



United City of Yorkville

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

AGENDA CITY COUNCIL MEETING Tuesday, October 26, 2021 7:00 p.m.

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

Call to Order:

Pledge of Allegiance:

Roll Call by Clerk: WARD I

Ken Koch
Dan Transier

WARD II

Arden Joe Plocher

WARD III

Chris Funkhouser
Matt Marek

WARD IV

Seaver Tarulis
Jason Peterson

Establishment of Quorum:

Amendments to Agenda:

Presentations:

1. Mayor of the Day – Emily Weber
2. Fiscal Year 2021 Audit Report

Public Hearings:

Citizen Comments on Agenda Items:

Consent Agenda:

1. Minutes of the Regular City Council – September 28, 2021
2. Bill Payments for Approval
 - \$ 653,164.17 (vendors)
 - \$ 321,029.27 (payroll period ending 10/15/21)
 - \$ 974,193.44 (total)
3. PW 2021-57 Water Department Reports for February – September 2021
4. PW 2021-63 Gas N Wash Yorkville – Security Release – *authorize the release of the remaining performance security (CNB Bank & Trust, N.A. Letter of Credit #21901824)*

Mayor's Report:

Public Works Committee Report:

1. PW 2021-60 2022 Roads to Better Roads – Design Engineering Agreement
2. PW 2021-61 Wheel Loader Purchase

Economic Development Committee Report:

Public Safety Committee Report:

Administration Committee Report:

1. CC 2021-53 Annual Treasurer's Report
2. ADM 2021-39 Treasurer's Report for September 2021
3. ADM 2021-41 2011 Bond Refinancing
 - 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 \$1,050,000 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 \$1,050,000 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

Park Board:

Planning and Zoning Commission:

City Council Report:

City Clerk's Report:

Community and Liaison Report:

Staff Report:

Mayor's Report (cont'd):

1. CC 2021-04 City Buildings Updates
2. CC 2021-38 Water Study Update

Additional Business:

Citizen Comments:

Executive Session:

Adjournment:

COMMITTEES, MEMBERS AND RESPONSIBILITIES

ADMINISTRATION: November 17, 2021 – 6:00 p.m. – City Hall Conference Room

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

COMMITTEES, MEMBERS AND RESPONSIBILITIES cont'd:

ECONOMIC DEVELOPMENT: November 2, 2021 – 6:00 p.m. – City Hall Conference Room

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

PUBLIC SAFETY: November 4, 2021 – 6:00 p.m. – City Hall Conference Room

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

PUBLIC WORKS: November 16, 2021 – 6:00 p.m. – City Hall Conference Room

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

UNITED CITY OF YORKVILLE
WORKSHEET
CITY COUNCIL
Tuesday, October 26, 2021
7:00 PM
CITY COUNCIL CHAMBERS

AMENDMENTS TO AGENDA:

PRESENTATIONS:

1. Mayor of the Day – Emily Weber

2. Fiscal Year 2021 – Audit Report

CITIZEN COMMENTS ON AGENDA ITEMS:

CONSENT AGENDA:

1. Minutes of the Regular City Council – September 28, 2021

☐ Approved: Y _____ N _____ ☐ Subject to _____☐ Removed _____☐ Notes _____

2. Bill Payments for Approval☐ Approved _____☐ As presented☐ As amended☐ Notes _____

3. PW 2021-57 Water Department Reports for February – September 2021☐ Approved: Y _____ N _____ ☐ Subject to _____☐ Removed _____☐ Notes _____

4. PW 2021-63 Gas N Wash Yorkville – Security Release

☐ Approved: Y _____ N _____ ☐ Subject to _____

☐ Removed _____

☐ Notes _____

PUBLIC WORKS COMMITTEE REPORT:

1. PW 2021-60 2022 Roads to Better Roads – Design Engineering Agreement

☐ Approved: Y _____ N _____ ☐ Subject to _____

☐ Removed _____

☐ Notes _____

2. PW 2021-61 Wheel Loader Purchase

☐ Approved: Y _____ N _____ ☐ Subject to _____

☐ Removed _____

☐ Notes _____

ADMINISTRATION COMMITTEE REPORT:

1. CC 2021-53 Annual Treasurer's Report

☐ Approved: Y _____ N _____ ☐ Subject to _____

☐ Removed _____

☐ Notes _____

2. ADM 2021-39 Treasurer's Report for September 2021

☐ Approved: Y _____ N _____ ☐ Subject to _____

☐ Removed _____

☐ Notes _____

3. ADM 2021-41 2011 Bond Refinancing

- 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 \$1,050,000 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 \$1,050,000 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 _____

MAYOR'S REPORT (CONT'D):

1. CC 2021-04 City Buildings Updates

☐ Approved: Y _____ N _____ ☐ Subject to _____

☐ Removed _____

☐ Notes _____

2. CC 2021-38 Water Study Update

☐ Approved: **Y** _____ **N** _____ ☐ Subject to _____

☐ Removed _____

☐ Notes _____

ADDITIONAL BUSINESS:

CITIZEN COMMENTS:



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

Presentation #1

Tracking Number

Agenda Item Summary Memo

Title: Mayor of the Day – Emily Weber

Meeting and Date: City Council – October 26, 2021

Synopsis: _____

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:



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

Agenda Item Number

Presentation #2

Tracking Number

Agenda Item Summary Memo

Title: Fiscal Year 2021 Audit Report

Meeting and Date: City Council – October 26, 2021

Synopsis: _____

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: _____

Council Action Requested: _____

Submitted by: Rob Fredrickson Finance
Name Department

Agenda Item Notes:



COMPREHENSIVE ANNUAL FINANCIAL REPORT

United City of Yorkville

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

Fiscal Year Ended April 30, 2021

**UNITED CITY OF YORKVILLE,
ILLINOIS**

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED
APRIL 30, 2021**

Prepared by:

Rob Fredrickson
Director of Finance

UNITED CITY OF YORKVILLE, ILLINOIS

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INTRODUCTORY SECTION

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

UNITED CITY OF YORKVILLE, ILLINOIS

Principal Officials

Fiscal Year Ended April 30, 2021

EXECUTIVE

Mayor: John Purcell

LEGISLATIVE

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

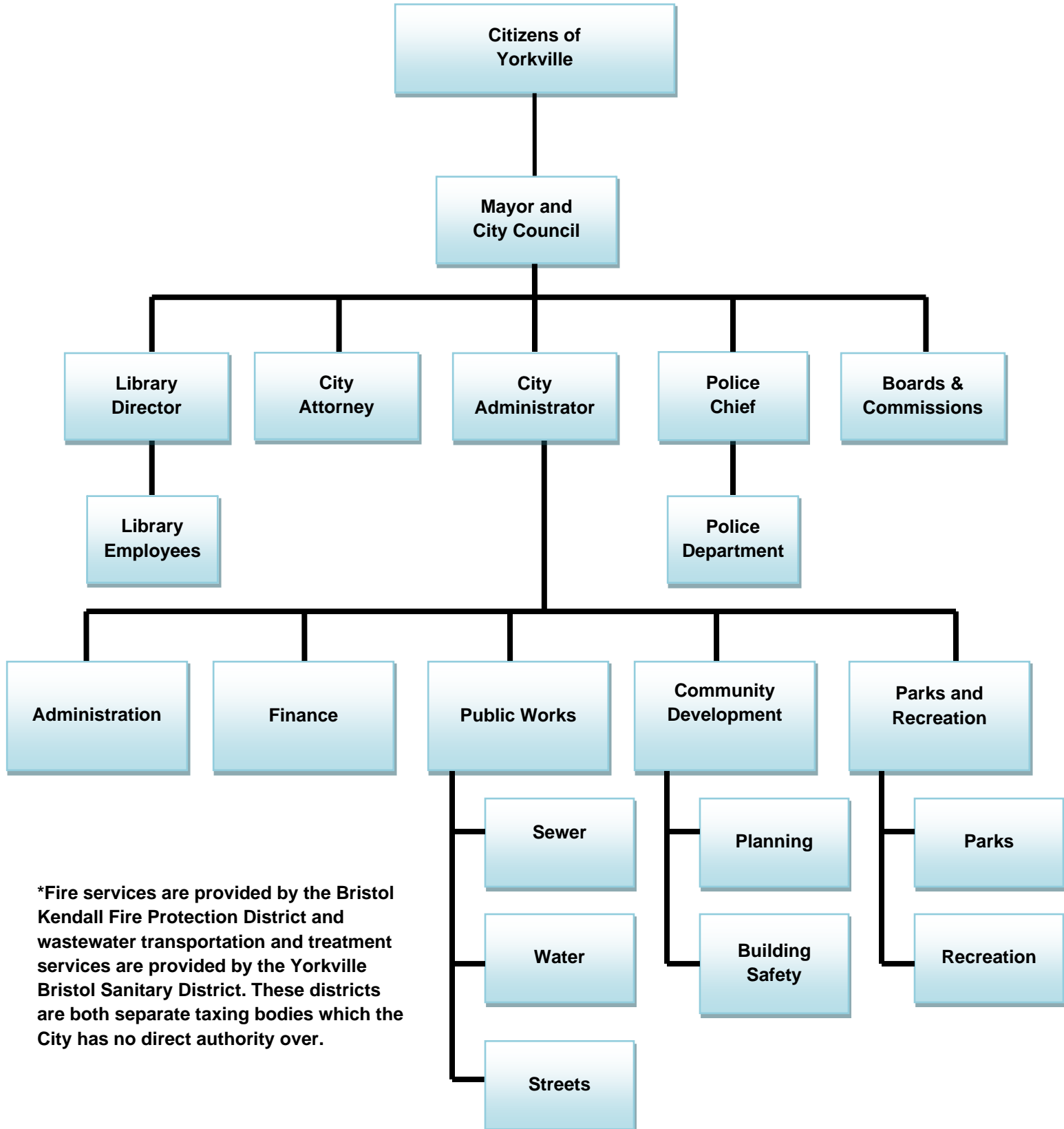
ADMINISTRATION

City Administrator:	Bart Olson
Director of Finance/Treasurer:	Rob Fredrickson
Director of Public Works:	Eric Dhuse
Chief of Police:	Jim Jensen
Director of Community Development:	Krysti Barksdale-Noble
Director of Parks & Recreation:	Tim Evans
Library Director:	Shelley Augustine
Assistant City Administrator:	Erin Willrett
City Clerk:	Lisa Pickering



United City of Yorkville

Fiscal Year 2021 Organization Structure





United City of Yorkville

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

October 19, 2021

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

The Comprehensive Annual Financial Report of the United City of Yorkville, Illinois, for the Fiscal Year ended April 30, 2021, is hereby submitted. The submittal of this report complies with Illinois state law which requires that the City issue a report on its financial position and activity presented in conformance with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards (GAAS) by an independent firm of licensed certified public accountants.

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

The City's financial statements have been audited by Lauterbach & Amen LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the United City of Yorkville for the fiscal year ended April 30, 2021, are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluation of the overall financial statement presentation. The independent auditors concluded, based upon their audit procedures, that there was a reasonable basis for rendering an unmodified ("clean") opinion that the City's financial statements for the fiscal year ended April 30, 2021, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

Profile of the United City of Yorkville

Yorkville was first settled in 1833 and has been the county seat of Kendall County since 1859. The Village of Yorkville was incorporated in 1874, with a population of approximately 500 people. At that time, the Village of Yorkville only encompassed land on the south side of the Fox River; another village, called Bristol, was located directly across from Yorkville on the north side of the river. In 1957 the two villages merged, via referendum, to form the United City of Yorkville. The City, a non-home rule community as defined by the Illinois Constitution, covers approximately 22 square miles with a 2020 census population of 21,533 residents. The City is located in central Kendall County, about 45 miles southwest of Chicago, Illinois. The City is primarily agricultural and residential in nature, with housing stock consisting of approximately 7,700 single family (includes townhomes, condominiums and duplexes) dwelling units.

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

The City provides a full range of municipal services with 82 full-time, and 44 part-time employees working in public safety, public works (including water distribution and sewer services), community development, building and zoning, parks and recreation, library services and general administration. The City maintains approximately 140 miles of streets and 300 acres of park and green space. Solid waste collection and recycling services are administered by the City through a contract with a private firm. Sewage treatment and fire protection services are provided by the Yorkville Bristol Sanitary District and the Bristol Kendall Fire Protection District; both of which are independent units of government.

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

Accounting System and Budgetary Control

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

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

Local Economy

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

Building permits were issued for several commercial developments during the current fiscal year, with a number of new unique businesses opening in established retail developments. Stretch Club, a physical therapy clinic, opened recently in the Yorkville Marketplace development at Illinois Route 47 and US Route 34. An additional wellness-oriented business, called Breathe Salt Therapy, began operations in the Yorkville Business Center located at Cannonball Trail and Illinois Route 47. There were also two new food establishments (Jay's Seafood Grill and The Ice Cream Dessert Shop) that opened for business in the Cimarron Ridge commercial development along US Route 34; both filling vacant space within the retail strip. Finally, Juicehead Smoothies and Coffee Bar opened in the City's downtown area, offering a café style beverage experience in the former Mongolian 211 restaurant location.

The local housing market continues to improve, as the number of new single family building permits more than doubled (390) in fiscal year 2021, compared with 175 new housing starts in the previous fiscal year; with early figures from the subsequent fiscal year suggesting an even larger amount of new housing starts despite the ongoing COVID-19 pandemic. After peaking with a post-recessionary high of 362 in 2010, foreclosures in the City have fallen an average of 18% per annum since 2011, to finish at 51 in 2019. Foreclosures totaled 19 in 2020, however, this figure was undoubtedly skewed as a result of the forbearance options offered to homeowners pursuant to the Coronavirus Aid, Relief and Economic Security Act (CARES Act) passed by Congress in March of 2020.

Despite the many budgetary challenges facing the State of Illinois, including looming debt and pension obligations, the City has seen multiple signs that the local economy is continuing to remain resilient. The U.S. Census Bureau 5-year Community Survey estimates report that the City has a median household income of \$97,610. This compares to \$96,563 for Kendall County and \$65,886 for the State of Illinois. Yorkville's unemployment rate was 8.5% on average throughout calendar year 2020, which is in line with Kendall County at 8.4%, and lower than the State average unemployment rate of 9.5%. The equalized assessed valuation (EAV) of taxable property within the City continues to steadily rise, increasing by an average of 7% from 2016 through 2020. In addition, the City's sales tax base continues to expand, as municipal sales tax proceeds have continued to exceed prior year amounts by an average annualized growth rate of approximately 5% since fiscal year 2014.

Despite the onset of the COVID-19 pandemic, the City's financial position remains strong with sufficient reserve levels. Management is pleased to report that early estimates regarding revenue losses did not come to fruition in the current fiscal year, with most material revenue streams exceeding prior year actuals. The City's commercial base is primarily comprised grocery, food and home improvement enterprises. These types of establishments fared particularly well during the first several months of fiscal year 2021, as demand for groceries and other household items increased significantly with the onset of COVID-19. Moreover, after initial setbacks stemming from pandemic, local restaurants and other retailers began to resume operations as the fiscal year progressed, which helped to further solidify the City's sales tax base.

Major Initiatives

In fiscal year 2021 the City continued to pursue several major initiatives, including:

- **Property Acquisition** - In November of 2020, the City acquired a three-story building located at 651 Prairie Point Drive on the City's northeast side. This 43,000 square foot facility, which was purchased for \$1.9 million, is anticipated to serve as Yorkville's new City Hall / Police Station beginning in the latter half of calendar year 2022. Additionally, in December the City purchased a vacant lot immediately adjacent to the Prairie Point property for \$65,000, in order to facilitate future growth in municipal operations.
- **Comprehensive Plan** – Early in Fiscal Year 2021, City Council approved an amendment to the existing 2016 Comprehensive Plan. A majority of the revisions were made to the future land use map, as certain developments were approved that differed from their designated preferred land use. Furthermore, with the improvements to Eldamain Road and funding for a bridge over the Fox River in progress, the City altered some land at the northern edge of the planning boundary for manufacturing uses to better align with Kendall County's future plans.
- **Lift Station Improvements** – Five of the seven Yorkville lift stations were enhanced over the course of fiscal year 2021, as part of a three-year program to update all lift stations within the City. These lift stations, located at Fox Hill, River's Edge, Prestwick, Bruell Street and Raintree Village, were augmented with new supervisory control and data acquisition (SCADA) systems. Additionally, the Blackberry Creek North lift station was completely rebuilt to include modern pumps, wiring, and a modern SCADA system to monitor operations. Improvements were also completed at the Countryside lift station, where the interior walls of the pumping area were repainted, as the previous coating system had failed and was peeling off the walls due to the corrosive environment.
- **Local Business Support Grants** - The City participated in two grant programs over the course of the current fiscal year designed to assist local businesses mitigate the economic impact of COVID-19 pandemic. The first of these grants was the Downstate Small Business Stabilization Program, which provided working capital funds up to \$25,000 for non-franchise Yorkville businesses with less than 50 employees. The City awarded grant proceeds to sixteen local businesses, for a total of \$334,250. The second program, known as the Economic Support Payments Grant Program, provided financial assistance to businesses that have experienced significant disruption or temporary closure of their business attributable to COVID-19, from the period March 1, 2020 through December 30, 2020. Amounts totaling \$400,000 were awarded to forty-two businesses. Both programs were fully reimbursable to the City by the State, which leveraged Federal funding via the CARES Act to facilitate the programs.
- **Road to Better Roads (RTBR) Program and Other Capital Projects** – Based on the findings of an updated road study conducted in 2018 and in an effort to address ongoing infrastructure needs, the City continued its annual capital improvement program in the current fiscal year, commonly referred to as the "Road to Better Roads" program. Construction costs in fiscal year 2021 totaled approximately \$750,000 for roadway improvements, consisting of pavement milling and overlays on several local streets. In addition, the City continued work on watermain improvements at Appletree Court and Elizabeth Street; completed a water risk and resilience assessment pursuant to EPA guidelines; commenced preliminary engineering on Fox Hill Roadway Improvements; concluded playground installations at Beecher Center, Caledonia Autumn Creek and Purcell Parks; and purchased several new vehicles, including two SUV police squads and the refurbishment of a dump truck for the Streets Department.

Long-Term Financial Planning

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

Relevant Financial Policies

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

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

Pension Trust Funds and Post-Employment Benefits

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

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

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the United City of Yorkville for its comprehensive annual financial report for the fiscal year ended April 30, 2020. This was the 10th year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. The report must also satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

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

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

Respectfully submitted,



Bart Olson
City Administrator



Rob Fredrickson, CPA
Director of Finance



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**United City of Yorkville
Illinois**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

April 30, 2020

Christopher P. Morill

Executive Director/CEO

INDEPENDENT AUDITORS' REPORT

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



INDEPENDENT AUDITORS' REPORT

October 19, 2021

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the United City of Yorkville, Illinois, as of and for the year ended April 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the United City of Yorkville, Illinois, as of April 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

Other Matters – Continued

Other Information – Continued

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2021, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the United City of Yorkville (“City”), we offer readers of the City’s financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended April 30, 2021. Since the Management’s Discussion and Analysis (“MD&A”) is designed to focus on the current year’s activities, resulting changes and currently known facts, it should be read in conjunction with the Letter of Transmittal, which can be found in the introductory section of this report, and the City’s financial statements, which can be found in the basic financial statements section of this report.

Financial Highlights

- The assets/deferred outflows of the United City of Yorkville exceeded its liabilities/deferred inflows at the close of the fiscal year by \$157,749,147 (*net position*). Of this amount, \$148,867,700 was invested in capital assets, net of related debt; \$2,083,335 was restricted for specific activities such as highways and streets, special service areas, land cash and library operations. Remaining net position, totaling \$6,798,112, was unrestricted.
- The City’s aggregate net position increased by \$9,553,626 or 6.4% during the fiscal year ended April 30, 2021. Of this increase, \$6,416,250 is attributable to governmental activities and \$3,137,376 is attributable to business-type activities.
- Total revenues increased by 8.9% from \$33,263,013 to \$36,223,366. Overall expenses totaled \$26,669,740, which is a decrease of 3.5% over the preceding fiscal year.
- At the culmination of the current fiscal year, the City’s governmental funds reported combined fund balances of \$10,226,689, compared to \$8,213,290 as reported on April 30, 2020.
- For the fiscal year ended April 30, 2021, the City’s General Fund reported an increase in fund balance of \$1,660,294. Total ending fund balance in the General Fund was a positive \$9,172,354.
- Both the City’s Water and Sewer Funds reported positive changes in net position during the current fiscal year, reporting ending balances of \$36,427,693 and \$34,902,097, respectively.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

Governmental Funds

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

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

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

The United City of Yorkville adopts annual budgets for its General Fund, Library Fund, Parks and Recreation Fund and Citywide Capital Fund. A budgetary comparison schedule has been provided for all four funds to demonstrate compliance with this budget.

Proprietary Funds

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

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

Fiduciary Funds

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

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the information provided in the government-wide and fund financial statements.

Other Information

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

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on pensions.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Assets:						
Current Assets	\$ 20.9	\$ 18.1	\$ 5.0	\$ 4.8	\$ 25.9	\$ 22.9
Capital Assets	100.5	97.9	70.2	70.3	170.7	168.2
Other Assets	0.3	-	11.1	11.1	11.4	11.1
Total Assets	121.6	116.0	86.4	86.2	207.9	202.2
Deferred Outflows	1.8	2.7	2.9	0.2	4.7	2.9
Total Assets/Deferred Outflows	123.4	118.7	89.3	86.3	212.7	205.1
Liabilities:						
Current Liabilities	6.5	6.0	3.1	3.6	9.6	9.6
Long-term Liabilities	20.6	25.1	14.5	14.5	35.1	39.6
Total Liabilities	27.0	31.2	17.6	18.0	44.7	49.2
Deferred Inflows	10.0	7.6	0.3	0.1	10.2	7.7
Total Liabilities/Deferred Inflows	37.0	38.7	17.9	18.2	54.9	56.9
Net Position:						
Net Investment in Capital Assets	90.4	86.4	58.4	55.4	148.8	141.8
Restricted	2.1	1.9	-	-	2.1	1.9
Unrestricted (Deficit)	(6.0)	(8.3)	12.9	12.8	6.9	4.5
Total Net Position	\$ 86.5	\$ 80.0	\$ 71.3	\$ 68.2	\$ 157.8	\$ 148.2

The City's combined net position increased by \$9.5 million, from \$148.2 million to \$157.8 million, during the current fiscal year. This change is the result of \$6.4 million and \$3.1 million increases in the net position of governmental activities and business-type activities, respectively. The increase in the net position of governmental activities was due to reductions in long-term liabilities and an increase in capital assets. Capital asset additions in the current fiscal year consisted primarily of developer donations, the acquisition of property, City constructed roadway improvements and unfinished infrastructure that was still being constructed at fiscal year-end. Long-term liabilities for governmental activities decreased by \$4.5 million due to continued amortization of debt and the sharp reduction in the net pension liability for Police Pensions. The Police net pension liability declined by \$2.2 million over the course of fiscal year 2021, due to its robust investment returns of a positive 26.9%, net of fees. Restricted net position for governmental activities increased by \$0.2 million, as the City completed its draw down on accumulated property tax proceeds used to fund employer contributions related to IMRF. The enhanced net position of business-type activities was due mainly to the continued amortization of long-term debt applicable to the Water and Sewer Funds; and the addition of deferred asset retirement obligations totaling \$2.7 million, consisting of water towers and wells, pursuant to GASB Statement Number 83.

The largest portion of the United City of Yorkville's net position, totaling \$148,867,700, reflects its investment in capital assets (e.g., land, infrastructure, buildings, vehicles and equipment), less any related debt used to acquire or construct those assets that are still outstanding. The City uses its capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the United City of Yorkville's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The final component of the United City of Yorkville's net position (1.3%) represents resources that are subject to external restrictions on how they

may be used. At fiscal year-end, total restricted net position was comprised as follows: 38.3% is for prospective library operations; 59.7% is for upcoming road maintenance and improvement projects relating to the City's motor fuel tax (MFT) program; 1.5% is for future land cash related park projects; and 0.5% is restricted for special service area use.

As of April 30, 2021, the City was able to report positive balances in all three categories of net position for its business-type activities. Unrestricted net position for governmental activities finished fiscal year 2021 at negative \$6,122,164. This was an increase of approximately \$2.3 million in comparison to the prior fiscal year, resulting from better than expected operating results. Unrestricted net position for business-type activities ended the current fiscal year at \$12,920,276, a nominal increase of \$0.1 million, as the result of enhanced connection fee revenue directly related to the increase in new housing starts.

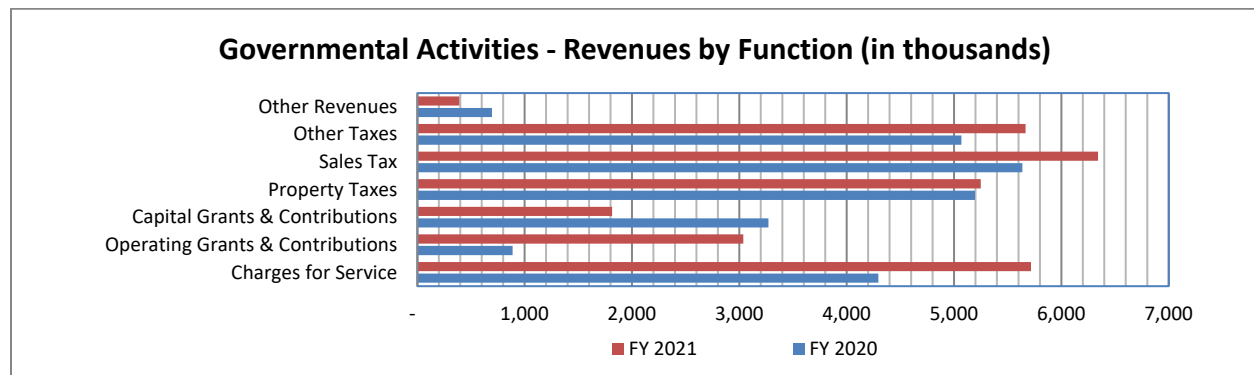
Activities

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues:						
Charges for Services	\$ 5.7	\$ 4.3	\$ 6.8	\$ 6.0	\$ 12.5	\$ 10.3
Operating Grants & Contributions	3.0	0.9	-	-	3.0	0.9
Capital Grants & Contributions	1.8	3.3	1.1	2.0	2.9	5.3
General Revenues:						
Property Taxes	5.2	5.2	-	-	5.2	5.2
Other Taxes	12.0	10.7	-	-	12.0	10.7
Other Revenue	0.4	0.7	0.1	0.2	0.5	0.9
Total Revenues	\$ 28.2	\$ 25.0	\$ 8.0	\$ 8.2	\$ 36.2	\$ 33.3
Expenses						
General Government	6.0	6.2	-	-	6.0	6.2
Library	1.0	1.0	-	-	1.0	1.0
Parks & Recreation	2.5	2.7	-	-	2.5	2.7
Public Safety	5.7	6.5	-	-	5.7	6.5
Community Development	0.8	0.8	-	-	0.8	0.8
Public Works	5.1	4.9	-	-	5.1	4.9
Interest Long-Term Debt	0.4	0.5	-	-	0.4	0.5
Water	-	-	3.4	3.3	3.4	3.3
Sewer	-	-	1.7	1.8	1.7	1.8
Total Expenses	\$ 21.5	\$ 22.6	\$ 5.1	\$ 5.0	\$ 26.7	\$ 27.6
Excess(Deficiency) before Transfers	\$ 6.7	\$ 2.5	\$ 2.9	\$ 3.2	\$ 9.6	\$ 5.6
Transfers	(0.3)	(0.7)	0.3	0.7	-	-
Change in Net Position	\$ 6.4	\$ 1.8	\$ 3.1	\$ 3.9	\$ 9.6	\$ 5.6
Net Position, Beginning	\$ 80.0	\$ 78.2	\$ 68.2	\$ 64.3	\$ 148.2	\$ 142.6
Net Position, Ending	\$ 86.4	\$ 80.0	\$ 71.3	\$ 68.2	\$ 157.7	\$ 148.2

Governmental Activities

Revenues



Total governmental activities revenue for the current fiscal year was \$28,219,399, compared to \$25,050,720 in the previous fiscal year, an increase of 12.6%.

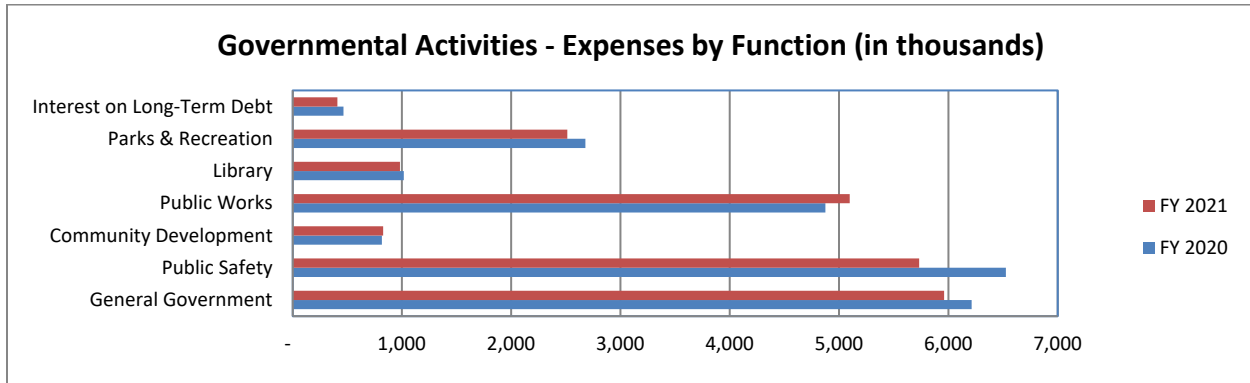
Property taxes, one of the City's principal revenue sources (18.6% of aggregate revenues), totaled over \$5.2 million in fiscal year 2021. Property taxes support various governmental activities, including the City's annual contribution to the Yorkville Police Pension Fund. The City contributed \$1,230,604 to the Police Pension Fund in the current fiscal year, fully funding its actuarially determined contribution amount, as pursuant to its pension funding policy. Total property tax revenues increased nominally by 1.0%, as the Library increased its levy for operations, and the second TIF in the downtown area continued to generate additional incremental revenue. The City increased its requested levy as well, but only by the increment generated solely from new construction. This resulted in additional proceeds of approximately \$88,000, which were used to offset the increased employer contribution to the Yorkville Police Pension Fund.

Sales taxes were particularly vigorous during the latter half of the fiscal year, due to the resiliency of the local economy and statutory changes regarding how these proceeds are sourced. In the past, tax revenues from products purchased on the internet that were used or consumed in Illinois, were distributed to municipalities on a per-capita basis. With the new sourcing law that went into effect July 1, 2020, most on-line retailers are now required to collect both State and locally imposed sales taxes on products being used or consumed within Yorkville. This was followed by an additional requirement, effective January 1, 2021, that on-line retailers begin collecting non-home rule sales taxes as well. The effect of these changes was that the City received \$6.3 million in sales taxes in fiscal year 2021, which resulted in a remarkable year-over-year increase of 12.5%. The "other taxes" classification includes several revenue sources, including income, excise, utility, business district, video gaming and state use taxes. The other taxes classification increased by 11.8% in the current fiscal year, as most of these revenue streams benefited from the increased demand caused by the pandemic. Most notably income and local use taxes increased precipitously over the course of the current fiscal year, posting year-over-year gains of \$600,009 and \$190,108, respectively.

Aggregate charges for service revenues increased by 33.1% in the current fiscal year, as overall license and permit fees improved by over 20.0%, spurred on by the record-setting pace of new housing starts. The "other revenues" classification, which primarily consists of interest income of various reimbursements related to capital projects declined significantly in fiscal year 2021, due to a low interest rate environment and fewer capital project reimbursements from outside sources.

Operating grant and contribution revenues increased significantly (\$2.1 million) in comparison to fiscal year 2020 amounts, as the City received \$784,715 in Local Cure proceeds, in addition to other federally funded grant awards. Capital grants and contributions decreased considerably (\$1.5 million), as the City accepted fewer capital contributions from developers in the current fiscal year.

Expenses

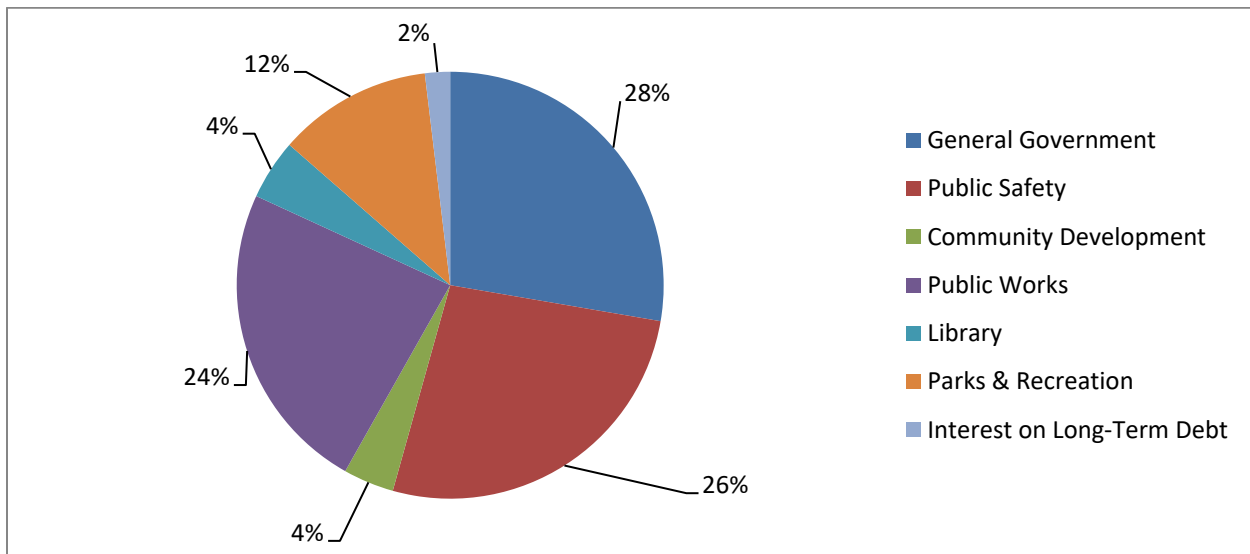


Total expenses amounted to \$21,524,510 for governmental activities in fiscal year 2021. This reflects a decrease of 4.7% from the prior year. The public safety and general government functions comprised the greatest proportion of governmental activities expenses, accounting for a combined 54.3% of the total. Other primary functional areas include public works and parks and recreation, which accounted for 23.7% and 11.7%, respectively, of total governmental activities expense.

Public works expenses totaled \$5.1 million for the fiscal year ended April 30, 2021, which is a 4.6% increase over the prior year. This increase is primarily attributable to enhanced funding for vehicle and equipment purchases. Public safety expenses decreased by 12.2%, due to savings resulting from a temporarily vacated position and a decrease in current year pension expense. General government expenses decreased by 4.1%, as last year's amount was skewed from a one-time incentive payout of \$700,000 to the developer of a new hotel located in the City's Countryside TIF district.

Community development expenses increased marginally by 1.4%, due to inflationary increases in personnel costs. Parks and Recreation expenses were down 6.2%, due to increased capitalizable costs related to playground improvements at various parks throughout Yorkville. Interest on long-term debt declined by 11.9%, as the City continues to pay down debt related to governmental activities.

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



Business-Type Activities

Business-type activities increased the City's net position by \$3,137,376. For the current fiscal year, 84.9% of all business-type activity revenue was generated from fees for services relating to the City's water and sewer utilities. Charges for services totaled \$6.8 million in fiscal year 2021, which represents an increase of approximately \$750,000 (12.5%) in comparison to the prior year. This considerable increase in charge for service revenue was the result of enhanced connection fee revenue stemming from the rise in new housing starts. Water sales revenue also increased by 8.2%, presumably due to residents deferring travel plans over the Summer of 2020 as a consequence of the ongoing COVID-19 pandemic. These revenue enhancements helped facilitate the City's decision to forego all late payment penalties on utility related charges throughout fiscal year 2021, in an effort to help mitigate the economic impact of the pandemic on local residents and businesses.

Capital grant and contribution revenue for business-type activities in fiscal year 2021 decreased significantly, as fewer water and sewer related infrastructure assets were accepted from developers relative to the prior year. "Other revenues", which are comprised of rental income, reimbursements, proceeds from capital asset sales, interest income and miscellaneous items; decreased by \$90,601, due to increased OPEB expense, lower interest earnings and the fact that last year's amounts were heightened by the inclusion of recovered investment proceeds. Net transfers totaled a positive \$278,639, which was used to fund debt service payments.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

Governmental Funds - The focus of the United City of Yorkville's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the United City of Yorkville's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At the end of the current fiscal year, the United City of Yorkville's governmental funds reported combined ending fund balances of \$10,226,689, an increase of \$2,013,399 over last year's totals. Approximately 98% of fund balance for the governmental funds is identified between the restricted, assigned and unassigned categories. Restricted fund balance, which accounts for 20.4% of total fund balance, includes amounts restricted for library operations, special service areas, land cash and the City's motor fuel tax program. The bulk of unassigned fund balance, which accounts for 88.2% of total governmental fund balance, is in the General Fund (\$9.0 million); with the majority of the negative equity portion of \$2.7 million residing in the City's three TIF Funds. Remaining fund balance for the governmental funds are allocated as follows: \$190,271 (1.9%) is nonspendable (i.e., prepaids); \$43,801 (0.4%) is committed for parks and recreation activities; and \$1,605,360 (15.7%) is assigned to various capital projects, vehicles and equipment. Higher than anticipated revenues, coupled with lower than expected contractual service expenditures, accounted for the positive surplus of \$1.66 million in the General Fund.

The Library Fund reported a positive fund balance of \$807,221 at the end of fiscal year 2021, which represents an increase of \$105,031 over last year's fund balance amount of \$702,190. Property taxes used to finance library operations, which account for 94.7% of total library operational revenues, increased by \$34,167 (4.9%). Aggregate operational expenditures decreased slightly by \$5,347 (0.3%), as a result of decreased spending on building maintenance and a reduction in hours for part-time personnel due to the pandemic.

The Parks and Recreation Fund reported a deficit in the amount of \$338,485 in the current fiscal year, thus decreasing fund balance from \$411,485 to \$73,000. The Parks and Recreation Fund, more so than any other fund in the City, has been the most negatively impacted by the pandemic, due to the very social nature of its revenue generating activities. Child development, concession and special event revenues declined by 35.7%, 89.1% and 88.6%, respectively, as these programs were modified to comply with social distancing guidelines. Operational expenditures in the Parks and Recreation Fund increased marginally by 1.1%, as a consequence of augmented vehicle and equipment chargebacks and increases in operating supplies, stemming from the pandemic.

The Citywide Capital Fund ended fiscal year 2021 with a deficit of \$468,586, which decreased fund balance from \$588,155 to \$119,569. Aggregate revenues exceeded prior year amount by \$369,076, as permit fees more than doubled to finish at \$486,868. It was a similar story on the other side of the ledger, as expenditures increased by \$1,898,479 due to increased capital project spending. Capital project spending for the year totaled \$2,399,218, and included various road projects, including a joint project with the State on Illinois Route 71, between Route 47 and Route 126.

GENERAL FUND BUDGETARY HIGHLIGHTS

The chart below compares the fiscal year 2021 final budget to the actual results of the City's General Fund.

Fiscal Year 2021 General Fund Budgetary Highlights

	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under)</u>	<u>Actual as % of Budget</u>
Revenues				
Taxes	\$ 11,640,828	\$ 11,970,764	\$ 329,936	103%
Intergovernmental	3,173,484	5,016,435	1,842,951	158%
Licenses, Permits and Fees	474,500	602,328	127,828	127%
Charges for Services	1,702,046	1,743,212	41,166	102%
Fines and Forfeitures	113,000	109,268	(3,732)	97%
Interest	89,878	12,173	(77,705)	14%
Miscellaneous	108,000	106,560	(1,440)	99%
Total Revenues	\$ 17,301,736	\$ 19,560,740	\$ 2,259,004	113%
Expenditures				
General Government	\$ 5,897,133	\$ 5,220,130	\$ (677,003)	89%
Public Safety	6,108,720	5,686,416	(422,304)	93%
Community Development	942,154	828,098	(114,056)	88%
Public Works	2,512,538	2,871,863	359,325	114%
Total Expenditures	\$ 15,460,545	\$ 14,606,507	\$ (854,038)	94%
Excess of Revenues over Expenditures	\$ 1,841,191	\$ 4,954,233	\$ 3,113,042	269%
Other Financing Sources (Uses)	(2,156,837)	(3,293,939)	1,137,102	153%
Net Change in Fund Balance	\$ (315,646)	\$ 1,660,294		
Fund Balance - Beginning of Year		7,512,060		
Fund Balance - End of Year		\$ 9,172,354		

The General Fund is the City's primary operating fund and the largest source of funding for the day-to-day activities of its various departments. Actual revenues exceed budgetary amounts by \$2,259,004, as taxes, intergovernmental, licenses & permits, miscellaneous and charges for service revenues proved to be more robust than initially anticipated. Aggregate building permits totaled \$735,653 in the current fiscal year, of which \$495,059 was retained in the General Fund to cover inspection related personnel and operating costs within the Community Development Department. Per the City's past practice, remaining building permit proceeds were allocated to the Citywide Capital Fund, to assist in the facilitation of future capital projects. Despite the continual increase in General Fund cash reserves, investment income fell well below budgetary amounts in the current fiscal year, as interest rates continue to lag at historically low levels since the onset of the COVID-19 pandemic in March of 2020.

Actual General Fund expenditures for the year were \$854,038 lower than budget (\$14,606,507 actual compared to \$15,460,545 budgeted), as all departments within the General Fund, with the exception of Street Operations and the Health and Sanitation Department, were under their respective appropriated

budgets for the fiscal year ended April 30, 2021. Due to contractual changes stipulated in the refuse contract, the Health & Sanitation Department exceeded budgetary amounts by approximately \$57,000; however, this was essentially offset by garbage surcharge revenues, which resulted in a nominal net operating deficit of \$5,524. Street Operations exceeded budgeted amounts by \$301,889, as vehicle and equipment chargebacks were increased significantly in order to fund future capital acquisitions.

As shown in the table on the previous page, current year operating results generated a surplus amount of \$1,660,294, which increased overall fund balance from \$7,512,060 at the beginning of the year, to \$9,172,354 at the end of fiscal year 2021. The surplus at the end of the fiscal year was primarily attributable to enhanced revenues, predominately related to the taxes, intergovernmental, charges for service, and permit fee categories; lower than expected contractual services costs, particularly related to information technology and engineering services; and lower than anticipated personnel related benefit costs, as a direct result of retirements and temporary vacancies. Ending fund balance for the General Fund was comprised of nonspendable (i.e., prepaid) amounts totaling \$152,003, with the remaining balance of \$9,020,351 classified as unassigned. At fiscal year-end, unassigned fund balance as a percentage of total expenditures equated to 61.8%, which is the equivalent of approximately seven to eight months of operating reserves.

Proprietary Funds - The United City of Yorkville's proprietary funds provide the same type of information found in the government-wide financial statements, but in greater detail. The net position of the City's proprietary funds at the end of the year totaled \$71,329,790, allocated between the Water and Sewer Funds in the amounts of \$36,427,693 and \$34,902,097, respectively. Lower than expected operational expenses and the deferral of capital projects totaling \$0.5 million into the subsequent fiscal year, accounted for the bulk of the increase.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets – The United City of Yorkville's investment in capital assets for its governmental and business-type activities as of April 30, 2021 totaled \$170,655,310 (net of accumulated depreciation). Investments in capital assets include land, land improvements, construction in progress (CIP), infrastructure (roadway improvements, sanitary sewer lines, storm sewers and watermains), buildings, equipment and vehicles. The following tables summarize the changes in the City's capital assets for governmental and business-type activities.

Change in Capital Assets – Governmental Activities (in millions)

	Balance May 1, 2020	Net Additions/ (Deletions)	Balance April 30, 2021
Non-Depreciable Assets:			
Land and Construction in Progress	\$ 32.8	\$ 1.8	\$ 34.6
Depreciable Capital Assets:			
Buildings	15.7	-	15.7
Equipment	8.7	0.4	9.1
Vehicles	3.0	0.2	3.2
Infrastructure	75.4	3.1	78.5
Accumulated Depreciation on Capital Assets	(37.7)	(2.9)	(40.6)
Total Capital Assets, Net	\$ 97.9	\$ 2.6	\$ 100.5

Total net capital assets for the City's governmental activities increased by \$2.6 million in the current fiscal year, due predominately to developer donated roadway and storm sewer infrastructure and the culmination of several City financed roadway improvements. During the fiscal year depreciation expense totaling \$3,072,959 was charged to the following functions: General Government (\$104,538), Library (\$182,713), Parks and Recreation (\$399,628), Public Safety (\$149,820), and Public Works (\$2,236,260).

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

	Balance May 1, 2020	Net Additions/ Deletions	Balance April 30, 2021
Non-Depreciable Assets:			
Land and Construction in Progress	\$ 4.0	\$ (0.4)	\$ 3.6
Depreciable Capital Assets:			
Equipment	18.8	0.3	19.1
Vehicles	0.5	0.1	0.6
Infrastructure	68.0	1.8	69.8
Accumulated Depreciation on Capital Assets	(21.1)	(1.8)	(22.9)
Total Capital Assets, Net	\$ 70.2	\$ 0.0	\$ 70.2

Net capital assets decreased by \$96,597 in fiscal year 2021, as depreciation expense and the reduction in construction in progress were greater than asset additions. Non-developer capital asset additions for the year totaled \$1,467,509, comprised of City financed water infrastructure improvements (\$636,481), vehicles (\$89,984), equipment (\$312,180) and various infrastructure projects currently under construction (\$428,864).

During the fiscal year depreciation expense of \$1,090,543 and \$745,416 was charged to the Water and Sewer Funds functional expense categories, respectively. For more detailed information, related to capital assets, see Note 3 to the financial statements.

Debt Administration

As of April 30, 2021, the United City of Yorkville had total debt outstanding of \$24,252,848, comprised of general obligation and alternative revenue source bonds, debt certificates, developer commitments and loans payable. This amount is partially comprised of seven alternative revenue bonds which pledge income, sales, incremental property taxes, and water/sewer revenues. In addition, these bonds can be reverted to the property tax rolls should the alternative revenue source prove to be inadequate.

	Governmental Activities	Business-Type Activities	Total
General Obligation & Alternative Revenue Source Bonds	\$ 9,406,558	\$ 10,841,111	\$ 20,247,669
Debt Certificates	-	305,000	305,000
Developer Commitments	-	2,386,097	2,386,097
Notes and Loans Payable	675,316	638,766	1,314,082
	\$ 10,081,874	\$ 14,170,974	\$ 24,252,848

The City's general obligation debt is rated AA by Standard & Poor's and Fitch Ratings. The United City of Yorkville is a non-home rule community and as such is subject to a legal debt limit of 8.625% of the equalized assessed value (EAV) of the City, per State statute. The 2020 EAV of the City was \$582,696,499, which resulted in a legal debt limit of \$50,257,573. At the end of the fiscal year, the City had \$3,405,000 in debt applicable to the debt limit, resulting in a debt to EAV ratio of 0.58%.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Fiscal year 2021 saw the General Fund continue to build up its reserves, as overall fund balance exceeded \$9.1 million, eclipsing its previous high point of \$7.5 million in the year prior. Despite all the uncertainty at the beginning of the fiscal year, management is pleased to report that the anticipated negative effects of the COVID-19 pandemic did not come to fruition; as the City's primary locally sourced revenue streams, consisting of sales taxes, property taxes and building permits, have thus far remained resilient. Furthermore, based on the overall operating results of fiscal year 2021 and the events that have come to pass thus far in fiscal year 2022, it would appear that the local economy has continued to remain stable and that development in Yorkville continues to carry on in a positive manner, as the City remains committed to developing economic incentives and other measures to attract and retain businesses.

After a 5.3% increase last year, overall property values (i.e., assessed valuation) in the City are currently estimated to increase an additional 7.0% in 2021, which is a positive indicator that the local housing market continues to strengthen. Despite the increases in EAV over the last several years, the City remains mindful of its impact on residents when developing the annual property tax levy. For the 2020 levy year, the City Council once again continued its past practice of only increasing the levy by the incremental property tax proceeds generated from new construction. This resulted in the City foregoing the inflationary increment of the levy, valued at approximately \$76,000.

As the City moved forward into the subsequent fiscal year, management continued its practice of conservatively projecting revenues, while looking for ways to reduce expenditures, in order to maintain adequate fund balances and cash reserves. In addition, management continues to monitor the fiscal activities of the State of Illinois, in order to ascertain the impact, if any, of how additional State budget cuts would impact Yorkville's share of State revenues.

In May of 2022, the City issued a bond for \$8.25 million in order to finance the renovation of the recently acquired Prairie Point building, with the intent of utilizing the facility as a new City Hall and Police Station. Construction is expected to take place over the course of fiscal year 2022 and continue into the following fiscal year, with completion slated for the Fall of 2022. Furthermore, in August the City received its first tranche from the Federal government in the amount of \$1.4 million pursuant to the American Rescue Plan Act; with a second and final installment scheduled for August of 2022 for an equal amount. The American Rescue Plan provides financial support to local governments in responding to the ongoing COVID-19 pandemic and also allows spending on certain qualified items per the guidelines established by the United States Department of the Treasury.

Looking ahead at fiscal year 2022 from a financial planning standpoint, the General Fund budget is at breakeven, with increased budgetary emphasis on enhanced funding for roadway improvements and vehicle and equipment replacement. At the same time, the City remains committed to maintaining adequate reserves, should an economic downturn occur. Budgeted capital and other significant projects for the upcoming fiscal year include: continuation of the annual "Road to Better Roads" program, with approximately \$3.0 million budgeted for water, sanitary sewer, storm sewer and roadway improvements; the implementation of new enterprise resource planning system; an augmented sidewalk replacement program; water infrastructure improvements on Elizabeth Street and Appletree Court; the completion of the cation media exchange replacement at water treatment plant #4; and the construction of a new standby generator on Beaver Street.

REQUESTS FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

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

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

Proprietary Funds

Fiduciary Fund

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

UNITED CITY OF YORKVILLE, ILLINOIS

Statement of Net Position

April 30, 2021

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 10,927,077	3,859,849	14,786,926
Receivables - Net	9,747,321	1,131,248	10,878,569
Prepays	190,271	30,851	221,122
Total Current Assets	20,864,669	5,021,948	25,886,617
Noncurrent Assets			
Capital Assets			
Nondepreciable Capital Assets	34,597,800	3,588,659	38,186,459
Depreciable Capital Assets	106,542,385	89,577,446	196,119,831
Accumulated Depreciation	(40,666,963)	(22,984,017)	(63,650,980)
Total Capital Assets	100,473,222	70,182,088	170,655,310
Other Assets			
Net Pension Asset - IMRF	255,373	56,429	311,802
Assets Held for Others	-	11,091,000	11,091,000
Total Other Assets	255,373	11,147,429	11,402,802
Total Noncurrent Assets	100,728,595	81,329,517	182,058,112
Total Assets	121,593,264	86,351,465	207,944,729
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	461,056	101,877	562,933
Deferred Items - RBP	330,759	49,983	380,742
Deferred Items - Police Pension	946,993	-	946,993
Deferred Items - ARO	-	2,745,846	2,745,846
Unamortized Loss on Refunding	64,948	12,303	77,251
Total Deferred Outflows of Resources	1,803,756	2,910,009	4,713,765
Total Assets and Deferred Outflows of Resources	123,397,020	89,261,474	212,658,494

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

	Governmental Activities	Business-Type Activities	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 1,286,032	235,012	1,521,044
Deposits Payable	2,961,152	-	2,961,152
Accrued Payroll	146,852	15,664	162,516
Accrued Interest Payable	140,397	157,606	298,003
Other Payables	198,262	5,228	203,490
Current Portion of Long-Term Debt	1,734,448	2,723,392	4,457,840
Total Current Liabilities	6,467,143	3,136,902	9,604,045
Noncurrent Liabilities			
Compensated Absences Payable	547,154	58,528	605,682
Net Pension Liability - Police Pension	10,450,027	-	10,450,027
Total OPEB Liability - RBP	1,069,813	161,667	1,231,480
Other Liabilities	1,890	-	1,890
Notes Payable	418,222	-	418,222
IEPA Loans Payable	-	529,024	529,024
General Obligation Bonds Payable - Net	8,064,103	8,433,566	16,497,669
Debt Certificates Payable	-	155,000	155,000
Developer Agreements	-	2,386,097	2,386,097
Asset Retirement Obligation	-	2,783,000	2,783,000
Total Noncurrent Liabilities	20,551,209	14,506,882	35,058,091
Total Liabilities	27,018,352	17,643,784	44,662,136
DEFERRED INFLOWS OF RESOURCES			
Property and State Taxes	6,045,682	-	6,045,682
Deferred Items - IMRF	1,226,624	271,044	1,497,668
Deferred Items - RBP	111,546	16,856	128,402
Deferred Items - Police Pension	2,575,459	-	2,575,459
Total Deferred Inflows of Resources	9,959,311	287,900	10,247,211
Total Liabilities and Deferred Inflows of Resources	36,977,663	17,931,684	54,909,347
NET POSITION			
Net Investment in Capital Assets	90,458,186	58,409,514	148,867,700
Restricted			
Library Operations	798,152	-	798,152
Motor Fuel Tax	1,243,821	-	1,243,821
Special Service Areas	10,231	-	10,231
Land Cash	31,131	-	31,131
Unrestricted (Deficit)	(6,122,164)	12,920,276	6,798,112
Total Net Position	86,419,357	71,329,790	157,749,147

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

UNITED CITY OF YORKVILLE, ILLINOIS

Statement of Activities

For the Fiscal Year Ended April 30, 2021

	Expenses	Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
Governmental Activities				
General Government	\$ 5,960,831	5,246,355	-	-
Library	982,014	113,930	29,083	-
Parks and Recreation	2,513,280	357,208	22,515	-
Public Safety	5,733,468	-	-	9,490
Community Development	828,098	-	-	-
Public Works	5,097,124	-	2,985,422	1,806,074
Interest on Long-Term Debt	409,695	-	-	-
Total Governmental Activities	21,524,510	5,717,493	3,037,020	1,815,564
Business-Type Activities				
Sewer	1,740,041	1,731,961	-	481,070
Water	3,405,189	5,062,645	-	643,253
Total Business-Type Activities	5,145,230	6,794,606	-	1,124,323
	26,669,740	12,512,099	3,037,020	2,939,887

General Revenues

Taxes

Property Taxes

Utility Taxes

Business District Taxes

Admissions and

Amusement Taxes

Video Gaming Taxes

Other Taxes

Intergovernmental - Unrestricted

Sales Taxes

Income Taxes

State Use Taxes

Interest Income

Miscellaneous

Transfers - Internal Activity

Change in Net Position

Net Position - Beginning

Net Position - Ending

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

Net (Expenses)/Revenues		
Primary Government		
Governmental Activities	Business-Type Activities	Totals
(714,476)	-	(714,476)
(839,001)	-	(839,001)
(2,133,557)	-	(2,133,557)
(5,723,978)	-	(5,723,978)
(828,098)	-	(828,098)
(305,628)	-	(305,628)
(409,695)	-	(409,695)
(10,954,433)	-	(10,954,433)
-	472,990	472,990
-	2,300,709	2,300,709
-	2,773,699	2,773,699
(10,954,433)	2,773,699	(8,180,734)
5,248,398	-	5,248,398
1,527,572	-	1,527,572
438,325	-	438,325
127,550	-	127,550
125,583	-	125,583
121,092	-	121,092
6,341,989	-	6,341,989
2,470,986	-	2,470,986
855,744	-	855,744
15,488	1,777	17,265
376,595	83,261	459,856
(278,639)	278,639	-
17,370,683	363,677	17,734,360
6,416,250	3,137,376	9,553,626
80,003,107	68,192,414	148,195,521
86,419,357	71,329,790	157,749,147

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

UNITED CITY OF YORKVILLE, ILLINOIS

Balance Sheet - Governmental Funds

April 30, 2021

	<u>General</u>
ASSETS	
Cash and Investments	\$ 6,053,513
Receivables - Net of Allowances	
Property Taxes	3,426,430
Accounts	893,098
Grants	228,068
Other Taxes	3,280,243
Due from Other Funds	2,715,489
Prepays	<u>152,003</u>
Total Assets	<u><u>16,748,844</u></u>
LIABILITIES	
Accounts Payable	1,030,354
Deposit Payable	1,964,826
Accrued Payroll	116,197
Due to Other Funds	-
Other Payables	<u>36,414</u>
Total Liabilities	3,147,791
DEFERRED INFLOWS OF RESOURCES	
Property and State Taxes	<u>4,428,699</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>7,576,490</u></u>
FUND BALANCES	
Nonspendable	152,003
Restricted	-
Committed	-
Assigned	-
Unassigned	<u>9,020,351</u>
Total Fund Balances	<u><u>9,172,354</u></u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u><u>16,748,844</u></u></u>

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

Special Revenue		Capital Projects		
Library	Parks and Recreation	Citywide Capital	Nonmajor	Totals
864,865	206,079	944,386	2,858,234	10,927,077
1,619,068	-	-	-	5,045,498
309	2,091	223,896	1,964	1,121,358
-	-	-	9,490	237,558
-	-	-	62,664	3,342,907
-	-	-	-	2,715,489
9,069	29,199	-	-	190,271
2,493,311	237,369	1,168,282	2,932,352	23,580,158
11,155	54,479	129,822	60,222	1,286,032
-	7,339	886,891	102,096	2,961,152
8,441	22,214	-	-	146,852
-	-	-	2,715,489	2,715,489
49,511	80,337	32,000	-	198,262
69,107	164,369	1,048,713	2,877,807	7,307,787
1,616,983	-	-	-	6,045,682
1,686,090	164,369	1,048,713	2,877,807	13,353,469
9,069	29,199	-	-	190,271
798,152	-	-	1,285,183	2,083,335
-	43,801	-	-	43,801
-	-	119,569	1,485,791	1,605,360
-	-	-	(2,716,429)	6,303,922
807,221	73,000	119,569	54,545	10,226,689
2,493,311	237,369	1,168,282	2,932,352	23,580,158

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

UNITED CITY OF YORKVILLE, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2021**

See Following Page

UNITED CITY OF YORKVILLE, ILLINOIS

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

April 30, 2021

Total Governmental Fund Balances	\$ 10,226,689
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	100,473,222
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	(765,568)
Deferred Items - Police Pension	(1,628,466)
Deferred Items - RBP	219,213
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Accrued Interest Payable	(140,397)
Compensated Absences Payable	(683,943)
Net Pension Liability/(Asset) - IMRF	255,373
Net Pension Liability - Police Pension	(10,450,027)
Total OPEB Liability - RBP	(1,069,813)
Notes Payable	(673,426)
General Obligation Bonds Payable	(9,406,558)
Unamortized Loss on Refunding	64,948
Other Obligations Payable	(1,890)
Net Position of Governmental Activities	<u>86,419,357</u>

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

UNITED CITY OF YORKVILLE, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended April 30, 2021

	General
Revenues	
Taxes	\$ 11,970,764
Intergovernmental	5,016,435
Licenses, Permits and Fees	602,328
Charges for Services	1,743,212
Fines and Forfeits	109,268
Grants and Donations	-
Interest	12,173
Miscellaneous	106,560
Total Revenues	<u>19,560,740</u>
Expenditures	
Current	
General Government	5,220,130
Library	-
Parks and Recreation	-
Public Safety	5,686,416
Community Development	828,098
Public Works	2,871,863
Capital Outlay	-
Debt Service	
Principal Retirement	-
Interest and Fiscal Charges	-
Total Expenditures	<u>14,606,507</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,954,233</u>
Other Financing Sources (Uses)	
Sale of Capital Assets	-
Transfers In	132,689
Transfers Out	<u>(3,426,628)</u>
	<u>(3,293,939)</u>
Net Change in Fund Balances	1,660,294
Fund Balances - Beginning	<u>7,512,060</u>
Fund Balances - Ending	<u><u>9,172,354</u></u>

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

Special Revenue		Capital Projects		Totals
Library	Parks and Recreation	Citywide Capital	Nonmajor	
1,561,523	-	-	306,599	13,838,886
29,083	-	-	1,396,830	6,442,348
104,600	-	486,868	281,635	1,475,431
6,081	357,208	787,642	1,231,404	4,125,547
3,249	-	-	3,998	116,515
-	3,745	-	18,770	22,515
1,455	235	72	1,553	15,488
1,235	69,881	173,690	11,302	362,668
1,707,226	431,069	1,448,272	3,252,091	26,399,398
-	-	2,422,142	95,419	7,737,691
799,301	-	-	-	799,301
-	2,242,987	-	235,673	2,478,660
-	-	-	457	5,686,873
-	-	-	-	828,098
-	-	-	118,876	2,990,739
-	-	378,655	1,254,679	1,633,334
685,000	-	200,000	655,392	1,540,392
143,778	-	121,813	160,608	426,199
1,628,079	2,242,987	3,122,610	2,521,104	24,121,287
79,147	(1,811,918)	(1,674,338)	730,987	2,278,111
-	-	-	13,927	13,927
25,884	1,473,433	1,442,336	310,231	3,384,573
-	-	(236,584)	-	(3,663,212)
25,884	1,473,433	1,205,752	324,158	(264,712)
105,031	(338,485)	(468,586)	1,055,145	2,013,399
702,190	411,485	588,155	(1,000,600)	8,213,290
807,221	73,000	119,569	54,545	10,226,689

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

UNITED CITY OF YORKVILLE, ILLINOIS

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

For the Fiscal Year Ended April 30, 2021

Net Change in Fund Balances - Total Governmental Funds	\$ 2,013,399
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Amounts reported for governmental activities in the Statement of Activities
are different because:

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

Capital Outlays	3,790,530
Capital Contributions	1,806,074
Depreciation Expense	(3,072,959)
Disposals - Cost	(146,806)
Disposals - Accumulated Depreciation	146,806

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

Change in Deferred Items - IMRF	(926,920)
Change in Deferred Items - Police Pension	(2,115,488)
Change in Deferred Items - RBP	149,309

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

Change in Compensated Absences Payable	(67,055)
Change in Net Pension Liability/(Asset) - IMRF	1,171,645
Change in Net Pension Liability - Police Pension	2,218,713
Change in Total OPEB Liability - RBP	(107,894)
Retirement of Debt	1,540,392
Amortization of Loss on Refunding	(28,138)
Amortization of Premium	24,486

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

20,156

Changes in Net Position of Governmental Activities

6,416,250

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

UNITED CITY OF YORKVILLE, ILLINOIS

Statement of Net Position - Proprietary Funds

April 30, 2021

See Following Page

UNITED CITY OF YORKVILLE, ILLINOIS

**Statement of Net Position - Proprietary Funds
April 30, 2021**

	Business-Type Activities - Enterprise		
	Sewer	Water	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 661,498	3,198,351	3,859,849
Receivables - Net of Allowances			
Accounts	256,657	874,591	1,131,248
Prepays	8,424	22,427	30,851
Total Current Assets	926,579	4,095,369	5,021,948
Noncurrent Assets			
Capital Assets			
Nondepreciable	598,055	2,990,604	3,588,659
Depreciable	36,754,029	52,823,417	89,577,446
Accumulated Depreciation	(7,742,094)	(15,241,923)	(22,984,017)
	29,609,990	40,572,098	70,182,088
Other Assets			
Net Pension Asset - IMRF	19,319	37,110	56,429
Assets Held for Others	11,091,000	-	11,091,000
Total Other Assets	11,110,319	37,110	11,147,429
Total Noncurrent Assets	40,720,309	40,609,208	81,329,517
Total Assets	41,646,888	44,704,577	86,351,465
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	34,879	66,998	101,877
Deferred Items - RBP	19,180	30,803	49,983
Deferred Items - ARO	-	2,745,846	2,745,846
Unamortized Loss on Refunding	5,873	6,430	12,303
	59,932	2,850,077	2,910,009
Total Assets and Deferred Outflows of Resources	41,706,820	47,554,654	89,261,474

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

	Business-Type Activities - Enterprise		
	Sewer	Water	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 56,398	178,614	235,012
Accrued Payroll	5,494	10,170	15,664
Accrued Interest Payable	75,618	81,988	157,606
Other Payables	-	5,228	5,228
Current Portion of Long-Term Debt	1,084,630	1,638,762	2,723,392
Total Current Liabilities	1,222,140	1,914,762	3,136,902
Noncurrent Liabilities			
Compensated Absences Payable	15,956	42,572	58,528
Total OPEB Liability - RBP	62,036	99,631	161,667
IEPA Loans Payable	-	529,024	529,024
General Obligation Bonds Payable - Net	4,105,000	4,328,566	8,433,566
Debt Certificates Payable	155,000	-	155,000
Developer Agreements	1,145,327	1,240,770	2,386,097
Asset Retirement Obligation	-	2,783,000	2,783,000
Total Noncurrent Liabilities	5,483,319	9,023,563	14,506,882
Total Liabilities	6,705,459	10,938,325	17,643,784
DEFERRED INFLOWS OF RESOURCES			
Deferred Items - IMRF	92,796	178,248	271,044
Deferred Items - RPB	6,468	10,388	16,856
Total Deferred Inflows of Resources	99,264	188,636	287,900
Total Liabilities and Deferred Inflows of Resources	6,804,723	11,126,961	17,931,684
NET POSITION			
Net Investment in Capital Assets	24,285,863	34,123,651	58,409,514
Unrestricted	10,616,234	2,304,042	12,920,276
Total Net Position	34,902,097	36,427,693	71,329,790

UNITED CITY OF YORKVILLE, ILLINOIS

Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds For the Fiscal Year Ended April 30, 2021

	Business-Type Activities - Enterprise		
	Sewer	Water	Totals
Operating Revenues			
Charges for Services	\$ 1,424,861	4,373,292	5,798,153
Operating Expenses			
Operations	676,188	1,993,526	2,669,714
Depreciation and Amortization	748,230	1,083,057	1,831,287
Total Operating Expenses	1,424,418	3,076,583	4,501,001
Operating Income	443	1,296,709	1,297,152
Nonoperating Revenues (Expenses)			
Interest Income	475	1,302	1,777
Connection Fees	307,100	689,353	996,453
Other Income (Expense)	(511)	83,772	83,261
Interest Expense	(315,623)	(328,606)	(644,229)
	(8,559)	445,821	437,262
Income (Loss) Before Transfers and Contributions	(8,116)	1,742,530	1,734,414
Capital Contributions	481,070	643,253	1,124,323
Transfers In	174,744	179,020	353,764
Transfers Out	(75,125)	-	(75,125)
	580,689	822,273	1,402,962
Change in Net Position	572,573	2,564,803	3,137,376
Net Position - Beginning	34,329,524	33,862,890	68,192,414
Net Position - Ending	34,902,097	36,427,693	71,329,790

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

UNITED CITY OF YORKVILLE, ILLINOIS

Statement of Cash Flows - Proprietary Funds For the Fiscal Year Ended April 30, 2021

	Business-Type Activities - Enterprise		
	Sewer	Water	Totals
Cash Flows from Operating Activities			
Receipts from Customers and Users	\$ 1,698,922	5,196,933	6,895,855
Payments to Employees	(469,696)	(246,204)	(715,900)
Payments to Suppliers	(216,295)	(1,780,878)	(1,997,173)
	<u>1,012,931</u>	<u>3,169,851</u>	<u>4,182,782</u>
Cash Flows from Noncapital Financing Activities			
Transfers In	174,744	179,020	353,764
Transfers (Out)	(75,125)	-	(75,125)
	<u>99,619</u>	<u>179,020</u>	<u>278,639</u>
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	(207,754)	(407,285)	(615,039)
Debt Issuance	54,540	59,084	113,624
Debt Repayment	(1,025,000)	(2,009,887)	(3,034,887)
Interest Payments	(315,623)	(328,606)	(644,229)
	<u>(1,493,837)</u>	<u>(2,686,694)</u>	<u>(4,180,531)</u>
Cash Flows from Investing Activities			
Interest Received	475	1,302	1,777
Net Change in Cash and Cash Equivalents	(380,812)	663,479	282,667
Cash and Cash Equivalents - Beginning	1,042,310	2,534,872	3,577,182
Cash and Cash Equivalents - Ending	<u>661,498</u>	<u>3,198,351</u>	<u>3,859,849</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income	443	1,296,709	1,297,152
Adjustments to Reconcile Operating Income to Net Income to Net Cash Provided by (Used in) Operating Activities:			
Depreciation and Amortization Expense	748,230	1,083,057	1,831,287
Connection Fees/Other Income	306,589	773,125	1,079,714
(Increase) Decrease in Current Assets	(32,528)	50,516	17,988
Increase (Decrease) in Current Liabilities	(9,803)	(33,556)	(43,359)
Net Cash Provided by Operating Activities	<u>1,012,931</u>	<u>3,169,851</u>	<u>4,182,782</u>
Noncash Capital and Related Financing Activities			
Capital Contributions	<u>481,070</u>	<u>643,253</u>	<u>1,124,323</u>

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

UNITED CITY OF YORKVILLE, ILLINOIS

Statement of Fiduciary Net Position
April 30, 2021

	<u>Police Pension Trust</u>
ASSETS	
Cash and Cash Equivalents	\$ 965,248
Investments	
U.S. Treasury Securities	3,054,597
U.S. Agency Securities	255,697
Corporate Bonds	1,006,176
Mutual Funds	3,644,132
Common Stocks	5,633,040
Accrued Interest	<u>30,542</u>
Total Assets	<u>14,589,432</u>
LIABILITIES	
Accounts Payable	7,020
Due to City	<u>6,082</u>
Total Liabilities	<u>13,102</u>
NET POSITION	
Net Position Restricted for Pensions	<u><u>14,576,330</u></u>

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

UNITED CITY OF YORKVILLE, ILLINOIS

Statement of Changes in Fiduciary Net Position For the Fiscal Year Ended April 30, 2021

	Police Pension Trust
Additions	
Contributions - Employer	\$ 1,230,604
Contributions - Plan Members	261,904
Total Contributions	<u>1,492,508</u>
Investment Income	
Interest Earned	216,734
Net Change in Fair Value	<u>2,941,534</u>
	3,158,268
Less Investment Expenses	<u>(33,329)</u>
Net Investment Income	<u>3,124,939</u>
Total Additions	<u>4,617,447</u>
Deductions	
Administration	12,766
Benefits and Refunds	<u>893,334</u>
Total Deductions	<u>906,100</u>
Change in Fiduciary Net Position	3,711,347
Net Position Restricted for Pensions	
Beginning	<u>10,864,983</u>
Ending	<u><u>14,576,330</u></u>

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements

April 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

REPORTING ENTITY

The City's financial reporting entity comprises the following:

Primary Government:

United City of Yorkville

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

Police Pension Employees Retirement System

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION

Government-Wide Statements

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

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

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

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

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

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

Fund Financial Statements

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

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

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

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

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

Governmental Funds

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

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

Governmental Funds – Continued

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

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

Proprietary Funds

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

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

Fiduciary Funds

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

Fiduciary Funds – Continued

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

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

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

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Measurement Focus – Continued

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

Basis of Accounting

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

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

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

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Basis of Accounting – Continued

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

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

Cash and Investments

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

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

Interfund Receivables, Payables and Activity

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

Receivables

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Prepays

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

Assets Held for Others

In June of 2004, the City entered into an intergovernmental agreement with Yorkville-Bristol Sanitary District for design and construction of the Rob Roy Creek Interceptor. At the date of completion, the Yorkville-Bristol Sanitary District owns and maintains the Interceptor. All costs associated with the construction of the infrastructure asset are recorded as Assets Held for Others in the City's financial statements. As of April 30, 2021, the balance of this project was \$11,091,000 reported in the Sewer Fund. In connection with this project, the City issued General Obligation Alternate Revenue Source Bonds of 2005D in the fiscal year 2006 for \$11,300,000, which were refunded in 2008 and again in 2011. At April 30, 2021, the outstanding balance of the 2011 refunding bonds is \$5,910,000. See Note 3 for more information on this long-term debt issue.

Deferred Outflows/Inflows of Resources

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

Capital Assets

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Capital Assets – Continued

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

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

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

Compensated Absences

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

Long-Term Obligations

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements

April 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Long-Term Obligations – Continued

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

Net Position

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

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

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements

April 30, 2021

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

BUDGETARY INFORMATION

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

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

DEFICIT FUND BALANCE

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

Fund	Deficit
Sunflower Special Service Area	\$ 8,409
Countryside TIF	1,211,222
Downtown TIF	1,448,929
Downtown TIF II	47,869

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

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

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS – Continued

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

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

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

Deposits. At year-end, the carrying amount of the City's deposits for governmental and business-type activities totaled \$10,221,934 and the bank balances totaled \$10,623,981. Additionally, the City has \$4,463,859 invested in the Illinois Fund and \$101,133 invested in the Illinois Trust at year-end, which are measured at net asset value per share determined by the plans.

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

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

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

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

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy requires that all amounts in excess of any insurance limits be collateralized by approved securities or surety bonds issued by top-rated insurers, having a value of at least 110% of the deposits. Collateral is required as security whenever deposits exceed the insurance limits of the FDIC. Repurchase agreements must also be collateralized in the amount of 105% of the market value of principal and accrued interest. Collateral shall be held at an independent, third-party institution in the name of the City. The third-party institution shall comply with all qualifications and requirements as set forth in the Illinois Compiled Statutes 30 ILCS 235/6. At year end, all deposits are collateralized.

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

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

Deposits. At year-end, the carrying amount of the Fund's deposits totaled \$965,248 and the bank balances totaled \$966,134.

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

Investment Type	Investment Maturities (in Years)				
	Fair Value	Less Than 1	1 to 5	6 to 10	More Than 10
U.S. Treasuries	\$ 3,054,597	261,278	2,128,509	664,810	-
U.S. Agencies	255,697	81,288	161,884	-	12,525
Corporate Bonds	1,006,176	256,588	340,210	409,378	-
	4,316,470	599,154	2,630,603	1,074,188	12,525

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

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

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

Investments by Fair Value Level	Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt Securities				
U.S. Treasuries	\$ 3,054,597	3,054,597	-	-
U.S. Agencies	255,697	-	255,697	-
Corporate Bonds	1,006,176	-	1,006,176	-
Equity Securities				
Mutual Funds	3,644,132	3,644,132	-	-
Common Stock	5,633,040	5,633,040	-	-
Total Investments by Fair Value Level	13,593,642	12,331,769	1,261,873	-

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

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements

April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

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

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

Concentration Risk. This is the risk of loss attributed to the magnitude of the Pension Fund's investment in a single issuer. The Funds investment policy states the Board should diversify investments to avoid incurring unreasonable risks from the practice of concentrating investments in specific security types and/or individual financial institutions. In addition to the securities and fair values previously listed, the Fund also has \$3,644,132 invested in mutual funds and \$5,633,040 invested in common stocks. At year-end, the Fund has no investments over 5 percent of net plan position available for retirement benefits (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments) in any one organization that represent 5 percent or more of net position available for benefits.

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

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

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

Concentration Risk – Continued. The long-term expected rate of return on the Fund's investments was determined using an asset allocation study conducted by the Fund's investment management consultant in May 2020 in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding the expected inflation. Best estimates or arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of April 30, 2021 are listed in the table on previous page.

Rate of Return

For the year ended April 30, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 26.92%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

PROPERTY TAXES

Property taxes for 2020 attach as an enforceable lien on January 1, 2021, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them periodically.

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 30,991,088	256,676	-	31,247,764
Construction in Progress	1,859,302	2,953,824	1,463,090	3,350,036
	<u>32,850,390</u>	<u>3,210,500</u>	<u>1,463,090</u>	<u>34,597,800</u>
Depreciable Capital Assets				
Buildings	15,690,311	-	-	15,690,311
Equipment	8,754,559	486,754	54,000	9,187,313
Vehicles	2,990,584	272,286	92,806	3,170,064
Infrastructure	75,404,543	3,090,154	-	78,494,697
	<u>102,839,997</u>	<u>3,849,194</u>	<u>146,806</u>	<u>106,542,385</u>
Less Accumulated Depreciation				
Buildings	4,753,678	323,345	-	5,077,023
Equipment	6,657,194	422,129	54,000	7,025,323
Vehicles	2,363,411	246,542	92,806	2,517,147
Infrastructure	23,966,527	2,080,943	-	26,047,470
	<u>37,740,810</u>	<u>3,072,959</u>	<u>146,806</u>	<u>40,666,963</u>
Total Net Depreciable Capital Assets	<u>65,099,187</u>	<u>776,235</u>	<u>-</u>	<u>65,875,422</u>
Total Net Capital Assets	<u>97,949,577</u>	<u>3,986,735</u>	<u>1,463,090</u>	<u>100,473,222</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 104,538
Library	182,713
Parks and Recreation	399,628
Public Safety	149,820
Public Works	<u>2,236,260</u>
	<u>3,072,959</u>

UNITED CITY OF YORKVILLE, ILLINOIS**Notes to the Financial Statements
April 30, 2021****NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued****CAPITAL ASSETS – Continued****Business-Type Activities**

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

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 615,376	-	-	615,376
Construction in Progress	3,396,889	428,864	852,470	2,973,283
	<u>4,012,265</u>	<u>428,864</u>	<u>852,470</u>	<u>3,588,659</u>
Depreciable Capital Assets				
Equipment	18,854,317	312,180	-	19,166,497
Vehicles	528,575	89,984	-	618,559
Infrastructure	68,031,586	1,760,804	-	69,792,390
	<u>87,414,478</u>	<u>2,162,968</u>	<u>-</u>	<u>89,577,446</u>
Less Accumulated Depreciation				
Equipment	7,704,481	470,807	-	8,175,288
Vehicles	361,822	93,000	-	454,822
Infrastructure	13,081,755	1,272,152	-	14,353,907
	<u>21,148,058</u>	<u>1,835,959</u>	<u>-</u>	<u>22,984,017</u>
Total Net Depreciable Capital Assets	<u>66,266,420</u>	<u>327,009</u>	<u>-</u>	<u>66,593,429</u>
Total Net Capital Assets	<u>70,278,685</u>	<u>755,873</u>	<u>852,470</u>	<u>70,182,088</u>

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

Sewer	\$ 745,416
Water	<u>1,090,543</u>
	<u>1,835,959</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund Balances

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

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	<u>\$ 2,715,489</u>

Interfund Transfers

Interfund transfers for the year consisted of the following:

Transfers In	Transfers Out	Amount
General	City Wide Capital	\$ 132,689
Library	General	25,884
Parks and Recreation	General	1,473,433
City Wide Capital	General	1,442,336
Nonmajor Governmental	General	310,231
Sewer	General	174,744
Water	Sewer	75,125
Water	City Wide Capital	<u>103,895</u>
		<u>3,738,337</u>

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

The purpose of significant interfund transfers are as follows:

- \$1,473,433 to the Parks and Recreation Fund to subsidize operations.
- \$1,442,336 to the Citywide Capital Fund to fund the construction of additional roadway projects.

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT

Other Obligations

Other Obligations currently outstanding are as follows:

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

Notes Payable

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

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
102 E Van Emmon Building Loan Payable of 2017, payable in annual installments equal to one-fourth of the amount borrowed which includes an annualized interest rate of 3.00% through June 1, 2021.	Downtown TIF	\$ 400,000	-	200,000	200,000
Promissory Note of 2019, payable in monthly installments of \$71,570, which includes interest at 3.60%, through November 18, 2028.	Vehicle & Equipment	526,655	-	53,229	473,426
		926,655	-	253,229	673,426

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Illinois Environmental Protection Agency (IEPA) Loans Payable

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

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
IEPA (L17-1156300) Loan Payable of 2007, due in semi-annual installments of \$28,263 to \$61,744 including interest at 2.50% through August 9, 2026.	Water	\$ 745,816	-	107,050	638,766

General Obligation Bonds

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

General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Library Bonds of 2006, due in annual installments of \$50,000 to \$100,000 plus interest at 4.75% to 4.80% through December 30, 2024.	Library	\$ 425,000	-	75,000	350,000

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

General Obligation Bonds – Continued

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Refunding Alternate Revenue Source Bonds of 2011, due in annual installments of \$660,000 to \$1,100,000 plus interest at 4.28% through December 30, 2025.	Sewer	\$ 5,910,000	-	885,000	5,025,000
General Obligation Library Refunding Bonds of 2013, due in annual installments of \$155,000 to \$730,000 plus interest at 2.00% to 4.00% through December 30, 2024.	Library	3,360,000	-	610,000	2,750,000
General Obligation Refunding Alternate Revenue Source Bonds of 2014, due in annual installments of \$230,000 to \$270,000 plus interest at 4.00% to 4.30% through December 1, 2029.	Countryside TIF	1,235,000	-	-	1,235,000
General Obligation Alternate Revenue Source Bonds of 2014A, due in annual installments of \$135,000 to \$300,000 plus interest at 3.00% to 4.00% through December 1, 2033.	Citywide Capital	3,400,000	-	200,000	3,200,000
General Obligation Refunding Alternate Revenue Source Bonds of 2014B, due in annual installments of \$255,000 to \$320,000 plus interest at 2.00% to 3.00% through December 30, 2022.	Debt Service	925,000	-	295,000	630,000

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

General Obligation Bonds – Continued

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Refunding Alternate Revenue Source Bonds of 2014C, due in annual installments of \$120,000 to \$140,000 plus interest at 2.00% to 3.00% through December 30, 2024.	Water	\$ 675,000	-	130,000	545,000
General Obligation Alternate Revenue Source Bonds of 2015A, due in annual installments of \$100,000 to \$475,000 plus interest at 4.00% through December 1, 2034.	Countryside TIF	1,260,685	-	107,163	1,153,522
	Water	3,504,315	-	297,837	3,206,478
General Obligation Refunding Alternate Revenue Source Bonds of 2016, due in annual installments of \$430,000 to \$1,475,000 plus interest at 4.00% to 4.25% through December 30, 2022.	Water	3,430,000	-	1,475,000	1,955,000
		24,125,000	-	4,075,000	20,050,000
Governmental		10,605,685	-	1,287,163	9,318,522
Business-Type		13,519,315	-	2,787,837	10,731,478
		24,125,000	-	4,075,000	20,050,000

Debt Certificates

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Debt Certificates – Continued

Debt certificates currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
Illinois Rural Bond Bank Debt Certificates of 2003A, due in annual installments of \$80,000 to \$155,000 plus interest at 1.60% to 5.20% through February 1, 2023.	Sewer	\$ 445,000	-	140,000	305,000

Long-Term Liability Activity

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 616,888	134,110	67,055	683,943	136,789
Net Pension Liability/(Asset) - IMRF	916,272	-	1,171,645	(255,373)	-
Net Pension Liability - Police Pension	12,668,740	-	2,218,713	10,450,027	-
Total OPEB Liability - RBP	961,919	107,894	-	1,069,813	-
Other Obligations	1,890	-	-	1,890	-
Notes Payable	926,655	-	253,229	673,426	255,204
General Obligation Bonds	10,605,685	-	1,287,163	9,318,522	1,342,455
Plus: Unamortized Premium	112,522	-	24,486	88,036	-
	26,810,571	242,004	5,022,291	22,030,284	1,734,448
Business-Type Activities					
Compensated Absences	\$ 93,302	42,662	21,331	114,633	56,105
Net Pension Liability/(Asset) - IMRF	182,204	-	238,633	(56,429)	-
Total OPEB Liability - RBP	112,344	49,323	-	161,667	-
IEPA Loans Payable	745,816	-	107,050	638,766	109,742
General Obligation Bonds	13,519,315	-	2,787,837	10,731,478	2,407,545
Plus: Unamortized Premium	165,864	-	56,231	109,633	-
Debt Certificates	445,000	-	140,000	305,000	150,000
Developer Agreements	2,272,473	113,624	-	2,386,097	-
Asset Retirement Obligation	-	2,783,000	-	2,783,000	-
	17,536,318	2,988,609	3,351,082	17,173,845	2,723,392

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Long-Term Liability Activity – Continued

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

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

Debt Service Requirements to Maturity

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

Fiscal Year	Governmental Activities			
	Notes Payable		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2022	\$ 255,204	22,449	1,342,455	351,324
2023	57,253	14,317	1,396,424	308,612
2024	59,347	12,223	1,131,716	257,493
2025	61,581	9,989	1,175,685	213,574
2026	63,867	7,703	511,889	167,947
2027	66,237	5,333	523,212	149,721
2028	68,691	2,879	550,858	130,806
2029	41,246	504	568,504	108,650
2030	-	-	601,150	85,527
2031	-	-	343,796	60,671
2032	-	-	351,442	46,919
2033	-	-	364,088	32,861
2034	-	-	376,734	18,297
2035	-	-	80,569	3,228
Total	673,426	75,397	9,318,522	1,935,630

UNITED CITY OF YORKVILLE, ILLINOIS**Notes to the Financial Statements****April 30, 2021****NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued****LONG-TERM DEBT – Continued****Debt Service Requirements to Maturity – Continued**

Fiscal Year	Business-Type Activities					
	IEPA Loan Payable		General Obligation Bonds		Debt Certificates	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 109,742	15,288	2,407,545	418,324	150,000	15,710
2023	112,503	12,527	2,333,576	331,196	155,000	8,060
2024	115,333	9,697	1,478,284	245,665	-	-
2025	118,235	6,795	1,529,315	185,134	-	-
2026	121,209	3,821	1,258,111	122,385	-	-
2027	61,744	772	161,788	68,981	-	-
2028	-	-	169,142	62,509	-	-
2029	-	-	176,496	55,743	-	-
2030	-	-	183,850	48,683	-	-
2031	-	-	191,204	41,329	-	-
2032	-	-	198,558	33,681	-	-
2033	-	-	205,912	25,739	-	-
2034	-	-	213,266	17,503	-	-
2035	-	-	224,431	8,972	-	-
Total	638,766	48,900	10,731,478	1,665,844	305,000	23,770

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Non-Commitment Debt

Special service area bonds outstanding as of the date of this report totaled \$55,107,000, Kendall Marketplace business district bonds totaled \$6,665,000 and Kendall Marketplace sales tax bonds totaled \$5,225,000. These bonds are not an obligation of the government and are secured by the levy of an annual tax on the real property within the special service area, business district taxes, and sales taxes, respectively. The government is in no way liable for repayment but is only acting as agent for the property owners in levying/assessing and collecting the tax, and forwarding the collections to bondholders.

Legal Debt Margin

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

Assessed Valuation - 2020	<u>\$ 582,696,499</u>
Legal Debt Limit - 8.625% of Assessed Value	50,257,573
Amount of Debt Applicable to Limit	
General Obligation Bonds	<u>3,405,000</u>
Legal Debt Margin	<u>46,852,573</u>

Asset Retirement Obligation

The City has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon various water wells and for the demolition of the City's underground storage tanks at the end of their estimated useful lives in accordance with federal, state, and/or local requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year. The estimated remaining useful lives of the water wells and underground storage ranges between 49 and 84 years.

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of April 30, 2021:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 100,473,222
Less Capital Related Debt:	
Loan Payable of 2017	(200,000)
Notes Payable of 2019	(473,426)
General Obligation Library Bonds of 2006	(350,000)
General Obligation Library Refunding Bonds of 2013	(2,750,000)
General Obligation Refunding Alternate Revenue Source Bonds of 2014	(1,235,000)
General Obligation Refunding Alternate Revenue Source Bonds of 2014A	(3,200,000)
General Obligation Refunding Alternate Revenue Source Bonds of 2014B	(630,000)
General Obligation Alternate Revenue Source Bonds of 2015A	(1,153,522)
Loss on Refunding	64,948
Premium on Debt Issuance	(88,036)
	<hr/>
Net Investment in Capital Assets	90,458,186
	<hr/>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	70,182,088
Less Capital Related Debt:	
IEPA (L17-1156300) Loan Payable of 2007	(638,766)
General Obligation Refunding Alternate Revenue Source Bonds of 2011	(5,025,000)
General Obligation Refunding Alternate Revenue Source Bonds of 2014C	(545,000)
General Obligation Alternate Revenue Source Bonds of 2015A	(3,206,478)
General Obligation Alternate Revenue Source Bonds of 2016	(1,955,000)
Illinois Rural Bond Bank Debt Certificates of 2003	(305,000)
Loss on Refunding	12,303
Premium on Debt Issuance	(109,633)
	<hr/>
Net Investment in Capital Assets	58,409,514
	<hr/>

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

FUND BALANCE CLASSIFICATIONS

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

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

	General	Special Revenue Library	Parks and Recreation	Capital Projects Citywide Capital	Nonmajor	Totals
Fund Balances						
Nonspendable						
Prepays	\$ 152,003	9,069	29,199	-	-	190,271
Restricted						
Library Operations	-	798,152	-	-	-	798,152
Motor Fuel Tax	-	-	-	-	1,243,821	1,243,821
Special Service Areas	-	-	-	-	10,231	10,231
Land Cash	-	-	-	-	31,131	31,131
	-	798,152	-	-	1,285,183	2,083,335
Committed						
Parks and Recreation						
Programs and Facility Improvements	-	-	43,801	-	-	43,801
Assigned						
Capital Projects	-	-	-	119,569	1,485,791	1,605,360
Unassigned	9,020,351	-	-	-	(2,716,429)	6,303,922
Total Fund Balances	9,172,354	807,221	73,000	119,569	54,545	10,226,689

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

FUND BALANCE CLASSIFICATIONS – Continued

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

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

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

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

NOTE 4 – OTHER INFORMATION

RISK MANAGEMENT

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

CONTINGENT LIABILITIES

Litigation

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

CONTINGENT LIABILITIES - Continued

Grants

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

Financial Impact from COVID-19

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

COMMITMENTS

Agreements with Developers – Governmental Activities

Under a Development/Economic Initiative Agreement entered into in March of 2001, the City agreed to reimburse eligible costs associated with a development located at Route 47 and Route 34. Eligible costs of \$2,074,833 and accrued interest at 5% are to be reimbursed from 50% of the sales tax generated in the development, limited to a period of eighteen years. Through April 30, 2021, the City has reimbursed \$3,084,909 including \$110,699 in the current year. All payments have been recorded as an expenditure of the General Fund.

Under a Development and Annexation Agreement entered into in July of 2000, amended in October of 2001, the City agreed to reimburse eligible costs associated with a development located at Route 47 and Kennedy Road. Eligible costs of \$5,977,027 are to be reimbursed from 50% of the sales tax generated in the development. Through April 30, 2021, the City has reimbursed \$3,385,839, including \$293,404 in the current year. All payments have been recorded as an expenditure of the General Fund.

Under an Annexation Agreement entered into in April of 2006, the City agreed to reimburse eligible costs associated with a development located at Route 47 between Base Line Road and Corneils Road. Eligible costs are to be reimbursed from 55% of City Admissions Taxes collected, limited to a period of ten years. Through April 30, 2021, the City has reimbursed \$1,381,968, including \$58,105 in the current year. All payments have been recorded as an expenditure of the General Fund. The agreement was amended in April of 2019 to rebate 100% of admissions tax received by the City from the developer for a period of twenty years, until September 2026, and the admissions tax rate was decreased from 5% to 2.75%. The 100% rebate went into effect beginning with the 2013 fiscal year.

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

COMMITMENTS – Continued

Agreements with Developers – Governmental Activities – Continued

Under a Development/Economic Initiative Agreement entered into in January of 2007, the City agreed to reimburse eligible costs associated with a development located at Route 47 and Corneils Road. Eligible costs of \$287,392 are to be reimbursed from 50% of the sales tax generated in the development, limited to a period of twenty years. Through April 30, 2021, the City has reimbursed \$23,404, including \$0 in the current year. All payments have been recorded as an expenditure of the General Fund.

Under a Development Agreement entered into in June of 2007, the City agreed to create a business district in the area around Route 34 and Cannonball Trail. Under the agreement, 50% of sales tax and 100% of the business district tax generated in the district are remitted by the City to an escrow agent to pay the debt service on the Special Service Area Revenue Bonds of 2007. The bonds are secured solely by the pledged revenues and are not obligations of the City and are therefore not recorded on the City's books. All payments have been recorded as an expenditure of the General Fund. Expenditures in the current year were \$459,155 for sales taxes and \$369,694 in business district taxes.

In February of 2011, the City amended a Development/Economic Initiative Agreement dated April 2007. Under the original agreement, the City agreed to reimburse 20% of eligible costs associated with a development located at Route 47 and Fountainview Drive from 50% of the sales tax generated in the development, limited to a period of twenty years. Under the amended agreement, the City will hold the sales tax rebates in an escrow account until certain land improvements has been completed. Through April 30, 2021, the City is holding \$22,791 in escrow, including \$1,234 in the current year. All payments have been recorded as an expenditure of the General Fund.

Under a Development/Economic Initiative Agreement entered into on December 22, 2011 the City agreed to reimburse eligible costs associated with a development located west of Route 47 and north of Cannonball Trail on Boombah Boulevard. Through April 30, 2021, the City has reimbursed \$83,852, including \$7,940 in the current year. All payments have been recorded as an expenditure of the General Fund.

Under development agreements entered into in April 2012, the City agreed to reimburse eligible costs associated with a development located at within the Downtown TIF district. Eligible costs are to be reimbursed from 85% of the incremental property tax and 100% of the business district tax generated in the development, through December 31, 2029. Through April 30, 2021, the City has reimbursed \$161,980 in incremental property taxes and \$171,574 in business district taxes. Incremental property tax payments have been recorded as an expenditure of the Downtown TIF Fund and the Business District Tax Rebates have been recorded as an expenditure of the General Fund.

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

COMMITMENTS – Continued

Agreements with Developers – Governmental Activities – Continued

Under a development agreement entered into in May 2013, the City agreed to reimburse eligible costs associated with a development located at Route 34 and Route 47 in the Countryside TIF district. Eligible costs are to be reimbursed from 50% of the amusement tax and 100% of the business district tax generated in the development, limited to a period of 10 years. Through April 30, 2021, the City has reimbursed \$327,175 in amusement taxes and \$94,044 in business district taxes. Amusement tax rebate expenditures have been recorded in the General Fund of \$5,686 and Business District rebate expenditures have been recorded in the General Fund of \$25,310.

Under a Development/Economic Initiative Agreement entered into in March of 2016, the City agreed to reimburse eligible costs associated with a development located within the Fountainview Subdivision. Eligible costs of \$63,350 are to be reimbursed from 50% of the sales tax generated in the development, limited to a period of ten years. Through April 30, 2021, the City has reimbursed \$15,796, including \$4,993 in the current year. All payments have been recorded as an expenditure of the General Fund.

Under a Development/Economic Initiative Agreement entered into in April of 2019, the City agreed to accept all previously constructed public improvements and complete all remaining infrastructure improvements in the Raintree Subdivision Special Service Area, as stipulated in the agreement. The Developer has acquired certain vacant lots within the Raintree Subdivision, and has further agreed to pay certain impact fees and other contributions towards the City at agreed upon timeframes and complete construction on certain dwelling units. As of April 30, 2021, the City has incurred \$86,659 in expenditures, which have been fully reimbursed by the developer.

Under a development agreement entered into in August 2019, the City agreed to reimburse eligible costs associated with the renovation of the historic Kendall County jail. Eligible costs are to be reimbursed from incremental property taxes through 2034. Through April 30, 2021, the City has reimbursed \$100,979 in renovation costs, which are recorded as an expenditure of the Downtown TIF II Fund.

Agreements with Developers – Business-Type Activities

Under a reimbursement agreement entered into in August of 2003, the City and the developer of the Fox Hill subdivision agreed to reimburse eligible costs associated with the construction and over-sizing of water and sewer infrastructure lines within the area. Eligible costs are to be paid to the developer within twenty years of the agreement. This agreement was amended in April 2006 to include additional costs. Total eligible costs were \$807,847, which accrues compounded interest of 5% annually. Interest for a portion of eligible costs was computed back to January 1, 1995. Total interest to date is \$1,578,250. The amount recorded as a liability, including interest, as of April 30, 2021 is \$2,386,097. Of this amount, 52% is recorded in the Water Fund. The remaining 48% of this amount is recorded in the Sewer Fund.

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

COMMITMENTS – Continued

Hotel/Motel Tax Rebates

All hotels and motels located within the City limits are required to pay a tax of 3% based on the gross rental receipts from the renting, leasing or letting of a hotel or motel room. Proceeds from the hotel/motel tax are remitted to the Aurora Area Convention & Visitors Bureau (AACVB) for the purposes of promoting tourism and conventions within Yorkville, pursuant to State Statute. The City has recorded \$60,076 in rebates in the General Fund for the fiscal year ended April 30, 2021.

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS

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

The aggregate amounts recognized for the two pension plans is:

	Net Pension Liability/ (Asset)	Deferred Outflows	Deferred Inflows	Pension Expense
IMRF	\$ (311,802)	562,933	1,497,668	158,209
Police Pension	10,450,027	946,993	2,575,459	1,127,379
	10,138,225	1,509,926	4,073,127	1,285,588

Illinois Municipal Retirement (IMRF)

Plan Descriptions

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement (IMRF) – Continued

Plan Descriptions – Continued

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

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

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements

April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement (IMRF) – Continued

Plan Descriptions – Continued

Plan Membership. As of December 31, 2020, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	48
Inactive Plan Members Entitled to but not yet Receiving Benefits	50
Active Plan Members	<u>54</u>
Total	<u>152</u>

Contributions. As set by statute, the City's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended April 30, 2021, the City's contribution was 10.84% of covered payroll.

Net Pension Liability/(Asset). The City's net pension liability/(asset) was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2020, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.25%
Inflation	2.25%

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement (IMRF) – Continued

Plan Descriptions – Continued

Actuarial Assumptions – Continued. For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	1.30%
Domestic Equities	37.00%	5.00%
International Equities	18.00%	6.00%
Real Estate	9.00%	6.20%
Blended	7.00%	2.85% - 6.95%
Cash and Cash Equivalents	1.00%	0.70%

Discount Rate

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement (IMRF) – Continued

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 2,182,339	(311,802)	(2,186,229)

Changes in the Net Pension Liability/(Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Balances at December 31, 2019	\$ 15,299,810	14,201,334	1,098,476
Changes for the Year:			
Service Cost	384,165	-	384,165
Interest on the Total Pension Liability	1,104,694	-	1,104,694
Difference Between Expected and Actual Experience of the Total Pension Liability	(69,685)	-	(69,685)
Changes of Assumptions	(340,717)	-	(340,717)
Contributions - Employer	-	429,468	(429,468)
Contributions - Employees	-	173,017	(173,017)
Net Investment Income	-	1,983,375	(1,983,375)
Benefit Payments, including Refunds of Employee Contributions	(509,477)	(509,477)	-
Other (Net Transfer)	-	(97,125)	97,125
Net Changes	568,980	1,979,258	(1,410,278)
Balances at December 31, 2020	15,868,790	16,180,592	(311,802)

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement (IMRF) – Continued

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

For the year ended April 30, 2021, the City recognized pension expense of \$158,209. At April 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 265,200	(53,188)	212,012
Change in Assumptions	145,018	(298,154)	(153,136)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(1,146,326)	(1,146,326)
Total Expenses to be Recognized in Future Periods	410,218	(1,497,668)	(1,087,450)
Pension Contributions Made Subsequent to the Measurement Date	152,715	-	152,715
Total Deferred Amounts Related to IMRF	562,933	(1,497,668)	(934,735)

The \$152,715 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended April 30, 2022. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2022	\$ (179,689)
2023	(147,410)
2024	(547,793)
2025	(212,558)
2026	-
Thereafter	-
Total	(1,087,450)

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements

April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan

Plan Descriptions

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

Plan Membership. At April 30, 2021, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	13
Inactive Plan Members Entitled to but not yet Receiving Benefits	7
Active Plan Members	<u>32</u>
Total	<u>52</u>

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan – Continued

Plan Descriptions – Continued

Benefits Provided – Continued. Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest by the number of months of service in that period. Police officer salary for the pension purposes is capped at \$106,800, plus the lesser of $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3 percent compounded. The annual benefit shall be increased by 2.5 percent of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75 percent of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e., $\frac{1}{2}$ percent for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent or $\frac{1}{2}$ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions. Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the City to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the year-ended April 30, 2021, the City's contribution was 44.85% of covered payroll.

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan – Continued

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of April 30, 2021, using the following actuarial methods and assumptions:

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

Mortality rates were based on the RP-2014 base rates with blue collar adjustment projected from 2013 with scale MP-2020 fully generationally.

Discount Rate

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

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan – Continued

Discount Rate Sensitivity

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net Pension Liability	\$ 14,764,111	10,450,027	7,020,016

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at April 30, 2020	\$ 23,533,723	10,864,983	12,668,740
Changes for the Year:			
Service Cost	745,174	-	745,174
Interest on the Total Pension Liability	1,613,488	-	1,613,488
Changes of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience of the Total Pension Liability	137,349	-	137,349
Changes of Assumptions	(97,277)	-	(97,277)
Contributions - Employer	-	1,230,604	(1,230,604)
Contributions - Employees	-	261,904	(261,904)
Net Investment Income	-	3,124,939	(3,124,939)
Benefit Payments, including Refunds of Employee Contributions	(893,334)	(893,334)	-
Administrative Expense	(12,766)	(12,766)	-
Net Changes	1,492,634	3,711,347	(2,218,713)
Balances at April 30, 2021	25,026,357	14,576,330	10,450,027

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan – Continued

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

For the year ended April 30, 2021, the City recognized pension expense of \$1,127,379. At April 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 279,954	(845,003)	(565,049)
Change in Assumptions	667,039	(364,553)	302,486
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(1,365,903)	(1,365,903)
Total Deferred Amounts Related to Police Pension	946,993	(2,575,459)	(1,628,466)

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

Fiscal Year	Net Deferred Outflows/(Inflows) of Resources
2021	\$ (364,258)
2022	(389,789)
2023	(370,678)
2024	(524,097)
2025	(17,783)
Thereafter	38,139
Total	(1,628,466)

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements

April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

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

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

Plan Membership. As of April 30, 2021, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	11
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members	<u>83</u>
Total	<u><u>94</u></u>

Total OPEB Liability

The City's total OPEB liability was measured as of April 30, 2021 and was determined by an actuarial valuation as of that date.

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Total OPEB Liability – Continued

Actuarial Assumptions and Other Inputs. The total OPEB liability in the April 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.50%
Salary Increases	3.50%
Discount Rate	2.12%
Healthcare Cost Trend Rates	7.0% for 2021, decreasing 0.25% per year to an ultimate rate of 4.0% for 2031 and later
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

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

Mortality rates were based on the RP-2014 Blue Collar base rates projected to 2021 using scale MP-2020 for Police. For all others, the RP-2014 base rates projected to 2021 using scale MP-2020 was used.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at April 30, 2020	<u>\$ 1,074,263</u>
Changes for the Year:	
Service Cost	62,448
Interest on the Total Pension Liability	29,424
Changes of Benefit Terms	-
Difference Between Expected and Actual Experience	328,449
Changes of Assumptions or Other Inputs	(136,858)
Benefit Payments	<u>(126,246)</u>
Net Changes	<u>157,217</u>
Balance at April 30, 2021	<u><u>1,231,480</u></u>

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements

April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

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

The discount rate used to measure the total pension liability was 2.12%, while the prior valuation used 2.91%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (1.12%)	Current Discount Rate (2.12%)	1% Increase (3.12%)
Total OPEB Liability	\$ 1,322,570	1,231,480	1,144,938

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

The following presents the total OPEB liability, calculated using varied Healthcare Trend Rates, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 1,110,234	1,231,480	1,374,029

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

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

For the year ended April 30, 2021, the City recognized OPEB expense of \$109,192. At April 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 308,156	-	308,156
Change in Assumptions	72,586	(128,402)	(55,816)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	-	-
Total Deferred Amounts Related to OPEB	380,742	(128,402)	252,340

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

Fiscal Year	Net Deferred Outflows of Resources
2022	\$ 17,320
2023	17,320
2024	17,320
2025	17,320
2026	17,320
Thereafter	165,740
Total	252,340

UNITED CITY OF YORKVILLE, ILLINOIS

Notes to the Financial Statements

April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

SUBSEQUENT EVENTS

American Rescue Plan Act of 2021

On March 11, 2021, the American Rescue Plan Act of 2021 was signed into law. This act provides \$350 billion in funding for local governments. The City has been allocated \$2,802,218 to be received in two installments. On August 13, 2021, the City received their first installment of \$1,401,109.

General Obligation Bonds

On May 27, 2021, the City issued \$8,250,000 of Series 2021 General Obligation (ARS) Bonds with interest rates ranging between 2.00% and 4.00% and maturing on December 30, 2040.

REQUIRED SUPPLEMENTARY INFORMATION

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

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

Notes to the Required Supplementary Information

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

UNITED CITY OF YORKVILLE, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information

Schedule of Employer Contributions

April 30, 2021

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 311,346	\$ 311,346	\$ -	\$ 2,853,781	10.91%
2017	308,134	308,134	-	2,898,722	10.63%
2018	344,487	344,487	-	3,217,682	10.71%
2019	350,666	350,666	-	3,506,685	10.00%
2020	365,540	365,540	-	3,665,848	9.97%
2021	440,315	440,315	-	4,060,573	10.84%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	23 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMFR specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Note:

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

UNITED CITY OF YORKVILLE, ILLINOIS

Police Pension Fund

Required Supplementary Information

Schedule of Employer Contributions

April 30, 2021

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 571,437	\$ 624,168	\$ 52,731	\$ 2,220,146	28.11%
2016	722,940	722,940	-	2,294,948	31.50%
2017	825,413	825,413	-	2,320,642	35.57%
2018	966,211	966,211	-	2,543,266	37.99%
2019	963,361	963,361	-	2,449,210	39.33%
2020	1,111,484	1,111,484	-	2,631,165	42.24%
2021	1,226,371	1,230,604	4,233	2,744,017	44.85%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	Fair Value
Inflation	2.5%
Salary Increases	5.0%
Investment Rate of Return	7.0%
Retirement Age	Tier 1 - 15% at 50 to 100% at age 65 Tier 2 - 5% at 50 to 100% at age 65
Mortality	RP2014 base rates with blue collar adjustment projected from 2013 with Scale MP2020 fully generationally

Note:

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

UNITED CITY OF YORKVILLE, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information

Schedule of Changes in the Employer's Net Pension Liability/(Asset)

April 30, 2021

	<u>12/31/2015</u>
Total Pension Liability	
Service Cost	\$ 303,003
Interest	764,628
Differences Between Expected and Actual Experience	40,167
Change of Assumptions	-
Benefit Payments, Including Refunds of Member Contributions	<u>(295,309)</u>
Net Change in Total Pension Liability	812,489
Total Pension Liability - Beginning	<u>10,191,193</u>
Total Pension Liability - Ending	<u><u>11,003,682</u></u>
Plan Fiduciary Net Position	
Contributions - Employer	\$ 311,346
Contributions - Members	129,289
Net Investment Income	49,844
Benefit Payments, Including Refunds of Member Contributions	(295,309)
Other (Net Transfer)	<u>(289,688)</u>
Net Change in Plan Fiduciary Net Position	(94,518)
Plan Net Position - Beginning	<u>9,896,191</u>
Plan Net Position - Ending	<u><u>9,801,673</u></u>
Employer's Net Pension Liability/(Asset)	<u><u>\$ 1,202,009</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.08%
Covered Payroll	\$ 2,853,781
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	42.12%

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

12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020
317,347	330,734	316,829	356,154	384,165
825,222	887,780	924,525	1,024,674	1,104,694
27,153	132,182	507,597	213,134	(69,685)
-	(449,845)	508,408	-	(340,717)
(318,792)	(365,819)	(442,124)	(499,031)	(509,477)
850,930	535,032	1,815,235	1,094,931	568,980
11,003,682	11,854,612	12,389,644	14,204,879	15,299,810
11,854,612	12,389,644	14,204,879	15,299,810	15,868,790
308,134	335,204	365,769	324,580	429,468
132,252	139,927	167,364	172,689	173,017
684,949	1,792,699	(594,987)	2,196,500	1,983,375
(318,792)	(365,819)	(442,124)	(499,031)	(509,477)
39,225	(226,729)	196,498	(8,647)	(97,125)
845,768	1,675,282	(307,480)	2,186,091	1,979,258
9,801,673	10,647,441	12,322,723	12,015,243	14,201,334
10,647,441	12,322,723	12,015,243	14,201,334	16,180,592
1,207,171	66,921	2,189,636	1,098,476	(311,802)
89.82%	99.46%	84.59%	92.82%	101.96%
2,898,722	3,109,498	3,467,005	3,582,558	3,844,833
41.64%	2.15%	63.16%	30.66%	(8.11%)

UNITED CITY OF YORKVILLE, ILLINOIS

Police Pension Fund

Required Supplementary Information Schedule of Changes in the Employer's Net Pension Liability April 30, 2021

	4/30/2015
Total Pension Liability	
Service Cost	\$ 522,029
Interest	986,212
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	(483,445)
Change of Assumptions	999,313
Benefit Payments, Including	
Refunds of Member Contributions	(435,435)
Net Change in Total Pension Liability	1,588,674
Total Pension Liability - Beginning	14,306,459
Total Pension Liability - Ending	15,895,133
Plan Fiduciary Net Position	
Contributions - Employer	\$ 624,168
Contributions - Members	214,237
Contributions - Others	-
Net Investment Income	343,590
Benefit Payments, Including	
Refunds of Member Contributions	(435,435)
Administrative Expense	(14,285)
Net Change in Plan Fiduciary Net Position	732,275
Plan Net Position - Beginning	5,690,471
Plan Net Position - Ending	6,422,746
Employer's Net Pension Liability	\$ 9,472,387
Plan Fiduciary Net Position as a	
Percentage of the Total Pension Liability	40.41%
Covered Payroll	\$ 2,220,146
Employer's Net Pension Liability as a	
Percentage of Covered Payroll	426.66%

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

4/30/2016	4/30/2017	4/30/2018	4/30/2019	4/30/2020	4/30/2021
576,907	611,857	589,463	650,245	672,849	745,174
1,097,143	1,283,144	1,349,196	1,374,562	1,517,322	1,613,488
-	-	-	-	43,601	-
322,766	123,907	(1,529,007)	105,712	51,301	137,349
1,116,723	(565,454)	498,740	612,775	(54,912)	(97,277)
(443,314)	(469,494)	(501,417)	(597,064)	(798,961)	(906,100)
2,670,225	983,960	406,975	2,146,230	1,431,200	1,492,634
15,895,133	18,565,358	19,549,318	19,956,293	22,102,523	23,533,723
18,565,358	19,549,318	19,956,293	22,102,523	23,533,723	25,026,357
722,940	825,413	966,211	963,361	1,111,484	1,230,604
222,736	234,058	249,421	243,941	269,903	261,904
-	32,388	-	-	-	-
(30,493)	473,420	421,975	717,071	(121,161)	3,124,939
(443,314)	(469,494)	(501,417)	(597,064)	(787,372)	(893,334)
(13,448)	(11,774)	(12,266)	(12,693)	(11,589)	(12,766)
458,421	1,084,011	1,123,924	1,314,616	461,265	3,711,347
6,422,746	6,881,167	7,965,178	9,089,102	10,403,718	10,864,983
6,881,167	7,965,178	9,089,102	10,403,718	10,864,983	14,576,330
11,684,191	11,584,140	10,867,191	11,698,805	12,668,740	10,450,027
37.06%	40.74%	45.55%	47.07%	46.17%	58.24%
2,294,948	2,320,642	2,543,266	2,449,210	2,631,165	2,744,017
509.13%	499.18%	427.29%	477.66%	481.49%	380.83%

UNITED CITY OF YORKVILLE, ILLINOIS

Police Pension Fund

**Required Supplementary Information
Schedule of Investment Returns
April 30, 2021**

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	5.89%
2016	(0.43%)
2017	6.54%
2018	5.09%
2019	7.56%
2020	(1.08%)
2021	26.92%

Note:

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

UNITED CITY OF YORKVILLE, ILLINOIS

Retiree Benefit Plan

Required Supplementary Information

Schedule of Changes in the Employer's Total OPEB Liability

April 30, 2021

	4/30/2019	4/30/2020	4/30/2021
Total OPEB Liability			
Service Cost	\$ 43,414	46,531	62,448
Interest	40,335	37,312	29,424
Changes in Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	-	-	328,449
Change of Assumptions or Other Inputs	12,225	72,122	(136,858)
Benefit Payments	(122,570)	(132,377)	(126,246)
Net Change in Total OPEB Liability	(26,596)	23,588	157,217
Total OPEB Liability - Beginning	1,077,271	1,050,675	1,074,263
Total OPEB Liability - Ending	1,050,675	1,074,263	1,231,480
Covered-Employee Payroll	\$ 5,675,523	5,874,167	6,432,473
Total OPEB Liability as a Percentage of Covered-Employee Payroll	18.51%	18.29%	19.14%

Notes:

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

Changes of Assumptions. Changes of assumptions related to the discount rate were made in 2019 through 2021.

UNITED CITY OF YORKVILLE, ILLINOIS**General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 11,640,828	11,640,828	11,970,764
Intergovernmental	2,770,234	3,173,484	5,016,435
Licenses, Permits and Fees	474,500	474,500	602,328
Charges for Services	1,702,046	1,702,046	1,743,212
Fines and Forfeitures	113,000	113,000	109,268
Interest	89,878	89,878	12,173
Miscellaneous	108,000	108,000	106,560
Total Revenues	16,898,486	17,301,736	19,560,740
Expenditures			
General Government	5,293,883	5,897,133	5,220,130
Public Safety	6,064,220	6,108,720	5,686,416
Community Development	942,154	942,154	828,098
Public Works	2,512,538	2,512,538	2,871,863
Total Expenditures	14,812,795	15,460,545	14,606,507
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,085,691	1,841,191	4,954,233
Other Financing Sources (Uses)			
Transfers In	35,000	35,000	132,689
Transfers Out	(2,085,837)	(2,191,837)	(3,426,628)
	(2,050,837)	(2,156,837)	(3,293,939)
Net Change in Fund Balance	34,854	(315,646)	1,660,294
Fund Balance - Beginning			7,512,060
Fund Balance - Ending			9,172,354

UNITED CITY OF YORKVILLE, ILLINOIS**Library - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 1,562,000	1,562,000	1,561,523
Intergovernmental	25,250	25,250	29,083
Licenses, Permits and Fees	50,000	50,000	104,600
Charges for Services	12,300	12,300	6,081
Fines and Forfeits	8,500	8,500	3,249
Interest	9,459	9,459	1,455
Miscellaneous	3,750	3,750	1,235
Total Revenues	1,671,259	1,671,259	1,707,226
Expenditures			
Library	911,090	911,090	799,301
Debt Service			
Principal Retirement	685,000	685,000	685,000
Interest and Fiscal Charges	143,788	143,788	143,778
Total Expenditures	1,739,878	1,739,878	1,628,079
Excess (Deficiency) of Revenues Over (Under) Expenditures	(68,619)	(68,619)	79,147
Other Financing Sources			
Transfers In	26,584	26,584	25,884
Net Change in Fund Balance	(42,035)	(42,035)	105,031
Fund Balance - Beginning			702,190
Fund Balance - Ending			807,221

UNITED CITY OF YORKVILLE, ILLINOIS**Parks and Recreation - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Revenues			
Charges for Services	\$ 650,000	650,000	357,208
Grants and Donations	20,000	20,000	3,745
Interest	1,300	1,300	235
Miscellaneous	206,716	206,716	69,881
Total Revenues	878,016	878,016	431,069
Expenditures			
Parks and Recreation			
Park Operations	1,289,685	1,349,685	1,396,038
Recreation Operations	1,267,077	1,267,077	846,949
Total Expenditures	2,556,762	2,616,762	2,242,987
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,678,746)	(1,738,746)	(1,811,918)
Other Financing Sources			
Transfers In	1,309,284	1,369,284	1,473,433
Net Change in Fund Balance	(369,462)	(369,462)	(338,485)
Fund Balance - Beginning			411,485
Fund Balance - Ending			73,000

OTHER SUPPLEMENTARY INFORMATION

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

Such statements and schedules include:

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

MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

Library Fund

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

Parks and Recreation Fund

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

CAPITAL PROJECTS FUND

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

Citywide Capital Fund

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

UNITED CITY OF YORKVILLE, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual For the Fiscal Year Ended April 30, 2021

	Budget		Actual
	Original	Final	
Taxes			
Property Tax	\$ 3,337,703	3,337,703	3,327,913
Sales Tax	3,284,400	3,284,400	3,617,361
Non-Home Rule Sales Tax	2,493,900	2,493,900	2,724,628
Municipal Utility Tax	988,340	988,340	1,010,210
Excise Tax	246,075	246,075	227,090
Cable TV Franchise Tax	300,000	300,000	290,272
Hotel Tax	80,000	80,000	66,751
Video Gaming Tax	140,000	140,000	125,583
Admissions and Amusement Tax	350,000	350,000	127,550
Business District Tax	405,160	405,160	438,325
Auto Rental Tax	15,250	15,250	15,081
	11,640,828	11,640,828	11,970,764
Intergovernmental			
State Income Taxes	1,897,310	1,897,310	2,470,986
State Use Tax	675,281	675,281	855,744
Cannabis Excise Tax	15,218	15,218	16,831
Township Road and Bridge Tax	130,000	130,000	52,363
Personal Property Replacement Tax	16,500	16,500	22,429
Federal Grants	14,925	418,175	1,548,837
State Grants	20,000	20,000	48,352
Miscellaneous	1,000	1,000	893
	2,770,234	3,173,484	5,016,435
Licenses, Permits and Fees			
Liquor Licenses	65,000	65,000	95,217
Other Licenses	9,500	9,500	12,052
Building Permits	400,000	400,000	495,059
	474,500	474,500	602,328
Charges for Services			
Garbage Surcharge	1,322,650	1,322,650	1,355,077
Collection Fees - Sanitary District	165,000	165,000	172,889
Administrative Chargeback	213,896	213,896	213,896
Police Special Detail	500	500	1,350
	1,702,046	1,702,046	1,743,212

UNITED CITY OF YORKVILLE, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual - Continued For the Fiscal Year Ended April 30, 2021

	Budget		Actual
	Original	Final	
Fines and Forfeitures			
Circuit Court Fines	\$ 40,000	40,000	32,472
Administrative Adjudication	27,500	27,500	13,941
Police Tows	45,000	45,000	62,500
Other	500	500	355
	<u>113,000</u>	<u>113,000</u>	<u>109,268</u>
Interest			
Investment Income	<u>89,878</u>	<u>89,878</u>	<u>12,173</u>
Miscellaneous			
Reimbursements			
Engineering	25,000	25,000	5,638
Liability Insurance	15,000	15,000	9,824
Cable Consortium	36,000	36,000	-
Other	19,000	19,000	44,576
Miscellaneous Income	<u>13,000</u>	<u>13,000</u>	<u>46,522</u>
	<u>108,000</u>	<u>108,000</u>	<u>106,560</u>
Total Revenues	<u>16,898,486</u>	<u>17,301,736</u>	<u>19,560,740</u>

UNITED CITY OF YORKVILLE, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual For the Fiscal Year Ended April 30, 2021

	Budget		Actual
	Original	Final	
General Government			
Administration	\$ 992,350	992,350	966,619
Finance	562,508	562,508	513,066
Administrative Services	3,739,025	4,342,275	3,740,445
	<u>5,293,883</u>	<u>5,897,133</u>	<u>5,220,130</u>
Public Safety			
Police Department	<u>6,064,220</u>	<u>6,108,720</u>	<u>5,686,416</u>
Community Development			
Building and Zoning	<u>942,154</u>	<u>942,154</u>	<u>828,098</u>
Public Works			
Streets Operations	1,201,235	1,201,235	1,503,124
Health and Sanitation	1,311,303	1,311,303	1,368,739
	<u>2,512,538</u>	<u>2,512,538</u>	<u>2,871,863</u>
Total Expenditures	<u>14,812,795</u>	<u>15,460,545</u>	<u>14,606,507</u>

UNITED CITY OF YORKVILLE, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual For the Fiscal Year Ended April 30, 2021

	Budget		Actual
	Original	Final	
General Government			
Administration			
Salaries - Mayor	\$ 10,500	10,500	9,935
Salaries - Liquor Commissioner	1,000	1,000	1,000
Salaries - Alderman	50,000	50,000	47,680
Salaries - Administration	550,247	550,247	538,841
Retirement Plan Contribution	62,251	62,251	60,163
FICA Contribution	43,010	43,010	42,064
Group Health Insurance	97,664	97,664	88,509
Group Life Insurance	428	428	428
Dental Insurance	7,089	7,089	6,943
Vision Insurance	1,130	1,130	1,130
Training and Conferences	16,000	16,000	2,018
Travel and Lodging	10,000	10,000	-
Computer Replacement Chargeback	-	-	1,543
Publishing and Advertising	4,000	4,000	5,793
Printing and Duplicating	3,250	3,250	1,036
Telecommunications	22,300	22,300	26,499
Filing Fees	500	500	67
Codification	10,000	10,000	7,493
Postage and Shipping	3,000	3,000	440
Dues and Subscriptions	22,000	22,000	22,406
Professional Services	12,000	12,000	10,777
Utilities	31,800	31,800	64,458
Rental and Lease Purchase	3,000	3,000	2,709
Office Cleaning	12,181	12,181	13,089
Office Supplies	19,000	19,000	11,598
	992,350	992,350	966,619
Finance			
Salaries and Wages	324,856	324,856	283,247
Retirement Plan Contribution	36,752	36,752	31,395
FICA Contribution	23,420	23,420	20,418

UNITED CITY OF YORKVILLE, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual - Continued For the Fiscal Year Ended April 30, 2021

	Budget		Actual
	Original	Final	
General Government - Continued			
Finance - Continued			
Group Health Insurance	\$ 57,566	57,566	41,116
Group Life Insurance	246	246	225
Dental Insurance	4,604	4,604	4,125
Vision Insurance	707	707	629
Training and Conferences	3,500	3,500	1,220
Auditing Services	31,400	31,400	31,400
Travel and Lodging	600	600	-
Computer Replacement Chargeback	1,957	1,957	1,454
Printing and Duplicating	3,500	3,500	2,344
Telecommunications	1,000	1,000	1,593
Postage and Shipping	1,200	1,200	912
Dues and Subscriptions	1,500	1,500	745
Professional Services	65,000	65,000	87,031
Rental and Lease Purchase	2,200	2,200	2,059
Office Supplies	2,500	2,500	3,153
	562,508	562,508	513,066
Administrative Services			
Police Special Detail Wages	500	500	1,350
Unemployment Insurance	15,000	15,000	10,064
Liability Insurance	343,684	343,684	325,209
Group Health Insurance - Retirees	39,066	39,066	37,897
Dental Insurance - Retirees	423	423	122
Vision Insurance - Retirees	80	80	(1)
Purchasing Services	59,664	59,664	56,309
IDOR Administration Fee	47,047	47,047	50,984
GC Housing Rental Assistance	9,843	9,843	9,348
Utility Tax Rebate	14,375	14,375	7,703
Local Economic Support Program	-	603,250	734,250
Facility Management Services	64,443	64,443	59,348
Amusement Tax Rebate	46,000	46,000	5,685
Kencom	154,350	154,350	162,842
Information Technology Services	392,681	392,681	180,860
Corporate Counsel	110,000	110,000	90,090
Litigation Counsel	110,000	110,000	65,917
Professional Services	8,250	8,250	20,923
Special Counsel	25,000	25,000	36,188
Engineering Services	390,000	390,000	266,979

UNITED CITY OF YORKVILLE, ILLINOIS**General Fund****Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
General Government - Continued			
Administrative Services - Continued			
Kendall Area Transit	\$ 25,000	25,000	11,775
Cable Consortium Fee	105,000	105,000	-
Hotel Tax Rebate	72,000	72,000	60,076
Economic Development	160,000	160,000	179,317
City Property Tax Rebate	1,300	1,300	1,287
Sales Tax Rebate	906,762	906,762	877,425
Business District Rebate	397,057	397,057	429,558
Admission Tax Rebate	145,000	145,000	58,105
Bad Debt	1,500	1,500	835
Reimbursable Repairs	15,000	15,000	-
Contingency	80,000	80,000	-
	3,739,025	4,342,275	3,740,445
 Total General Government	 5,293,883	 5,897,133	 5,220,130
Public Safety			
Police Department			
Salaries - Police Officers	1,981,203	1,981,203	1,912,488
Salaries - Chief and Deputies	394,401	394,401	394,701
Salaries - Sergeants	664,437	664,437	388,883
Salaries - Police Clerks	183,567	183,567	167,504
Salaries - Crossing Guard	30,000	30,000	22,490
Part Time Salaries	70,000	70,000	53,925
Overtime	111,000	111,000	87,155
Retirement Plan Contribution	20,767	20,767	18,723
Employer Contribution - Police Pension	1,230,604	1,230,604	1,230,604
FICA Contribution	253,963	253,963	225,698
Group Health Insurance	648,780	648,780	544,727
Group Life Insurance	2,714	2,714	2,546
Dental Insurance	41,677	41,677	37,173
Vision Insurance	6,602	6,602	6,065
Tuition Reimbursement	15,000	15,000	14,665
Police Commission	17,250	17,250	15,865
Training and Conferences	25,500	25,500	49,891
Travel and Lodging	10,000	10,000	2,763
Vehicle and Equipment Chargeback	43,844	88,344	218,334
Computer Replacement Chargeback	-	-	208

UNITED CITY OF YORKVILLE, ILLINOIS**General Fund****Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Public Safety - Continued			
Police Department - Continued			
Printing and Duplicating	\$ 5,000	5,000	2,448
Telecommunications	42,000	42,000	41,696
Postage and Shipping	1,200	1,200	854
Dues and Subscriptions	10,700	10,700	14,602
Professional Services	36,750	36,750	34,992
Adjudication Services	20,000	20,000	13,206
New World Live Scan	2,000	2,000	-
Kendall Co. - Juve Probation	4,000	4,000	1,793
Rental and Lease Purchase	5,600	5,600	4,857
Office Cleaning	12,181	12,181	13,089
Outside Repair and Maintenance	60,000	60,000	47,922
Wearing Apparel	15,000	15,000	21,088
Office Supplies	4,500	4,500	4,344
Operating Supplies	16,500	16,500	20,763
Community Services	1,500	1,500	1,368
Ballistic Vests	3,850	3,850	6,865
Gasoline	63,130	63,130	53,119
Ammunition	9,000	9,000	9,002
Total Public Safety	6,064,220	6,108,720	5,686,416
Community Development			
Building and Zoning			
Salaries and Wages	535,995	535,995	530,591
Retirement Plan Contribution	60,639	60,639	59,535
FICA Contribution	39,552	39,552	39,361
Group Health Insurance	93,545	93,545	76,505
Group Life Insurance	446	446	420
Dental Insurance	6,505	6,505	6,371
Vision Insurance	1,081	1,081	1,081
Training and Conferences	7,300	7,300	3,277

UNITED CITY OF YORKVILLE, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual - Continued For the Fiscal Year Ended April 30, 2021

	Budget		Actual
	Original	Final	
Community Development - Continued			
Building and Zoning - Continued			
Travel and Lodging	\$ 6,500	6,500	3
Publishing and Advertising	2,500	2,500	696
Printing and Duplicating	1,500	1,500	1,007
Telecommunications	4,000	4,000	2,986
Postage and Shipping	500	500	103
Inspections	70,000	70,000	79,895
Dues and Subscriptions	2,750	2,750	1,990
Professional Services	92,500	92,500	8,368
Rental and Lease Purchase	3,150	3,150	2,269
Vehicle Maintenance Services	4,000	4,000	1,461
Office Supplies	1,500	1,500	916
Operating Supplies	3,750	3,750	7,248
Gasoline	4,441	4,441	4,015
Total Community Development	942,154	942,154	828,098
Public Works			
Streets Operations			
Salaries and Wages	516,943	516,943	435,874
Part Time Salaries	12,500	12,500	-
Overtime	20,000	20,000	30,447
Retirement Plan Contribution	60,746	60,746	50,696
FICA Contribution	40,268	40,268	33,576
Group Health Insurance	134,105	134,105	111,839
Group Life Insurance	499	499	437
Dental Insurance	8,474	8,474	7,171
Vision Insurance	1,326	1,326	1,149
Training and Conferences	4,500	4,500	210
Travel and Lodging	2,500	2,500	70
Vehicle and Equipment Chargeback	142,551	142,551	622,551
Traffic Signal Maintenance	20,000	20,000	4,690
Telecommunications	7,600	7,600	3,610
Mosquito Control	6,300	6,300	-
Tree and Stump Removal	13,000	13,000	17,000

UNITED CITY OF YORKVILLE, ILLINOIS**General Fund****Schedule of Detailed Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Public Works - Continued			
Streets Operations - Continued			
Professional Services	\$ 9,225	9,225	12,287
Julie Services	3,000	3,000	1,097
Rental and Lease Purchase	6,000	6,000	3,536
Office Cleaning	788	788	1,290
Vehicle Maintenance Services	65,000	65,000	75,004
Wearing Apparel	5,000	5,000	3,884
Operating Supplies	19,450	19,450	5,199
Vehicle Maintenance Supplies	42,000	42,000	35,523
Small Tools and Equipment	7,500	7,500	5,573
Repair and Maintenance	24,000	24,000	8,708
Julie Supplies	2,234	2,234	1,738
Gasoline	25,726	25,726	29,965
	1,201,235	1,201,235	1,503,124
Health and Sanitation			
Garbage Services	1,304,303	1,304,303	1,360,512
Leaf Pickup	7,000	7,000	8,227
	1,311,303	1,311,303	1,368,739
Total Public Works	2,512,538	2,512,538	2,871,863
Total Expenditures	14,812,795	15,460,545	14,606,507

UNITED CITY OF YORKVILLE, ILLINOIS**Library - Special Revenue Fund****Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Taxes			
Property Tax	\$ 1,562,000	1,562,000	1,561,523
Intergovernmental			
Personal Property Replacement Tax	5,250	5,250	7,432
Grants	20,000	20,000	21,651
	25,250	25,250	29,083
Licenses, Permits and Fees			
Development Fees	50,000	50,000	104,600
Charges for Services			
Library Subscription Cards	8,500	8,500	4,653
Copy Fees	3,800	3,800	1,428
	12,300	12,300	6,081
Fines and Forfeitures	8,500	8,500	3,249
Interest	9,459	9,459	1,455
Miscellaneous			
Rental Income	1,750	1,750	-
Miscellaneous Income	2,000	2,000	1,235
	3,750	3,750	1,235
Total Revenues	1,671,259	1,671,259	1,707,226

UNITED CITY OF YORKVILLE, ILLINOIS**Library - Special Revenue Fund****Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Library			
Salaries and Wages	\$ 289,742	289,742	274,146
Part Time Salaries	190,000	190,000	151,629
Retirement Plan Contribution	32,779	32,779	30,711
FICA Contribution	35,952	35,952	31,870
Group Health Insurance	76,764	76,764	73,940
Group Life Insurance	387	387	328
Dental Insurance	6,322	6,322	5,977
Vision Insurance	1,012	1,012	999
Unemployment Insurance	750	750	1,363
Liability Insurance	25,834	25,834	24,522
Training and Conferences	3,000	3,000	30
Travel and Lodging	1,500	1,500	-
Publishing and Advertising	2,500	2,500	1,104
Telecommunications	7,200	7,200	4,814
Postage and Shipping	750	750	491
Dues and Subscriptions	11,000	11,000	11,974
Professional Services	40,000	40,000	41,078
Legal Services	3,000	3,000	4,613
Automation	20,000	20,000	16,752
Utilities	11,798	11,798	13,213
Outside Repair and Maintenance	50,000	50,000	31,608
Office Supplies	8,000	8,000	4,773
Operating Supplies	4,000	4,000	1,559
Custodial Supplies	7,000	7,000	11,132
Computer Equipment and Software	17,000	17,000	8,735
Library Programming	2,000	2,000	679
Employee Recognition	300	300	45
E-Book Subscriptions	3,500	3,500	3,347
Audio Books	3,500	3,500	2,351
DVD's and CD's	4,000	4,000	2,591
Books	51,500	51,500	42,927
Total Library	911,090	911,090	799,301

UNITED CITY OF YORKVILLE, ILLINOIS

Library - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2021

	Budget		Actual
	Original	Final	
Debt Service			
Principal Retirement	\$ 685,000	685,000	685,000
Interest and Fiscal Charges	143,788	143,788	143,778
Total Debt Service	828,788	828,788	828,778
Total Expenditures	1,739,878	1,739,878	1,628,079

UNITED CITY OF YORKVILLE, ILLINOIS**Parks and Recreation - Special Revenue Fund****Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Charges for Services			
Fees for Programs	\$ 605,000	605,000	352,566
Concessions	45,000	45,000	4,642
Total Charges for Services	650,000	650,000	357,208
Grants and Donations			
Sponsorships and Donations	20,000	20,000	3,745
Interest	1,300	1,300	235
Miscellaneous			
Rental Income	81,716	81,716	56,722
Hometown Days Revenue	120,000	120,000	-
Reimbursements	-	-	5,607
Miscellaneous Income	5,000	5,000	7,552
Total Miscellaneous	206,716	206,716	69,881
Total Revenue	878,016	878,016	431,069

UNITED CITY OF YORKVILLE, ILLINOIS**Parks and Recreation - Special Revenue Fund****Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Parks and Recreation			
Park Operations			
Salaries and Wages	\$ 601,936	601,936	587,260
Part Time Salaries	59,000	59,000	11,294
Overtime	5,000	5,000	1,959
Retirement Plan Contribution	70,570	70,570	67,663
FICA Contribution	48,830	48,830	45,274
Group Health Insurance	155,338	155,338	143,220
Group Life Insurance	645	645	645
Dental Insurance	9,708	9,708	9,545
Vision Insurance	1,537	1,537	1,544
Training and Conferences	7,000	7,000	23
Travel and Lodging	3,000	3,000	6
Vehicle and Equipment Chargeback	75,000	135,000	385,000
Computer Replacement Chargeback	875	875	-
Telecommunications	8,100	8,100	8,875
Professional Services	11,400	11,400	10,189
Legal Services	2,000	2,000	270
Rental and Lease Purchase	2,500	2,500	2,176
Office Cleaning	3,078	3,078	3,504
Outside Repairs and Maintenance	33,759	33,759	21,656
Wearing Apparel	6,220	6,220	5,942
Operating Supplies	25,000	25,000	23,393
Small Tools and Equipment	6,000	6,000	4,198
Repairs and Maintenance	71,000	71,000	37,541
Athletic Fields and Equipment	55,000	55,000	5,334
Gasoline	27,189	27,189	19,527
Total Park Operations	1,289,685	1,349,685	1,396,038
Recreation Operations			
Salaries and Wages	387,576	387,576	372,355
Part Time Salaries	23,500	23,500	473
Concession Wages	15,000	15,000	-
Preschool Wages	40,000	40,000	20,559
Instructor Wages	40,000	40,000	13,687
Retirement Plan Contribution	49,493	49,493	41,742
FICA Contribution	37,543	37,543	30,377
Group Health Insurance	103,025	103,025	76,908

UNITED CITY OF YORKVILLE, ILLINOIS**Parks and Recreation - Special Revenue Fund****Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Parks and Recreation - Continued			
Recreation Operations - Continued			
Group Life Insurance	\$ 475	475	411
Dental Insurance	6,744	6,744	6,142
Vision Insurance	1,092	1,092	1,020
Training and Conferences	5,000	5,000	204
Travel and Lodging	3,000	3,000	-
Computer Replacement Chargeback	875	875	438
Publishing and Advertising	55,000	55,000	4,655
Telecommunications	8,750	8,750	11,641
Scholarships	2,500	2,500	-
Postage and Shipping	3,500	3,500	1,565
Dues and Subscriptions	3,000	3,000	2,803
Professional Services	140,000	140,000	51,882
Utilities	15,150	15,150	5,337
Rental and Lease Purchase	3,000	3,000	1,416
Office Cleaning	3,078	3,078	7,560
Outside Repairs and Maintenance	3,000	3,000	2,173
Hometown Days Expenditures	120,000	120,000	700
Program Supplies	158,241	158,241	118,617
Concession Supplies	18,000	18,000	4,852
Office Supplies	3,000	3,000	2,038
Operating Supplies	15,000	15,000	65,858
Repairs and Maintenance	2,000	2,000	1,140
Gasoline	535	535	396
Total Recreation Operations	1,267,077	1,267,077	846,949
Total Expenditures	2,556,762	2,616,762	2,242,987

UNITED CITY OF YORKVILLE, ILLINOIS

Citywide Capital - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2021

	Budget		
	Original	Final	Actual
Revenues			
Licenses, Permits and Fees			
Building Permits	\$ -	-	240,594
Development Fees	41,000	41,000	134,274
Road Contribution Fee	100,000	100,000	112,000
Charges for Services			
Road Infrastructure Fee	780,000	780,000	787,642
Interest	1,098	1,098	72
Miscellaneous	153,572	153,572	173,690
Total Revenues	1,075,670	1,075,670	1,448,272
Expenditures			
General Government	347,489	2,388,489	2,437,260
Capital Outlay	819,950	819,950	363,537
Debt Service			
Principal Retirement	200,000	200,000	200,000
Interest and Fiscal Charges	121,813	121,813	121,813
Total Expenditures	1,489,252	3,530,252	3,122,610
Excess (Deficiency) of Revenues Over (Under) Expenditures	(413,582)	(2,454,582)	(1,674,338)
Other Financing Sources (Uses)			
Transfers In	260,000	306,000	1,442,336
Transfers Out	(138,895)	(138,895)	(236,584)
	121,105	167,105	1,205,752
Net Change in Fund Balance	(292,477)	(2,287,477)	(468,586)
Fund Balance - Beginning			588,155
Fund Balance - Ending			119,569

UNITED CITY OF YORKVILLE, ILLINOIS**Citywide Capital - Capital Projects Fund****Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
General Government			
Property and Building Maintenance Services	\$ 258,989	258,989	197,918
Property and Building Maintenance Supplies	72,000	118,000	82,825
Buildings and Structures	-	1,995,000	2,046,503
Professional Services	15,000	15,000	109,350
Bad Debt	1,500	1,500	664
Total General Government	347,489	2,388,489	2,437,260
Capital Outlay			
Asphalt Patching	35,000	35,000	5,612
Mill Road Improvement	-	-	41,252
Blackberry Woods Subdivision	10,973	10,973	4,767
Fountain Village Subdivision	38,599	38,599	1,175
Road To Better Roads Program	312,500	312,500	103,363
Sidewalk Construction	130,000	130,000	11,919
RT 71 (RT47/Orchard Road) Project	53,878	53,878	110,955
US 34 (Center/Eldamain Road) Project	110,000	110,000	-
US 34 (IL 47/Orchard Road) Project	27,000	27,000	-
Raintree Village Improvements	70,000	70,000	84,494
Kennedy Road Bike Trail	32,000	32,000	-
Total Capital Outlay	819,950	819,950	363,537
Debt Service			
Principal Retirement	200,000	200,000	200,000
Interest and Fiscal Charges	121,813	121,813	121,813
Total Debt Service	321,813	321,813	321,813
Total Expenditures	1,489,252	3,530,252	3,122,610

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS**

UNITED CITY OF YORKVILLE, ILLINOIS**Nonmajor Governmental Funds****Combining Balance Sheet****April 30, 2021**

	Special Revenue	Debt Service	Capital Projects	Totals
ASSETS				
Cash and Investments	\$ 1,281,188	-	1,577,046	2,858,234
Receivables - Net of Allowances				
Accounts	193	-	1,771	1,964
Grants	-	-	9,490	9,490
Other Taxes	62,664	-	-	62,664
Total Assets	1,344,045	-	1,588,307	2,932,352
LIABILITIES				
Accounts Payable	59,802	-	420	60,222
Due to Other Funds	2,715,489	-	-	2,715,489
Deposit Payable	-	-	102,096	102,096
Total Liabilities	2,775,291	-	102,516	2,877,807
FUND BALANCES				
Restricted	1,285,183	-	-	1,285,183
Assigned	-	-	1,485,791	1,485,791
Unassigned	(2,716,429)	-	-	(2,716,429)
Total Fund Balances	(1,431,246)	-	1,485,791	54,545
Total Liabilities, Deferred Inflows of Resources and Fund Balances	1,344,045	-	1,588,307	2,932,352

UNITED CITY OF YORKVILLE, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Year Ended April 30, 2021

	Special Revenue	Debt Service	Capital Projects	Totals
Revenues				
Taxes	\$ 306,599	-	-	306,599
Intergovernmental	1,387,340	-	9,490	1,396,830
Licenses, Permits and Fees	-	12,994	268,641	281,635
Charges for Services	-	-	1,231,404	1,231,404
Fines and Forfeits	-	-	3,998	3,998
Grants and Donations	18,770	-	-	18,770
Interest	1,403	-	150	1,553
Miscellaneous	193	-	11,109	11,302
Total Revenues	1,714,305	12,994	1,524,792	3,252,091
Expenditures				
General Government	95,419	-	-	95,419
Parks and Recreation	235,673	-	-	235,673
Public Safety	-	-	457	457
Public Works	118,407	-	469	118,876
Capital Outlay	762,556	-	492,123	1,254,679
Debt Service				
Principal Retirement	307,163	295,000	53,229	655,392
Interest and Fiscal Charges	114,041	28,225	18,342	160,608
Total Expenditures	1,633,259	323,225	564,620	2,521,104
Excess (Deficiency) of Revenues Over (Under) Expenditures	81,046	(310,231)	960,172	730,987
Other Financing Sources				
Sale of Capital Assets	-	-	13,927	13,927
Transfers In	-	310,231	-	310,231
	-	310,231	13,927	324,158
Net Change in Fund Balances	81,046	-	974,099	1,055,145
Fund Balances - Beginning	(1,512,292)	-	511,692	(1,000,600)
Fund Balances - Ending	(1,431,246)	-	1,485,791	54,545

NONMAJOR SPECIAL REVENUE FUNDS

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

Fox Hill Special Service Area Fund

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

Sunflower Special Service Area Fund

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

Motor Fuel Tax Fund

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

Land Cash Fund

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

Countryside TIF Fund

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

Downtown TIF Fund

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

Downtown TIF II Fund

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

UNITED CITY OF YORKVILLE, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet

April 30, 2021

	Fox Hill Special Service Area	Sunflower Special Service Area
ASSETS		
Cash and Investments	\$ 11,328	-
Receivables - Net of Allowances		
Accounts	-	-
Other Taxes	-	-
Total Assets	11,328	-
LIABILITIES		
Accounts Payable	1,097	940
Due to Other Funds	-	7,469
Total Liabilities	1,097	8,409
FUND BALANCES		
Restricted	10,231	-
Unassigned	-	(8,409)
Total Fund Balances	10,231	(8,409)
Total Liabilities and Fund Balances	11,328	-

Motor Fuel Tax	Land Cash	Countryside TIF	Downtown TIF	Downtown TIF II	Totals
1,238,922	30,938	-	-	-	1,281,188
-	193	-	-	-	193
62,664	-	-	-	-	62,664
1,301,586	31,131	-	-	-	1,344,045
57,765	-	-	-	-	59,802
-	-	1,211,222	1,448,929	47,869	2,715,489
57,765	-	1,211,222	1,448,929	47,869	2,775,291
1,243,821	31,131	-	-	-	1,285,183
-	-	(1,211,222)	(1,448,929)	(47,869)	(2,716,429)
1,243,821	31,131	(1,211,222)	(1,448,929)	(47,869)	(1,431,246)
1,301,586	31,131	-	-	-	1,344,045

UNITED CITY OF YORKVILLE, ILLINOIS**Nonmajor Governmental - Special Revenue Funds****Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended April 30, 2021**

	Fox Hill Special Service Area	Sunflower Special Service Area
Revenues		
Taxes	\$ 16,034	20,363
Intergovernmental	-	-
Grants and Donations	-	-
Interest	-	-
Miscellaneous	-	-
Total Revenues	16,034	20,363
Expenditures		
General Government	-	-
Parks and Recreation	-	-
Public Works	19,295	12,572
Capital Outlay	-	-
Debt Service		
Principal Retirement	-	-
Interest and Fiscal Charges	-	-
Total Expenditures	19,295	12,572
Net Change in Fund Balances	(3,261)	7,791
Fund Balances - Beginning	13,492	(16,200)
Fund Balances - Ending	10,231	(8,409)

Motor Fuel Tax	Land Cash	Countryside TIF	Downtown TIF	Downtown TIF II	Totals
-	-	151,422	70,677	48,103	306,599
1,387,340	-	-	-	-	1,387,340
-	18,770	-	-	-	18,770
1,403	-	-	-	-	1,403
-	193	-	-	-	193
1,388,743	18,963	151,422	70,677	48,103	1,714,305
-	-	11,889	61,357	22,173	95,419
-	235,673	-	-	-	235,673
86,540	-	-	-	-	118,407
754,089	-	-	8,467	-	762,556
-	-	107,163	200,000	-	307,163
-	-	101,808	12,233	-	114,041
840,629	235,673	220,860	282,057	22,173	1,633,259
548,114	(216,710)	(69,438)	(211,380)	25,930	81,046
695,707	247,841	(1,141,784)	(1,237,549)	(73,799)	(1,512,292)
1,243,821	31,131	(1,211,222)	(1,448,929)	(47,869)	(1,431,246)

UNITED CITY OF YORKVILLE, ILLINOIS**Fox Hill Special Service Area - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Tax	\$ 16,034	16,034	16,034
Expenditures			
Public Works			
Professional Services	3,126	3,126	-
Outside Repair and Maintenance	34,200	34,200	19,295
Total Expenditures	37,326	37,326	19,295
Net Change in Fund Balance	(21,292)	(21,292)	(3,261)
Fund Balance - Beginning			13,492
Fund Balance - Ending			10,231

UNITED CITY OF YORKVILLE, ILLINOIS

Sunflower Special Service Area - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Tax	\$ 20,363	20,363	20,363
Expenditures			
Public Works			
Pond Maintenance	5,000	5,000	4,275
Professional Services	3,126	3,126	-
Outside Repair and Maintenance	12,200	12,200	8,297
Total Expenditures	20,326	20,326	12,572
Net Change in Fund Balance	37	37	7,791
Fund Balance - Beginning			(16,200)
Fund Balance - Ending			(8,409)

UNITED CITY OF YORKVILLE, ILLINOIS**Motor Fuel Tax - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental	\$ 809,598	809,598	1,387,340
Interest	4,263	4,263	1,403
Total Revenues	813,861	813,861	1,388,743
Expenditures			
Public Works			
Supplies	175,000	175,000	86,540
Capital Outlay			
Streets and Alleys	942,462	942,462	754,089
Total Expenditures	1,117,462	1,117,462	840,629
Net Change in Fund Balance	(303,601)	(303,601)	548,114
Fund Balance - Beginning			695,707
Fund Balance - Ending			1,243,821

UNITED CITY OF YORKVILLE, ILLINOIS

Land Cash - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2021

	Budget		Actual
	Original	Final	
Revenues			
Grants and Donations			
Kendall Marketplace	\$ 2,752	2,752	5,531
Blackberry Woods	1,932	1,932	1,705
Caledonia	4,698	4,698	2,013
Country Hills	4,358	4,358	429
White Oak	1,406	1,406	1,406
Whispering Meadows	4,699	4,699	-
Heartland Meadows	3,522	3,522	-
River's Edge	671	671	-
Fox Highlands	3,298	3,298	-
Greenbriar Park	-	-	1,071
Cimarron Ridge	1,377	1,377	-
Briarwood	5,145	5,145	6,615
Miscellaneous	-	-	193
Total Revenues	33,858	33,858	18,963
Expenditures			
Parks and Recreation			
Rental & Lease Purchase	5,287	5,287	5,290
Beecher Center Park	95,000	95,000	118,032
Caledonia Park	85,000	85,000	65,077
Autumn Creek	50,000	50,000	47,274
Blackberry Creek	5,000	5,000	-
Total Expenditures	240,287	240,287	235,673
Net Change in Fund Balance	(206,429)	(206,429)	(216,710)
Fund Balance - Beginning			247,841
Fund Balance - Ending			31,131

UNITED CITY OF YORKVILLE, ILLINOIS**Countryside TIF - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 153,965	153,965	151,422
Expenditures			
General Government			
Administrative Fees	11,475	11,475	11,475
Professional Services	2,000	2,000	414
Debt Service			
Principal Retirement	107,163	107,163	107,163
Interest and Fiscal Charges	101,848	101,848	101,808
Total Expenditures	222,486	222,486	220,860
Net Change in Fund Balance	(68,521)	(68,521)	(69,438)
Fund Balance - Beginning			(1,141,784)
Fund Balance - Ending			(1,211,222)

UNITED CITY OF YORKVILLE, ILLINOIS**Downtown TIF - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 76,000	76,000	70,677
Expenditures			
General Government			
Administrative Fees	33,487	33,487	33,487
TIF Incentive Payout	26,877	26,877	27,256
Professional Services	1,000	1,000	204
Legal Services	15,000	15,000	410
Capital Outlay			
Project Costs	10,000	10,000	979
Route 47 Expansion	7,488	7,488	7,488
Debt Service			
Principal Retirement	200,000	200,000	200,000
Interest and Fiscal Charges	12,200	12,200	12,233
Total Expenditures	306,052	306,052	282,057
Net Change in Fund Balance	(230,052)	(230,052)	(211,380)
Fund Balance - Beginning			(1,237,549)
Fund Balance - Ending			(1,448,929)

UNITED CITY OF YORKVILLE, ILLINOIS

Downtown TIF II - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2021

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 25,000	25,000	48,103
Expenditures			
General Government			
Professional Services	5,000	5,000	1,194
TIF Incentive Payout	17,500	39,500	20,979
Total Expenditures	22,500	44,500	22,173
Net Change in Fund Balance	2,500	(19,500)	25,930
Fund Balance - Beginning			(73,799)
Fund Balance - Ending			(47,869)

NONMAJOR DEBT SERVICE FUND

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

UNITED CITY OF YORKVILLE, ILLINOIS**Debt Service Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Revenues			
Licenses, Permits and Fees			
Recapture Fees	\$ 8,000	8,000	12,994
Expenditures			
Debt Service			
Principal	295,000	295,000	295,000
Interest and Fiscal Charges	28,225	28,225	28,225
Total Expenditures	323,225	323,225	323,225
Excess (Deficiency) of Revenues Over (Under) Expenditures	(315,225)	(315,225)	(310,231)
Other Financing Sources			
Transfers In	315,225	315,225	310,231
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning			-
Fund Balance - Ending			-

NONMAJOR CAPITAL PROJECTS FUND

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

Vehicle and Equipment Fund

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

UNITED CITY OF YORKVILLE, ILLINOIS**Vehicle and Equipment - Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Grants	\$ -	-	9,490
Licenses, Permits and Fees			
Development Fees	99,500	99,500	246,241
Engineering Capital Fee	10,000	10,000	22,400
Charges for Services	269,059	373,559	1,231,404
Fines and Forfeits			
DUI Fines	8,000	8,000	3,228
Electronic Citations	800	800	770
Miscellaneous	60,464	60,464	11,109
Interest	1,000	1,000	150
Total Revenues	448,823	553,323	1,524,792
Expenditures			
Public Safety	8,750	8,750	457
Public Works	1,750	1,750	469
Capital Outlay	569,724	674,224	492,123
Debt Service			
Principal Retirement	53,229	53,229	53,229
Interest and Fiscal Charges	18,341	18,341	18,342
Total Expenditures	651,794	756,294	564,620
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(202,971)	(202,971)	960,172
Other Financing Sources			
Sale of Capital Assets	-	-	13,927
Net Change in Fund Balance	(202,971)	(202,971)	974,099
Fund Balance - Beginning			511,692
Fund Balance - Ending			1,485,791

UNITED CITY OF YORKVILLE, ILLINOIS**Vehicle and Equipment - Capital Projects Fund****Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budget		Actual
	Original	Final	
Police Capital			
Contractual Services	\$ 8,750	8,750	457
Capital Outlay			
Equipment	-	44,500	44,320
Vehicles	130,000	130,000	113,782
Total Police Capital	138,750	183,250	158,559
General Government Capital			
Capital Outlay			
Equipment	5,664	5,664	3,642
Public Works Capital			
Contractual Services	750	750	469
Supplies	1,000	1,000	-
Capital Outlay			
Equipment	130,000	130,000	63,986
Vehicles	100,000	100,000	99,369
Total Public Works Capital	231,750	231,750	163,824
Park and Recreation Capital			
Capital Outlay			
Outside Repair and Maintenance	1,600	1,600	-
Park Improvements	109,464	109,464	42,957
Buildings and Structures	12,596	12,596	7,174
Equipment	10,400	10,400	57,758
Vehicles	70,000	130,000	59,135
Total Park and Recreation Capital	204,060	264,060	167,024
Debt Service			
Principal Retirement	53,229	53,229	53,229
Interest and Fiscal Charges	18,341	18,341	18,342
Total Debt Service	71,570	71,570	71,571
Total Expenditures	651,794	756,294	564,620

ENTERPRISE FUNDS

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

Sewer Fund

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

Water Fund

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

UNITED CITY OF YORKVILLE, ILLINOIS

Sewer - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual For the Fiscal Year Ended April 30, 2021

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 1,432,350	1,432,350	1,424,861
Operating Expenses			
Operations	910,629	910,629	676,188
Depreciation and Amortization	-	-	748,230
Total Operating Expenses	910,629	910,629	1,424,418
Operating Income	521,721	521,721	443
Nonoperating Revenues (Expenses)			
Interest Income	7,473	7,473	475
Connection Fees	203,300	203,300	307,100
Other Income (Expense)	-	-	(511)
Interest Expense	(392,948)	(392,948)	(315,623)
	(182,175)	(182,175)	(8,559)
Income (Loss) Before Transfers and Contributions	339,546	339,546	(8,116)
Capital Contributions	-	-	481,070
Transfers In	174,744	174,744	174,744
Transfers Out	(75,125)	(75,125)	(75,125)
	99,619	99,619	580,689
Change in Net Position	439,165	439,165	572,573
Net Position - Beginning			34,329,524
Net Position - Ending			34,902,097

UNITED CITY OF YORKVILLE, ILLINOIS

Water - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual For the Fiscal Year Ended April 30, 2021

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 4,120,250	4,120,250	4,373,292
Operating Expenses			
Operations	3,522,197	3,522,197	1,993,526
Depreciation and Amortization	-	-	1,083,057
Total Operating Expenses	3,522,197	3,522,197	3,076,583
Operating Income	598,053	598,053	1,296,709
Nonoperating Revenues (Expenses)			
Interest Income	22,557	22,557	1,302
Connection Fees	230,000	230,000	689,353
Other Income	100,260	100,260	83,772
Interest Expense	(296,048)	(296,048)	(328,606)
	56,769	56,769	445,821
Income Before Transfers and Contributions	654,822	654,822	1,742,530
Capital Contributions	-	-	643,253
Transfers In	179,020	179,020	179,020
	179,020	179,020	822,273
Change in Net Position	833,842	833,842	2,564,803
Net Position - Beginning			33,862,890
Net Position - Ending			36,427,693

UNITED CITY OF YORKVILLE, ILLINOIS

**Consolidated Year-End Financial Report
April 30, 2021**

CSFA #	Program Name	State	Federal	Other	Totals
420-00-2433	Local CURE and Economic Support				
	Payments Grant Program	\$ -	784,715	-	784,715
420-00-2452	Business Interruption Grant	-	400,000	-	400,000
420-75-2398	Downstate Small Business				
	Stabilization Program	-	334,250	-	334,250
494-00-0967	High-Growth Cities Program	79,463	-	-	79,463
494-00-1488	Motor Fuel Tax Program	761,166	-	-	761,166
569-00-2095	Illinois Law Enforcement Training	18,988	-	-	18,988
569-00-2383	Law Enforcement Camera Grant	9,590	-	-	9,590
	Other Grant Programs and Activities	-	33,271	21,151	54,422
	All Other Costs Not Allocated	-	-	24,227,146	24,227,146
	Totals	869,207	1,552,236	24,248,297	26,669,740

SUPPLEMENTAL SCHEDULES

UNITED CITY OF YORKVILLE, ILLINOIS

Schedule of Long-Term Debt Requirements

102 E Van Emmon Building Loan Payable of 2017
April 30, 2021

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

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		Totals
	Principal	Interest	
2022	\$ 200,000	6,083	206,083

UNITED CITY OF YORKVILLE, ILLINOIS

Schedule of Long-Term Debt Requirements

Promissory Note of 2019

April 30, 2021

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

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		Totals
	Principal	Interest	
2022	\$ 55,204	16,366	71,570
2023	57,253	14,317	71,570
2024	59,347	12,223	71,570
2025	61,581	9,989	71,570
2026	63,867	7,703	71,570
2027	66,237	5,333	71,570
2028	68,691	2,879	71,570
2029	41,246	504	41,750
	473,426	69,314	542,740

UNITED CITY OF YORKVILLE, ILLINOIS

Schedule of Long-Term Debt Requirements

IEPA (L17-1156300) Loan Payable of 2007

April 30, 2021

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

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Aug. 9	Amount	Feb. 9	Amount
2022	\$ 109,742	15,288	125,030	2021	7,985	2022	7,303
2023	112,503	12,527	125,030	2022	6,613	2023	5,914
2024	115,333	9,697	125,030	2023	5,207	2024	4,490
2025	118,235	6,795	125,030	2024	3,765	2025	3,030
2026	121,209	3,821	125,030	2025	2,287	2026	1,534
2027	61,744	772	62,516	2026	772	2027	-
	638,766	48,900	687,666		26,629		22,271

UNITED CITY OF YORKVILLE, ILLINOIS

Schedule of Long-Term Debt Requirements

General Obligation Library Bonds of 2006

April 30, 2021

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

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2022	\$ 75,000	16,676	91,676	2021	8,338	2021	8,338
2023	75,000	13,112	88,112	2022	6,556	2022	6,556
2024	100,000	9,550	109,550	2023	4,775	2023	4,775
2025	100,000	4,800	104,800	2024	2,400	2024	2,400
	350,000	44,138	394,138		22,069		22,069

UNITED CITY OF YORKVILLE, ILLINOIS**Schedule of Long-Term Debt Requirements****General Obligation Refunding Alternate Revenue Source Bonds of 2011****April 30, 2021**

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

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2022	\$ 920,000	215,070	1,135,070	2021	107,535	2021	107,535
2023	960,000	175,694	1,135,694	2022	87,847	2022	87,847
2024	1,000,000	134,606	1,134,606	2023	67,303	2023	67,303
2025	1,045,000	91,806	1,136,806	2024	45,903	2024	45,903
2026	1,100,000	47,080	1,147,080	2025	23,540	2025	23,540
	<u>5,025,000</u>	<u>664,256</u>	<u>5,689,256</u>		<u>332,128</u>		<u>332,128</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Schedule of Long-Term Debt Requirements

General Obligation Library Refunding Bonds of 2013

April 30, 2021

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

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2022	\$ 645,000	103,550	748,550	2021	51,775	2021	51,775
2023	675,000	84,200	759,200	2022	42,100	2022	42,100
2024	700,000	57,200	757,200	2023	28,600	2023	28,600
2025	730,000	29,200	759,200	2024	14,600	2024	14,600
	<u>2,750,000</u>	<u>274,150</u>	<u>3,024,150</u>		<u>137,075</u>		<u>137,075</u>

UNITED CITY OF YORKVILLE, ILLINOIS**Schedule of Long-Term Debt Requirements****General Obligation Refunding Alternate Revenue Source Bonds of 2014****April 30, 2021**

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

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2022	\$ -	50,715	50,715	2021	25,357	2021	25,358
2023	-	50,715	50,715	2022	25,357	2022	25,358
2024	-	50,715	50,715	2023	25,357	2023	25,358
2025	-	50,715	50,715	2024	25,357	2024	25,358
2026	230,000	50,715	280,715	2025	25,357	2025	25,358
2027	235,000	41,515	276,515	2026	20,757	2026	20,758
2028	245,000	32,115	277,115	2027	16,057	2027	16,058
2029	255,000	22,193	277,193	2028	11,096	2028	11,097
2030	270,000	11,610	281,610	2029	5,805	2029	5,805
	<u>1,235,000</u>	<u>361,008</u>	<u>1,596,008</u>		<u>180,500</u>		<u>180,508</u>

UNITED CITY OF YORKVILLE, ILLINOIS**Schedule of Long-Term Debt Requirements****General Obligation Refunding Alternate Revenue Source Bonds of 2014A****April 30, 2021**

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

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2022	\$ 200,000	115,337	315,337	2021	57,669	2021	57,668
2023	210,000	109,337	319,337	2022	54,669	2022	54,668
2024	210,000	103,037	313,037	2023	51,519	2023	51,518
2025	220,000	96,737	316,737	2024	48,369	2024	48,368
2026	225,000	90,137	315,137	2025	45,069	2025	45,068
2027	230,000	83,387	313,387	2026	41,694	2026	41,693
2028	245,000	76,200	321,200	2027	38,100	2027	38,100
2029	250,000	66,400	316,400	2028	33,200	2028	33,200
2030	265,000	56,400	321,400	2029	28,200	2029	28,200
2031	275,000	45,800	320,800	2030	22,900	2030	22,900
2032	280,000	34,800	314,800	2031	17,400	2031	17,400
2033	290,000	23,600	313,600	2032	11,800	2032	11,800
2034	300,000	12,000	312,000	2033	6,000	2033	6,000
	<u>3,200,000</u>	<u>913,172</u>	<u>4,113,172</u>		<u>456,589</u>		<u>456,583</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Schedule of Long-Term Debt Requirements

General Obligation Refunding Alternate Revenue Source Bonds of 2014B April 30, 2021

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

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2022	\$ 310,000	18,900	328,900	2021	9,450	2021	9,450
2023	320,000	9,600	329,600	2022	4,800	2022	4,800
	630,000	28,500	658,500		14,250		14,250

UNITED CITY OF YORKVILLE, ILLINOIS

Schedule of Long-Term Debt Requirements

General Obligation Refunding Alternate Revenue Source Bonds of 2014C

April 30, 2021

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

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2022	\$ 135,000	16,350	151,350	2021	8,175	2021	8,175
2023	135,000	12,300	147,300	2022	6,150	2022	6,150
2024	140,000	8,250	148,250	2023	4,125	2023	4,125
2025	135,000	4,050	139,050	2024	2,025	2024	2,025
	<u>545,000</u>	<u>40,950</u>	<u>585,950</u>		<u>20,475</u>		<u>20,475</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Schedule of Long-Term Debt Requirements

General Obligation Refunding Alternate Revenue Source Bonds of 2015A

April 30, 2021

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

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2022	\$ 425,000	174,400	599,400	2022	87,200	2021	87,200
2023	440,000	157,400	597,400	2023	78,700	2022	78,700
2024	460,000	139,800	599,800	2024	69,900	2023	69,900
2025	475,000	121,400	596,400	2025	60,700	2024	60,700
2026	215,000	102,400	317,400	2026	51,200	2025	51,200
2027	220,000	93,800	313,800	2027	46,900	2026	46,900
2028	230,000	85,000	315,000	2028	42,500	2027	42,500
2029	240,000	75,800	315,800	2029	37,900	2028	37,900
2030	250,000	66,200	316,200	2030	33,100	2029	33,100
2031	260,000	56,200	316,200	2031	28,100	2030	28,100
2032	270,000	45,800	315,800	2032	22,900	2031	22,900
2033	280,000	35,000	315,000	2033	17,500	2032	17,500
2034	290,000	23,800	313,800	2034	11,900	2033	11,900
2035	305,000	12,200	317,200	2035	6,100	2034	6,100
	<u>4,360,000</u>	<u>1,189,200</u>	<u>5,549,200</u>		<u>594,600</u>		<u>594,600</u>
Governmental	1,153,522	314,662	1,468,184		157,331		157,331
Business-Type	3,206,478	874,538	4,081,016		437,269		437,269
	<u>4,360,000</u>	<u>1,189,200</u>	<u>5,549,200</u>		<u>594,600</u>		<u>594,600</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Schedule of Long-Term Debt Requirements

General Obligation Refunding (Alternate Revenue Source) Bonds of 2016 April 30, 2021

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

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2022	\$ 1,040,000	58,650	1,098,650	2021	29,325	2021	29,325
2023	915,000	27,450	942,450	2022	13,725	2022	13,725
	<u>1,955,000</u>	<u>86,100</u>	<u>2,041,100</u>		<u>43,050</u>		<u>43,050</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Schedule of Long-Term Debt Requirements

Illinois Rural Bond Bank Debt Certificates of 2003A April 30, 2021

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

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Aug. 1	Amount	Feb. 1	Amount
2022	\$ 150,000	15,710	165,710	2021	7,855	2022	7,855
2023	155,000	8,060	163,060	2022	4,030	2023	4,030
	305,000	23,770	328,770		11,885		11,885

STATISTICAL SECTION

(Unaudited)

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

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Operating Information

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

UNITED CITY OF YORKVILLE, ILLINOIS

Net Position by Component - Last Ten Fiscal Years* April 30, 2021 (Unaudited)

	2012	2013	2014	2015
Governmental Activities				
Net Investment in Capital Assets	\$ 58,943,771	62,000,588	63,873,210	66,706,243
Restricted	3,478,139	3,537,867	1,946,088	2,744,103
Unrestricted	93,682	3,341,127	3,566,727	3,328,570
Total Governmental Activities Net Position	62,515,592	68,879,582	69,386,025	72,778,916
Business-Type Activities				
Net Investment in Capital Assets	26,640,987	31,719,100	34,717,042	46,482,812
Restricted	683,147	-	-	-
Unrestricted	13,406,883	13,502,177	13,015,100	1,891,407
Total Business-Type Activities Net Position	40,731,017	45,221,277	47,732,142	48,374,219
Primary Government				
Net Investment in Capital Assets	85,584,758	93,719,688	98,590,252	113,189,055
Restricted	4,161,286	3,537,867	1,946,088	2,744,103
Unrestricted	13,500,565	16,843,304	16,581,827	5,219,977
Total Primary Government Net Position	103,246,609	114,100,859	117,118,167	121,153,135

* Accrual Basis of Accounting

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

2016	2017	2018	2019	2020	2021
70,624,870	74,001,408	83,186,083	83,800,089	86,397,801	90,458,186
3,064,646	2,634,940	1,992,274	1,741,515	1,862,586	2,083,335
(6,321,934)	(6,198,767)	(8,300,460)	(7,317,467)	(8,257,280)	(6,122,164)
67,367,582	70,437,581	76,877,897	78,224,137	80,003,107	86,419,357
49,232,266	53,490,328	57,257,183	58,098,381	55,429,397	58,409,514
-	-	-	-	-	-
2,346,622	3,158,076	4,884,605	6,235,797	12,763,017	12,920,276
51,578,888	56,648,404	62,141,788	64,334,178	68,192,414	71,329,790
119,857,136	127,491,736	140,443,266	141,898,470	141,827,198	148,867,700
3,064,646	2,634,940	1,992,274	1,741,515	1,862,586	2,083,335
(3,975,312)	(3,040,691)	(3,415,855)	(1,081,670)	4,505,737	6,798,112
118,946,470	127,085,985	139,019,685	142,558,315	148,195,521	157,749,147

UNITED CITY OF YORKVILLE, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years*
April 30, 2021 (Unaudited)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental Activities										
General Government	\$ 5,731,692	3,121,857	5,808,954	4,075,153	4,533,840	4,467,831	3,976,577	5,023,227	6,213,208	5,960,831
Public Safety	2,905,184	3,750,318	918,131	4,393,482	6,073,977	6,053,696	5,689,480	6,008,959	6,526,618	982,014
Community Development	307,053	356,689	2,029,523	592,588	649,507	734,317	629,894	869,044	816,350	2,513,280
Public Works	2,861,052	2,983,200	3,874,698	3,140,446	3,955,539	4,450,509	6,236,169	4,124,935	4,874,549	5,733,468
Library	871,050	932,748	407,537	930,024	877,154	930,739	941,123	974,154	1,017,437	828,098
Parks and Recreation	1,862,044	1,812,483	3,444,587	2,381,698	2,225,512	2,003,935	2,432,818	2,963,434	2,678,769	5,097,124
Interest on Long-Term Debt	704,213	691,551	698,519	611,243	540,506	570,061	536,177	500,169	464,883	409,695
Total Governmental Activities Expenses	15,242,288	13,648,846	17,181,949	16,124,634	18,856,035	19,211,088	20,442,238	20,463,922	22,591,814	21,524,510
Business-Type Activities										
Water	2,505,247	2,638,252	1,595,266	2,792,755	3,257,504	3,251,836	3,271,956	3,256,582	1,762,508	1,740,041
Sewer	1,653,025	1,630,023	2,710,511	1,704,058	1,789,770	1,701,742	1,806,076	1,589,599	3,271,485	3,405,189
Recreation Center	657,479	592,707	232,882	-	-	-	-	-	-	-
Total Business-Type Activities Expenses	4,815,751	4,860,982	4,538,659	4,496,813	5,047,274	4,953,578	5,078,032	4,846,181	5,033,993	5,145,230
Total Primary Government Expenses	20,058,039	18,509,828	21,720,608	20,621,447	23,903,309	24,164,666	25,520,270	25,310,103	27,625,807	26,669,740
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	2,057,279	1,751,309	2,381,788	2,885,990	3,072,590	3,222,388	3,629,476	3,798,007	3,637,639	5,246,355
Public Safety	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-
Library	50,582	58,794	74,037	44,522	53,372	71,213	123,156	125,800	129,530	113,930
Parks and Recreation	265,698	265,614	299,478	352,714	408,469	455,675	453,466	579,155	527,941	357,208
Operating Grants/Contributions	633,091	696,058	1,135,659	943,410	774,856	610,480	694,321	854,662	888,037	3,037,020
Capital Grants/Contributions	1,409,412	3,317,256	1,229,829	768,423	3,317,330	3,814,671	6,448,555	1,011,418	3,270,712	1,815,564
Total Governmental Activities Program Revenues	4,416,062	6,089,031	5,120,791	4,995,059	7,626,617	8,174,427	11,348,974	6,369,042	8,453,859	10,570,077
Business-Type Activities										
Charges for Services										
Water	2,592,652	2,823,357	2,394,494	2,626,114	3,624,374	4,127,783	4,655,750	4,557,352	4,440,881	1,731,961
Sewer	1,366,022	1,358,420	1,130,954	1,186,389	1,388,258	1,390,806	1,688,339	1,552,159	1,601,247	5,062,645
Recreation	620,489	493,617	44,891	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-	-	-
Capital Grants/Contributions	2,433,079	4,829,491	1,658,648	6,805	2,029,848	3,257,187	3,945,565	-	1,994,526	1,124,323
Total Business-Type Activities Program Revenues	7,012,242	9,504,885	5,228,987	3,819,308	7,042,480	8,775,776	10,289,654	6,109,511	8,036,654	7,918,929
Total Primary Government Program Revenues	11,428,304	15,593,916	10,349,778	8,814,367	14,669,097	16,950,203	21,638,628	12,478,553	16,490,513	18,489,006

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net (Expense) Revenue										
Governmental Activities	\$ (10,826,226)	(7,559,815)	(12,061,158)	(11,129,575)	(11,229,418)	(11,036,661)	(9,093,264)	(14,094,880)	(14,137,955)	(10,954,433)
Business-Type Activities	2,196,491	4,643,903	690,328	(677,505)	1,995,206	3,822,198	5,211,622	1,263,330	3,002,661	2,773,699
Total Primary Government										
Net (Expense) Revenue	(8,629,735)	(2,915,912)	(11,370,830)	(11,807,080)	(9,234,212)	(7,214,463)	(3,881,642)	(12,831,550)	(11,135,294)	(8,180,734)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	4,953,862	4,743,599	4,670,934	4,850,981	4,901,983	4,899,485	4,925,489	5,041,762	5,195,891	5,248,398
Sales	2,962,810	4,409,926	4,573,026	4,782,712	4,904,967	5,200,763	5,327,756	5,429,231	5,635,945	6,341,989
Income	1,444,426	1,587,324	1,613,102	1,735,422	1,715,155	1,602,410	1,640,291	1,966,699	1,870,977	2,470,986
Utility	1,568,699	1,553,693	1,633,242	1,600,296	1,585,758	1,615,153	1,587,270	1,647,511	1,545,821	1,527,572
Other	963,524	922,439	988,822	1,127,859	1,265,439	1,331,191	1,445,549	1,600,502	1,652,074	1,668,294
Development Fees	-	-	-	-	-	-	-	-	-	-
Interest	10,388	16,368	14,895	(176,911)	9,828	30,481	85,356	154,071	239,155	15,488
Miscellaneous	667,637	690,456	737,693	1,736,079	761,857	561,229	705,968	1,494,246	456,998	376,595
Transfers	-	-	(1,626,263)	(1,133,972)	(1,134,654)	(1,134,052)	(184,099)	(921,615)	(679,936)	(278,639)
Total Governmental Activities	12,571,346	13,923,805	12,605,451	14,522,466	14,010,333	14,106,660	15,533,580	16,412,407	15,916,925	17,370,683
Business-Type Activities										
Property Taxes	1,883,730	1,883,730	-	-	-	-	-	-	-	-
Interest	2,687	9,542	11,491	11,206	6,685	13,623	36,002	28,777	67,934	1,777
Connection Fees	-	-	-	-	-	-	-	-	-	-
Miscellaneous	60,691	(1,624,872)	182,783	174,404	64,678	99,643	61,661	84,652	107,705	83,261
Transfers	-	-	1,626,263	1,133,972	1,134,654	1,134,052	184,099	921,615	679,936	278,639
Total Business-Type Activities	1,947,108	268,400	1,820,537	1,319,582	1,206,017	1,247,318	281,762	1,035,044	855,575	363,677
Total Primary Government	14,518,454	14,192,205	14,425,988	15,842,048	15,216,350	15,353,978	15,815,342	17,447,451	16,772,500	17,734,360
Changes in Net Position										
Governmental Activities	1,745,120	6,363,990	544,293	3,392,891	2,780,915	3,069,999	6,440,316	2,317,527	1,778,970	6,416,250
Business-Type Activities	4,143,599	4,912,303	2,510,865	642,077	3,201,223	5,069,516	5,493,384	2,298,374	3,858,236	3,137,376
Total Primary Government	5,888,719	11,276,293	3,055,158	4,034,968	5,982,138	8,139,515	11,933,700	4,615,901	5,637,206	9,553,626

* Accrual Basis of Accounting

UNITED CITY OF YORKVILLE, ILLINOIS**Fund Balances of Governmental Funds - Last Ten Fiscal Years***
April 30, 2021 (Unaudited)

	2012	2013	2014	2015
General Fund				
Nonspendable	\$ 153,770	139,985	156,680	145,012
Restricted	-	-	-	984,526
Assigned	332,500	-	-	-
Unassigned	784,353	4,083,835	3,703,901	3,696,520
Total General Fund	1,270,623	4,223,820	3,860,581	4,826,058
All Other Governmental Funds				
Nonspendable	27,913	34,586	34,385	33,284
Restricted	3,565,649	3,549,913	1,951,407	1,767,419
Committed	264,616	305,804	527,635	537,853
Assigned	428,933	504,314	824,301	4,788,775
Unassigned	(874,152)	(571,615)	(534,087)	(624,928)
Total All Other Governmental Funds	3,412,959	3,823,002	2,803,641	6,502,403
Total All Governmental Funds	4,683,582	8,046,822	6,664,222	11,328,461

* Modified Accrual Basis of Accounting

2016	2017	2018	2019	2020	2021
138,312	150,464	83,305	85,744	63,193	152,003
1,216,288	984,514	726,019	458,685	203,874	-
-	-	-	-	-	-
4,337,106	5,079,111	5,687,049	6,335,394	7,244,993	9,020,351
5,691,706	6,214,089	6,496,373	6,879,823	7,512,060	9,172,354
37,376	37,664	16,392	18,266	13,515	38,268
1,848,358	1,650,426	1,266,255	1,282,830	1,658,712	2,083,335
480,034	421,586	467,816	435,216	398,488	43,801
3,004,149	1,625,937	743,997	1,125,471	1,099,847	1,605,360
(584,901)	(511,528)	(1,441,197)	(1,260,507)	(2,469,332)	(2,716,429)
4,785,016	3,224,085	1,053,263	1,601,276	701,230	1,054,335
10,476,722	9,438,174	7,549,636	8,481,099	8,213,290	10,226,689

UNITED CITY OF YORKVILLE, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years* April 30, 2021 (Unaudited)

	2012	2013	2014	2015
Revenues				
Taxes	\$ 10,020,005	6,767,061	5,176,481	11,830,762
Intergovernmental	2,906,407	7,545,978	9,469,590	3,312,823
Licenses, Permits and Fees	336,683	400,718	393,746	379,242
Charges for Services	1,842,620	1,479,712	2,169,670	2,749,195
Fines and Forfeitures	194,256	195,287	191,887	154,789
Interest	10,388	16,368	14,895	(176,911)
Miscellaneous	667,637	690,456	737,693	1,736,079
Total Revenues	15,977,996	17,095,580	18,153,962	19,985,979
Expenditures				
General Government	5,501,632	3,498,104	5,685,541	3,910,635
Public Safety	2,849,067	3,568,665	3,834,655	4,337,573
Community Development	307,053	365,188	407,537	592,588
Public Works	1,926,169	1,841,795	2,207,757	2,361,827
Library	691,525	752,373	737,191	748,905
Parks and Recreation	1,488,018	1,450,824	1,644,065	2,041,792
Capital Outlay	101,133	572,022	2,050,456	3,285,489
Debt Service				
Principal Retirement	1,038,254	1,025,074	1,099,223	844,112
Interest and Fiscal Charges	701,809	663,495	641,673	496,090
Total Expenditures	14,604,660	13,737,540	18,308,098	18,619,011
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,373,336	3,358,040	(154,136)	1,366,968
Other Financing Sources (Uses)				
Disposal of Capital Assets	16,100	5,200	16,325	-
Debt Issuance	-	-	8,053,963	6,670,678
Bond Premium/(Discount)	-	-	115,109	119,680
Payment to Escrow Agent	-	-	(7,787,598)	(2,359,115)
Transfers In	1,047,727	1,504,002	2,881,535	1,375,448
Transfers Out	(1,047,727)	(1,504,002)	(4,507,798)	(2,509,420)
	16,100	5,200	(1,228,464)	3,297,271
Net Change in Fund Balances	1,389,436	3,363,240	(1,382,600)	4,664,239
Debt Service as a Percentage of Noncapital Expenditures	13.098%	17.159%	11.540%	9.497%

* Modified Accrual Basis of Accounting

2016	2017	2018	2019	2020	2021
12,103,254	12,466,013	12,662,678	12,995,856	13,211,204	13,838,886
3,180,626	3,343,533	3,164,026	4,279,863	3,620,336	6,464,863
493,619	706,782	1,016,223	1,208,345	1,128,865	1,475,431
2,897,718	2,888,281	3,047,606	3,176,017	3,078,023	4,125,547
143,094	154,213	142,269	118,600	88,222	116,515
9,828	30,481	85,356	154,071	239,155	15,488
761,857	561,229	705,968	1,494,246	445,275	362,668
19,589,996	20,150,532	20,824,126	23,426,998	21,811,080	26,399,398
3,928,055	4,293,081	5,036,599	4,946,923	5,921,054	7,752,809
4,689,129	4,907,384	5,302,038	5,356,149	5,818,063	5,686,873
649,507	734,317	629,894	869,044	816,350	828,098
2,460,192	2,344,878	2,223,750	2,288,047	2,337,032	2,990,739
694,441	748,026	758,411	791,441	834,724	799,301
1,803,333	1,936,083	2,632,896	2,562,757	2,224,304	2,478,660
3,653,071	3,656,703	5,037,740	2,782,137	1,516,238	1,618,216
1,040,880	1,149,185	1,195,669	1,462,304	1,485,368	1,540,392
604,406	563,433	514,068	515,118	474,199	426,199
19,523,014	20,333,090	23,331,065	21,573,920	21,427,332	24,121,287
66,982	(182,558)	(2,506,939)	1,853,078	383,748	2,278,111
48,446	278,062	2,500	-	11,723	13,927
1,627,183	-	800,000	-	548,273	-
122,288	-	-	-	-	-
(1,581,984)	-	-	-	(531,617)	-
1,326,090	1,524,658	2,753,031	2,213,618	2,023,602	3,384,573
(2,460,744)	(2,658,710)	(2,937,130)	(3,135,233)	(2,703,538)	(3,663,212)
(918,721)	(855,990)	618,401	(921,615)	(651,557)	(264,712)
(851,739)	(1,038,548)	(1,888,538)	931,463	(267,809)	2,013,399
10.293%	9.793%	9.228%	10.629%	9.769%	9.673%

UNITED CITY OF YORKVILLE, ILLINOIS**Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years
April 30, 2021 (Unaudited)**

Fiscal Year	Tax Levy Year	Residential Property	Farm	Commercial Property
2012	2011	\$ 367,600,683	\$ 2,450,231	\$ 112,753,206
2013	2012	332,551,186	2,568,351	101,264,981
2014	2013	311,316,069	2,618,131	99,434,012
2015	2014	310,655,449	2,743,283	90,744,145
2016	2015	320,914,471	2,861,401	84,529,087
2017	2016	354,408,067	2,963,511	84,099,111
2018	2017	386,855,913	3,083,218	83,975,023
2019	2018	416,780,620	3,202,140	83,874,064
2020	2019	450,745,939	3,259,791	83,974,878
2021	2020	484,024,398	3,360,133	79,649,698

Data Source: Office of the County Clerk

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

Industrial Property	Railroad Property	Total Taxable Assessed Value	Estimated Actual Value of Taxable Property	Total Direct Tax Rate
\$ 7,283,729	\$ 17,328	\$ 490,105,177	\$ 1,470,315,531	0.7046
6,720,962	17,328	443,122,808	1,329,368,424	0.7490
6,656,792	17,328	420,042,332	1,260,126,996	0.7738
12,668,201	17,328	416,828,406	1,250,485,218	0.7581
13,000,039	17,329	421,322,327	1,263,966,981	0.7361
14,944,561	17,328	456,432,578	1,369,297,734	0.6795
15,349,880	17,328	489,281,362	1,467,844,086	0.6471
15,386,433	60,243	519,303,500	1,557,910,500	0.6242
15,509,884	89,004	553,579,496	1,660,738,488	0.6029
15,586,411	75,859	582,696,499	1,748,089,497	0.5880

UNITED CITY OF YORKVILLE, ILLINOIS

Principal Property Taxpayers - Current Tax Levy Year and Nine Tax Levy Years Ago April 30, 2021 (Unaudited)

Taxpayer	2020 Tax Levy			2011 Tax Levy		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Wrigley Manufacturing Co., LLC	\$ 4,666,112	1	0.80%	\$ 3,400,000	5	0.69%
Yorkville Marketplace LLC	4,089,620	2	0.70%	4,418,365	3	0.90%
Boombah Properties LLC	3,166,624	3	0.54%	2,385,989	6	0.49%
Menard, Inc	3,131,604	4	0.54%	8,383,239	1	1.71%
Yorkville Leased Housing Assoc.	2,779,144	5	0.48%			
York Meadows LLC	2,286,011	6	0.39%	1,896,726	9	0.39%
Rainy Properties LLC	2,278,426	7	0.39%			
Cedarhurst of Yorkville Real Estate LI	1,959,909	8	0.34%			
Target Corporation	1,900,000	9	0.33%	3,633,144	4	0.74%
Raging Waves	1,511,406	10	0.26%	1,846,023	10	0.38%
Cannonball LLC				5,753,680	2	1.17%
Home Depot USA Inc.				2,152,999	7	0.44%
Prime Yorkville LLC				2,119,824	8	0.43%
	<u>27,768,856</u>		<u>4.77%</u>	<u>35,989,989</u>		<u>7.34%</u>

Data Source: Office of the County Clerk

UNITED CITY OF YORKVILLE, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years April 30, 2021 (Unaudited)

	2011	2012	2013
City Direct Rates			
Corporate	0.2108	0.2354	0.2484
Bonds and Interest	0.1477	0.1097	0.0797
IMRF	0.0918	0.1016	0.1071
Police Protection	0.0714	0.0790	0.0833
Police Pension	0.0900	0.1229	0.1493
Audit	0.0082	0.0068	0.0071
Liability Insurance	0.0082	0.0090	0.0095
Social Security	0.0612	0.0677	0.0714
School Crossing Guard	0.0051	0.0056	0.0060
Unemployment Insurance	0.0102	0.0113	0.0119
Total Direct Rates	0.7046	0.7490	0.7738
Overlapping Rates			
Kendall County	0.6999	0.7446	0.8009
Kendall County Forest Preserve	0.1205	0.1495	0.1640
Bristol Township	0.3693	0.3934	0.4239
Bristol - Kendall Fire District	0.7176	0.7356	0.7718
Yorkville - Bristol Sanitary District	-	-	-
Yorkville Community Unit School District #115	5.9101	6.7561	7.4081
Waubonsee Community College District #516	0.4702	0.5306	0.5691
Yorkville Public Library	0.3042	0.3242	0.3241
Total Overlapping Rates	8.5918	9.6340	10.4619
Total Direct and Overlapping Rates	9.2964	10.3830	11.2357

Data Source: Office of the County Clerk

Notes:

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

2014	2015	2016	2017	2018	2019	2020
0.2503	0.2380	0.2197	0.2049	0.1931	0.1811	0.1694
0.0397	0.0113	-	-	-	-	-
0.1080	-	-	-	-	-	-
0.0840	0.2407	0.1999	0.2003	0.1709	0.1562	0.1484
0.1694	0.1959	0.2117	0.1969	0.2140	0.2223	0.2291
0.0072	0.0069	0.0066	0.0061	0.0057	0.0054	0.0052
0.0096	0.0091	0.0088	0.0082	0.0077	0.0072	0.0069
0.0720	0.0342	0.0329	0.0307	0.0289	0.0271	0.0258
0.0060	-	-	-	0.0039	0.0036	0.0034
0.0120	-	-	-	-	-	-
0.7581	0.7361	0.6795	0.6471	0.6242	0.6029	0.5880
0.8085	0.7909	0.7477	0.7088	0.6728	0.6409	0.6232
0.1826	0.1787	0.1755	0.1752	0.1503	0.1542	0.1582
0.4172	0.3960	0.3408	0.2787	0.2618	0.0952	0.0912
0.8041	0.8077	0.7592	0.7425	0.7300	0.7202	0.7159
-	-	-	-	-	-	-
7.7083	7.8713	7.5634	7.3444	7.1852	7.0338	6.9567
0.5973	0.5885	0.5601	0.5514	0.5413	0.5273	0.4378
0.3299	0.3287	0.3080	0.2994	0.2892	0.2829	0.2775
10.8479	10.9618	10.4547	10.1004	9.8306	9.4545	9.2605
11.6060	11.6979	11.1342	10.7475	10.4548	10.0574	9.8485

UNITED CITY OF YORKVILLE, ILLINOIS

Property Tax Levies and Collections - Last Ten Fiscal Years April 30, 2021 (Unaudited)

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years***	Total Collections to Date **	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2012	2010*	\$ 4,862,185	\$ 4,849,681	99.74%	-	\$ 4,849,681	99.74%
2013	2011*	3,452,742	3,435,616	99.50%	-	3,435,616	99.50%
2014	2012*	3,318,990	3,193,672	96.22%	-	3,193,672	96.22%
2015	2013*	3,250,204	3,234,448	99.52%	-	3,234,448	99.52%
2016	2014*	3,159,892	3,146,278	99.57%	-	3,146,278	99.57%
2017	2015*	3,101,185	3,071,484	99.04%	-	3,071,484	99.04%
2018	2016	3,101,322	3,093,892	99.76%	-	3,093,892	99.76%
2019	2017	3,165,651	3,149,635	99.49%	-	3,149,635	99.49%
2020	2018	3,241,457	3,231,926	99.71%	-	3,231,926	99.71%
2021	2019	3,337,703	3,327,913	99.71%	-	3,327,913	99.71%

Data Source: Office of the County Treasurer

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

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

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Estimate of Taxable Sales by Category - Last Ten Calendar Years April 30, 2021 (Unaudited)

	2011	2012	2013
General Merchandise*	\$ 555,129	571,210	594,685
Food	262,556	259,509	266,937
Drinking and Eating Places	268,418	279,649	293,131
Apparel*	68,320	85,797	88,739
Furniture & H.H. & Radio	-	7,727	3,370
Lumber, Building Hardware	352,669	362,987	413,711
Automobile and Filling Stations	194,135	178,282	156,091
Drugs and Miscellaneous Retail	603,718	582,001	597,615
Agriculture and All Others	58,065	64,558	89,359
Manufacturers	191,287	78,346	89,239
Total	2,554,297	2,470,066	2,592,877
City Direct Sales Tax Rate	1.00%	1.00%	1.00%

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

Data available for calendar year only.

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

2014	2015	2016	2017	2018	2019	2020
593,361	608,996	597,618	581,090	596,620	565,194	553,360
289,897	385,034	377,825	417,028	452,298	485,658	522,083
299,300	332,752	376,762	401,725	413,204	429,128	454,292
87,834	95,975	99,354	94,459	99,121	49,305	34,163
2,710	2,597	2,373	1,590	1,902	1,150	891
446,440	470,357	510,521	539,760	558,358	592,844	745,531
146,062	160,717	188,830	187,127	220,232	251,785	295,001
566,665	362,225	506,123	487,129	484,825	527,795	554,512
161,114	232,923	135,378	213,964	219,283	239,758	221,374
90,998	102,011	116,723	36,167	30,503	30,270	32,510
2,684,381	2,753,587	2,911,507	2,960,039	3,076,346	3,172,887	3,413,717
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

UNITED CITY OF YORKVILLE, ILLINOIS

Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years April 30, 2021 (Unaudited)

Fiscal Year	State Sales Tax	Local Sales Tax to City	City Non-Home Rule Sales Tax	County Sales Tax	County Public Safety Property	Total Sales Tax Rate
2012	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%
2013	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%
2014	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%
2015	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%
2016	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%
2017	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%
2018	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%
2019	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%
2020	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%
2021	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%

Data Source: Illinois Department of Revenue

The above tax rates are for General Merchandise.

UNITED CITY OF YORKVILLE, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years April 30, 2021 (Unaudited)

Fiscal Year	Governmental Activities				General Obligation and Alternative Revenue Source Bonds
	General Obligation and Alternative Revenue Source Bonds	Debt Certificates	Notes Payable	Other Commitments	
2012	\$ 13,925,000	\$ 95,000	\$ 847,825	\$ 1,890	\$ 18,175,000
2013	13,025,000	-	855,601	1,890	17,905,000
2014	12,520,000	-	940,341	1,890	16,855,000
2015	16,120,000	-	901,907	1,890	15,700,000
2016	15,325,990	-	938,210	1,890	18,555,000
2017	14,252,531	-	820,482	1,890	20,613,544
2018	13,138,403	-	1,500,822	1,890	18,605,065
2019	11,967,952	-	1,170,850	1,890	16,503,368
2020	10,718,207	-	926,655	1,890	13,685,179
2021	9,406,558	-	673,426	1,890	10,841,111

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

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

Business-Type Activities						
Debt Certificates	IEPA Loans Payable	Other Commitments	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)	
\$ 8,460,000	\$ 2,275,320	\$ 2,065,958	\$ 45,845,993	10.30%	\$ 2,655	
7,465,000	2,060,997	1,952,534	43,266,022	9.25%	2,470	
6,680,000	1,880,084	1,919,909	40,797,224	8.70%	2,291	
5,865,000	1,694,504	1,942,898	42,226,199	8.72%	2,325	
5,220,000	1,504,138	2,000,619	43,545,847	8.38%	2,360	
1,230,000	1,308,862	2,061,951	40,289,260	7.61%	2,139	
1,010,000	1,108,550	2,126,965	37,491,695	6.95%	1,971	
580,000	903,070	2,194,902	33,322,032	5.82%	1,656	
445,000	745,816	2,272,473	28,795,220	4.79%	1,397	
305,000	638,766	5,169,097	27,035,848	4.31%	1,256	

UNITED CITY OF YORKVILLE, ILLINOIS

Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years April 30, 2021 (Unaudited)

Fiscal Year	General Obligation and Alternative Revenue Source Bonds	Less: Amounts Available in Debt Service	Total	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
2012	\$ 32,100,000	\$ -	\$ 32,100,000	6.55%	\$ 1,859
2013	30,930,000	57,844	30,872,156	6.97%	1,762
2014	29,375,000	-	29,375,000	6.99%	1,650
2015	31,820,000	-	31,820,000	7.63%	1,752
2016	33,880,990	-	33,880,990	8.04%	1,836
2017	34,866,075	-	34,866,075	7.64%	1,851
2018	31,743,468	-	31,743,468	6.49%	1,669
2019	28,471,320	-	28,471,320	5.48%	1,415
2020	24,403,386	-	24,403,386	4.41%	1,184
2021	20,247,669	-	20,247,669	3.47%	940

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

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Schedule of Direct and Overlapping Governmental Activities Debt April 30, 2021 (Unaudited)

Governmental Unit	(1) Gross Debt	(2) Percentage of Debt Applicable to City *	(3) City's Share of Debt
United City of Yorkville	\$ 10,081,874	100.000%	\$ 10,081,874
Overlapping Debt			
County of Kendall (4)	21,205,000	16.25%	3,445,813
Forest Preserve District of Kendall County	30,720,000	16.25%	4,992,000
Yorkville Community Unit School District #115	60,803,619	59.47%	36,159,912
Waubensee Community College District #516	41,430,000	5.47%	2,266,221
Joliet Junior College District #525	135,055,000	0.00%	2,296
Plano Community Unit School District #88	41,124,950	0.44%	180,950
Newark Community Consolidated School District #66	912,000	0.46%	4,195
Total Overlapping Debt	331,250,569		47,051,387
Total Direct and Overlapping Debt	341,332,443		57,133,261

Data Source: Kendall County Tax Extension Department

* Determined by ratio of assessed valuation of property subject to taxation in the City to valuation of property subject to taxation in overlapping unit.

Notes:

(1) As of May 4, 2021.

(2) Percentages are based on 2020 EAV's, the latest available.

(3) The United City of Yorkville has \$67,027,000 in outstanding non-committal debt which is expected to be paid from sources other than City revenues.

(4) Includes Public Building Commission.

UNITED CITY OF YORKVILLE, ILLINOIS

**Schedule of Legal Debt Margin - Last Ten Fiscal Years
April 30, 2021 (Unaudited)**

	2012	2013	2014	2015
Legal Debt Limit	\$ 42,271,572	38,219,342	36,228,651	35,951,450
Total Net Debt Applicable to Limit	24,860,000	22,945,000	19,290,000	14,855,000
Legal Debt Margin	17,411,572	15,274,342	16,938,651	21,096,450
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	58.81%	60.04%	53.25%	41.32%

2016	2017	2018	2019	2019	2021
36,339,051	39,367,310	42,200,517	44,789,927	47,746,232	50,257,573
13,420,000	6,835,000	6,045,000	5,000,000	4,230,000	3,405,000
22,919,051	32,532,310	36,155,517	39,789,927	43,516,232	46,852,573
36.93%	17.36%	14.32%	11.16%	8.86%	6.78%

Legal Debt Margin Calculation for Fiscal Year 2021	
Assessed Value	\$ 582,696,499
Bonded Debt Limit - 8.625% of Assessed Value	50,257,573
Amount of Debt Applicable to Limit	3,405,000
Legal Debt Margin	46,852,573

UNITED CITY OF YORKVILLE, ILLINOIS

Pledged-Revenue Coverage - Last Ten Fiscal Years

Governmental Activities

April 30, 2021 (Unaudited)

Fiscal Year	Incremental Property/ Property Tax	Municipal Utility Tax	Motor Fuel Tax	Municipal Sales Tax	Net Available Revenue	Debt Service		Coverage
						Principal	Interest	
2012	\$ 586,590	\$ -	\$ 417,416	\$ 2,552,483	\$ 3,556,489	\$ 440,000	\$ 267,104	5.03
2013	364,742	-	402,932	2,490,503	3,258,177	460,000	249,609	4.59
2014	315,790	-	-	2,586,460	2,902,250	400,000	230,917	4.60
2015	327,984	418,509	-	2,704,651	3,451,144	225,000	56,789	12.25
2016	164,852	393,680	-	2,778,116	3,336,648	255,000	53,550	10.81
2017	215,360	359,947	-	2,940,976	3,516,283	270,000	50,150	10.98
2018	198,294	334,595	-	3,002,133	3,535,022	275,000	44,750	11.06
2019	198,918	329,742	-	3,070,663	3,599,323	285,000	39,250	11.10
2020	279,643	971,440	-	3,222,256	4,473,339	290,000	34,025	13.81
2021	222,099	1,010,210	-	3,617,361	4,849,670	295,000	28,225	15.00

Notes:

Details regarding the City's outstanding debt can be found in the Notes to the Financial Statements.

Series 2014, 2014A and 2015A Bonds are payable from revenues from Sales Taxes and incremental taxes, if any, from the Countryside TIF. Series 2014B Bonds are payable from Utility Taxes.

UNITED CITY OF YORKVILLE, ILLINOIS

Pledged-Revenue Coverage - Last Ten Fiscal Years

Business-Type Activities

April 30, 2021 (Unaudited)

Fiscal Year	Water and Sewer Revenues	Less: Operating Expenses	State Income Tax	Non-Home Rule Sales Tax	Net Available Revenue	Debt Service		Coverage
						Principal	Interest	
2012	\$ 5,891,708	\$ 2,776,270	\$ 1,444,426	\$ 410,327	\$ 4,559,864	\$ 260,000	\$ 793,668	4.33
2013	4,432,710	2,895,830	1,587,324	1,919,423	3,124,204	270,000	769,100	3.01
2014	3,379,454	1,695,780	1,613,102	1,986,566	5,283,342	1,050,000	759,986	2.92
2015	3,646,020	1,929,555	1,735,422	2,078,061	5,529,948	1,175,000	704,410	2.94
2016	4,493,694	2,386,468	1,715,155	2,126,851	5,949,232	1,245,000	624,002	3.18
2017	4,364,434	2,366,493	1,602,410	2,259,787	5,860,138	1,290,000	592,364	3.11
2018	5,642,966	2,570,417	1,640,291	2,325,623	7,038,463	1,878,991	831,200	2.60
2019	5,571,153	2,331,257	1,966,699	2,358,568	7,565,163	1,982,668	719,080	2.80
2020	5,500,876	2,570,624	1,870,977	2,413,689	7,214,918	2,730,483	602,768	2.16
2021	5,798,153	2,669,714	2,470,986	2,724,628	8,324,053	2,787,837	492,459	2.54

Notes:

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

Water and Sewer revenues exclude capital contributions and developer donations. Operating expenses do not include depreciation or amortization expenses.

UNITED CITY OF YORKVILLE, ILLINOIS

Demographic and Economic Statistics - Last Ten Calendar Years April 30, 2021 (Unaudited)

Calendar Year	Population (1)	Personal Income (4)	Per Capita Personal Income (4)	Median Age (1)	School Enrollment (2)	Unemployment Rate (3)
2011	17,266	\$ 445,027,116	\$ 46,877	33.5	5,426	5.90%
2012	17,518	467,491,704	49,110	32.9	5,474	5.20%
2013	17,804	468,864,947	49,123	31.1	5,630	8.20%
2014	18,161	484,322,292	50,690	31.6	5,786	6.40%
2015	18,451	519,692,602	54,516	31.6	5,801	4.80%
2016	18,833	529,121,652	55,621	32.3	5,980	5.20%
2017	19,022	539,704,085	58,331	32.3	6,026	4.50%
2018	20,119	572,600,072	61,642	33.7	6,233	3.50%
2019	20,613	600,616,821	63,500	33.7	6,319	3.40%
2020	21,533	626,623,529	66,370	33.3	6,245	8.50%

Data Source:

- (1) U.S. Census Bureau
- (2) Data provided by School District Administrative Offices
- (3) Illinois Department of Employment Security, Economic Information and Analysis
- (4) U.S. Bureau of Economic Analysis: Chicago-Naperville-Elgin Metropolitan Statistical Area

UNITED CITY OF YORKVILLE, ILLINOIS

**Principal Employers - Current Calendar Year and Nine Calendar Years Ago
April 30, 2021 (Unaudited)**

Employer	2020 Calendar Year			2011 Calendar Year		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Raging Waves (Seasonal)	460	1	2.14%	450	1	2.61%
Wrigley Manufacturing Co.	400	2	1.86%	335	2	1.94%
Super Target	260	3	1.21%	180	3	1.04%
Menards Mega Store	160	4	0.74%	140	4	0.81%
Jewel/Osco	140	5	0.65%	130	5	0.75%
Newlywed Foods	128	6	0.59%	130	5	0.75%
Home Depot	115	7	0.53%	85	8	0.49%
Boombah, Inc	100	8	0.46%	90	7	0.52%
Wheatland Title	95	9	0.44%	65	9	0.38%
Hillside Health Care Center	80	10	0.37%	90	7	0.52%
Kohl's				115	6	0.67%
	<u>1,938</u>		<u>9.00%</u>	<u>1,810</u>		<u>10.48%</u>

Data Source: City Records and Illinois Manufacturers Directory.

UNITED CITY OF YORKVILLE, ILLINOIS

Full-Time and Part-Time Government Employees by Function - Last Ten Fiscal Years April 30, 2021 (Unaudited)

	2012	2013	2014
<u>Full Time</u>			
General Government			
Administration	4.0	4.0	4.0
Finance	4.0	4.0	4.0
Community Development	2.0	3.0	4.0
Public Safety			
Police			
Officers	25.0	26.0	28.0
Civilians	3.0	2.0	3.0
Public Works			
Streets	5.0	5.3	5.3
Water	5.5	5.3	5.3
Sewer	3.5	3.3	3.3
Parks & Recreation			
Parks	8.0	8.5	8.5
Recreation	4.0	5.5	4.5
Library	5.0	5.0	5.0
<u>Part Time</u>			
General Government			
Administration	-	1.0	1.0
Community Development	1.0	2.0	1.0
Public Safety			
Police			
Officers	5.0	6.0	5.0
Civilians	7.0	9.0	10.0
Public Works			
Streets	-	-	-
Water	-	-	-
Sewer	-	-	-
Parks & Recreation			
Parks	3.0	4.0	4.0
Recreation	40.0	16.0	3.0
Library	30.0	26.0	25.0
Total	155.0	135.9	123.9

Data Source: City Human Resource Department

2015	2016	2017	2018	2019	2020	2021
4.0	4.0	4.0	5.5	5.5	5.5	5.5
4.0	4.0	4.0	4.0	4.0	4.0	4.0
4.0	4.0	4.0	5.0	6.0	6.0	6.0
29.0	29.0	29.0	30.0	27.0	31.0	32.0
3.0	3.0	3.0	3.0	3.0	3.0	3.0
5.3	5.3	5.3	5.3	5.3	5.3	5.3
5.3	5.3	5.3	5.3	4.3	5.8	5.8
3.3	3.3	3.3	3.3	2.3	3.8	3.8
8.5	6.5	7.5	7.5	8.5	7.5	7.5
5.5	5.5	5.5	6.0	6.0	6.0	5.0
4.0	4.0	4.0	4.0	5.0	5.0	4.0
-	1.0	1.0	-	-	-	-
1.0	1.0	3.0	2.0	-	-	-
6.0	5.0	5.0	4.0	3.0	3.0	1.0
9.0	9.0	8.0	9.0	8.0	10.0	3.0
1.0	1.0	1.0	3.0	-	3.0	-
2.0	2.0	1.0	-	-	1.0	-
-	-	-	-	-	1.0	-
7.0	7.0	7.0	7.0	6.0	6.0	1.0
23.0	32.0	35.0	33.0	33.0	48.0	17.0
31.0	27.0	28.0	24.0	23.0	32.0	22.0
155.9	159.0	163.9	160.9	150.0	187.0	126.0

UNITED CITY OF YORKVILLE, ILLINOIS**Operating Indicators by Function/Program - Last Ten Fiscal Years
April 30, 2021 (Unaudited)**

	2012	2013	2014	2015
Police				
Arrests Made	700	547	390	503
Parking Violations	1,501	846	628	515
Traffic Violations	4,338	4,287	1,097	987
Reports Taken	1,815	1,813	1,840	1,788
Calls for Service	13,311	11,860	11,633	12,458
Community Development				
Permits Issued	566	593	576	577
Public Works				
Street Resurfacing (Miles)	-	-	1.69	0.65
Snow and Ice Control (Tons of Salt)	1,986	1,081	1,349	1,509
Pothole Repairs (Tons of Asphalt)	286	336	252	442
Water				
Number of Accounts	5,947	6,189	6,135	6,361
Total Annual Consumption (Cubic Feet)	59,828,300	66,401,150	62,743,823	56,658,370
Average Daily Consumption (Cubic Feet)	163,913	181,921	171,901	155,228

*Police information is presented on a calendar year basis. Operating indicators for 2021 are thru May.

Data Source: Various City Departments

2016	2017	2018	2019	2020	2021	
466	602	619	665	401	211	*
655	426	274	170	56	25	*
1,252	881	1,022	604	6,053	2,877	*
1,911	1,916	2,045	2,022	2,251	1,174	*
13,727	11,953	12,047	13,043	12,449	6,656	*
681	871	1,003	980	2,247	1,975	
2.12	6.01	7.51	4.39	3.05	2.35	
1,490	1,285	1,748	1,730	1,130	1,786	
610	511	218	212	202	31	
6,465	6,644	6,805	7,038	7,265	7,492	
58,570,769	64,208,149	68,062,433	68,173,114	64,641,961	66,407,476	
160,468	175,913	186,472	186,776	177,101	181,938	

UNITED CITY OF YORKVILLE, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years April 30, 2021 (Unaudited)

	2012	2013	2014
Public Safety			
Police			
Stations	1	1	1
Patrol Units	19	20	20
Public Works			
Streets (Miles)	61	82	83
Traffic Signals	26	26	26
Storm Sewers (Miles)	73	80	83
Water			
Water Mains (Miles)	62	67	68
Fire Hydrants	1,239	1,327	1,349
Sewer			
Sanitary Sewers (Miles)	55	59	60
Lift Stations	7	7	7

Data Source: Various City Departments

2015	2016	2017	2018	2019	2020	2021
1 22	1 20	1 20	1 22	1 21	1 20	1 22
84 26 83	88 26 90	90 26 96	95 26 106	95 26 106	138 26 136	140 26 140
68 1,349	72 1,415	77 1,515	85 1,645	85 1,647	134 1,929	137 1,972
60 7	64 7	68 7	74 7	74 7	115 7	117 7

UNITED CITY OF YORKVILLE, ILLINOIS

New Permits and Construction Values - Last Ten Fiscal Years April 30, 2021 (Unaudited)

Fiscal Year	Commercial Construction		Residential Construction Single-Family		Residential Construction Multi-Family		Total	
	Permits Issued	Construction Value	Permits Issued	Construction Value	Permits Issued	Construction Value	Permits Issued	Construction Value
2012	7	\$ 1,016,600	69	\$ 10,318,804	-	\$ -	76	\$ 11,335,404
2013	9	3,149,000	83	12,287,740	-	-	92	15,436,740
2014	11	3,215,000	73	11,451,799	-	-	84	14,666,799
2015	10	38,279,500	72	13,063,555	-	-	82	51,343,055
2016	6	1,060,000	98	16,451,049	-	-	104	17,511,049
2017	6	2,361,795	159	28,818,289	-	-	165	31,180,084
2018	10	25,292,000	165	28,598,202	48	2,640,000	223	56,530,202
2019	8	3,626,350	217	34,439,272	5	324,254	230	38,389,876
2020	11	3,992,100	139	20,410,448	34	3,813,608	184	28,216,156
2021	8	1,044,324	272	41,739,549	118	13,588,257	398	56,372,130

Data Source: City Records

UNITED CITY OF YORKVILLE, ILLINOIS

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
APRIL 30, 2021



October 19, 2021

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

In planning and performing our audit of the financial statements of the United City of Yorkville (City), Illinois, for the year ended April 30, 2021, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit fieldwork progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Finance Committee, City Council, management, and others within the United City of Yorkville, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various City personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well-prepared audit package and we appreciate the courtesy and assistance given to us by the entire City staff.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATION

1. GASB STATEMENT NO. 87 LEASES

Comment

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. In accordance with GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which was issued as temporary relieve to governments and other stakeholders in light of the COVID-19 pandemic, GASB Statement No. 87, *Leases* is applicable to the City's financial statements for the year ended April 30, 2023.

Recommendation

Lauterbach & Amen, LLP will work directly with the City to review the new lease criteria in conjunction with the City's current leases to determine the appropriate financial reporting for these activities under GASB Statement No. 87.

Management's Response

Management acknowledges the comment and will work with Lauterbach & Amen, LLP to implement when required.

PRIOR RECOMMENDATION

1. FUNDS WITH DEFICIT FUND BALANCE

Comment

Previously and during the current year-end audit procedures, we noted funds with deficit fund balance. See the following deficit fund balances at April 30, 2021 and April 30, 2020:

Fund	4/30/2021	4/30/2020
Sunflower Special Service Area	\$ 8,409	16,200
Countryside TIF	1,211,222	1,141,784
Downtown TIF	1,448,929	1,237,549
Downtown TIF II	47,869	73,799

Recommendation

We recommended the City investigate the causes of the various deicits and adopt appropriate future funding measures.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management is aware of the negative equity position of the Countryside TIF, Downtown and Downtown II TIF Funds, and believes that over time the development within the TIF districts will yield sufficient property tax increment to meet debt service requirements and eliminate the fund's negative equity.

The deficit in the Sunflower Special Service Area Fund is due to one-time expenditures relating to the naturalization of three detention basins within the SSA. This project will be paid back with SSA property tax proceeds over the next four years.

United City of Yorkville

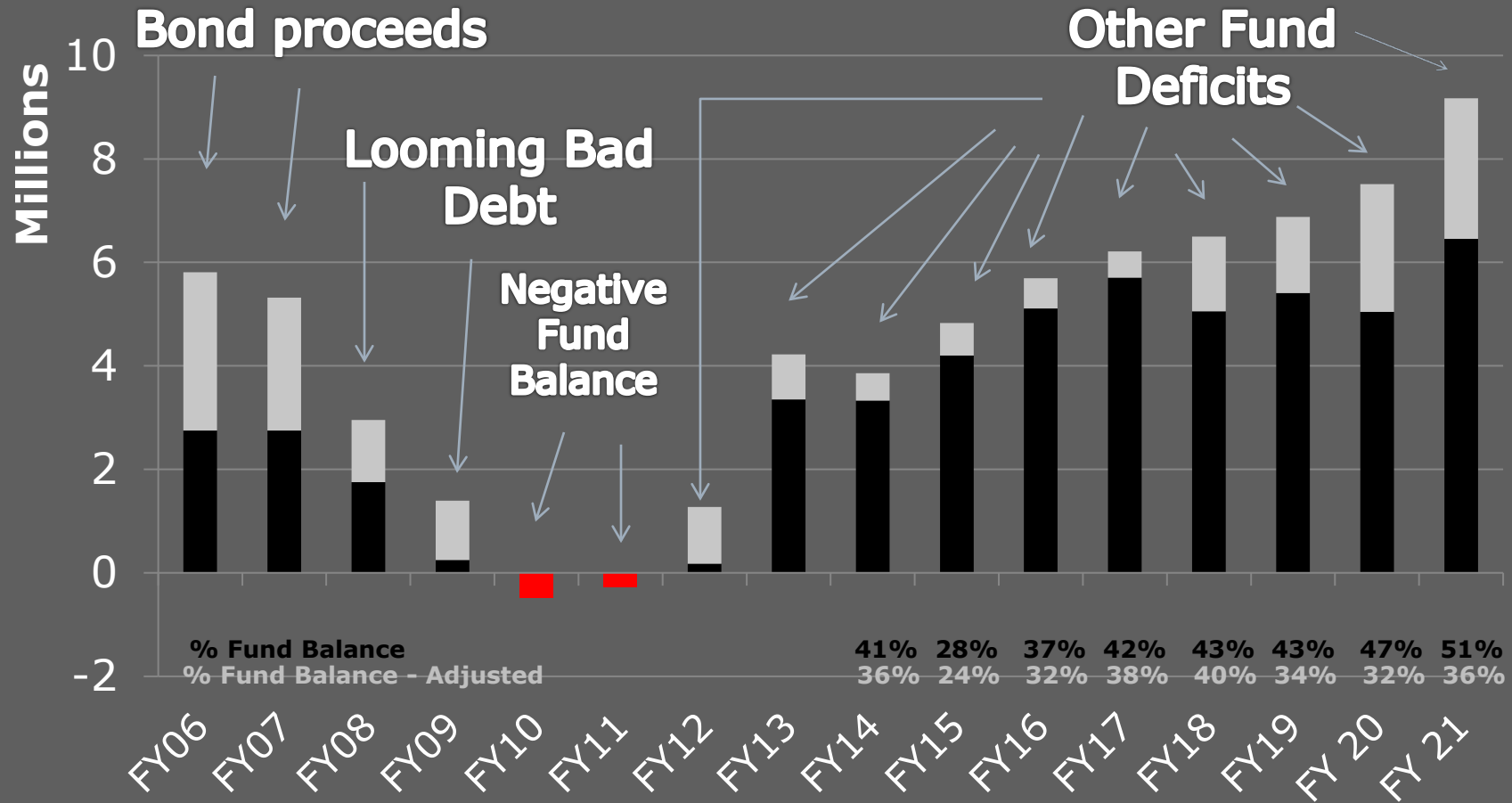
Audit Overview – Fiscal Year 2021
City Council
October 26, 2021

Another award

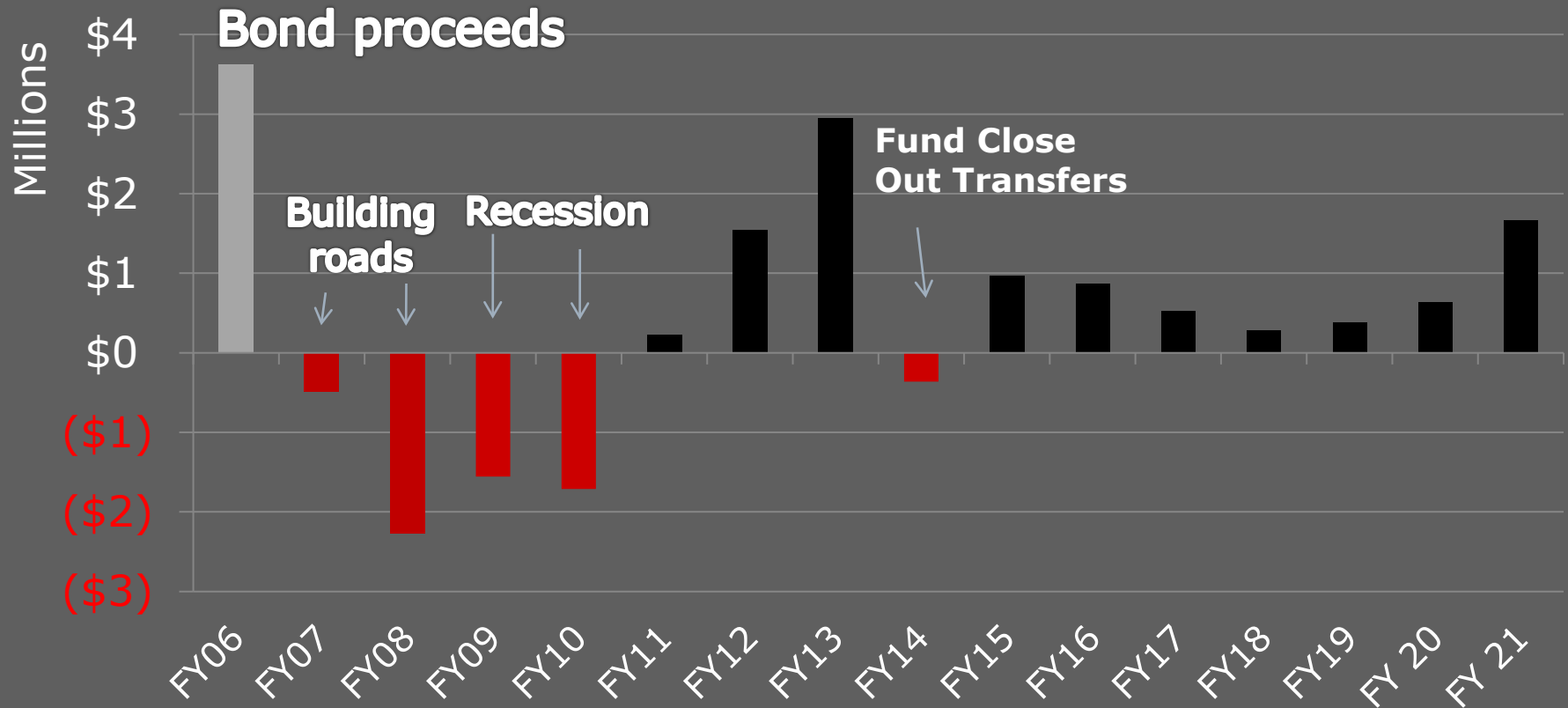
10th time

Certificate of Achievement for
Excellence in Financial Reporting Award
by the Government Finance Officers Association
of the US and Canada in FY 20

General Fund Fund Balance History



General Fund Budget Surplus(Deficit)



Revenue performance

Page 102 of paper copy (page 117 of pdf copy)

Revenue Line-Item	Budgeted Amount	Actual Amount
Property Tax	\$3,337,703	\$3,327,913
Sales Tax (local)	\$3,284,400	\$3,617,361
Sales Tax (non-home rule)	\$2,493,900	\$2,724,628
Utility Tax	\$988,340	\$1,010,210
Income Tax	\$1,897,310	\$2,470,986
Use Tax	\$675,281	\$855,744
Hotel Tax	\$80,000	\$66,751
Video Gaming Tax	\$140,000	\$125,583
Excise (i.e., Telecom) Tax	\$246,075	\$227,090
Cable TV Franchise Tax	\$300,000	\$290,272

Controlling costs

Pages 104 of paper copy (page 119 of pdf copy) - General Fund

Page 112 (127 pdf) - Library / Pages 115-116 (130-131 pdf) - Parks & Rec

Page 135 (155 pdf) for Sewer / Page 136 (156 pdf) for Water

Department	Budgeted Expenses	Actual Expenses
Administration	\$992,350	\$966,619
Finance	\$562,508	\$513,066
Police	\$6,108,720	\$5,686,416
Community Development	\$942,154	\$828,098
PW - Streets & Sanitation	\$2,512,538	\$2,871,863
Admin Services	\$4,342,275	\$3,740,445
Library Operations	\$911,090	\$799,301
Parks	\$1,349,685	\$1,396,038
Recreation	\$1,267,762	\$846,949
Sewer Operations	\$706,268	\$681,810
Water Operations	\$2,188,954	\$1,999,627

General Fund Performance

	Budgeted	Actual	Variance
Revenues	17,301,736	19,560,740	2,259,004
Expenditures	(15,460,545)	(14,606,507)	(854,038)
Net Transfers	(2,156,837)	(3,293,939)	1,137,102
Surplus(Deficit)	(315,646)	1,660,294	1,975,940

Items of Note

- Fund balance categories and amounts
 - Paper pages 70-71 (pdf pages 82-83)
 - ~~■ Restricted amount of \$204k due to IMRF levy, will be zeroed out in ~1 year~~

 - Pensions and OPEB(notes & add'l info)
 - Paper page 75-98 (pdf pages 87-111)
-

Illinois Municipal Retirement Fund (IMRF) –pages 91/93-94 (pdf 104/106-107)

- ❑ Total Pension Liability
 - Increased by \$0.6M
 - From \$15.3M to \$15.9M

- ❑ Net Position
 - Increased by \$2.0M
 - From \$14.2M to \$16.2M

- ❑ Percent Funded

- Dec 2017: 99.46%
- Dec 2018: 84.59%
- Dec 2019: 92.82%
- Dec 2020: 101.96%

Fiscal Year	Actuarial Determined Contribution	Actual Contribution	Excess (Deficit)	Covered Payroll	Contribution as % of Covered Payroll
2016	\$311,346	\$311,346	-	\$2,853,781	10.91%
2017	308,134	308,134	-	2,898,722	10.63%
2018	344,487	344,487	-	3,217,682	10.71%
2019	350,666	350,666	-	3,506,685	10.00%
2020	365,540	365,540	-	3,665,848	9.97%
2021	440,315	440,315	-	4,060,573	10.84%

Police Pension Fund

pages 92/95-96 (pdf 105/108-109)

- ❑ Total Pension Liability
 - Increased by \$1.5M
 - From \$23.5M to \$25.0M
- ❑ Net Position
 - Increased by \$3.7M
 - From \$10.9M to \$14.6M

- ❑ Percent Funded
 - Apr 2018: 45.55%
 - Apr 2019: 47.07%
 - Apr 2020: 46.17%
 - Apr 2021: 58.24%

Fiscal Year	Actuarial Determined Contribution	Actual Contribution	Excess (Deficit)	Covered Payroll	Contribution as % of Covered Payroll
2015	\$571,437	\$624,168	\$52,731	\$2,220,146	28.11%
2016	722,940	722,940	-	2,294,948	31.50%
2017	825,413	825,413	-	2,320,642	35.57%
2018	966,211	966,211	-	2,543,266	37.99%
2019	963,361	963,361	-	2,449,210	39.33%
2020	1,111,484	1,111,484	-	2,631,165	42.24%
2021	1,216,371	1,230,604	4,233	2,744,017	44.85%

Items of note

- ❑ Long term debt summary on paper pages 61-68 (pdf pages 73-80)
 - Debt service schedules on paper pages 138-150 (pdf pages 159-171)

 - ❑ Developer commitment narratives start on paper page 72 (pdf page 84)
-

Other items of note

Statistical Section

- ❑ Pages 151 -184 (pdf pages 173-206)

 - ❑ Historical Trends covering:
 - City financial trends
 - Revenue & debt capacity
 - Demographic & economic information
 - Operating information
-

Other items of note

Statistical Section

- Paper pages 178-179 (pdf pages 200-201)
employee counts
 - 82 full-time employees in 2021
 - 96 full-time employees in 2008
 - 73 full-time employees in 2005

 - Paper pages 180-184 (pdf pages 202-206)
miscellaneous service data
 - Traffic violations
 - Permits issued
 - Streets resurfaced, in miles
 - Street inventory
 - New housing starts per year
-

Management Letter

Prior year - Recommendation #1

☐ Funds with deficit equity

■ Countryside & Downtown TIF's

- ☐ Over time development in the TIF Districts should yield sufficient surpluses to eliminate negative equity position.

■ Sunflower Special Service Areas

- ☐ Due to one-time expenditures and will be paid back with SSA property tax proceeds.
-

Upcoming

- ❑ 2021 Tax Levy discussion
 - Tax levy estimate approval
 - ❑ September 15th Administration Committee
 - ❑ October 12th City Council meeting
 - Public Hearing
 - ❑ November 9th City Council meeting
 - Discussion and potential vote
 - ❑ November 23rd or December 14th
-

Upcoming

- ❑ FY 23 Budget rollout
 - Nov 21-Jan 22 staff planning discussions
 - Feb 22 budget finalized
 - Feb 22 City Council presentation
 - March 22 public hearing
 - Discussion and potential vote
 - ❑ March 22, 2022 City Council or
 - ❑ April 12, 2022 City Council or
 - ❑ April 26, 2022 City Council
-



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

Agenda Item Number

Consent Agenda #1

Tracking Number

Agenda Item Summary Memo

Title: Minutes of the Regular City Council – September 28, 2021

Meeting and Date: City Council – October 26, 2021

Synopsis: Approval of Minutes

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: Majority

Council Action Requested: Approval

Submitted by: Jori Behland Administration
Name Department

Agenda Item Notes:

MINUTES OF THE REGULAR MEETING OF THE CITY COUNCIL
OF THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS,
HELD IN THE CITY COUNCIL CHAMBERS,
800 GAME FARM ROAD ON
TUESDAY, SEPTEMBER 28, 2021

Mayor Purcell called the meeting to order at 7:00 p.m. and led the Council in the Pledge of Allegiance.

Mayor Purcell stated that he has determined that under the Governor’s orders the meeting can be held with electronic attendance for the safety of the council members and the public and to help prevent the spread of the coronavirus.

ROLL CALL

City Clerk Behland called the roll.

Ward I	Koch	Present
	Transier	Present
Ward II	Milschewski	Present
	Plocher	Present
Ward III	Funkhouser	Present
	Marek	Present
Ward IV	Tarulis	Present
	Peterson	Present

Staff in attendance at city hall: City Administrator Olson, Assistant City Administrator Willrett, Chief of Police Jensen, Finance Director Fredrickson, Public Works Director Dhuse, Facilities Manager Raasch, EEI Engineer Sanderson, and Attorney Orr.

Staff in attendance electronically: City Clerk Behland, Community Development Director Barksdale-Noble, and Purchasing Manager Gayle.

Clerk’s Note: Due to COVID-19, in accordance with Public Act 101-0640 and Gubernatorial Disaster Proclamation issued by Governor Pritzker pursuant to the powers vested in the Governor under the Illinois Emergency Management Act, the United City of Yorkville encouraged social distancing by allowing remote attendance to the City Council meeting.

Members of the public were able to attend this meeting in person while practicing social distancing as well as being able to access the meeting remotely via Zoom which allowed for video, audio and telephonic participation.

A meeting notice was posted on the city’s website on the agenda, minutes and packets webpage with instructions regarding remote meeting access and a link was included for the public to participate in the meeting remotely: <https://us02web.zoom.us/j/83789870972?pwd=QzBqWXlpU1o5WE43am1taS9KcjhYUT09>. The Zoom meeting ID was 837 8987 0972.

QUORUM

A quorum was established.

AMENDMENTS TO THE AGENDA

None.

PRESENTATIONS

Proclamation for Ward II Alderwoman Jackie Milschewski

Mayor Purcell read a proclamation recognizing Jackie Milschewski for her years of service with the City from 2001 – 2011. Mayor Purcell thanked Jackie for her many years of loyal and dedicated service by bestowing a bench in her honor at the Riverfront Park (*see attached*).

PUBLIC HEARINGS

None.

CITIZEN COMMENTS ON AGENDA ITEMS

None.

CONSENT AGENDA

1. Minutes of the Regular City Council – August 24, 2021
2. Minutes of the Regular City Council – September 14, 2021

3. Bill Payments for Approval
\$ 733,443.53 (vendors)
\$ 337,928.73 (payroll period ending 9/17/21)
\$ 1,071,372.26 (total)

Mayor Purcell entertained a motion to approve the consent agenda. So moved by Alderman Milschewski; seconded by Alderman Tarulis.

Motion approved by a roll call vote. Ayes-8 Nays-0
Koch-aye, Milschewski-aye, Funkhouser-aye, Tarulis-aye,
Transier-aye, Plocher-aye, Marek-aye, Peterson-aye

REPORTS

MAYOR'S REPORT

UDO Steering Committee Review (CC 2021-49)

Mayor Purcell entertained a motion to reduce the Unified Development Ordinance Advisory Committee's appointed committee members from eleven (11) to five (5) and reappoint the following five (5) people to the Unified Development Ordinance Advisory Committee: Chris Funkhouser (chairperson), Daniel Transier, Debra Horaz, Jeff Olson, David Schultz. So moved by Alderman Funkhouser; seconded by Alderman Transier.

Motion approved by a roll call vote. Ayes-8 Nays-0
Milschewski-aye, Funkhouser-aye, Tarulis-aye, Transier-aye,
Plocher-aye, Marek-aye, Peterson-aye, Koch-aye

Bond Counsel Engagement Letter (CC 2021-50)

Mayor Purcell entertained a motion to approve the engagement letter with Saul Ewing Arnstein and Lehr as bond counsel for the upcoming sewer bond refinancing for a fee of \$25,000 (private) or \$28,000 (open sale). So moved by Alderman Funkhouser; seconded by Alderman Peterson.

Motion approved by a roll call vote. Ayes-8 Nays-0
Funkhouser-aye, Tarulis-aye, Transier-aye, Plocher-aye,
Marek-aye, Peterson-aye, Koch-aye, Milschewski-aye

PUBLIC WORKS COMMITTEE REPORT

Solid Waste RFP (PW 2021-53)

Alderman Marek made a motion to authorize staff to issue a request for proposals for Solid Waste Collection Services; seconded by Alderman Milschewski.

Motion approved by a roll call vote. Ayes-8 Nays-0
Tarulis-aye, Transier-aye, Plocher-aye, Marek-aye,
Peterson-aye, Koch-aye, Milschewski-aye, Funkhouser-aye

Pavement Management Plan Update (PW 2021-54)

Alderman Marek made a motion to approve the proposed 2022 Road to Better Roads Program and to approve the proposed 4-year Road to Better Roads Program; seconded by Alderman Koch.

Motion approved by a roll call vote. Ayes-8 Nays-0
Transier-aye, Plocher-aye, Marek-aye, Peterson-aye,
Koch-aye, Milschewski-aye, Funkhouser-aye Tarulis-aye

Ordinance 2021-18

Amending the Yorkville City Code Water Use and Service Regarding Water Conservation Practices (PW 2021-55)

Alderman Marek made a motion to approve an Ordinance Amending the Yorkville City Code Water Use and Service Regarding Water Conservation Practices and authorize the Mayor and City Clerk to execute; seconded by Alderman Peterson.

Motion approved by a roll call vote. Ayes-8 Nays-0
Plocher-aye, Marek-aye, Peterson-aye, Koch-aye,
Milschewski-aye, Funkhouser-aye, Tarulis-aye, Transier-aye

ECONOMIC DEVELOPMENT COMMITTEE REPORT

No report.

PUBLIC SAFETY COMMITTEE REPORT

No report.

ADMINISTRATION COMMITTEE REPORT

**Treasurer's Report for June – August 2021
(ADM 2021-33)**

Alderman Milschewski made a motion to approve the Treasurer's Report for June – August 2021;
seconded by Alderman Marek.

Motion approved by a roll call vote. Ayes-8 Nays-0
Marek-aye, Peterson-aye, Koch-aye, Milschewski-aye,
Funkhouser-aye, Tarulis-aye, Transier-aye, Plocher-aye

**Tax Levy Estimate
(ADM 2021-37)**

Mayor Purcell reported that the Tax Levy Estimate is tabled until October, 12, 2021, as we are still
waiting on the Police Pension Fund numbers.

PARK BOARD

Yorktober Fest

Mayor Purcell reminded everyone that the Yorktober Fest is on Saturday, October 2nd, from 11:30 a.m. to
9:30 p.m. at the Riverfront Park. The day will be filled with music, craft beer, and live music.

Scarecrow Walk

Mayor Purcell reported that the Scarecrow Walk starts on October 2nd and runs through October 31st at the
Riverfront Park.

Yorkville Public Library Community Fest

Mayor Purcell reminded everyone that the Yorkville Public Library Community Fest is coming up on
Saturday, October 9th from 11:00 a.m. to 3:00 p.m. There will be touch-a-truck, food trucks, and activities
throughout the day.

PLANNING AND ZONING COMMISSION

No report.

CITY COUNCIL REPORT

No report.

CITY CLERK'S REPORT

No report.

COMMUNITY & LIAISON REPORT

Yorkville Education Foundation

Alderman Marek reported on the Yorkville Education Foundation. Grant applications open on September
24th and close on October 29th. There are classroom grants for \$1,000, schoolwide grants for \$2,500, and
districtwide grants for \$5,000.

STAFF REPORT

No report.

MAYOR'S REPORT (cont'd)

**City Buildings Updates
Prairie Pointe Design Approval - Vote
(CC 2021-04)**

Mayor Purcell entertained a motion to proceed with the design development plans for 651 Prairie Pointe
and approve the detailed estimated budget as provided by Cordogan Clark & Associates including the
architect's fee. So moved by Alderman Plocher; seconded by Alderman Tarulis.

Administrator Olson explained that staff is looking for a vote tonight from the Council. The current
recommendation for the base cost estimate is \$7,312,209. Administrator Olson did mention that this
number can change as the project moves forward. There is still discussion if the high-density storage fees

will be included in the architect's fees in full, part, or possibly not at all. Administrator Olson did mention the full security system will be included in the architect's fees as they will oversee the installation. Alderman Funkhouser asked about the generator and if it was in the base cost, which Administrator Olson confirmed it is in the base cost.

Motion approved by a roll call vote. Ayes-8 Nays-0
Peterson-aye, Koch-aye, Milschewski-aye, Funkhouser-aye,
Tarulis-aye, Transier-aye, Plocher-aye, Marek-aye

Water Study Update
Water Source Comparison – EEI Presentation
(CC 2021-38)

Jeffrey Freeman, from Engineering Enterprises, Inc., gave a presentation on the Alternative Water Source Study (AWSS) Summary (*see attached*). He started the presentation by going over the City's existing waterworks system of five elevated water storage tanks. There have been questions on how long the City's existing facilities can handle the demands of population growth and water demand increases. How long they will last depends on how the City's water use continues over the next few years. The different costs being talked about tonight are the supply and treatment costs. Please note that the price for storage, distribution, and control costs will still need to be factored into the supply and treatment costs. If the City went with the Fox River option alone, it would cost around \$97,240,000 and could take approximately five to six years to complete. If the City went with the Water Link Sub-Regional System with Oswego and Montgomery, it would cost roughly \$98,520,000 and take nine to eleven years to complete. There are no storage improvements required for either option for the Fox River. If the City decides to go with Lake Michigan's options, you must factor in the non-revenue water reduction plan (NWR) cost. The max NWR (water loss) required for Lake Michigan supplied systems is 10%, and the City is currently at 12.4%. The total NWR reduction plan cost estimate is \$4,050,000. There is also storage required for Lake Michigan supplies which is two times the average daily demand. There will be additional costs and more extensive storage needed for that water. Alderman Milschewski asked if we could use our current existing water towers for the extra storage. Jeffrey did say the existing water towers are already factored into the projects. The price for the Lake Michigan supply option is \$111,010,000. The price for the DuPage Water Commission is \$98,230,000. The Illinois Lake Water Company/Plainfield has not released its figures at this time. Each proposal for the Lake Michigan water has the NWR factored in for ten years. Mayor Purcell ended the conversation by reminding everyone the City is holding a New Water Source Open House on Tuesday, October 19th at City Hall from 5:00 p.m. to 6:00 p.m. Mayor Purcell said we would keep this item on the agenda until a decision was made.

ADDITIONAL BUSINESS

None.

CITIZEN COMMENTS

None.

EXECUTIVE SESSION

1. Mayor Purcell entertained a motion to go into executive session for litigation, when an action against, affecting, or on behalf of the particular body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent. So moved by Alderman Milschewski; seconded by Alderman Funkhouser.

Motion approved by a roll call vote. Ayes-8 Nays-0
Koch-aye, Milschewski-aye, Funkhouser-aye, Tarulis-aye,
Transier-aye, Plocher-aye, Marek-aye, Peterson-aye

The City Council entered executive session at 9:39 p.m.

The City Council returned to regular session at 10:09 p.m.

ADJOURNMENT

Mayor Purcell entertained a motion to adjourn the City Council meeting. So moved by Alderman Plocher; seconded by Alderman Milschewski.

Motion unanimously approved by a viva voce vote.

Meeting adjourned at 10:10 p.m.

Minutes submitted by:

Jori Behland,
City Clerk, City of Yorkville, Illinois



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

Agenda Item Number

Consent Agenda #2

Tracking Number

Agenda Item Summary Memo

Title: Bills for Payment

Meeting and Date: City Council – October 26, 2021

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:

UNITED CITY OF YORKVILLE
CHECK REGISTER

CHECK DATE: 10/13/21

CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT
535540	BEHRD	DAVID BEHRENS					
		2021 INS REFND-2	09/16/21	01	RETIREE HEALTH INS	01-640-52-00-5240	338.72
				02	OVERAYEMENT REFUND FOR MAY	** COMMENT **	
				03	2021-AUG 2021	** COMMENT **	
				04	RETIREE DENTAL INS	01-640-52-00-5241	-9.84
				05	OVERAYEMENT REFUND FOR MAY	** COMMENT **	
				06	2021-AUG 2021	** COMMENT **	
					INVOICE TOTAL:		328.88 *
					CHECK TOTAL:		328.88
535541	DELL	DELL MARKETING L.P.					
		10508774308	08/04/21	01	TECH SUPPORT AND ASSISTANCE	25-212-56-00-5635	3,971.80
					INVOICE TOTAL:		3,971.80 *
		10517033996	09/08/21	01	7 DELL LATITUDE BASES	25-212-56-00-5635	11,830.78
					INVOICE TOTAL:		11,830.78 *
					CHECK TOTAL:		15,802.58
					TOTAL AMOUNT PAID:		16,131.46

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARAY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

UNITED CITY OF YORKVILLE
CHECK REGISTER

CHECK DATE: 10/14/21

CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT
535542	RIVRFRNT	RIVER FRONT CDJR					
	2XTRCK		10/12/21	01	PURCHASE OF 2 NEW RAM 1500	25-212-60-00-6070	74,959.20
				02	CLASSIC TRADESMAN CREW CAB 4X4	** COMMENT **	
				03	TRUCKS APPROVED AT 10/12/21	** COMMENT **	
				04	CITY COUNCIL	** COMMENT **	
					INVOICE TOTAL:		74,959.20 *
					CHECK TOTAL:		74,959.20
					TOTAL AMOUNT PAID:		74,959.20

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

UNITED CITY OF YORKVILLE
CHECK REGISTER

CHECK DATE: 10/15/21

CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT
535543	R0000474	NEIL BORNEMAN					
	101521		10/15/21	01	REFUND OF LIBRARY AND CITY	01-640-54-00-5491	1,327.75
				02	PORTION OF TAXES PER ORDINANCE	** COMMENT **	
				03	2006-105	** COMMENT **	
					INVOICE TOTAL:		1,327.75 *
					CHECK TOTAL:		1,327.75
					TOTAL AMOUNT PAID:		1,327.75

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

UNITED CITY OF YORKVILLE
CHECK REGISTER

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535544	AACVB	AURORA AREA CONVENTION					
	06/21-HOLIDAY	10/11/21	01	JUN 2021 HOLIDAY INN HOTEL TAX	01-640-54-00-5481		5,659.42
					INVOICE TOTAL:		5,659.42 *
	07/21-HOLIDAY	10/11/21	01	JUL 2021 HOLIDAY INN HOTEL TAX	01-640-54-00-5481		6,902.17
					INVOICE TOTAL:		6,902.17 *
	08/21-HOLIDAY	10/11/21	01	AUG 2021 HOLIDAY INN HOTEL TAX	01-640-54-00-5481		6,462.79
					INVOICE TOTAL:		6,462.79 *
	09/21-ALL	10/08/21	01	SEPT 2021 ALL SEASON HOTEL TAX	01-640-54-00-5481		42.09
					INVOICE TOTAL:		42.09 *
					CHECK TOTAL:		19,066.47
535545	ADAMSE	ERIC ADAMS					
	SEPT 30-OCT 12	10/13/21	01	UMPIRE	79-795-54-00-5462		55.00
					INVOICE TOTAL:		55.00 *
					CHECK TOTAL:		55.00
535546	AHW	ARENDS HOGAN WALKER LLC					
	10502482	09/28/21	01	PLUG	79-790-56-00-5640		8.91
					INVOICE TOTAL:		8.91 *
					CHECK TOTAL:		8.91
535547	ALLENB	BENNETT ALLEN					
	SEPT 30-OCT 12	10/13/21	01	UMPIRE	79-795-54-00-5462		40.00
					INVOICE TOTAL:		40.00 *
					CHECK TOTAL:		40.00

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535548	ALLSTAR	ALL STAR SPORTS INSTRUCTION					
	216022	09/29/21	01	FALL I SESSION INSTRUCTION	79-795-54-00-5462		812.00
					INVOICE TOTAL:		812.00 *
					CHECK TOTAL:		812.00
535549	AMALGAMA	AMALGAMATED BANK OF CHICAGO					
	1856149006-100121	10/01/21	01	REFUNDING BOND SERIES 2016	51-510-54-00-5498		475.00
			02	ADMIN FEE	** COMMENT **		
					INVOICE TOTAL:		475.00 *
					CHECK TOTAL:		475.00
D002247	ANTPLACE	ANTHONY PLACE YORKVILLE LP					
	NOV 2021	10/13/21	01	CITY OF YORKVILLE HOUSING	01-640-54-00-5427		829.00
			02	ASSISTANCE PROGRAM RENT	** COMMENT **		
			03	REIMBURSEMENT FOR THE MONTH OF	** COMMENT **		
			04	NOV 2021	** COMMENT **		
					INVOICE TOTAL:		829.00 *
					DIRECT DEPOSIT TOTAL:		829.00
535550	ATLAS	ATLAS BOBCAT					
	BW3319	09/18/21	01	GASKET COVER	01-410-56-00-5628		16.76
					INVOICE TOTAL:		16.76 *
					CHECK TOTAL:		16.76
535551	ATT	AT&T					
	6305536805-0921	09/25/21	01	09/25-10/24 RIVERFRONT	79-795-54-00-5440		106.53
					INVOICE TOTAL:		106.53 *
					CHECK TOTAL:		106.53

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535552	AUTOSP	AUTOMOTIVE SPECIALTIES, INC.					
	24866	09/17/21	01	POWER STEERING REPAIR	79-795-54-00-5495		332.88
					INVOICE TOTAL:		332.88 *
					CHECK TOTAL:		332.88
535553	BAKERW	WAYNE BAKER					
	SEPT 30-OCT 12	10/13/21	01	UMPIRE	79-795-54-00-5462		110.00
					INVOICE TOTAL:		110.00 *
					CHECK TOTAL:		110.00
535554	BLAKEW	WILLIAM BLAKE					
	SEPT 30-OCT 12	10/13/21	01	UMPIRE	79-795-54-00-5462		220.00
					INVOICE TOTAL:		220.00 *
					CHECK TOTAL:		220.00
535555	BULLINJA	JACKSON BULLINGTON					
	SEPT 30-OCT 12	10/13/21	01	UMPIRE	79-795-54-00-5462		345.00
					INVOICE TOTAL:		345.00 *
					CHECK TOTAL:		345.00
535556	CALLONE	UNITED COMMUNICATION SYSTEMS					
	457103	10/15/21	01	10/15-11/14 ADMIN LINES	01-110-54-00-5440		1,685.35
			02	10/15-11/14 CITY HALL NORTEL	01-110-54-00-5440		156.84
			03	10/15-11/14 CITY HALL NORTEL	01-120-54-00-5440		156.84
			04	10/15-11/14 CITY HALL NORTEL	51-510-54-00-5440		156.84
			05	10/15-11/14 POLICE LINES	01-210-54-00-5440		458.62
			06	10/15-11/14 CITY HALL FIRE	01-210-54-00-5440		904.06

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535556	CALLONE	UNITED COMMUNICATION SYSTEMS					
	457103	10/15/21	07	10/15-11/14 CITY HALL FIRE	01-110-54-00-5440		904.06
			08	10/15-11/14 PW LINES	51-510-54-00-5440		2,876.75
			09	10/15-11/14 SEWER DEPT LINES	52-520-54-00-5440		434.54
			10	10/15-11/14 RECREATION LINES	79-795-54-00-5440		427.68
			11	10/15-11/14 TRAFFIC SIGNAL	01-410-54-00-5435		65.43
			12	MAINTENANCE	** COMMENT **		
				INVOICE TOTAL:			8,227.01 *
				CHECK TOTAL:			8,227.01
535557	CAMBRIA	CAMBRIA SALES COMPANY INC.					
	42665	09/27/21	01	PAPER TOWEL	52-520-56-00-5620		72.00
				INVOICE TOTAL:			72.00 *
				CHECK TOTAL:			72.00
535558	CARBAJAV	VICTOR CARBAJAL					
	100221	10/02/21	01	UMPIRE	79-795-54-00-5462		105.00
				INVOICE TOTAL:			105.00 *
				CHECK TOTAL:			105.00
535559	CIVICPLS	CIVIC PLUS					
	217339	10/14/21	01	WEBSITE ANNUAL FEES	01-640-54-00-5450		8,534.28
				INVOICE TOTAL:			8,534.28 *
				CHECK TOTAL:			8,534.28
535560	COMED	COMMONWEALTH EDISON					
	0091033126-0521	09/29/21	01	05/04-06/03 RT34 & AUTUMN CRK	23-230-54-00-5482		132.01
				INVOICE TOTAL:			132.01 *

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535560	COMED	COMMONWEALTH EDISON					
	0091033126-0621	09/30/21	01	06/03-07/02 RT34 & AUTUMN CRK	23-230-54-00-5482		135.94
					INVOICE TOTAL:		135.94 *
	0091033126-0721	10/01/21	01	07/02-08/03 RT34 & AUTUMN CRK	23-230-54-00-5482		152.40
					INVOICE TOTAL:		152.40 *
	0091033126-0821	10/04/21	01	08/03-09/01 RT34 & AUTUMN CRK	23-230-54-00-5482		133.18
					INVOICE TOTAL:		133.18 *
	0091033126-0921	10/05/21	01	09/01-10/01 RT34 & AUTUMN CRK	23-230-54-00-5482		141.45
					INVOICE TOTAL:		141.45 *
	1647065335-0921	09/29/21	01	08/27-09/28 SARAVANOS PUMP	52-520-54-00-5480		53.12
					INVOICE TOTAL:		53.12 *
	1651011130-0921	09/28/21	01	08/26-09/27 651 PRAIRIE POINTE	01-110-54-00-5480		6,211.85
					INVOICE TOTAL:		6,211.85 *
	2947052031-0921	09/27/21	01	08/26-09/27 RT47 & RVER	23-230-54-00-5482		291.50
					INVOICE TOTAL:		291.50 *
	6819027011-0921	10/01/21	01	08/26-09/27 PR BUILDINGS	79-795-54-00-5480		253.40
					INVOICE TOTAL:		253.40 *
	7110074020-0921	09/24/21	01	08/25-09/24 104 E VAN EMMON	01-110-54-00-5480		335.70
					INVOICE TOTAL:		335.70 *
	7982120022-0921	09/29/21	01	08/26-09/27 609 N BRIDGE	01-110-54-00-5480		15.48
					INVOICE TOTAL:		15.48 *
					CHECK TOTAL:		7,856.03
535561	COREMAIN	CORE & MAIN LP					
	P619699	09/20/21	01	2 METERS	51-510-56-00-5664		186.24
					INVOICE TOTAL:		186.24 *

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
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01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
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01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535561	COREMAIN	CORE & MAIN LP					
	P619779	09/16/21	01	WOODFORD S3 5'BURY YARD HYD	79-790-56-00-5640		1,037.50
			02	WITH 1" INLET	** COMMENT **		
					INVOICE TOTAL:		1,037.50 *
					CHECK TOTAL:		1,223.74
535562	COXLAND	COX LANDSCAPING LLC					
	191450	10/01/21	01	SEPT 2021 MOWING	11-111-54-00-5495		365.01
					INVOICE TOTAL:		365.01 *
	191451	10/01/21	01	SEPT 2021 MOWING	12-112-54-00-5495		345.00
					INVOICE TOTAL:		345.00 *
					CHECK TOTAL:		710.01
535563	DEKANE	DEKANE EQUIPMENT CORP.					
	IA80260	09/28/21	01	BEARING	01-410-56-00-5628		75.50
					INVOICE TOTAL:		75.50 *
	IA80271	09/29/21	01	HOLDER	79-790-56-00-5640		130.41
					INVOICE TOTAL:		130.41 *
					CHECK TOTAL:		205.91
535564	DIRENRGY	DIRECT ENERGY BUSINESS					
	1704705-212710046927	09/28/21	01	08/25-09/23 KENNEDY & MCHUGH	23-230-54-00-5482		55.42
					INVOICE TOTAL:		55.42 *
	1704706-212770046980	10/04/21	01	08/30-09/28 RT34 & BEECHER	23-230-54-00-5482		64.41
					INVOICE TOTAL:		64.41 *
	1704708-212730046949	09/30/21	01	08/26-09/26 1850 MARKETVIEW	23-230-54-00-5482		64.14
					INVOICE TOTAL:		64.14 *

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARAY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535564	DIRENRGY	DIRECT ENERGY BUSINESS					
	1704709-212730046949	09/30/21	01	08/26-09/26 7 COUNTRYSIDE PKWY	23-230-54-00-5482		105.86
					INVOICE TOTAL:		105.86 *
	1704710-212710046927	09/28/21	01	08/25-09/23 VAN EMMON LOT	23-230-54-00-5482		15.69
					INVOICE TOTAL:		15.69 *
	1704711-212600046831	09/17/21	01	08/06-09/07 KENNEDY & MILLS	23-230-54-00-5482		167.54
					INVOICE TOTAL:		167.54 *
	1704712-212660046883	09/23/21	01	08/19-09/20 421 POPLAR	23-230-54-00-5482		4,100.25
					INVOICE TOTAL:		4,100.25 *
	1704714-212720046937	09/29/21	01	08/26-09/26 MCHUGH RD	23-230-54-00-5482		72.10
					INVOICE TOTAL:		72.10 *
	1704715-212660046883	09/23/21	01	08/19-09/20 998 WHITE PLAINS	23-230-54-00-5482		7.97
					INVOICE TOTAL:		7.97 *
	1704716-212720046937	09/29/21	01	08/26-09/27 1 COUNTRYSIDE PKWY	23-230-54-00-5482		112.66
					INVOICE TOTAL:		112.66 *
	1704717-212600046831	09/17/21	01	08/11-09/09 RT47 & ROSENWINKLE	23-230-54-00-5482		27.83
					INVOICE TOTAL:		27.83 *
	1704718-212800047014	10/07/21	01	09/02-10/04 CANNONBALL & RT34	23-230-54-00-5482		16.97
					INVOICE TOTAL:		16.97 *
	1704719-212700046917	09/27/21	01	08/23-09/22 LAESURE & SUNSET	23-230-54-00-5482		2,431.64
					INVOICE TOTAL:		2,431.64 *
	1704721-212720046937	09/29/21	01	08/26-09/26 610 TOWER WELLS	51-510-54-00-5480		8,161.95
					INVOICE TOTAL:		8,161.95 *
	1704722-212770046980	10/04/21	01	08/25-09/28 2921 BRISTOL RIDGE	51-510-54-00-5480		6,648.14
					INVOICE TOTAL:		6,648.14 *

01-110 ADMINISTRATION
01-120 FINANCE
01-210 POLICE
01-220 COMMUNITY DEVELOPMENT
01-410 STREETS OPERATION
01-640 ADMINISTRATIVE SERVICES
01-111 FOX HILL SSA

01-112 SUNFLOWER ESTATES
15-155 MOTOR FUEL TAX
23-216 MUNICIPAL BUILDING
23-230 CITY-WIDE CAPITAL
24-216 BUILDING & GROUNDS
25-205 POLICE CAPITAL
25-215 PUBLIC WORKS CAPITAL

25-225 PARK & 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
950-XXX ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535564	DIRENRGY	DIRECT ENERGY BUSINESS					
	1704723-212710046927	09/28/21	01	08/30-09/23 2224 TREMONT	51-510-54-00-5480		6,179.82
					INVOICE TOTAL:		6,179.82 *
	1704724-212660046883	09/23/21	01	08/16-09/19 3299 LEHMAN CR	51-510-54-00-5480		6,783.09
					INVOICE TOTAL:		6,783.09 *
					CHECK TOTAL:		35,015.48
535565	DYNEGY	DYNEGY ENERGY SERVICES					
	386643521091	09/27/21	01	07/28-08/25 420 FAIRHAVEN	52-520-54-00-5480		88.03
			02	07/29-08/26 6780 RT47	51-510-54-00-5480		30.45
			03	08/25-09/23 456 KENNEDY RD	51-510-54-00-5480		45.58
			04	08/11-09/09 4600 N BRIDGE	51-510-54-00-5480		30.33
			05	08/24-09/22 1106 PRAIRIE CR	52-520-54-00-5480		82.09
			06	08/25-09/23 301 E HYDRAULIC	79-795-54-00-5480		34.01
			07	07/30-08/29 FOXHILL 7 LIFT	52-520-54-00-5480		57.06
			08	08/24-09/22 872 PRAIRIE CR	79-795-54-00-5480		49.48
			09	08/11-09/09 9257 GALENA PARK	79-795-54-00-5480		43.04
			10	07/28-08/25 101 BRUELL	52-520-54-00-5480		230.17
			11	08/24-09/22 1908 RAINTREE	51-510-54-00-5480		200.55
			12	08/25-09/23 PRESTWICK LIFT	52-520-54-00-5480		161.02
			13	08/25-09/23 1991 CANNONBALL	51-510-54-00-5480		160.59
			14	07/28-08/25 610 TOWER	51-510-54-00-5480		125.88
			15	08/25-09/23 276 WINDHAM LIFT	52-520-54-00-5480		137.81
			16	08/25-09/23 133 E HYDRAULIC	79-795-54-00-5480		49.52
			17	07/28-08/25 1975 N BRIDGE LIFT	52-520-54-00-5480		174.43
					INVOICE TOTAL:		1,700.04 *
					CHECK TOTAL:		1,700.04
D002248	EVANST	TIM EVANS					
	100121	10/01/21	01	SEPT 2021 MOBILE EMAIL	79-790-54-00-5440		22.50

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
D002248	EVANST	TIM EVANS					
	100121	10/01/21	02	REIMBURSEMENT	** COMMENT **		
			03	SEPT 2021 MOBILE EMAIL	79-795-54-00-5440		22.50
			04	REIMBURSEMENT	** COMMENT **		
				INVOICE TOTAL:			45.00 *
				DIRECT DEPOSIT TOTAL:			45.00
535566	FONSECAR	RAIUMUNDO FONSECA					
	SEPT 30-OCT 12	10/13/21	01	UMPIRE	79-795-54-00-5462		55.00
				INVOICE TOTAL:			55.00 *
				CHECK TOTAL:			55.00
535567	FOXVALLE	FOX VALLEY TROPHY & AWARDS					
	36871	09/25/21	01	2021 FALL SOCCER MEDALS	79-795-56-00-5606		1,087.50
				INVOICE TOTAL:			1,087.50 *
	36872	09/28/21	01	2021 MENS SOFTBALL TROPHIES	79-795-56-00-5606		179.25
				INVOICE TOTAL:			179.25 *
				CHECK TOTAL:			1,266.75
535568	FOXVALSA	FOX VALLEY SANDBLASTING					
	47705	09/13/21	01	SANDBLAST & RECOAT RAILS	79-790-54-00-5495		1,248.00
				INVOICE TOTAL:			1,248.00 *
				CHECK TOTAL:			1,248.00
535569	FRECOSYS	FOX RIVER ECOSYSTEM					
	21-22 DUES	10/14/21	01	2021-22 DUE RENEWAL	01-110-54-00-5460		100.00
				INVOICE TOTAL:			100.00 *
				CHECK TOTAL:			100.00

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535570	HAWKINSJ	JACKSON HAWKINSON					
	SEPT 30-OCT 12	10/13/21	01	UMPIRE	79-795-54-00-5462		105.00
					INVOICE TOTAL:		105.00 *
					CHECK TOTAL:		105.00
535571	HENNESSY	HENNESSY FORD					
	32272	10/07/21	01	FUEL CAP	79-790-56-00-5640		16.87
					INVOICE TOTAL:		16.87 *
					CHECK TOTAL:		16.87
535572	HUITROND	DIEGO HUITRAN					
	100221	10/02/21	01	UMPIRE	79-795-54-00-5462		70.00
					INVOICE TOTAL:		70.00 *
	100921	10/09/21	01	UMPIRE	79-795-54-00-5462		70.00
					INVOICE TOTAL:		70.00 *
	101221	10/12/21	01	UMPIRE	79-795-54-00-5462		35.00
					INVOICE TOTAL:		35.00 *
					CHECK TOTAL:		175.00
535573	ILTREASU	STATE OF ILLINOIS TREASURER					
	109	10/01/21	01	RT47 EXPANSION PYMT #109	15-155-60-00-6079		6,148.89
			02	RT47 EXPANSION PYMT #109	51-510-60-00-6079		3,780.98
			03	RT47 EXPANSION PYMT #109	52-520-60-00-6079		1,873.48
			04	RT47 EXPANSION PYMT #109	88-880-60-00-6079		624.01
					INVOICE TOTAL:		12,427.36 *
					CHECK TOTAL:		12,427.36

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
535574	IMPACT	IMPACT NETWORKING, LLC						
	2276498	09/27/21	01	08/29-09/28 COPY CHARGES	01-110-54-00-5430		77.97	
			02	08/29-09/28 COPY CHARGES	01-120-54-00-5430		25.99	
			03	08/29-09/28 COPY CHARGES	01-220-54-00-5430		48.42	
			04	08/29-09/28 COPY CHARGES	01-210-54-00-5430		54.12	
			05	08/29-09/28 COPY CHARGES	01-410-54-00-5462		3.17	
			06	08/29-09/28 COPY CHARGES	51-510-54-00-5430		3.18	
			07	08/29-09/28 COPY CHARGES	79-795-54-00-5462		67.77	
			08	08/29-09/28 COPY CHARGES	79-790-54-00-5462		67.77	
			09	08/29-09/28 COPY CHARGES	52-520-54-00-5430		3.18	
				INVOICE TOTAL:				351.57 *
				CHECK TOTAL:				351.57
535575	IMPERINV	IMPERIAL INVESTMENTS						
	2020 LEVY REIMB	09/30/21	01	INCREMENTAL PROPERTY TAX	88-880-54-00-5425		36,561.72	
			02	REIMBURSEMENT FY22 FOR 2020	** COMMENT **			
			03	LEVY YEAR	** COMMENT **			
				INVOICE TOTAL:				36,561.72 *
				CHECK TOTAL:				36,561.72
535576	IMPERINV	IMPERIAL INVESTMENTS						
	AUG 2021-REBATE	10/11/21	01	AUG 2021 BUSINESS DIST REBATE	01-000-24-00-2488		4,019.28	
				INVOICE TOTAL:				4,019.28 *
				CHECK TOTAL:				4,019.28
535577	INLAND	INLAND CONTINENTAL PROPERTY						
	101321-RFND	10/13/21	01	REFUND OVERPAYMENT ON FINAL	01-000-13-00-1371		163.27	
			02	BILL FOR ACCT#0106021000-07	** COMMENT **			
				INVOICE TOTAL:				163.27 *
				CHECK TOTAL:				163.27

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535578	IRVINGS	STEPHEN IRVING					
	093021	09/30/21	01	UMPIRE	79-795-54-00-5462		160.00
					INVOICE TOTAL:		160.00 *
					CHECK TOTAL:		160.00
D002249	JACKSONJ	JAMIE JACKSON					
	100121	10/01/21	01	SEPT 2021 MOBILE EMAIL	52-520-54-00-5440		45.00
			02	REIMBURSEMENT	** COMMENT **		
					INVOICE TOTAL:		45.00 *
					DIRECT DEPOSIT TOTAL:		45.00
535579	JDEERE	JOHN DEERE FINANCIAL					
	10478898	08/31/21	01	ROTARY SWI	01-410-56-00-5628		54.83
					INVOICE TOTAL:		54.83 *
					CHECK TOTAL:		54.83
535580	JOHNSONG	GREGORY JOHNSON					
	SEPT 30-OCT 12	10/13/21	01	UMPIRE	79-795-54-00-5462		55.00
					INVOICE TOTAL:		55.00 *
					CHECK TOTAL:		55.00
535581	JULIE	JULIE, INC.					
	2021-1930-093021	09/30/21	01	BALANCE OF 2021 ANNUAL	01-410-54-00-5483		1,645.00
			02	ASSESSMENT FEES	** COMMENT **		
			03	BALANCE OF 2021 ANNUAL	51-510-54-00-5483		1,645.00
			04	ASSESSMENT FEES	** COMMENT **		
			05	BALANCE OF 2021 ANNUAL	52-520-54-00-5483		1,645.00

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535581	JULIE 2021-1930-093021	JULIE, INC. 09/30/21	06	ASSESSMENT FEES	** COMMENT **		
					INVOICE TOTAL:		4,935.00 *
					CHECK TOTAL:		4,935.00
535582	JUSTSAFE 36548	JUST SAFETY, LTD 09/23/21	01	FIRST AID SUPPLIES	52-520-56-00-5620		66.80
					INVOICE TOTAL:		66.80 *
					CHECK TOTAL:		66.80
535583	KENDCROS BD REBATE 08/21	KENDALL CROSSING, LLC 10/11/21	01	AUG 2021 BUSINESS DIST REBATE	01-000-24-00-2487		5,951.81
					INVOICE TOTAL:		5,951.81 *
					CHECK TOTAL:		5,951.81
535584	KONEINC 962026569	KONE INC. 10/01/21	01	OCT 2021 ELEVATOR MAINTENANCE	24-216-54-00-5446		165.76
					INVOICE TOTAL:		165.76 *
					CHECK TOTAL:		165.76
535585	LAUTAMEN 58063	LAUTERBACH & AMEN, LLP 08/16/21	01	YEAR ENDING APRIL 30, 2021	01-120-54-00-5414		15,200.00
			02	PROGRESS BILLING	** COMMENT **		
					INVOICE TOTAL:		15,200.00 *
					CHECK TOTAL:		15,200.00
535586	MCCURDYK KYLE DEAN MCCURDY						

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535586	MCCURDYK	KYLE DEAN MCCURDY					
	SEPT 30-OCT 12	10/13/21	01	UMPIRE	79-795-54-00-5462		80.00
					INVOICE TOTAL:		80.00 *
					CHECK TOTAL:		80.00
535587	MEHOCHKR	RYAN MEHOCHKO					
	SEPT 30-OCT 12	10/13/21	01	UMPIRE	79-795-54-00-5462		40.00
					INVOICE TOTAL:		40.00 *
					CHECK TOTAL:		40.00
535588	MENLAND	MENARDS - YORKVILLE					
	24206	09/08/21	01	BATTERY & DEPOSIT	79-790-56-00-5640		44.99
					INVOICE TOTAL:		44.99 *
	24207-21	09/08/21	01	BATTERY RECYCLING DEPOSIT	79-790-56-00-5640		-10.00
					INVOICE TOTAL:		-10.00 *
	25033	09/20/21	01	CONCRETE MIX	51-510-60-00-6025		20.97
					INVOICE TOTAL:		20.97 *
	25045-21	09/20/21	01	FURNANCE FILTERS	79-795-56-00-5640		36.38
					INVOICE TOTAL:		36.38 *
	25076-21	10/13/21	01	OUTLET BOX	79-790-56-00-5640		10.09
					INVOICE TOTAL:		10.09 *
	25078-21	09/21/21	01	ANTIFREEZE	52-520-56-00-5620		8.07
					INVOICE TOTAL:		8.07 *
	25095	09/21/21	01	BUNGEE SET	79-790-56-00-5620		9.98
					INVOICE TOTAL:		9.98 *

01-110 ADMINISTRATION
01-120 FINANCE
01-210 POLICE
01-220 COMMUNITY DEVELOPMENT
01-410 STREETS OPERATION
01-640 ADMINISTRATIVE SERVICES
01-111 FOX HILL SSA

01-112 SUNFLOWER ESTATES
15-155 MOTOR FUEL TAX
23-216 MUNICIPAL BUILDING
23-230 CITY-WIDE CAPITAL
24-216 BUILDING & GROUNDS
25-205 POLICE CAPITAL
25-215 PUBLIC WORKS CAPITAL

25-225 PARK & 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
950-XXX ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535588	MENLAND	MENARDS - YORKVILLE					
	25103	09/21/21	01	MASKS, TSP LIQUID, SCREWS	79-790-56-00-5640		51.92
					INVOICE TOTAL:		51.92 *
	25138	09/22/21	01	CONDUIT, BOARDS, PAINT, BRUSH	79-790-56-00-5640		433.36
					INVOICE TOTAL:		433.36 *
	25209-21	09/23/21	01	ROUTERBIT	79-790-56-00-5630		36.97
					INVOICE TOTAL:		36.97 *
	25210	09/23/21	01	MARKING PAINT	79-790-56-00-5640		353.71
					INVOICE TOTAL:		353.71 *
	25221	09/23/21	01	RETURNED PAINT CREDIT	79-790-56-00-5640		-353.71
					INVOICE TOTAL:		-353.71 *
	25242	09/23/21	01	BOARDS, SCREWS	79-795-56-00-5606		65.96
					INVOICE TOTAL:		65.96 *
	25252	09/23/21	01	CREDIT FOR RETURNED ITEMS	79-795-56-00-5606		-2.49
					INVOICE TOTAL:		-2.49 *
	25274	09/24/21	01	DUCT SEALING COMPUND, CABLE	51-510-56-00-5620		40.36
			02	TIES, SCREWS	** COMMENT **		
					INVOICE TOTAL:		40.36 *
	25276	09/24/21	01	RETURNED ROUTERBIT CREDIT	79-790-56-00-5630		-36.97
					INVOICE TOTAL:		-36.97 *
					CHECK TOTAL:		709.59
535589	MIDWSALT	MIDWEST SALT					
	P459242	09/24/21	01	BULK ROCK SALT	51-510-56-00-5638		2,645.37
					INVOICE TOTAL:		2,645.37 *

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARAY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

UNITED CITY OF YORKVILLE
CHECK REGISTER

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535589	MIDWSALT	MIDWEST SALT					
	P459244	09/27/21	01	BULK ROCK SALT	51-510-56-00-5638		2,785.79
					INVOICE TOTAL:		2,785.79 *
	P459396	10/07/21	01	BULK ROCK SALT	51-510-56-00-5638		1,481.55
					INVOICE TOTAL:		1,481.55 *
					CHECK TOTAL:		6,912.71
535590	MUNICODE	MUNICODE					
	00360650	06/30/21	01	5 COPIES OF SUPPLEMENT 1 TO	01-110-54-00-5451		50.06
			02	THE CODE OF ORDINANCES	** COMMENT **		
					INVOICE TOTAL:		50.06 *
					CHECK TOTAL:		50.06
535591	MWMCG	MWM CONSULTING GROUP, INC					
	290920	10/08/21	01	PREPARATION OF ACUARIAL	01-120-54-00-5462		6,400.00
			02	VALUATION FOR PD PENSION FUND	** COMMENT **		
					INVOICE TOTAL:		6,400.00 *
					CHECK TOTAL:		6,400.00
535592	MWMCG	MWM CONSULTING GROUP, INC					
	290921	10/08/21	01	PREPARATION OF GASB#75	01-120-54-00-5462		4,000.00
			02	ACTUARIAL REPORT	** COMMENT **		
					INVOICE TOTAL:		4,000.00 *
					CHECK TOTAL:		4,000.00
535593	NEOPOST	QUADIENT FINANCE USA, INC					
	101421-CITY	10/14/21	01	POSTAGE MACHINE REFILL	01-000-14-00-1410		400.00
					INVOICE TOTAL:		400.00 *
					CHECK TOTAL:		400.00

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535594	NICOR	NICOR GAS					
	00-41-22-8748	4-0921	09/30/21	01 08/31-09/30 1107 PRAIRIE LN	01-110-54-00-5480		43.21
					INVOICE TOTAL:		43.21 *
	12-43-53-5625	3-0921	10/01/21	01 09/01-10/01 609 N BRIDGE	01-110-54-00-5480		27.52
					INVOICE TOTAL:		27.52 *
	15-41-50-1000	6-0921	10/01/21	01 08/31-09/30 804 GAME FARM RD	01-110-54-00-5480		157.30
					INVOICE TOTAL:		157.30 *
	15-64-61-3532	5-0921	09/30/21	01 08/31-09/30 1991 CANNONBALL TR	01-110-54-00-5480		46.02
					INVOICE TOTAL:		46.02 *
	20-52-56-2042	1-0921	09/28/21	01 08/27-09/28 420 FAIRHAVEN	01-110-54-00-5480		132.26
					INVOICE TOTAL:		132.26 *
	23-45-91-4862	5-0921	10/01/21	01 09/01-10/01 101 BRUELL ST	01-110-54-00-5480		137.10
					INVOICE TOTAL:		137.10 *
	31-61-67-2493	1-0921	10/08/21	01 09/09-10/08 276 WINDHAM	01-110-54-00-5480		43.26
					INVOICE TOTAL:		43.26 *
	37-35-53-1941	1-0921	10/06/21	01 09/07-10/06 185 WOLF ST	01-110-54-00-5480		41.76
					INVOICE TOTAL:		41.76 *
	40-52-64-8356	1-0921	10/05/21	01 09/02-10/05 102 E VAN EMMON	01-110-54-00-5480		130.15
					INVOICE TOTAL:		130.15 *
	46-69-47-6727	1-0921	10/06/21	01 09/07-10/06 1975 N BRIDGE	01-110-54-00-5480		130.91
					INVOICE TOTAL:		130.91 *
	61-60-41-1000	9-0921	10/04/21	01 09/01-10/01 610 TOWER	01-110-54-00-5480		65.45
					INVOICE TOTAL:		65.45 *
	66-70-44-6942	9-0921	10/06/21	01 09/07-10/06 1908 RAIN TREE	01-110-54-00-5480		144.49
					INVOICE TOTAL:		144.49 *

01-110 ADMINISTRATION
01-120 FINANCE
01-210 POLICE
01-220 COMMUNITY DEVELOPMENT
01-410 STREETS OPERATION
01-640 ADMINISTRATIVE SERVICES
01-111 FOX HILL SSA

01-112 SUNFLOWER ESTATES
15-155 MOTOR FUEL TAX
23-216 MUNICIPAL BUILDING
23-230 CITY-WIDE CAPITAL
24-216 BUILDING & GROUNDS
25-205 POLICE CAPITAL
25-215 PUBLIC WORKS CAPITAL

25-225 PARK & 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
950-XXX ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535594	NICOR	NICOR GAS					
	80-56-05-1157	0-0921	10/06/21	01 09/07-10/06 2512 ROSEMONT DR	01-110-54-00-5480		47.46
					INVOICE TOTAL:		47.46 *
	83-80-00-1000	7-0921	10/04/21	01 09/01-10/01 610 UNIT B	01-110-54-00-5480		50.91
					INVOICE TOTAL:		50.91 *
	91-85-68-1012	8-0921	10/01/21	01 08/31-09/30 902 GAME FARM RD	82-820-54-00-5480		1,600.49
					INVOICE TOTAL:		1,600.49 *
	95-16-10-1000	4-0921	10/04/21	01 09/01-10/01 1 RT47	01-110-54-00-5480		41.56
					INVOICE TOTAL:		41.56 *
				CHECK TOTAL:			2,839.85
535595	NWECHEFC	CLIFFORD NWECHEFOM					
	100921		10/09/21	01 UMPIRE	79-795-54-00-5462		70.00
					INVOICE TOTAL:		70.00 *
				CHECK TOTAL:			70.00
535596	PARADISE	PARADISE CAR WASH					
	224355		09/07/21	01 AUG 2021 CAR WASHES	79-790-54-00-5495		6.00
					INVOICE TOTAL:		6.00 *
				CHECK TOTAL:			6.00
535597	PEPSI	PEPSI-COLA GENERAL BOTTLE					
	47959906		08/30/21	01 HTD DRINKS	79-795-56-00-5602		286.80
					INVOICE TOTAL:		286.80 *
	50208109		08/23/21	01 BEECHER CONCESSION DRINKS	79-795-56-00-5607		263.19
					INVOICE TOTAL:		263.19 *
				CHECK TOTAL:			549.99

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535598	PHENEYL	LIAM PHENEY					
	SEPT 30-OCT 12	10/13/21	01	UMPIRE	79-795-54-00-5462		95.00
					INVOICE TOTAL:		95.00 *
					CHECK TOTAL:		95.00
D002250	PIAZZA	AMY SIMMONS					
	100121	10/01/21	01	SEPT 2021 MOBILE EMAIL	01-120-54-00-5440		45.00
			02	REIMBURSEMENT	** COMMENT **		
					INVOICE TOTAL:		45.00 *
					DIRECT DEPOSIT TOTAL:		45.00
535599	PLANFILL	PLANO CLEAN FILL					
	828	09/21/21	01	AUG & SEPT 2021 DUMPING	51-510-54-00-5462		100.00
					INVOICE TOTAL:		100.00 *
					CHECK TOTAL:		100.00
535600	PRINTSRC	LAMBERT PRINT SOURCE, LLC					
	2410	09/17/21	01	SCARECROW WALK BANNER & SIGNS	79-795-56-00-5606		225.00
					INVOICE TOTAL:		225.00 *
					CHECK TOTAL:		225.00
535601	R0001665	MICHELLE BUCK					
	101021	10/12/21	01	BEECHER DEPOSIT REFUND	01-000-24-00-2410		400.00
					INVOICE TOTAL:		400.00 *
					CHECK TOTAL:		400.00
535602	R0001975	RYAN HOMES					

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535602	R0001975 RYAN HOMES						
	2839 KETCHUM	09/30/21	01	SECURITY GUARANTEE REFUND	01-000-24-00-2415		5,000.00
					INVOICE TOTAL:		5,000.00 *
					CHECK TOTAL:		5,000.00
535603	R0002080 BROOKE D. GEARHART						
	101221-RFND	10/12/21	01	REFUND OVERPAYMENT ON FINAL	01-000-13-00-1371		183.98
			02	BILL FOR ACCT#0208011820-01	** COMMENT **		
					INVOICE TOTAL:		183.98 *
					CHECK TOTAL:		183.98
535604	R0002288 LENNAR						
	1251 HAWK HOLLOW	09/30/21	01	SECURITY GUARANTEE REFUND	01-000-24-00-2415		1,875.00
					INVOICE TOTAL:		1,875.00 *
	1253 HAWK HOLLOW	09/30/21	01	SECURITY GUARANTEE REFUND	01-000-24-00-2415		975.00
					INVOICE TOTAL:		975.00 *
	1255 HAWK HOLLOW	09/30/21	01	SECURITY GUARANTEE REFUND	01-000-24-00-2415		1,875.00
					INVOICE TOTAL:		1,875.00 *
	1257 HAWK HOLLOW	09/30/21	01	SECURITY GUARANTEE REFUND	01-000-24-00-2415		1,875.00
					INVOICE TOTAL:		1,875.00 *
					CHECK TOTAL:		6,600.00
535605	R0002380 K HOVNANIAN HOMES						
	1610 SHETLAND	10/08/21	01	SECURITY GUARANTEE REFUND	01-000-24-00-2415		5,000.00
					INVOICE TOTAL:		5,000.00 *
	1634 SHETLAND	10/08/21	01	SECURITY GUARANTEE REFUND	01-000-24-00-2415		5,000.00
					INVOICE TOTAL:		5,000.00 *

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535605	R0002380	K HOVNANIAN HOMES					
	1702 CALLANDER	10/08/21	01	SECURITY GUARANTEE REFUND	01-000-24-00-2415		7,500.00
					INVOICE TOTAL:		7,500.00 *
	1712 CALLANDER	10/08/21	01	SECURITY GUARANTEE REFUND	01-000-24-00-2415		5,000.00
					INVOICE TOTAL:		5,000.00 *
	2010 WHITEKIRK	10/13/21	01	SECURITY GUARANTEE REFUND	01-000-24-00-2415		5,000.00
					INVOICE TOTAL:		5,000.00 *
	2024 WHITEKIRK	10/08/21	01	SECURITY GUARANTEE REFUND	01-000-24-00-2415		5,000.00
					INVOICE TOTAL:		5,000.00 *
	2028 WHITEKIRK	10/08/21	01	SECURITY GUARANTEE REFUND	01-000-24-00-2415		5,000.00
					INVOICE TOTAL:		5,000.00 *
					CHECK TOTAL:		37,500.00
535606	R0002475	MONICA HENN					
	082821	09/07/21	01	BEECHER DEPOSIT REFUND	01-000-24-00-2410		450.00
					INVOICE TOTAL:		450.00 *
					CHECK TOTAL:		450.00
535607	R0002476	WEI KAI LIN/CHAO LO					
	100621-RFND	10/06/21	01	REFUND OVERPAYMENT ON UTILITY	01-000-13-00-1371		1,830.66
			02	ACCT #104423070-02	** COMMENT **		
					INVOICE TOTAL:		1,830.66 *
					CHECK TOTAL:		1,830.66
535608	R0002477	MARK PRENT					
	092421-PTP RFND	09/24/21	01	PARKWAY TREE PROGRAM REFUND	01-000-24-00-2426		275.00
					INVOICE TOTAL:		275.00 *
					CHECK TOTAL:		275.00

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535609	R0002478	SUSAN FRAHM					
	093021-RFND	09/30/21	01	REFUND OVERPAYMENT ON FINAL	01-000-13-00-1371		214.16
			02	BILL FOR ACCT#0105052300-00	** COMMENT **		
					INVOICE TOTAL:		214.16 *
					CHECK TOTAL:		214.16
535610	R0002479	DANIEL PARPART					
	101321-RFND	10/13/21	01	REFUND POVERPAYMENT ON FINAL	01-000-13-00-1371		8.66
			02	BILL FOR ACCT#0103631400-00	** COMMENT **		
					INVOICE TOTAL:		8.66 *
					CHECK TOTAL:		8.66
D002251	RATOSP	PETE RATOS					
	100121	10/01/21	01	SEPT 2021 MOBILE EMAIL	01-220-54-00-5440		45.00
			02	REIMBURSEMENT	** COMMENT **		
					INVOICE TOTAL:		45.00 *
					DIRECT DEPOSIT TOTAL:		45.00
535611	RIETZR	ROBERT L. RIETZ JR.					
	093021	09/30/21	01	UMPIRE	79-795-54-00-5462		160.00
					INVOICE TOTAL:		160.00 *
					CHECK TOTAL:		160.00
535612	SIPEST	TIM SIPES					
	SEPT 30-OCT 12	10/13/21	01	UMPIRE	79-795-54-00-5462		55.00
					INVOICE TOTAL:		55.00 *
					CHECK TOTAL:		55.00

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARAY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535613	SUBURLAB	SUBURBAN LABORATORIES INC.					
	194762	09/30/21	01	WATER SAMPLE TESTING	51-510-54-00-5429		594.00
					INVOICE TOTAL:		594.00 *
					CHECK TOTAL:		594.00
535614	TAPCO	TAPCO					
	I706008	08/27/21	01	SIGN POSTS	23-230-56-00-5619		2,998.50
					INVOICE TOTAL:		2,998.50 *
					CHECK TOTAL:		2,998.50
535615	TRINITYC	UNITED METHODIST MEN					
	85	09/25/21	01	HTD STAFF MEAL REIMBURSEMENT	79-795-56-00-5602		105.00
					INVOICE TOTAL:		105.00 *
					CHECK TOTAL:		105.00
535616	TURFTEAM	THE TURF TEAM, INC.					
	178898	09/14/21	01	CHOKE KNOB	01-410-56-00-5628		10.41
					INVOICE TOTAL:		10.41 *
	179602	09/30/21	01	TWEEL TURF	01-410-56-00-5628		1,498.00
					INVOICE TOTAL:		1,498.00 *
	179603	09/30/21	01	REPLACED GEAR BOX	01-410-56-00-5628		295.10
					INVOICE TOTAL:		295.10 *
	179604	09/30/21	01	HAND HELD TUNE UP	01-410-56-00-5628		40.23
					INVOICE TOTAL:		40.23 *
					CHECK TOTAL:		1,843.74

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
535617	VANHOORP	PETER J. VAN HOOREWEGHO					
	SEPT 30-OCT 12	10/13/21	01	UMPIRE	79-795-54-00-5462		110.00
					INVOICE TOTAL:		110.00 *
					CHECK TOTAL:		110.00
535618	VOITIKM	MICHAEL VOITIK					
	093021	09/30/21	01	UMPIRE	79-795-54-00-5462		160.00
					INVOICE TOTAL:		160.00 *
					CHECK TOTAL:		160.00
535619	WALDEB	BRYAN WALDE					
	101221	10/12/21	01	UMPIRE	79-795-54-00-5462		35.00
					INVOICE TOTAL:		35.00 *
					CHECK TOTAL:		35.00
535620	WATERSYS	WATER SOLUTIONS UNLIMITED, INC					
	45784	09/24/21	01	CHLORINE	51-510-56-00-5638		264.00
					INVOICE TOTAL:		264.00 *
	45967	09/30/21	01	CHLORINE	51-510-56-00-5638		2,786.83
					INVOICE TOTAL:		2,786.83 *
					CHECK TOTAL:		3,050.83
535621	WEX	WEX BANK					
	74745837	09/30/21	01	SEPT 2021 GASOLINE	01-210-56-00-5695		5,617.66
			02	SEPT 2021 GASOLINE	01-220-56-00-5695		322.83
					INVOICE TOTAL:		5,940.49 *
					CHECK TOTAL:		5,940.49

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT

INVOICES DUE ON/BEFORE 10/26/2021

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
D002252	YBSD	YORKVILLE BRISTOL					
	2021.009	10/15/21	01	OCT 2021 LANDFILL EXPENSE	51-510-54-00-5445		18,841.18
					INVOICE TOTAL:		18,841.18 *
	21-SEPT	10/11/21	01	SEPT 2021 SANITARY FEES	95-000-24-00-2450		282,442.35
					INVOICE TOTAL:		282,442.35 *
					DIRECT DEPOSIT TOTAL:		301,283.53
535622	YNB	OLD SECOND BANK - YORKVILLE					
	2049-092121	09/21/21	01	SAFE DEPOSIT BOX RENT RENEWAL	01-110-54-00-5485		82.50
					INVOICE TOTAL:		82.50 *
					CHECK TOTAL:		82.50
535623	YORKACE	YORKVILLE ACE & RADIO SHACK					
	174266	10/07/21	01	BATTERIES	79-790-56-00-5620		6.69
					INVOICE TOTAL:		6.69 *
					CHECK TOTAL:		6.69
535624	YOUNGM	MARLYS J. YOUNG					
	092121	10/02/21	01	09/21/21 PW MEETING MINUTES	01-110-54-00-5462		53.75
					INVOICE TOTAL:		53.75 *
					CHECK TOTAL:		53.75
					TOTAL CHECKS PAID:		258,453.23
					TOTAL DIRECT DEPOSITS PAID:		302,292.53
					TOTAL AMOUNT PAID:		560,745.76

01-110	ADMINISTRATION	01-112	SUNFLOWER ESTATES	25-225	PARK & REC CAPITAL	82-820	LIBRARY OPERATIONS
01-120	FINANCE	15-155	MOTOR FUEL TAX	42-420	DEBT SERVICE	84-840	LIBRARY CAPITAL
01-210	POLICE	23-216	MUNICIPAL BUILDING	51-510	WATER OPERATIONS	87-870	COUNTRYSIDE TIF
01-220	COMMUNITY DEVELOPMENT	23-230	CITY-WIDE CAPITAL	52-520	SEWER OPERATIONS	88-880	DOWNTOWN TIF
01-410	STREETS OPERATION	24-216	BUILDING & GROUNDS	72-720	LAND CASH	89-890	DOWNTOWN TIF II
01-640	ADMINISTRATIVE SERVICES	25-205	POLICE CAPITAL	79-790	PARKS DEPARTMENT	90-XXX	DEVELOPER ESCROW
01-111	FOX HILL SSA	25-215	PUBLIC WORKS CAPITAL	79-795	RECREATION DEPARTMENT	950-XXX	ESCROW DEPOSIT



UNITED CITY OF YORKVILLE

PAYROLL SUMMARY

October 15, 2021

	REGULAR	OVERTIME	TOTAL	IMRF	FICA	TOTALS
MAYOR & LIQ. COM.	\$ 908.34	\$ -	\$ 908.34	\$ -	\$ 69.49	\$ 977.83
ALDERMAN	3,900.00	-	3,900.00	-	298.35	4,198.35
ADMINISTRATION	15,771.93	-	15,771.93	1,691.60	766.86	18,230.39
FINANCE	12,519.60	-	12,519.60	1,390.93	936.75	14,847.28
POLICE	118,045.34	1,119.04	119,164.38	663.53	8,840.50	128,668.41
COMMUNITY DEV.	20,937.44	-	20,937.44	2,326.16	1,542.01	24,805.61
STREETS	17,473.95	239.89	17,713.84	1,968.00	1,298.84	20,980.68
BUILDING & GROUNDS	1,047.60	-	1,047.60	116.39	80.14	1,244.13
WATER	17,493.50	681.76	18,175.26	2,052.61	1,347.31	21,575.18
SEWER	11,517.91	96.74	11,614.65	1,290.39	852.53	13,757.57
PARKS	25,437.06	171.91	25,608.97	2,604.73	1,896.40	30,110.10
RECREATION	18,001.17	-	18,001.17	1,671.67	1,345.94	21,018.78
LIBRARY	18,078.22	-	18,078.22	1,191.68	1,345.06	20,614.96
TOTALS	\$ 281,132.06	\$ 2,309.34	\$ 283,441.40	\$ 16,967.69	\$ 20,620.18	\$ 321,029.27

TOTAL PAYROLL

\$ 321,029.27



UNITED CITY OF YORKVILLE

BILL LIST SUMMARY

Tuesday, October 26, 2021

ACCOUNTS PAYABLE

DATE

Manual City Check Register <i>(Page 1)</i>	10/13/2021	\$	16,131.46
Manual City Check Register <i>(Page 2)</i>	10/14/2021		74,959.20
Manual City Check Register <i>(Page 3)</i>	10/15/2021		1,327.75
City Check Register <i>(Pages 4 - 28)</i>	10/26/2021		560,745.76
			<hr/>
	SUB-TOTAL:		\$653,164.17

PAYROLL

Bi - Weekly <i>(Page 29)</i>	10/15/2021	\$	321,029.27
			<hr/>
	SUB-TOTAL:	\$	321,029.27

TOTAL DISBURSEMENTS:		\$	974,193.44
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Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Community Development	<input type="checkbox"/>
Purchasing	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input checked="" type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Consent Agenda #3

Tracking Number

PW 2021-57

Agenda Item Summary Memo

Title: Water Department Reports for February – September 2021

Meeting and Date: City Council – October 26, 2021

Synopsis: Monthly water reports as required by IEPA

Council Action Previously Taken:

Date of Action: PW – 10/19/21 Action Taken: Moved forward to CC consent agenda.

Item Number: PW 2021-57

Type of Vote Required: Majority

Council Action Requested: Approval

Submitted by: Eric Dhuse
Name

Public Works
Department

Agenda Item Notes:



United City of Yorkville

WATER DEPARTMENT REPORT

Feb 2021
MONTH / YEAR

WELLS

NO	WELL DEPTH (FEET)	PUMP DEPTH (FEET)	WATER ABOVE PUMP (FEET)	THIS MONTH'S PUMPAGE (GALLONS)
4	1386	664	281	16,443,000
7	1527	1125	430	8,056,200
8	1384	840	449	16,609,000
9	1368	861	220	8,981,000
TOTAL TREATED				50,089,200

CURRENT MONTH'S PUMPAGE IS 1,838,200 GALLONS **LESS THAN LAST MONTH**

2,185,000 GALLONS **MORE THAN LAST YEAR**

DAILY AVERAGE PUMPED: 1,723,250 GALLONS

DAILY MAXIMUM PUMPED: 2,298,000 GALLONS

DAILY AVERAGE PER CAPITA USE: 80.30 GALLONS

WATER TREATMENT:

CHLORINE: 1064 LBS. FED

CALCULATED CONCENTRATION: 2.84 MG/L

FLUORIDE: 0 LBS. FED

MEASURED CONCENTRATION: 0.79 MG/L

POLYPHOSPHATE: 1129 LBS. FED

CALCULATED CONCENTRATION: 1.05 MG/L

WATER QUALITY:

BACTERIOLOGICAL SAMPLES ANALYZED BY ILLINOIS ENVIRONMENTAL PROTECTION AGENCY:

23 SATISFACTORY UNSATISFACTORY (EXPLAIN)

FLUORIDE: 9 SAMPLE(S) TAKEN

CONCENTRATION: 0.78 MG/L

MAINTENANCE:

NUMBER OF METERS REPLACED: 1

NUMBER OF LEAKS OR BREAKS REPAIRED:

MXU'S: 0

BATTERIES REPLACED:

NEW CUSTOMERS:

RESIDENTIAL: 20

COMMERCIAL: 0

INDUSTRIAL/GOVERNMENTAL:

COMMENTS:



United City of Yorkville

WATER DEPARTMENT REPORT

March
2021
MONTH / YEAR

WELLS

NO	WELL DEPTH (FEET)	PUMP DEPTH (FEET)	WATER ABOVE PUMP (FEET)	THIS MONTH'S PUMPAGE (GALLONS)
4	1386	664	281	18,678,000
7	1527	1125	430	8,379,900
8	1384	840	449	16,522,000
9	1368	861	220	6,265,000
TOTAL TREATED				49,844,900

CURRENT MONTH'S PUMPAGE IS 1,593,900 GALLONS **MORE THAN LAST MONTH**

3,449,000 GALLONS **MORE THAN LAST YEAR**

DAILY AVERAGE PUMPED: 1,607,900 GALLONS

DAILY MAXIMUM PUMPED: 2,189,000 GALLONS

DAILY AVERAGE PER CAPITA USE: 75.60 GALLONS

WATER TREATMENT:

CHLORINE: 1189 LBS. FED

CALCULATED CONCENTRATION: 3.04 MG/L

FLUORIDE: 0 LBS. FED

MEASURED CONCENTRATION: 0.69 MG/L

POLYPHOSPHATE: 1116 LBS. FED

CALCULATED CONCENTRATION: 1.00 MG/L

WATER QUALITY:

BACTERIOLOGICAL SAMPLES ANALYZED BY ILLINOIS ENVIRONMENTAL PROTECTION AGENCY:
23 SATISFACTORY UNSATISFACTORY (EXPLAIN)

FLOURIDE: 9 SAMPLE(S) TAKEN

CONCENTRATION: 0.69 MG/L

MAINTENANCE:

NUMBER OF METERS REPLACED: 8

NUMBER OF LEAKS OR BREAKS REPAIRED: 1

MXU'S: 26

BATTERIES REPLACED:

NEW CUSTOMERS:

RESIDENTIAL: 41

COMMERCIAL: 0

INDUSTRIAL/GOVERNMENTAL:

COMMENTS:



United City of Yorkville

WATER DEPARTMENT REPORT

April
2021
MONTH / YEAR

WELLS

NO	WELL DEPTH (FEET)	PUMP DEPTH (FEET)	WATER ABOVE PUMP (FEET)	THIS MONTH'S PUMPAGE (GALLONS)
4	1386	664	283	16,036,000
7	1527	1125	735	9,809,400
8	1384	840	453	14,394,000
9	1368	861	527	12,658,000
TOTAL PUMPED				52,897,400

CURRENT MONTH'S PUMPAGE IS 3,052,500 GALLONS **MORE THAN LAST MONTH**

6,831,400 GALLONS **MORE THAN LAST YEAR**

DAILY AVERAGE PUMPED: 1,763,247 GALLONS

DAILY MAXIMUM PUMPED: 2,236,000 GALLONS

DAILY AVERAGE PER CAPITA USE: 82.60 GALLONS

WATER TREATMENT:

CHLORINE: 1311 LBS. FED CALCULATED CONCENTRATION: 3.17 MG/L
FLUORIDE: 0 LBS. FED MEASURED CONCENTRATION: 0.67 MG/L
POLYPHOSPHATE: 1111 LBS. FED CALCULATED CONCENTRATION: 0.94 MG/L

WATER QUALITY:

BACTERIOLOGICAL SAMPLES ANALYZED BY ILLINOIS ENVIRONMENTAL PROTECTION AGENCY:
23 SATISFACTORY UNSATISFACTORY (EXPLAIN)

FLUORIDE: 6 SAMPLE(S) TAKEN CONCENTRATION: 0.67 MG/L

MAINTENANCE:

NUMBER OF METERS REPLACED: 3 NUMBER OF LEAKS OR BREAKS REPAIRED: 1
MXU'S: 5 BATTERIES REPLACED:

NEW CUSTOMERS:

RESIDENTIAL: 20 COMMERCIAL: 0 INDUSTRIAL/GOVERNMENTAL:

COMMENTS:



United City of Yorkville

WATER DEPARTMENT REPORT

May
2021
MONTH / YEAR

WELLS

NO	WELL DEPTH (FEET)	PUMP DEPTH (FEET)	WATER ABOVE PUMP (FEET)	THIS MONTH'S PUMPAGE (GALLONS)
4	1386	664	386	16,036,000
7	1527	1125	405	9,809,400
8	1384	840	550	14,394,000
9	1368	861	527	12,658,000
TOTAL PUMPED				52,897,400

CURRENT MONTH'S PUMPAGE IS 9,783,300 GALLONS **MORE THAN LAST MONTH**

8,933,400 GALLONS **MORE THAN LAST YEAR**

DAILY AVERAGE PUMPED: 2,021,958 GALLONS

DAILY MAXIMUM PUMPED: 2,560,000 GALLONS

DAILY AVERAGE PER CAPITA USE: 95.51 GALLONS

WATER TREATMENT:

CHLORINE: 1632 LBS. FED CALCULATED CONCENTRATION: 3.30 MG/L
FLUORIDE: 0 LBS. FED MEASURED CONCENTRATION: 0.59 MG/L
POLYPHOSPHATE: 1288 LBS. FED CALCULATED CONCENTRATION: 0.91 MG/L

WATER QUALITY:

BACTERIOLOGICAL SAMPLES ANALYZED BY ILLINOIS ENVIRONMENTAL PROTECTION AGENCY:
23 SATISFACTORY _____ UNSATISFACTORY (EXPLAIN)

FLOURIDE: 3 SAMPLE(S) TAKEN CONCENTRATION: 0.59 MG/L

MAINTENANCE:

NUMBER OF METERS REPLACED: 3 NUMBER OF LEAKS OR BREAKS REPAIRED: _____
MXU'S: 3 BATTERIES REPLACED: _____

NEW CUSTOMERS:

RESIDENTIAL: 34 COMMERCIAL: 0 INDUSTRIAL/GOVERNMENTAL: _____

COMMENTS:



United City of Yorkville

WATER DEPARTMENT REPORT

June
2021
MONTH / YEAR

WELLS

NO	WELL DEPTH (FEET)	PUMP DEPTH (FEET)	WATER ABOVE PUMP (FEET)	THIS MONTH'S PUMPAGE (GALLONS)
4	1386	664	386	25,844,000
7	1527	1125	405	13,663,500
8	1384	840	550	27,725,000
9	1368	861	507	4,364,000
TOTAL PUMPED				71,596,500

CURRENT MONTH'S PUMPAGE IS 8,915,800 GALLONS **MORE THAN LAST MONTH**

2,008,000 GALLONS **MORE THAN LAST YEAR**

DAILY AVERAGE PUMPED: 2,021,958 GALLONS

DAILY MAXIMUM PUMPED: 2,309,565 GALLONS

DAILY AVERAGE PER CAPITA USE: 108.35 GALLONS

WATER TREATMENT:

CHLORINE: 1892 LBS. FED CALCULATED CONCENTRATION: 3.38 MG/L
FLUORIDE: 0 LBS. FED MEASURED CONCENTRATION: 0.56 MG/L
POLYPHOSPHATE: 1670 LBS. FED CALCULATED CONCENTRATION: 1.04 MG/L

WATER QUALITY:

BACTERIOLOGICAL SAMPLES ANALYZED BY ILLINOIS ENVIRONMENTAL PROTECTION AGENCY:
23 SATISFACTORY _____ UNSATISFACTORY (EXPLAIN)

FLUORIDE: 3 SAMPLE(S) TAKEN CONCENTRATION: 0.56 MG/L

MAINTENANCE:

NUMBER OF METERS REPLACED: 13 NUMBER OF LEAKS OR BREAKS REPAIRED: _____
MXU'S: 8 BATTERIES REPLACED: _____

NEW CUSTOMERS:

RESIDENTIAL: 23 COMMERCIAL: 0 INDUSTRIAL/GOVERNMENTAL: _____

COMMENTS:



United City of Yorkville

WATER DEPARTMENT REPORT

July
2021
MONTH / YEAR

WELLS

NO	WELL DEPTH (FEET)	PUMP DEPTH (FEET)	WATER ABOVE PUMP (FEET)	THIS MONTH'S PUMPAGE (GALLONS)
4	1386	664	394	25,586,000
7	1527	1125	305	11,343,000
8	1384	840	565	20,794,000
9	1368	861	517	5,859,000
TOTAL PUMPED				63,582,000

CURRENT MONTH'S PUMPAGE IS 8,014,500 GALLONS **LESS THAN LAST MONTH**

2,008,000 GALLONS **MORE THAN LAST YEAR**

DAILY AVERAGE PUMPED: 2,051,032 GALLONS

DAILY MAXIMUM PUMPED: 2,796,000 GALLONS

DAILY AVERAGE PER CAPITA USE: 93.72 GALLONS

WATER TREATMENT:

CHLORINE: 1713 LBS. FED CALCULATED CONCENTRATION: 3.45 MG/L
FLUORIDE: 0 LBS. FED MEASURED CONCENTRATION: 0.88 MG/L
POLYPHOSPHATE: 1552 LBS. FED CALCULATED CONCENTRATION: 1.09 MG/L

WATER QUALITY:

BACTERIOLOGICAL SAMPLES ANALYZED BY ILLINOIS ENVIRONMENTAL PROTECTION AGENCY:

23 SATISFACTORY 2 UNSATISFACTORY (EXPLAIN) *Two of our monthly samples*

tested positive for Total Chloroform – samples were retaken as well as upstream and downstream from sample points and all were clean.

FLOURIDE: 3 SAMPLE(S) TAKEN

CONCENTRATION: 0.88 MG/L

MAINTENANCE:

NUMBER OF METERS REPLACED: 18
MXU'S: 7

NUMBER OF LEAKS OR BREAKS REPAIRED: _____
BATTERIES REPLACED: _____

NEW CUSTOMERS:

RESIDENTIAL: 23 COMMERCIAL: 0 INDUSTRIAL/GOVERNMENTAL: _____

COMMENTS:



United City of Yorkville

WATER DEPARTMENT REPORT

August

2021

MONTH / YEAR

WELLS

NO	WELL DEPTH (FEET)	PUMP DEPTH (FEET)	WATER ABOVE PUMP (FEET)	THIS MONTH'S PUMPAGE (GALLONS)
4	1386	664	389	22,266,000
7	1527	1125	346	11,899,000
8	1384	840	565	17,281,000
9	1368	861	517	13,247,000
TOTAL PUMPED				64,693,000

CURRENT MONTH'S PUMPAGE IS 1,111,000 GALLONS **MORE THAN LAST MONTH**

13,866,800 GALLONS **LESS THAN LAST YEAR**

DAILY AVERAGE PUMPED: 2,086,871 GALLONS

DAILY MAXIMUM PUMPED: 2,356,000 GALLONS

DAILY AVERAGE PER CAPITA USE: 95.89 GALLONS

WATER TREATMENT:

CHLORINE: 1674 LBS. FED CALCULATED CONCENTRATION: 3.29 MG/L

FLUORIDE: 0 LBS. FED MEASURED CONCENTRATION: 0.68 MG/L

POLYPHOSPHATE: 1492 LBS. FED CALCULATED CONCENTRATION: 1.03 MG/L

WATER QUALITY:

BACTERIOLOGICAL SAMPLES ANALYZED BY ILLINOIS ENVIRONMENTAL PROTECTION AGENCY:

25 SATISFACTORY UNSATISFACTORY (EXPLAIN)

FLOURIDE: 3 SAMPLE(S) TAKEN

CONCENTRATION: 0.68 MG/L

MAINTENANCE:

NUMBER OF METERS REPLACED: 27

NUMBER OF LEAKS OR BREAKS REPAIRED: 1

MXU'S: 29

BATTERIES REPLACED:

NEW CUSTOMERS:

RESIDENTIAL: 36

COMMERCIAL: 0

INDUSTRIAL/GOVERNMENTAL:

COMMENTS:



United City of Yorkville

WATER DEPARTMENT REPORT

September
2021
MONTH / YEAR

WELLS

NO	WELL DEPTH (FEET)	PUMP DEPTH (FEET)	WATER ABOVE PUMP (FEET)	THIS MONTH'S PUMPAGE (GALLONS)
4	1386	664	399	20,905,000
7	1527	1125	370	13,999,200
8	1384	840	570	17,391,000
9	1368	861	527	67,522,200
TOTAL PUMPED				67,522,200

CURRENT MONTH'S PUMPAGE IS 2,829,200 GALLONS **MORE THAN LAST MONTH**

6,351,800 GALLONS **MORE THAN LAST YEAR**

DAILY AVERAGE PUMPED: 2,250,740 GALLONS

DAILY MAXIMUM PUMPED: 2,681,000 GALLONS

DAILY AVERAGE PER CAPITA USE: 103.57 GALLONS

WATER TREATMENT:

CHLORINE: 1698 LBS. FED CALCULATED CONCENTRATION: 3.20 MG/L
FLUORIDE: 0 LBS. FED MEASURED CONCENTRATION: 0.68 MG/L
POLYPHOSPHATE: 1617 LBS. FED CALCULATED CONCENTRATION: 1.07 MG/L

WATER QUALITY:

BACTERIOLOGICAL SAMPLES ANALYZED BY ILLINOIS ENVIRONMENTAL PROTECTION AGENCY:
25 SATISFACTORY UNSATISFACTORY (EXPLAIN)

FLOURIDE: 3 SAMPLE(S) TAKEN CONCENTRATION: 0.68 MG/L

MAINTENANCE:

NUMBER OF METERS REPLACED: 17 NUMBER OF LEAKS OR BREAKS REPAIRED: 1
MXU'S: 43 BATTERIES REPLACED:

NEW CUSTOMERS:

RESIDENTIAL: 39 COMMERCIAL: 0 INDUSTRIAL/GOVERNMENTAL:

COMMENTS:



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

Agenda Item Number

Consent Agenda #4

Tracking Number

PW 2021-63

Agenda Item Summary Memo

Title: Gas N Wash Yorkville - Security Release

Meeting and Date: City Council – October 26, 2021

Synopsis: Recommendation to release remaining performance security

Council Action Previously Taken:

Date of Action: PW – 10/19/21 Action Taken: Moved forward to CC consent agenda.

Item Number: PW 2021-63

Type of Vote Required: Majority

Council Action Requested: Consideration of Approval

Submitted by: Brad Sanderson

Name

Engineering

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, post at www.facebook.com/CityofYorkville, tweet us at @CityofYorkville, and/or contact any of your elected officials at <http://www.yorkville.il.us/320/City-Council>



Memorandum

To: Bart Olson, City Administrator
From: Brad Sanderson, EEI
CC: Eric Dhuse, Director of Public Works
Krysti Barksdale-Noble, Community Dev. Dir.
Jori Behland, City Clerk

Date: October 11, 2021
Subject: Gas N Wash Yorkville - Acceptance

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 \$4,728.00 (CNB Bank & Trust, N.A. Letter of Credit #21901824).

The public improvements were accepted on October 27, 2020.

Please let us know if you have any questions.

EXHIBIT B: LOCATION OF PUBLIC IMPROVEMENTS

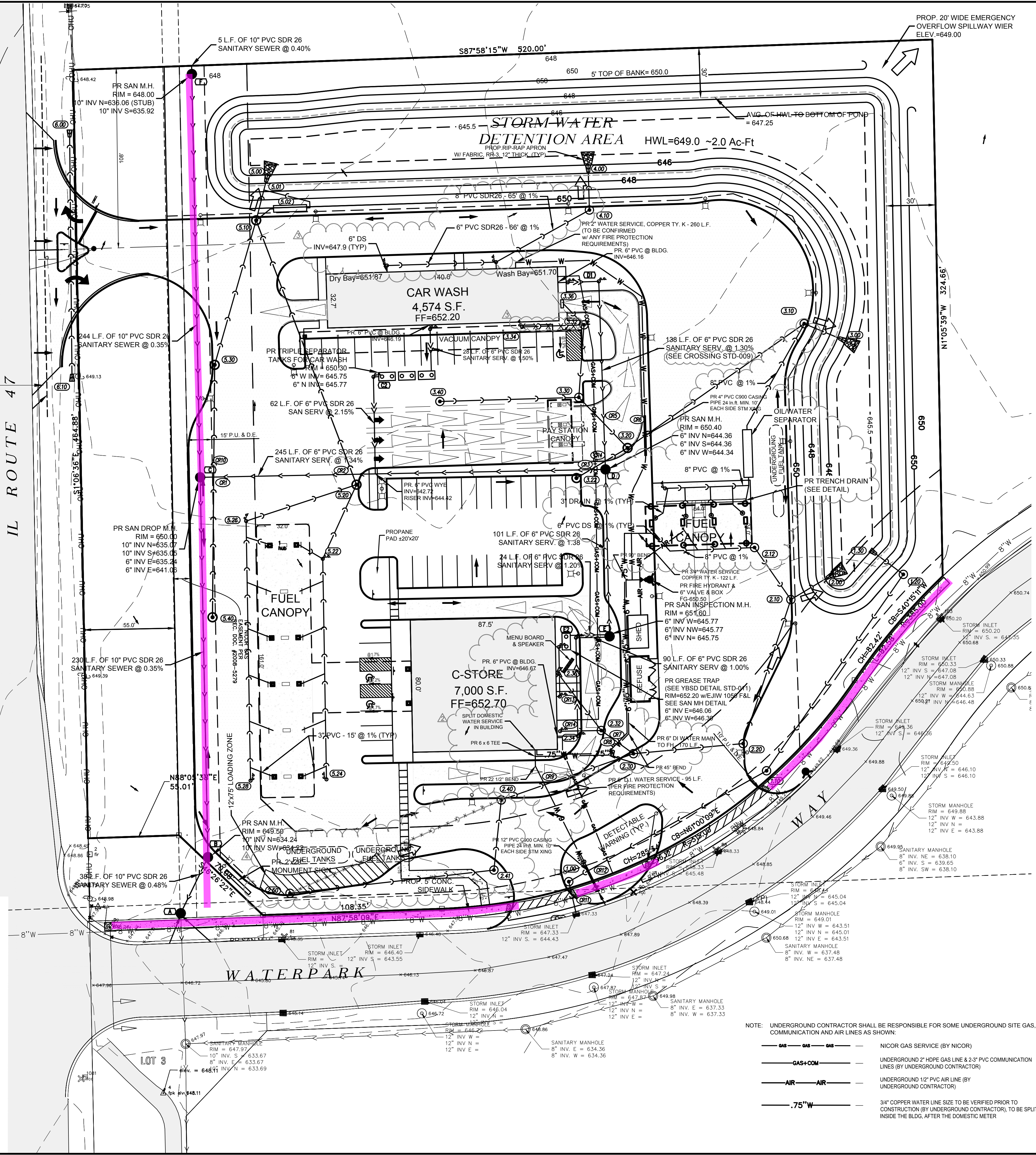
2.12 - 3.10	38 in. ft. - 12" RCP @ 0.40%
2.20 - 2.10	92 in. ft. - 18" RCP @ 0.25%
2.30 - 2.20	67 in. ft. - 18" RCP @ 0.25%
2.32 - 2.30	24 in. ft. - 12" RCP @ 0.40%
2.34 - 2.32	25 in. ft. - 8" PVC C900 @ 1.0%
2.36 - 2.32	43 in. ft. - 8" PVC C900 @ 1.0%
2.40 - 2.30	85 in. ft. - 12" RCP @ 0.40%
2.41 - 2.40	41 in. ft. - 12" RCP @ 0.34%
2.50 - 2.41	140 122 in. ft. - 12" RCP @ 0.40 0.34%
3.10 - 3.00	27 in. ft. - 18" RCP @ 0.30%
3.20 - 3.10	130 in. ft. - 18" RCP @ 0.25%
3.22 - 3.20	36 in. ft. - 12" RCP @ 0.40%
3.30 - 3.20	43 in. ft. - 12" RCP @ 0.50%
3.40 - 3.30	84 in. ft. - 12" RCP @ 0.40%
3.52 - 3.30	49 in. ft. - 12" RCP @ 0.40%
3.34 - 3.32	32 in. ft. - 8" PVC @ 1.0%
3.36 - 3.32	15 in. ft. - 8" PVC @ 2.0%
4.10 - 4.00	27 in. ft. - 12" RCP @ 0.40%
5.10 - 5.00	28 in. ft. - 18" RCP @ 1.57%
5.01 - 5.02	34 in. ft. - 10" PVC @ 0.15%
5.02 - 5.10	12 in. ft. - 10" PVC @ 0.20%
5.30 - 5.10	91 in. ft. - 12" RCP @ 0.40%
5.40 - 5.30	153 in. ft. - 12" RCP @ 0.40%
5.20 - 5.10	171 in. ft. - 12" RCP @ 0.50%
5.26 - 5.20	70 in. ft. - 8" PVC @ 0.80%
5.22 - 5.20	49 in. ft. - 8" PVC @ 0.80%
5.28 - 5.26	157 in. ft. - 8" PVC @ 0.70%
5.24 - 5.22	133 in. ft. - 8" PVC @ 0.70%
6.00 - 6.10	148 in. ft. - 23"x14" EL RCP @ 0.10%

1	Lower	6 Sanitary	T/P=641.97
2	Upper	12 Storm	B/P=646.83
3	Lower	6 Sanitary	T/P=642.99
4	Upper	12 Storm	B/P=646.40
5	Lower	6 Sanitary	T/P=644.72
6	Upper	12 Storm	B/P=646.36
7	Lower	6 Sanitary	T/P=644.93
8	Upper	12 Storm	B/P=646.49
9	Lower	6 Sanitary	T/P=645.21
10	Upper	18 Storm	B/P=646.20
11	Lower	2 Water	T/P=644.45
12	Upper	12 Storm	T/P=646.60
13	Lower	3/4 Water	B/P=644.30
14	Upper	12 Storm	T/P=646.60
15	Lower	6 Water	T/P=644.30
16	Upper	12 Storm	B/P=646.78
17	Lower	6 Water	T/P=644.30
18	Upper	12 Storm	B/P=646.62
19	Lower	6 Sanitary	T/P=641.81
20	Upper	12 Storm	B/P=644.30
21	Lower	8 Water	T/P=642.40
22	Upper	12 Storm	B/P=644.40
23	Lower	6 Water	T/P=642.60
24	Upper	8 Storm	B/P=647.30
25	Lower	6 Sanitary	T/P=646.85
26	Upper	8 Storm	B/P=647.50
27	Lower	6 Sanitary	T/P=647.00

1.00	Manhole Type A, 4' Dia w/ EJIW 1050 Fr & M1 Gr Rim=649.50 12" INV S = 644.62 12" INV NE = 644.64
1.10	Manhole Type A, 4' Dia w/ EJIW 1050 Fr & M1 Gr Rim=650.00 12" INV SW = 645.23 12" INV NE = 645.25
1.20	Catch Basin Type A, 6' Dia w/ EJIW 120 Fr & M1 Gr Outlet Control Structure (see detail) Rim=651.00 12" INV SW = 645.88 12" INV NW = 645.90
1.30	PRC Flared End Section 12" INV SE = 646.00
2.00	PRC Flared End Section 18" INV SW = 646.00
2.10	Manhole Type A, 4' Dia w/ EJIW 1050 Fr & M1 Gr Rim=649.20 18" INV E = 646.09 12" INV W = 646.11 18" INV S = 646.11
2.12	Inlet Type B w/EJIW 1050 Fr & M1 Gr Rim=650.20 12" INV NE = 646.27 8" INV W = 646.50
2.20	Manhole Type A, 4' Dia w/ EJIW 1050 Fr & M1 Gr Rim=649.30 18" INV E = 646.53 12" INV NW = 646.55 12" INV W = 646.55
2.30	Manhole Type A, 4' Dia w/ EJIW 1050 Fr & M1 Gr Rim=649.35 18" INV E = 646.53 12" INV NW = 646.55 12" INV W = 646.55
2.32	Manhole Type A, 4' Dia w/ EJIW 1050 Fr & M1 Gr Rim=650.80 12" INV SE = 646.65 8" INV W = 647.15 8" INV NW = 647.15
2.34	Clean-Out FG-652.50 8" INV E = 647.40
2.36	Clean-Out FG-652.50 8" INV SE = 647.58

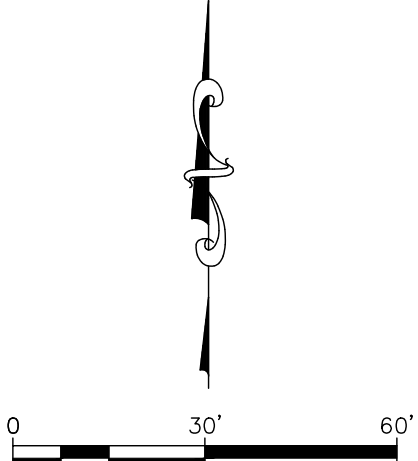
2.40	Inlet Type B w/ EJIW 1050 Fr & M1 Gr Rim=649.50 12" INV E = 646.89 12" INV NW = 646.91
2.41	Inlet Type B w/ EJIW 1050 Fr & M1 Gr Rim=650.00 12" INV SW = 647.33 12" INV NE = 647.31
2.50	Inlet Type A w/ EJIW 1050 Fr & M1 Gr Rim=649.70 12" INV NE = 647.47
3.00	PRC Flared End Section 18" INV NW = 646.00
3.10	Inlet Type B w/ EJIW 1050 Fr & M1 Gr Rim=649.20 18" INV E = 646.09 18" INV SW = 646.11 12" INV SW = 646.19
3.20	Manhole Type A, 4' Dia w/ EJIW 1050 Fr & M1 Gr Rim=649.50 18" INV NE = 646.44 12" INV W = 646.64 12" INV NW = 646.79
3.22	Inlet Type A w/ EJIW 1050 Fr & M1 Gr Rim=649.70 12" INV NE = 646.79
3.30	Manhole Type A, 4' Dia w/ EJIW 1050 Fr & M1 Gr Rim=649.70 12" INV SE = 647.01 12" INV W = 647.03 12" INV NW = 647.03
3.40	Inlet Type A w/ EJIW 1050 Fr & M1 Gr Rim=650.30 12" INV E = 647.37
3.32	Inlet Type B w/ EJIW 1050 Fr & M1 Gr Rim=652.20 12" INV S = 647.21 8" INV W = 647.68 8" INV N = 648.40
3.34	DS Connect FG-652.20 8" INV E = 648.00
3.36	Trench Drain Rim=652.20 8" INV S = 648.70
4.00	PRC Flared End Section 12" INV S = 646.00
4.10	Inlet Type A w/ EJIW 1050 Fr & M1 Gr Rim=649.20 12" INV N = 646.11 8" INV SW = 646.60

5.00	PRC Flared End Section 18" INV S = 646.00
5.02	OIL/WATER Separator ADS 36" x 20" Rim=649.70 10" INV W = 646.05 10" INV E = 646.05
5.10	Manhole Type A, 5' Dia w/ EJIW 1050 Fr & M1 Gr Rim=649.20 18" INV N = 646.44 10" INV NE = 646.07 12" INV S = 646.09 12" INV SE = 646.09
5.30	Inlet Type B w/ EJIW 1050 Fr & M1 Gr Rim=649.30 12" INV N = 646.46 12" INV S = 646.48
5.40	Inlet Type A w/ EJIW 1050 Fr & M1 Gr Rim=649.50 12" INV SW = 646.19 12" INV N = 647.10
5.20	Inlet Type B w/ EJIW 1050 Fr & M1 Gr Rim=650.40 12" INV NW = 646.95 8" INV W = 646.97 8" INV SW = 646.97
5.26	Clean-Out FG-650.70 8" INV E = 647.53 8" INV S = 647.55
5.22	Clean-Out FG-651.20 8" INV NE = 647.37 8" INV S = 647.39
5.28	Clean-Out FG-650.90 8" INV N = 648.65
5.24	Clean-Out FG-650.90 8" INV N = 648.23
6.00	PRC Flared End Section 23"x14" EL. INV = 647.40
6.10	PRC Flared End Section 23"x14" EL. INV = 647.55



NOTE: UNDERGROUND CONTRACTOR SHALL BE RESPONSIBLE FOR SOME UNDERGROUND SITE GAS, COMMUNICATION AND AIR LINES AS SHOWN:

— GAS —	NICOR GAS SERVICE (BY NICOR)
— GAS+COM —	UNDERGROUND 2" HDPE GAS LINE & 2-3" PVC COMMUNICATION LINES (BY UNDERGROUND CONTRACTOR)
— AIR —	UNDERGROUND 12" PVC AIR LINE (BY UNDERGROUND CONTRACTOR)
— .75" W —	3/4" COPPER WATER LINE SIZE TO BE VERIFIED PRIOR TO CONSTRUCTION (BY UNDERGROUND CONTRACTOR), TO BE SPLIT INSIDE THE BLDG. AFTER THE DOMESTIC METER



PLAN EDITION MILESTONES		
DATE	BY	DESCRIPTION
08/14/19	JMP	SUBMIT FOR REVIEW
08/23/2019	BPH	PER CITY REVIEW
10/09/2019	BPH	PER CITY, TSSD, DOT REVIEW
10/17/2019	RAR	PER DOT REVIEW
10/26/2019	RAR	PER Y.B.S.D. REVIEW
10/26/2019	BPH	STORM SEWER REVISIONS
10/27/2019	BPH	PER Y.B.S.D. REVIEW
11/02/2019	BPH	DOT REVIEW
12/02/2019	BPH	GENERAL REVISIONS
12/02/2019	BPH	ADDED CARWASH (DOF) DRAIN
2/16/2020	BPH	REV. UTIL. LOCATION

CIVIL ENGINEERING SURVEYING

MGA

M GINGERICH GEREUX & ASSOCIATES
Professional Design Firm License # 184-005003
P. 815-478-9680 www.mga2.com F. 815-478-9685
25620 S. GOUGAR RD. | MANHATTAN, IL 60442

DESIGN:	JMP
DRAWING:	JMP
CHECKED:	RSR
APPROVED:	BPH

GAS N WASH

UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS

SITE IMPROVEMENT PLANS

SITE UTILITY PLAN

SHEET NO.
C5 OF C14
JOB NO. 19—451
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AMENDMENT TO LETTER OF CREDIT NO. 21901824

November 5, 2020

Beneficiary:
Mayor and Alderman
800 Game Farm Road
Yorkville, IL 60560

Re: Lenny's Gas N Wash Yorkville LLC (Applicant)

Ladies and Gentlemen:

Our Letter of Credit No. 21901824 dated September 27, 2019 in the original amount of Tow Hundred Seven Thousand Six Hundred Fifty and 00/100 US Dollars (\$207,650.00) in your favor by CNB Bank & Trust, N.A. is hereby amended as follows:

The amount of Letter of Credit has been reduced to Four Thousand Seven Hundred Twenty Eight and 00/100 US Dollars (\$4,728.00) and the Expiration date has been extended to November 27, 2021.

All other terms and conditions remain unchanged.

This Amendment is to be considered as part of the original Letter of Credit and must be attached thereto.

Sincerely,

CNB Bank & Trust N.A.

A handwritten signature in dark ink, appearing to read "D. Walsh", is written over a faint, circular embossed seal of the bank.

Daniel O. Walsh
Regional President





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

Agenda Item Number

Public Works Committee #1

Tracking Number

PW 2021-60

Agenda Item Summary Memo

Title: 2022 Roads to Better Roads – Design Engineering Agreement

Meeting and Date: City Council – October 26, 2021

Synopsis: _____

Council Action Previously Taken:

Date of Action: PW – 10/19/21 Action Taken: Moved forward to City Council agenda.

Item Number: PW 2021-60

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, post at 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: October 14, 2021
Subject: 2022 Road to Better Roads (RTBR) Program

Summary

Approval of a design engineering agreement with EEI for the 2022 Road to Better Roads (RTBR) program.

Background

The City Council last discussed this project during the September 28, 2021 City Council meeting. At that meeting, the Council reviewed a pavement management plan update from staff and endorsed a multi-year Road to Better Roads program (attached). Accordingly, EEI has submitted a design engineering agreement for our consideration.

The attached design engineering agreement contains a \$68,068 fixed fee amount. This amount is included in the FY 22 budget. A construction engineering agreement for the 2022 RTBR program will be brought forward at a later date.

Recommendation

Staff recommends approval of a design engineering agreement with EEI for the 2022 RTBR program.

**2022 Roads to Better Roads Program
United City of Yorkville
Professional Services Agreement - Design Engineering**

THIS AGREEMENT, by and between the United City of Yorkville, hereinafter referred to as the "City" or "OWNER" and Engineering Enterprises, Inc. hereinafter referred to as the "Contractor" or "ENGINEER" agrees as follows:

A. Services:

ENGINEER agrees to furnish to the City the following services: The ENGINEER shall provide any and all necessary engineering services to the City as indicated on the included Attachment B. Design Engineering for all roadways indicated on Attachment E will be provided. Construction Engineering services are not included and would be provided in a separate agreement. Engineering will be in accordance with all City and Illinois Department of Transportation requirements.

B. Term:

Services will be provided beginning on the date of execution of this agreement and continuing, until terminated by either party upon 7 days written notice to the non-terminating party or upon completion of the Services. Upon termination the ENGINEER shall be compensated for all work performed for the City prior to termination.

C. Compensation and maximum amounts due to ENGINEER:

ENGINEER shall receive as compensation for all work and services to be performed herein, an amount based on the Estimate of Level of Effort and Associated Cost included in Attachment C. Design Engineering will be paid for as a Lump Sum in the amount of \$68,068.00. The hourly rates for this project are shown in the attached 2021 Standard Schedule of Charges (Attachment F). All payments will be made according to the Illinois State Prompt Payment Act and not less than once every thirty days.

D. Changes in Rates of Compensation:

In the event that this contract is designated in Section B hereof as an Ongoing Contract, ENGINEER, on or before February 1st of any given year, shall provide written notice of any change in the rates specified in Section C hereof (or on any attachments hereto) and said changes shall only be effective on and after May 1st of that same year.

E. Ownership of Records and Documents:

ENGINEER agrees that all books and records and other recorded information developed specifically in connection with this agreement shall remain the property of the City. ENGINEER agrees to keep such information confidential and not to disclose or

disseminate the information to third parties without the consent of the City. This confidentiality shall not apply to material or information, which would otherwise be subject to public disclosure through the freedom of information act or if already previously disclosed by a third party. Upon termination of this agreement, ENGINEER agrees to return all such materials to the City. The City agrees not to modify any original documents produced by ENGINEER without contractors consent. Modifications of any signed duplicate original document not authorized by ENGINEER will be at OWNER's sole risk and without legal liability to the ENGINEER. Use of any incomplete, unsigned document will, likewise, be at the OWNER's sole risk and without legal liability to the ENGINEER.

F. Governing Law:

This contract shall be governed and construed in accordance with the laws of the State of Illinois. Venue shall be in Kendall County, Illinois.

G. Independent Contractor:

ENGINEER shall have sole control over the manner and means of providing the work and services performed under this agreement. The City's relationship to the ENGINEER under this agreement shall be that of an independent contractor. ENGINEER will not be considered an employee to the City for any purpose.

H. Certifications:

Employment Status: The Contractor certifies that if any of its personnel are an employee of the State of Illinois, they have permission from their employer to perform the service.

Anti-Bribery : The Contractor certifies it is not barred under 30 Illinois Compiled Statutes 500/50-5(a) - (d) from contracting as a result of a conviction for or admission of bribery or attempted bribery of an officer or employee of the State of Illinois or any other state.

Loan Default: If the Contractor is an individual, the Contractor certifies that he/she is not in default for a period of six months or more in an amount of \$600 or more on the repayment of any educational loan guaranteed by the Illinois State Scholarship Commission made by an Illinois institution of higher education or any other loan made from public funds for the purpose of financing higher education (5 ILCS 385/3).

Felony Certification: The Contractor certifies that it is not barred pursuant to 30 Illinois Compiled Statutes 500/50-10 from conducting business with the State of Illinois or any agency as a result of being convicted of a felony.

Barred from Contracting : The Contractor certifies that it has not been barred from contracting as a result of a conviction for bid-rigging or bid rotating under 720 Illinois Compiled Statutes 5/33E or similar law of another state.

Drug Free Workplace: The Contractor certifies that it is in compliance with the Drug Free Workplace Act (30 Illinois Compiled Statutes 580) as of the effective date of this contract. The Drug Free Workplace Act requires, in part, that Contractors, with 25 or more employees certify and agree to take steps to ensure a drug free workplace by informing employees of the dangers of drug abuse, of the availability of any treatment or assistance program, of prohibited activities and of sanctions that will be imposed for violations; and that individuals with contracts certify that they will not engage in the manufacture, distribution, dispensation, possession, or use of a controlled substance in the performance of the contract.

Non-Discrimination, Certification, and Equal Employment Opportunity : The Contractor agrees to comply with applicable provisions of the Illinois Human Rights Act (775 Illinois Compiled Statutes 5), the U.S. Civil Rights Act, the Americans with Disabilities Act, Section 504 of the U.S. Rehabilitation Act and the rules applicable to each. The equal opportunity clause of Section 750.10 of the Illinois Department of Human Rights Rules is specifically incorporated herein. The Contractor shall comply with Executive Order 11246, entitled Equal Employment Opportunity, as amended by Executive Order 11375, and as supplemented by U.S. Department of Labor regulations (41 C.F.R. Chapter 60). The Contractor agrees to incorporate this clause into all subcontracts under this Contract.

International Boycott: The Contractor certifies that neither it nor any substantially owned affiliated company is participating or shall participate in an international boycott in violation of the provisions of the U.S. Export Administration Act of 1979 or the regulations of the U.S. Department of Commerce promulgated under that Act (30 ILCS 582).

Record Retention and Audits: If 30 Illinois Compiled Statutes 500/20-65 requires the Contractor (and any subcontractors) to maintain, for a period of 3 years after the later of the date of completion of this Contract or the date of final payment under the Contract, all books and records relating to the performance of the Contract and necessary to support amounts charged to the City under the Contract. The Contract and all books and records related to the Contract shall be available for review and audit by the City and the Illinois Auditor General. If this Contract is funded from contract/grant funds provided by the U.S. Government, the Contract, books, and records shall be available for review and audit by the Comptroller General of the U.S. and/or the Inspector General of the federal sponsoring agency. The Contractor agrees to cooperate fully with any audit and to provide full access to all relevant materials.

United States Resident Certification: (This certification must be included in all contracts involving personal services by non-resident aliens and foreign entities in accordance with

requirements imposed by the Internal Revenue Services for withholding and reporting federal income taxes.) The Contractor certifies that he/she is a: x United States Citizen Resident Alien Non-Resident Alien The Internal Revenue Service requires that taxes be withheld on payments made to non resident aliens for the performance of personal services at the rate of 30%.

Tax Payer Certification : Under penalties of perjury, the Contractor certifies that its Federal Tax Payer Identification Number or Social Security Number is (provided separately) and is doing business as a (check one): Individual Real Estate Agent Sole Proprietorship Government Entity Partnership Tax Exempt Organization (IRC 501(a) only) x Corporation Not for Profit Corporation Trust or Estate Medical and Health Care Services Provider Corp.

I. Indemnification:

ENGINEER shall indemnify and hold harmless the City and City's agents, servants, and employees against all loss, damage, and expense which it may sustain or for which it will become liable on account of injury to or death of persons, or on account of damage to or destruction of property resulting from the performance of work under this agreement by ENGINEER or its Subcontractors, or due to or arising in any manner from the wrongful act or negligence of ENGINEER or its Subcontractors of any employee of any of them. In the event that the either party shall bring any suit, cause of action or counterclaim against the other party, the non-prevailing party shall pay to the prevailing party the cost and expenses incurred to answer and/or defend such action, including reasonable attorney fees and court costs. In no event shall the either party indemnify any other party for the consequences of that party's negligence, including failure to follow the ENGINEER's recommendations.

J. Insurance:

The ENGINEER agrees that it has either attached a copy of all required insurance certificates or that said insurance is not required due to the nature and extent of the types of services rendered hereunder. (Not applicable as having been previously supplied)

K. Additional Terms or Modification:

The terms of this agreement shall be further modified as provided on the attachments. Except for those terms included on the attachments, no additional terms are included as a part of this agreement. All prior understandings and agreements between the parties are merged into this agreement, and this agreement may not be modified orally or in any manner other than by an agreement in writing signed by both parties. In the event that any provisions of this agreement shall be held to be invalid or unenforceable, the remaining provisions shall be valid and binding on the parties. The list of attachments are as follows:

Attachment A:	Standard Terms and Conditions
Attachment B:	Scope of Services
Attachment C:	Estimated Level of Effort and Associated Cost
Attachment D:	Anticipated Project Schedule
Attachment E:	Location Map
Attachment F:	2021 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 _____, 2021.

United City of Yorkville:

Engineering Enterprises, Inc.:

John Purcell
Mayor

Brad Sanderson, P.E.
Chief Operating Officer / President

Jori Behland
City Clerk

Joseph W. Cwynar, P.E.
Senior Project Manager

**2022 Roads to Better Roads Program – Design Engineering
United City of Yorkville**

Attachment A – Standard Terms & Conditions

Agreement: These Standard Terms and Conditions, together with the Professional Services Agreement, constitute the entire integrated agreement between the OWNER and Engineering Enterprises, Inc. (EEI) (hereinafter “Agreement”), and take precedence over any other provisions between the Parties. These terms may be amended, but only if both parties consent in writing.

Standard of Care: In providing services under this Agreement, the ENGINEER will endeavor to perform in a matter consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under same circumstances in the same locality. ENGINEER makes no other warranties, express or implied, written or oral under this Agreement or otherwise, in connection with ENGINEER’S service.

Construction Engineering and Inspection: The ENGINEER shall not supervise, direct, control, or have authority over any contractor work, nor have authority over or be responsible for the means, methods, techniques sequences, or procedures of construction selected or used by any contractor, or the safety precautions and programs incident thereto, for security or safety of the site, nor for any failure of a contractor to comply with laws and regulations applicable to such contractor’s furnishing and performing of its work.

The ENGINEER neither guarantees the performance of any contractor nor assumes responsibility for contractor’s failure to furnish and perform the work in accordance with the contract documents.

The ENGINEER is not responsible for the acts or omissions of any contractor, subcontractor, or supplies, or any of their agents or employees or any other person at the site or otherwise furnishing or performing any work.

Shop drawing and submittal review by the ENGINEER shall apply to only the items in the submissions and only for the purpose of assessing if upon installation or incorporation in the project work they are generally consistent with the construction documents. OWNER agrees that the contractor is solely responsible for the submissions and for compliance with the construction documents. OWNER further agrees that the ENGINEER’S review and action in relation to these submissions shall not constitute the provision of means, methods, techniques, sequencing or procedures of construction or extend or safety programs or precautions. The ENGINEER’S consideration of a component does not constitute acceptance of the assembled items.

The ENGINEER’S site observation during construction shall be at the times agreed upon in the Project Scope. Through standard, reasonable means the ENGINEER will become generally familiar with observable completed work. If the ENGINEER observes completed work that is inconsistent with the construction documents, that information shall be communicated to the contractor and OWNER for them to address.

Opinion of Probable Construction Costs: ENGINEER’S opinion of probable construction costs represents ENGINEER’S best and reasonable judgment as a professional engineer. OWNER acknowledges that ENGINEER has no control over construction costs of contractor’s methods of determining pricing, or over competitive bidding by contractors, or of market conditions or changes

thereto. ENGINEER cannot and does not guarantee that proposals, bids or actual construction costs will not vary from ENGINEER'S opinion of probable construction costs.

Copies of Documents & Electronic Compatibility: Copies of Documents that may be relied upon by OWNER are limited to the printed copies (also known as hard copies) that are signed or sealed by the ENGINEER. Files in electronic media format of text, data, graphics, or of other types that are furnished by ENGINEER to OWNER are only for convenience of OWNER. Any conclusion or information obtained or derived from such electronic files will be at the user's sole risk. When transferring documents in electronic media format, ENGINEER makes no representations as to long term compatibility, usability, or readability of documents resulting from the use of software application packages, operating systems, or computer hardware differing from those used by ENGINEER at the beginning of the project.

Changed Conditions: If, during the term of this Agreement, circumstances or conditions that were not originally contemplated by or known to the ENGINEER are revealed, to the extent that they affect the scope of services, compensation, schedule, allocation of risks, or other material terms of this Agreement, the ENGINEER may call for renegotiation of appropriate portions of this Agreement. The ENGINEER shall notify the OWNER of the changed conditions necessitating renegotiation, and the ENGINEER and the OWNER shall promptly and in good faith enter into renegotiation of this Agreement to address the changed conditions. If terms cannot be agreed to, the parties agree that either party has the absolute right to terminate this Agreement, in accordance with the termination provision hereof.

Hazardous Conditions: OWNER represents to ENGINEER that to the best of its knowledge no Hazardous Conditions (environmental or otherwise) exist on the project site. If a Hazardous Condition is encountered or alleged, ENGINEER shall have the obligation to notify OWNER and, to the extent of applicable Laws and Regulations, appropriate governmental officials. It is acknowledged by both parties that ENGINEER's scope of services does not include any services related to a Hazardous Condition. In the event ENGINEER or any other party encounters a Hazardous Condition, ENGINEER may, at its option and without liability for consequential or any other damages, suspend performance of services on the portion of the project affected thereby until OWNER: (i) retains appropriate specialist consultant(s) or contractor(s) to identify and, as appropriate, abate, remediate, or remove the Hazardous Condition; and (ii) warrants that the project site is in full compliance with applicable Laws and Regulations.

Consequential Damages: Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither the OWNER nor the ENGINEER, their respective officers, directors, partners, employees, contractors, or subcontractors shall be liable to the other or shall make any claim for any incidental, indirect, or consequential damages arising out of or connected in any way to the Project or to this Agreement. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation, or any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract, and breach of strict or implied warranty. Both the OWNER and the ENGINEER shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in this project.

Termination: This Agreement may be terminated for convenience, without cause, upon fourteen (14) days written notice of either party. In the event of termination, the ENGINEER shall prepare a final invoice and be due compensation as set forth in the Professional Services Agreement for all costs incurred through the date of termination.

Either party may terminate this Agreement for cause upon giving the other party not less than seven (7) calendar days' written notice for the following reasons:

- (a) Substantial failure by the other party to comply with or perform in accordance with the terms of the Agreement and through no fault of the terminating party;
- (b) Assignment of the Agreement or transfer of the project without the prior written consent of the other party;
- (c) Suspension of the project or the ENGINEER'S services by the OWNER for a period of greater than ninety (90) calendar days, consecutive or in the aggregate.
- (d) Material changes in the conditions under which this Agreement was entered into, the scope of services or the nature of the project, and the failure of the parties to reach agreement on the compensation and schedule adjustments necessitated by such changes.

Payment of Invoices: Invoices are due and payable within 30 days of receipt unless otherwise agreed to in writing.

Third Party Beneficiaries: Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the OWNER or the ENGINEER. The ENGINEER'S services under this Agreement are being performed solely and exclusively for the OWNER'S benefit, and no other party or entity shall have any claim against the ENGINEER because of this Agreement or the performance or nonperformance of services hereunder. The OWNER and ENGINEER agree to require a similar provision in all contracts with contractors, subcontractors, vendors and other entities involved in this Project to carry out the intent of this provision.

Force Majeure: Each Party shall be excused from the performance of its obligations under this Agreement to the extent that such performance is prevented by force majeure (defined below) and the nonperforming party promptly provides notice of such prevention to the other party. Such excuse shall be continued so long as the condition constituting force majeure continues. The party affected by such force majeure also shall notify the other party of the anticipated duration of such force majeure, any actions being taken to avoid or minimize its effect after such occurrence, and shall take reasonable efforts to remove the condition constituting such force majeure. For purposes of this Agreement, "force majeure" shall include conditions beyond the control of the parties, including an act of God, acts of terrorism, voluntary or involuntary compliance with any regulation, law or order of any government, war, acts of war (whether war be declared or not), labor strike or lock-out, civil commotion, epidemic, failure or default of public utilities or common carriers, destruction of production facilities or materials by fire, earthquake, storm or like catastrophe. The payment of invoices due and owing hereunder shall in no event be delayed by the payer because of a force majeure affecting the payer.

Additional Terms or Modification: All prior understandings and agreements between the parties are merged into this Agreement, and this Agreement may not be modified orally or in any manner other than by an Agreement in writing signed by both parties. In the event that any provisions of this Agreement shall be held to be invalid or unenforceable, the remaining provisions shall be valid and binding on the parties.

Assignment: Neither party to this Agreement shall transfer or assign any rights or duties under or interest in this Agreement without the prior written consent of the other party. Subcontracting normally contemplated by the ENGINEER shall not be considered an assignment for purposes of this Agreement.

Waiver: A party's waiver of, or the failure or delay in enforcing any provision of this Agreement shall not constitute a waiver of the provision, nor shall it affect the enforceability of that provision or of the remainder of this Agreement.

Attorney's Fees: In the event of any action or proceeding brought by either party against the other under this Agreement, the prevailing party shall be entitled to recover from the other all costs and expenses including without limitation the reasonable fees of its attorneys in such action or proceeding, including costs of appeal, if any, in such amount as the Court may adjudge reasonable.

Headings: The headings used in this Agreement are inserted only as a matter of convenience only, and in no way define, limit, enlarge, modify, explain or define the text thereof nor affect the construction or interpretation of this Agreement.

**2022 Roads to Better Roads Program
United City of Yorkville
Professional Services Agreement - Design Engineering**

Attachment B – Scope of Services

Design Engineering:

- Process required documents with the Illinois Department of Transportation for Motor Fuel Tax Projects including:
 - BLR14220 - Resolution
 - BLR14222 - Municipal Estimate of Maintenance Costs
 - BLR11510 - Preliminary Estimate of Cost
- Conduct site visit(s) to assess condition of existing pavement, curb and gutter, sidewalk, drainage, structures and identify non-compliant sidewalk curb ramps.
- Obtain, review and inventory existing utility, roadway, right-of-way, ownership, soil data, etc.
- Obtain utility information to identify potential conflicts, as necessary.
- Obtain geotechnical site data, consisting of pavement cores taken every 1000-1500 feet, as necessary.
- Coordinate documentation for CCDD Management of soils, as necessary.
- Coordinate and develop with City Staff the final scope of improvements
- Confirm pavement design and rehabilitation methodology.
- Prepare MFT General Maintenance Section bid package, and ancillary documents, including:
 - BLR 12200 – Local Public Agency Formal Contract Proposal
 - BLR 12201 – Schedule of Prices
 - BLR 12230 – Local Agency Proposal Bid Bond
 - BLR 12325 - Apprenticeship Certification
 - BLR 12326 – Affidavit of Illinois Business Office
 - BC57 - Affidavit of Availability
 - Index for Supplemental Specifications and Recurring Special Provisions
 - Check Sheet for Recurring Special Provisions
 - BLR 11310 - Special Provisions
 - District Three Special Provisions
 - Bureau of Design and Environment Special Provisions/Check sheets
 - Local Roads Special Provisions
 - Location Map
 - Existing/Proposed Typical Sections
 - Prevailing Wage
 - Highway Standards
 - City Standards/Details
 - Core Report (Provided by Rubino Engineering)
 - CCDD Documents (Provided by Rubino Engineering)
 - Quantity Breakdown by Street
 - Aster Drive (Walsh Circle to Walsh Circle)
 - Bruell Street (E. Main Street to South End)
 - Buckthorne Court (West End to Walsh Drive)
 - Burning Bush Drive (West End to Walsh Drive)
 - Cannonball Trail (Blackberry Shore Lane to John Street)
 - Columbine Court (Walsh Circle to North End)
 - Columbine Drive (Walsh Circle to Walsh Drive)

- Coralberry Court (North End to Burning Bush Drive)
- Crimson Lane (Countryside Parkway to North End)
- E. Main Street (Sanders Court to Bruell Street)
- Hawthorne Court (West End to Walsh Drive)
- Prairie Pointe Drive (McHugh Road to Crimson Lane)
- Spice Bush Court (Walsh Drive to East End)
- Sunflower Court (Walsh Drive to East End)
- W. Barberry Circle (Walsh Drive to Walsh Drive)
- Walsh Circle (Walsh Drive to Walsh Drive)
- Walsh Court (Walsh Drive to West End)
- Walsh Drive (Greenbriar Road to IL Route 47)
- Worsley Street (E. Main Street to South End)
- Coordinate IDOT and City review, including revisions and approval
- Prepare preliminary and final cost estimates
- Assist in bidding, contractor/bid evaluations, contract preparation and additional contract administration as required; facilitate IDOT approval of Contract
- Attend public meetings with Staff to review design progress
- Provide all bid packages in 8 ½" x 11½" format
- Provide planning/design/construction schedule and frequent updates regarding any potential items affecting the schedule



**ATTACHMENT C - ESTIMATED LEVEL OF EFFORT AND ASSOCIATED COST
PROFESSIONAL ENGINEERING SERVICES**

2022 ROADS TO BETTER ROADS PROGRAM - DESIGN ENGINEERING
United City of Yorkville



Outstanding Service ~ Every Client ~ Every Day

WORK ITEM NO.	WORK ITEM	ENTITY:	ENGINEERING				SURVEYING			DRAFTING		ADMIN.	WORK ITEM HOUR SUMM.	COST PER ITEM
		PROJECT ROLE:	PRINCIPAL IN CHARGE	PROJECT MANAGER	SENIOR PROJECT ENGINEER	PROJECT ENGINEER	SENIOR PROJECT MANAGER	PROJECT MANAGER	SENIOR PROJECT TECHNICIAN II	CAD MANAGER	SENIOR PROJECT TECHNICIAN	ADMIN.		
		HOURLY RATE:	\$217	\$185	\$162	\$147	\$206	\$185	\$158	\$158	\$147	\$70		
DESIGN ENGINEERING														
2.1	Project Management and Administration		6	32	8								46	\$ 8,518
2.2	Project Meetings (2 meetings)		4	4	4	6							18	\$ 3,138
2.3	Geotechnical Investigation (Coordination, Field Work, Review Report)			2	2	6							10	\$ 1,576
2.4	Analyze/Finalize Roadway Rehabilitation Methods			4	2	6							12	\$ 1,946
2.5	Site Review, Identification of Required Improvements			2	24	56							82	\$ 12,490
2.6	Prepare Pre-Final Bid Package/Exhibits- 50%			2	16	40					12		70	\$ 10,606
2.7	Prepare Pre-Final Bid Package/Exhibits - 90%			4	24	40					12		80	\$ 12,272
2.8	Prepare Engineer's Opinion of Probable Construction Cost - 90%		2	2	4	6							14	\$ 2,334
2.9	Submit Bid Package for IDOT Review			2	4	6						2	14	\$ 2,040
2.10	Revise and Resubmit Bid Package for IDOT Approval/Advertisement			2	2	4					4		12	\$ 1,870
2.11	Bidding and Contracting		2	4	4	8						4	22	\$ 3,278
PROJECT TOTAL:			14	60	94	178	-	-	-	-	28	6	380	60,068

DIRECT EXPENSES	
Printing =	\$ 250
CCDD Testing & Cores (Rubino) =	\$ 7,750
DIRECT EXPENSES =	\$ 8,000

LABOR SUMMARY	
Engineering Expenses =	\$ 55,532
Surveying Expenses =	\$ -
Drafting Expenses =	\$ 4,116
Administrative Expenses =	\$ 420
TOTAL LABOR EXPENSES =	\$ 60,068

TOTAL EXPENSES =	\$ 68,068
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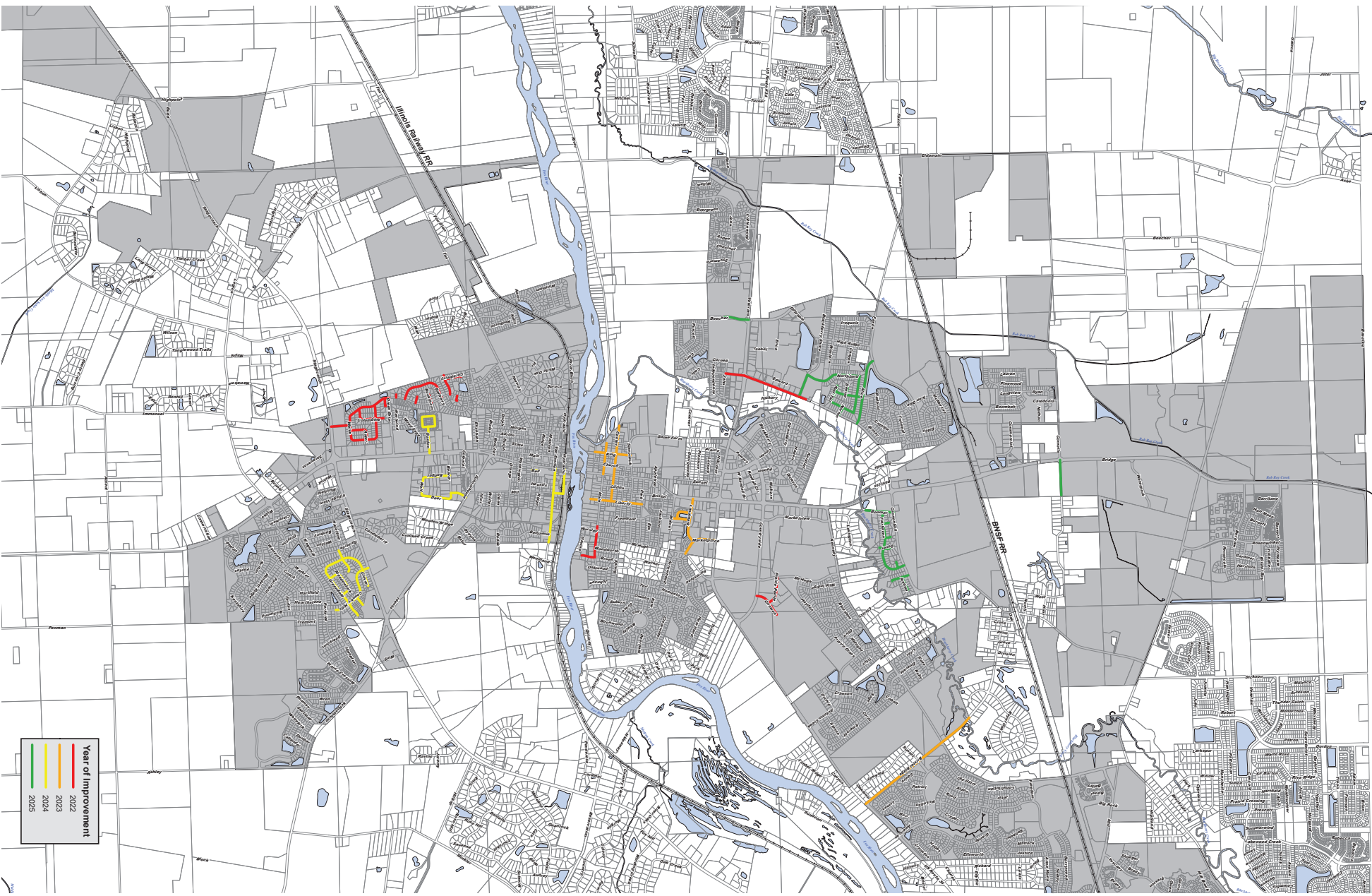
Standard Schedule of Charges

January 1, 2021

EMPLOYEE DESIGNATION	CLASSIFICATION	HOURLY RATE
Senior Principal	E-4	\$217.00
Principal	E-3	\$212.00
Senior Project Manager	E-2	\$206.00
Project Manager	E-1	\$185.00
Senior Project Engineer/Planner/Surveyor II	P-6	\$174.00
Senior Project Engineer/Planner/Surveyor I	P-5	\$162.00
Project Engineer/Planner/Surveyor	P-4	\$147.00
Senior Engineer/Planner/Surveyor	P-3	\$135.00
Engineer/Planner/Surveyor	P-2	\$123.00
Associate Engineer/Planner/Surveyor	P-1	\$110.00
Senior Project Technician II	T-6	\$158.00
Senior Project Technician I	T-5	\$147.00
Project Technician	T-4	\$135.00
Senior Technician	T-3	\$123.00
Technician	T-2	\$110.00
Associate Technician	T-1	\$ 97.00
GIS Technician	G-1	\$100.00
Engineering/Land Surveying Intern	I-1	\$ 79.00
Administrative Assistant	A-3	\$ 70.00

VEHICLES, REPROGRAPHICS, DIRECT COSTS, DRONE AND EXPERT TESTIMONY

Vehicle for Construction Observation		\$ 15.00
In-House Scanning and Reproduction	\$0.25/Sq. Ft. (Black & White)	
	\$1.00/Sq. Ft. (Color)	
Reimbursable Expenses (Direct Costs)	Cost	
Services by Others (Direct Costs)	Cost + 10%	
Unmanned Aircraft System / Unmanned Aerial Vehicle / Drone		\$ 200.00
Expert Testimony		\$ 250.00



RTBR PROGRAM UPDATE
United City of Yorkville
SEPTEMBER 2021

PROPOSED RTBR PROGRAM FUNDING

2022 (FY23) STREET REHABILITATION LIST										
STREET	FROM	TO	STRATEGY	LENGTH	AREA	DEFLECTION CONDITION	DYNAMIC CONDITION	SURFACE CONDITION	CURRENT RANK	COST
ASTER DRIVE	WALSH CIRCLE	WALSH CIRCLE	VARIABLE DEPTH MILL, OVERLAY 3"	919	2,716	100	72	72	79	\$ 62,468
BRUELL STREET	E MAIN STREET	WOODDALE DR	MILL 2", OVERLAY 2"	508	1,580	100	70	63	73	\$ 36,340
BUCKTHORNE COURT	WALSH DRIVE	WEST END	VARIABLE DEPTH MILL, OVERLAY 3"	374	1,080	100	97	65	86	\$ 27,000
BURNING BUSH DRIVE	WALSH DRIVE	WEST END	VARIABLE DEPTH MILL, OVERLAY 3"	767	2,182	100	92	63	84	\$ 54,550
CANNONBALL TRAIL	US ROUTE 34	JOHN STREET	VARIABLE DEPTH MILL, OVERLAY 3"	510	2,500	100	88	52	78	\$ 57,500
CANNONBALL TRAIL	US ROUTE 34	BLACKBERRY SHORE LANE	VARIABLE DEPTH MILL, OVERLAY 3"	2,425	9,700	100	95	71	87	\$ 194,000
COLUMBINE COURT	WALSH CIRCLE	NORTH END	VARIABLE DEPTH MILL, OVERLAY 3"	335	970	100	88	65	83	\$ 24,250
COLUMBINE DRIVE	WALSH DRIVE	WALSH CIRCLE	VARIABLE DEPTH MILL, OVERLAY 3"	896	2,640	100	95	66	86	\$ 66,000
CORAL BERRY COURT	BURNING BUSH DRIVE	NORTH END	VARIABLE DEPTH MILL, OVERLAY 3"	692	2,000	100	94	71	87	\$ 50,000
CRIMSON LANE	COUNTRYSIDE PARKWAY	NORTH END	VARIABLE DEPTH MILL, OVERLAY 3"	1,056	3,755	100	90	80	88	\$ 75,100
E MAIN STREET	SANDERS COURT	BRUELL STREET	VARIABLE DEPTH MILL, OVERLAY 3"	1,125	3,664	100	74	64	75	\$ 73,280
HAWTHORNE COURT	WALSH DRIVE	WEST END	VARIABLE DEPTH MILL, OVERLAY 3"	312	901	100	82	68	82	\$ 22,525
PRAIRIE POINT DRIVE	MCHUGH ROAD	CRIMSON LANE	VARIABLE DEPTH MILL, OVERLAY 3"	1,043	3,245	100	86	66	83	\$ 68,900
SPICE BUSH COURT	WALSH DRIVE	EAST END	VARIABLE DEPTH MILL, OVERLAY 3"	266	770	100	89	78	87	\$ 19,250
SUNFLOWER COURT	WALSH DRIVE	EAST END	VARIABLE DEPTH MILL, OVERLAY 3"	344	1,000	100	90	68	84	\$ 25,000
W. BARBERRY CIRCLE	WALSH DRIVE	WALSH DRIVE	VARIABLE DEPTH MILL, OVERLAY 3"	1,930	5,575	100	84	60	79	\$ 128,225
WALSH CIRCLE	WALSH DRIVE	WALSH DRIVE	VARIABLE DEPTH MILL, OVERLAY 3"	2,623	7,900	100	78	69	79	\$ 181,700
WALSH COURT	WALSH DRIVE	WEST END	VARIABLE DEPTH MILL, OVERLAY 3"	292	1,480	100	70	67	76	\$ 37,000
WALSH DRIVE	IL ROUTE 71	GREEN BRIAR ROAD	VARIABLE DEPTH MILL, OVERLAY 3"	2,683	9,870	100	90	69	78	\$ 227,010
WORSLEY STREET	E MAIN STREET	SOUTH END	MILL 2", OVERLAY 2"	430	620	100	85	45	71	\$ 15,500
MISCELLANEOUS CITY WIDE CRACK SEALING/STRIPING				N/A	N/A	N/A	N/A	N/A	N/A	\$ 70,000
TOTAL:										\$ 1,515,598

PROPOSED COMED FUNDED PROJECTS

CORNEILS ROAD	COMED ENTRANCE	ELDAMAIN ROAD								\$ 135,000
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NOTE - PROPOSED WATER MAIN REPLACEMENT PROJECT WILL ADDRESS FROM IL ROUTE 47 TO SANDERS COURT IN 2022

RTBR PROGRAM UPDATE
United City of Yorkville
SEPTEMBER 2021

PROPOSED RTBR PROGRAM FUNDING

2023 (FY24) STREET REHABILITATION LIST										
STREET	FROM	TO	STRATEGY	LENGTH	AREA	DEFLECTION CONDITION	DYNAMIC CONDITION	SURFACE CONDITION	CURRENT RANK	COST
BRISTOL RIDGE ROAD	US ROUTE 34	KENNEDY ROAD	MILL 3", OVERLAY 3"	3,561	16,810	100	100	69	88	\$ 632,897
BRISTOL RIDGE ROAD	KENNEDY ROAD	CITY LIMITS	VARIABLE DEPTH MILL, OVERLAY 3"	1,122	3,241	100	100	60	84	\$ 66,765
DALTON AVENUE	LANDMARK AVENUE	FREEMONT STREET	VARIABLE DEPTH MILL, OVERLAY 3"	702	2,030	100	89	66	86	\$ 41,818
E CENTER STREET	IL ROUTE 47	LIBERTY STREET	VARIABLE DEPTH MILL, OVERLAY 3"	912	2,555	100	84	73	86	\$ 60,528
FREEMONT STREET	WALNUT STREET	LANDMARK AVENUE	VARIABLE DEPTH MILL, OVERLAY 3"	646	2,010	100	88	69	85	\$ 47,617
KING ST	W RIVER STREET	W SOMONAUK STREET	VARIABLE DEPTH MILL, OVERLAY 3"	1,315	3,697	100	84	56	71	\$ 95,198
LANDMARK AVENUE	IL ROUTE 47	MARKETPLACE DRIVE	VARIABLE DEPTH MILL, OVERLAY 3"	1,615	5,420	100	90	70	88	\$ 128,400
LIBERTY STREET	E PARK STREET	SOUTH END	VARIABLE DEPTH MILL, OVERLAY 3"	1,814	5,079	100	82	73	82	\$ 120,322
MARKETPLACE DRIVE	US ROUTE 34	MCHUGH ROAD	VARIABLE DEPTH MILL, OVERLAY 3"	1,381	4,790	100	99	62	88	\$ 113,475
W CENTER STREET	WEST END	IL ROUTE 47	VARIABLE DEPTH MILL, OVERLAY 3"	1,801	5,061	100	86	66	76	\$ 119,895
W MAIN STREET	WEST END	IL ROUTE 47	VARIABLE DEPTH MILL, OVERLAY 3"	1,092	3,021	100	83	64	78	\$ 71,567
MISCELLANEOUS CITY WIDE CRACK SEALING/STRIPING				N/A	N/A	N/A	N/A	N/A	N/A	\$ 70,000
TOTAL:										\$ 1,568,481

NOTE - BRISTOL RIDGE ROAD IS CURRENTLY ON THE CONTINGENCY LIST FOR KKCOM. IF SELECTED THIS PROJECT WOULD BE SPLIT 75/25 BETWEEN FEDERAL FUNDS AND CITY FUNDS

RTBR PROGRAM UPDATE
United City of Yorkville
SEPTEMBER 2021

PROPOSED RTBR PROGRAM FUNDING

2024 (FY25) STREET REHABILITATION LIST										
STREET	FROM	TO	STRATEGY	LENGTH	AREA	DEFLECTION CONDITION	DYNAMIC CONDITION	SURFACE CONDITION	CURRENT RANK	COST
BADGER STREET	WOLF STREET	BEAVER STREET	VARIABLE DEPTH MILL, OVERLAY 3"	971	2,900	100	90	72	85	\$ 70,762
BELL STREET	E FOX STREET	NORTH END	VARIABLE DEPTH MILL, OVERLAY 3"	243	760	100	93	39	73	\$ 20,157
CLOVER COURT	COUNTRY HILLS DRIVE	DEAD END	VARIABLE DEPTH MILL, OVERLAY 3"	666	1,924	100	82	71	83	\$ 46,947
COUNTRY HILLS DRIVE	IL ROUTE 71	HAMPTON LANE	VARIABLE DEPTH MILL, OVERLAY 3"	2,312	7,142	100	93	70	85	\$ 174,270
DEER STREET	IL ROUTE 126	BEAVER STREET	VARIABLE DEPTH MILL, OVERLAY 3"	1,821	5,665	100	84	66	80	\$ 138,230
E HYDRAULIC AVENUE	IL ROUTE 47	MILL STREET	VARIABLE DEPTH MILL, OVERLAY 3"	836	2,420	100	80	74	84	\$ 64,184
E VAN EMMON STREET	IL ROUTE 47	CITY LIMIT	VARIABLE DEPTH MILL, OVERLAY 3"	2,734	10,300	100	95	74	86	\$ 251,327
FAWN RIDGE COURT	COUNTRY HILLS DRIVE	DEAD END	VARIABLE DEPTH MILL, OVERLAY 3"	505	1,459	100	87	73	85	\$ 35,601
GARDEN CIRCLE	GARDEN STREET	GARDEN STREET	VARIABLE DEPTH MILL, OVERLAY 3"	1,573	4,544	100	89	68	84	\$ 120,518
GARDEN STREET	IL ROUTE 47	GARDEN CIRCLE	VARIABLE DEPTH MILL, OVERLAY 3"	935	3,241	100	94	69	86	\$ 85,959
GREENFIELD TURN	COUNTRY HILLS DRIVE	COUNTRY HILLS DRIVE	VARIABLE DEPTH MILL, OVERLAY 3"	3,195	9,230	100	87	70	82	\$ 225,218
HARVEST TRAIL	COUNTRY HILLS DRIVE	DEAD END	VARIABLE DEPTH MILL, OVERLAY 3"	364	1,132	100	96	72	87	\$ 27,622
MEADOWLARK COURT	MEADOWLARK LANE	GREENFIELD TURN	VARIABLE DEPTH MILL, OVERLAY 3"	161	895	100	66	76	79	\$ 21,839
MEADOWLARK LANE	GREENFIELD TURN	GREENFIELD TURN	VARIABLE DEPTH MILL, OVERLAY 3"	1,306	3,773	100	80	67	84	\$ 92,064
MILL STREET	E VAN EMMON STREET	E HYDRAULIC AVENUE	VARIABLE DEPTH MILL, OVERLAY 3"	367	1,000	100	92	71	86	\$ 24,401
SUNNY DELL COURT	GREENFIELD TURN	DEAD END	VARIABLE DEPTH MILL, OVERLAY 3"	564	1,630	100	90	68	84	\$ 39,773
SUNNY DELL LANE	GREENFIELD TURN	RAINTREE ROAD	VARIABLE DEPTH MILL, OVERLAY 3"	331	1,030	100	84	68	81	\$ 25,133
WOLF STREET	DEER STREET	BADGER STREET	VARIABLE DEPTH MILL, OVERLAY 3"	633	1,970	100	87	75	86	\$ 48,069
MISCELLANEOUS CITY WIDE CRACK SEALING/STRIPING				N/A	N/A	N/A	N/A	N/A	N/A	\$ 70,000
TOTAL:										\$ 1,582,074

RTBR PROGRAM UPDATE
United City of Yorkville
SEPTEMBER 2021

PROPOSED RTBR PROGRAM FUNDING

2025 (FY26) STREET REHABILITATION LIST										
STREET	FROM	TO	STRATEGY	LENGTH	AREA	DEFLECTION CONDITION	DYNAMIC CONDITION	SURFACE CONDITION	CURRENT RANK	COST
ALAN DALE LANE	ALICE AVE	RED TAIL COURT	VARIABLE DEPTH MILL, OVERLAY 3"	1,013	2,926	100	86	67	82	\$ 73,538
ALICE AVENUE	FAXON ROAD	CANNONBALL TRAIL	VARIABLE DEPTH MILL, OVERLAY 3"	2,377	8,557	100	91	58	79	\$ 187,009
ANDREA COURT	OVERLOOK COURT	EAST END	VARIABLE DEPTH MILL, OVERLAY 3"	587	1,570	100	91	75	87	\$ 39,458
BEECHER ROAD	US ROUTE 34	JOHN STREET	VARIABLE DEPTH MILL, OVERLAY 3"	880	5,075	100	92	71	85	\$ 127,549
BLACKBERRY SHORE LANE	NORTHLAND LANE	CANNONBALL TRAIL	MILL 3", OVERLAY 3"	863	4,850	100	95	74	88	\$ 132,493
BOOMER LANE	CANNONBALL TRAIL	SOUTH END	VARIABLE DEPTH MILL, OVERLAY 3"	950	2,400	100	91	69	85	\$ 60,319
CHESHIRE COURT	FAIRHAVEN DRIVE	WEST END	VARIABLE DEPTH MILL, OVERLAY 3"	305	820	100	87	66	83	\$ 20,609
CORNELS ROAD	IL ROUTE 47	CITY LIMIT	VARIABLE DEPTH MILL, OVERLAY 3"	1,320	3,520	100	95	60	83	\$ 88,467
DENISE COURT	ALAN DALE LANE	WEST END	VARIABLE DEPTH MILL, OVERLAY 3"	400	1,070	100	88	75	86	\$ 26,892
DOVER COURT (N)	NORTH END	FAIRHAVEN DRIVE	VARIABLE DEPTH MILL, OVERLAY 3"	384	1,030	100	81	68	81	\$ 25,887
DOVER COURT (S)	FAIRHAVEN DRIVE	SOUTH END	VARIABLE DEPTH MILL, OVERLAY 3"	213	570	100	68	68	75	\$ 14,326
ESSEX COURT	FAIRHAVEN DRIVE	NORTH END	VARIABLE DEPTH MILL, OVERLAY 3"	279	690	100	80	71	82	\$ 17,342
FAIRHAVEN DRIVE	BOOMER LANE	CANNONBALL TRAIL	VARIABLE DEPTH MILL, OVERLAY 3"	2,752	7,900	100	87	69	85	\$ 198,548
MEADOWVIEW LANE	YELLOWSTONE LANE	RED TAIL LANE	VARIABLE DEPTH MILL, OVERLAY 3"	879	2,540	100	80	64	79	\$ 63,837
NEWBURY COURT	FAIRHAVEN DRIVE	NORTH END	VARIABLE DEPTH MILL, OVERLAY 3"	292	790	100	75	73	81	\$ 19,855
NORTHLAND LANE	BLACKBERRY SHORE LANE	YELLOWSTONE LANE	VARIABLE DEPTH MILL, OVERLAY 3"	1,992	5,690	100	79	72	79	\$ 143,005
NORTON LANE	MEADOWVIEW LANE	CANNONBALL TRAIL	VARIABLE DEPTH MILL, OVERLAY 3"	312	832	100	88	71	84	\$ 20,910
OVERLOOK COURT	CANNONBALL TRAIL	SOUTH END	VARIABLE DEPTH MILL, OVERLAY 3"	669	1,940	100	79	75	83	\$ 48,757
RED TAIL COURT	ALAN DALE LANE	WEST END	VARIABLE DEPTH MILL, OVERLAY 3"	282	750	100	78	73	82	\$ 18,850
RED TAIL LANE	RED TAIL COURT	MEADOWVIEW LANE	VARIABLE DEPTH MILL, OVERLAY 3"	407	1,180	100	75	63	76	\$ 29,657
YELLOWSTONE LANE	NORTHLAND LANE	MEADOWVIEW LANE	VARIABLE DEPTH MILL, OVERLAY 3"	1,312	3,790	100	71	69	78	\$ 95,253
MISCELLANEOUS CITY WIDE CRACK SEALING/STRIPING				N/A	N/A	N/A	N/A	N/A	N/A	\$ 70,000
TOTAL:										\$ 1,522,561

United City of Yorkville
SEPTEMBER 2021

PROPOSED RTBR PROGRAM FUNDING

2026 (FY27) STREET REHABILITATION OPTIONS								
SUBDIVISION	STRATEGY	LENGTH	AREA	WEIGHTED AVERAGE DEFLECTION CONDITION	WEIGHTED AVERAGE DYNAMIC CONDITION	WEIGHTED AVERAGE SURFACE CONDITION	WEIGHTED AVERAGE RANK	TOTAL COST
AUTUMN CREEK UNITS 1, 1A, 2, 2A, & 2B	VARIABLE DEPTH MILL, OVERLAY 3"	4.21	64,628	100	89	77.3	87	\$ 1,818,485
BRISTOL BAY	VARIABLE DEPTH MILL, OVERLAY 3"	4.02	61,559	100	82.9	73.0	82.9	\$ 1,593,560
KYLYN'S	VARIABLE DEPTH MILL, OVERLAY 3"	1.64	24,736	100	89.6	75.2	85.5	\$ 696,015
HEARTLAND	VARIABLE DEPTH MILL, OVERLAY 3"	2.02	32,437	100	88.7	72.0	84.6	\$ 912,703
HEARTLAND CIRCLE	VARIABLE DEPTH MILL, OVERLAY 3"	3.13	48,834	100	85.3	76.7	84.9	\$ 1,374,077
PRAIRIE MEADOWS	VARIABLE DEPTH MILL, OVERLAY 3"	1.76	26,814	100	87.4	69.5	83.8	\$ 754,485
RIVERS EDGE	VARIABLE DEPTH MILL, OVERLAY 3"	2.07	33,085	100	88.5	73.6	85.3	\$ 930,936
FOX HIGHLANDS/RAINTREE UNITS 1, 2 & 3	VARIABLE DEPTH MILL, OVERLAY 3"	4.42	72,855	100	91.5	72.4	85.4	\$ 2,049,974
TOTAL:								\$ 8,311,750



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 checked="" type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Public Works Committee #2

Tracking Number

PW 2021-61

Agenda Item Summary Memo

Title: Wheel Loader Purchase

Meeting and Date: City Council – October 26, 2021

Synopsis: Proposed purchase of new wheel loader and trade in of current unit.

Council Action Previously Taken:

Date of Action: PW – 10/19/21 Action Taken: Moved forward to City Council agenda.

Item Number: PW 2021-61

Type of Vote Required: Supermajority (6 out of 8)

Council Action Requested: Supermajority due to sole source bid from Sourcewell

Submitted by: Eric Dhuse Public Works
Name Department

Agenda Item Notes:



Memorandum

To: Public Works Committee
From: Eric Dhuse, Director of Public Works
CC: Bart Olson, Administrator
Date: October 7, 2021
Subject: Wheel Loader Purchase

Summary

Staff proposes to purchase a new wheel loader to replace our current model which is a 2006.

Background

This was last talked about by the Public Works Committee on March 16, 2021. I have attached the memo and minutes from that meeting for your review.

At that time, staff proposed the purchase of a new wheel loader as part of the larger package but was not ready for approval yet. We are now seeking approval of a Sourcewell quote of \$173,140 from Altorfer Cat which includes a 5 year/3000 hour extended warranty. The breakdown is as follows:

List Price -	\$290,064
Dealer Prep -	\$2,330
Sourcewell Discount -	\$102,364
Trade In Allowance -	\$ 22,500
Base Price -	\$167,530
Warranty -	<u>\$ 5,610</u>
Total Cost	\$173,140

This is an increase of \$15,170 in the price of the machine plus the \$5610 for the extended warranty for a total of \$20,780 increase in price since March. I am sure that, just like everything else, the supply and demand due to the supply chain issues has created this increase in price.

To afford this purchase, staff is asking to postpone the \$50,000 purchase of the seal coat machine until FY23. We will be working with Oswego to look at a joint purchase of this machine to save additional money. By postponing this purchase, we will free up the needed funds to purchase the wheel loader.

If given the approval in late October, there is a 12-15 weeks, but our salesman was fairly confident it would be by the end of the year.

Recommendation

I recommend that we approve the Sourcewell Quote 032119-CAT from Altorfer Cat in the amount not to exceed \$173,140. Since this is a Sourcewell quote purchase, it will require a supermajority vote. I also recommend accepting the trade in offer from Altorfer Cat of \$22,500 for our current wheel loader.

ALTORFER



122932-01

September 14, 2021

UNITED CITY OF YORKVILLE
800 GAME FARM RD
YORKVILLE, IL 60560

Attention: ERIC J DHUSE



Dear Eric J Dhuse,

We would like to thank you for your interest in our company and our products and are pleased to quote the following for your consideration.

ONE (1) NEW CATERPILLAR MODEL: 930M SMALL WHEEL LOADER WITH ALL STANDARD EQUIPMENT IN ADDITION TO THE ADDITIONAL SPECIFICATIONS LISTED BELOW:

**SOURCEWELL CAT CONTRACT # 032119-CAT
UNITED CITY OF YORKVILLE IDENTIFICATION # 99259**

STOCK NUMBER: TBO

SERIAL NUMBER: TBO

YEAR: 2022

SMU: 0

We wish to thank you for the opportunity of quoting on your equipment needs. This quotation is valid for 30 days, after which time we reserve the right to re-quote. If there are any questions, please do not hesitate to contact me. **In closing, we do greatly appreciate this opportunity to earn your business. We are confident that our products, backed by our unparalleled product support after the sale, will exceed your expectations.**

Sincerely,

Chad Wissen

Chad Wissen
Machine Sales Representative

ONE (1) NEW CATERPILLAR MODEL: 930M SMALL WHEEL LOADER WITH ALL STANDARD EQUIPMENT IN ADDITION TO THE ADDITIONAL SPECIFICATIONS LISTED BELOW:

STANDARD EQUIPMENT

POWERTRAIN -Axle seal guards -Auto idle shut down feature -Cat C7.1ACERT engine – Power modes (standard and performance) – Power by range (high Power in range 4) – Tier 4 Final/Stage IV compliant -- Turbocharged and aftercooled -- Filtered crankcase breather -- Diesel particulate filter – Selective catalyst reduction -Coolant protection to -34C (-29F) -Differential lock in front axle -Dry type air cleaner -Enclosed wet disc full hydraulic brakes -Fuel priming pump, automatic -Fuel water separator -Hydraulically driven demand cooling fan -Hydrostatic transmission with electronic -control – Operator modes (default, TC, hydrostat and -ice) – Directional shift aggressiveness (fast, -medium, slow) – Rim pull control, adjust wheel torque – Creeper control, adjust ground speed -Lubed for life driveshafts -Parking brake, electric -Single plane cooling package wide 6 fins -per inch density -S-O-S port, engine, coolant, transmission -oil

HYDRAULICS -Automatic lift and bucket kickouts, -adjustable in-cab -Bucket and fork modes, adjustable in-cab -Cylinder damping at kickout and -mechanical end stops -Fine mode control (fast, medium, slow) -in fork mode -Hydraulic response setting (fast, -medium, slow) -Hydraulic diagnostic connectors and -S-O-S ports -Hydraulic sight gauge, visible -Load sensing hydraulics and steering -Seat mounted hydraulic joystick controls

ELECTRICAL -Alternator, 115-amp, heavy duty -12V power supply in cab (2) -Batteries, 1,000 CCA (2) 24-volt system, -disconnect switch -Back up alarm -Emergency shutdown switch -LED rear stop and turn lights -Heavy duty gear reduction starter -Product Link PRO w/3 year subscription -Remote jump start post -Resettable main and critical function -breakers -Roading lights front and rear

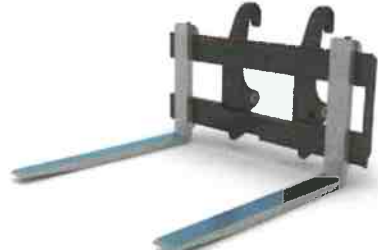
OPERATOR ENVIRONMENT -75 mm (3 in) retractable seatbelt -Automatic temperature control -Cab, enclosed ROPS/FOPS pressurized -and sound suppressed -Cup holders -External heated mirrors with lower -parabolic -Ground level cab door release -Gauges -- Digital hour meter, odometer and -tachometer -- Digital ground speedometer and -direction indicator -- Engine coolant temperature gauge -- Fuel and diesel exhaust fluid level -indicator -- Hydraulic oil temperature gauge -Hydraulic control lockout -Interior cab lighting, door and dome -Interior rearview mirrors (2) -Lunch box storage -Operator warning system indicators -Radio ready speakers -Rear window defrost, electric -Seat mounted electronic implement -controls, adjustable -Sliding glass on the side windows -Column mounted multi-function control -- lights, wipers, turn signal -Suspension seat, fabric -Tilt and telescope steering wheel -Tinted front glass -Wet arm wiper/washer, 2-speed and -intermittent, front -Wet arm wiper washer, rear

OTHER STANDARD EQUIPMENT -Large-access enclosure doors with -adjustable close/open force -Parallel lift loader linkage -Recovery hitch with pin -Remote mounted lubrication points -Vandalism protection- -lockable compartments



MACHINE SPECIFICATIONS

930M WHEEL LOADER	541-2671
LANE 3 ORDER	0P-9003
PREP PACK, UNITED STATES	430-2943
STEERING, STANDARD	333-6850
DIFFERENTIAL, LIMITED SLIP REAR	333-6527
ENVIRONMENT, STANDARD	536-5320
WEATHER, COLD START 120V	525-5964
ENGINE	527-0422
HYDRAULICS, 3V, CPLR READY, SL	565-0933
HYDRAULICS, STANDARD	536-5283
LINES, AUX 3RD, STD LIFT	530-1623
JUMPER LINES, AUX 3RD, FUSION	445-4725
LIGHTS, AUX, HALOGEN	559-0841
LIGHTS, ROADING, HALOGEN, RH	541-3066
CAB, DELUXE	549-0451
SEAT, DELUXE	563-5967
STANDARD RADIO (12V)	372-1868
PRODUCT LINK, CELLULAR PL641	565-0908
TIRES, 20.5R25 MX XHA2 * L3	366-6880
FENDERS, STANDARD	366-8148
COUNTERWEIGHT, HEAVY	552-4465
TOOLBOX AUX	491-7922
KIT, SERIALIZED TECHNICAL MEDIA	0P-2491
RIDE CONTROL	430-2860
WARNING, BEACON, LED STROBE	333-1425
SIDE MIRROR, RH	482-5167
GUARD, POWERTRAIN, LOWER	349-8165
PACK, DOMESTIC TRUCK	0P-0210
QUICK COUPLER, FUSION	536-5313
BUCKET-GP, 3.0 YD3, FUS	360-3322
CUTTING EDGE, BOLT ON (4 PIECE)	8E-4566
CARRIAGE, PAL C3/4, 62", FUS	532-8222
FORK TINE, 2.25" X 6" X 54" (SET OF TWO)	371-2354

QUICK COUPLER, FUSION**BUCKET-GP, 3.0 YD3****54" PALLET FORKS**

WARRANTY & COVERAGE

Standard Warranty: 12 Months/Unlimited Hours Full Machine Standard Warranty

LIST PRICE	\$290,064.00
LESS GROSS TRADE ALLOWANCE	(\$22,500.00)
FREIGHT & DEALER PREP	\$2,330.00
SOURCEWELL GOVERNMENTAL DISCOUNT	(\$102,364.00)
NET BALANCE DUE	***\$167,530.00
AFTER TAX BALANCE	***\$167,530.00

***PRICING IS VALID IF THIS MACHINE DELIVERS BEFORE DECEMBER 31, 2021. WE ARE EXPECTING A CATERPILLAR PRICE INCREASE ON JANUARY 1, 2022. ACTUAL PRICE INCREASE IS EXPECTED TO BE FROM 0% TO 5% FOR THIS MODEL.

ADDITIONAL CONSIDERATIONS

- Delivery is 12-15 Weeks

TRADE-INS

Model	Make	Serial Number	Year	Trade Allowance
930G	CATERPILLAR (AA)	0TWR03117	2007	\$22,500.00

F.O.B/TERMS:

Customer Site

EXTENDED WARRANTY OPTIONS:

Options to Add Extended Warranties: You have the option to add extended machine warranty. We can tailor these options available to you however you want. Just tell us what you need, and we will do our best to meet or exceed your expectations. Here are just a few examples of some Extended Warranty options:

Warranty	Sell
930-60 MO/3000 HR POWERTRAIN + HYDRAULICS + TECH (Tier 4)	\$2,530.00
930-60 MO/3000 HR PREMIER (Tier 4)	\$5,610.00
930-36 MO/3000 HR PREMIER (Tier 4)	\$2,240.00
930-36 MO/3000 HR POWERTRAIN + HYDRAULICS + TECH (Tier 4)	\$1,010.00





Memorandum

To: Public Works Committee
From: Eric Dhuse, Director of Public Works
CC: Bart Olson, Administrator
Date: March 16, 2021
Subject: Capital Purchases – PW Capital Discussion

Summary

Discussion of FY2021 Vehicle and Equipment Purchases.

Background

The City Council authorized the purchase of a new large dump truck and the rehab of two older dump trucks in FY 20, and the City took delivery of these trucks in FY 21. This put the City's fleet of large dump trucks at 9 total: 1 new (2019), 1 almost new (2016), 2 rehabbed (2006 and 2008), and 5 older trucks (2004, 2006, 2007, 2007, and 2008).

At this time, there is approximately \$66,000 remain for equipment purchases in the Public Works Capital budget (\$130,000 budgeted v. \$63,986 spent to date) due to savings from a lower than anticipated purchase price for our skid steer and delaying the purchase of a mower. Staff would like to use the remaining budgeted funds to purchase a much needed replacement tractor.

The proposed \$680,000 plus the \$66,000 remaining in the PW capital fund would be used to purchase the following vehicles and equipment:

Equipment Purchase

1. Model: John Deere 4066R With Loader
Price: \$41,414.17 (purchased with leftover FY 21 funds, no budget amendment needed)
Expected Delivery: 4-6 weeks
Quote: Exhibit A

This will replace a 1999 unit with unknown hours. Our current tractor does not have enough horsepower to do what we need it to do. After 22 years of service, it is time to replace this tractor with something that better suits our needs. The new tractor will be outfitted with a 10' finish mower to help us improve our efficiency by saving us time when mowing large open areas such as treatment plants and tower sites.

2. Model: Toro Z-Master 5000 Lawn Mower
Price: \$11,300. (7% increase over last year per vendor, purchased with FY 21 budget amendment funds)
Expected Delivery: 4-6 weeks
Quote: Exhibit B

Addition to the fleet to assist in mowing.

3. Model: Caterpillar 930M Wheel loader
Price: \$153,580.00 (purchased with FY 21 budget amendment funds)
Expected Delivery: Usually 6-8 weeks. It could be longer if demand increases.
Quote: Exhibit C

This will replace a 2006 unit with mechanical problems, needs new tires (\$12,000), and the cab is rusting severely. We looked at rehabilitation for this machine, but the cost is too great compared to the resale value.

4. Model: SP300 Dual Spray Squeegee Sealcoat Machine
Price: \$54,034.50 (purchased with FY 21 budget amendment funds)
Expected Delivery: 4-8 weeks from order date
Quote: Exhibit D

A new addition to the fleet to maintain trails and parking lots.

5. Model: LineLazer 5900 Striping machine
Price: \$8,500.00 (purchased with FY 21 budget amendment funds)
Expected Delivery: Immediate
Quote: Exhibit E

This is a replacement for a current unit that does not have laser guidance or the ability to stripe dual lines.

6. Grapple bucket for wheel loader
Price: \$15,000 (purchased with FY 21 budget amendment funds)
Expected Delivery: Immediate
Quote: Waiting for a quote, will provide when available.

Vehicle Purchase

1. Model: 1 Ton Truck with Plow (proposing 2 trucks)
Price: \$114,000 each – includes utility boxes and snowplows. (purchased with FY 21 budget amendment funds, almost certainly rolled over into FY 22)
Expected Delivery: unknown. It could be August, could be later
Quote: Exhibit F

One of the proposed trucks will be a replacement for a 2004 model, and one will be an addition to the fleet. The 2004 model has 97,000 miles of hauling materials and plowing snow. It has served us well, but it is now time to replace it before anything significant goes wrong.

2. Model: Peterbilt 348 Single Axle Cab & Chassis
Price: \$216,000 - includes equipment needed to outfit the vehicle. (purchased with FY 21 budget amendment funds, almost certainly rolled over into FY 22)
Expected Delivery: 10-12 months from order date
Quote: Exhibit G

This will be an addition to the fleet to assist in snow removal operations. Unfortunately, It will not be here for the next plow season.

3. Model: Rehabilitation of two (2) 2007 International dump trucks
Price: \$150,000 – includes box replacement, sandblasting and painting of steel parts, new spreader, new brine tank system, new strobe lights, new hydraulic block and lines, and new plow for one of the units. (purchased with FY 21 budget amendment funds, almost certainly rolled over into FY 22)
Expected Delivery – 3-6 months after approval.

These will be ready for the next plow season, which is crucial. This will allow us to provide better service to the residents at a lower cost than purchasing new trucks.

APPROVED 4/20/21

**UNITED CITY OF YORKVILLE
PUBLIC WORKS COMMITTEE
Tuesday, March 16, 2021, 6:00pm
Yorkville City Hall, Council Chambers
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 United City of Yorkville is encouraging social distancing during the pandemic by allowing remote attendance for this meeting.

IN ATTENDANCE:

Committee Members

Chairman Joe Plocher, remote

Alderman Seaver Tarulis, remote

Alderman Ken Koch, in-person

Alderman Chris Funkhouser, remote

Other City Officials

City Administrator Bart Olson, in-person

Assistant City Administrator Erin Willrett, remote

Engineer Brad Sanderson, EEI, in-person

Public Works Director Eric Dhuse, in-person

Other Guests:

Jason Pesola, remote

The meeting was called to order at 6:00pm by Chairman Joe Plocher.

Citizen Comments:

Mr. Pesola thanked the city for everything it does.

Previous Meeting Minutes: February 16, 2021

The minutes were approved as presented.

New Business:

1. PW 2021-08 Snow Operations Report

Mr. Dhuse reported a very busy February and that 3 trucks were down much of the month. He thanked the crew for the job they did with the equipment available. He will have the year end report next month. Alderman Funkhouser asked about the salt brine failure and how to mitigate it. Mr. Dhuse replied a replacement part is on order and the truck will be ready for service next year. Report is informational.

2. PW 2021-09 Water Department Reports for September – December 2020 and January 2021

Mr. Dhuse said less water was used in the winter. This is the monthly report for EPA and moves forward to City Council for approval.

3. PW 2021-10 Road to Better Roads Program – Contract Award

4. PW 2021-11 2021 Road to Better Roads Program – Construction Engineering Agreement

Items 3 and 4 were discussed together. Bids were received and the low bidder was D Construction at \$857,885.67 which is below the budget estimate. About \$50,000 of the leftover money will be spent for striping and crack sealing. EEI will do the construction engineering to complete the work this summer at a cost of about \$66,291.

5. PW 2021-12 Elizabeth Street and Appletree Court Water Main Improvements - Contract Award

6. PW 2021-13 Elizabeth Street and Appletree Court Water Main Improvements – Construction Engineering Agreement

Eleven bids were received and the low bidder was Stokes Excavating from Rockford at \$600,295.12. Mr. Sanderson recommended awarding the bid to them. The construction engineering agreement is with EEI for \$68,791. Mr. Olson recommended approval.

7. PW 2021-14 Kennedy Road and Mill Road Intersection Improvements Engineering Agreement

This is the last piece of the Mill Rd. project, east of this intersection, and is \$51,383 for the engineering contract and \$6,200 direct expense for design engineering from EEI. The job will be put out to bid and hopefully completed with funds from Grande Reserve.

8. PW 2021-15 Heartland Circle – Plat of Abrogation (1162 Spring Street)

Mr. Sanderson said the property owner wishes to vacate the easement in the rear yard. It is a public utility easement with no utilities there and drainage is not needed. He recommends approval of the plat of abrogation which will shrink the easement by 10 feet of the 20-foot easement. Alderman Koch asked how it might affect the adjacent properties. The request is for a building permit for a pool and will not affect the nearby lots. This is recommended to move forward.

9. PW 2021-16 Ashley Road Improvements – Status Update

An update of Ashley Rd. projects was given by Mr. Sanderson. He said based on past agreements with the city and the developer, the agreement was to complete Rt. 126 and Ashley improvements by November 2021 where Yorkville Christian School will be located. The developer has received the IDOT permit and is ready to meet that schedule. The city has reviewed and signed off on the plans and work will be started in June or July. Performance guarantees are in place to insure the work is completed. The committee was OK with this info.

10. PW 2021-17 Stop Sign Analysis

a. Freemont and Somonauk Streets

b. Heartland Circle

A request was made for stop signs at Freemont and Somonauk. After review of traffic data, it does not support a 4-way stop, but it was recommended to replace the Freemont yield signs with stop signs. Mr. Sanderson said equipment to track speed data was used in this location. As a result, a stop sign is recommended at McHugh right off Rt. 47. The Heartland Circle requests did not meet the criteria for a stop sign. The committee concurred with the recommendations.

11. PW 2021-18 2021 EEI Hourly Rate Request

Mr. Olson referred to a memo in the packet in which EEI requests an inflationary increase in their hourly rate for base level and supplementary contracts. There was no request in 2020. He said the city supports the request and noted that the city will receive fewer hours. Alderman Funkhouser requested information regarding how many hours have been reduced from the base contract. Regarding the rates themselves he asked about the variation of the increase between 3-6% and 33%. Mr. Sanderson said the 33% increase is for a GIS Tech whose rates were too low based on other similar positions.

12. PW 2021-19 Professional Services Intergovernmental Agreement with Oswego and Montgomery and Water Study Contribution

Mr. Olson said the city proposes to pay Oswego \$58,650.93 and about \$4,000 in legal fees for work being completed on the water study which also benefits Yorkville. Oswego did not ask for contributions, however, Yorkville did not wish to duplicate services and the city will offset Oswego's costs. The Mayors have discussed this matter and this item will set up an agreement with Oswego and Montgomery with each town agreeing to pay the others for services as they see fit. Administrator Olson is recommending a positive vote for the agreement and the other vote is to approve the contribution shown above. A special counsel is also being recommended and other expenses will be forthcoming which will be discussed next month. A supplemental EEI agreement will likely be necessary also. Land acquisition might also be needed.

13. PW 2021-20 Wyland National Mayor's Challenge for Water Conservation

Ms. Willrett said this is the city's fourth year in the challenge. There is information on social media and on the website. She said teachers will pick up this information for the classroom. She asked for approval of the resolution by the City Council and she said a press release will be issued. The committee agreed with participating in the challenge.

14. PW 2021-21 Sale of Surplus Vehicles

Mr. Dhuse said he wishes to dispose of several vehicles in Public Works. The proposal is to sell or trade after the replacement vehicles are received. Two of the vehicles are tied to the next agenda item of a proposed vehicle purchase proposal. The committee members approved this action.

15. PW 2021-22 Public Works Vehicle Proposals

Mr. Olson said the proposal is to buy \$680,000 worth of vehicles and equipment as part of a 2021 Budget Amendment or 2022 Budget proposal, plus funds left over from 2021. More impact fees were received than expected. Mr. Dhuse outlined the desired purchases: tractor for \$41,000 and 4-6 week turnaround time, lawnmower, replacement of wheel loader with 8-12 weeks turnaround, seal coating machine to do maintenance on trails etc., line sprayer, bucket for leaf pickup for wheel loader and 2 trucks. Two trucks have already been ordered and Mr. Dhuse proposed rehab on two other trucks.

Alderman Funkhouser questioned the seal coating machine, however, Mr. Dhuse said he had done a time study that reflected a savings of \$127,000 for the city being able to do the sealcoating on trails which have had no sealcoating thus far. Mr. Funkhouser had concerns about adding more tasks to staff.

Mr. Dhuse said that rehabbing the 2007 trucks will add 5-7 more years to the truck lifespan and provide better resale value. He said it takes 2 years to receive a new truck once ordered. He said the city is lacking the necessary number of trucks in comparison to other communities.

In conclusion, Mr. Funkhouser asked for additional information while Mr. Tarulis said equipment is needed to do the job. Chairman Plocher suggested removing the purchase of a sealcoating machine, making it a separate item and moving the other items forward.

Old Business: None

Additional Business:

Alderman Koch asked for a discussion on repairing additional streets. Mr. Olson said approximately \$550,000 would be put towards roads yet to be determined. If bids are lucrative, other streets in Fox Hill will be added to the repair list. He asked the committee which roads they would like to see repaired and Mr. Dhuse had been asked to draft a list of additional streets that should be repaired. Estimates and an analysis will be brought to the April meeting. Alderman Funkhouser asked for a total of the expenditures for Roads to Better Roads as of now and for the summer. Mr. Olson provided that estimate.

In another matter, Mr. Funkhouser noted that some of the downtown areas have gravel parking spaces which become muddy and he would like to see them paved. Chairman Plocher agreed.

There was no further business and the meeting adjourned at 7:04pm.

Minutes respectfully transcribed by
Marlys Young, Minute Taker, in-person



Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input checked="" type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
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 #1

Tracking Number

CC 2021-53

Agenda Item Summary Memo

Title: Fiscal Year 2021 Annual Treasurer's Report

Meeting and Date: City Council – October 26, 2021

Synopsis: Please see attached.

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: Majority

Council Action Requested: Approval

Submitted by: Rob Fredrickson Finance
Name Department

Agenda Item Notes:

**UNITED CITY OF YORKVILLE
TREASURER'S REPORT
FOR THE FISCAL YEAR ENDING APRIL 30, 2021**

I certify that the following is true and correct to the best of my knowledge and belief.

Rob Fredrickson
Treasurer

Summary Statement of Operations *

Fund Type	Beginning Fund Balance / Net Position	Revenues	Expenditures	Other Financing Sources/(Uses)	Ending Fund Balance / Net Position *
General Fund	\$ 7,512,060	\$ 19,560,740	\$ 14,606,507	\$ (3,293,939)	\$ 9,172,354
Library Fund	702,190	1,707,226	1,628,079	25,884	807,221
Parks & Recreation Fund	411,485	431,069	2,242,987	1,473,433	73,000
Citywide Capital Fund	588,155	1,448,272	3,122,610	1,205,752	119,569
Special Revenue Funds	(1,512,292)	1,714,305	1,633,259	-	(1,431,246)
Debt Service Fund	-	12,994	323,225	310,231	-
Capital Project Funds	511,692	1,524,792	564,620	13,927	1,485,791
Enterprise Funds	68,192,414	6,879,644	5,145,230	1,402,962	71,329,790
Fiduciary Fund	10,864,983	4,617,447	906,100	-	14,576,330

* NOTE: Detailed financial information may be found at <https://www.yorkville.il.us/Archive.aspx?ADID=4240>

UNITED CITY OF YORKVILLE FOR THE FISCAL YEAR ENDING APRIL 30, 2021 RECEIPTS –

GENERAL: PROPERTY TAXES 3,327,913; MUNICIPAL SALES TAX 3,617,361; NON-HOME RULE SALES TAX 2,724,628; ELECTRIC UTILITY TAX 705,758; NATURAL GAS UTILITY TAX 296,112; EXCISE TAX 227,090; TELEPHONE UTILITY TAX 8,340; CABLE FRANCHISE FEES 290,272; HOTEL TAX 66,751; VIDEO GAMING TAX 125,583; AMUSEMENT TAX 69,445; ADMISSIONS TAX 58,105; BUSINESS DISTRICT TAX 438,325; AUTO RENTAL TAX 15,081; STATE INCOME TAX 2,470,986; LOCAL USE TAX 855,744; CANNABIS EXCISE TAX 16,831; ROAD & BRIDGE TAX 52,363; PERSONAL PROPERTY REPLACEMENT TAX 22,429; GRANTS 1,597,189; MISC INTERGOVERNMENTAL 893; LIQUOR LICENSES 95,217; OTHER LICENSES & PERMITS 12,052; BUILDING PERMITS 495,059; CIRCUIT COURT FINES 32,472; ADMINISTRATIVE ADJUDICATION 13,941; OFFENDER REGISTRATION FEES 355; POLICE TOWS 62,500; GARBAGE SURCHARGE 1,355,077; UB COLLECTION FEES 172,889; ADMINISTRATIVE CHARGEBACK 213,896; POLICE SPECIAL DETAIL 1,350; INTEREST 12,085; REIMBURSEMENTS 56,038; RENTAL INCOME 4,000; MISCELLANEOUS INCOME 46,522; TRANSFERS 132,689; TOTAL 19,693,341.

FOX HILL SSA: PROPERTY TAXES 16,034; TOTAL 16,034.

SUNFLOWER SSA: PROPERTY TAXES 20,363; TOTAL 20,363.

MOTOR FUEL TAX: MOTOR FUEL TAX 396,493; MFT HIGH GROWTH 79,463; TRANSPORTATION RENEWAL TAX 284,572; REBUILD ILLINOIS 626,812; INTEREST 1,402; TOTAL 1,388,742.

CITY-WIDE CAPITAL: BUILDING PERMITS 240,594; DEVELOPMENT FEES 134,274; ROAD CONTRIBUTION FEES 112,000; INFRASTRUCTURE FEES 787,642; INTEREST 69; REIMBURSEMENTS 127,867; MISCELLANEOUS INCOME 45,823; TRANSFERS 1,575,003; TOTAL 3,023,273.

VEHICLE & EQUIPMENT FUND: GRANTS 9,490; DEVELOPMENT FEES 243,800; WEATHER WARNING SIREN FEES 2,441; ENGINEERING CAPITAL FEES 22,400; DUI FINES 3,228; ELECTRONIC CITATION FEES 770; MOWING INCOME 1,877; CHARGEBACKS 1,229,527; INTEREST 149; REIMBURSEMENTS 19,558; MISCELLANEOUS INCOME 2,411; SALE OF CAPITAL ASSETS 13,927; TOTAL 1,549,578.

DEBT SERVICE: RECAPTURE FEES 12,994; TRANSFERS 310,231; TOTAL 323,225.

WATER: WATER SALES 3,301,368; BULK WATER SALES 7,900; METER SALES 241,930; INFRASTRUCTURE FEES 822,094; CONNECTION FEES 689,353; INTEREST 1,302; REIMBURSEMENTS 2,524; RENTAL INCOME 100,010; MISCELLANEOUS INCOME 459; TRANSFERS 179,020; TOTAL 5,345,960.

SEWER: MAINTENANCE FEES 1,029,173; INFRASTRUCTURE FEES 394,933; CONNECTION FEES 307,100; RIVER CROSSING FEES 755; INTEREST 480; REIMBURSEMENTS 4,400; MISCELLANEOUS INCOME 229; TRANSFERS 174,744; TOTAL 1,911,814.

LAND CASH: CONTRIBUTIONS 18,770; MISCELLANEOUS INCOME 193; TOTAL 18,963.

PARKS & RECREATION: SPECIAL EVENTS 9,549; CHILD DEVELOPMENT 83,029; ATHLETICS AND FITNESS 259,988; CONCESSION REVENUE 4,642; INTEREST 235; REIMBURSEMENTS 5,607; RENTAL INCOME 56,722; HOMETOWN DAYS 1,675; SPONSORSHIPS/DONATIONS 3,745; MISCELLANEOUS INCOME 7,551; TRANSFERS 1,473,433; TOTAL 1,906,176.

LIBRARY: PROPERTY TAXES 1,561,523; PERSONAL PROPERTY REPLACEMENT TAX 7,432; GRANTS 21,651; FINES 3,249; SUBSCRIPTION CARDS 4,653; COPY FEES 1,428; INTEREST 1,268; MISCELLANEOUS INCOME 1,204; TRANSFERS 25,884; TOTAL 1,628,292.

LIBRARY CAPITAL: DEVELOPMENT FEES 104,600; INTEREST 182; MISCELLANEOUS INCOME 31; TOTAL 104,813.

COUNTRYSIDE TIF: PROPERTY TAXES 151,422; TOTAL 151,422.

DOWNTOWN TIF: PROPERTY TAXES 70,677; TOTAL 70,677.

DOWNTOWN TIF II: PROPERTY TAXES 47,342; MISCELLANEOUS INCOME 761; TOTAL 48,103.

PAYROLL: 0.01 TO 25,000.00 - AGUADO, YARILIZ; AGUILA, JESUS; AKTABOWSKI, CARTER; ALVAREZ, RAFAEL; ARENTSEN, DALE; ARNOLD, HEIDI; BAHR, NANCY; BARBANENTE, MARISA; BAZAN, JEAN; BEACH, ROBYN; BECK, ETHAN; BERG, VICTORIA; BRADSTREET, PATRICIA; BUECHNER, KRISTY; CARUSO, CALI; CLEVER, DAVID; COLLUM, NICOLE; CURRY, JETTA; CURTIS, MICHAEL; DAVIS, CHARLES; DE WIT, TIM; DICK, DAVID; DUFFEY, ANDREA; ENGLISH, LEAH; EVERNDEN, HAYDEN; EVERNDEN, HAYLEY; FAEDTKE, JESSICA; FILIPPI, JAZMIN; FORRISTALL, TIFFANY; FRIEDERS, JOEL; FUNKHOUSER, CHRIS; GALAUNER, JULIE; GARCIA, MAGDALENA; GARDINER, DONALD; GREWER, JACK; GREZLIK, CATHY; GULBRO, JOSIAH; HARTMANN, DODIE; HELMY, AMR; HOOPER, RYAN; HOOPER, STEPHANIE; JELENIEWSKI, ANDREW; JOHNSON, DESIRAE; KLIMEK, DANIELLE; KLINGEL, KIMBERLY; KNOX, CHERYL; KNUTSON, JOAN; KOCH, KENNETH; KONEN, CHRISTIE; LACOCO, PRISCILLA; LEGNER, KATHLEEN; LEON, IVAN; LINNANE, MARGARET; MANNING, BARBARA; MATLOCK, JOANNE; MATTSO, WILLIAM; MILSCHEWSKI, JACQUELYN; MINOR, ALLAN; MURPHY, ELIZABETH; NICKELS, ANTHONY; NILES, RENEE; O'CARROLL, BRITTANY; OSOSKY, JACK; PETERSON, JASON; PLOCHER, ARDEN; PURCELL, JOHN; RASMUSSEN, AMBER; RENCH, JENNIFER; RHODES, BRETT; ROSE, JEANIE; SCHMIDT, MARGO; SILNEY, KAREN; TARULIS, SEAVAR; THOMAS, LORI; TRANSIER, DANIEL; TUCEK, AMY; TUDISCO, KATHRYN; VAN CLEAVE, VIANNE; WARD, KENDYLL; WARREN, KARREN; ZOBEL, SUZANNE.

PAYROLL: 25,000.01 TO 50,000.00 - CONARD, RYAN; GALAUNER, JACOB; GARCIA, LUIS; GREGORY, KATELYN; HARMON, RHIANNON; JACKSON, JAMIE; MOTT, STACEY; REDMON, STEVEN; SCOTT, TREVOR; SHAPIAMA, MARIESA; STEFFENS, GEORGE; WEISS, JENNETTE.

PAYROLL: 50,000.01 TO 75,000.00 - AUGUSTINE, SHELLEY; BALOG, KIRSTEN; BEHLAND, JORI; BROWN, DAVID; CREADEUR, ROBERT; DEBORD, DIXIE; DECKER, NICOLE; DYON, JUDY; HASTINGS, GINA; HERNANDEZ, ADAM; HERNANDEZ, ERICK; IWANSKI-GOIST, SHARYL; JOHNSON, GEORGE; JORDON, ALEXANDER; KLEEFISCH, GLENN; KLEEFISCH, GLENN; MERTES, NICHOLAS; NELSON, TYLER; OLSEM, PAMELA; SCODRO, PETER; SHEPHERD, CORY; SMITH, DOUGLAS; SWANSON, LUKE; TOPPER, ELISA; WEBER, ROBERT; WEINERT, ANDREA; WRIGHT, RACHEL.

PAYROLL: 75,000.01 TO 100,000.00 - BAUER, JONATHAN; BEHRENS, BRETT; BOROWSKI, KYLE; DAVIS, KYLE; ENGBERG, JASON; FISHER, RYAN; GERLACH, SARA; GOLDSMITH, RYAN; HART, ROBBIE; HENNE, DURKIN; HEYE, BRENDAN; HORNER, RYAN; HOULE, ANTHONY; JELENIEWSKI, ANDREW; JOHNSON, JEFFREY; KETCHMARK, MATTHEW; MEYER, DENNIS; NELSON, MATTHEW; OPP, JOSHUA; PICKERING, LISA; REMUS, SHAY; REMUS, SHAY; SENG, MATTHEW; SIMMONS, AMY; SOEBBING, ROMAN; SOELKE, THOMAS.

PAYROLL: 100,000.01 TO 125,000.00 - CARLYLE, MITCHELL; HAYES, CHRISTOPHER; HUNTER, JOHN; JEKA, CHRIS; KOLOWSKI, TIMOTHY; KUEHLEM, CHRISTOPHER; MCMAHON, PATRICK; RATOS, PETER; SLEEZER, JOHN; SLEEZER, SCOTT; STROUP, SAMUEL.

PAYROLL: 125,000.01 AND OVER - BARKSDALE-NOBLE, KRYSTI; DHUSE, ERIC; EVANS, TIMOTHY; FREDRICKSON, ROB; JENSEN, JAMES; MIKOLASEK, RAYMOND; OLSON, BART; PFIZENMAIER, BEHR; WILLRETT, ERIN; TOTAL 7,580,697.

VENDOR DISBURSEMENTS OVER 2,500.00: A BEEP, LLC 4,039; ADVANCED AUTOMATION & CONTROLS 22,895; ADVANCED PHYSICAL MEDICINE 15,000; AGJS INC 8,000; ALBAMEX INC 5,000; ALFRED BENESCH & CO 11,900; ALL STAR SPORTS INSTRUCTION 2,509; ALTORFER INDUSTRIES 31,325; AMALGAMATED BANK 1,081,063; AMERICAN TIRE & AUTOMOTIVE 4,775; AMPERAGE ELECTRICAL SUPPLY 106,488; ANTHONY PLACE YORKVILLE 9,408; MNO FITNESS 15,000; AQUAFIX, INC. 6,166; RHS YORKVILLE LLC 5,000; ARNESON OIL CO 3,036; ARTLIP & SONS 3,219; AT&T 10,412; ATLAS BOBCAT 36,983; AURORA AREA CONVENTION & VISITORS BUREAU 57,808; CHRISTOPHER MIKUTA 14,600; B&F CONSTRUCTION 39,035; BAKER & TAYLOR 49,536; BCI BURKE CO 228,532; BAEK LEE 30,000; BLAIN'S FARM & FLEET 5,605; BLUE CROSS BLUE SHIELD 1,362,192; BNSF RAILWAY 13,998; BOB RIDINGS INC 102,024; BOOMBAH 6,702; BRENART EYE CLINIC 25,000; BRISTOL KENDALL FIRE DEPARTMENT 115,125; BURNT BARREL 12,500; UNITED COMMUNICATIONS 76,789; CAMBRIA SALES 691; CAPERS LLC 5,000; CARGILL 86,539; CENTRAL LIMESTONE 6,788; CHICAGO TRIBUNE 15,466; CINTAS CORPORATION 5,127; CIVIC PLUS 8,326; LOPEZ ALEXANDER ENTERRISE 5,000; COLLEGIATE LANDSCAPING 2,560; COMMONWEALTH EDISON 56,766; CONSTELLATION NEW ENERGY 13,994; CONTINENTAL ELECTRIC 3,065; CORDOGAN CLARK 29,780; CORE & MAIN 204,411; CORNISH CHIRO 10,000; COX LANDSCAPING 25,555; CROSS EVANGELICAL LUTHERN 5,000; D CONSTRUCTION 27,674; AAHANA LLC 2,500; DEARBORN 16,526; DELL MARKETING 3,847; DIRECT ENERGY 301,081; MARLO, INC 10,000; DLK, LLC 181,200; DLL FINANCIAL SERVICES 18,378; DRH CAMBRIDGE HOMES 17,500; THOMAS & JULIE FLETCHER 4,921; DUYS SHOES 30,366; DYNEGY ENERGY 65,240; EATON CORPORATION 48,750; EBSCO INDUSTRIES 2,801; ECO CLEAN 44,168; EJ EQUIPMENT 34,235; ENCAP 7,150; ENGINEERING ENTERPRISES 727,464; EXMPLIFY HEALTH CENTER 10,000; FAST BURRITO 25,000; FIRST NATIONAL BANK OF OMAHA 2,596,351; FIRST NONPROFIT UNEMPLOYMENT 33,165; FIRST RESPONDERS WELLNESS 5,250; RAQUEL HERRERA 3,544; FLIGHT TEAM 19,000; FOX VALLEY FIRE & SAFETY 3,040; WHITE WATER ICE CREAM 22,500; J & D INGENUITIES 4,669; GP MAINTENANCE SERVICES 56,000; GARDINER KOCH & WEISBERG 63,100; GENEVA CONSTRUCTION 622,538; GINGER & SOUL 14,500; GLATFELTER UNDERWRITING 183,847; GLOBAL WATER SERVICES 124,245; RYAN GOLDSMITH 3,618; GRACE HOLLISTIC 15,000; PLETKA FAMILY RENTAL 4,300; GRNE SOLAR 8,269; HARI DEVELOPMENT 3,330; HARMONY AESTHETICS 18,100; HARRIS COMPUTER SYSTEMS 27,224; HAWKINS INC 6,312; HERITAGE HOME 15,000; HOMER TREE CARE 13,500; HOUSEAL LAVIGNE 6,509; HZ PROPERTIES 42,140; IDEA MARKETING GROUP 17,750; ILLINOIS EPA 62,515; ILLINOIS TREASURER 282,554; ILLINOIS STATE POLICE 4,718; ILLINOIS RAILWAY 5,290; ILLINOIS TRUCK MAINTENANCE 48,623; ILLINOIS PUBLIC RISK FUND 185,518; IMAGINE NATION 5,391; IMPACT NETWORKING 6,322; IMPERIAL INVESTMENTS 63,290; INGEMUNSON LAW OFFICES 3,750; INLAND CONTINENTAL PROPERTY 161,661; INNOVATIVE UNDERGROUND 4,350; INTERDEV 127,374; ITRON 5,897; JULIE 7,962; K HOVNANIAN HOMES 66,618; KATHLEEN FIELD ORR 84,433; KCJ RESTORATION 20,979; KENCOM PUBLIC SAFETY DISPATCH 147,693; KENDALL COUNTY ASSOCIATION OF CHIEFS 3,628; KENDALL COUNTY RECORDER 3,177; KENDALL CROSSING 27,866; KENDALL COUNTY TREASURER 28,550; KIESLER'S POLICE SUPPLY 2,628; LANER MUCHIN LTD 40,008; LAUTERBACH & AMEN LLP 34,700; LECUYER PAINTING & DECORATING, 44,900; LENNAR 54,222; LIGHTHOUSE CENTERS 5,000; LINCOLN FINANCIAL GROUP 11,643; LINDCO EQUIPMENT SALES 60,548; LITTLE LEARNER 5,000; LLOYD WARBER 6,570; THE IDEA PROS 5,000; MAD BOMBER FIREWORK

PRODUCTIONS 33,800; MC CUE BUILDERS 4,000; MCCANN INDUSTRIES 3,351; MEADE
 ELECTRIC CO 4,715; MEADOWBROOK BUILDERS 10,500; MENARDS 250,117; MESIROW
 INSURANCE SERVICES 21,832; METLIFE SMALL BUSINESS 109,293; METRO WEST COG
 6,658; METROPOLITAN INDUSTRIES 166,652; MID AMERICAN WATER 6,238; MID
 AMERICAN TECHNOLOGY 4,722; MIDWEST SALT 115,631; MIDWEST TAPE 4,248; MIKE &
 DENISE'S PIGEON HILL 30,000; MONROE TRUCK EQUIPMENT 12,992; MORROW BROTHERS
 FORD 141,625; MUNICIPAL MARKING DISTRIBUTORS 3,090; ANGELA MURRAY 5,172;
 MWM CONSULTING GROUP 8,400; NARVICK BROS LUMBER 7,850; NATIONAL WASH
 AUTHORITY 6,500; NCG YORKVILLE 15,000; QUADIENT FINANCE 4,301; NICOR GAS 40,972;
 NORTH EAST MULTI-REGIONAL 3,410; NVR INC 4,850; CYNTHIA O'LEARY 3,896;
 O'MALLEY WELDING & FABRICATING 10,745; OSWEGO FIRE PROTECTION DISTRICT
 6,760; OTTOSEN DINOLFO 18,311; OUTSOURCE SOLUTIONS GROUP, INC 4,892; OVERDRIVE
 3,000; PARADISE COVE 15,000; PARMA HOLDINGS 15,000; ANKA ENTERPRISES INC 8,500;
 PB LOADER CORPORATION 52,243; JOCEMANSOPHY INC. 19,000; PAYMENTUS 42,345;
 PERFORMANCE CONSTRUCTION 5,531; BEHR PFIZENMAIER 6,030; PIT STOP 12,969; PLAY
 ILLINOIS LLC 3,492; POSTIVE MEDIA SOLUTIONS 4,000; SCOTT D VLK DDS PC 10,000;
 PRAIRIECAT 20,165; LAMBERT PRINT SOURCE 3,333; PROSPAN MANUFACTURING 6,737;
 PULTE GROUP 140,273; R.J. KUHN INC 2,732; R.J. O'NEIL INC 18,770; RAGING WAVES 59,071;
 RAY O'HERRON CO 7,220; RAZOR SHARP BARBER SHOP 12,000; REICHERT MEDICAL
 10,000; RESOURCE MANAGEMENT ASSOCIATES 10,115; HENNESSY'S RIVERVIEW FORD
 2,951; 1901 BRIDGE STREET INC 12,500; RONDO ENTERPRISES 4,870; TCB 123 LLC 12,500;
 RYAN HOMES 189,177; S&G COMMUNICATIONS 3,707; COPA INC 25,000; FRANKIE J.
 SANTORO 7,027; SEBIS DIRECT 26,255; SENSE OF SAMADHI 10,000; SHI INTERNATIONAL
 5,860; SIKICH LLP 20,977; JOHNSON CONTROLS 20,369; SOUND INCORPORATED 4,882; BBQ
 123 LLC 12,500; STERCHI CHIROPRACTIC 15,000; STERLING CODIFIERS 3,789; SUBURBAN
 LABORATORIES 6,813; NDB ENTERPRISES 25,000; SUPERIOR ASPHALT 6,031;
 TAEKWONDO KOREA CENTER 25,000; BANK OF NEW YORK 1,992,073; THE HEARTLAND
 SCHOOL 30,000; THE IDEA PROS 25,000; THE SCRAP CABANA 4,800; THE TURF TEAM 2,529;
 THYSENKRUPP ELEVATOR 3,239; TIM GREYER BUILDERS 15,000; TKB ASSOCIATES
 2,719; TODAY'S BUSINESS SOLUTIONS 6,626; TRAFFIC CONTROL 28,490; TREASURE
 BEADS 16,500; TRICO MECHANICAL 19,811; UMB BANK 316,588; UMBRELLA
 TECHNOLOGIES 5,900; UNITED SEPTIC 2,600; US BANK 162,850; VERITAS REALTY 5,172;
 VERNE HENNE CONSTRUCTION 3,043; VILLAGE OF OSWEGO 144,133; CHRISTINE M.
 VITOSH 8,300; WATER PRODUCTS 9,472; WATER SERVICES CO 20,032; WATER SOLUTIONS
 UNLIMITED 26,907; WAUBONSEE COMMUNITY COLLEGE 86,396; WE GROW KIDS 5,000;
 WEBLINX INC 3,500; WALLY WERDERICH 3,450; WEX BANK 57,362; WINDING CREEK
 NURSERY 9,320; YORKVILLE BRISTOL SANITARY DISTRICT 4,038,583; YORKVILLE AUTO
 BODY 10,000; YORKVILLE SCHOOL DISTRICT 177,852; MARLYS J. YOUNG 3,926; ZENON
 CO 2,625; EXPENSE DISBURSEMENTS UNDER 2,500.00 209,959; TOTAL 20,548,678.



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 #2

Tracking Number

ADM 2021-39

Agenda Item Summary Memo

Title: Treasurer's Report for September 2021

Meeting and Date: City Council – October 26, 2021

Synopsis: _____

Council Action Previously Taken:

Date of Action: ADM – 10/20/21 Action Taken: Moved forward to City Council agenda.

Item Number: ADM 2021-39

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, post at www.facebook.com/CityofYorkville, tweet us at @CityofYorkville, and/or contact any of your elected officials at <http://www.yorkville.il.us/320/City-Council>



UNITED CITY OF YORKVILLE

TREASURER'S REPORT - for the month ending September 30, 2021

Cash Basis

	(Unaudited) Beginning Fund Balance	Sept Revenues	YTD Revenues	Revenue Budget	% of Budget	Sept Expenses	YTD Expenses	Expense Budget	% of Budget	Projected Ending Fund Balance
General Fund										
01 - General	\$ 9,172,352	\$ 2,833,714	\$ 10,650,162	\$ 18,100,270	59%	\$ 1,639,788	\$ 6,806,456	\$ 18,100,270	38%	\$ 13,016,058
Special Revenue Funds										
15 - Motor Fuel Tax	1,243,821	68,670	529,744	1,260,019	42%	6,149	491,692	2,435,413	20%	1,281,873
79 - Parks and Recreation	73,002	264,482	1,063,296	2,643,058	40%	243,717	1,003,011	2,716,058	37%	133,287
72 - Land Cash	31,131	-	1,329	25,760	5%	-	-	5,000	0%	32,460
87 - Countryside TIF	(1,211,223)	168,913	226,260	260,727	87%	948	53,298	223,397	24%	(1,038,261)
88 - Downtown TIF	(1,448,929)	37,770	95,915	70,000	137%	3,542	224,125	291,412	77%	(1,577,139)
89 - Downtown TIF II	(47,869)	32,018	75,298	48,526	0%	-	19,448	30,500	64%	7,981
11 - Fox Hill SSA	10,231	6,965	15,888	19,000	84%	1,475	3,836	59,200	6%	22,283
12 - Sunflower SSA	(8,409)	9,137	19,754	21,000	94%	1,100	8,764	17,200	51%	2,581
Debt Service Fund										
42 - Debt Service	-	27,556	139,281	329,375	42%	-	9,925	329,375	3%	129,356
Capital Project Funds										
25 - Vehicle & Equipment	1,485,790	28,338	177,537	547,226	32%	16,714	279,440	1,877,998	15%	1,383,888
24 - Buildings & Grounds	-	2,874	8,791,708	9,584,249	92%	87,865	2,349,755	9,584,249	25%	6,441,953
23 - City-Wide Capital	119,566	79,659	2,750,194	5,808,072	47%	526,467	703,887	5,545,285	13%	2,165,873
Enterprise Funds										
* 51 - Water	3,901,358	100,257	2,010,737	5,061,271	40%	244,904	1,346,262	6,081,733	22%	4,565,833
* 52 - Sewer	864,688	72,296	841,130	2,275,602	37%	92,654	430,417	2,428,579	18%	1,275,401
Library Funds										
82 - Library Operations	638,033	653,471	1,625,410	1,692,702	96%	55,969	351,092	1,709,443	21%	1,912,351
84 - Library Capital	169,187	9,766	60,257	50,200	120%	5,343	13,003	95,500	14%	216,441
Total Funds	\$ 14,992,729	\$ 4,395,886	\$ 29,073,901	\$ 47,797,057	61%	\$ 2,926,635	\$ 14,094,411	\$ 51,530,612	27%	\$ 29,972,219

* 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"/>
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 2021-41

Agenda Item Summary Memo

Title: 2011 Bond Refinancing

Meeting and Date: City Council – October 26, 2021

Synopsis: _____

Council Action Previously Taken:

Date of Action: ADM – 10/20/21 Action Taken: Moved forward to City Council agenda.

Item Number: ADM 2021-41

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, post at 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: October 14, 2021
Subject: Bonds – Intent Ordinance, Public Hearing & Process Discussion

Summary

Review of the process to issue \$1 million in additional proceeds (“new money”) in conjunction with the refinancing of the 2011 refunding bonds.

Background

At the October 12th meeting, staff presented City Council with three different scenarios regarding the refinancing of the 2011 refunding bonds (which were issued in November of 2011 in order to refinance the 2005D and 2008 refunding bonds, which were initially issued to finance construction of the Rob Roy Creek sewer interceptor) as summarized below:

- Scenario One – Refinance the 2011 Refunding Bonds Only
- Scenario Two – Refinance the 2011 Refunding Bonds + New Money in the Amount of \$1 Million
- Scenario Three – Refinance the 2011 Refunding Bonds + New Money in the Amount of \$2 Million

Per the direction provided at that meeting, Council has tentatively chosen to pursue Scenario Two. Exhibit A shows various projected debt service reports related to the refinancing of the 2011 refunding bonds, with the inclusion of an additional \$1 million in new money. As shown on page 1, total bond proceeds totaling \$5,155,000 would be allocated between the (52) Sewer Fund (\$4.145 million to refinance the 2011 bonds) and the (24) Buildings & Grounds Fund (\$1.01 million) to finance improvements to the 651 Prairie Point building, less issuance costs. The 2011 bond refunding savings would remain at ~\$242,000, as noted on page 6.

As noted on the attached timeline (Exhibit B), the first step in the issuance process would be the adoption of the Intent to Issue (i.e., Authorizing) Ordinance by City Council on October 26th, which would establish the maximum amount of principal that could be issued (Exhibit C). At the request of Council, the maximum amount of the additional bond proceeds has been set at \$1,050,000; comprised of \$1 million in principal and \$50,000 for issuance costs. Please note that the City is required to only adopt an intent ordinance for the new money portion of the bonds, since the remaining bond proceeds would be used to refund existing debt. Moreover, the intent ordinance only sets the maximum amount that the bonds could be issued for. Council always reserves the right to issue the bonds for less than that amount, should it choose to do so.

In addition to setting the maximum amount of the potential bond issue, the intent to issue ordinance also establishes what activities the City may use the bond proceeds on. In order to give the City as much flexibility as possible, the parameters are fairly extensive. Besides being able to spend the bond proceeds on the renovation of the Prairie Point building, the ordinance also allows for proceeds to be spent on the acquisition or renovation of any building within the City for municipal purposes, and any water, sewer or roadway repair or improvement. Assuming passage of the intent ordinance, Council would then be presented with a second ordinance authorizing a public hearing, which would be conducted at the November 9th meeting.

Presuming that both ordinances (Exhibit C & D) are approved by Council on October 26th, the next step would be to publish the Intent Ordinance and the Notice of Public Hearing in a local newspaper, which would be completed by staff later that week. The publication of these documents would also begin the 30-day Backdoor Referendum period, pursuant to the Bond Issuance Notification Act (BINA). After the public hearing (also required by BINA), the remaining tentative schedule for the issuance of the bonds would be as follows:

- The 30-day Backdoor Referendum period would culminate during the week of November 29th. In addition, 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 November.
- The bond sale would take place on December 14th, followed by adoption of the bond ordinance by City Council that evening.
- Closing would take place in early January 2022; issuance costs would be paid, and the City would receive \$1 million in new money 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, assuming the City chooses to begin the process on October 26th.

Recommendation

This is an informational item for discussion purposes. Unless directed otherwise by the Administration Committee, staff is planning to present these materials at the October 26th meeting for the consideration of City Council.

United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2021

Dated: January 6, 2022

Refunding of 2011 Bonds / \$1M New Money /Preliminary

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Preliminary, As of October 5, 2021

United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2021

Dated: January 6, 2022

Refunding of 2011 Bonds / \$1M New Money /Preliminary

Total Issue Sources And Uses

Dated 01/06/2022 | Delivered 01/06/2022

	Refunding of 2011	New Money	Issue Summary
Sources Of Funds			
Par Amount of Bonds	\$4,145,000.00	\$1,010,000.00	\$5,155,000.00
Total Sources	\$4,145,000.00	\$1,010,000.00	\$5,155,000.00
Uses Of Funds			
Costs of Issuance	42,213.87	10,286.13	52,500.00
Deposit to Project Construction Fund	-	1,000,000.00	1,000,000.00
Deposit to Current Refunding Fund	4,097,921.10	-	4,097,921.10
Rounding Amount	4,865.03	(286.13)	4,578.90
Total Uses	\$4,145,000.00	\$1,010,000.00	\$5,155,000.00

Preliminary, As of October 5, 2021

United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2021

Dated: January 6, 2022

Refunding of 2011 Bonds / \$1M New Money /Preliminary

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
01/06/2022	-	-	-	-	-
06/30/2022	-	-	37,373.75	37,373.75	-
12/30/2022	1,260,000.00	1.500%	38,662.50	1,298,662.50	1,336,036.25
06/30/2023	-	-	29,212.50	29,212.50	-
12/30/2023	1,275,000.00	1.500%	29,212.50	1,304,212.50	1,333,425.00
06/30/2024	-	-	19,650.00	19,650.00	-
12/30/2024	1,300,000.00	1.500%	19,650.00	1,319,650.00	1,339,300.00
06/30/2025	-	-	9,900.00	9,900.00	-
12/30/2025	1,320,000.00	1.500%	9,900.00	1,329,900.00	1,339,800.00
Total	\$5,155,000.00	-	\$193,561.25	\$5,348,561.25	-

Yield Statistics

Bond Year Dollars	\$12,904.08
Average Life	2.503 Years
Average Coupon	1.5000000%
Net Interest Cost (NIC)	1.5000000%
True Interest Cost (TIC)	1.5000368%
Bond Yield for Arbitrage Purposes	1.5000368%
All Inclusive Cost (AIC)	1.9206652%

IRS Form 8038

Net Interest Cost	1.5000000%
Weighted Average Maturity	2.503 Years

Preliminary, As of October 5, 2021

United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2021

Dated: January 6, 2022

Refunding of 2011 Bonds / \$1M New Money /Preliminary

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Net New D/S
12/30/2022	1,260,000.00	1.500%	76,036.25	1,336,036.25	1,336,036.25
12/30/2023	1,275,000.00	1.500%	58,425.00	1,333,425.00	1,333,425.00
12/30/2024	1,300,000.00	1.500%	39,300.00	1,339,300.00	1,339,300.00
12/30/2025	1,320,000.00	1.500%	19,800.00	1,339,800.00	1,339,800.00
Total	\$5,155,000.00	-	\$193,561.25	\$5,348,561.25	\$5,348,561.25

Preliminary, As of October 5, 2021

United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2021

Dated: January 6, 2022

Refunding of 2011 Bonds / \$1M New Money /Preliminary

Pricing Summary

Maturity	Type of Bond	Coupon	Yield	Maturity Value	Price	Dollar Price
12/30/2022	Serial Coupon	1.500%	1.500%	1,260,000.00	100.000%	1,260,000.00
12/30/2023	Serial Coupon	1.500%	1.500%	1,275,000.00	100.000%	1,275,000.00
12/30/2024	Serial Coupon	1.500%	1.500%	1,300,000.00	100.000%	1,300,000.00
12/30/2025	Serial Coupon	1.500%	1.500%	1,320,000.00	100.000%	1,320,000.00
Total	-	-	-	\$5,155,000.00	-	\$5,155,000.00

Bid Information

Par Amount of Bonds	\$5,155,000.00
Gross Production	\$5,155,000.00
Bid (100.000%)	5,155,000.00
Total Purchase Price	\$5,155,000.00
Bond Year Dollars	\$12,904.08
Average Life	2.503 Years
Average Coupon	1.5000000%
Net Interest Cost (NIC)	1.5000000%
True Interest Cost (TIC)	1.5000368%

Preliminary, As of October 5, 2021

United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2021

Dated: January 6, 2022

Refunding of 2011 Bonds / \$1M New Money /Preliminary

Proof of Bond Yield @ 1.5000368%

Date	Cashflow	PV Factor	Present Value	Cumulative PV
01/06/2022	-	1.0000000x	-	-
06/30/2022	37,373.75	0.9928029x	37,104.77	37,104.77
12/30/2022	1,298,662.50	0.9854121x	1,279,717.78	1,316,822.54
06/30/2023	29,212.50	0.9780764x	28,572.06	1,345,394.60
12/30/2023	1,304,212.50	0.9707952x	1,266,123.28	2,611,517.88
06/30/2024	19,650.00	0.9635683x	18,934.12	2,630,451.99
12/30/2024	1,319,650.00	0.9563952x	1,262,106.86	3,892,558.86
06/30/2025	9,900.00	0.9492754x	9,397.83	3,901,956.68
12/30/2025	1,329,900.00	0.9422087x	1,253,043.32	5,155,000.00
Total	\$5,348,561.25	-	\$5,155,000.00	-

Derivation Of Target Amount

Par Amount of Bonds	\$5,155,000.00
Original Issue Proceeds	\$5,155,000.00

Preliminary, As of October 5, 2021

United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2021

Dated: January 6, 2022

Refunding of 2011 Bonds Portion

Debt Service Comparison

Date	Total P+I	Net New D/S	Old Net D/S	Savings
12/30/2022	1,076,138.75	1,076,138.75	1,135,266.00	59,127.25
12/30/2023	1,071,950.00	1,071,950.00	1,134,178.00	62,228.00
12/30/2024	1,076,575.00	1,076,575.00	1,136,378.00	59,803.00
12/30/2025	1,075,900.00	1,075,900.00	1,136,652.00	60,752.00
Total	\$4,300,563.75	\$4,300,563.75	\$4,542,474.00	\$241,910.25

PV Analysis Summary (Net to Net)

Gross PV Debt Service Savings	232,078.32
Net PV Cashflow Savings @ 1.921%(AIC)	232,078.32
Contingency or Rounding Amount	4,865.03
Net Present Value Benefit	\$236,943.35
Net PV Benefit / \$4,095,000 Refunded Principal	5.786%
Net PV Benefit / \$4,145,000 Refunding Principal	5.716%

Refunding Bond Information

Refunding Dated Date	1/06/2022
Refunding Delivery Date	1/06/2022

Preliminary, As of October 5, 2021

United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2021

Dated: January 6, 2022

Refunding of 2011 Bonds Portion

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
01/06/2022	-	-	-	-	-
06/30/2022	-	-	30,051.25	30,051.25	-
12/30/2022	1,015,000.00	1.500%	31,087.50	1,046,087.50	1,076,138.75
06/30/2023	-	-	23,475.00	23,475.00	-
12/30/2023	1,025,000.00	1.500%	23,475.00	1,048,475.00	1,071,950.00
06/30/2024	-	-	15,787.50	15,787.50	-
12/30/2024	1,045,000.00	1.500%	15,787.50	1,060,787.50	1,076,575.00
06/30/2025	-	-	7,950.00	7,950.00	-
12/30/2025	1,060,000.00	1.500%	7,950.00	1,067,950.00	1,075,900.00
Total	\$4,145,000.00	-	\$155,563.75	\$4,300,563.75	-

Yield Statistics

Bond Year Dollars	\$10,370.92
Average Life	2.502 Years
Average Coupon	1.5000000%
Net Interest Cost (NIC)	1.5000000%
True Interest Cost (TIC)	1.5000368%
Bond Yield for Arbitrage Purposes	1.5000368%
All Inclusive Cost (AIC)	1.9208627%

IRS Form 8038

Net Interest Cost	1.5000000%
Weighted Average Maturity	2.502 Years

Preliminary, As of October 5, 2021

United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2021

Dated: January 6, 2022

Refunding of 2011 Bonds Portion

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Net New D/S
12/30/2022	1,015,000.00	1.500%	61,138.75	1,076,138.75	1,076,138.75
12/30/2023	1,025,000.00	1.500%	46,950.00	1,071,950.00	1,071,950.00
12/30/2024	1,045,000.00	1.500%	31,575.00	1,076,575.00	1,076,575.00
12/30/2025	1,060,000.00	1.500%	15,900.00	1,075,900.00	1,075,900.00
Total	\$4,145,000.00	-	\$155,563.75	\$4,300,563.75	\$4,300,563.75

Preliminary, As of October 5, 2021

United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2021

Dated: January 6, 2022

Refunding of 2011 Bonds Portion

Current Refunding Escrow

Date	Rate	Receipts	Disbursements	Cash Balance
01/06/2022	-	4,097,921.10	4,097,921.10	-
Total	-	\$4,097,921.10	\$4,097,921.10	-

Investment Parameters

Investment Model [PV, GIC, or Securities]	Securities
Default investment yield target	Unrestricted

Cash Deposit	4,097,921.10
Total Cost of Investments	\$4,097,921.10
Target Cost of Investments at bond yield	\$4,097,921.10
Yield to Receipt	-
Yield for Arbitrage Purposes	1.5000368%

Preliminary, As of October 5, 2021

United City of Yorkville, Kendall County, Illinois

Series 2011 - Refunds 2005D Except for 500 in 2011

Blc Review

Debt Service To Maturity And To Call

Date	Refunded Bonds	Refunded Interest	D/S To Call	Principal	Coupon	Interest	Refunded D/S
01/06/2022	4,095,000.00	2,921.10	4,097,921.10	-	-	-	-
06/30/2022	-	-	-	-	-	87,633.00	87,633.00
12/30/2022	-	-	-	960,000.00	4.280%	87,633.00	1,047,633.00
06/30/2023	-	-	-	-	-	67,089.00	67,089.00
12/30/2023	-	-	-	1,000,000.00	4.280%	67,089.00	1,067,089.00
06/30/2024	-	-	-	-	-	45,689.00	45,689.00
12/30/2024	-	-	-	1,045,000.00	4.280%	45,689.00	1,090,689.00
06/30/2025	-	-	-	-	-	23,326.00	23,326.00
12/30/2025	-	-	-	1,090,000.00	4.280%	23,326.00	1,113,326.00
Total	\$4,095,000.00	\$2,921.10	\$4,097,921.10	\$4,095,000.00	-	\$447,474.00	\$4,542,474.00

Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculation	1/06/2022
Average Life	2.536 Years
Average Coupon	4.280000%
Weighted Average Maturity (Par Basis)	2.536 Years
Weighted Average Maturity (Original Price Basis)	2.536 Years

Refunding Bond Information

Refunding Dated Date	1/06/2022
Refunding Delivery Date	1/06/2022

Preliminary, As of October 5, 2021

United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2021

Dated: January 6, 2022

\$1M New Money Portion

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
01/06/2022	-	-	-	-	-
06/30/2022	-	-	7,322.50	7,322.50	-
12/30/2022	245,000.00	1.500%	7,575.00	252,575.00	259,897.50
06/30/2023	-	-	5,737.50	5,737.50	-
12/30/2023	250,000.00	1.500%	5,737.50	255,737.50	261,475.00
06/30/2024	-	-	3,862.50	3,862.50	-
12/30/2024	255,000.00	1.500%	3,862.50	258,862.50	262,725.00
06/30/2025	-	-	1,950.00	1,950.00	-
12/30/2025	260,000.00	1.500%	1,950.00	261,950.00	263,900.00
Total	\$1,010,000.00	-	\$37,997.50	\$1,047,997.50	-

Yield Statistics

Bond Year Dollars	\$2,533.17
Average Life	2.508 Years
Average Coupon	1.5000000%
Net Interest Cost (NIC)	1.5000000%
True Interest Cost (TIC)	1.5000367%
Bond Yield for Arbitrage Purposes	1.5000368%
All Inclusive Cost (AIC)	1.9198564%

IRS Form 8038

Net Interest Cost	1.5000000%
Weighted Average Maturity	2.508 Years

Preliminary, As of October 5, 2021

United City of Yorkville, Kendall County, Illinois

General Obligation Bonds (ARS), Series 2021

Dated: January 6, 2022

\$1M New Money Portion

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Net New D/S
12/30/2022	245,000.00	1.500%	14,897.50	259,897.50	259,897.50
12/30/2023	250,000.00	1.500%	11,475.00	261,475.00	261,475.00
12/30/2024	255,000.00	1.500%	7,725.00	262,725.00	262,725.00
12/30/2025	260,000.00	1.500%	3,900.00	263,900.00	263,900.00
Total	\$1,010,000.00	-	\$37,997.50	\$1,047,997.50	\$1,047,997.50

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

Preliminary Timetable
(September 1, 2021)

<u>Task</u>	<u>Party Responsible</u>	<u>Date</u>
Distribute Draft POS	Speer	Week of October 11
Adoption of Authorizing Ordinance	City	October 26
Publish Authorizing Ordinance and Notice of BINA Hearing	City	Week of October 26
<i>Begin 30-Day Backdoor Referendum Period</i>		
Distribute Rating Package	Speer	Week of October 11
Comments received on draft POS	All Parties	Week of November 1
Bond Issue Notification Act (BINA) Hearing	City	November 9
* Rating Call	City and Speer	Week of November 8
* Receive Bond Rating	City and Speer	Week of November 15
Distribute Bond Ordinance	Bond Counsel	Week of November 22
Finalize and Print POS	Speer	November 30
Bond Sale	All Parties	December 14
Bond Ordinance Adopted	City	December 14
Bond Closing	All Parties	January 6

* These tasks would be eliminated, if the bond is privately placed.

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 26th day of October, 2021.

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:

_____.

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: _____

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: _____

The Mayor announced that, in view of the need to provide funds for (i) the renovation of the new Yorkville City Hall and Police Station at 651 Prairie Pointe Drive; (ii) the acquisition and/or renovation of additional existing buildings located within the City for municipal purposes; and (iii) other capital infrastructure projects within the City including water, sewer and road construction and repairs, 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 \$1,050,000 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) renovate the new Yorkville City Hall and Police Station at 651 Prairie Pointe Drive, (ii) acquire and/or renovate additional existing buildings located within the City for municipal purposes; and (iii) provide for other capital infrastructure projects within the City including water, sewer and road construction and repairs (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 \$1,050,000, 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 \$1,050,000 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 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 \$1,050,000 for the purpose of providing funds to pay the costs 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 \$1,050,000 (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 the terms 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 1,052 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 28th day of June, 2022 (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 \$1,050,000 ALTERNATE REVENUE BONDS
AND RIGHT TO FILE PETITION**

PUBLIC NOTICE is hereby given that pursuant to an Ordinance (the “*Ordinance*”) adopted on the 26th day of October, 2021 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 \$1,050,000 (the “*Bonds*”) for the purpose of providing funds for (i) the renovation of the new Yorkville City Hall and Police Station at 651 Prairie Pointe Drive; (ii) the acquisition and/or renovation of additional existing buildings located within the City for municipal purposes; and (iii) other capital infrastructure projects within the City including water, sewer and road construction and repairs.

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 1,052 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 28th day of June, 2022. 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 26th day of October, 2021.

Jori Behland
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 26th day of October, 2021, pursuant to a roll call vote as follows:

DANIEL V. TRANSIER	_____	KEN KOCH	_____
MATT MAREK	_____	ARDEN JOE PLOCHER	_____
CHRIS FUNKHOUSER	_____	SEAVER TARULIS	_____
JASON PETERSON	_____		

APPROVED by me, as Mayor of the United City of Yorkville, Kendall County, Illinois, the 26th day of October, 2021.

MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County, Illinois, the 26th day of October, 2021.

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 26th day of October, 2021, 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 \$1,050,000 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 26th day of October, 2021.

(SEAL)

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 \$1,050,000 general obligation alternate revenue bonds to provide funds for (i) the renovation of the new Yorkville City Hall and Police Station at 651 Prairie Pointe Drive; (ii) the acquisition and/or renovation of additional existing buildings located within the City for municipal purposes; and (iii) other capital infrastructure projects within the City including water, sewer and road construction and repairs, as provided for by the Ordinance adopted by the City Council of said City on the 26th day of October, 2021, 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 28th day of June, 2022:

[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), _____ (Village, 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 _____, 2021.

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 \$1,050,000 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 26th day of October, 2021, notice of authorization of the City to issue \$1,050,000 Alternate Revenue Bonds was published on the ____ day of October, 2021, 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 _____, 2021.

City Clerk

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 \$1,050,000 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 \$1,050,000 (the “*Bonds*”) for the purpose of providing funds for (i) the renovation of the new Yorkville City Hall and Police Station at 651 Prairie Pointe Drive; (ii) the acquisition and/or renovation of additional existing buildings located within the City for municipal purposes; and (iii) other capital infrastructure projects within the City including water, sewer and road construction and repairs; 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 9th day of November, 2021, 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 \$1,050,000,000 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 9th day of November, 2021, 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 \$1,050,000 for the purpose of providing funds for (i) the renovation of the new Yorkville City Hall and Police Station at 651 Prairie Pointe Drive; (ii) the acquisition and/or renovation of additional existing buildings located within the City for municipal purposes; and (iii) other capital infrastructure projects within the City including water, sewer and road construction and repairs.

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 jbehland@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 26th day of October, 2021.

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

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 26th day of October, 2021, pursuant to a roll call vote as follows:

DANIEL V. TRANSIER	_____	KEN KOCH	_____
MATT MAREK	_____	ARDEN JOE PLOCHER	_____
CHRIS FUNKHOUSER	_____	SEAVER TARULIS	_____
JASON PETERSON	_____		

APPROVED by me, as Mayor of the United City of Yorkville, Kendall County, Illinois, the 26th day of October, 2021.

MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County, Illinois, the 26th day of October, 2021.

CITY CLERK



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 #1

Tracking Number

CC 2021-04

Agenda Item Summary Memo

Title: City Buildings Updates

Meeting and Date: City Council – October 26, 2021

Synopsis: _____

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:



Memorandum

To: City Council
From: Bart Olson, City Administrator
CC:
Date: October 21, 2021
Subject: Building Study Update

Summary

Review of status of City Hall/PD and Public Works Building studies.

Background

This item was last discussed by the City Council at the October 12th meeting. At that meeting, the City Council received a verbal update on the status of the Prairie Pointe and Public Works projects.

Prairie Pointe - update

Construction plans have been drafted and submitted to City staff for review. We are currently on schedule for a RFP window start date in November with bid opening in December. We still anticipate that no-bid purchase proposals for furniture (Groupe Lacasse) and high density storage and lockers (Bradford / Space Saver) will be presented to the City Council for approval at the next couple City Council meetings. We are still weighing additional structural costs and high density storage in the second floor building. We are leaning towards this being an alternate in the bidding process.

On furniture, the furniture team has met to finalize design aesthetics. Material samples are available at City Hall for those looking to view the style, texture, and color of the materials. We also have two large format illustrations (with our material selections in) of the City Hall lobby and the City Council Chamber. The furniture team is comfortable with the design choices but did mention that the prior comments about the lobby being too sterile and cold would be addressed through artwork and furnishings in the room.

On the natural gas line, we finally were able to get in touch with someone at Nicor who could provide area gas main plans. We were pleasantly surprised to see that the gas main is *much closer* to the building than originally told – around 300' to the building. We are weighing out a new gas service line into the building and rethinking our HVAC supply source as well.

Public Works building - update

Kendall Area Transit staff are still working through IDOT approval of the contract documents. We are beginning to finalize our analysis of existing City owned properties and hope to have something to present to the City Council in November / December. We are proceeding independently of KAT, but there is still an opportunity for them to join us in the

planning discussions. Preliminarily, we think the opportunity to share facilities could be as high as \$5m through site development and shared building spaces.

For the estimated building cost, we had assumed the Montgomery Public Works facility would be an adequate model to base our building on. Accordingly, we plugged in debt service amounts of \$15m into the five year budget proposal last approved by City Council this spring. A close analysis of the space needs in their building shows that our building will likely be substantially bigger than Montgomery's, as Montgomery does not have a Parks Department. We are working through square footage assessments and costs, but the \$15m budget figure we planned is likely too low unless we decide to eliminate some pieces of the building or shrink them significantly. More details will be provided at the City Council presentation in the coming months.

Recommendation

This is an informational item.



Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input type="checkbox"/>
Engineer	<input checked="" 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 #2

Tracking Number

CC 2021-38

Agenda Item Summary Memo

Title: AWSS Update

Meeting and Date: City Council – October 26, 2021

Synopsis: Cost Analysis Update

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: _____

Council Action Requested: Informational

Submitted by: Brad Sanderson Engineering
Name 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, post at www.facebook.com/CityofYorkville, tweet us at @CityofYorkville, and/or contact any of your elected officials at http://www.yorkville.il.us/gov_officials.php



Memorandum

To: Bart Olson, City Administrator
From: Brad Sanderson, EEI
Eric Dhuse, Director of Public Works
CC: Jori Behland, City Clerk

Date: October 21, 2021
Subject: AWSS Update


Attached to this memo are slides that contain updated costs and financial analysis from the City Council presentation on September 28th.

After the presentation, costs were further reviewed and refined on the O, M, and R (Operation, Maintenance and Replacement) portion. The original numbers were too conservative. This affected the net present value summary as well as the monthly projected bill summary. The adjustments reduced the values.



COST ESTIMATES SUMMARY & FINANCIAL ANALYSIS

AWSS Alternatives Capital Cost Summary



Fox River: YO Alone.....	\$97,240,000
Fox River: Waterlink Sub-Regional System.....	\$98,520,000
Lake Michigan: DuPage Water Commission.....	\$98,230,000*
Lake Michigan: Joliet Area Water Commission...	\$111,010,000*
Lake Michigan: Illinois American Water.....	TBD*

**Includes NRW Reduction Capital Costs Over Next 10 Years*



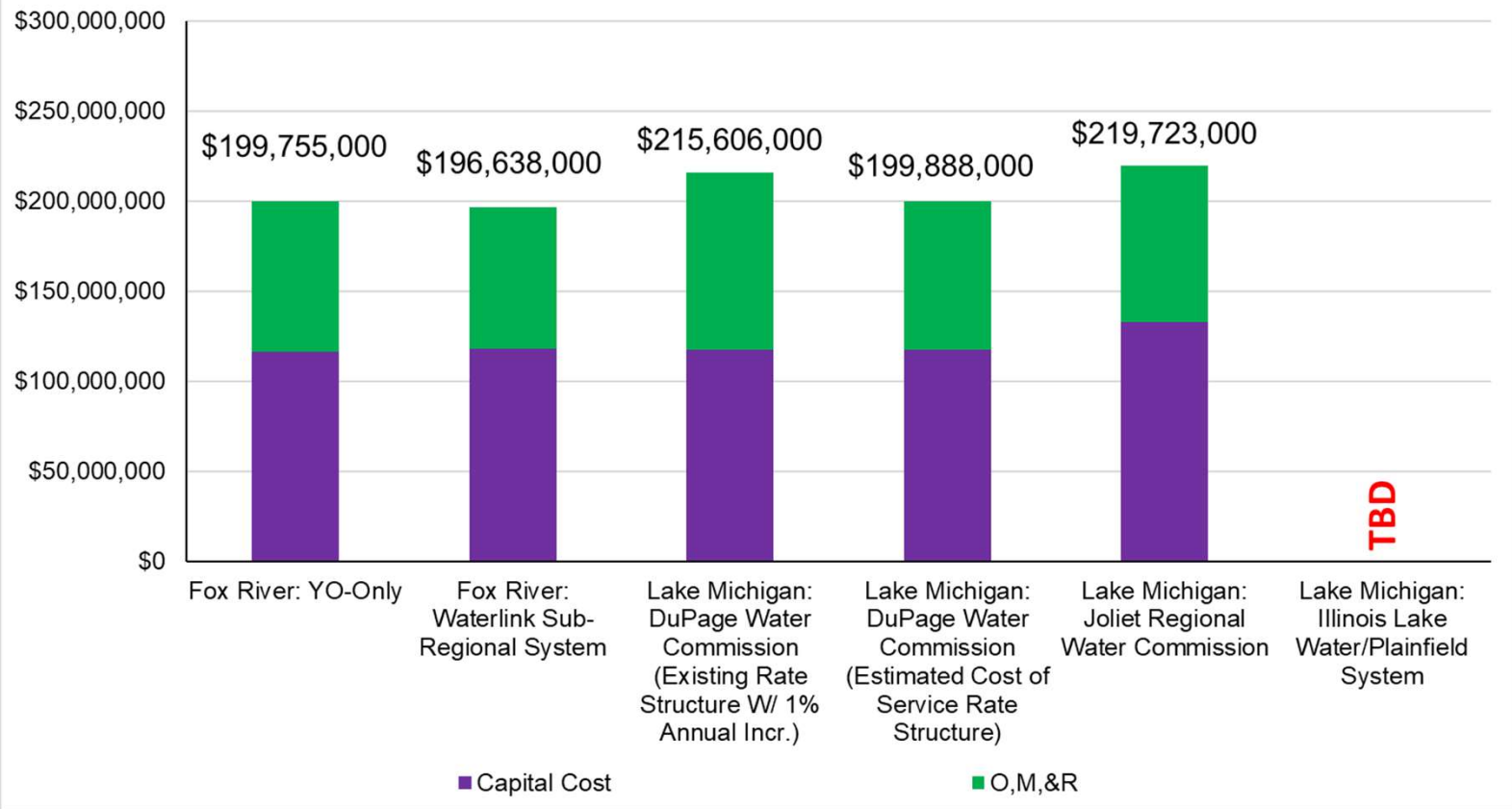
Funding Summary for Each Alternative

Alternative(s)	Estimated Construction Year	2021 Estimated Costs				Total Costs Inflated To Construction Year
		IEPA SRF	EPA WIFIA	Bonds/Other	DWC - Buy In	
Loan Period (Years):		20	35	20	20	
Annual Interest Rate:		2.0%	2.0%	3.5%	0.0%	
Fox River: YO-Only	2027	\$62,500,000	\$53,602,698	\$0	\$0	\$116,102,698
Fox River: Waterlink Sub-Regional System	2027	\$62,500,000	\$55,130,176	\$0	\$0	\$117,630,176
Lake Michigan: DuPage Water Commission	2024	\$62,500,000	\$37,771,372	\$0	\$7,062,000	\$107,333,372
Lake Michigan: Joliet Regional Water Commission	2027	\$62,500,000	\$70,048,450	\$0	\$0	\$132,548,450
Lake Michigan: Illinois Lake Water/Plainfield System	2024	TBD				



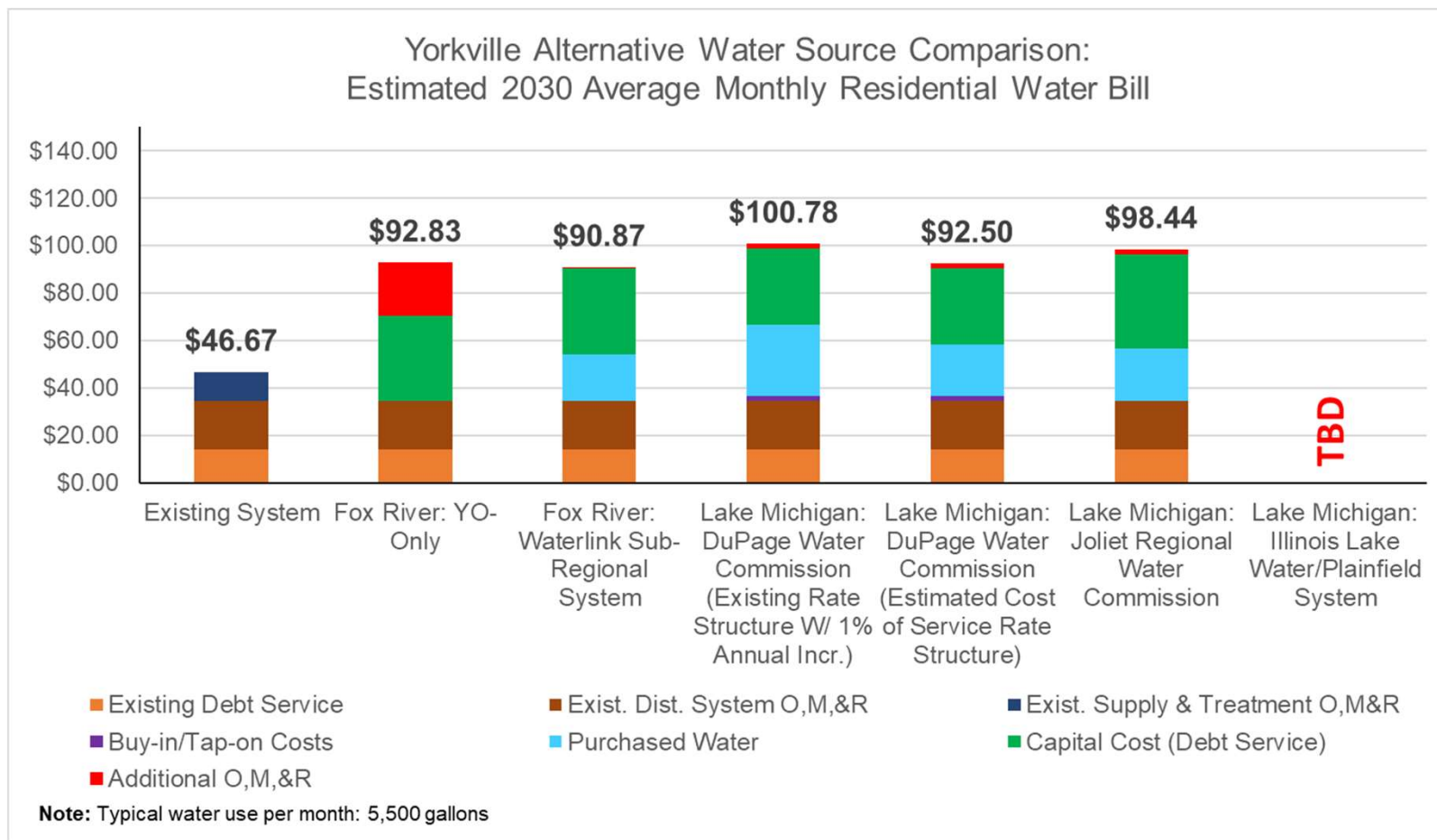
AWSS Alternatives Net Present Value Summary

Yorkville Alternative Water Source Comparison:
20-Year Present Worth (2030 - 2050)





Estimated 2030 Residential Water Bill Comparison



United City of Yorkville
ALTERNATIVE WATER SOURCE STUDY

COMPARISON OF WATER SOURCE ALTERNATIVES

Weighted Descision Matrix

October 2021

Ranking Criteria	Cost		Water Quality		Risk		Control / Governance		Sustainability/Quantity		Management/Staffing				
	Capital (implementation) Costs?		What is quality and variability of the finished water for this alternative?		Does the alternative provide for the most reliable, long term solution.		For this alternative, does the City maintain complete control of their water source?		Does the alternative provide a long-term sustainable solution?		Will the City, or another entity, be responsible for managing and staffing the system?				
	Highest		1 - Highest Cost		1 - Finished water quality is variable and/or reduced from present standard.		1 - This alternative is only a short term solution with potential long term risk and consequences.		1 - The City does not retain significant control of the water supply system.		1 - This alternative has long term sustainability concerns.			1 - The City will need to manage and staff the entire system.	
	Lowest		5 - Lowest Cost		5 - Finished water quality is more consistent and/higher than present standard.		5 - This alternative provides for a long term (exceeding 50 year) solution with manageable long term risks.		5 - The City maintains complete control of the water supply system.		5 - This alternative provides for a long term (exceeding 50 year) sustainable solution.			5 - Another entity is contractually responsible to manage and staff the water supply system.	
	Weight	0%	Weight	0%	Weight	0%	Weight	0%	Weight	0%	Weight	0%			
Alternative	Value	Weighted Value	Value	Weighted Value	Value	Weighted Value	Value	Weighted Value	Value	Weighted Value	Value	Weighted Value	Weighted Total Value		
Fox River - Yorkville Alone	5	0	4	0	4.5	0	5	0	4.5	0	1	0	0		
Fox River - Waterlink Sub-Regional System	5	0	4	0	4.5	0	4	0	4.5	0	2	0	0		
Lake Michigan - DuPage Water Commission	5	0	5	0	5	0	2	0	5	0	5	0	0		
Lake Michigan - Joliet Regional Water Commission	4	0	5	0	5	0	3	0	5	0	5	0	0		
Lake Michigan - Illinois Lake Water System	NOT APPLICABLE														



To: Bart Olson – City Administrator

From: Jeffrey W. Freeman – CEO

Date: October 20, 2021

Re: Alternative Water Source Study – Cost Estimate Summaries

EEI Job #: YO2117

Per your request, we have summarized the Alternative Water Source Study (AWSS) costs for the three Waterlink communities (Villages of Montgomery and Oswego and United City of Yorkville). In addition, we have analyzed the DuPage Water Commission (DWC) alternative if the Village of Oswego was to go alone, and have evaluated the DWC alternative utilizing the Joliet area water commission cost sharing philosophy. A summary of our findings is as follows:

Sub-Regional Alternatives Cost Estimate Summary

Table No. 1 provides a summary of the total and individual community costs for each alternative.

Village of Oswego To DWC Alone

The Village of Oswego's share of the supply and treatment costs, the transmission main and buy-in fees, if all three of the Waterlink communities join DWC would be \$53,413,000. Alternatively, if the Village of Oswego connected to DWC, alone, we estimate the cost for the transmission main and buy-in fees to be \$96,425,000. Therefore, we estimate the cost savings to the Village of Oswego if all three communities connect to DWC to be approximately \$43M.

All-For-One, One-For-All DWC Method

The current cost distribution approach for the DWC alternative is based on each communities' prorated share, based on Maximum Day Demand, of each individual pipe segment. In other words, if water that would eventually flow to all three communities' receiving stations is conveyed through a pipe segment, then all three communities would contribute to that pipe segment based on the Maximum Day Demand proportion of each community conveyed in that pipe segment. If a pipe segment is conveying flow to two communities' receiving station(s), then the cost is distributed to those two communities. If a pipe segment is carrying one community's flow, then the total cost would be applied to that singular community.

The cost distribution within the Joliet area water commission is on an all-for-one, one-for-all basis. In this alternative, the total costs for all of the transmission facilities and connection to one delivery station is

Table No. 1: Sub-Regional Alternatives Cost Estimate Summary

	Total	Montgomery	Oswego	Yorkville
Fox River: Individual Community				
Supply & Treatment Costs	NA	\$56,217,611		\$81,980,811
Internal Distribution and Receiving Stations Costs	NA	\$4,746,600		\$15,253,370
NRW Costs	NA	\$11,388,533		
Total Alternative Cost	NA	\$72,352,745		\$97,234,181
Fox River: Waterlink Sub-Regional System				
Supply & Treatment Costs	\$246,422,651	\$69,770,930	\$82,650,000	\$94,001,721
Internal Distribution and Receiving Stations Costs	\$41,753,590	\$6,281,890	\$30,960,000	\$4,511,700
NRW Costs	\$11,388,533	\$11,388,533		
Total Alternative Cost	\$299,564,774	\$87,441,353	\$113,610,000	\$98,513,421
Fox River: Aurora				
Supply & Treatment Costs	NA	\$37,695,520		
Internal Distribution and Receiving Stations Costs	NA	\$6,154,308		
NRW Costs	NA	\$34,165,600		
Total Alternative Cost	NA	\$78,015,428		
Lake Michigan: DuPage Water Commission				
Supply & Treatment Costs	\$194,600,000	\$56,835,000	\$53,413,000	\$84,352,000
Internal Distribution and Receiving Stations Costs	\$38,565,405	\$9,062,165	\$19,680,000	\$9,823,240
NRW Costs	\$38,215,600	\$34,165,600		\$4,050,000
Total Alternative Cost	\$271,381,005	\$100,062,765	\$73,093,000	\$98,225,240
Lake Michigan: Joliet Regional Water Commission				
Supply & Treatment Costs	\$257,140,000	\$76,369,000	\$83,637,000	\$97,134,000
Internal Distribution and Receiving Stations Costs	\$49,255,405	\$9,062,165	\$30,370,000	\$9,823,240
NRW Costs	\$38,215,600	\$34,165,600		\$4,050,000
Total Alternative Cost	\$344,611,005	\$119,596,765	\$114,007,000	\$111,007,240

calculated. The total costs are then prorated to each community based on the total system Maximum Day Demand (MDD). To be more specific, the cost for each community for the supply and treatment costs to their primary connection point is \$12,900,000 per 1 MGD of 2050 MDD. If the Joliet area water commission limits all communities MDD to 1.7 times the Average Day Demand, and consequently the City purchases 6.91 MGD of MDD capacity into the system, the City's supply and treatment costs to provide the connection to the City's primary connection point would be approximately \$89,100,000. After adding in the costs to connect to the City's secondary connection location, the total supply and treatment costs are estimated to be \$97,134,000.

If the same all-for-one, one-for-all method is applied to the transmission main costs for the DWC alternative, then the cost distribution would be different. Table No. 2 summarizes the cost difference per community if the all-for-one, one-for-all cost distribution was applied to the transmission main costs (buy-in costs are added to each community individually) compared to the current method of distributing costs based on proportional use of each pipe segment.

Table No. 2: DWC All-For-One, One-For-All Method Cost Comparison

Cost Distribution Method	Montgomery	Oswego	Yorkville
DWC Cost Current*	\$54,615,000	\$53,413,000	\$81,472,000
DWC All-For-One Cost**	\$59,270,000	\$64,690,000	\$65,560,000
Difference	\$4,655,000	\$11,277,000	\$15,912,000

Notes:

* Transmission main and buy-in costs distributed based on each pipe segment prorated 2050 maximum day demand (Contractual Limit/LRI).

** Transmission main and buy-in costs distributed based on total 2050 maximum day demand (Contractual Limit/LRI).

If the all-for-one, one-for-all method was utilized for the DWC alternative, then the United City of Yorkville's share would be approximately \$15.9M less than the current method.

Please let us know if you have any comments or questions.

pc: Eric Dhuse – Public Works Director
BPS, CRW, ALI – EEI