 72% of the regular MFT allotment for the month.
  - e. September 17, 2020 Update – As mentioned above, MFT proceeds rebounded in September, posting a year-over year gain of 11%. MFT TRF proceeds totaled \$26,736 in September, which is equal to 69% of the regular MFT allotment for the month.
  - f. October 22, 2020 Update - As referenced above, after an increase last month, MFT proceeds once again declined by ~12% in comparison to the prior year (\$35,398 in Oct 20 v. \$40,152 in Oct 19). MFT TRF proceeds totaled \$25,562 in October, which is equal to 72% of the regular MFT allotment for the month.
  - g. **November 19, 2020 Update** - As referred to above, MFT proceeds declined by 5% in November, coming in at \$35,495. TRF proceeds totaled \$24,655, which is equal to ~70% of regular MFT proceeds.
28. Water Sales, Infrastructure Fees and Late Penalties – water sales may decline due to shrinking usage or wet weather. May adversely impact cash flow due to customers paying late or not at all. Late penalties may also vary, depending on whether or not fees are waived.
29. Sewer Maintenance Fees and Infrastructure Fees – similar to water infrastructure fees, may adversely impact cash flow due to customers paying late or not at all.

30. Child Development and Athletics & Fitness – may result in substantial refunds and season cancellations depending on how long the shelter in place order lasts and the willingness of residents to reengage in public activities.
- a. June 10, 2020 Update – Staff expects there to be a significant decrease in revenue and profit margin due to the Restore Illinois Plan restrictions on in-person programming and the willingness of residents to reengage in public activities. For example, about two-thirds of the spring youth sports league participants have requested refunds. We expect that this trend will continue throughout the year or until we reach Phase 5 of the Restore Illinois Plan. Nevertheless, as the State updates in-person programming guidelines we potentially could see an increase in in-person programming opportunities, revenue and profit margins.
31. Library Property Taxes – account for ~95% of all Library revenues. Any substantial delays in payments or remittance may result in serious operational and cash flow issues for the Library.
32. TIF Property Taxes – any substantial delays in payments or remittance would add continued pressure to the General Fund, which directly offsets the negative cash position of the three TIF Funds. In future fiscal years, a potential decline in property values would further inhibit the TIF districts ability to eliminate its negative equity position.

**Revenues - Medium concern (new text only where update is noted)**

33. Corporate Property Taxes – may be delayed by the County. This, coupled with delayed remittance of state taxes, would put a strain on operational cash flow. In future fiscal years, this revenue stream may continue to decline, as more and more funds are diverted away to cover the City's contribution to the Police Pension Fund.
- a. April 23, 2020 Update – Property taxes are not being delayed by the County, but late fees are being waived for a couple months.
  - b. June 10, 2020 Update – The first allotment of property tax was received in early June. It was a week later than normal, but the amounts were in-line with expectations, thus far.
  - c. August 20, 2020 Update – As mentioned above, corporate property tax proceeds remain consist with prior year amount through July, despite the County not assessing a penalty until after August 15th (for those individuals approved for a COVID-19 waiver).
  - d. October 8, 2020 Update – To date the City has received five out of seven allotments of property tax from the 2019 levy for a total of ~\$3.2M, which is 96% of the total amount levied of \$3.34M; which falls exactly in-line with last year's collection rate.
34. Building Permits, Connection & Development Fees – the impact on permit revenue from the pandemic and recession that is anticipated to follow, remains to be seen. Staff will continue to provide updates regarding these revenue streams as information becomes available.

- a. June 10, 2020 Update – Total permits issued thus far in FY 21 total 217, which is significantly higher than last May’s amount of 128. Single family and commercial permits total 20 thus far in FY 21, in comparison to 31 permits issued last May.
35. Amusement, Video Gaming & Hotel Taxes – the impact on these revenue streams are wholly dependent on the longevity of the COVID-19 pandemic and the shelter in place order from the Governor. Hotel tax receipts will have limited impact on the City budget, as 90% of all proceeds received are remitted to the AACVB.
36. Investment Earnings – are expected decline sharply City-wide in the upcoming fiscal year, due to potentially declining revenues and an extremely low interest rate environment.
- a. June 10, 2020 Update – Limited opportunities for investment earnings seem likely for the City for at least the next two fiscal years, as the Fed recently announced that it will continue to track interest rates near zero through at least 2022, in an effort to support the national economic recovery.
  - b. August 20, 2020 Update - As expected, interest rates have declined precipitously over the last several months. As an example, Illinois Funds, which is typically one of the higher yielding investment vehicles for the City, was yielding an annualized rate of 2.2% in August of 2019. Currently, its offering an annualized rate of 0.15%, a decline of over 90%.
  - c. September 17, 2020 Update – The Fed announced yesterday that it would maintain the federal funds rate at a range between 0 and 0.25%, until inflation begins to average at least 2% for an extended period of time, which may take until the end of 2023. Should this assumption hold, the City will experience a prolonged period of limited investment earnings until that latter half of FY 24.
37. MFT High Growth Earnings – similar situation to the other state taxes mentioned above, these proceeds could be swept or delayed by the State.
- a. **November 19, 2020 Update** - On November 12<sup>th</sup>, the City received its FY 21 high-growth allotment of \$79,463, which should help to offset some of the losses in MFT proceeds due to the pandemic. This is over \$68,000 higher than the budgeted amount of \$11,000.

**Revenues - Low or no concern (all old text, no updates)**

38. These revenue streams are comprised of pass-through items (such as business district or admission taxes), various reimbursements from developers and other sources, and all other revenues not previously identified – with minimal, individual impact on the overall budget.

### **Expenditures under consideration (all old text, no updates)**

The Mayor and staff have preliminarily discussed a first cut list of approximately \$1.3m in the general fund or related funds and \$200,000 in the water fund to offset a potential loss of \$1.3m in general fund revenues. We have reprinted the full list of the “easy/medium/difficult” categories from the April 14<sup>th</sup> City Council memo, with items recommended to be cut noted. All of the cuts marked below will be continuously reviewed by the Mayor and staff and may be amended or rescinded in the future.

### **Expenditures - Easy to implement (new text only where update is noted)**

- 39. Delay the proposed new PW employee - \$100,000 annually through FY 25
  - a. April 23, 2020 Update – Cut until things stabilize.
- 40. Delay the FY 22 Police Commander - \$150,000 annually beginning in FY 22 and annually through FY 25
  - a. April 23, 2020 Update – Cut until things stabilize.
- 41. Implement a hiring freeze/review process whenever a vacancy occurs. The City has one anticipated retirement in the police department at the end of FY 20, and the Chief and the Mayor have proposed leaving that position vacant going forward - \$85,000 annually through FY 25 for police retirement vacancy; TBD for all other employees
  - a. April 23, 2020 Update – Implement a hiring freeze on a case-by-case basis. Do not rehire position to be vacated through one police officer retirement. Do not hire seasonal part-time help in the Parks and Public Works Departments.
  - b. August 6, 2020 – The City is in the process of hiring a Police Records Clerk, due to staffing needs within the department.
- 42. Cutback or reduce new budget proposals
  - a. New sidewalk program – gross annual spend proposed at \$125,000
    - i. April 23, 2020 Update – Reduce the annual spend for this project, but watch for a turnaround and opportunity to reinstate the full budget amount.
  - b. Pavement striping – gross annual spend proposed at \$62,000
    - i. April 23, 2020 Update – Reduce the annual spend for this project but watch for a turnaround and opportunity to reinstate the full budget amount.
    - ii. August 6, 2020 Update – The City moved forward with a \$25,000 striping bid in July 2020.
  - c. Public Works building RFQ - \$30,000
    - i. April 23, 2020 Update – Cut until things stabilize.



- d. Police building RFQ - \$30,000
  - i. April 23, 2020 Update – Cut until things stabilize.
  - ii. **November 19, 2020 Update** – Staff is proposing a space needs study for the new PD/City Hall at 651 Prairie Pointe at the November 24<sup>th</sup> City Council meeting, which would negate this original budget reduction.
- e. E-ticketing software - \$26,500
  - i. April 23, 2020 Update – Cut this project, but watch for a turnaround and opportunity to reinstate at a later date.
- f. Office chairs - \$10,000
  - i. April 23, 2020 Update – Cut until things stabilize.
- g. Buy one less police vehicle per year - \$65,000 potential savings per vehicle
  - i. April 23, 2020 Update – Reduce the annual spend for this project but watch for a turnaround and opportunity to reinstate the full budget amount.
  - ii. July 23, 2020 Update – There are two police SUVs budgeted in FY 21 and both were authorized by City Council in March 2020. Staff is in the process of ordering the first SUV, and the second SUV will be held off as mentioned above.
  - iii. August 6, 2020 – The first police SUV has been ordered. The second SUV is held off as discussed.
- h. Bulk water dispenser - \$20,000
  - i. April 23, 2020 Update – Not cut for the time being, as cost is housed within the water fund.
- i. Enterprise Resource Program (ERP) - gross budget spend in FY 21 and FY 22 proposed at \$475,000
  - i. April 23, 2020 Update – Cut this project but continue to do due diligence on reducing scope and cost of a future ERP project and watch for a turnaround and opportunity to reinstate at a later date.
- j. Cable consortium participation – net annual spend in FY 21 proposed at \$65,000
  - i. April 23, 2020 Update – Cut participation in the consortium from a financial basis but do due diligence on remaining in the consortium at a reduced contribution amount and/or broadcasting public meetings with in house resources.
  - ii. August 6, 2020 Update – Waubensee Community College has exited the consortium as of July 31, and the consortium expenditures should be minimal for the next several weeks while the Consortium discusses its service delivery model. FY 21 expenditures should be \$0, but for future City Council action.

## **Expenditures - Medium difficulty to implement (all old text, no updates)**

### 43. Compensation and benefits

- a. The City implemented a one-week furlough during the last recession. A one-week furlough based on current staff counts and compensation would yield more than \$100,000 in savings. This assumes that all employees, including union employees (subject to negotiation), would take a one-week furlough.
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient.
- b. The City froze salaries for a year or two during the last recession, depending on the group of employees. A 0% raise for current non-union employees would yield more than \$100,000 in savings annually and compounded compared to the FY 21 budget proposal.
  - i. April 23, 2020 Update – Recommendation to immediately implement.
  - ii. August 6, 2020 Update – The Police Officers union contract is on the City Council agenda for approval with a 2% COLA for August 2020 implementation. Non-union salaries are being readdressed depending on successful completion of the Public Works union contract and the Sergeants union contract.
  - iii. October 8, 2020 Update – The MOU approving a one-year extension to the Public Works contract was approved with a 2% COLA at the September 22<sup>nd</sup> City Council meeting. The Sergeants contract is expected to be presented to Council for consideration at the October 13<sup>th</sup> meeting.
  - iv. November 5, 2020 Update – The Sergeants contract has been approved, with the same COLA levels as the Public Works contract and the Officers contract.
- c. The elected official compensation ordinance just approved by City Council doesn't take effect until FY 24, but the annual value is \$30,000 over prior compensation levels.
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient

### 44. Cutback, reduce, defer

- a. Police pension contributions, currently at 100% funding target but legally required only at 90% funding target - \$195,000 difference in FY 21
  - i. April 23, 2020 Update – Savings can't be realized until FY 22, which is when the property tax levy to be passed by the City Council in December 2020 will be on the property tax bills. We recommend exploring this option with the police pension fund over the coming months.
- b. Greenbriar Road RTBR supplemental project - \$200,000 in FY 21
  - i. April 23, 2020 Update – Cut this project, but watch for a turnaround and opportunity to reinstate at a later date.

- c. 2021 RTBR program - \$1,700,000 in FY 22
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- d. Staff training, organization wide - \$100,000 annual
  - i. April 23, 2020 Update – Reduce the annual spend for this project but watch for a turnaround and opportunity to reinstate the full budget amount.
- e. Staff membership in professional organizations – TBD
  - i. April 23, 2020 Update – Reduce the annual spend for this project but watch for a turnaround and opportunity to reinstate the full budget amount.
- f. Ask for all consultants, vendors, and partners to reduce contract value - TBD
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient. However, without being asked, Attorney Orr has reduced her hourly rate by 7.5%.
- g. Mosquito control - \$6,000 annual
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- h. Library liability insurance - \$25,000 annual
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- i. Tuition reimbursement for currently enrolled employees - \$15,000 annual in five year budget proposal
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- j. Minute taking change - \$4,000 annual
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- k. Snow plow blades - \$14,000 in FY 21
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- l. Playground replacements - \$200,000 in FY 21
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- m. Parks equipment and mowers - \$70,000 in FY 21
  - i. April 23, 2020 Update – Cut until things to stabilize.
  - ii. July 23, 2020 Update – A new wing mower is proposed to be purchased for \$53,000.

- iii. August 6, 2020 Update – The new wing mower was authorized by City Council at the July 28<sup>th</sup> meeting.
  - n. Sanitary sewer crawler camera - \$65,000 in FY 21
    - i. April 23, 2020 Update – Cut until things stabilize.
  - o. Hot water unit for vactor truck - \$15,000 in FY 21
    - i. April 23, 2020 Update – Cut until things stabilize.
  - p. Public Works mowers - \$31,000 in FY 21
    - i. April 23, 2020 Update – Cut until things stabilize.
    - ii. July 23, 2020 Update – A medium-sized mower is being purchased for \$11,000.
    - iii. August 6, 2020 Update – The medium sized mower has been ordered.
  - q. Elizabeth St watermain replacement - \$600,000 in FY 21
    - i. April 23, 2020 Update – Cut until things stabilize. This project is entirely housed within the water fund, but we are recommending it be deferred indefinitely to protect cash-flow.
  - r. Water Fund capital including vehicles, Appletree Ct watermain, Well #7 electrical work, SCADA upgrades, water tower painting, Orange and Olsen watermain engineering work, and pressuring sensing valve program - \$100,000 in FY 21
    - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient. Costs are entirely housed within the water fund.

**Expenditures - High difficulty to implement or high impact to organization and services (all old text, no updates)**

- 45. Compensation and benefits
  - a. Reduce health insurance benefits – TBD
    - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
  - b. Change health insurance carrier – would have been \$100,000 difference in FY 21 if implemented, value in FY 22 is TBD
    - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
  - c. Move to self-insurance – Value TBD, but risk to City would increase
    - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient

- d. Furloughs of 20% (turning a 40 hour work week into a 32 hour work week) for all employees, including union employees (bargained) - \$1,500,000 annual and compounded
    - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
  - e. Progressive salary cuts of 5% for employees paid less than \$60,000 annually, 10% for employees between \$60,000 and \$100,000 annually, and 15% for employees above \$100,000 - \$900,000 annually and compounded
    - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
  - f. Salary freeze for all union employees (must be negotiated) - \$100,000 annually and compounded
    - i. April 23, 2020 Update – Recommendations to negotiate with unions.
    - ii. August 6, 2020 Update – The Police Officers union contract is on the City Council agenda for approval, with a 2% COLA effective August 2020.
    - iii. November 5<sup>th</sup> Update – The Sergeants contract and the Public Works contract both have a 2% COLA effective August 2020.
46. Waves of staff layoffs – The City’s peak full-time employment count prior to the last recession was 96 actual employees, with 105 budgeted. During the recession and afterwards, the City reduced employment counts through a variety of methods and had a low-count of 71 full-time employees. The City’s current employment count as of April is 77. Layoffs would have varying service impacts and cost savings, and specific layoffs would only be discussed in executive session.
- a. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
47. Sell assets
- a. The Van Emmon Activity Center was worth \$1.2m prior to the pandemic.
    - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient.
  - b. The 8 acres at Kendall Marketplace was worth \$400,000 prior to the pandemic.
    - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
48. Categorical last resorts
- a. Refinance, restructure, and/or renegotiate all bond payments to delay and reduce imminent bond payment amounts.
    - i. April 23, 2020 Update – No immediate proposal to implement, but due diligence will be conducted by staff for December 2020 bond payments.
  - b. Renegotiate all developer obligations and payments to reduce imminent payment amounts.

- i. April 23, 2020 Update – No immediate proposal to implement, but due diligence will be conducted by staff on a case-by-case basis.
- c. Restructure developer fees and deposits to reduce City’s financial burden. This would have the impact of increasing costs to developers and builders.
  - i. April 23, 2020 Update - April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- d. Revenue enhancements. There are many options for raising tax and fee amounts, and creating new taxes but these would only help the organization and would burden the public.
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient

**New Proposals, as of April 23, 2020 (all old text, no updates)**

- 49. Part-time hires – As noted above in the hiring freeze section, the Director Dhuse and Director Evans have both separately made the recommendation not to hire any seasonal part-time help in their departments. \$100,000 FY 21 value.
- 50. Outsourced inspections – Director Noble and Code Official Ratons have been managing inspection workload to minimize outsourcing. \$60,000 FY 21 value.
- 51. Baseline Road Bridge – There has been no specific proposal to spend these funds, as they had been budgeted simply as a protection against a sudden closure of the bridge. \$25,000 FY 21 value.

**New Proposals, as of May 7, 2020 (all old text, no updates)**

- 52. UDO – At the direction of the Mayor, the City staff negotiated a one-year pause of the UDO with both consultants. The consultants agree that the rates and cost within the agreement will continue forward for the extra year and that the study could be resumed at any time within the year. \$80,000 FY 21 value.

**Recommendation**

This is an informational item. Staff requests feedback on the content within.



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

Agenda Item Number

Mayor's Report #7

Tracking Number

CC 2020-96

### Agenda Item Summary Memo

**Title:** Prairie Pointe Building Update

**Meeting and Date:** City Council – November 24, 2020

**Synopsis:** A discussion will take place at the meeting.

### Council Action Previously Taken:

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

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

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

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

**Submitted by:** Bart Olson Administration  
Name Department

### Agenda Item Notes:

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