



United City of Yorkville

800 Game Farm Road

Yorkville, Illinois 60560

Telephone: 630-553-4350

www.yorkville.il.us

AGENDA ADMINISTRATION COMMITTEE MEETING

Wednesday, November 17, 2021

6:00 p.m.

City Hall Conference Room
800 Game Farm Road, Yorkville, IL

Citizen Comments:

Minutes for Correction/Approval: October 20, 2021

New Business:

1. ADM 2021-43 Budget Report for October 2021
2. ADM 2021-44 Treasurer's Report for October 2021
3. ADM 2021-45 Cash Statement for August 2021
4. ADM 2021-46 Website Report for October 2021
5. ADM 2021-47 Auditor RFP
6. ADM 2021-48 Liability Insurance Renewal
7. ADM 2021-49 Bond Abatement Ordinances
 - a. Ordinance abating the tax levied for the year 2021 to pay the principal of and interest on the \$11,150,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2011
 - b. Ordinance abating the tax levied for the year 2021 to pay the principal of and interest on the \$5,575,000 General Obligation Bonds (Alternate Revenue Source), Series 2015A
 - c. Ordinance abating the tax levied for the year 2021 to pay the principal of and interest on the \$5,800,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2016
 - d. Ordinance abating the tax levied for the year 2021 to pay the principal of and interest on the \$1,235,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014
 - e. Ordinance abating the tax levied for the year 2021 to pay the principal of and interest on the \$1,290,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014C
 - f. Ordinance abating the tax levied for the year 2021 to pay the principal of and interest on the \$2,300,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014B
 - g. Ordinance abating the tax levied for the year 2021 to pay the principal of and interest on the \$4,295,000 General Obligation Bonds (Alternate Revenue Source), Series 2014A
 - h. Ordinance abating the tax levied for the year 2021 to pay the principal of and interest on the \$8,250,000 General Obligation Bonds (Alternate Revenue Source), Series 2021

8. ADM 2021-50 Special Service Area Abatement Ordinances
 - a. Ordinance Abating Special Service Area Taxes for Special Service Area Number 2003-100 (Raintree Village Project) and Approving the Amended Special Tax Roll
 - b. Ordinance Abating Special Service Area Taxes for Special Service Area Number 2003-101 (Windett Ridge Project) and Approving the Amended Special Tax Roll
 - c. Ordinance Abating Special Service Area Taxes for Special Service Area Number 2004-104 (Central Grande Reserve) and Approving the Amended Special Tax Roll
 - d. Ordinance Abating Special Service Area Taxes for Special Services Area Number 2004-107 (Raintree Village II Project)
 - e. Ordinance Abating Special Service Area Taxes for Special Service Area Numbers 2005-108 and 2005-109 Special Tax Refunding Bonds, Series 2016 (Autumn Creek Project and Bristol Bay I Project)
9. ADM 2021-51 Ordinance for the Amended Levy and Assessment of Taxes for the Fiscal Year Beginning May 1, 2022 and Ending April 30, 2023 in and for Special Service Area Number 2004-201 (Fox Hill)
10. ADM 2021-52 Ordinance for the Amended Levy and Assessment of Taxes for the Fiscal Year Beginning May 1, 2022 and Ending April 30, 2023 in and for Special Service Area Number 2006-119 (Sunflower Estates)

Old Business:

1. ADM 2021-41 2011 Bond Refinancing Discussion

Additional Business:

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

UNITED CITY OF YORKVILLE
WORKSHEET
ADMINISTRATION COMMITTEE
Wednesday, November 17, 2021
6:00 PM
CITY HALL CONFERENCE ROOM

CITIZEN COMMENTS:

MINUTES FOR CORRECTION/APPROVAL:

1. October 20, 2021

- ☐ Approved _____
☐ As presented
☐ With corrections

NEW BUSINESS:

1. ADM 2021-43 Budget Report for October 2021

- ☐ Informational Item
☐ Notes _____

2. ADM 2021-44 Treasurer's Report for October 2021

☐ Moved forward to CC _____

☐ Approved by Committee _____

☐ Bring back to Committee _____

☐ Informational Item

☐ Notes _____

3. ADM 2021-45 Cash Statement for August 2021

☐ Moved forward to CC _____

☐ Approved by Committee _____

☐ Bring back to Committee _____

☐ Informational Item

☐ Notes _____

4. ADM 2021-46 Website Report for October 2021

☐ Moved forward to CC _____

☐ Approved by Committee _____

☐ Bring back to Committee _____

☐ Informational Item

☐ Notes _____

5. ADM 2021-47 Auditor RFP

☐ Moved forward to CC _____

☐ Approved by Committee _____

☐ Bring back to Committee _____

☐ Informational Item

☐ Notes _____

6. ADM 2021-48 Liability Insurance Renewal

☐ Moved forward to CC _____

☐ Approved by Committee _____

☐ Bring back to Committee _____

☐ Informational Item

☐ Notes _____

7. ADM 2021-49 Bond Abatement Ordinances

a. Ordinance abating the tax levied for the year 2021 to pay the principal of and interest on the \$11,150,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2011

☐ Moved forward to CC _____

☐ Approved by Committee _____

☐ Bring back to Committee _____

b. Ordinance abating the tax levied for the year 2021 to pay the principal of and interest on the \$5,575,000 General Obligation Bonds (Alternate Revenue Source), Series 2015A

☐ Moved forward to CC _____

☐ Approved by Committee _____

☐ Bring back to Committee _____

c. Ordinance abating the tax levied for the year 2021 to pay the principal of and interest on the \$5,800,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2016

- ☐ Moved forward to CC _____
- ☐ Approved by Committee _____
- ☐ Bring back to Committee _____

d. Ordinance abating the tax levied for the year 2021 to pay the principal of and interest on the \$1,235,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014

- ☐ Moved forward to CC _____
- ☐ Approved by Committee _____
- ☐ Bring back to Committee _____

e. Ordinance abating the tax levied for the year 2021 to pay the principal of and interest on the \$1,290,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014C

- ☐ Moved forward to CC _____
- ☐ Approved by Committee _____
- ☐ Bring back to Committee _____

f. Ordinance abating the tax levied for the year 2021 to pay the principal of and interest on the \$2,300,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014B

- ☐ Moved forward to CC _____
- ☐ Approved by Committee _____
- ☐ Bring back to Committee _____

g. Ordinance abating the tax levied for the year 2021 to pay the principal of and interest on the \$4,295,000 General Obligation Bonds (Alternate Revenue Source), Series 2014A

- ☐ Moved forward to CC _____
- ☐ Approved by Committee _____
- ☐ Bring back to Committee _____

h. Ordinance abating the tax levied for the year 2021 to pay the principal of and interest on the \$8,250,000 General Obligation Bonds (Alternate Revenue Source), Series 2021

☐ Moved forward to CC _____

☐ Approved by Committee _____

☐ Bring back to Committee _____

☐ Notes _____

8. ADM 2021-50 Special Service Area Abatement Ordinances

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

☐ Moved forward to CC _____

☐ Approved by Committee _____

☐ Bring back to Committee _____

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

☐ Moved forward to CC _____

☐ Approved by Committee _____

☐ Bring back to Committee _____

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

☐ Moved forward to CC _____

☐ Approved by Committee _____

☐ Bring back to Committee _____

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

☐ Moved forward to CC _____

☐ Approved by Committee _____

☐ Bring back to Committee _____

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

☐ Moved forward to CC _____

☐ Approved by Committee _____

☐ Bring back to Committee _____

☐ Notes _____

9. ADM 2021-51 Ordinance for the Amended Levy and Assessment of Taxes for the Fiscal Year Beginning May 1, 2022 and Ending April 30, 2023 in and for Special Service Area Number 2004-201 (Fox Hill)

☐ Moved forward to CC _____

☐ Approved by Committee _____

☐ Bring back to Committee _____

☐ Notes _____

10. ADM 2021-52 Ordinance for the Amended Levy and Assessment of Taxes for the Fiscal Year
Beginning May 1, 2022 and Ending April 30, 2023 in and for Special Service Area Number 2006-119
(Sunflower Estates)

☐ Moved forward to CC _____

☐ Approved by Committee _____

☐ Bring back to Committee _____

☐ Notes _____

OLD BUSINESS:

1. ADM 2021-41 2011 Bond Refinancing Discussion

☐ Moved forward to CC _____

☐ Approved by Committee _____

☐ Bring back to Committee _____

☐ Notes _____

ADDITIONAL BUSINESS:



Reviewed By:	
Legal	☐
Finance	☐
Engineer	☐
City Administrator	☐
Community Development	☐
Purchasing	☐
Police	☐
Public Works	☐
Parks and Recreation	☐

Agenda Item Number

Minutes

Tracking Number

Agenda Item Summary Memo

Title: Minutes of the Administration Committee – October 20, 2021

Meeting and Date: Administration Committee – November 17, 2021

Synopsis: _____

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: Majority

Council Action Requested: Committee Approval

Submitted by: Minute Taker

Name

Department

Agenda Item Notes:

DRAFT

**UNITED CITY OF YORKVILLE
ADMINISTRATION COMMITTEE MEETING
Wednesday, October 20, 2021 6:00pm
City Hall Council Chambers
800 Game Farm Road, Yorkville, IL**

Note: This meeting was held in accordance with Public Act 101-0640 and Gubernatorial Disaster Proclamation issued by Governor Pritzker pursuant to the powers vested in the Governor under the Illinois Emergency Management Agency Act. This allows remote attendance for this meeting to encourage social distancing due to the current Covid-19 pandemic.

Committee Members In Attendance:

Vice-Chairman Chris Funkhouser/in-person
Alderman Seaver Tarulis/in-person
Alderman Dan Transier/in-person

Other City Officials In Attendance:

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

Others in Attendance: None

The meeting was called to order at 6:00pm by Vice-Chairman Chris Funkhouser.

Citizen Comments: None

Minutes for Correction/Approval: September 22, 2021

The minutes were approved as presented.

New Business:

1. ADM 2021-38 Budget Report for September 2021

Mr. Olson said the sales tax is the second highest on record. So far the October figure is up 27% from 2020 and the 2020 numbers were up 10% overall. He said cash flow and expenses are doing well, but supply issues are starting to be evident. He said trucks authorized for purchase in 2020 will not be received until late 2022.

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

Finance Director Fredrickson reported the following:

Beg. Fund Balance:	\$14,992,729
YTD Revenues:	\$29,073,901
YTD Expenses	\$14,094,411
Proj. Ending Fund Balance:	\$29,972,219

The Treasurer's report will move forward to the October 26th City Council meeting.

3. ADM 2021-40 Website Report for September 2021

Ms. Willrett said the report hit the peak for the year with the Hometown Days event. She said there will be a downward trend now with January being the lowest. The website activity is dependent on events occurring.

4. ADM 2021-41 2011 Bond Refinancing Discussion

Mr. Olson referred to the memo from Mr. Fredrickson which outlines the timing of the bonds and the Prairie Point building financing. The refinancing will be discussed at the October 26th City Council meeting, a Public Hearing will be scheduled for November 9th and the bond sale ordinance will be done on December 14th. He anticipated the Council meetings through December may have lengthy discussions on the water topic. Administrator Olson said staff has met with Oswego and Montgomery and a decision on the water topic will be made in December. This is for information.

5. ADM 2021-42 Meeting Schedule for 2022

The committee was OK with the schedule as presented.

Old Business: None

Additional Business:

Mr. Olson said revised water figures are available for the water source options and there will be a verbal presentation at an upcoming City Council meeting. He said a water forum meeting had been held last night for citizens. The water matrix is ready for scoring purposes and it was noted that water quality is more important than cost to many. Alderman Funkhouser asked for an infographic that breaks down a city water bill showing trash, water, sewer, etc., so an example will be provided. Alderman Transier asked if the public would have an opportunity to complete a matrix and Mr. Olson said it will be placed on the website and will be used as a tool for discussion.

Alderman Funkhouser asked about return to work at city hall for staff members due to the pandemic. Mr. Olson said a couple employees work 2-3 days at home due to childcare, school or family issues. He said staff has followed strict guidelines and there are check-ins. Administrator Olson said 85 to 90% staffers are in the office full-time now. There were fewer than 5 closures in the last couple months due to staff having covid or being exposed.

There was no further business and the meeting adjourned at 6:15pm.

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



Reviewed By:	
Legal	☐
Finance	☒
Engineer	☐
City Administrator	☒
Community Development	☐
Purchasing	☐
Police	☐
Public Works	☐
Parks and Recreation	☐

Agenda Item Number

New Business #1

Tracking Number

ADM 2021-43

Agenda Item Summary Memo

Title: Budget Report for October 2021

Meeting and Date: Administration Committee – November 17, 2021

Synopsis: Monthly budget report and income statement.

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: Informational

Council Action Requested: None

Submitted by: Rob Fredrickson Finance
Name Department

Agenda Item Notes:



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended October 31, 2021**

		% of Fiscal Year						FISCAL YEAR 2022		
ACCOUNT NUMBER	DESCRIPTION	8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21	Year-to-Date Totals	BUDGET	% of Budget
GENERAL FUND REVENUES										
<i>Taxes</i>										
01-000-40-00-4000	PROPERTY TAXES	98,145	987,686	30,162	81,453	841,468	31,392	2,070,306	2,091,475	98.99%
01-000-40-00-4010	PROPERTY TAXES-POLICE PENSION	62,631	630,291	19,248	51,979	536,982	20,033	1,321,164	1,334,771	98.98%
01-000-40-00-4030	MUNICIPAL SALES TAX	258,698	389,717	353,904	409,710	401,970	363,298	2,177,298	3,582,508	60.78%
01-000-40-00-4035	NON-HOME RULE SALES TAX	195,140	299,299	283,575	306,463	317,410	292,581	1,694,468	2,649,473	63.95%
01-000-40-00-4040	ELECTRIC UTILITY TAX	-	154,821	-	-	194,606	-	349,427	715,000	48.87%
01-000-40-00-4041	NATURAL GAS UTILITY TAX	28,081	22,730	18,762	15,322	16,927	15,429	117,249	270,000	43.43%
01-000-40-00-4043	EXCISE TAX	17,210	17,577	16,333	16,969	17,463	17,979	103,531	209,000	49.54%
01-000-40-00-4044	TELEPHONE UTILITY TAX	695	695	695	695	695	695	4,170	8,340	50.00%
01-000-40-00-4045	CABLE FRANCHISE FEES	66,083	-	7,870	66,926	-	7,316	148,195	300,000	49.40%
01-000-40-00-4050	HOTEL TAX	3,764	22,511	5,647	7,909	7,683	27,812	75,326	80,000	94.16%
01-000-40-00-4055	VIDEO GAMING TAX	19,200	19,886	19,246	19,914	18,711	19,377	116,334	140,000	83.10%
01-000-40-00-4060	AMUSEMENT TAX	1,326	996	42,268	2,429	20,099	32,307	99,426	125,000	79.54%
01-000-40-00-4065	ADMISSIONS TAX	-	-	-	-	-	148,662	148,662	145,000	102.53%
01-000-40-00-4070	BDD TAX - KENDALL MARKETPLACE	24,419	38,802	36,147	40,129	44,783	34,852	219,132	379,950	57.67%
01-000-40-00-4071	BDD TAX - DOWNTOWN	2,835	5,503	3,781	4,395	3,811	4,101	24,426	30,000	81.42%
01-000-40-00-4072	BDD TAX - COUNTRYSIDE	2,307	2,772	2,834	3,053	3,340	6,073	20,380	12,000	169.83%
01-000-40-00-4075	AUTO RENTAL TAX	1,273	1,477	1,506	1,325	1,827	1,765	9,173	16,500	55.59%
<i>Intergovernmental</i>										
01-000-41-00-4100	STATE INCOME TAX	320,085	280,842	251,940	141,468	149,398	271,492	1,415,226	2,336,774	60.56%
01-000-41-00-4105	LOCAL USE TAX	49,471	63,245	57,461	52,889	60,281	56,138	339,484	937,660	36.21%
01-000-41-00-4106	CANNABIS EXCISE TAX	2,179	2,529	2,229	1,989	2,366	2,814	14,107	19,596	71.99%
01-000-41-00-4110	ROAD & BRIDGE TAX	3,175	26,433	874	1,887	21,034	1,007	54,411	54,975	98.97%
01-000-41-00-4120	PERSONAL PROPERTY TAX	6,292	-	4,585	583	-	7,639	19,098	16,500	115.74%
01-000-41-00-4160	FEDERAL GRANTS	200,000	5,682	7,516	-	-	-	213,198	15,275	1395.73%
01-000-41-00-4168	STATE GRANT - TRF SIGNAL MAINT	-	-	-	-	12,329	-	12,329	20,000	61.65%
01-000-41-00-4170	STATE GRANTS	-	-	-	18,060	18,060	-	36,120	-	0.00%
01-000-41-00-4182	MISC INTERGOVERNMENTAL	-	-	-	674	-	-	674	1,000	67.35%
<i>Licenses & Permits</i>										
01-000-42-00-4200	LIQUOR LICENSES	1,250	804	-	3,010	600	1,000	6,664	65,000	10.25%
01-000-42-00-4205	OTHER LICENSES & PERMITS	936	1,662	150	149	-	1,091	3,988	9,500	41.98%
01-000-42-00-4210	BUILDING PERMITS	81,647	85,423	80,985	127,927	79,497	90,835	546,315	450,000	121.40%
<i>Fines & Forfeits</i>										
01-000-43-00-4310	CIRCUIT COURT FINES	2,743	1,825	4,994	3,824	5,190	2,384	20,960	35,000	59.88%



UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended October 31, 2021

		% of Fiscal Year								
ACCOUNT NUMBER	DESCRIPTION	8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21	Year-to-Date Totals	FISCAL YEAR 2022 BUDGET	% of Budget
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	1,354	2,139	1,214	2,746	1,243	1,210	9,906	26,500	37.38%
01-000-43-00-4323	OFFENDER REGISTRATION FEES	115	-	-	35	70	105	325	350	92.86%
01-000-43-00-4325	POLICE TOWS	4,000	5,000	3,000	5,500	9,500	3,500	30,500	55,000	55.45%
<i>Charges for Service</i>										
01-000-44-00-4400	GARBAGE SURCHARGE	244	238,580	358	240,802	362	242,939	723,283	1,376,063	52.56%
01-000-44-00-4405	UB COLLECTION FEES	13,327	12,756	-	16,871	17,252	27,080	87,287	165,000	52.90%
01-000-44-00-4407	LATE PENALTIES - GARBAGE	11	4,587	18	5,083	6	4,636	14,341	21,000	68.29%
01-000-44-00-4415	ADMINISTRATIVE CHARGEBACK	18,213	18,213	18,213	18,213	18,213	18,213	109,280	218,560	50.00%
01-000-44-00-4474	POLICE SPECIAL DETAIL	-	240	-	-	2,213	-	2,453	500	490.50%
<i>Investment Earnings</i>										
01-000-45-00-4500	INVESTMENT EARNINGS	278	258	431	454	465	514	2,399	20,000	11.99%
01-000-45-00-4550	GAINS ON INVESTMENT	-	-	-	-	3,649	-	3,649	-	0.00%
<i>Reimbursements</i>										
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	-	-	-	-	-	-	-	10,000	0.00%
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	2,051	2,269	(4,367)	1,056	-	-	1,009	15,000	6.73%
01-000-46-00-4690	REIMB - MISCELLANEOUS	4,686	227	660	161	578	1,107	7,419	12,000	61.83%
<i>Miscellaneous</i>										
01-000-48-00-4820	RENTAL INCOME	500	-	760	500	630	500	2,890	7,000	41.29%
01-000-48-00-4850	MISCELLANEOUS INCOME	3,873	18,135	3,000	3,050	3,002	3,954	35,014	88,000	39.79%
<i>Other Financing Uses</i>										
01-000-49-00-4916	TRANSFER FROM CW MUNICIPAL BLDG	-	-	-	-	-	-	-	35,000	0.00%
TOTAL REVENUES: GENERAL FUND		1,498,237	3,365,612	1,275,999	1,675,600	2,833,714	1,761,831	12,410,993	18,100,270	68.57%

ADMINISTRATION EXPENDITURES

<i>Salaries & Wages</i>										
01-110-50-00-5001	SALARIES - MAYOR	825	825	825	825	825	825	4,950	10,000	49.50%
01-110-50-00-5002	SALARIES - LIQUOR COMM	83	83	83	83	83	83	500	1,000	50.00%
01-110-50-00-5005	SALARIES - ALDERMAN	3,900	4,400	3,800	3,900	4,000	3,900	23,900	48,000	49.79%
01-110-50-00-5010	SALARIES - ADMINISTRATION	43,952	40,852	49,900	29,487	33,032	45,344	242,568	567,473	42.75%
01-110-50-00-5015	PART-TIME SALARIES	-	-	-	-	1,029	1,488	2,517	-	0.00%
<i>Benefits</i>										
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	4,891	4,555	3,812	3,284	3,670	5,054	25,267	59,061	42.78%
01-110-52-00-5214	FICA CONTRIBUTION	3,634	3,468	2,925	2,584	2,936	2,658	18,204	44,356	41.04%
01-110-52-00-5216	GROUP HEALTH INSURANCE	14,193	11,171	4,995	108	2,781	3,633	36,881	88,445	41.70%
01-110-52-00-5222	GROUP LIFE INSURANCE	(110)	285	(51)	204	(51)	36	313	687	45.57%
01-110-52-00-5223	GROUP DENTAL INSURANCE	-	1,496	499	238	412	480	3,125	7,454	41.92%



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended October 31, 2021**

		% of Fiscal Year						FISCAL YEAR 2022		
ACCOUNT NUMBER	DESCRIPTION	8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21	Year-to-Date Totals	BUDGET	% of Budget
01-110-52-00-5224	VISION INSURANCE	94	94	-	205	-	62	455	1,130	40.29%
<i>Contractual Services</i>										
01-110-54-00-5412	TRAINING & CONFERENCES	-	-	429	930	-	50	1,409	17,000	8.29%
01-110-54-00-5424	COMPUTER REPLACEMENT CHRGBCCK	-	-	-	2,091	-	(412)	1,679	3,336	50.32%
01-110-54-00-5415	TRAVEL & LODGING	-	-	-	-	48	-	48	10,000	0.48%
01-110-54-00-5426	PUBLISHING & ADVERTISING	-	-	170	-	-	-	170	5,000	3.40%
01-110-54-00-5430	PRINTING & DUPLICATION	-	84	80	67	53	78	362	3,250	11.15%
01-110-54-00-5440	TELECOMMUNICATIONS	-	3,008	2,476	4,502	300	4,976	15,261	22,300	68.43%
01-110-54-00-5448	FILING FEES	-	-	-	-	-	-	-	500	0.00%
01-110-54-00-5451	CODIFICATION	-	1,242	-	-	-	50	1,292	10,000	12.92%
01-110-54-00-5452	POSTAGE & SHIPPING	7	15	1	31	19	10	83	3,000	2.77%
01-110-54-00-5460	DUES & SUBSCRIPTIONS	7,634	225	257	100	588	897	9,700	22,000	44.09%
01-110-54-00-5462	PROFESSIONAL SERVICES	202	519	498	1,413	272	393	3,298	12,000	27.48%
01-110-54-00-5480	UTILITIES	-	827	6,214	5,808	6,584	7,851	27,283	33,708	80.94%
01-110-54-00-5485	RENTAL & LEASE PURCHASE	338	226	226	226	226	308	1,550	3,000	51.65%
01-110-54-00-5488	OFFICE CLEANING	-	1,046	1,058	1,091	1,091	-	4,285	13,743	31.18%
<i>Supplies</i>										
01-110-56-00-5610	OFFICE SUPPLIES	507	310	1,607	1,091	267	494	4,276	10,000	42.76%
TOTAL EXPENDITURES: ADMINISTRATION		80,151	74,732	79,802	58,269	58,164	78,258	429,375	996,443	43.09%

FINANCE EXPENDITURES

<i>Salaries & Wages</i>										
01-120-50-00-5010	SALARIES & WAGES	24,238	28,680	26,881	24,193	23,206	35,559	162,757	326,735	49.81%
<i>Benefits</i>										
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	2,709	3,203	3,003	2,704	2,578	3,984	18,182	34,006	53.47%
01-120-52-00-5214	FICA CONTRIBUTION	1,824	2,164	2,026	1,820	1,733	2,700	12,266	23,676	51.81%
01-120-52-00-5216	GROUP HEALTH INSURANCE	3,429	7,104	3,199	2,952	2,511	3,952	23,147	48,081	48.14%
01-120-52-00-5222	GROUP LIFE INSURANCE	-	53	-	93	-	31	177	361	48.96%
01-120-52-00-5223	DENTAL INSURANCE	-	1,033	344	344	344	344	2,411	4,132	58.34%
01-120-52-00-5224	VISION INSURANCE	39	65	-	156	-	52	312	624	49.99%
<i>Contractual Services</i>										
01-120-54-00-5412	TRAINING & CONFERENCES	-	-	-	-	-	-	-	3,500	0.00%
01-120-54-00-5414	AUDITING SERVICES	-	15,000	-	-	-	15,200	30,200	35,900	84.12%
01-120-54-00-5415	TRAVEL & LODGING	-	-	-	-	-	-	-	600	0.00%
01-120-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	-	-	-	1,895	0.00%



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ACCOUNT NUMBER	DESCRIPTION	% of Fiscal Year						Year-to-Date Totals	FISCAL YEAR 2022 BUDGET	% of Budget
		8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21			
01-120-54-00-5430	PRINTING & DUPLICATING	-	388	106	457	18	386	1,355	3,500	38.72%
01-120-54-00-5440	TELECOMMUNICATIONS	-	170	170	170	170	327	1,007	1,980	50.87%
01-120-54-00-5452	POSTAGE & SHIPPING	55	75	72	121	107	84	514	1,200	42.86%
01-120-54-00-5460	DUES & SUBSCRIPTIONS	90	-	-	-	-	-	90	1,500	6.00%
01-120-54-00-5462	PROFESSIONAL SERVICES	3,975	3,271	3,222	3,426	3,156	12,259	29,309	65,000	45.09%
01-120-54-00-5485	RENTAL & LEASE PURCHASE	259	113	113	387	113	113	1,098	2,200	49.92%
<i>Supplies</i>										
01-120-56-00-5610	OFFICE SUPPLIES	-	89	-	138	-	132	358	2,500	14.33%
TOTAL EXPENDITURES: FINANCE		36,618	61,408	39,137	36,963	33,937	75,122	283,185	557,390	50.81%

POLICE EXPENDITURES

<i>Salaries & Wages</i>										
01-210-50-00-5008	SALARIES - POLICE OFFICERS	161,377	158,933	155,605	158,184	156,531	227,544	1,018,174	1,975,199	51.55%
01-210-50-00-5011	SALARIES - COMMAND STAFF	31,168	34,341	33,560	30,848	29,578	55,868	215,362	525,732	40.96%
01-210-50-00-5012	SALARIES - SERGEANTS	41,497	47,475	40,740	39,750	45,238	59,625	274,324	559,921	48.99%
01-210-50-00-5013	SALARIES - POLICE CLERKS	12,953	12,953	15,431	19,237	9,214	17,923	87,710	182,926	47.95%
01-210-50-00-5014	SALARIES - CROSSING GUARD	3,278	707	-	-	1,667	4,103	9,753	30,000	32.51%
01-210-50-00-5015	PART-TIME SALARIES	2,089	4,040	5,559	3,949	5,467	7,056	28,160	70,000	40.23%
01-210-50-00-5020	OVERTIME	7,579	8,545	11,965	4,066	10,650	3,595	46,400	111,000	41.80%
<i>Benefits</i>										
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	1,439	1,439	1,714	2,137	1,024	1,991	9,745	19,039	51.18%
01-210-52-00-5213	EMPLOYER CONTRI - POL PEN	62,631	630,291	19,248	51,979	536,982	20,033	1,321,164	1,334,771	98.98%
01-210-52-00-5214	FICA CONTRIBUTION	19,323	19,850	19,502	19,054	19,043	28,257	125,029	257,542	48.55%
01-210-52-00-5216	GROUP HEALTH INSURANCE	85,493	92,725	50,282	51,590	42,545	43,575	366,209	572,407	63.98%
01-210-52-00-5222	GROUP LIFE INSURANCE	(100)	688	(100)	1,321	(100)	355	2,064	4,269	48.34%
01-210-52-00-5223	DENTAL INSURANCE	-	9,852	3,467	3,345	3,345	3,308	23,318	39,409	59.17%
01-210-52-00-5224	VISION INSURANCE	505	505	-	1,484	-	493	2,987	5,987	49.89%
<i>Contractual Services</i>										
01-210-54-00-5410	TUITION REIMBURSEMENT	-	-	-	2,412	1,206	3,216	6,834	13,350	51.19%
01-210-54-00-5411	POLICE COMMISSION	-	-	310	-	155	-	465	5,780	8.04%
01-210-54-00-5412	TRAINING & CONFERENCES	-	6,250	(5,335)	1,394	125	1,048	3,482	24,500	14.21%
01-210-54-00-5415	TRAVEL & LODGING	-	292	597	-	168	70	1,127	10,000	11.27%
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	7,644	7,644	7,644	7,644	7,644	7,644	45,866	91,732	50.00%
01-210-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	-	-	-	3,336	0.00%
01-210-54-00-5430	PRINTING & DUPLICATING	-	78	71	55	131	234	570	5,000	11.40%



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		8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21	Year-to-Date Totals	BUDGET	% of Budget
01-210-54-00-5440	TELECOMMUNICATIONS	-	1,851	3,436	5,174	1,979	4,890	17,330	43,500	39.84%
01-210-54-00-5452	POSTAGE & SHIPPING	25	52	54	-	57	49	237	1,200	19.75%
01-210-54-00-5460	DUES & SUBSCRIPTIONS	5,750	4,000	5,126	126	6	6	15,014	10,700	140.32%
01-210-54-00-5462	PROFESSIONAL SERVICES	600	5,000	485	905	1,469	45	8,504	39,950	21.29%
01-210-54-00-5467	ADJUDICATION SERVICES	-	700	271	1,300	625	-	2,896	20,750	13.96%
01-210-54-00-5469	NEW WORLD LIVE SCAN	-	-	-	-	-	-	-	2,000	0.00%
01-210-54-00-5472	KENDALL CO. JUV PROBATION	-	-	-	-	-	-	-	4,600	0.00%
01-210-54-00-5485	RENTAL & LEASE PURCHASE	524	411	411	299	411	411	2,469	5,600	44.08%
01-210-54-00-5488	OFFICE CLEANING	-	1,046	1,058	1,091	1,091	-	4,285	13,806	31.04%
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	-	1,690	5,533	1,731	4,229	13,183	60,000	21.97%
<i>Supplies</i>										
01-210-56-00-5600	WEARING APPAREL	-	-	-	352	647	1,177	2,176	15,000	14.51%
01-210-56-00-5610	OFFICE SUPPLIES	-	65	35	-	348	373	822	4,500	18.26%
01-210-56-00-5620	OPERATING SUPPLIES	-	225	20	253	45	292	834	16,500	5.06%
01-210-56-00-5650	COMMUNITY SERVICES	-	30	-	436	209	74	748	3,000	24.94%
01-210-56-00-5690	BALLISTIC VESTS	-	-	-	-	-	-	-	4,550	0.00%
01-210-56-00-5695	GASOLINE	-	5,094	4,736	4,941	5,514	5,618	25,902	62,348	41.54%
01-210-56-00-5696	AMMUNITION	-	-	-	-	-	-	-	9,000	0.00%
TOTAL EXPENDITURES: POLICE		443,774	1,055,082	377,582	418,858	884,745	503,102	3,683,144	6,158,904	59.80%

COMMUNITY DEVELOPMENT EXPENDITURES

<i>Salaries & Wages</i>										
01-220-50-00-5010	SALARIES & WAGES	40,628	47,667	47,718	40,990	41,569	62,812	281,384	561,611	50.10%
<i>Benefits</i>										
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	4,547	5,329	5,335	4,587	4,618	7,045	31,462	58,451	53.83%
01-220-52-00-5214	FICA CONTRIBUTION	3,014	3,552	3,556	3,042	3,063	4,709	20,936	41,374	50.60%
01-220-52-00-5216	GROUP HEALTH INSURANCE	12,767	12,912	6,749	7,512	4,243	6,000	50,183	85,991	58.36%
01-220-52-00-5222	GROUP LIFE INSURANCE	-	-	-	166	-	55	222	707	31.35%
01-220-52-00-5223	DENTAL INSURANCE	-	1,699	566	566	566	585	3,984	7,034	56.64%
01-220-52-00-5224	VISION INSURANCE	90	90	-	270	-	90	540	1,115	48.46%
<i>Contractual Services</i>										
01-220-54-00-5412	TRAINING & CONFERENCES	350	41	365	-	-	195	951	7,300	13.03%
01-220-54-00-5415	TRAVEL & LODGING	-	-	-	-	15	-	15	6,500	0.23%
01-220-54-00-5422	VEHICLE EQUIPMENT CHARGEBACK	-	-	-	-	-	-	-	31,000	0.00%
01-220-54-00-5426	PUBLISHING & ADVERTISING	-	-	715	-	-	-	715	2,500	28.59%



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		8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21			
01-220-54-00-5430	PRINTING & DUPLICATING	-	49	63	45	70	48	276	1,500	18.40%
01-220-54-00-5440	TELECOMMUNICATIONS	-	98	267	267	267	267	1,167	4,000	29.17%
01-220-54-00-5452	POSTAGE & SHIPPING	2	9	8	11	13	14	57	500	11.47%
01-220-54-00-5459	INSPECTIONS	-	-	18,440	20,080	15,040	-	53,560	70,000	76.51%
01-220-54-00-5460	DUES & SUBSCRIPTIONS	-	-	256	839	-	-	1,094	2,750	39.79%
01-220-54-00-5462	PROFESSIONAL SERVICES	5,250	628	4,883	1,536	3,752	2,892	18,940	89,280	21.21%
01-220-54-00-5485	RENTAL & LEASE PURCHASE	189	189	189	189	189	189	1,135	3,150	36.02%
01-220-54-00-5490	VEHICLE MAINTENANCE SERVICES	-	396	-	218	-	-	614	4,500	13.64%
<i>Supplies</i>										
01-220-56-00-5610	OFFICE SUPPLIES	-	-	66	-	151	184	401	1,500	26.73%
01-220-56-00-5620	OPERATING SUPPLIES	-	38	686	201	76	213	1,213	5,000	24.26%
01-220-56-00-5695	GASOLINE	-	373	280	350	428	323	1,754	4,752	36.91%
TOTAL EXPENDITURES: COMMUNITY DEVELOP		66,838	73,071	90,142	80,870	74,061	85,621	470,603	990,515	47.51%

PUBLIC WORKS - STREET OPERATIONS EXPENDITURES

<i>Salaries & Wages</i>										
01-410-50-00-5010	SALARIES & WAGES	34,292	36,287	36,921	34,063	34,506	52,422	228,490	560,857	40.74%
01-410-50-00-5015	PART-TIME SALARIES	-	1,278	1,632	960	-	-	3,870	13,440	28.79%
01-410-50-00-5020	OVERTIME	213	-	111	208	392	789	1,714	22,500	7.62%
<i>Benefits</i>										
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	3,834	4,031	4,114	3,808	3,877	5,912	25,576	60,715	42.12%
01-410-52-00-5214	FICA CONTRIBUTION	2,532	2,668	2,723	2,511	2,559	3,947	16,940	43,565	38.88%
01-410-52-00-5216	GROUP HEALTH INSURANCE	17,948	18,818	9,005	9,062	8,280	10,099	73,213	156,120	46.90%
01-410-52-00-5222	GROUP LIFE INSURANCE	(145)	372	(145)	511	(145)	74	523	941	55.62%
01-410-52-00-5223	DENTAL INSURANCE	-	1,844	705	660	660	678	4,547	10,663	42.64%
01-410-52-00-5224	VISION INSURANCE	96	96	-	287	-	96	574	1,576	36.45%
<i>Contractual Services</i>										
01-410-54-00-5412	TRAINING & CONFERENCES	-	-	-	-	-	-	-	6,000	0.00%
01-410-54-00-5415	TRAVEL & LODGING	-	-	-	-	-	-	-	3,000	0.00%
01-410-54-00-5422	VEHICLE EQUIPMENT CHARGEBACK	8,333	8,333	8,333	8,333	8,333	8,333	50,000	100,000	50.00%
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	-	410	237	66	3,480	511	4,703	30,000	15.68%
01-410-54-00-5440	TELECOMMUNICATIONS	-	310	310	376	310	336	1,642	7,600	21.60%
01-410-54-00-5455	MOSQUITO CONTROL	-	-	-	-	-	-	-	6,615	0.00%
01-410-54-00-5458	TREE & STUMP MAINTENANCE	-	-	4,750	-	-	5,400	10,150	15,000	67.67%
01-410-54-00-5462	PROFESSIONAL SERVICES	367	372	60	981	368	370	2,517	9,225	27.29%



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01-410-54-00-5483	JULIE SERVICES	-	-	-	1,645	-	1,645	3,290	4,500	73.11%
01-410-54-00-5485	RENTAL & LEASE PURCHASE	69	274	213	159	185	396	1,295	6,000	21.58%
01-410-54-00-5488	OFFICE CLEANING	-	103	105	108	108	-	423	1,329	31.83%
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	-	-	4,743	4,133	2,634	4,284	15,795	65,000	24.30%
<i>Supplies</i>										
01-410-56-00-5600	WEARING APPAREL	-	35	128	52	386	-	602	5,000	12.03%
01-410-56-00-5620	OPERATING SUPPLIES	-	320	454	1,237	689	478	3,177	22,000	14.44%
01-410-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	600	43	866	1,441	1,368	2,567	6,886	30,000	22.95%
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	-	471	21	281	210	-	983	21,500	4.57%
01-410-56-00-5640	REPAIR & MAINTENANCE	-	942	809	355	45	1,211	3,363	25,000	13.45%
01-410-56-00-5665	JULIE SUPPLIES	-	-	-	-	-	-	-	1,200	0.00%
01-410-56-00-5695	GASOLINE	-	285	475	3,870	1,076	986	6,691	25,680	26.05%
TOTAL EXP: PUBLIC WORKS - STREET OPS		68,139	77,291	76,570	75,106	69,323	100,533	466,963	1,255,026	37.21%

PW - HEALTH & SANITATION EXPENDITURES

<i>Contractual Services</i>										
01-540-54-00-5441	GARBAGE SRVCS - SR SUBSIDY	-	-	3,517	3,550	3,610	3,602	14,279	44,588	32.02%
01-540-54-00-5442	GARBAGE SERVICES	-	-	117,910	116,674	115,511	117,340	467,434	1,340,671	34.87%
01-540-54-00-5443	LEAF PICKUP	-	600	-	-	-	-	600	9,000	6.67%
TOTAL EXPENDITURES: HEALTH & SANITATION		-	600	121,427	120,223	119,121	120,942	482,313	1,394,259	34.59%

ADMINISTRATIVE SERVICES EXPENDITURES

<i>Salaries & Wages</i>										
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	-	240	-	-	2,213	-	2,453	500	490.50%
<i>Benefits</i>										
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	-	-	5,851	-	-	-	5,851	16,500	35.46%
01-640-52-00-5231	LIABILITY INSURANCE	81,864	26,432	26,432	26,432	41,844	26,419	229,423	346,323	66.25%
01-640-52-00-5240	RETIREEES - GROUP HEALTH INS	13,890	22,095	(2,426)	7,298	(2,471)	835	39,221	44,302	88.53%
01-640-52-00-5241	RETIREEES - DENTAL INSURANCE	(1,036)	3,347	(40)	506	83	88	2,949	333	885.55%
01-640-52-00-5242	RETIREEES - VISION INSURANCE	32	84	(236)	506	(289)	(32)	64	62	104.02%
<i>Contractual Services</i>										
01-640-54-00-5418	PURCHASING SERVICES	-	-	36	-	-	4,025	4,061	62,437	6.50%
01-640-54-00-5423	IDOR ADMINISTRATION FEE	3,623	5,541	5,213	5,652	5,914	5,406	31,350	49,556	63.26%
01-640-54-00-5424	COMPUTER REPLACEMENT CHRGEBACK	-	-	-	-	-	-	-	1,895	0.00%
01-640-54-00-5427	GC HOUSING RENTAL ASSISTANCE	1,658	829	829	829	-	1,658	5,803	10,114	57.38%
01-640-54-00-5428	UTILITY TAX REBATE	-	-	-	-	-	-	-	8,000	0.00%



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01-640-54-00-5432	FACILITY MANAGEMENT SERVICES	-	-	-	-	-	15,261	15,261	-	0.00%
01-640-54-00-5439	AMUSEMENT TAX REBATE	-	-	996	1,836	2,415	1,540	6,786	12,000	56.55%
01-640-54-00-5449	KENCOM	-	13,693	1,170	1,170	1,164	-	17,198	124,409	13.82%
01-640-54-00-5450	INFORMATION TECH SRVCS	-	3,308	8,662	9,414	28,245	19,840	69,470	400,000	17.37%
01-640-54-00-5453	BUILDINGS & GROUNDS CHARGEBACK	-	-	-	-	-	-	-	118,190	0.00%
01-640-54-00-5456	CORPORATE COUNSEL	-	5,653	4,009	3,948	-	9,866	23,476	110,000	21.34%
01-640-54-00-5461	LITIGATION COUNSEL	-	2,214	-	5,356	4,745	-	12,315	110,000	11.20%
01-640-54-00-5462	PROFESSIONAL SERVICES	523	-	2,729	27,652	-	8,188	39,092	48,150	81.19%
01-640-54-00-5463	SPECIAL COUNSEL	-	(1,692)	-	4,788	90	900	4,086	25,000	16.34%
01-640-54-00-5465	ENGINEERING SERVICES	-	-	35,093	67,011	28,645	-	130,749	300,000	43.58%
01-640-54-00-5473	KENDALL AREA TRANSIT	-	-	-	-	-	-	-	25,000	0.00%
01-640-54-00-5475	CABLE CONSORTIUM FEE	-	-	-	-	-	-	-	65,000	0.00%
01-640-54-00-5481	HOTEL TAX REBATES	-	47	10,119	5,349	7,066	25,982	48,562	72,000	67.45%
01-640-54-00-5486	ECONOMIC DEVELOPMENT	-	9,425	17,400	9,425	9,425	24,650	70,325	165,000	42.62%
01-640-54-00-5491	CITY PROPERTY TAX REBATE	-	-	-	-	-	1,328	1,328	1,326	100.13%
01-640-54-00-5492	SALES TAX REBATES	-	-	-	-	-	232,250	232,250	1,004,700	23.12%
01-640-54-00-5493	BUSINESS DISTRICT REBATES	28,970	46,136	41,907	46,626	50,895	44,126	258,659	413,511	62.55%
01-640-54-00-5494	ADMISSIONS TAX REBATE	-	-	-	-	-	-	-	145,000	0.00%
01-640-54-00-5499	BAD DEBT	-	-	-	-	-	-	-	1,000	0.00%
<i>Supplies</i>										
01-640-56-00-5625	REIMBURSEABLE REPAIRS	-	-	-	-	-	-	-	15,000	0.00%
<i>Other Financing Uses</i>										
01-640-70-00-7799	CONTINGENCY	-	-	-	-	-	-	-	44,000	0.00%
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	33,438	33,438	33,438	33,438	33,438	33,438	200,625	401,250	50.00%
01-640-99-00-9924	TRANSFER TO BUILDING & GROUNDS	-	-	-	-	-	-	-	304,209	0.00%
01-640-99-00-9942	TRANSFER TO DEBT SERVICE	26,781	26,781	26,781	26,781	26,781	26,781	160,688	321,375	50.00%
01-640-99-00-9952	TRANSFER TO SEWER	43,312	43,312	43,312	43,312	43,312	43,312	259,875	519,749	50.00%
01-640-99-00-9979	TRANSFER TO PARKS & RECREATION	119,571	119,571	119,571	119,571	119,571	119,571	717,425	1,434,849	50.00%
01-640-99-00-9982	TRANSFER TO LIBRARY OPS	5,518	1,775	2,139	1,775	1,775	1,774	14,757	26,993	54.67%
TOTAL EXPENDITURES: ADMIN SERVICES		358,143	362,228	382,985	448,675	404,863	647,206	2,604,101	6,747,733	38.59%
TOTAL FUND REVENUES		1,498,237	3,365,612	1,275,999	1,675,600	2,833,714	1,761,831	12,410,993	18,100,270	68.57%
TOTAL FUND EXPENDITURES		1,053,663	1,704,412	1,167,646	1,238,964	1,644,213	1,610,785	8,419,683	18,100,270	46.52%
FUND SURPLUS (DEFICIT)		444,573	1,661,200	108,353	436,636	1,189,501	151,046	3,991,310	-	



UNITED CITY OF YORKVILLE
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ACCOUNT NUMBER	DESCRIPTION	% of Fiscal Year						Year-to-Date Totals	FISCAL YEAR 2022 BUDGET	% of Budget
		8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21			

FOX HILL SSA REVENUES

11-000-40-00-4000	PROPERTY TAXES	501	7,872	116	435	6,965	145	16,034	19,000	84.39%
TOTAL REVENUES: FOX HILL SSA		501	7,872	116	435	6,965	145	16,034	19,000	84.39%

FOX HILL SSA EXPENDITURES

11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	1,267	608	487	1,475	365	4,201	59,200	7.10%

TOTAL FUND REVENUES		501	7,872	116	435	6,965	145	16,034	19,000	84.39%
TOTAL FUND EXPENDITURES		-	1,267	608	487	1,475	365	4,201	59,200	7.10%
FUND SURPLUS (DEFICIT)		501	6,605	(493)	(51)	5,490	(220)	11,832	(40,200)	

SUNFLOWER SSA REVENUES

12-000-40-00-4000	PROPERTY TAXES	801	9,201	93	522	9,137	522	20,276	21,000	96.55%
TOTAL REVENUES: SUNFLOWER SSA		801	9,201	93	522	9,137	522	20,276	21,000	96.55%

SUNFLOWER SSA EXPENDITURES

12-112-54-00-5416	POND MAINTENANCE	817	817	817	817	-	-	3,268	5,000	65.35%
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	1,100	460	2,836	1,100	345	5,841	12,200	47.88%

TOTAL FUND REVENUES		801	9,201	93	522	9,137	522	20,276	21,000	96.55%
TOTAL FUND EXPENDITURES		817	1,917	1,277	3,653	1,100	345	9,109	17,200	52.96%
FUND SURPLUS (DEFICIT)		(16)	7,284	(1,184)	(3,131)	8,037	177	11,167	3,800	

MOTOR FUEL TAX REVENUES

15-000-41-00-4112	MOTOR FUEL TAX	36,740	36,117	37,425	36,754	40,299	37,843	225,178	482,526	46.67%
15-000-41-00-4113	MFT HIGH GROWTH	-	-	-	-	-	79,463	79,463	11,000	722.39%
15-000-41-00-4114	TRANSPORTATION RENEWAL TAX	25,924	26,038	26,425	26,545	28,337	27,924	161,193	346,618	46.50%
15-000-41-00-4115	REBUILD ILLINOIS	208,937	-	-	-	-	-	208,937	417,875	50.00%
15-000-45-00-4500	INVESTMENT EARNINGS	40	40	43	46	35	42	245	2,000	12.24%
TOTAL REVENUES: MOTOR FUEL TAX		271,641	62,194	63,894	63,345	68,670	145,273	675,016	1,260,019	53.57%

MOTOR FUEL TAX EXPENDITURES

<i>Capital Outlay</i>										
15-155-56-00-5618	SALT	-	-	-	-	-	-	-	138,000	0.00%
15-155-60-00-6005	FOX HILL IMPROVEMENTS	-	-	-	-	-	-	-	1,253,625	0.00%



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ACCOUNT NUMBER	DESCRIPTION	% of Fiscal Year						Year-to-Date Totals	FISCAL YEAR 2022	
		8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21		BUDGET	% of Budget
15-155-60-00-6025	ROADS TO BETTER ROADS PROGRAM	-	-	-	460,947	-	-	460,947	920,000	50.10%
15-155-60-00-6028	PAVEMENT STRIPING PROGRAM	-	-	-	-	-	-	-	50,000	0.00%
15-155-60-00-6079	ROUTE 47 EXPANSION	6,149	6,149	6,149	6,149	6,149	6,149	36,893	73,788	50.00%
TOTAL FUND REVENUES		271,641	62,194	63,894	63,345	68,670	145,273	675,016	1,260,019	53.57%
TOTAL FUND EXPENDITURES		6,149	6,149	6,149	467,096	6,149	6,149	497,841	2,435,413	20.44%
FUND SURPLUS (DEFICIT)		265,492	56,045	57,745	(403,752)	62,521	139,124	177,175	(1,175,394)	

CITY-WIDE CAPITAL REVENUES

<i>Licenses & Permits</i>										
23-000-42-00-4214	DEVELOPMENT FEES	-	500	85	-	(85)	500	1,000	5,000	20.00%
23-000-42-00-4222	ROAD CONTRIBUTION FEE	26,000	(18,000)	48,000	56,000	30,000	42,000	184,000	100,000	184.00%
<i>Charges for Service</i>										
23-000-44-00-4440	ROAD INFRASTRUCTURE FEES	279	136,621	390	137,532	434	138,371	413,627	785,000	52.69%
<i>Investment Earnings</i>										
23-000-45-00-4500	INVESTMENT EARNINGS	6	6	6	6	6	6	36	500	7.24%
23-000-45-00-4550	GAIN ON INVESTMENT	-	-	-	-	4,599	-	4,599	-	100.00%
<i>Reimbursements</i>										
23-000-46-00-4614	REIMB - BLACKBERRY WOODS	-	-	-	-	-	-	-	4,322	0.00%
23-000-46-00-4612	MILL ROAD IMPROVEMENTS	-	-	3,597	4,111	-	-	7,707	2,320,000	0.33%
23-000-46-00-4621	REIMB - FOUNTAIN VILLAGE	-	165	-	-	-	-	165	-	0.00%
23-000-46-00-4636	REIMB - RAINTREE VILLAGE	-	-	-	-	-	-	-	165,000	0.00%
23-000-46-00-4690	REIMB - PUSH FOR THE PATH	-	-	-	-	-	-	-	26,523	0.00%
23-000-46-00-4690	REIMB - MISCELLANEOUS	-	1,408	-	124	-	-	1,532	5,477	27.96%
<i>Other Financing Sources</i>										
23-000-49-00-4901	TRANSFER FROM GENERAL	33,438	33,438	33,438	33,438	33,438	33,438	200,625	401,250	50.00%
23-000-49-00-4924	TRANSFER FROM BUILDING & GROUNDS	-	2,139,950	-	-	11,268	-	2,151,218	1,995,000	107.83%
TOTAL REVENUES: CITY-WIDE CAPITAL		59,722	2,294,087	85,515	231,210	79,659	214,315	2,964,509	5,808,072	51.04%

CITY-WIDE CAPITAL EXPENDITURES

<i>Contractual Services</i>										
23-230-54-00-5462	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	13,500	0.00%
23-230-54-00-5465	ENGINEERING SERVICES	-	-	3,133	2,828	3,399	-	9,360	109,000	8.59%
23-230-54-00-5482	STREET LIGHTING	-	5	7,801	7,860	8,351	9,411	33,429	110,214	30.33%
23-230-54-00-5498	PAYING AGENT FEES	-	-	-	475	-	-	475	475	100.00%
23-230-54-00-5499	BAD DEBT	-	-	-	-	-	-	-	1,000	0.00%



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ACCOUNT NUMBER	DESCRIPTION	% of Fiscal Year						FISCAL YEAR 2022		
		8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21	Year-to-Date Totals	BUDGET	% of Budget
23-230-56-00-5619	SIGNS	-	-	625	717	-	2,999	4,341	15,000	28.94%
23-230-60-00-6032	ASPHALT PATCHING	-	1,956	860	150	-	-	2,966	35,000	8.48%
23-230-56-00-5637	SIDEWALK CONSTRUCTION SUPPLIES	-	640	522	2,244	414	-	3,820	7,500	50.93%
23-230-56-00-5642	STREET LIGHTING & OTHER SUPPLIES	-	733	1,880	330	403	298	3,643	45,000	8.10%
<i>Capital Outlay</i>										
23-230-60-00-6005	FOX HILL IMPROVEMENTS	-	-	-	-	-	-	-	85,000	0.00%
23-230-60-00-6012	MILL ROAD IMPROVEMENTS	-	-	18	10,097	464,625	-	474,741	2,260,000	21.01%
23-230-60-00-6014	BLACKBERRY WOODS SUBDIVISION	-	-	-	-	-	-	-	6,101	0.00%
23-230-60-00-6016	US 34 (CENTER/ELDAMAIN RD) PROJECT	-	-	-	-	-	-	-	110,000	0.00%
23-230-60-00-6023	FOUNTAIN VILLAGE SUBDIVISION	-	-	-	-	-	-	-	-	0.00%
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	-	19,135	2,062	29,340	-	50,537	1,148,725	4.40%
23-230-60-00-6032	BRISTOL RIDGE ROAD	-	-	774	2,485	3,903	-	7,162	70,000	10.23%
23-230-60-00-6036	RAINTREE VILLAGE IMPROVEMENTS	-	6,355	-	-	-	-	6,355	165,000	3.85%
23-230-60-00-6041	SIDEWALK REPLACEMENT PROGRAM	-	-	2,959	2,758	1,223	-	6,940	300,000	2.31%
23-230-60-00-6058	RT71 (RT47/ORCHARD RD) PROJECT	-	-	-	-	-	-	-	82,050	0.00%
23-230-60-00-6059	US RT34 (IL47/ORCHARD RD) PROJECT	-	-	-	-	-	-	-	85,000	0.00%
23-230-60-00-6088	KENNEDY ROAD NORTH	-	-	3,597	4,111	6,097	-	13,804	60,000	23.01%
23-230-60-00-6094	ITEP KENNEDY RD BIKE TRAIL	-	-	-	-	-	-	-	32,000	0.00%
<i>2014A Bond</i>										
23-230-78-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	200,000	0.00%
23-230-78-00-8050	INTEREST PAYMENT	57,669	-	-	-	-	-	57,669	115,338	50.00%
23-230-99-00-9924	TRANSFER TO BUILDING & GROUNDS	-	-	-	-	-	-	-	384,824	0.00%
23-230-99-00-9951	TRANSFER TO WATER	8,713	8,713	8,713	8,713	8,713	8,713	52,279	104,558	50.00%
TOTAL FUND REVENUES		59,722	2,294,087	85,515	231,210	79,659	214,315	2,964,509	5,808,072	51.04%
TOTAL FUND EXPENDITURES		66,382	18,402	50,017	44,831	526,467	21,421	727,521	5,545,285	13.12%
FUND SURPLUS (DEFICIT)		(6,660)	2,275,685	35,498	186,379	(446,808)	192,894	2,236,988	262,787	

BUILDING & GROUNDS REVENUES

<i>Licenses & Permits</i>										
24-000-42-00-4218	DEVELOPMENT FEES - MUNICIPAL BLDG	8,236	600	2,209	2,509	2,809	900	17,263	35,000	49.32%
24-000-44-00-4416	BUILDING & GROUNDS CHARGEBACK	-	-	-	-	-	-	-	147,738	0.00%
<i>Investment Earnings</i>										
24-000-45-00-4500	INVESTMENT EARNINGS	51	84	67	67	65	67	400	3,000	13.32%
<i>Other Financing Sources</i>										
24-000-48-00-4845	DONATIONS	-	-	-	-	-	-	-	2,000	0.00%



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		8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21		BUDGET	% of Budget
24-000-49-00-4900	BOND PROCEEDS	8,250,000	-	-	-	-	-	8,250,000	8,707,478	94.75%
24-000-49-00-4901	TRANSFER FROM GENERAL	-	-	-	-	-	-	-	304,209	0.00%
24-000-49-00-4903	PREMIUM ON BOND ISSUANCE	525,011	-	-	-	-	-	525,011	-	0.00%
24-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	-	-	-	-	-	-	-	384,824	0.00%
TOTAL REVENUES: BUILDINGS & GROUNDS		8,783,298	684	2,276	2,576	2,874	967	8,792,674	9,584,249	91.74%

BUILDING & GROUNDS EXPENDITURES

<i>Salaries & Wages</i>										
24-216-50-00-5010	SALARIES & WAGES	-	-	-	-	-	3,143	3,143	50,117	6.27%
<i>Benefits</i>										
24-216-52-00-5212	RETIREMENT PLAN CONTRIBUTION	-	-	-	-	-	349	349	5,216	6.69%
24-216-52-00-5214	FICA CONTRIBUTION	-	-	-	-	-	240	240	3,547	6.78%
24-216-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	-	-	-	21,690	0.00%
24-216-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	-	-	-	109	0.00%
24-216-52-00-5223	DENTAL INSURANCE	-	-	-	-	-	-	-	1,352	0.00%
24-216-52-00-5224	VISION INSURANCE	-	-	-	-	-	-	-	197	0.00%
<i>Contractual Services</i>										
24-216-54-00-5402	BOND ISSUANCE COSTS	96,175	-	-	74	-	-	96,249	82,478	116.70%
24-216-54-00-5432	FACILITY MANAGEMENT SERVICES	-	-	-	-	-	-	-	65,510	0.00%
24-216-54-00-5446	PROPERTY & BUILDING MAINTENANCE SERVICES	1,737	2,775	8,966	4,909	6,980	7,515	32,883	160,000	20.55%
24-216-56-00-5626	HANGING BASKETS	-	-	-	-	412	-	412	2,000	20.60%
24-216-56-00-5656	PROPERTY & BUILDING MAINTENANCE SUPPLIES	-	3,772	544	488	121	328	5,253	25,000	21.01%
<i>Capital Outlay</i>										
24-216-60-00-6030	CITY HALL IMPROVEMENTS	-	-	2,500	-	69,084	-	71,584	6,980,000	1.03%
<i>2021 Bond</i>										
24-216-82-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	0.00%
24-216-82-00-8050	INTEREST PAYMENT	-	-	-	-	-	-	-	157,033	0.00%
<i>Other Financing Uses</i>										
24-216-99-00-9901	TRANSFER TO GENERAL	-	-	-	-	-	-	-	35,000	0.00%
24-216-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	2,139,950	-	-	11,268	-	2,151,218	1,995,000	107.83%

TOTAL FUND REVENUES		8,783,298	684	2,276	2,576	2,874	967	8,792,674	9,584,249	91.74%
TOTAL FUND EXPENDITURES		97,912	2,146,497	12,010	5,470	87,865	11,575	2,361,330	9,584,249	24.64%
FUND SURPLUS (DEFICIT)		8,685,386	(2,145,813)	(9,734)	(2,894)	(84,991)	(10,609)	6,431,344	-	



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% of Fiscal Year		8%	17%	25%	33%	42%	50%	Year-to-Date	FISCAL YEAR 2022	
ACCOUNT NUMBER	DESCRIPTION	May-21	June-21	July-21	August-21	September-21	October-21	Totals	BUDGET	% of Budget
VEHICLE & EQUIPMENT REVENUE										
Licenses & Permits										
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	7,200	3,600	4,650	2,250	2,400	1,500	21,600	30,000	72.00%
25-000-42-00-4217	WEATHER WARNING SIREN FEES	326	109	109	217	380	217	1,356	-	0.00%
25-000-42-00-4218	ENGINEERING CAPITAL FEE	2,300	2,100	2,700	3,500	2,300	2,500	15,400	10,000	154.00%
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	17,000	8,600	10,950	5,350	5,600	3,700	51,200	64,500	79.38%
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	1,150	1,050	1,350	1,750	1,150	1,250	7,700	5,000	154.00%
Fines & Forfeits										
25-000-43-00-4315	DUI FINES	350	217	1,100	700	350	64	2,781	7,000	39.73%
25-000-43-00-4316	ELECTRONIC CITATION FEES	74	32	68	70	76	58	378	800	47.25%
Charges for Service										
25-000-44-00-4418	MOWING INCOME	-	-	-	376	-	-	376	2,000	18.78%
25-000-44-00-4419	COMMUNITY DVLP CHARGEBACK	-	-	-	-	-	-	-	31,000	0.00%
25-000-44-00-4420	POLICE CHARGEBACK	7,644	7,644	7,644	7,644	7,644	7,644	45,866	91,732	50.00%
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	8,333	8,333	8,333	8,333	8,333	8,333	50,000	100,000	50.00%
25-000-44-00-4422	PARKS & RECREATION CHARGEBACK	-	-	-	-	-	-	-	88,866	0.00%
25-000-44-00-4425	COMPUTER REPLACEMENT CHARGEBACKS	-	-	-	-	-	-	-	12,232	0.00%
Investment Earnings										
25-000-45-00-4522	INVESTMENT EARNINGS - PARKS	-	-	-	-		-	-	1,000	0.00%
25-000-45-00-4550	GAIN ON INVESTMENT	-	-	-	-	105	-	105	-	0.00%
Miscellaneous										
25-000-46-00-4692	MISC REIMB - PARK CAPITAL	-	-	-	-	-	-	-	102,096	0.00%
25-000-48-00-4852	MISC INCOME - PD CAPITAL	-	666	-	-	-	-	666	-	0.00%
25-000-48-00-4854	MISC INCOME - PW CAPITAL	-	93	-	-	-	-	93	1,000	9.35%
25-000-48-00-4855	MISC INCOME - PARKS CAPITAL	-	588	-	-	-	-	588	-	0.00%
25-000-49-00-4920	SALE OF CAPITAL ASSETS - PD	-	-	695	-	-	-	695	-	0.00%
25-000-49-00-4922	SALE OF CAPITAL ASSETS - PARKS	-	4,000	-	-	-	-	4,000	-	0.00%
TOTAL REVENUES: VEHICLE & EQUIPMENT		44,377	37,032	37,599	30,190	28,338	25,267	202,804	547,226	37.06%

VEHICLE & EQUIPMENT EXPENDITURES

POLICE CAPITAL EXPENDITURES

<i>Contractual Services</i>										
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	-	-	466	-	-	466	8,750	5.33%
<i>Capital Outlay</i>										
25-205-60-00-6060	EQUIPMENT	-	-	-	-	-	-	-	50,000	0.00%



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ACCOUNT NUMBER	DESCRIPTION	% of Fiscal Year						Year-to-Date Totals	FISCAL YEAR 2022	
		8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21		BUDGET	% of Budget
25-205-60-00-6070	VEHICLES	-	97,210	423	17,630	1,900	-	117,163	260,000	45.06%
TOTAL EXPENDITURES: POLICE CAPITAL		-	97,210	423	18,096	1,900	-	117,629	318,750	36.90%

GENERAL GOVERNMENT CAPITAL EXPENDITURES

<i>Contractual Services</i>										
25-212-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	-	-	8,336	16,162	24,498	12,232	200.28%
<i>Capital Outlay</i>										
25-212-60-00-6070	VEHICLES	-	-	31,070	-	-	74,959	106,029	31,000	342.03%
TOTAL EXPENDITURES: GENERAL GOVERNMENT		-	-	31,070	-	8,336	91,121	130,527	43,232	301.92%

PUBLIC WORKS CAPITAL EXPENDITURES

<i>Contractual Services</i>										
25-215-54-00-5448	FILING FEES	-	-	-	-	-	-	-	750	0.00%
<i>Supplies</i>										
25-215-56-00-5620	OPERATING SUPPLIES	-	-	-	-	-	-	-	1,000	0.00%
<i>Capital Outlay</i>										
25-215-60-00-6060	EQUIPMENT	-	-	-	-	-	-	-	15,000	0.00%
25-215-60-00-6070	VEHICLES	10,786	-	-	45,477	-	-	56,262	911,000	6.18%
<i>185 Wolf Street Building</i>										
25-215-92-00-8000	PRINCIPAL PAYMENT	4,406	4,374	4,432	4,401	4,415	4,471	26,498	53,527	49.50%
25-215-92-00-8050	INTEREST PAYMENT	1,377	1,409	1,351	1,382	1,368	1,312	8,200	15,869	51.67%
TOTAL EXPENDITURES: PW CAPITAL		16,569	5,783	5,783	51,260	5,783	5,783	90,960	997,146	9.12%

PARK & RECREATION CAPITAL EXPENDITURES

<i>Contractual Services</i>										
25-225-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	-	-	-	-	-	-	1,600	0.00%
<i>Capital Outlay</i>										
25-225-60-00-6010	PARK IMPROVEMENTS	-	-	-	5,799	513	(44)	6,268	152,096	4.12%
25-225-60-00-6060	EQUIPMENT	10,079	11,999	7,930	-	-	-	30,008	50,000	60.02%
25-225-60-00-6070	VEHICLES	-	-	-	-	-	-	-	313,000	0.00%
<i>185 Wolf Street Building</i>										
25-225-92-00-8000	PRINCIPAL PAYMENT	138	137	139	138	138	140	830	1,677	49.51%
25-225-92-00-8050	INTEREST PAYMENT	43	44	42	43	43	41	257	497	51.69%
TOTAL EXPENDITURES: PARK & REC CAPITAL		10,260	12,180	8,111	5,980	695	137	37,364	518,870	7.20%

TOTAL FUND REVENUES		44,377	37,032	37,599	30,190	28,338	25,267	202,804	547,226	37.06%
TOTAL FUND EXPENDITURES		26,829	115,173	45,388	75,336	16,714	97,041	376,480	1,877,998	20.05%
FUND SURPLUS (DEFICIT)		17,548	(78,141)	(7,789)	(45,146)	11,625	(71,774)	(173,676)	(1,330,772)	



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ACCOUNT NUMBER	DESCRIPTION	% of Fiscal Year						Year-to-Date Totals	FISCAL YEAR 2022 BUDGET	% of Budget
		8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21			

DEBT SERVICE REVENUES

42-000-42-00-4208	RECAPTURE FEES-WATER & SEWER	1,075	1,000	900	1,625	775	875	6,250	8,000	78.13%
42-000-49-00-4901	TRANSFER FROM GENERAL	26,781	26,781	26,781	26,781	26,781	26,781	160,688	321,375	50.00%
TOTAL REVENUES: DEBT SERVICE		27,856	27,781	27,681	28,406	27,556	27,656	166,938	329,375	50.68%

DEBT SERVICE EXPENDITURES

42-420-54-00-5498	PAYING AGENT FEES	-	-	-	475	-	-	475	475	100.00%
<i>2014B Refunding Bond</i>										
42-420-79-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	310,000	0.00%
42-420-79-00-8050	INTEREST PAYMENT	-	9,450	-	-	-	-	9,450	18,900	50.00%

TOTAL FUND REVENUES		27,856	27,781	27,681	28,406	27,556	27,656	166,938	329,375	50.68%
TOTAL FUND EXPENDITURES		-	9,450	-	475	-	-	9,925	329,375	3.01%
FUND SURPLUS (DEFICIT)		27,856	18,331	27,681	27,931	27,556	27,656	157,013	-	

WATER FUND REVENUES

<i>Charges for Service</i>										
51-000-41-00-4165	FEDERAL GRANTS - APRA FUNDS	-	-	-	-	-	-	-	131,250	0.00%
51-000-44-00-4424	WATER SALES	1,019	488,600	8,579	724,843	6,049	643,241	1,872,330	3,412,500	54.87%
51-000-44-00-4425	BULK WATER SALES	-	-	-	-	-	-	-	5,000	0.00%
51-000-44-00-4426	LATE PENALTIES - WATER	89	24,527	75	22,058	38	23,918	70,704	116,394	60.75%
51-000-44-00-4430	WATER METER SALES	25,990	24,500	19,535	38,935	15,860	19,800	144,620	60,000	241.03%
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	259	140,106	416	140,979	464	142,086	424,310	820,000	51.75%
51-000-44-00-4450	WATER CONNECTION FEES	44,400	23,800	38,800	48,308	50,600	37,200	243,108	230,000	105.70%
<i>Investment Earnings</i>										
51-000-45-00-4500	INVESTMENT EARNINGS	38	87	113	145	127	142	652	3,000	21.72%
51-000-45-00-4550	GAIN ON INVESTMENT	-	-	-	-	611	-	611	-	0.00%
<i>Miscellaneous</i>										
51-000-48-00-4820	RENTAL INCOME	8,513	11,178	5,538	8,513	11,489	5,538	50,770	102,644	49.46%
51-000-48-00-4850	MISCELLANEOUS INCOME	56	404	-	-	-	-	459	250	183.77%
<i>Other Financing Sources</i>										
51-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	8,713	8,713	8,713	8,713	8,713	8,713	52,279	104,558	50.00%
51-000-49-00-4952	TRANSFER FROM SEWER	6,306	6,306	6,306	6,306	6,306	6,306	37,838	75,675	50.00%
TOTAL REVENUES: WATER FUND		95,384	728,221	88,075	998,801	100,257	886,944	2,897,681	5,061,271	57.25%



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		% of Fiscal Year						FISCAL YEAR 2022		
ACCOUNT NUMBER	DESCRIPTION	8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21	Year-to-Date Totals	BUDGET	% of Budget
WATER OPERATIONS EXPENSES										
<i>Salaries & Wages</i>										
51-510-50-00-5010	SALARIES & WAGES	33,942	36,214	35,190	38,461	36,863	53,355	234,025	485,856	48.17%
51-510-50-00-5015	PART-TIME SALARIES	-	1,448	2,040	-	-	-	3,488	30,000	11.63%
51-510-50-00-5020	OVERTIME	309	502	116	606	547	1,016	3,097	22,000	14.08%
<i>Benefits</i>										
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	3,805	4,079	3,923	4,340	4,156	6,041	26,344	52,857	49.84%
51-510-52-00-5214	FICA CONTRIBUTION	2,499	2,798	2,733	2,865	2,732	4,015	17,643	39,634	44.51%
51-510-52-00-5216	GROUP HEALTH INSURANCE	17,462	19,964	10,425	9,671	10,031	11,473	79,026	107,242	73.69%
51-510-52-00-5222	GROUP LIFE INSURANCE	(20)	133	(20)	238	(20)	66	378	897	42.19%
51-510-52-00-5223	DENTAL INSURANCE	-	2,167	903	789	887	857	5,603	8,634	64.89%
51-510-52-00-5224	VISION INSURANCE	99	113	-	318	-	106	636	1,306	48.69%
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	-	-	576	-	-	-	576	2,000	28.80%
51-510-52-00-5231	LIABILITY INSURANCE	7,068	2,083	2,083	2,083	2,083	2,082	17,481	31,023	56.35%
<i>Contractual Services</i>										
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	10,550	10,550	10,550	10,550	10,550	10,550	63,298	126,596	50.00%
51-510-54-00-5412	TRAINING & CONFERENCES	-	-	240	-	745	86	1,071	9,200	11.64%
51-510-54-00-5415	TRAVEL & LODGING	-	-	-	-	-	-	-	4,000	0.00%
51-510-54-00-5426	PUBLISHING & ADVERTISING	-	-	-	-	-	-	-	500	0.00%
51-510-54-00-5429	WATER SAMPLES	-	434	510	605	456	594	2,599	8,000	32.49%
51-510-54-00-5430	PRINTING & DUPLICATING	-	487	107	518	2	485	1,599	3,250	49.19%
51-510-54-00-5440	TELECOMMUNICATIONS	-	3,302	3,734	6,867	735	6,828	21,465	40,000	53.66%
51-510-54-00-5445	TREATMENT FACILITY SERVICES	13,972	16,321	30,500	20,789	40,130	35,071	156,783	225,000	69.68%
51-510-54-00-5448	FILING FEES	134	469	134	-	-	268	1,005	3,000	33.50%
51-510-54-00-5452	POSTAGE & SHIPPING	3,050	516	2,735	47	80	3,359	9,786	20,000	48.93%
51-510-54-00-5453	BUILDING & GROUNDS CHARGEBACK	-	-	-	-	-	-	-	14,774	0.00%
51-510-54-00-5460	DUES & SUBSCRIPTIONS	371	2,458	-	-	-	-	2,829	2,500	113.16%
51-510-54-00-5462	PROFESSIONAL SERVICES	6,230	4,813	6,855	5,824	4,789	11,209	39,720	166,000	23.93%
51-510-54-00-5465	ENGINEERING SERVICES	-	-	4,415	7,350	8,534	-	20,299	75,000	27.06%
51-510-54-00-5480	UTILITIES	-	-	27,032	27,009	27,176	28,366	109,584	312,700	35.04%
51-510-54-00-5483	JULIE SERVICES	-	-	-	1,645	-	1,645	3,290	4,500	73.11%
51-510-54-00-5485	RENTAL & LEASE PURCHASE	145	95	208	95	152	95	789	2,000	39.46%
51-510-54-00-5488	OFFICE CLEANING	-	103	105	108	108	-	423	1,329	31.83%
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	-	-	-	-	-	-	-	12,000	0.00%



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		8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21		BUDGET	% of Budget
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	-	-	12,709	-	-	12,709	32,000	39.72%
51-510-54-00-5498	PAYING AGENT FEES	-	-	349	475	-	475	1,299	1,300	99.95%
51-510-54-00-5499	BAD DEBT	-	-	-	-	-	-	-	10,000	0.00%
<i>Supplies</i>										
51-510-56-00-5600	WEARING APPAREL	-	33	247	-	-	391	671	5,000	13.41%
51-510-56-00-5620	OPERATING SUPPLIES	-	324	457	696	117	202	1,797	11,000	16.34%
51-510-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	-	2,797	532	1,945	-	192	5,465	2,500	218.60%
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	-	-	96	-	43	64	203	8,400	2.41%
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	5,282	8,659	14,358	19,108	15,637	19,580	82,624	191,425	43.16%
51-510-56-00-5640	REPAIR & MAINTENANCE	-	1,098	617	4,345	1,622	-	7,682	27,500	27.94%
51-510-56-00-5664	METERS & PARTS	-	1,205	5,036	32,576	28,252	10,206	77,276	100,000	77.28%
51-510-56-00-5665	JULIE SUPPLIES	-	-	-	-	8	-	8	3,000	0.26%
51-510-56-00-5695	GASOLINE	-	285	646	3,365	1,395	1,341	7,032	21,400	32.86%
<i>Capital Outlay</i>										
51-510-60-00-6015	WATER TOWER PAINTING	-	-	-	-	-	-	-	20,000	0.00%
51-510-60-00-6022	WELL REHABILITATIONS	-	-	-	-	-	-	-	192,000	0.00%
51-510-60-00-6025	ROAD TO BETTER ROADS PROGRAM	-	-	161,675	148,787	42,704	161,745	514,911	950,000	54.20%
51-510-60-00-6059	US34 (IL RT47/ORCHARD) PROJECT	-	-	-	-	-	-	-	21,000	0.00%
51-510-60-00-6060	EQUIPMENT	-	-	-	158	611	-	769	463,000	0.17%
51-510-60-00-6066	RTE 71 WATERMAIN REPLACEMENT	-	-	-	-	-	-	-	33,208	0.00%
51-510-60-00-6070	VEHICLES	-	-	-	-	-	3,200	3,200	100,000	3.20%
51-510-60-00-6079	ROUTE 47 EXPANSION	3,781	3,781	3,781	3,781	3,781	3,781	22,686	45,372	50.00%
51-510-60-00-6081	CATION EXCHANGE MEDIA REPLACEMENT	-	-	-	-	-	-	-	216,000	0.00%
<i>2015A Bond</i>										
51-510-77-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	312,545	0.00%
51-510-77-00-8050	INTEREST PAYMENT	64,127	-	-	-	-	-	64,127	128,254	50.00%
<i>2016 Refunding Bond</i>										
51-510-85-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	1,040,000	0.00%
51-510-85-00-8050	INTEREST PAYMENT	-	29,325	-	-	-	-	29,325	58,650	50.00%
<i>IEPA Loan L17-156300</i>										
51-510-89-00-8000	PRINCIPAL PAYMENT	-	-	-	54,530	-	-	54,530	109,743	49.69%
51-510-89-00-8050	INTEREST PAYMENT	-	-	-	7,985	-	-	7,985	15,288	52.23%
<i>2014C Refunding Bond</i>										
51-510-94-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	135,000	0.00%



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		8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21		BUDGET	% of Budget
51-510-94-00-8050	INTEREST PAYMENT	-	8,175	-	-	-	-	8,175	16,350	50.00%
TOTAL FUND REVENUES		95,384	728,221	88,075	998,801	100,257	886,944	2,897,681	5,061,271	57.25%
TOTAL FUND EXPENSES		172,807	164,730	332,887	431,240	244,904	378,743	1,725,312	6,081,733	28.37%
FUND SURPLUS (DEFICIT)		(77,423)	563,490	(244,812)	567,561	(144,648)	508,201	1,172,369	(1,020,462)	

SEWER FUND REVENUES

<i>Charges for Service</i>										
52-000-41-00-4165	FEDERAL GRANTS - ARPA FUNDS	-	-	-	-	-	-	-	84,500	0.00%
52-000-44-00-4435	SEWER MAINTENANCE FEES	187	175,357	350	176,807	353	177,865	530,919	1,055,596	50.30%
52-000-44-00-4440	SEWER INFRASTRUCTURE FEE	127	68,526	198	68,961	220	69,377	207,408	395,000	52.51%
52-000-44-00-4455	SW CONNECTION FEES - OPS	8,900	10,300	12,800	15,600	9,300	11,700	68,600	23,300	294.42%
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	21,600	7,200	7,200	14,400	16,200	10,800	77,400	180,000	43.00%
52-000-44-00-4462	LATE PENALTIES - SEWER	12	3,495	11	3,261	5	2,960	9,743	15,957	61.06%
<i>Investment Earnings</i>										
52-000-45-00-4500	INVESTMENT EARNINGS	7	13	17	27	32	37	134	1,500	8.91%
52-000-45-00-4550	GAIN ON INVESTMENT	-	-	-	-	2,874	-	2,874	-	0.00%
<i>Other Financing Sources</i>										
52-000-46-00-4690	REIMB - MISCELLANEOUS	-	-	-	-	-	-	-	-	0.00%
52-000-48-00-4850	MISCELLANEOUS INCOME	-	229	-	-	-	-	229	-	0.00%
52-000-49-00-4901	TRANSFER FROM GENERAL	43,312	43,312	43,312	43,312	43,312	43,312	259,875	519,749	50.00%
TOTAL REVENUES: SEWER FUND		74,145	308,433	63,887	322,369	72,296	316,052	1,157,181	2,275,602	50.85%

SEWER OPERATIONS EXPENSES

<i>Salaries & Wages</i>										
52-520-50-00-5010	SALARIES & WAGES	18,560	19,518	20,334	18,874	19,378	32,188	128,852	271,613	47.44%
52-520-50-00-5015	PART-TIME SALARIES	-	-	-	-	-	-	-	6,720	0.00%
52-520-50-00-5020	OVERTIME	-	-	149	73	100	97	418	500	83.54%
<i>Benefits</i>										
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	2,062	2,168	2,276	2,105	2,164	3,587	14,362	28,321	50.71%
52-520-52-00-5214	FICA CONTRIBUTION	1,352	1,426	1,497	1,380	1,421	2,398	9,474	20,151	47.01%
52-520-52-00-5216	GROUP HEALTH INSURANCE	10,325	8,889	4,342	3,830	3,278	4,863	35,527	80,510	44.13%
52-520-52-00-5222	GROUP LIFE INSURANCE	(67)	135	(67)	253	(67)	39	226	529	42.69%
52-520-52-00-5223	DENTAL INSURANCE	-	898	299	322	322	340	2,181	5,527	39.46%
52-520-52-00-5224	VISION INSURANCE	66	66	-	199	-	66	398	830	47.91%
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	-	-	303	-	-	-	303	850	35.65%



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		8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21		BUDGET	% of Budget
52-520-52-00-5231	LIABILITY INSURANCE	3,345	941	941	941	941	940	8,049	15,036	53.53%
<i>Contractual Services</i>										
52-520-54-00-5401	ADMINISTRATIVE CHARGEBACK	3,797	3,797	3,797	3,797	3,797	3,797	22,782	45,563	50.00%
52-520-54-00-5412	TRAINING & CONFERENCES	-	-	-	30	-	-	30	3,500	0.86%
52-520-54-00-5415	TRAVEL & LODGING	-	-	-	-	-	-	-	3,000	0.00%
52-520-54-00-5430	PRINTING & DUPLICATING	-	230	50	240	2	228	750	1,500	49.98%
52-520-54-00-5440	TELECOMMUNICATIONS	-	606	642	1,410	806	1,140	4,604	13,500	34.10%
52-520-54-00-5444	LIFT STATION SERVICES	92	6,417	9,580	4,907	381	515	21,892	36,000	60.81%
52-520-54-00-5462	BUILDINGS & GROUNDS CHARGEBACK	-	-	-	-	-	-	-	14,774	0.00%
52-520-54-00-5462	PROFESSIONAL SERVICES	2,771	2,331	1,867	2,674	2,242	1,449	13,335	35,500	37.56%
52-520-54-00-5480	UTILITIES	-	-	1,004	1,070	1,016	984	4,074	25,249	16.13%
52-520-54-00-5483	JULIE SERVICES	-	-	-	1,645	-	1,645	3,290	4,500	73.11%
52-520-54-00-5485	RENTAL & LEASE PURCHASE	69	57	170	57	57	57	468	1,500	31.19%
52-520-54-00-5488	OFFICE CLEANING	-	103	105	108	108	-	423	1,329	31.83%
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	-	-	1,929	-	-	-	1,929	10,000	19.29%
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	-	-	-	-	-	-	16,000	0.00%
52-520-54-00-5498	PAYING AGENT FEES	-	-	-	-	-	-	-	750	0.00%
52-520-54-00-5499	BAD DEBT	-	-	-	-	-	-	-	2,000	0.00%
<i>Supplies</i>										
52-520-56-00-5600	WEARING APPAREL	-	401	363	138	20	-	921	3,980	23.15%
52-520-56-00-5610	OFFICE SUPPLIES	-	-	26	146	72	307	550	1,250	44.03%
52-520-56-00-5613	LIFT STATION MAINTENANCE	-	-	39	-	-	2,737	2,776	8,000	34.70%
52-520-56-00-5620	OPERATING SUPPLIES	-	170	242	278	915	783	2,388	9,500	25.13%
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	-	627	209	155	2,083	165	3,238	10,000	32.38%
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	-	-	269	-	389	-	658	5,600	11.75%
52-520-56-00-5640	REPAIR & MAINTENANCE	-	-	-	-	193	-	193	5,000	3.86%
52-520-56-00-5665	JULIE SUPPLIES	-	-	-	-	-	-	-	2,233	0.00%
52-520-56-00-5695	GASOLINE	-	285	-	3,365	1,076	615	5,341	20,000	26.70%
<i>Capital Outlay</i>										
52-520-60-00-6001	SCADA SYSTEM	-	-	-	-	43,783	-	43,783	67,000	65.35%
52-520-60-00-6059	US 34 (IL RT47/ORCHARD) PROJECT	-	-	-	-	-	-	-	1,100	0.00%
52-520-60-00-6060	EQUIPMENT	-	-	-	-	-	-	-	82,000	0.00%
52-520-60-00-6070	VEHICLES	-	-	-	-	-	-	-	100,000	0.00%
52-520-60-00-6066	RTE 71 SEWER MAIN REPLACEMENT	-	-	-	-	-	-	-	68,721	0.00%



UNITED CITY OF YORKVILLE
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		% of Fiscal Year								
ACCOUNT NUMBER	DESCRIPTION	8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21	Year-to-Date Totals	FISCAL YEAR 2022 BUDGET	% of Budget
52-520-60-00-6079	ROUTE 47 EXPANSION	1,873	1,873	1,873	1,873	1,873	1,873	11,241	22,488	49.99%
<i>2003 IRBB Debt Certificates</i>										
52-520-90-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	150,000	0.00%
52-520-90-00-8050	INTEREST PAYMENT	-	-	7,855	-	-	-	7,855	15,710	50.00%
<i>2011 Refunding Bond</i>										
52-520-92-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	920,000	0.00%
52-520-92-00-8050	INTEREST PAYMENT	-	107,535	-	-	-	-	107,535	215,070	50.00%
<i>Other Financing Uses</i>										
52-520-99-00-9951	TRANSFER TO WATER	6,306	6,306	6,306	6,306	6,306	6,306	37,838	75,675	50.00%
TOTAL FUND REVENUES		74,145	308,433	63,887	322,369	72,296	316,052	1,157,181	2,275,602	50.85%
TOTAL FUND EXPENSES		50,553	164,781	66,399	56,174	92,654	67,120	497,680	2,428,579	20.49%
FUND SURPLUS (DEFICIT)		23,592	143,652	(2,512)	266,196	(20,358)	248,932	659,501	(152,977)	

LAND CASH REVENUES

72-000-47-00-4701	WHITE OAK	-	-	-	-	-	-	-	1,406	0.00%
72-000-47-00-4702	WHISPERING MEADOWS	-	-	-	-	-	-	-	4,699	0.00%
72-000-47-00-4704	BLACKBERRY WOODS	-	-	-	1,136	-	-	1,136	1,932	58.82%
72-000-47-00-4706	CALEDONIA	-	-	-	-	-	-	-	4,698	0.00%
72-000-47-00-4708	COUNTRY HILLS	-	-	-	-	-	-	-	4,358	0.00%
72-000-47-00-4711	FOX HIGHLANDS	-	-	-	-	-	-	-	-	0.00%
72-000-47-00-4724	KENDALL MARKETPLACE	-	-	-	-	-	-	-	-	0.00%
72-000-47-00-4725	HEARTLAND MEADOWS	-	-	-	-	-	-	-	3,522	0.00%
72-000-47-00-4727	CIMARRON RIDGE	-	-	-	-	-	-	-	-	0.00%
72-000-47-00-4736	BRIARWOOD	-	-	-	-	-	-	-	5,145	0.00%
72-000-48-00-4850	MISCELLANEOUS INCOME	-	193	-	-	-	-	193	-	0.00%
TOTAL REVENUES: LAND CASH		-	193	-	1,136	-	-	1,329	25,760	5.16%

LAND CASH EXPENDITURES

72-720-60-00-6067	BLACKBERRY CREEK NATURE PRESERVE	-	-	-	-	-	-	-	5,000	0.00%
TOTAL FUND REVENUES		-	193	-	1,136	-	-	1,329	25,760	5.16%
TOTAL FUND EXPENDITURES		-	-	-	-	-	-	-	5,000	0.00%
FUND SURPLUS (DEFICIT)		-	193	-	1,136	-	-	1,329	20,760	



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ACCOUNT NUMBER	DESCRIPTION	% of Fiscal Year						Year-to-Date Totals	FISCAL YEAR 2022	
		8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21		BUDGET	% of Budget

PARK & RECREATION REVENUES

<i>Charges for Service</i>										
79-000-41-00-4165	FEDERAL GRANT - ARPA FUNDS	-	-	-	-	-	-	-	334,250	0.00%
79-000-44-00-4402	SPECIAL EVENTS	11,700	17,656	27,788	-	45	6,425	63,614	90,000	70.68%
79-000-44-00-4403	CHILD DEVELOPMENT	5,330	12,348	1,638	12,251	12,455	12,769	56,790	145,000	39.17%
79-000-44-00-4404	ATHLETICS AND FITNESS	14,764	55,314	42,939	8,777	3,344	4,533	129,670	370,000	35.05%
79-000-44-00-4441	CONCESSION REVENUE	4,235	7,560	3,878	1,631	3,513	1,649	22,466	45,000	49.92%
<i>Investment Earnings</i>										
79-000-45-00-4500	INVESTMENT EARNINGS	7	4	9	12	8	10	50	250	20.04%
<i>Reimbursements</i>										
79-000-46-00-4690	REIMB - MISCELLANEOUS	-	-	-	-	-	1,057	1,057	-	0.00%
<i>Miscellaneous</i>										
79-000-48-00-4820	RENTAL INCOME	-	54,849	1,700	1,700	700	1,700	60,649	66,209	91.60%
79-000-48-00-4825	PARK RENTALS	785	932	4,638	1,392	535	617	8,899	17,500	50.85%
79-000-48-00-4843	HOMETOWN DAYS	1,675	3,075	2,700	8,080	124,044	-	139,574	120,000	116.31%
79-000-48-00-4846	SPONSORSHIPS & DONATIONS	-	5,450	350	1,150	250	-	7,200	15,000	48.00%
79-000-48-00-4850	MISCELLANEOUS INCOME	109	2,017	-	2,088	18	792	5,025	5,000	100.49%
<i>Other Financing Sources</i>										
79-000-49-00-4901	TRANSFER FROM GENERAL	119,571	119,571	119,571	119,571	119,571	119,571	717,425	1,434,849	50.00%
TOTAL REVENUES: PARK & RECREATION		158,176	278,775	205,210	156,652	264,482	149,122	1,212,418	2,643,058	45.87%

PARKS DEPARTMENT EXPENDITURES

<i>Salaries & Wages</i>										
79-790-50-00-5010	SALARIES & WAGES	46,271	46,406	46,414	44,746	44,745	68,386	296,967	659,709	45.01%
79-790-50-00-5015	PART-TIME SALARIES	2,832	5,745	7,440	7,313	5,940	7,956	37,226	62,500	59.56%
79-790-50-00-5020	OVERTIME	58	-	769	-	1,314	590	2,731	5,000	54.62%
<i>Benefits</i>										
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	5,324	5,337	5,402	5,110	5,282	7,927	34,382	70,935	48.47%
79-790-52-00-5214	FICA CONTRIBUTION	3,643	3,872	4,061	3,865	3,853	5,775	25,068	53,594	46.77%
79-790-52-00-5216	GROUP HEALTH INSURANCE	22,007	22,292	10,989	10,684	14,252	11,225	91,448	173,195	52.80%
79-790-52-00-5222	GROUP LIFE INSURANCE	-	142	-	250	-	83	475	1,149	41.35%
79-790-52-00-5223	DENTAL INSURANCE	-	2,563	854	854	854	854	5,981	11,605	51.54%
79-790-52-00-5224	VISION INSURANCE	128	128	-	384	-	128	769	1,734	44.33%
<i>Contractual Services</i>										
79-790-54-00-5412	TRAINING & CONFERENCES	-	-	-	-	-	-	-	9,000	0.00%
79-790-54-00-5415	TRAVEL & LODGING	-	-	-	-	-	-	-	3,000	0.00%



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ACCOUNT NUMBER	DESCRIPTION	% of Fiscal Year						Year-to-Date Totals	FISCAL YEAR 2022	
		8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21		BUDGET	% of Budget
79-790-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	-	-	-	-	-	88,866	0.00%
79-790-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	-	-	-	-	0.00%
79-790-54-00-5440	TELECOMMUNICATIONS	-	691	1,191	727	727	1,182	4,518	8,250	54.77%
79-790-54-00-5462	PROFESSIONAL SERVICES	510	589	634	3,141	829	578	6,281	11,400	55.10%
79-790-54-00-5466	LEGAL SERVICES	-	-	-	-	-	-	-	1,000	0.00%
79-790-54-00-5485	RENTAL & LEASE PURCHASE	95	95	5,645	1,037	95	99	7,065	8,055	87.71%
79-790-54-00-5488	OFFICE CLEANING	-	341	344	352	352	-	1,387	3,487	39.78%
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	53	88	16	3,357	1,254	4,768	40,000	11.92%
<i>Supplies</i>										
79-790-56-00-5600	WEARING APPAREL	-	-	312	125	274	-	711	6,220	11.43%
79-790-56-00-5620	OPERATING SUPPLIES	-	775	472	1,615	1,500	196	4,558	25,000	18.23%
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	-	17	178	44	145	705	1,089	11,000	9.90%
79-790-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	-	-	-	-	-	-	0.00%
79-790-56-00-5640	REPAIR & MAINTENANCE	659	11,336	10,413	5,166	6,690	4,322	38,585	71,000	54.34%
79-790-56-00-5646	ATHLETIC FIELDS & EQUIPMENT	-	326	-	4,153	7,760	6,852	19,092	55,000	34.71%
79-790-56-00-5695	GASOLINE	-	955	3,517	4,091	2,751	3,807	15,121	21,824	69.29%
TOTAL EXPENDITURES: PARKS DEPARTMENT		81,526	101,661	98,723	93,673	100,719	121,920	598,222	1,402,523	42.65%

RECREATION DEPARTMENT EXPENDITURES

<i>Salaries & Wages</i>										
79-795-50-00-5010	SALARIES & WAGES	28,258	24,483	25,867	28,256	28,256	44,254	179,374	386,753	46.38%
79-795-50-00-5015	PART-TIME SALARIES	33	496	468	-	2,240	-	3,236	23,500	13.77%
79-795-50-00-5045	CONCESSION WAGES	680	2,591	2,298	-	672	1,001	7,242	15,000	48.28%
79-795-50-00-5046	PRE-SCHOOL WAGES	2,399	656	1,013	540	1,025	8,108	13,741	40,000	34.35%
79-795-50-00-5052	INSTRUCTORS WAGES	2,113	1,219	1,193	1,525	987	2,440	9,476	40,000	23.69%
<i>Benefits</i>										
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	3,148	2,737	2,893	3,289	3,236	5,243	20,547	45,446	45.21%
79-795-52-00-5214	FICA CONTRIBUTION	2,492	2,211	2,320	2,271	2,476	4,234	16,003	37,238	42.97%
79-795-52-00-5216	GROUP HEALTH INSURANCE	12,962	9,856	4,148	5,343	4,372	5,058	41,737	107,479	38.83%
79-795-52-00-5222	GROUP LIFE INSURANCE	(41)	109	(41)	242	(41)	62	291	748	38.85%
79-795-52-00-5223	DENTAL INSURANCE	-	1,279	455	492	455	388	3,070	7,685	39.95%
79-795-52-00-5224	VISION INSURANCE	72	59	-	209	-	72	412	1,156	35.61%
<i>Contractual Services</i>										
79-795-54-00-5412	TRAINING & CONFERENCES	-	-	824	14	-	14	853	5,000	17.06%
79-795-54-00-5415	TRAVEL & LODGING	-	-	-	-	-	-	-	3,000	0.00%



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ACCOUNT NUMBER	DESCRIPTION	% of Fiscal Year						Year-to-Date Totals	FISCAL YEAR 2022	
		8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21		BUDGET	% of Budget
79-795-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	-	-	-	1,770	0.00%
79-795-54-00-5426	PUBLISHING & ADVERTISING	3,500	527	-	264	854	265	5,409	55,000	9.83%
79-795-54-00-5440	TELECOMMUNICATIONS	-	681	679	1,610	868	1,258	5,096	8,750	58.24%
79-795-54-00-5447	SCHOLARSHIPS	-	-	-	-	-	-	-	2,500	0.00%
79-795-54-00-5452	POSTAGE & SHIPPING	67	259	74	72	65	181	718	3,500	20.50%
79-795-54-00-5460	DUES & SUBSCRIPTIONS	-	39	-	-	-	-	39	3,000	1.30%
79-795-54-00-5462	PROFESSIONAL SERVICES	2,151	12,117	19,320	6,036	10,743	7,850	58,218	140,000	41.58%
79-795-54-00-5480	UTILITIES	-	172	441	615	328	429	1,985	14,072	14.11%
79-795-54-00-5485	RENTAL & LEASE PURCHASE	95	95	155	95	95	155	688	3,000	22.93%
79-795-54-00-5488	OFFICE CLEANING	-	619	622	630	600	-	2,471	7,938	31.13%
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	-	12	-	306	400	718	3,000	23.93%
<i>Supplies</i>										
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	9,475	-	602	36,275	74,584	3,823	124,760	120,000	103.97%
79-795-56-00-5606	PROGRAM SUPPLIES	13,300	47,638	21,931	9,203	4,416	21,267	117,755	200,000	58.88%
79-795-56-00-5607	CONCESSION SUPPLIES	350	492	1,945	779	3,380	1,348	8,295	18,000	46.08%
79-795-56-00-5610	OFFICE SUPPLIES	-	-	52	76	247	227	602	3,000	20.08%
79-795-56-00-5620	OPERATING SUPPLIES	-	3,170	3,466	2,520	2,378	2,807	14,341	15,000	95.61%
79-795-56-00-5640	REPAIR & MAINTENANCE	-	-	6	52	458	198	713	2,000	35.67%
TOTAL EXPENDITURES: RECREATION DEPARTMENT		81,053	111,505	90,745	100,408	142,998	111,082	637,790	1,313,535	48.56%

TOTAL FUND REVENUES	158,176	278,775	205,210	156,652	264,482	149,122	1,212,418	2,643,058	45.87%
TOTAL FUND EXPENDITURES	162,579	213,166	189,468	194,081	243,717	233,002	1,236,013	2,716,058	45.51%
FUND SURPLUS (DEFICIT)	(4,403)	65,610	15,742	(37,429)	20,765	(83,880)	(23,594)	(73,000)	

LIBRARY OPERATIONS REVENUES

<i>Taxes</i>										
82-000-40-00-4000	PROPERTY TAXES	36,449	366,781	11,201	30,247	312,477	11,654	768,810	776,734	98.98%
82-000-40-00-4083	PROPERTY TAXES-DEBT SERVICE	39,429	396,774	12,117	32,721	338,029	12,607	831,677	836,024	99.48%
<i>Intergovernmental</i>										
82-000-41-00-4120	PERSONAL PROPERTY TAX	2,085	-	1,519	193	-	2,531	6,329	5,250	120.55%
82-000-41-00-4160	FEDERAL GRANTS	-	-	-	-	764	-	764	-	0.00%
82-000-41-00-4170	STATE GRANTS	-	-	-	24,958	-	-	24,958	21,151	118.00%
<i>Fines & Forfeits</i>										
82-000-43-00-4330	LIBRARY FINES	557	485	238	1,215	152	1,466	4,112	8,500	48.38%



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		% of Fiscal Year						FISCAL YEAR 2022		
ACCOUNT NUMBER	DESCRIPTION	8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21	Year-to-Date Totals	BUDGET	% of Budget
<i>Charges for Service</i>										
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	1,435	991	-	2,735	-	1,431	6,592	8,500	77.56%
82-000-44-00-4422	COPY FEES	271	297	-	547	287	212	1,614	3,800	42.48%
82-000-44-00-4438	PROGRAM FEES	-	-	-	11	-	3	14	-	0.00%
<i>Investment Earnings</i>										
82-000-45-00-4500	INVESTMENT EARNINGS	41	44	64	61	72	85	367	2,000	18.36%
82-000-45-00-4550	GAIN ON INVESTMENT	-	-	-	-	355	-	355	-	0.00%
<i>Miscellaneous</i>										
82-000-48-00-4820	RENTAL INCOME	-	-	-	-	75	-	75	1,750	4.29%
82-000-48-00-4850	MISCELLANEOUS INCOME	98	374	175	360	249	245	1,501	2,000	75.04%
<i>Other Financing Sources</i>										
82-000-49-00-4901	TRANSFER FROM GENERAL	1,775	1,775	2,139	1,775	1,775	1,774	11,015	26,993	40.81%
TOTAL REVENUES: LIBRARY		82,141	767,522	27,453	94,824	654,234	32,009	1,658,182	1,692,702	97.96%

LIBRARY OPERATIONS EXPENDITURES

<i>Salaries & Wages</i>										
82-820-50-00-5010	SALARIES & WAGES	17,137	17,567	19,173	21,179	21,452	32,178	128,686	286,470	44.92%
82-820-50-00-5015	PART-TIME SALARIES	12,796	12,339	12,568	12,770	11,441	21,376	83,291	195,544	42.59%
<i>Benefits</i>										
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	1,904	1,952	2,130	2,353	2,383	3,575	14,297	32,180	44.43%
82-820-52-00-5214	FICA CONTRIBUTION	2,219	2,217	2,357	2,521	2,440	4,021	15,775	35,685	44.21%
82-820-52-00-5216	GROUP HEALTH INSURANCE	11,119	12,186	6,145	7,145	7,266	6,543	50,404	105,501	47.78%
82-820-52-00-5222	GROUP LIFE INSURANCE	-	66	-	131	-	52	248	377	65.79%
82-820-52-00-5223	DENTAL INSURANCE	-	1,439	480	554	517	517	3,505	7,079	49.51%
82-820-52-00-5224	VISION INSURANCE	34	72	-	228	-	78	412	1,088	37.85%
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	-	-	364	-	-	-	364	1,000	36.40%
82-820-52-00-5231	LIABILITY INSURANCE	2,114	1,775	1,775	1,775	1,775	1,774	10,990	25,993	42.28%
<i>Contractual Services</i>										
82-820-54-00-5412	TRAINING & CONFERENCES	-	-	-	-	20	260	280	3,000	9.33%
82-820-54-00-5415	TRAVEL & LODGING	-	-	-	-	-	-	-	1,500	0.00%
82-820-54-00-5426	PUBLISHING & ADVERTISING	-	-	167	-	-	-	167	2,500	6.68%
82-820-54-00-5440	TELECOMMUNICATIONS	-	426	-	252	293	161	1,132	7,200	15.72%
82-820-54-00-5452	POSTAGE & SHIPPING	-	12	6	180	34	6	238	750	31.71%
82-820-54-00-5460	DUES & SUBSCRIPTIONS	569	1,371	1,492	13	172	1,863	5,480	11,000	49.82%
82-820-54-00-5462	PROFESSIONAL SERVICES	1,262	2,982	2,767	3,973	4,312	1,157	16,454	40,000	41.14%
82-820-54-00-5466	LEGAL SERVICES	-	-	-	2,138	-	-	2,138	3,000	71.25%



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended October 31, 2021**

ACCOUNT NUMBER	DESCRIPTION	% of Fiscal Year						Year-to-Date Totals	FISCAL YEAR 2022 BUDGET	% of Budget
		8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21			
82-820-54-00-5468	AUTOMATION	2,534	-	4,748	-	-	-	7,282	20,000	36.41%
82-820-54-00-5480	UTILITIES	-	-	2,406	1,343	1,392	1,600	6,741	12,351	54.58%
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	1,033	2,347	5,905	2,775	270	1,635	13,965	50,000	27.93%
82-820-54-00-5498	PAYING AGENT FEES	-	1,100	589	-	-	-	1,689	1,700	99.32%
<i>Supplies</i>										
82-820-56-00-5610	OFFICE SUPPLIES	-	454	193	168	866	554	2,234	8,000	27.93%
82-820-56-00-5620	OPERATING SUPPLIES	-	446	-	-	240	36	721	4,000	18.03%
82-820-56-00-5621	CUSTODIAL SUPPLIES	-	28	103	169	289	26	614	7,000	8.78%
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	-	-	807	-	807	2,000	40.35%
82-820-56-00-5671	LIBRARY PROGRAMMING	-	26	180	-	-	-	206	2,000	10.30%
82-820-56-00-5675	EMPLOYEE RECOGNITION	-	-	-	-	-	-	-	300	0.00%
82-820-56-00-5685	DVD'S	-	-	-	-	-	-	-	500	0.00%
82-820-56-00-5686	BOOKS	-	-	-	272	-	69	341	1,500	22.76%
<i>2006 Bond</i>										
82-820-84-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	75,000	0.00%
82-820-84-00-8050	INTEREST PAYMENT	-	8,338	-	-	-	-	8,338	16,675	50.00%
<i>2013 Refunding Bond</i>										
82-820-99-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	645,000	0.00%
82-820-99-00-8050	INTEREST PAYMENT	-	51,775	-	-	-	-	51,775	103,550	50.00%
TOTAL FUND REVENUES		82,141	767,522	27,453	94,824	654,234	32,009	1,658,182	1,692,702	97.96%
TOTAL FUND EXPENDITURES		52,721	118,916	63,548	59,939	55,969	77,482	428,574	1,709,443	25.07%
FUND SURPLUS (DEFICIT)		29,420	648,606	(36,095)	34,884	598,266	(45,473)	1,229,609	(16,741)	

LIBRARY CAPITAL REVENUES

84-000-42-00-4214	DEVELOPMENT FEES	10,300	10,300	13,150	16,650	9,750	11,800	71,950	50,000	143.90%
84-000-45-00-4500	INVESTMENT EARNINGS	13	14	16	16	16	18	94	200	46.84%
84-000-48-00-4850	MISCELLANEOUS INCOME	-	31	-	-	-	-	31	-	0.00%
TOTAL REVENUES: LIBRARY CAPITAL		10,313	10,346	13,166	16,666	9,766	11,818	72,075	50,200	143.58%

LIBRARY CAPITAL EXPENDITURES

84-840-54-00-5460	E-BOOK SUBSCRIPTIONS	-	-	-	-	-	-	-	3,500	0.00%
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	-	-	-	-	-	15,000	0.00%
84-840-56-00-5683	AUDIO BOOKS	-	20	265	231	210	425	1,151	3,500	32.88%
84-840-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	-	-	-	-	34	34	500	6.80%



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended October 31, 2021**

ACCOUNT NUMBER	DESCRIPTION	% of Fiscal Year						Year-to-Date Totals	FISCAL YEAR 2022	
		8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21		BUDGET	% of Budget
84-840-56-00-5685	DVD'S	-	121	181	261	241	204	1,009	3,000	33.63%
84-840-56-00-5686	BOOKS	-	2,239	1,090	2,386	4,892	1,134	11,742	50,000	23.48%
84-840-60-00-6020	BUILDING IMPROVEMENTS	-	-	-	866		-	866	20,000	4.33%
TOTAL FUND REVENUES		10,313	10,346	13,166	16,666	9,766	11,818	72,075	50,200	143.58%
TOTAL FUND EXPENDITURES		-	2,380	1,537	3,743	5,343	1,798	14,801	95,500	15.50%
FUND SURPLUS (DEFICIT)		10,313	7,965	11,629	12,922	4,423	10,020	57,274	(45,300)	

COUNTRYSIDE TIF REVENUES

87-000-40-00-4000	PROPERTY TAXES	-	56,774	573	-	168,913	24,104	250,364	260,727	96.03%
TOTAL REVENUES: COUNTRYSIDE TIF		-	56,774	573	-	168,913	24,104	250,364	260,727	96.03%

COUNTRYSIDE TIF EXPENDITURES

<i>Contractual Services</i>										
87-870-54-00-5401	ADMINISTRATIVE CHARGEBACK	948	948	948	948	948	948	5,691	11,381	50.00%
87-870-54-00-5462	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	2,000	0.00%
87-870-54-00-5498	PAYING AGENT FEES	-	-	126	-	-	-	126	700	17.95%
<i>2015A Bond</i>										
87-870-77-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	112,455	0.00%
87-870-77-00-8050	INTEREST PAYMENT	23,073	-	-	-	-	-	23,073	46,146	50.00%
<i>2014 Refunding Bond</i>										
87-870-93-00-8050	INTEREST PAYMENT	25,358	-	-	-	-	-	25,358	50,715	50.00%
TOTAL FUND REVENUES		-	56,774	573	-	168,913	24,104	250,364	260,727	96.03%
TOTAL FUND EXPENDITURES		49,379	948	1,074	948	948	948	54,247	223,397	24.28%
FUND SURPLUS (DEFICIT)		(49,379)	55,825	(501)	(948)	167,964	23,156	196,117	37,330	

DOWNTOWN TIF REVENUES

88-000-40-00-4000	PROPERTY TAXES	7,651	48,602	1,303	590	37,770	349	96,265	70,000	137.52%
TOTAL REVENUES: DOWNTOWN TIF		7,651	48,602	1,303	590	37,770	349	96,265	70,000	137.52%

DOWNTOWN TIF EXPENDITURES

<i>Contractual Services</i>										
88-880-54-00-5401	ADMINISTRATIVE CHARGEBACK	2,918	2,918	2,918	2,918	2,918	2,918	17,510	35,020	50.00%
88-880-54-00-5425	TIF INCENTIVE PAYOUT	-	-	-	-	-	36,562	36,562	27,820	131.42%
88-880-54-00-5462	PROFESSIONAL SERVICES	-	330	-	-	-	-	330	5,000	6.60%
<i>Capital Outlay</i>										
88-880-60-00-6000	PROJECT COSTS	-	-	-	-	-	-	-	10,000	0.00%



UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended October 31, 2021

		% of Fiscal Year								
ACCOUNT NUMBER	DESCRIPTION	8% May-21	17% June-21	25% July-21	33% August-21	42% September-21	50% October-21	Year-to-Date Totals	FISCAL YEAR 2022 BUDGET	% of Budget
88-880-60-00-6079	ROUTE 47 EXPANSION	624	624	624	624	624	624	3,744	7,488	50.00%
FNBO Loan - 102 E Van Emmon Building										
88-880-81-00-8000	PRINCIPAL PAYMENT	-	200,000	-	-	-	-	200,000	200,000	100.00%
88-880-81-00-8050	INTEREST PAYMENT	-	6,083	-	-	-	-	6,083	6,084	99.99%
TOTAL FUND REVENUES		7,651	48,602	1,303	590	37,770	349	96,265	70,000	137.52%
TOTAL FUND EXPENDITURES		3,542	209,956	3,542	3,542	3,542	40,104	264,229	291,412	90.67%
FUND SURPLUS (DEFICIT)		4,109	(161,354)	(2,239)	(2,953)	34,227	(39,755)	(167,964)	(221,412)	
DOWNTOWN TIF II REVENUES										
89-000-40-00-4000	PROPERTY TAXES	1,405	40,247	1,309	319	32,018	262	75,560	48,526	155.71%
TOTAL REVENUES: DOWNTOWN TIF II		1,405	40,247	1,309	319	32,018	262	75,560	48,526	155.71%
DOWNTOWN TIF II EXPENDITURES										
89-890-54-00-5425	TIF INCENTIVE PAYOUT	17,500	-	1,805	-	-	-	19,305	25,500	75.70%
89-890-54-00-5462	PROFESSIONAL SERVICES	-	88	-	55	-	198	341	5,000	6.82%
TOTAL FUND REVENUES		1,405	40,247	1,309	319	32,018	262	75,560	48,526	155.71%
TOTAL FUND EXPENDITURES		17,500	88	1,805	55	-	198	19,646	30,500	64.41%
FUND SURPLUS (DEFICIT)		(16,095)	40,159	(496)	264	32,018	64	55,914	18,026	



UNITED CITY OF YORKVILLE
MONTHLY ANALYSIS OF MAJOR REVENUES
For the Month Ended October 31, 2021 *



	October Actual	YTD Actual	% of Budget	FY 2022 Budget	Fiscal Year 2021 For the Month Ended Oct 31, 2020 YTD Actual % Change	
GENERAL FUND (01) REVENUES						
Property Taxes	\$ 51,425	\$ 3,391,470	98.99%	\$ 3,426,246	\$ 3,287,717	3.16%
Municipal Sales Tax	363,298	2,177,298	60.78%	3,582,508	1,643,493	32.48%
Non-Home Rule Sales Tax	292,581	1,694,468	63.95%	2,649,473	1,192,901	42.05%
Electric Utility Tax	-	349,427	48.87%	715,000	348,789	0.18%
Natural Gas Tax	15,429	117,249	43.43%	270,000	88,887	31.91%
Excise (Telecommunication) Tax	17,979	103,531	49.54%	209,000	128,298	-19.30%
Cable Franchise Fees	7,316	148,195	49.40%	300,000	143,005	3.63%
Hotel Tax	27,812	75,326	94.16%	80,000	35,991	109.29%
Video Gaming Tax	19,377	116,334	83.10%	140,000	33,099	251.47%
Amusement Tax	32,307	99,426	79.54%	125,000	64,691	53.69%
State Income Tax	271,492	1,415,226	60.56%	2,336,774	1,114,856	26.94%
Local Use Tax	56,138	339,484	36.21%	937,660	385,715	-11.99%
Road & Bridge Tax	1,007	54,411	98.97%	54,975	51,790	5.06%
Building Permits	90,835	546,315	121.40%	450,000	384,660	42.03%
Garbage Surcharge	242,939	\$ 723,283	52.56%	1,376,063	669,723	8.00%
Investment Earnings	514	\$ 6,048	30.24%	\$ 20,000	8,387	-27.89%
MOTOR FUEL TAX FUND (15) REVENUES						
Motor Fuel Tax	\$ 117,306	\$ 225,178	46.67%	\$ 482,526	\$ 193,589	16.32%
Transportation Renewal Funds	27,924	161,193	46.50%	346,618	136,824	17.81%
WATER FUND (51) REVENUES						
Water Sales	\$ 643,241	\$ 1,872,330	54.87%	\$ 3,412,500	\$ 1,802,634	3.87%
Water Infrastructure Fees	142,086	424,310	51.75%	820,000	407,401	4.15%
Water Connection Fees	37,200	243,108	105.70%	230,000	405,477	-40.04%
Water Meter Sales	19,800	144,620	241.03%	60,000	139,110	3.96%
SEWER FUND (52) REVENUES						
Sewer Maintenance Fees	\$ 177,865	\$ 530,919	50.30%	\$ 1,055,596	\$ 509,866	4.13%
Sewer Infrastructure Fees	69,377	207,408	52.51%	395,000	195,758	5.95%
Sewer Connection Fees	22,500	146,000	71.82%	203,300	189,600	-23.00%
PARKS & RECREATION (79) REVENUES						
Special Events	\$ 6,425	\$ 63,614	70.68%	\$ 90,000	\$ 4,765	1235.03%
Child Development	12,769	56,790	39.17%	145,000	25,613	121.73%
Athletics & Fitness	4,533	129,670	35.05%	370,000	113,684	14.06%
Rental Income	1,700	60,649	91.60%	66,209	54,976	10.32%
Hometown Days	-	139,574	116.31%	120,000	1,675	8232.77%

* October represents 50% of fiscal year 2022



UNITED CITY OF YORKVILLE
STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
For the Month Ended October 31, 2021 *

GENERAL FUND (01)

Revenues

Local Taxes

	October Actual	YTD Actual	% of Budget	FY 2022 Budget	Fiscal Year 2021 For the Month Ended Oct 31, 2020 YTD Actual	% Change
Property Taxes	\$ 51,425	\$ 3,391,470	98.99%	\$ 3,426,246	\$ 3,287,717	3.16%
Municipal Sales Tax	363,298	2,177,298	60.78%	3,582,508	1,643,493	32.48%
Non-Home Rule Sales Tax	292,581	1,694,468	63.95%	2,649,473	1,192,901	42.05%
Electric Utility Tax	-	349,427	48.87%	715,000	348,789	0.18%
Natural Gas Tax	15,429	117,249	43.43%	270,000	88,887	31.91%
Excise (Telecommunication) Tax	17,979	103,531	49.54%	209,000	128,298	-19.30%
Telephone Utility Tax	695	4,170	50.00%	8,340	4,170	0.00%
Cable Franchise Fees	7,316	148,195	49.40%	300,000	143,005	3.63%
Hotel Tax	27,812	75,326	94.16%	80,000	35,991	109.29%
Video Gaming Tax	19,377	116,334	83.10%	140,000	33,099	251.47%
Amusement Tax	32,307	99,426	79.54%	125,000	64,691	53.69%
Admissions Tax	148,662	148,662	102.53%	145,000	58,105	155.85%
Business District Tax	45,027	263,938	62.55%	421,950	190,656	38.44%
Auto Rental Tax	1,765	9,173	55.59%	16,500	5,826	57.45%
Total Taxes	\$ 1,023,673	\$ 8,698,666	71.96%	\$ 12,089,017	\$ 7,225,628	20.39%

Intergovernmental

State Income Tax	\$ 271,492	\$ 1,415,226	60.56%	\$ 2,336,774	\$ 1,114,856	26.94%
Local Use Tax	56,138	339,484	36.21%	937,660	385,715	-11.99%
Cannabis Exise Tax	2,814	14,107	71.99%	19,596.00	5,950	137.07%
Road & Bridge Tax	1,007	54,411	98.97%	54,975	51,790	5.06%
Personal Property Replacement Tax	7,639	19,098	115.74%	16,500	9,124	109.31%
Other Intergovernmental	-	262,321	723.14%	36,275	844,177	-68.93%
Total Intergovernmental	\$ 339,089	\$ 2,104,646	61.87%	\$ 3,401,780	\$ 2,411,613	-12.73%

Licenses & Permits

Liquor Licenses	\$ 1,000	\$ 6,664	10.25%	\$ 65,000	\$ 23,704	-71.89%
Building Permits	90,835	546,315	121.40%	450,000	384,660	42.03%
Other Licenses & Permits	1,091	3,988	41.97%	9,500	5,449	-26.82%
Total Licenses & Permits	\$ 92,927	\$ 556,966	106.19%	\$ 524,500	\$ 413,813	34.59%

Fines & Forfeits

Circuit Court Fines	\$ 2,384	\$ 20,960	59.88%	\$ 35,000	\$ 12,475	68.02%
Administrative Adjudication	1,210	9,906	37.38%	26,500	7,127	38.99%
Police Tows	3,500	30,500	55.45%	55,000	30,000	1.67%
Other Fines & Forfeits	105	325	92.86%	350	215	51.16%
Total Fines & Forfeits	\$ 7,199	\$ 61,691	52.80%	\$ 116,850	\$ 49,817	23.84%

Charges for Services

^ Garbage Surcharge	\$ 242,939	\$ 723,283	52.56%	\$ 1,376,063	\$ 669,723	8.00%
^ Late PMT Penalties - Garbage	4,636	14,341	68.29%	21,000	34	42430.19%
^ UB Collection Fees	27,080	87,287	52.90%	165,000	93,904	-7.05%
Administrative Chargebacks	18,213	109,280	50.00%	218,560	106,948	2.18%
Other Services	-	2,453	490.50%	500	-	0.00%
Total Charges for Services	\$ 292,868	\$ 936,644	52.59%	\$ 1,781,123	\$ 870,609	7.58%

Investment Earnings	\$ 514	\$ 6,048	30.24%	\$ 20,000	\$ 8,387	-27.89%



UNITED CITY OF YORKVILLE
STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
For the Month Ended October 31, 2021 *

GENERAL FUND (01) (continued)

Reimbursements/Miscellaneous/Transfers In

	October Actual	YTD Actual	% of Budget	FY 2022 Budget	Fiscal Year 2021 For the Month Ended Oct 31, 2020 YTD Actual % Change	
Reimb - Engineering & Legal Expenses	\$ -	\$ 1,009	10.09%	\$ 10,000	\$ 5,153	-80.42%
Other Reimbursements	1,107	7,419	27.48%	27,000	19,990	-62.88%
Rental Income	500	2,890	41.29%	7,000	1,500	92.67%
Miscellaneous Income & Transfers In	3,954	35,014	28.47%	123,000	74,091	-52.74%
Total Miscellaneous	\$ 5,561	\$ 46,332	27.74%	\$ 167,000	\$ 100,734	-54.01%

Total Revenues and Transfers

	\$ 1,761,831	\$ 12,410,993	68.57%	\$ 18,100,270	\$ 11,080,599	12.01%

Expenditures

Administration

	\$ 78,258	\$ 429,375	43.09%	\$ 996,443	\$ 475,457	-9.69%
50 Salaries	51,641	274,435	43.81%	626,473	310,822	-11.71%
52 Benefits	11,922	84,244	41.88%	201,133	110,747	-23.93%
54 Contractual Services	14,201	66,420	41.82%	158,837	47,808	38.93%
56 Supplies	494	4,276	42.76%	10,000	6,079	-29.66%

Finance

	\$ 75,122	\$ 283,185	50.81%	\$ 557,390	\$ 267,234	5.97%
50 Salaries	35,559	162,757	49.81%	326,735	159,182	2.25%
52 Benefits	11,063	56,495	50.95%	110,880	61,688	-8.42%
54 Contractual Services	28,369	63,574	54.21%	117,275	44,926	41.51%
56 Supplies	132	358	14.33%	2,500	1,438	-75.08%

Police

	\$ 503,102	\$ 3,683,144	59.80%	\$ 6,158,904	\$ 3,460,900	6.42%
50 Salaries	372,118	1,633,484	48.85%	3,343,778	1,613,243	1.25%
Overtime	3,595	46,400	41.80%	111,000	37,557	23.54%
52 Benefits	98,012	1,850,516	82.86%	2,233,424	1,682,729	9.97%
54 Contractual Services	21,844	122,262	34.36%	355,804	101,091	20.94%
56 Supplies	7,534	30,483	26.53%	114,898	26,280	15.99%

Community Development

	\$ 85,621	\$ 470,603	47.51%	\$ 990,515	\$ 396,206	18.78%
50 Salaries	62,812	281,384	50.10%	561,611	276,886	1.62%
52 Benefits	18,484	107,327	55.13%	194,672	99,992	7.34%
54 Contractual Services	3,606	78,524	35.22%	222,980	12,759	515.42%
56 Supplies	719	3,368	29.93%	11,252	6,568	-48.72%

PW - Street Ops & Sanitation

	\$ 221,475	\$ 949,276	35.83%	\$ 2,649,285	\$ 813,765	16.65%
50 Salaries	52,422	232,360	40.46%	574,297	230,383	0.86%
Overtime	789	1,714	7.62%	22,500	820	109.01%
52 Benefits	20,806	121,372	44.36%	273,580	108,663	11.70%
54 Contractual Services	142,216	572,128	34.71%	1,648,528	447,225	27.93%
56 Supplies	5,242	21,701	16.64%	130,380	26,675	-18.65%

Administrative Services

	\$ 647,206	\$ 2,604,101	38.59%	\$ 6,747,733	\$ 2,206,010	18.05%
50 Salaries	-	2,453	490.60%	500	4,425	-44.56%
52 Benefits	27,311	277,508	68.10%	407,520	239,182	16.02%
54 Contractual Services	395,019	970,771	29.67%	3,272,288	916,644	5.90%
56 Supplies	-	-	0.00%	15,000	-	0.00%
70 Contingency	-	-	0.00%	44,000	-	0.00%
99 Transfers Out	224,876	1,353,369	44.99%	3,008,425	1,045,759	29.42%

Total Expenditures and Transfers

	\$ 1,610,785	\$ 8,419,684	46.52%	\$ 18,100,270	\$ 7,619,571	10.50%

Surplus(Deficit)	\$ 151,046	\$ 3,991,309		\$ -	\$ 3,461,028	

^ modified accruals basis

* October represents 50% of fiscal year 2022



UNITED CITY OF YORKVILLE
STATEMENT OF REVENUES, EXPENSES AND TRANSFERS
For the Month Ended October 31, 2021 *

WATER FUND (51)

Revenues

Charges for Services

	October Actual	YTD Actual	% of Budget	FY 2022 Budget	Fiscal Year 2021 For the Month Ended Oct 31, 2020 YTD Actual	% Change
^ Water Sales	\$ 643,241	\$ 1,872,330	54.87%	\$ 3,412,500	\$ 1,802,634	3.87%
^ Water Infrastructure Fees	142,086	424,310	51.75%	820,000	407,401	4.15%
^ Late Penalties	23,918	70,704	60.75%	116,394	345	20415.34%
Water Connection Fees	37,200	243,108	105.70%	230,000	405,477	-40.04%
Bulk Water Sales	-	-	0.00%	5,000	(1,950)	-100.00%
Water Meter Sales	19,800	144,620	241.03%	60,000	139,110	3.96%
Total Charges for Services	\$ 866,245	\$ 2,755,072	59.33%	\$ 4,643,894	\$ 2,753,017	0.07%

Investment Earnings	\$ 142	\$ 1,263	42.10%	\$ 3,000	\$ 912	38.50%

Reimbursements/Miscellaneous/Transfers In

Reimbursements	\$ -	\$ -	0.00%	\$ -	\$ 9,938	-100.00%
Rental Income	5,538	50,770	49.46%	102,644	49,770	2.01%
Miscellaneous Income & Transfers In	15,019	90,576	29.06%	311,733	89,900	0.75%
Total Miscellaneous	\$ 20,558	\$ 141,346	34.11%	\$ 414,377	\$ 149,608	-5.52%

Total Revenues and Transfers	\$ 886,944	\$ 2,897,681	57.25%	\$ 5,061,271	\$ 2,903,537	-0.20%

Expenses

Water Operations

Salaries	\$ 53,355	\$ 237,513	46.04%	\$ 515,856	\$ 233,905	1.54%
50 Overtime	1,016	3,097	14.08%	22,000	2,925	5.89%
52 Benefits	24,640	147,688	60.63%	243,593	126,618	16.64%
54 Contractual Services	99,031	448,549	41.78%	1,073,649	332,823	34.77%
56 Supplies	31,976	182,759	49.36%	370,225	181,744	0.56%
60 Capital Outlay	\$ 168,726	\$ 541,566	26.54%	\$ 2,040,580	\$ 193,234	180.26%

6022 Well Rehabilitations & Water Tower Painting	-	-	0.00%	212,000		
6025 Road to Better Roads Program	161,745	514,911	54.20%	950,000		
6059 US 34 Project (IL Rte 47 to Orchard)	-	-	0.00%	21,000		
6066 Route 71 Watermain Replacement	-	-	0.00%	33,208		
6079 Route 47 Expansion	3,781	22,686	50.00%	45,372		
6081 Cation Exchange Media Replacement	-	-	0.00%	216,000		
6070 Vehicles & Equipment	3,200	3,969	0.70%	563,000		

Debt Service	\$ -	\$ 164,142	9.04%	\$ 1,815,830	\$ 201,549	-18.56%
77 2015A Bond	-	64,127	14.55%	440,799		
85 2016 Refunding Bond	-	29,325	2.67%	1,098,650		
89 IEPA Loan L17-156300	-	62,515	50.00%	125,031		
94 2014C Refunding Bond	-	8,175	5.40%	151,350		

Total Expenses	\$ 378,743	\$ 1,725,313	28.37%	\$ 6,081,733	\$ 1,272,799	35.55%

Surplus(Deficit)	\$ 508,201	\$ 1,172,368		\$ (1,020,462)	\$ 1,630,738	

^ modified accruals basis

* October represents 50% of fiscal year 2022



UNITED CITY OF YORKVILLE
STATEMENT OF REVENUES, EXPENSES AND TRANSFERS
For the Month Ended October 31, 2021 *



	October Actual	YTD Actual	% of Budget	FY 2022 Budget	Fiscal Year 2021 For the Month Ended Oct 31, 2020 YTD Actual % Change	
SEWER FUND (52)						
<i>Revenues</i>						
<u>Charges for Services</u>						
^ Sewer Maintenance Fees	\$ 177,865	\$ 530,919	50.30%	\$ 1,055,596	\$ 509,866	4.13%
^ Sewer Infrastructure Fees	69,377	207,408	52.51%	395,000	195,758	5.95%
^ Late Penalties	2,960	9,743	61.06%	15,957	44	21834.24%
Sewer Connection Fees	22,500	146,000	71.82%	203,300	189,600	-23.00%
Total Charges for Services	\$ 272,702	\$ 894,071	53.54%	\$ 1,669,853	\$ 895,268	-0.13%
Investment Earnings	\$ 37	\$ 3,007	200.48%	\$ 1,500	\$ 365	724.38%
<u>Reimbursements/Miscellaneous/Transfers In</u>						
Miscellaneous Income & Transfers In	43,312	260,104	43.05%	604,249	90,297	188.05%
Total Miscellaneous	\$ 43,312	\$ 260,104	43.05%	\$ 604,249	\$ 90,297	188.05%
Total Revenues and Transfers	\$ 316,052	\$ 1,157,181	50.85%	\$ 2,275,602	\$ 985,929	17.37%
<i>Expenses</i>						
<u>Sewer Operations</u>						
Salaries	\$ 32,188	\$ 128,852	46.29%	\$ 278,333	\$ 126,875	1.56%
50 Overtime	97	418	83.54%	500	88	372.96%
52 Benefits	12,234	70,519	46.47%	151,754	75,836	-7.01%
54 Contractual Services	9,814	73,575	34.27%	214,665	100,416	-26.73%
56 Supplies	4,607	16,065	24.50%	65,563	13,914	15.46%
60 Capital Outlay	\$ 1,873	\$ 55,024	16.12%	\$ 341,309	\$ 154,761	-64.45%
6001 SCADA	-	43,783	65.35%	67,000		
6059 US 34 Project (IL Rte 47 to Orchard)	-	-	0.00%	1,100		
6066 Route 71 Sewer Main Replacement	-	-	0.00%	68,721		
6070 Vehicles & Equipment	-	-	0.00%	182,000		
6079 Route 47 Expansion	1,873	11,241	49.99%	22,488		
Debt Service	\$ -	\$ 115,390	8.87%	\$ 1,300,780	\$ 137,899	-16.32%
90 2003 IRBB Debt Certificates	-	7,855	4.74%	165,710		
92 2011 Refunding Bond	-	107,535	9.47%	1,135,070		
99 Transfers Out	\$ 6,306	\$ 37,838	50.00%	\$ 75,675	\$ 37,563	0.73%
Total Expenses and Transfers	\$ 67,120	\$ 497,680	20.49%	\$ 2,428,579	\$ 647,351	-23.12%
<i>Surplus(Deficit)</i>	\$ 248,932	\$ 659,501		\$ (152,977)	\$ 338,578	

^ modified accruals basis

* October represents 50% of fiscal year 2022



YORKVILLE PARKS & RECREATION
STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
For the Month Ended October 31, 2021 *



	October Actual	YTD Actual	% of Budget	FY 2022 Budget	Fiscal Year 2021 For the Month Ended Oct 31, 2020 YTD Actual % Change	
PARKS & RECREATION FUND (79)						
<i>Revenues</i>						
<u>Charges for Services</u>						
Special Events	\$ 6,425	\$ 63,614	70.68%	\$ 90,000	\$ 4,765	1235.03%
Child Development	12,769	56,790	39.17%	145,000	25,613	121.73%
Athletics & Fitness	4,533	129,670	35.05%	370,000	113,684	14.06%
Concession Revenue	1,649	22,466	49.92%	45,000	4,642	383.99%
Total Charges for Services	\$ 25,375	\$ 272,540	41.93%	\$ 650,000	\$ 148,704	83.28%
Investment Earnings	\$ 10	\$ 50	20.04%	\$ 250	\$ 205	-75.52%
<u>Reimbursements/Miscellaneous/Transfers In</u>						
Reimbursements	\$ 1,057	\$ 1,057	0.00%	\$ -	\$ -	0.00%
Rental Income	1,700	60,649	91.60%	66,209	54,976	10.32%
Park Rentals	617	8,899	50.85%	17,500	1,382	543.89%
Hometown Days	-	139,574	116.31%	120,000	1,675	8232.77%
Sponsorships & Donations	-	7,200	48.00%	15,000	3,022	138.25%
Miscellaneous Income & Transfers In	120,363	722,449	40.72%	1,774,099	659,569	9.53%
Total Miscellaneous	\$ 123,737	\$ 939,828	47.16%	\$ 1,992,808	\$ 720,624	30.42%
Total Revenues and Transfers	\$ 149,122	\$ 1,212,418	45.87%	\$ 2,643,058	\$ 869,532	39.43%
<i>Expenditures</i>						
<u>Parks Department</u>	\$ 121,920	\$ 598,222	42.65%	\$ 1,402,523	\$ 509,254	17.47%
50 Salaries	76,342	334,193	46.27%	722,209	313,687	6.54%
50 Overtime	590	2,731	54.62%	5,000	1,914.08	42.68%
52 Benefits	25,993	158,124	50.65%	312,212	147,030	7.55%
54 Contractual Services	3,113	24,019	13.88%	173,058	15,604	53.93%
56 Supplies	15,882	79,155	41.65%	190,044	31,018	155.19%
<u>Recreation Department</u>	\$ 111,082	\$ 637,790	48.56%	\$ 1,313,535	\$ 434,189	46.89%
50 Salaries	55,804	213,070	42.17%	505,253	206,275	3.29%
52 Benefits	15,056	82,059	41.08%	199,752	83,277	-1.46%
54 Contractual Services	10,552	76,195	30.41%	250,530	43,176	76.48%
56 Hometown Days	3,823	124,760	103.97%	120,000	12,425	904.10%
56 Supplies	25,846	141,707	59.54%	238,000	89,036	59.16%
Total Expenditures	\$ 233,002	\$ 1,236,013	45.51%	\$ 2,716,058	\$ 943,442	31.01%
<i>Surplus(Deficit)</i>	\$ (83,880)	\$ (23,594)		\$ (73,000)	\$ (73,910)	

* October represents 50% of fiscal year 2022



YORKVILLE PUBLIC LIBRARY
STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
For the Month Ended October 31, 2021 *

	October Actual	YTD Actual	% of Budget	FY 2022 Budget	Fiscal Year 2021 For the Month Ended Oct 31, 2020 YTD Actual % Change	
LIBRARY OPERATIONS FUND (82)						
<i>Revenues</i>						
Property Taxes	\$ 24,261	\$ 1,600,486	99.24%	\$ 1,612,758	\$ 1,542,662	3.75%
<u>Intergovernmental</u>						
Personal Property Replacement Tax	\$ 2,531	\$ 6,329	120.55%	\$ 5,250	\$ 3,024	109.31%
State Grants	-	25,722	121.61%	21,151	21,151	21.61%
Total Intergovernmental	\$ 2,531	\$ 32,051	121.40%	\$ 26,401	\$ 24,175	32.58%
Library Fines	\$ 1,466	\$ 4,112	48.38%	\$ 8,500	\$ 1,832	124.45%
<u>Charges for Services</u>						
Library Subscription Cards	\$ 1,431	\$ 6,592	77.56%	\$ 8,500	\$ 1,326	397.02%
Copy Fees	212	1,614	0.00%	-	\$ 2	80615.00%
Program Fees	3	14	0.38%	3,800	696	-97.93%
Total Charges for Services	\$ 1,646	\$ 8,221	66.84%	\$ 12,300	\$ 2,025	306.01%
Investment Earnings	\$ 85	\$ 722	36.09%	\$ 2,000	\$ 834	-13.43%
<u>Reimbursements/Miscellaneous/Transfers In</u>						
Miscellaneous Reimbursements	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Rental Income	-	75	4.29%	1,750	-	0.00%
Miscellaneous Income	245	1,501	75.04%	2,000	374	300.94%
Transfer In	1,774	11,015	40.81%	26,993	16,132	-31.72%
Total Miscellaneous & Transfers	\$ 2,019	\$ 12,591	40.95%	\$ 30,743	\$ 16,506	-23.72%
Total Revenues and Transfers	\$ 32,009	\$ 1,658,182	97.96%	\$ 1,692,702	\$ 1,588,034	4.42%
<i>Expenditures</i>						
Library Operations	\$ 77,482	\$ 428,574	25.07%	\$ 1,709,443	\$ 456,090	-6.03%
50 Salaries	53,555	211,977	43.98%	482,014	228,387	-7.19%
52 Benefits	16,560	95,994	45.95%	208,903	96,588	-0.61%
54 Contractual Services	6,683	55,566	36.32%	153,001	53,373	4.11%
56 Supplies	684	4,924	19.46%	25,300	6,699	-26.49%
99 Debt Service	-	60,113	7.15%	840,225	71,044	-15.39%
Total Expenditures and Transfers	\$ 77,482	\$ 428,574	25.07%	\$ 1,709,443	\$ 456,090	-6.03%
<i>Surplus(Deficit)</i>	\$ (45,473)	\$ 1,229,609		\$ (16,741)	\$ 1,131,944	

* October represents 50% of fiscal year 2022

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UNITED CITY OF YORKVILLE
GENERAL LEDGER ACTIVITY REPORT
FOR FISCAL YEAR 2022

PAGE: 1

ACTIVITY THROUGH FISCAL PERIOD 06

PER.	JOURNAL #	ENTRY DATE	ITEM	TRANSACTION DESCRIPTION	VENDOR	CHECK	INVOICE	DEBIT	CREDIT
01-110-54-00-5462	(E)	PROFESSIONAL SERVICES							
01		05/01/2021		BEGINNING BALANCE				0.00	
	GJ-210503FC	05/05/2021	01	Flex Cobra - Mar 2021				110.00	
	AP-210525B	05/19/2021	09	05/04/21 EDC MEETING MINUTES	MARLYS J. YOUNG	534716	050421	42.00	
	GJ-210528FC	06/01/2021	01	Flex Cobra - May 2021				50.00	
				TOTAL PERIOD 01 ACTIVITY				202.00	0.00
02									
	GJ-210531FX	07/06/2021	01	Flex Cobra - May 2021				75.00	
	AP-210608A	06/02/2021	22	MAY 25 CITY COUNCIL MEETING	CHRISTINE M. VITOSH	534812	CMV 2017	180.00	
	AP-210622B	06/15/2021	18	05/18/21 PW MEETING MINUTES	MARLYS J. YOUNG	534904	051821	53.75	
	AP-210625MB	06/23/2021	03	ZOOM - MONTHLY USAGE FEE	FIRST NATIONAL BANK	900105	062521-B.OLSON-B	209.96	
				TOTAL PERIOD 02 ACTIVITY				518.71	0.00
03									
	AP-2101725M	07/26/2021	11	ZOOM-MONTHLY USAGE FEE	FIRST NATIONAL BANK	900107	072521-B.OLSON	209.96	
	AP-210713B	07/07/2021	47	MOBILE VENDOR BACKGROUND	ILLINOIS STATE POLIC	534956	053121	84.75	
		07/07/2021	48	06/09/21 P&Z MEETING MINUTES	MARLYS J. YOUNG	535012	060921	50.00	
	AP-210727	07/20/2021	09	06/15/21 PW MEETING MINUTES	MARLYS J. YOUNG	535107	061521	49.50	
		07/20/2021	10	06/16/21 ADMIN MEETING MINUTES	MARLYS J. YOUNG	535107	061621	54.25	
	GJ-210731FX	08/03/2021	01	FLEX - COBRA NOTICES JULY 2021				50.00	
				TOTAL PERIOD 03 ACTIVITY				498.46	0.00
04									
	AP-210810	08/04/2021	13	SOLICITOR BACKGROUND CHECKS	ILLINOIS STATE POLIC	535142	063021	480.25	
		08/04/2021	14	MOBILE VENDOR BACKGROUND	ILLINOIS STATE POLIC	535142	063021	56.50	
	GJ-210816FE	08/25/2021	01	CLERK'S ACCOUNT-ANALYSIS FEE				5.40	
	AP-210824	08/17/2021	15	07/01/21 PUBLIC SAFETY MEETING	MARLYS J. YOUNG	535262	070121	59.25	
		08/17/2021	16	07/21/21 PW MEETING MINUTES	MARLYS J. YOUNG	535262	072121	41.75	
	AP-210825M	08/19/2021	12	ZOOM-MONTHLY USAGE FEE	FIRST NATIONAL BANK	900108	082521-B.OLSON	209.96	
		08/19/2021	13	GIFT OF HOPE-DONATION ON	FIRST NATIONAL BANK	900108	082521-R.FREDRICKSON	500.00	
	GJ-210831FC	09/08/2021	01	FLEX COBRA NOTICES - JULY 2021				60.00	
				TOTAL PERIOD 04 ACTIVITY				1,413.11	0.00
05									
	AP-210914	09/07/2021	19	08/12 PUBLIC SAFETY MEETING	MARLYS J. YOUNG	535349	081221	45.75	
	GJ-210915FE	10/11/2021	01	CLERK'S ACCT - ANALYSIS CHARGE				16.50	
	AP-210925M	09/20/2021	09	ZOOM-MONTHLY USAGE FEE	FIRST NATIONAL BANK	900109	092521-B.OLSON	209.96	
				TOTAL PERIOD 05 ACTIVITY				272.21	0.00
06									
	AP-211012	10/07/2021	16	LIQUOR LICENSE BACKGROUND	ILLINOIS STATE POLIC	535476	083121	28.25	
		10/07/2021	17	MASSAGE LICENSE BACKGROUND	ILLINOIS STATE POLIC	535477	083121	28.25	
		10/07/2021	18	EMPLOYMENT BACK GROUND CHECK	ILLINOIS STATE POLIC	535477	083121	28.25	
	AP-211025M	10/20/2021	13	ZOOM-08/23-09/22 USER FEES	FIRST NATIONAL BANK	900110	102521-B.OLSON	209.96	
		10/20/2021	14	PHYSICIANS CARE-DRUG SCREENING	FIRST NATIONAL BANK	900110	102521-E.WILLRETT	45.00	
	AP-211026	10/19/2021	30	09/21/21 PW MEETING MINUTES	MARLYS J. YOUNG	535624	092121	53.75	
				TOTAL PERIOD 06 ACTIVITY				393.46	0.00
		YTD BUDGET		6,000.00	TOTAL ACCOUNT ACTIVITY			3,297.95	0.00
		ANNUAL REVISED BUDGET		12,000.00	ENDING BALANCE			3,297.95	

01-120-54-00-5462	(E)	PROFESSIONAL SERVICES							
01		05/01/2021		BEGINNING BALANCE				0.00	
	GJ-053121FE	07/14/2021	01	UB WSB LOCKBOX FEES - MAY 2020				152.51	

ACTIVITY THROUGH FISCAL PERIOD 06

PER.	JOURNAL #	ENTRY DATE	ITEM	TRANSACTION DESCRIPTION	VENDOR	CHECK	INVOICE	DEBIT	CREDIT
01-120-54-00-5462 (E) PROFESSIONAL SERVICES									
01	GJ-210531FE	05/27/2021	01	UB CC Fees - Apr 2021				2,110.12	
		05/27/2021	07	UB Paymentus Fee-Apr 2021				1,399.63	
		05/27/2021	13	FNBO Analysis Chrg-Apr 2021				312.77	
				TOTAL PERIOD 01 ACTIVITY				3,975.03	0.00
02	GJ-063021FE	08/05/2021	01	UB WSB LOCKBOX FEE - JUN 2021				87.23	
	GJ-210630FE	06/24/2021	01	UB CC Fees - May 2021				1,767.70	
		06/24/2021	07	UB Paymentus Fees - May 2021				1,089.56	
		06/24/2021	13	FNBO Analysis Chrg - May 2021				326.38	
				TOTAL PERIOD 02 ACTIVITY				3,270.87	0.00
03	GJ-073121FE	10/12/2021	01	UB WSB LOCKBOX FEES-JULY 2021				160.12	
	AP-2101725M	07/26/2021	18	PHYSICIANS CARE-DRUG SCREENING	FIRST NATIONAL BANK	900107	072521-K.GREGORY	43.00	
	AP-210713B	07/07/2021	63	MYGOVHUB FEES - JUNE 2021	HARRIS COMPUTER SYST	534950	MSIXT0000107	89.37	
	AP-210726M	07/26/2021	01	2021 PCORI FEE	UNITED STATES TREASU	535111	2021 PCORI	159.60	
	AP-210727	07/20/2021	32	MAY 2021 MYGOVHUB FEES	HARRIS COMPUTER SYST	535055	MSIXT0000088	33.96	
	GJ-210731FE	07/27/2021	01	UB CC Fees - June 2021				873.23	
		07/27/2021	07	UB Paymentus Fees - June 2021				1,488.50	
		07/27/2021	13	FNBO Analysis Chrg - June 2021				373.93	
				TOTAL PERIOD 03 ACTIVITY				3,221.71	0.00
04	GJ-083121FE	10/12/2021	01	UB WSB LOCKBOX FEES-AUG 2021				69.27	
	AP-210810	08/04/2021	23	JUL 2021 MYGOVHUB FEES	HARRIS COMPUTER SYST	535135	MSIXT0000109	233.56	
	GJ-210831FE	08/24/2021	01	UB CC Fees - July 2021				1,631.75	
		08/24/2021	07	UB Paymentus Fees - July 2021				1,175.32	
		08/24/2021	13	UB Analysis Fees - July 2021				316.45	
				TOTAL PERIOD 04 ACTIVITY				3,426.35	0.00
05	GJ-093021FE	10/11/2021	01	UB WSB LOCKBOX FEES				167.80	
	AP-210914	09/07/2021	34	AUG 2021 MYGOVHUB FEES	HARRIS COMPUTER SYST	535295	MSIXY0000123	91.73	
	GJ-210930FE	09/22/2021	01	UB CC Fees - Aug 2021				1,037.53	
		09/22/2021	07	UB Paymentus Fees - Aug 2021				1,516.67	
		09/22/2021	13	FNBO Analysis Chrg - Aug 2021				342.60	
				TOTAL PERIOD 05 ACTIVITY				3,156.33	0.00
06	GJ-103121FE	11/04/2021	01	UB WSB LOCKBOX FEE - OCT 2021				54.97	
	AP-211026	10/19/2021	54	PREPARATION OF ACUARIAL	MWM CONSULTING GROUP	535591	290920	6,400.00	
		10/19/2021	55	PREPARATION OF GASB#75	MWM CONSULTING GROUP	535592	290921	4,000.00	
	GJ-211031FE	10/25/2021	01	UB CC Fees - Sept 2021				409.94	
		10/25/2021	07	UB Paymentus Fees - Sept 2021				1,138.64	
		10/25/2021	13	FNBO Analysis Charge-Sept 2021				310.52	
				TOTAL PERIOD 06 ACTIVITY				12,314.07	0.00
				YTD BUDGET	32,500.02			29,364.36	0.00
				ANNUAL REVISED BUDGET	65,000.00			29,364.36	

01-210-54-00-5462 (E) PROFESSIONAL SERVICES									
01		05/01/2021		BEGINNING BALANCE				0.00	
	AP-210525MB	05/25/2021	03	ELINE UP-SOFTWARE RENEWAL	FIRST NATIONAL BANK	900103	052521-N.DECKER-B	600.00	
				TOTAL PERIOD 01 ACTIVITY				600.00	0.00

ACTIVITY THROUGH FISCAL PERIOD 06

PER.	JOURNAL #	ENTRY DATE	ITEM	TRANSACTION DESCRIPTION	VENDOR	CHECK	INVOICE	DEBIT	CREDIT
01-210-54-00-5462 (E) PROFESSIONAL SERVICES									
02	AP-210622B	06/15/2021	37	SOFTWARE MAINTENANCE AGREEMENT	CAPERS LLC	534835	INV-0885	5,000.00	
				TOTAL PERIOD 02 ACTIVITY				5,000.00	0.00
03	AP-2101725M	07/26/2021	27	PHYSICIANS CARE-DRUG SCREENING	FIRST NATIONAL BANK	900107	072521-K.GREGORY	133.00	
		07/26/2021	28	SHRED IT-MAY 2021 SHREDDING	FIRST NATIONAL BANK	900107	072521-N.DECKER	202.33	
		07/26/2021	29	ACCURINT-MAY 2021 SEARCHES	FIRST NATIONAL BANK	900107	072521-N.DECKER	150.00	
				TOTAL PERIOD 03 ACTIVITY				485.33	0.00
04	AP-210810	08/04/2021	30	BACKGROUND CHECKS	ILLINOIS STATE POLIC	535142	063021	56.50	
	AP-210825M	08/19/2021	33	SHRED IT-07/05 SHREDDING	FIRST NATIONAL BANK	900108	082521-N.DECKER	203.21	
		08/19/2021	34	ACCURINT-JUN 2021 SEARCHES	FIRST NATIONAL BANK	900108	082521-N.DECKER	150.00	
		08/19/2021	35	SHRED IT-07/26 SHREDDING	FIRST NATIONAL BANK	900108	082521-N.DECKER	204.10	
		08/19/2021	36	KENDALL PRINTING-PATROLL &	FIRST NATIONAL BANK	900108	082521-N.DECKER	291.20	
				TOTAL PERIOD 04 ACTIVITY				905.01	0.00
05	AP-210928	09/21/2021	31	MONTHLY COURTSMAST PUBLICATION	DALE ANDERSON	535399	INV-0374	1,280.00	
		09/21/2021	32	2 PHOTO ID CARDS	P.F. PETTIBONE & CO.	535415	180996	34.00	
		09/21/2021	33	APPLICANT POLYGRAPH	TROTSKY INVESTIGATIV	535435	PD 21-02	155.00	
				TOTAL PERIOD 05 ACTIVITY				1,469.00	0.00
06	AP-211025M	10/20/2021	28	PHYSICIANS CARE-DRUG SCREENING	FIRST NATIONAL BANK	900110	102521-E.WILLRETT	45.00	
				TOTAL PERIOD 06 ACTIVITY				45.00	0.00
				YTD BUDGET	19,975.02			8,504.34	0.00
				ANNUAL REVISED BUDGET	39,950.00			8,504.34	
01-220-54-00-5462 (E) PROFESSIONAL SERVICES									
01		05/01/2021		BEGINNING BALANCE				0.00	
	AP-210525B	05/19/2021	13	ENCODE PLUS ANNUAL RENWAL	ENCODE PLUS, LLC	534689	18972	5,250.00	
				TOTAL PERIOD 01 ACTIVITY				5,250.00	0.00
02	AP-210608A	06/02/2021	45	KENDALL COUNTY DATABASE	RECORD INFORMATION S	534803	50179	575.00	
	AP-210625MB	06/23/2021	23	ADOBE-MAY 2021 CREATIVE CLOUD	FIRST NATIONAL BANK	900105	062521-J.ENGBERG-B	52.99	
				TOTAL PERIOD 02 ACTIVITY				627.99	0.00
03	AP-2101725M	07/26/2021	45	ADOBE-CREATIVE CLOUD FEE	FIRST NATIONAL BANK	900107	072521-J.ENGBERG	52.99	
		07/26/2021	46	IWORDQ-INTERNET SOFTWARE	FIRST NATIONAL BANK	900107	072521-K.BARKSDALE	4,750.00	
		07/26/2021	47	KENDALL CO TOWING-VEHICLE TOW	FIRST NATIONAL BANK	900107	072521-P.RATOS	80.00	
				TOTAL PERIOD 03 ACTIVITY				4,882.99	0.00
04	AP-210810	08/04/2021	38	PROFESSIONAL CONSULTING	HOUSEAL LAVIGNE ASSO	535140	5177	970.00	
	AP-210824	08/17/2021	49	JULY 2021 CAR WASHES	PARADISE CAR WASH	535245	224341	13.00	
	AP-210825M	08/19/2021	66	ADOBE-CREATIVE CLOUD MONTHLY	FIRST NATIONAL BANK	900108	082521-J.ENGBERG	52.99	
		08/19/2021	67	ESRI-ARCGIS DESKTOP LICENSE	FIRST NATIONAL BANK	900108	082521-K.BARKSDALE	500.00	
				TOTAL PERIOD 04 ACTIVITY				1,535.99	0.00
05	AP-210914	09/07/2021	50	PROFESSIONAL CONSULTING	HOUSEAL LAVIGNE ASSO	535299	5208	3,698.75	
	AP-210925M	09/20/2021	39	ADOBE-MONTHLY CREATIVE CLOUD	FIRST NATIONAL BANK	900109	092521-J.ENGBERG	52.99	
				TOTAL PERIOD 05 ACTIVITY				3,751.74	0.00

ACTIVITY THROUGH FISCAL PERIOD 06

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01-220-54-00-5462 (E) PROFESSIONAL SERVICES									
06	AP-211012	10/07/2021	44	AUG 2021 CONSULTING SERVICES	HOUSEAL LAVIGNE ASSO	535474	5247	2,838.75	
	AP-211025M	10/20/2021	62	ADOBE-MONTHLY CREATIVE CLOUD	FIRST NATIONAL BANK	900110	102521-J.ENHBERG	52.99	
					TOTAL PERIOD 06 ACTIVITY			2,891.74	0.00
				YTD BUDGET	44,640.00	TOTAL ACCOUNT ACTIVITY		18,940.45	0.00
				ANNUAL REVISED BUDGET	89,280.00	ENDING BALANCE		18,940.45	
01-410-54-00-5462 (E) PROFESSIONAL SERVICES									
01		05/01/2021		BEGINNING BALANCE				0.00	
	AP-210525MB	05/25/2021	05	MINER#101045-MAY 2021 MANAGED	FIRST NATIONAL BANK	900103	052521-K.GREGORY	366.85	
					TOTAL PERIOD 01 ACTIVITY			366.85	0.00
02	AP-210622B	06/15/2021	44	MAY 2021 COPY CHARGES	IMPACT NETWORKING, L	534855	2144435	5.13	
	AP-210625MB	06/23/2021	29	MINER#326824-JUN 2021 MANAGED	FIRST NATIONAL BANK	900105	062521-K.GREGORY-B	366.85	
					TOTAL PERIOD 02 ACTIVITY			371.98	0.00
03	AP-210713B	07/07/2021	95	BACKGROUND CHECKS	ILLINOIS STATE POLIC	534956	053121	56.50	
	AP-210727	07/20/2021	40	ANNUAL FY22 STORMWATER BILLING	ILLINOIS EPS (NPDES)	535058	ILR400554-062821	1,000.00	
		07/20/2021	41	05/29-06/28 COPY CHARGES	IMPACT NETWORKING, L	535061	2176592	3.16	
	GJ-210727RC	07/21/2021	02	RC ILEPA Inv#ILR400554-062821					1,000.00
					TOTAL PERIOD 03 ACTIVITY			1,059.66	1,000.00
04	AP-210824	08/17/2021	51	06/29-07/28 COPY CHARGES	IMPACT NETWORKING, L	535226	2207915	2.82	
	AP-210825M	08/19/2021	73	PHYSICIANS-DRUG TESTING	FIRST NATIONAL BANK	900108	082521-E.WILLRETT	244.00	
		08/19/2021	74	MINER ELEC#327563-JUL 2021	FIRST NATIONAL BANK	900108	082521-K.GREGORY-C	366.85	
		08/19/2021	75	MINER ELECT#328298-AUG 2021	FIRST NATIONAL BANK	900108	082521-K.GREGORY-C	366.85	
					TOTAL PERIOD 04 ACTIVITY			980.52	0.00
05	AP-210914	09/07/2021	61	07/29-08/28 COPY CHARGES	IMPACT NETWORKING, L	535303	2241283	1.52	
	AP-210925M	09/20/2021	45	MINER ELECT#329021-SEPT 2021	FIRST NATIONAL BANK	900109	092521-K.GREGORY	366.85	
					TOTAL PERIOD 05 ACTIVITY			368.37	0.00
06	AP-211025M	10/20/2021	71	MINER ELECT#329828-OCT 2021	FIRST NATIONAL BANK	900110	102521-K.GREGORY	366.85	
	AP-211026	10/19/2021	64	08/29-09/28 COPY CHARGES	IMPACT NETWORKING, L	535574	2276498	3.17	
					TOTAL PERIOD 06 ACTIVITY			370.02	0.00
				YTD BUDGET	4,612.50	TOTAL ACCOUNT ACTIVITY		3,517.40	1,000.00
				ANNUAL REVISED BUDGET	9,225.00	ENDING BALANCE		2,517.40	
01-640-54-00-5462 (E) PROFESSIONAL SERVICES									
01		05/01/2021		BEGINNING BALANCE				0.00	
	AP-210525B	05/19/2021	16	2020 ROB ROY DRAINAGE DIST FEE	KENDALL COUNTY COLLE	534697	2020 FEE-ROB ROY	161.62	
		05/19/2021	17	2020 RAYMOND DRAINAGE DIST FEE	KENDALL COUNTY COLLE	534697	2020 FEES-RAYMOND	315.58	
	AP-210527M	05/26/2021	01	2020 CALEDONIA DRAINAGE DIST	KENDALL COUNTY COLLE	534719	2020012552-062021	20.00	
		05/26/2021	02	2020 CALEDONIA DRAINAGE DIST	KENDALL COUNTY COLLE	534720	2020012553-062021	25.72	
					TOTAL PERIOD 01 ACTIVITY			522.92	0.00
03	AP-210727	07/20/2021	65	LOBBYIST FEE	VILLAGE OF OSWEGO	535084	0521	1,166.67	
		07/20/2021	66	LOBBYIST FEE REIMBURSEMENT	VILLAGE OF OSWEGO	535084	EGA050-2021-05	1,562.50	
					TOTAL PERIOD 03 ACTIVITY			2,729.17	0.00

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PER.	JOURNAL #	ENTRY DATE	ITEM	TRANSACTION DESCRIPTION	VENDOR	CHECK	INVOICE	DEBIT	CREDIT
01-640-54-00-5462	(E)	PROFESSIONAL SERVICES							
04	AP-210824	08/17/2021	86	2021 ROAD PROGRAM	ENGINEERING ENTERPRI	535210	71992	29,864.50	
	GJ-211026RC	10/26/2021	04	RC EEI Inv#71992					2,212.50
				TOTAL PERIOD 04 ACTIVITY				29,864.50	2,212.50
06	AP-211012	10/07/2021	95	STATE LOBBYIST CHARGES	VILLAGE OF OSWEGO	535507	1332	3,500.00	
		10/07/2021	96	FEDERAL LOBBYIST CHARGES	VILLAGE OF OSWEGO	535507	1332	4,687.50	
				TOTAL PERIOD 06 ACTIVITY				8,187.50	0.00
		YTD BUDGET	24,075.00	TOTAL ACCOUNT ACTIVITY				41,304.09	2,212.50
		ANNUAL REVISED BUDGET	48,150.00	ENDING BALANCE				39,091.59	
23-230-54-00-5462	(E)	PROFESSIONAL SERVICES							
01		05/01/2021		BEGINNING BALANCE				0.00	
		YTD BUDGET	6,750.00	TOTAL ACCOUNT ACTIVITY				0.00	0.00
		ANNUAL REVISED BUDGET	13,500.00	ENDING BALANCE				0.00	
25-205-54-00-5462	(E)	PROFESSIONAL SERVICES							
01		05/01/2021		BEGINNING BALANCE				0.00	
		YTD BUDGET	0.00	TOTAL ACCOUNT ACTIVITY				0.00	0.00
		ANNUAL REVISED BUDGET	0.00	ENDING BALANCE				0.00	
25-225-54-00-5462	(E)	PROFESSIONAL SERVICES							
01		05/01/2021		BEGINNING BALANCE				0.00	
		YTD BUDGET	0.00	TOTAL ACCOUNT ACTIVITY				0.00	0.00
		ANNUAL REVISED BUDGET	0.00	ENDING BALANCE				0.00	
51-510-54-00-5462	(E)	PROFESSIONAL SERVICES							
01		05/01/2021		BEGINNING BALANCE				0.00	
	GJ-053121FE	07/14/2021	03	UB WSB LOCKBOX FEES - MAY 2020				204.33	
	AP-210525MB	05/25/2021	11	MINER#101045-MAY 2021 MANAGED	FIRST NATIONAL BANK	900103	052521-K.GREGORY	430.65	
	GJ-210531FE	05/27/2021	03	UB CC Fees - Apr 2021				2,827.04	
		05/27/2021	09	UB Paymentus Fee-Apr 2021				1,875.16	
		05/27/2021	15	FNBO Analysis Chrg-Apr 2021				419.04	
	GJ-21629PRE	06/29/2021	33	Cintas-2224 Tremont Monitoring				158.00	
		06/29/2021	34	Cintas-3299 Lehman Monitoring				158.00	
		06/29/2021	35	Cintas-610 Tower Monitoring				158.00	
				TOTAL PERIOD 01 ACTIVITY				6,230.22	0.00
02	GJ-063021FE	08/05/2021	03	UB WSB LOCKBOX FEE - JUN 2021				116.87	
	AP-210625MB	06/23/2021	49	MINER#326824-JUN 2021 MANAGED	FIRST NATIONAL BANK	900105	062521-K.GREGORY-B	430.65	
	GJ-210630FE	06/24/2021	03	UB CC Fees - May 2021				2,368.29	
		06/24/2021	09	UB Paymentus Fees - May 2021				1,459.75	
		06/24/2021	15	FNBO Analysis Chrg - May 2021				437.27	
				TOTAL PERIOD 02 ACTIVITY				4,812.83	0.00
03	GJ-073121FE	10/12/2021	03	UB WSB LOCKBOX FEES-JULY 2021				214.51	
	AP-210713B	07/07/2021	195	MYGOVHUB FEES - JUNE 2021	HARRIS COMPUTER SYST	534950	MSIXT0000107	134.86	
		07/07/2021	196	BACKGROUND CHECKS	ILLINOIS STATE POLIC	534956	053121	56.50	
	AP-210727	07/20/2021	103	MAY 2021 MYGOVHUB FEES	HARRIS COMPUTER SYST	535055	MSIXT0000088	51.25	

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51-510-54-00-5462	(E)	PROFESSIONAL SERVICES							
03	AP-210727	07/20/2021	104	05/29-06/28 COPY CHARGES	IMPACT NETWORKING, L	535061	2176592	3.15	
		07/20/2021	105	LOBBYIST FEE	VILLAGE OF OSWEGO	535084	0521	1,166.67	
		07/20/2021	106	LOBBYIST FEE	VILLAGE OF OSWEGO	535084	EGA050-2021-05	1,562.50	
	GJ-210731FE	07/27/2021	03	UB CC Fees - June 2021				1,169.91	
		07/27/2021	09	UB Paymentus Fees - June 2021				1,994.23	
		07/27/2021	15	FNBO Analysis Chrg - June 2021				500.98	
				TOTAL PERIOD 03 ACTIVITY				6,854.56	0.00
04	GJ-083121FE	10/12/2021	03	UB WSB LOCKBOX FEES-AUG 2021				92.81	
	AP-210810	08/04/2021	103	JUL 2021 MYGOVHUB FEES	HARRIS COMPUTER SYST	535135	MSIXT0000109	352.47	
	AP-210824	08/17/2021	183	JULY 2021 DUMPING	PLANO CLEAN FILL	535248	819	150.00	
	AP-210825M	08/19/2021	129	PHYSICIANS-DRUG TESTING	FIRST NATIONAL BANK	900108	082521-E.WILLRETT	183.00	
		08/19/2021	130	MINER ELEC#327563-JUL 2021	FIRST NATIONAL BANK	900108	082521-K.GREGORY-C	430.65	
		08/19/2021	131	MINER ELECT#328298-AUG 2021	FIRST NATIONAL BANK	900108	082521-K.GREGORY-C	430.65	
	GJ-210831FE	08/24/2021	03	UB CC Fees - July 2021				2,186.14	
		08/24/2021	09	UB Paymentus Fees - July 2021				1,574.65	
		08/24/2021	15	UB Analysis Fees - July 2021				423.97	
				TOTAL PERIOD 04 ACTIVITY				5,824.34	0.00
05	GJ-093021FE	10/11/2021	03	UB WSB LOCKBOX FEES				224.80	
	AP-210914	09/07/2021	136	AUG 2021 MYGOVHUB FEES	HARRIS COMPUTER SYST	535295	MSIXY0000123	138.44	
		09/07/2021	137	BACKGROUND CHECKS	ILLINOIS STATE POLIC	535300	073121-4811	56.50	
	AP-210925M	09/20/2021	91	PYSICIANS-RANDOM DOT TEST	FIRST NATIONAL BANK	900109	092521-E.WILLRETT	58.00	
		09/20/2021	92	MINER ELECT#329021-SEPT 2021	FIRST NATIONAL BANK	900109	092521-K.GREGORY	430.65	
	GJ-210930FE	09/22/2021	03	UB CC Fees - Aug 2021				1,390.03	
		09/22/2021	09	UB Paymentus Fees - Aug 2021				2,031.97	
		09/22/2021	15	FNBO Analysis Chrg - Aug 2021				459.00	
				TOTAL PERIOD 05 ACTIVITY				4,789.39	0.00
06	GJ-103121FE	11/04/2021	03	UB WSB LOCKBOX FEE - OCT 2021				73.66	
	AP-211012	10/07/2021	140	STATE LOBBYIST CHARGES	VILLAGE OF OSWEGO	535507	1332	3,500.00	
		10/07/2021	141	FEDERAL LOBBYIST CHARGES	VILLAGE OF OSWEGO	535507	1332	4,687.50	
	AP-211025M	10/20/2021	106	MINER ELECT#329828-OCT 2021	FIRST NATIONAL BANK	900110	102521-K.GREGORY	430.65	
	AP-211026	10/19/2021	114	AUG & SEPT 2021 DUMPING	PLANO CLEAN FILL	535599	828	100.00	
	GJ-211031FE	10/25/2021	03	UB CC Fees - Sept 2021				549.21	
		10/25/2021	09	UB Paymentus Fees - Sept 2021				1,525.50	
		10/25/2021	15	FNBO Analysis Charge-Sept 2021				416.02	
				TOTAL PERIOD 06 ACTIVITY				11,282.54	0.00
				YTD BUDGET	83,000.02				
				ANNUAL REVISED BUDGET	166,000.00				
				TOTAL ACCOUNT ACTIVITY				39,793.88	0.00
				ENDING BALANCE				39,793.88	

52-520-54-00-5462	(E)	PROFESSIONAL SERVICES							
01		05/01/2021		BEGINNING BALANCE				0.00	
	GJ-053121FE	07/14/2021	05	UB WSB LOCKBOX FEES - MAY 2020				95.31	
	AP-210525MB	05/25/2021	13	MINER#101045-MAY 2021 MANAGED	FIRST NATIONAL BANK	900103	052521-K.GREGORY	287.10	
	GJ-210531FE	05/27/2021	05	UB CC Fees - Apr 2021				1,318.74	
		05/27/2021	11	UB Paymentus Fee-Apr 2021				874.71	
		05/27/2021	17	FNBO Analysis Chrg-Apr 2021				195.47	
				TOTAL PERIOD 01 ACTIVITY				2,771.33	0.00

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PER.	JOURNAL #	ENTRY DATE	ITEM	TRANSACTION DESCRIPTION	VENDOR	CHECK	INVOICE	DEBIT	CREDIT
52-520-54-00-5462	(E)	PROFESSIONAL SERVICES							
02	GJ-063021FE	08/05/2021	05	UB WSB LOCKBOX FEE - JUN 2021				54.52	
	AP-210625MB	06/23/2021	58	MINER#326824-JUN 2021 MANAGED	FIRST NATIONAL BANK	900105	062521-K.GREGORY-B	287.10	
	GJ-210630FE	06/24/2021	05	UB CC Fees - May 2021				1,104.75	
		06/24/2021	11	UB Paymentus Fees - May 2021				680.94	
		06/24/2021	17	FNBO Analysis Chrg - May 2021				203.97	
				TOTAL PERIOD 02 ACTIVITY				2,331.28	0.00
03	GJ-073121FE	10/12/2021	05	UB WSB LOCKBOX FEES-JULY 2021				100.06	
	AP-210713B	07/07/2021	231	MYGOVHUB FEES - JUNE 2021	HARRIS COMPUTER SYST	534950	MSIXT0000107	38.92	
	AP-210727	07/20/2021	136	MAY 2021 MYGOVHUB FEES	HARRIS COMPUTER SYST	535055	MSIXT0000088	14.79	
		07/20/2021	137	05/29-06/28 COPY CHARGES	IMPACT NETWORKING, L	535061	2176592	3.14	
	GJ-210731FE	07/27/2021	05	UB CC Fees - June 2021				545.73	
		07/27/2021	11	UB Paymentus Fees - June 2021				930.27	
		07/27/2021	17	FNBO Analysis Chrg - June 2021				233.70	
				TOTAL PERIOD 03 ACTIVITY				1,866.61	0.00
04	GJ-083121FE	10/12/2021	05	UB WSB LOCKBOX FEES-AUG 2021				43.29	
	AP-210810	08/04/2021	132	JUL 2021 MYGOVHUB FEES	HARRIS COMPUTER SYST	535135	MSIXT0000109	101.72	
	AP-210824	08/17/2021	226	06/29-07/28 COPY CHARGES	IMPACT NETWORKING, L	535226	2207915	2.82	
	AP-210825M	08/19/2021	167	MINER ELEC#327563-JUL 2021	FIRST NATIONAL BANK	900108	082521-K.GREGORY-C	287.10	
		08/19/2021	168	MINER ELECT#328298-AUG 2021	FIRST NATIONAL BANK	900108	082521-K.GREGORY-C	287.10	
	GJ-210831FE	08/24/2021	05	UB CC Fees - July 2021				1,019.78	
		08/24/2021	11	UB Paymentus Fees - July 2021				734.53	
		08/24/2021	17	UB Analysis Fees - July 2021				197.77	
				TOTAL PERIOD 04 ACTIVITY				2,674.11	0.00
05	GJ-093021FE	10/11/2021	05	UB WSB LOCKBOX FEES				104.86	
	AP-210914	09/07/2021	171	AUG 2021 MYGOVHUB FEES	HARRIS COMPUTER SYST	535295	MSIXY0000123	39.95	
	AP-210925M	09/20/2021	107	MINER ELECT#329021-SEPT 2021	FIRST NATIONAL BANK	900109	092521-K.GREGORY	287.10	
	GJ-210930FE	09/22/2021	05	UB CC Fees - Aug 2021				648.42	
		09/22/2021	11	UB Paymentus Fees - Aug 2021				947.86	
		09/22/2021	17	FNBO Analysis Chrg - Aug 2021				214.11	
				TOTAL PERIOD 05 ACTIVITY				2,242.30	0.00
06	GJ-103121FE	11/04/2021	05	UB WSB LOCKBOX FEE - OCT 2021				34.36	
	AP-211025M	10/20/2021	126	MINER ELECT#329828-OCT 2021	FIRST NATIONAL BANK	900110	102521-K.GREGORY	287.10	
	GJ-211031FE	10/25/2021	05	UB CC Fees - Sept 2021				256.20	
		10/25/2021	11	UB Paymentus Fees - Sept 2021				711.61	
		10/25/2021	17	FNBO Analysis Charge-Sept 2021				194.07	
				TOTAL PERIOD 06 ACTIVITY				1,483.34	0.00
				YTD BUDGET	17,750.02	TOTAL ACCOUNT ACTIVITY		13,368.97	0.00
				ANNUAL REVISED BUDGET	35,500.00	ENDING BALANCE		13,368.97	
79-790-54-00-5462	(E)	PROFESSIONAL SERVICES							
01		05/01/2021		BEGINNING BALANCE				0.00	
	AP-210525MB	05/25/2021	15	MINER#101045-MAY 2021 MANAGED	FIRST NATIONAL BANK	900103	052521-K.GREGORY	510.40	
				TOTAL PERIOD 01 ACTIVITY				510.40	0.00

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PER.	JOURNAL #	ENTRY DATE	ITEM	TRANSACTION DESCRIPTION	VENDOR	CHECK	INVOICE	DEBIT	CREDIT
79-790-54-00-5462	(E)	PROFESSIONAL SERVICES							
02	AP-210622B	06/15/2021	107	MAY 2021 COPY CHARGES	IMPACT NETWORKING, L	534855	2144435	39.32	
		06/15/2021	108	MAY 2021 COPY CHARGES	IMPACT NETWORKING, L	534855	2144435	39.31	
	AP-210625MB	06/23/2021	66	MINER#326824-JUN 2021 MANAGED	FIRST NATIONAL BANK	900105	062521-K.GREGORY-B	510.40	
TOTAL PERIOD 02 ACTIVITY								589.03	0.00
03	AP-2101725M	07/26/2021	124	PHYSICIANS CARE-DRUG SCREENING	FIRST NATIONAL BANK	900107	072521-K.GREGORY	405.00	
		07/26/2021	125	ARAMARK#610000139707-MATS	FIRST NATIONAL BANK	900107	072521-S.REDMON	56.65	
		07/26/2021	126	ARAMARK#610000126829-MATS	FIRST NATIONAL BANK	900107	072521-S.REDMON	18.21	
		07/26/2021	127	ARAMARK#610000130040-MATS	FIRST NATIONAL BANK	900107	072521-S.REDMON	18.21	
		07/26/2021	128	ARAMARK#610000133317-MATS	FIRST NATIONAL BANK	900107	072521-S.REDMON	18.21	
		07/26/2021	129	ARAMARK#610000136522-MATS	FIRST NATIONAL BANK	900107	072521-S.REDMON	18.21	
		07/26/2021	130	ARAMARK#610000139702-MATS	FIRST NATIONAL BANK	900107	072521-S.REDMON	18.21	
	AP-210713B	07/07/2021	250	05/20/21 MEETING MINUTES	MARLYS J. YOUNG	535012	052021	30.00	
	AP-210727	07/20/2021	152	05/29-06/28 COPY CHARGES	IMPACT NETWORKING, L	535061	2176592	51.16	
TOTAL PERIOD 03 ACTIVITY								633.86	0.00
04	AP-210824	08/17/2021	248	06/29-07/28 COPY CHARGES	IMPACT NETWORKING, L	535226	2207915	29.17	
		08/17/2021	249	05/01-07/31 MANAGED PRINT	IMPACT NETWORKING, L	535226	2216307	0.94	
	AP-210825M	08/19/2021	192	PHYSICIANS-DRUG TESTING	FIRST NATIONAL BANK	900108	082521-E.WILLRETT	90.00	
		08/19/2021	193	MINER ELEC#327563-JUL 2021	FIRST NATIONAL BANK	900108	082521-K.GREGORY-C	510.40	
		08/19/2021	194	MINER ELECT#328298-AUG 2021	FIRST NATIONAL BANK	900108	082521-K.GREGORY-C	510.40	
		08/19/2021	195	PLAYGROUND GUARDIAN-PARK	FIRST NATIONAL BANK	900108	082521-R.HORNER	2,000.00	
TOTAL PERIOD 04 ACTIVITY								3,140.91	0.00
05	AP-210914	09/07/2021	196	07/29-08/28 COPY CHARGES	IMPACT NETWORKING, L	535303	2241283	77.68	
		09/07/2021	197	08/05/21 PARK BOARD MEETING	MARLYS J. YOUNG	535349	080521	31.50	
	AP-210925M	09/20/2021	120	PYSICIANS-RANDOM DOT TESTS	FIRST NATIONAL BANK	900109	092521-E.WILLRETT	209.00	
		09/20/2021	121	MINER ELECT#329021-SEPT 2021	FIRST NATIONAL BANK	900109	092521-K.GREGORY	510.40	
TOTAL PERIOD 05 ACTIVITY								828.58	0.00
06	AP-211025M	10/20/2021	146	MINER ELECT#329828-OCT 2021	FIRST NATIONAL BANK	900110	102521-K.GREGORY	510.40	
	AP-211026	10/19/2021	155	08/29-09/28 COPY CHARGES	IMPACT NETWORKING, L	535574	2276498	67.77	
TOTAL PERIOD 06 ACTIVITY								578.17	0.00
YTD BUDGET								6,280.95	0.00
ANNUAL REVISED BUDGET								6,280.95	

79-795-54-00-5462	(E)	PROFESSIONAL SERVICES							
01		05/01/2021		BEGINNING BALANCE				0.00	
	AP-210525B	05/19/2021	32	UMPIRE	JOSLYN T. BULLINGTON	534684	MAY 1 - 11	35.00	
		05/19/2021	33	UMPIRE	JOHN ELENBAAS	534688	050821	70.00	
		05/19/2021	34	UMPIRE	W. THOMAS EVINS	534690	050121	70.00	
		05/19/2021	35	UMPIRE	NOLAN HOOPER	534692	MAY 1 - 11	20.00	
		05/19/2021	36	UMPIRE	STEPHEN IRVING	534694	050621	160.00	
		05/19/2021	37	UMPIRE	JAVIER LASSALLE	534698	050821	70.00	
		05/19/2021	38	UMPIRE	JACOB LIPSCOMB	534699	MAY 1 - 11	55.00	
		05/19/2021	39	UMPIRE	JACK MODAFF	534702	MAY 1 - 11	110.00	
		05/19/2021	40	UMPIRE	ROBERT L. RIETZ JR.	534709	050621	160.00	
		05/19/2021	41	UMPIRE	KATIE STRAZNICAS	534713	050121	70.00	

ACTIVITY THROUGH FISCAL PERIOD 06

PER.	JOURNAL #	ENTRY DATE	ITEM	TRANSACTION DESCRIPTION	VENDOR	CHECK	INVOICE	DEBIT	CREDIT
79-795-54-00-5462	(E)	PROFESSIONAL SERVICES							
01	AP-210525B	05/19/2021	42	UMPIRE	MICHAEL VOITIK	534715	050621	160.00	
	GJ-210531FE	05/27/2021	19	PR CC Fee - Apr 2021				1,171.01	
				TOTAL PERIOD 01 ACTIVITY				2,151.01	0.00
02	AP-210608A	06/02/2021	141	UMPIRE	ERIC ADAMS	534750	MAY 12-MAY 25	110.00	
		06/02/2021	142	UMPIRE	WILLIAM BLAKE	534753	MAY 12-MAY 25	330.00	
		06/02/2021	143	UMPIRE	JOSLYN T. BULLINGTON	534754	MAY 12-MAY 25	130.00	
		06/02/2021	144	UMPIRE	JACKSON BULLINGTON	534755	MAY 12-MAY 25	80.00	
		06/02/2021	145	UMPIRE	JOHN ELENBAAS	534763	051521	70.00	
		06/02/2021	146	UMPIRE	JOHN ELENBAAS	534763	052221	70.00	
		06/02/2021	147	UMPIRE	JORY ELENBAAS	534764	052221	70.00	
		06/02/2021	148	UMPIRE	RYAN EVANS	534766	MAY 12-MAY 25	20.00	
		06/02/2021	149	UMPIRE	W. THOMAS EVINS	534767	051521	70.00	
		06/02/2021	150	UMPIRE	ALLEN R. GOSS	534769	MAY 12-MAY 25	55.00	
		06/02/2021	151	UMPIRE	COLIN GRIFFIN	534770	MAY 12-MAY 25	45.00	
		06/02/2021	152	UMPIRE	NOLAN HOOPER	534773	MAY 12-MAY 25	60.00	
		06/02/2021	153	UMPIRE	STEPHEN IRVING	534777	051321	160.00	
		06/02/2021	154	UMPIRE	STEPHEN IRVING	534777	052021	160.00	
		06/02/2021	155	UMPIRE	GREGORY JOHNSON	534778	MAY 12-MAY 25	55.00	
		06/02/2021	156	UMPIRE	JACOB LIPSCOMB	534783	MAY 12-MAY 25	55.00	
		06/02/2021	157	UMPIRE	GAVIN DANIEL LOHER	534784	MAY 12-MAY 25	155.00	
		06/02/2021	158	UMPIRE	KYLE DEAN MCCURDY	534787	MAY 12-MAY 25	140.00	
		06/02/2021	159	UMPIRE	RYAN MEHOCHKO	534788	MAY12-MAY 25	20.00	
		06/02/2021	160	UMPIRE	JACK MODAFF	534792	MAY 12-MAY 25	220.00	
		06/02/2021	161	UMPIRE	LIAM PHENEY	534796	MAY 12-MAY 25	60.00	
		06/02/2021	162	UMPIRE	JEFF RICHARDSON	534801	MAY 12-MAY 25	55.00	
		06/02/2021	163	UMPIRE	ROBERT L. RIETZ JR.	534802	051321	160.00	
		06/02/2021	164	UMPIRE	ROBERT L. RIETZ JR.	534802	052021	160.00	
		06/02/2021	165	UMPIRE	EDWIN A RUNDLE	534804	MAY 12-MAY 25	55.00	
		06/02/2021	166	UMPIRE	BRYSON SCHMIDT	534805	MAY 12-MAY 25	35.00	
		06/02/2021	167	CHILD & BABYSITTING SAFETY	SECOND CHANCE CARDIA	534806	21-005-355	418.60	
		06/02/2021	168	UMPIRE	JAMES A. TIETZ	534810	MAY 12-MAY 25	55.00	
		06/02/2021	169	UMPIRE	MICHAEL VOITIK	534813	051321	160.00	
		06/02/2021	170	UMPIRE	MICHAEL VOITIK	534813	052021	160.00	
		06/02/2021	171	UMPIRE	MARK RUNYON	2091	MAY 12-MAY 25	110.00	
	AP-210622B	06/15/2021	118	UMPIRE	DAVID BEEBE	534829	MAY 26-JUNE 07	55.00	
		06/15/2021	119	UMPIRE	JOSLYN T. BULLINGTON	534833	MAY 26-JUNE 07	200.00	
		06/15/2021	120	UMPIRE	JACKSON BULLINGTON	534834	MAY 26-JUNE 07	100.00	
		06/15/2021	121	UMPIRE	THOMAS DEES	534839	MAY 26-JUNE 07	110.00	
		06/15/2021	122	UMPIRE	ANDREW GOLINSKI	534848	MAY 26-JUNE 07	35.00	
		06/15/2021	123	UMPIRE	ALLEN R. GOSS	534849	MAY 26-JUNE 07	55.00	
		06/15/2021	124	UMPIRE	COLIN GRIFFIN	534851	MAY 26-JUNE 07	65.00	
		06/15/2021	125	UMPIRE	ETHAN HANSON	534852	MAY 26-JUNE 07	75.00	
		06/15/2021	126	UMPIRE	JACKSON HAWKINSON	534853	MAY 26-JUNE 07	95.00	
		06/15/2021	127	UMPIRE	NOLAN HOOPER	534854	MAY 26-JUNE 07	45.00	
		06/15/2021	128	UMPIRE	STEPHEN IRVING	534858	060321	160.00	
		06/15/2021	129	UMPIRE	JACOB LIPSCOMB	534864	MAY 26-JUNE 07	55.00	
		06/15/2021	130	UMPIRE	GAVIN DANIEL LOHER	534865	MAY 26-JUNE 07	65.00	

ACTIVITY THROUGH FISCAL PERIOD 06

PER.	JOURNAL #	ENTRY DATE	ITEM	TRANSACTION DESCRIPTION	VENDOR	CHECK	INVOICE	DEBIT	CREDIT
79-795-54-00-5462	(E)	PROFESSIONAL SERVICES							
02	AP-210622B	06/15/2021	131	UMPIRE	KYLE DEAN MCCURDY	534869	MAY 26-JUNE 07	175.00	
		06/15/2021	132	UMPIRE	RYAN MEHOCHKO	534870	MAY 26-JUNE 07	90.00	
		06/15/2021	133	UMPIRE	STEVE PEARSON	534877	MAY 26-JUNE 07	55.00	
		06/15/2021	134	UMPIRE	JEFF RICHARDSON	534884	MAY 26-JUNE 07	55.00	
		06/15/2021	135	UMPIRE	ROBERT L. RIETZ JR.	534885	060321	120.00	
		06/15/2021	136	UMPIRE	EMMA ROBERTS	534886	MAY 26-JUNE 07	55.00	
		06/15/2021	137	UMPIRE	BRYSON SCHMIDT	534887	MAY 26-JUNE 07	95.00	
		06/15/2021	138	RECTRAC/WEBTRAC ANNUAL	VERMONT SYSTEMS	534897	69991	5,538.00	
		06/15/2021	139	UMPIRE	MICHAEL VOITIK	534898	060321	160.00	
		06/15/2021	140	UMPIRE	MARK RUNYON	2104	MAY 26-JUNE 07	55.00	
	GJ-210630FE	06/24/2021	19	PR CC Fees - May 2021				1,100.81	
				TOTAL PERIOD 02 ACTIVITY				12,117.41	0.00
03	AP-2101725M	07/26/2021	159	PLUGNPAY-MAY 2021 BILLING FEE	FIRST NATIONAL BANK	900107	072521-S.REDMON	30.00	
		07/26/2021	160	LOMBARSI COACHING-YOUTH CLASS	FIRST NATIONAL BANK	900107	072521-S.REDMON	137.20	
		07/26/2021	161	CANVA-ANNUAL SUBSCRIPTION	FIRST NATIONAL BANK	900107	072521-S.REDMON	99.99	
	AP-210713B	07/07/2021	276	UMPIRE	ERIC ADAMS	534916	JUNE 9-JUNE 26	55.00	
		07/07/2021	277	UMPIRE	WILLIAM BLAKE	534922	JUNE 9-JUNE 26	165.00	
		07/07/2021	278	UMPIRE	TERENCE BOWMAN	534924	062421	160.00	
		07/07/2021	279	UMPIRE	JOSLYN T. BULLINGTON	534926	JUNE 9-JUNE 26	120.00	
		07/07/2021	280	UMPIRE	JACKSON BULLINGTON	534927	JUNE 9-JUNE 26	60.00	
		07/07/2021	281	UMPIRE	RAIUMUNDO FONSECA	534945	JUNE 9-JUNE 26	60.00	
		07/07/2021	282	UMPIRE	ANDREW GOLINSKI	534947	JUNE 9-JUNE 26	105.00	
		07/07/2021	283	UMPIRE	ALLEN R. GOSS	534948	JUNE 9-JUNE 26	165.00	
		07/07/2021	284	UMPIRE	COLIN GRIFFIN	534949	JUNE 9-JUNE 26	25.00	
		07/07/2021	285	UMPIRE	NOLAN HOOPER	534954	JUNE 9-JUNE 26	115.00	
		07/07/2021	286	BACKGROUND CHECKS	ILLINOIS STATE POLIC	534956	053121	84.75	
		07/07/2021	287	UMPIRE	STEPHEN IRVING	534961	052721	160.00	
		07/07/2021	288	UMPIRE	STEPHEN IRVING	534961	061021	160.00	
		07/07/2021	289	UMPIRE	STEPHEN IRVING	534961	061721	160.00	
		07/07/2021	290	UMPIRE	STEPHEN IRVING	534961	062421	160.00	
		07/07/2021	291	UMPIRE	HALEY N. KOSIN	534967	JUNE 9-JUNE 26	60.00	
		07/07/2021	292	UMPIRE	JOHN LEPACEK	534968	JUNE 9-JUNE 26	55.00	
		07/07/2021	293	UMPIRE	JACOB LIPSCOMB	534969	JUNE 9-JUNE 26	55.00	
		07/07/2021	294	UMPIRE	GAVIN DANIEL LOHER	534970	JUNE 9-JUNE 26	150.00	
		07/07/2021	295	UMPIRE	MICHAEL F. MARCHETTI	534971	JUNE 9-JUNE 26	55.00	
		07/07/2021	296	UMPIRE	KYLE DEAN MCCURDY	534975	JUNE 9-JUNE 26	280.00	
		07/07/2021	297	UMPIRE	RYAN MEHOCHKO	534976	JUNE 9-JUNE 26	105.00	
		07/07/2021	298	UMPIRE	JACK MODAFF	534982	JUNE 9-JUNE 26	120.00	
		07/07/2021	299	UMPIRE	STEVE PEARSON	534991	JUNE 9-JUNE 26	55.00	
		07/07/2021	300	UMPIRE	LIAM PHENEY	534992	JUNE 9-JUNE 26	40.00	
		07/07/2021	301	UMPIRE	ROBERT L. RIETZ JR.	534997	052721	160.00	
		07/07/2021	302	UMPIRE	ROBERT L. RIETZ JR.	534997	061021	160.00	
		07/07/2021	303	UMPIRE	ROBERT L. RIETZ JR.	534997	061721	160.00	
		07/07/2021	304	UMPIRE	ROBERT L. RIETZ JR.	534997	JUNE 9-JUNE 26	120.00	
		07/07/2021	305	UMPIRE	EMMA ROBERTS	534998	JUNE 9-JUNE 26	110.00	
		07/07/2021	306	UMPIRE	BRYSON SCHMIDT	535000	JUNE 9-JUNE 26	130.00	
		07/07/2021	307	UMPIRE	JAMES A. TIETZ	535003	JUNE 9-JUNE 26	110.00	

ACTIVITY THROUGH FISCAL PERIOD 06

PER.	JOURNAL #	ENTRY DATE	ITEM	TRANSACTION DESCRIPTION	VENDOR	CHECK	INVOICE	DEBIT	CREDIT
79-795-54-00-5462	(E)	PROFESSIONAL SERVICES							
03	AP-210713B	07/07/2021	308	UMPIRE	MICHAEL VOITIK	535007	052721	160.00	
		07/07/2021	309	UMPIRE	MICHAEL VOITIK	535007	061021	160.00	
		07/07/2021	310	UMPIRE	MICHAEL VOITIK	535007	061721	160.00	
		07/07/2021	311	UMPIRE	MICHAEL VOITIK	535007	062421	160.00	
		07/07/2021	312	05/20/21 MEETING MINUTES	MARLYS J. YOUNG	535012	052021	30.00	
		07/07/2021	313	UMPIRE	KAYLA ZUBER	535013	JUNE 9-JUNE 26	65.00	
		07/07/2021	314	UMPIRE	SAM GOLINSKI	2116	JUNE 9-JUNE 26	55.00	
	AP-210727	07/20/2021	171	SOCCER CAMP INSTRUCTION	5 STAR SOCCER CAMPS	535025	7221	1,800.00	
		07/20/2021	172	UMPIRE	ERIC ADAMS	535027	JUNE 27-JULY 14	220.00	
		07/20/2021	173	SUMMER 2021 CLASS INSTRUCTION	ALL STAR SPORTS INST	535028	214010	7,510.00	
		07/20/2021	174	UMPIRE	WILLIAM BLAKE	535034	JUNE 27-JULY 14	275.00	
		07/20/2021	175	UMPIRE	ANTHONY BOULE	535035	JUNE 27-JULY 14	140.00	
		07/20/2021	176	UMPIRE	JOSLYN T. BULLINGTON	535036	JUNE 27-JULY 14	50.00	
		07/20/2021	177	UMPIRE	JACKSON BULLINGTON	535037	JUNE 27-JULY 14	40.00	
		07/20/2021	178	UMPRE	THOMAS DEES	535043	JUNE 27-JULY 14	280.00	
		07/20/2021	179	UMPIRE	ALLEN R. GOSS	535052	JUNE 27-JULY 14	165.00	
		07/20/2021	180	UMPIRE	COLIN GRIFFIN	535053	JUNE 27-JULY 14	60.00	
		07/20/2021	181	UMPIRE	JACKSON HAWKINSON	535056	JUNE 27-JULY 14	120.00	
		07/20/2021	182	UMPIRE	NOLAN HOOPER	535057	JUNE 27-JULY 14	20.00	
		07/20/2021	183	05/29-06/28 COPY CHARGES	IMPACT NETWORKING, L	535061	2176592	51.16	
		07/20/2021	184	UMPIRE	STEPHEN IRVING	535064	070121	80.00	
		07/20/2021	185	UMPIRE	GREGORY JOHNSON	535066	JUNE 27-JULY 14	60.00	
		07/20/2021	186	UMPIRE	HALEY N. KOSIN	535069	JUNE 27-JULY 14	50.00	
		07/20/2021	187	UMPIRE	JIM KWIATKOWSKI	535070	JUNE 27-JULY 14	55.00	
		07/20/2021	188	UMPIRE	JACOB LIPSCOMB	535071	JUNE 27-JULY 14	110.00	
		07/20/2021	189	UMPIRE	GAVIN DANIEL LOHER	535072	JUNE 27-JULY 14	165.00	
		07/20/2021	190	UMPIRE	KYLE DEAN MCCURDY	535075	JUNE 27-JULY 14	165.00	
		07/20/2021	191	UMPIRE	RYAN MEHOCHKO	535076	JUNE 27-JULY 14	165.00	
		07/20/2021	192	UMPIRE	JACK MODAFF	535080	JUNE 27-JULY 14	55.00	
		07/20/2021	193	UMPIRE ARBITER RENEWAL	CYNTHIA O'LEARY	535082	REC UMPS RENEWAL	264.00	
		07/20/2021	194	SPING SOCCER REFEREE ASSIGNING	CYNTHIA O'LEARY	535083	SOCCER SPRING 2021	125.00	
		07/20/2021	195	UMPIRE	STEVE PEARSON	535086	JUNE 27-JULY 14	165.00	
		07/20/2021	196	UMPIRE	LIAM PHENEY	535087	JUNE 27-JULY 14	95.00	
		07/20/2021	197	UMPIRE	JEFF RICHARDSON	535094	JUNE 27-JULY 14	55.00	
		07/20/2021	198	UMPIRE	ROBERT L. RIETZ JR.	535095	070121	120.00	
		07/20/2021	199	UMPIRE	ROBERT L. RIETZ JR.	535095	JUNE 27-JULY 14	55.00	
		07/20/2021	200	UMPIRE	BRYSON SCHMIDT	535096	JUNE 27-JULY 14	130.00	
		07/20/2021	201	UMPIRE	TIM SIPES	535098	JUNE 27-JULY 14	55.00	
		07/20/2021	202	UMPIRE	MICHAEL VOITIK	535104	070121	80.00	
		07/20/2021	203	UMPIRE	KAYLA ZUBER	535108	JUNE 27-JULY 14	75.00	
		07/20/2021	204	UMPIRE	EMMA ROBERTS	2140	JUNE 27-JULY 14	55.00	
	GJ-210731FE	07/27/2021	19	PR CC Fees - June 2021				1,673.28	
				TOTAL PERIOD 03 ACTIVITY				19,320.38	0.00
04	AP-210810	08/04/2021	158	UMPIRE	WILLIAM BLAKE	535119	JULY 15-JULY 23	225.00	
		08/04/2021	159	UMPIRE	JOSLYN T. BULLINGTON	535121	JULY 15-JULY 23	10.00	
		08/04/2021	160	UMPIRE	JACKSON BULLINGTON	535122	JULY 15-JULY 23	70.00	
		08/04/2021	161	UMPIRE	NOLAN HOOPER	535139	JULY 15-JULY 23	25.00	

ACTIVITY THROUGH FISCAL PERIOD 06

PER.	JOURNAL #	ENTRY DATE	ITEM	TRANSACTION DESCRIPTION	VENDOR	CHECK	INVOICE	DEBIT	CREDIT
79-795-54-00-5462	(E)	PROFESSIONAL SERVICES							
04	AP-210810	08/04/2021	162	BACKGROUND CHECKS	ILLINOIS STATE POLIC	535142	063021	84.75	
		08/04/2021	163	UMPIRE	JACOB LIPSCOMB	535150	JULY 15-JULY 23	225.00	
		08/04/2021	164	UMPIRE	GAVIN DANIEL LOHER	535151	JULY 15-JULY 23	50.00	
		08/04/2021	165	UMPIRE	RYAN MEHOCHKO	535153	JULY 15-JULY 23	115.00	
		08/04/2021	166	REFEREE ASSIGNER'S FEE	CYNTHIA O'LEARY	535160	YORKVILLE REC	2,300.00	
		08/04/2021	167	UMPIRE	LIAM PHENEY	535163	JULY 15-JULY 23	40.00	
		08/04/2021	168	UMPIRE	ROBERT L. RIETZ JR.	535168	JULY 15-JULY 23	55.00	
		08/04/2021	169	UMPIRE	BRYSON SCHMIDT	535169	JULY 15-JULY 23	35.00	
		08/04/2021	170	UMPIRE	JAMES A. TIETZ	535174	JULY 15-JULY 23	55.00	
	AP-210824	08/17/2021	271	UMPIRE	JOSLYN T. BULLINGTON	535195	JULY 24-AUG 5	40.00	
		08/17/2021	272	UMPIRE	JACKSON BULLINGTON	535196	JULY 24-AUG 5	20.00	
		08/17/2021	273	UMPIRE	RAIUMUNDO FONSECA	535220	JULY 24-AUG 5	60.00	
		08/17/2021	274	06/29-07/28 COPY CHARGES	IMPACT NETWORKING, L	535226	2207915	29.17	
		08/17/2021	275	UMPIRE	GREGORY JOHNSON	535228	JULY 24-AUG 5	60.00	
		08/17/2021	276	UMPIRE	EDSON KING JR	535230	051721	35.00	
		08/17/2021	277	UMPIRE	KATIE STRAZNICAS	535255	051721	35.00	
		08/17/2021	278	UMPIRE	MARK RUNYON	2175	JULY 24-AUG 5	60.00	
	AP-210825M	08/19/2021	230	PHYSICIANS-DRUG TESTING	FIRST NATIONAL BANK	900108	082521-E.WILLRETT	180.00	
		08/19/2021	231	PLUG & PAY-JUN 2021 BILLING	FIRST NATIONAL BANK	900108	082521-S.REDMON	44.77	
		08/19/2021	232	SMITHEREEN-JUN 2021 PEST	FIRST NATIONAL BANK	900108	082521-S.REDMON	67.00	
		08/19/2021	233	PETITE PALETTE-PAINTING CLASS	FIRST NATIONAL BANK	900108	082521-S.REDMON	180.00	
	GJ-210831FE	08/24/2021	19	PR CC Fees-July 2021				1,935.55	
				TOTAL PERIOD 04 ACTIVITY				6,036.24	0.00
05	AP-210914	09/07/2021	224	UMPIRE	BENNETT ALLEN	535268	JULY 25-AUG 24	40.00	
		09/07/2021	225	UMPIRE	ROBERT FERGUSON	535289	JULY 25-AUG 24	55.00	
		09/07/2021	226	UMPIRE	RAIUMUNDO FONSECA	535291	JULY 25-AUG 24	60.00	
		09/07/2021	227	UMPIRE	NOLAN HOOPER	535298	JULY 25-AUG 24	50.00	
		09/07/2021	228	BACKGROUND CHECKS	ILLINOIS STATE POLIC	535300	073121-4811	1,045.25	
		09/07/2021	229	07/29-08/28 COPY CHARGES	IMPACT NETWORKING, L	535303	2241283	77.69	
		09/07/2021	230	UMPIRE	STEPHEN IRVING	535306	081221	160.00	
		09/07/2021	231	UMPIRE	STEPHEN IRVING	535306	081921	160.00	
		09/07/2021	232	UMPIRE	GREGORY JOHNSON	535307	JULY 25-AUG 24	165.00	
		09/07/2021	233	UMPIRE	BENJAMIN KOZIAL	535312	JULY 25-AUG 24	70.00	
		09/07/2021	234	UMPIRE	JIM KWIATKOWSKI	535313	JULY 25-AUG 24	55.00	
		09/07/2021	235	UMPIRE	KYLE DEAN MCCURDY	535314	JULY 25-AUG 24	70.00	
		09/07/2021	236	UMPIRE	LIAM PHENEY	535324	JULY 25-AUG 24	40.00	
		09/07/2021	237	UMPIRE	ROBERT L. RIETZ JR.	535333	081221	160.00	
		09/07/2021	238	UMPIRE	ROBERT L. RIETZ JR.	535333	081921	160.00	
		09/07/2021	239	UMPIRE	EDWIN A RUNDLE	535335	JULY 25-AUG 24	110.00	
		09/07/2021	240	UMPIRE	MICHAEL VOITIK	535341	081221	160.00	
		09/07/2021	241	UMPIRE	MICHAEL VOITIK	535341	081921	160.00	
		09/07/2021	242	UMPIRE ASSIGNING FEE	WCSUA	535343	#1	384.00	
		09/07/2021	243	08/05/21 PARK BOARD MEETING	MARLYS J. YOUNG	535349	080521	31.50	
		09/07/2021	244	UMPIRE	EMMA ROBERTS	2198	JULY 25-AUG 24	55.00	
		09/07/2021	245	UMPIRE	MARK RUNYON	2200	JULY 25-AUG 24	115.00	
	AP-210915VR	09/28/2021	01	UMPIRE :VOID 535395	JIM KWIATKOWSKI		AUG 25-SEPT 15		55.00
	AP-210925M	09/20/2021	157	PLUG & PAY-JUL 2021 FEES	FIRST NATIONAL BANK	900109	092521-S.REDMON	49.95	

ACTIVITY THROUGH FISCAL PERIOD 06

PER.	JOURNAL #	ENTRY DATE	ITEM	TRANSACTION DESCRIPTION	VENDOR	CHECK	INVOICE	DEBIT	CREDIT
79-795-54-00-5462	(E)	PROFESSIONAL SERVICES							
05	AP-210928	09/21/2021	223	UMPIRE	ERIC ADAMS	535351	AUG 25-SEPT 15	110.00	
		09/21/2021	224	UMPIRE	BENNETT ALLEN	535352	AUG 25-SEPT 15	120.00	
		09/21/2021	225	SUMMER II CLASS INSTRUCTION	ALL STAR SPORTS INST	535353	215018	1,125.00	
		09/21/2021	226	UMPIRE	DAVID BEEBE	535357	AUG 25-SEPT 15	110.00	
		09/21/2021	227	UMPIRE	WILLIAM BLAKE	535358	AUG 25-SEPT 15	165.00	
		09/21/2021	228	UMPIRE	W. THOMAS EVINS	535375	082821	70.00	
		09/21/2021	229	UMPIRE	ALLEN R. GOSS	535379	AUG 25-SEPT 15	110.00	
		09/21/2021	230	UMPIRE	JACKSON HAWKINSON	535380	AUG 25-SEPT 15	155.00	
		09/21/2021	231	UMPIRE	HAROLD HIX	535382	AUG 25-SEPT 15	110.00	
		09/21/2021	232	UMPIRE	NOLAN HOOPER	535383	AUG 25-SEPT 15	35.00	
		09/21/2021	233	UMPIRE	STEPHEN IRVING	535387	082621	160.00	
		09/21/2021	234	UMPIRE	STEPHEN IRVING	535387	090921	160.00	
		09/21/2021	235	UMPIRE	GREGORY JOHNSON	535389	AUG 25-SEPT 15	110.00	
		09/21/2021	236	JUN 2021 MAGIC CLASS	GARY KANTOR	535390	061721	30.00	
		09/21/2021	237	UMPIRE	EDSON KING JR	535392	091121	70.00	
		09/21/2021	238	UMPIRE	BENJAMIN KOZIAL	535393	AUG 25-SEPT 15	65.00	
		09/21/2021	239	UMPIRE	MATTHEW KRONSEIN	535394	AUG 25-SEPT 15	110.00	
		09/21/2021	240	UMPIRE	JIM KWIATKOWSKI		AUG 25-SEPT 15	55.00	
		09/21/2021	241	UMPIRE	JAVIER LASSALLE	535397	082821	105.00	
		09/21/2021	242	UMPIRE	MATTHEW J. LAWLESS	535398	091121	70.00	
		09/21/2021	243	UMPIRE	JACOB LIPSCOMB	535401	AUG 25-SEPT 15	55.00	
		09/21/2021	244	UMPIRE	MICHAEL F. MARCHETTI	535402	AUG 25-SEPT 15	55.00	
		09/21/2021	245	UMPIRE	KYLE DEAN MCCURDY	535403	AUG 25-SEPT 15	105.00	
		09/21/2021	246	UMPIRE	RYAN MEHOCHKO	535404	AUG 25-SEPT 15	85.00	
		09/21/2021	247	ASSIGNING FEE FOR OFFICIALS	CYNTHIA O'LEARY	535411	SOCCER FALL 2021	200.00	
		09/21/2021	248	OFFICIAL ASSIGNING FEE	CYNTHIA O'LEARY	535411	YORK REC FALL TOURNE	360.00	
		09/21/2021	249	FALL ASSIGNING FEE FOR	CYNTHIA O'LEARY	535411	YORKVILLE REC-FALL 2	800.00	
		09/21/2021	250	UMPIRE	MARK PAWLOWSKI	535413	090921	160.00	
		09/21/2021	251	UMPIRE	STEVE PEARSON	535414	AUG 25-SEPT 15	55.00	
		09/21/2021	252	UMPIRE	LIAM PHENEY	535416	AUG 25-SEPT 15	190.00	
		09/21/2021	253	UMPIRE	ROBERT L. RIETZ JR.	535427	082621	160.00	
		09/21/2021	254	UMPIRE	ROBERT L. RIETZ JR.	535427	090921	160.00	
		09/21/2021	255	UMPIRE	EDWIN A RUNDLE	535428	AUG 25-SEPT 15	55.00	
		09/21/2021	256	SOCCER TRAINING & DEVELOPMENT	SCOT THOMAS ANDERSON	535429	2202-083121	385.00	
		09/21/2021	257	UMPIRE	TIM SIPES	535430	AUG 25-SEPT 15	55.00	
		09/21/2021	258	UMPIRE	JAMES A. TIETZ	535434	AUG 25-SEPT 15	165.00	
		09/21/2021	259	UMPIRE	MICHAEL VOITIK	535436	082621	160.00	
		09/21/2021	260	UMPIRE	MARK RUNYON	2214	AUG 25-SEPT 15	55.00	
	GJ-210930FE	09/22/2021	19	PR CC Fees - Aug 2021				1,059.75	
				TOTAL PERIOD 05 ACTIVITY				10,798.14	55.00
06	AP-211012	10/07/2021	191	UMPIRE	BENNETT ALLEN	535444	SEPT 15-SEPT 27	40.00	
		10/07/2021	192	UMPIRE	DAVID BEEBE	535447	SEPT 15-SEPT 27	110.00	
		10/07/2021	193	SEPT 15-SEPT 27	WILLIAM BLAKE	535448	SEPT 15-SEPT 27	275.00	
		10/07/2021	194	UMPIRE	TERENCE BOWMAN	535450	092321	160.00	
		10/07/2021	195	UMPIRE	JACKSON BULLINGTON	535451	SEPT 15-SEPT 27	165.00	
		10/07/2021	196	UMPIRE	W. THOMAS EVINS	535461	092521	70.00	
		10/07/2021	197	UMPIRE	ROBERT FERGUSTON	535462	SEPT 15-SEPT 27	55.00	

PER.	JOURNAL #	ENTRY DATE	ITEM	TRANSACTION DESCRIPTION	VENDOR	CHECK	INVOICE	DEBIT	CREDIT
79-795-54-00-5462	(E)	PROFESSIONAL SERVICES							
06	AP-211012	10/07/2021	198	UMPIRE	ALLEN R. GOSS	535466	SEPT 15-SEPT 27	110.00	
		10/07/2021	199	FALL ADULT SOFTBALL LEAGUE FEE	BIG DAWG ATHLETICS L	535470	15	240.00	
		10/07/2021	200	UMPIRE	JACKSON HAWKINSON	535471	SEPT 15-SEPT 27	110.00	
		10/07/2021	201	BACKGROUND CHECKS	ILLINOIS STATE POLIC	535477	083121	423.75	
		10/07/2021	202	UMPIRE	STEPHEN IRVING	535480	091621	160.00	
		10/07/2021	203	UMPIRE	STEPHEN IRVING	535480	092321	160.00	
		10/07/2021	204	UMPIRE	GREGORY JOHNSON	535482	SEPT 15-SEPT 27	55.00	
		10/07/2021	205	UMPIRE	BENJAMIN KOZIAL	535487	SEPT 15-SEPT 27	40.00	
		10/07/2021	206	UMPIRE	JOSEPH KWIATKOWSKI	535626	SEPT 15-SEPT 27	275.00	
		10/07/2021	207	UMPIRE	JACOB LIPSCOMB	535490	SEPT 15-SEPT 27	110.00	
		10/07/2021	208	UMPIRE	KYLE DEAN MCCURDY	535494	SEPT 15-SEPT 27	150.00	
		10/07/2021	209	UMPIRE	RYAN MEHOCHKO	535495	SEPT 15-SEPT 27	50.00	
		10/07/2021	210	UMPIRE	CLIFFORD NWECHFOM	535506	092521	105.00	
		10/07/2021	211	UMPIRE	STEVE PEARSON	535510	SEPT 15-SEPT 27	110.00	
		10/07/2021	212	UMPIRE	LIAM PHENEY	535512	SEPT 15-SEPT 27	125.00	
		10/07/2021	213	UMPIRE	ROBERT L. RIETZ JR.	535523	091621	160.00	
		10/07/2021	214	UMPIRE	ROBERT L. RIETZ JR.	535523	092321	160.00	
		10/07/2021	215	UMPIRE	TIM SIPES	535527	SEPT 15-SEPT 27	55.00	
		10/07/2021	216	UMPIRE	JAMES A. TIETZ	535529	SEPT 15-SEPT 27	55.00	
		10/07/2021	217	UMPIRE	MICHAEL VOITIK	535534	091621	160.00	
		10/07/2021	218	UMPIRE	BRYAN WALDE	535535	091821	105.00	
	AP-211025M	10/20/2021	177	PHYSICIANS CARE-DRUG SCREENING	FIRST NATIONAL BANK	900110	102521-E.WILLRETT	180.00	
		10/20/2021	178	PLUG N PAY-SEPT 2021 FEES	FIRST NATIONAL BANK	900110	102521-S.REDMON	39.07	
	AP-211026	10/19/2021	176	UMPIRE	ERIC ADAMS	535545	SEPT 30-OCT 12	55.00	
		10/19/2021	177	UMPIRE	BENNETT ALLEN	535547	SEPT 30-OCT 12	40.00	
		10/19/2021	178	FALL I SESSION INSTRUCTION	ALL STAR SPORTS INST	535548	216022	812.00	
		10/19/2021	179	UMPIRE	WAYNE BAKER	535553	SEPT 30-OCT 12	110.00	
		10/19/2021	180	UMPIRE	WILLIAM BLAKE	535554	SEPT 30-OCT 12	220.00	
		10/19/2021	181	UMPIRE	JACKSON BULLINGTON	535555	SEPT 30-OCT 12	345.00	
		10/19/2021	182	UMPIRE	VICTOR CARBAJAL	535558	100221	105.00	
		10/19/2021	183	UMPIRE	RAIUMUNDO FONSECA	535566	SEPT 30-OCT 12	55.00	
		10/19/2021	184	UMPIRE	JACKSON HAWKINSON	535570	SEPT 30-OCT 12	105.00	
		10/19/2021	185	UMPIRE	DIEGO HUITRAN	535572	100221	70.00	
		10/19/2021	186	UMPIRE	DIEGO HUITRAN	535572	100921	70.00	
		10/19/2021	187	UMPIRE	DIEGO HUITRAN	535572	101221	35.00	
		10/19/2021	188	08/29-09/28 COPY CHARGES	IMPACT NETWORKING, L	535574	2276498	67.77	
		10/19/2021	189	UMPIRE	STEPHEN IRVING	535578	093021	160.00	
		10/19/2021	190	UMPIRE	GREGORY JOHNSON	535580	SEPT 30-OCT 12	55.00	
		10/19/2021	191	UMPIRE	KYLE DEAN MCCURDY	535586	SEPT 30-OCT 12	80.00	
		10/19/2021	192	UMPIRE	RYAN MEHOCHKO	535587	SEPT 30-OCT 12	40.00	
		10/19/2021	193	UMPIRE	CLIFFORD NWECHFOM	535595	100921	70.00	
		10/19/2021	194	UMPIRE	LIAM PHENEY	535598	SEPT 30-OCT 12	95.00	

ACTIVITY THROUGH FISCAL PERIOD 06

PER.	JOURNAL #	ENTRY DATE	ITEM	TRANSACTION DESCRIPTION	VENDOR	CHECK	INVOICE	DEBIT	CREDIT
82-820-54-00-5462	(E)	PROFESSIONAL SERVICES							
01		05/01/2021		BEGINNING BALANCE				0.00	
	AP-210511B	05/05/2021	44	JUN 2021 COPIER LEASE	DLL FINANCIAL SERVIC	534629	72214154	185.00	
	AP-210525MB	05/25/2021	20	TBS-ANNUAL LICENSE RENEWAL	FIRST NATIONAL BANK	900103	052521-S.AUGUSTINE-B	795.00	
	GJ-21629PRE	06/29/2021	53	Sound Inc-May Srvc Agrmnt				97.00	
		06/29/2021	55	Delage-May Copier Lease				185.00	
				TOTAL PERIOD 01 ACTIVITY				1,262.00	0.00
02	AP-210614B	06/08/2021	02	JUL 2021 COPIER LEASE	DLL FINANCIAL SERVIC	105030	72537061	185.00	
		06/08/2021	03	NEW BOND OFFICIAL-RENEWAL	LIBERTY MUTUAL INSUR		999061264-060121	800.00	
		06/08/2021	04	BOND RENEWAL	LIBERTY MUTUAL INSUR		LSF037877-0320335-05	456.00	
		06/08/2021	05	JUN-AUG 2021 TELEPHONE &	SOUND INCORPORATED	105034	R173903	291.00	
		06/08/2021	06	MAY-JUL 2021 ELEVATOR	THYSSENKRUPP ELEVATO	105035	3005903516	578.37	
		06/08/2021	07	ANNUAL LICENSE FEE REWAL &	TODAY'S BUSINESS SOL	105036	11859	1,244.00	
		06/08/2021	08	05/10/21 MEETING MINUTES	MARLYS J. YOUNG	105038	051021	114.75	
		06/08/2021	09	05/17/21 MEETING MIYTES	MARLYS J. YOUNG	105038	051721	43.25	
		06/08/2021	10	05/24/21 MEETING MINUTES	MARLYS J. YOUNG	105038	052421	69.50	
	AP-210615R	06/16/2021	01	BOND RENEWAL	LIBERTY MUTUAL INSUR	105039	LSF037877-0320335-05	456.00	
	AP-210616VD	06/16/2021	01	NEW BOND OFFICIAL--VOID 105031	LIBERTY MUTUAL INSUR		999061264-060121		800.00
		06/16/2021	02	BOND RENEWAL :VOID 105031	LIBERTY MUTUAL INSUR		LSF037877-0320335-05		456.00
				TOTAL PERIOD 02 ACTIVITY				4,237.87	1,256.00
03	AP-210712	07/07/2021	03	FY22 E-RATE CONSULTING SERVICE	E-RATE FUND SERVICES	105042	485	400.00	
		07/07/2021	04	WEBSITE DESIGN SERVICE -	WEBLINX INCORPORATED	105050	30270	1,650.00	
		07/07/2021	05	ANNUAL FEE FOR WORDPRESS BASE	WEBLINX INCORPORATED	105050	30274	200.00	
		07/07/2021	06	WEBSITE DESIGN CHANGES FEE	WEBLINX INCORPORATED	105050	30295	62.50	
		07/07/2021	07	05/24/21 MEETING MINUTES	MARLYS J. YOUNG	105051	052421-2	105.40	
		07/07/2021	08	06/14/21 MEETING MINUTES	MARLYS J. YOUNG	105051	061421	105.40	
		07/07/2021	09	06/21/21 MEETING MINUTES	MARLYS J. YOUNG	105051	062121	78.75	
	AP-210713B	07/07/2021	320	AUG 2021 COPIER LEASE	DLL FINANCIAL SERVIC	534932	72866312	185.00	
	AP-210727	07/20/2021	243	REFUND FOR 06/14/21 MINUTES	MARLYS J. YOUNG	535107	061421-RFND		105.40
		07/20/2021	244	06/30/21 MEETING MINUTES	MARLYS J. YOUNG	535107	063021	46.25	
		07/20/2021	245	07/07/21 MEETING MINUTES	MARLYS J. YOUNG	535107	070721	39.50	
				TOTAL PERIOD 03 ACTIVITY				2,872.80	105.40
04	AP-210809	08/03/2021	01	SEPT 2021 COPIER LEASE	DLL FINANCIAL SERVIC	105054	73193559	185.00	
		08/03/2021	02	04/15-07/14 COPIER CHARGES	IMPACT NETWORKING, L	105055	2197254	169.62	
		08/03/2021	03	APR 2021 ONLINE IT SUPPORT	LLOYD WARBER	105056	10500	720.00	
		08/03/2021	04	MAY 2021 ON SITE IT SUPPORT	LLOYD WARBER	105056	10501	720.00	
		08/03/2021	05	JUN 2021 ON SITE IT SUPPORT	LLOYD WARBER	105056	10502	720.00	
		08/03/2021	06	JUL 2021 ON SITE IT SUPPORT	LLOYD WARBER	105056	10503	1,080.00	
		08/03/2021	07	1ST QTR COST FOR FAXES	TODAY'S BUSINESS SOL	105062	071221-73	24.48	
		08/03/2021	08	07/07/21 LIB COMMUNITY	MARLYS J. YOUNG	105063	070721-LIB	63.00	
		08/03/2021	09	07/12/21 MEETING MINUTES	MARLYS J. YOUNG	105063	071221	76.75	
		08/03/2021	10	07/07/21 MEETING MINUTES	MARLYS J. YOUNG	105063	07721-LIB REL	63.00	
	AP-210810	08/04/2021	195	BACKGROUND CHECKS	ILLINOIS STATE POLIC	535142	063021	28.25	
	AP-210825M	08/19/2021	266	PHYSICIANS-DRUG TESTING	FIRST NATIONAL BANK	900108	082521-E.WILLRETT	45.00	
		08/19/2021	267	SMITHEREEN-JULY 2021 PEST	FIRST NATIONAL BANK	900108	082521-S.AUGUSTINE	78.00	
				TOTAL PERIOD 04 ACTIVITY				3,973.10	0.00

ACTIVITY THROUGH FISCAL PERIOD 06

PER.	JOURNAL #	ENTRY DATE	ITEM	TRANSACTION DESCRIPTION	VENDOR	CHECK	INVOICE	DEBIT	CREDIT
82-820-54-00-5462	(E)	PROFESSIONAL SERVICES							
05	AP-210913	09/07/2021	06	2021 ANNUAL SPRINKER	GREAT LAKES PLUMBING	105067	23972	450.00	
		09/07/2021	07	AUG 2021 ONSITE IT SUPPORT	LLOYD WARBER	105068	10508	750.00	
		09/07/2021	08	AUG-OCT 2021 ELEVATOR	TK ELEVATOR CORPORAT	105072	3006071458	578.37	
		09/07/2021	09	INSTALL NEW CAR CALL BUTTON	TK ELEVATOR CORPORAT	105072	5001549298M1	550.37	
		09/07/2021	10	ACCESS CONTROL CLOUD	UMBRELLA TECHNOLOGIE	105073	1091	960.00	
		09/07/2021	11	07/19/21 MEETING MINUTES	MARLYS J. YOUNG	105074	071921	56.25	
		09/07/2021	12	08/09/21 MEETING MINUTES	MARLYS J. YOUNG	105074	080921	45.50	
	AP-210914	09/07/2021	261	OCT 2021 COPIER LEASE	DLL FINANCIAL SERVIC	535283	73505558	185.00	
		09/07/2021	262	CREDIT FOR 07/12 MEETING	MARLYS J. YOUNG	535349	082121-CR		63.00
	AP-210925M	09/20/2021	193	LIBERTY MUTUAL-NEW BUSINESS	FIRST NATIONAL BANK	900109	092521-S.AUGUSTINE	800.00	
				TOTAL PERIOD 05 ACTIVITY				4,375.49	63.00
06	AP-211011	10/07/2021	07	SEPT 2021 ON SITE IT SUPPORT	LLOYD WARBER	105077	10510	750.00	
		10/07/2021	08	08/09/21 MEETING MINUTES	MARLYS J. YOUNG	105082	080921-LIB	61.75	
		10/07/2021	09	09/08/21 LIB POLICY MEETING	MARLYS J. YOUNG	105082	090821	70.50	
	AP-211012	10/07/2021	248	NOV 2021 COPIER LEASE	DLL FINANCIAL SERVIC	535457	73836543	185.00	
	AP-211025M	10/20/2021	229	PHYSICIANS CARE-DRUG SCREENING	FIRST NATIONAL BANK	900110	102521-E.WILLRETT	90.00	
				TOTAL PERIOD 06 ACTIVITY				1,157.25	0.00
		YTD BUDGET		20,000.02	TOTAL ACCOUNT ACTIVITY			17,878.51	1,424.40
		ANNUAL REVISED BUDGET		40,000.00	ENDING BALANCE			16,454.11	
87-870-54-00-5462	(E)	PROFESSIONAL SERVICES							
01		05/01/2021		BEGINNING BALANCE				0.00	
		YTD BUDGET		1,000.02	TOTAL ACCOUNT ACTIVITY			0.00	0.00
		ANNUAL REVISED BUDGET		2,000.00	ENDING BALANCE			0.00	
88-880-54-00-5462	(E)	PROFESSIONAL SERVICES							
01		05/01/2021		BEGINNING BALANCE				0.00	
02	AP-210622B	06/15/2021	181	DOWNTOWN TIF LEGAL MATTERS	KATHLEEN FIELD ORR &	2103	16542	330.00	
				TOTAL PERIOD 02 ACTIVITY				330.00	0.00
		YTD BUDGET		2,500.02	TOTAL ACCOUNT ACTIVITY			330.00	0.00
		ANNUAL REVISED BUDGET		5,000.00	ENDING BALANCE			330.00	
89-890-54-00-5462	(E)	PROFESSIONAL SERVICES							
01		05/01/2021		BEGINNING BALANCE				0.00	
02	AP-210622B	06/15/2021	183	DOWNTOWN TIF II LEGAL MATTERS	KATHLEEN FIELD ORR &	2103	16542	88.00	
				TOTAL PERIOD 02 ACTIVITY				88.00	0.00
04	AP-210824	08/17/2021	311	DOWNTOWN TIF II MATTERS	KATHLEEN FIELD ORR &	2174	16618	55.00	
				TOTAL PERIOD 04 ACTIVITY				55.00	0.00
06	AP-211012	10/07/2021	250	DOWNTOWN TIF II MATTERS	KATHLEEN FIELD ORR &	2231	16670	110.00	
	AP-211012M	10/11/2021	05	DOWNTOWN TIF II MATTERS	KATHLEEN FIELD ORR &	2246	16641	88.00	
				TOTAL PERIOD 06 ACTIVITY				198.00	0.00
		YTD BUDGET		2,500.02	TOTAL ACCOUNT ACTIVITY			341.00	0.00
		ANNUAL REVISED BUDGET		5,000.00	ENDING BALANCE			341.00	
				GRAND TOTAL				236,503.36	0.00
				TOTAL DIFFERENCE				236,503.36	0.00



Reviewed By:	
Legal	☐
Finance	☒
Engineer	☐
City Administrator	☒
Community Development	☐
Purchasing	☐
Police	☐
Public Works	☐
Parks and Recreation	☐

Agenda Item Number

New Business #2

Tracking Number

ADM 2021-44

Agenda Item Summary Memo

Title: Treasurer's Report for October 2021

Meeting and Date: Administration Committee – November 17, 2021

Synopsis: _____

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: Majority

Council Action Requested: Approval

Submitted by: Rob Fredrickson Finance
Name Department

Agenda Item Notes:



UNITED CITY OF YORKVILLE

TREASURER'S REPORT - for the month ending October 31, 2021

Cash Basis

	Beginning Fund Balance	Oct Revenues	YTD Revenues	Revenue Budget	% of Budget	Oct Expenses	YTD Expenses	Expense Budget	% of Budget	Projected Ending Fund Balance
General Fund										
01 - General	\$ 9,172,352	\$ 1,761,831	\$ 12,410,993	\$ 18,100,270	69%	\$ 1,610,785	\$ 8,415,258	\$ 18,100,270	46%	\$ 13,168,087
Special Revenue Funds										
15 - Motor Fuel Tax	1,243,821	145,273	675,016	1,260,019	54%	6,149	497,841	2,435,413	20%	1,420,996
79 - Parks and Recreation	73,002	149,122	1,212,418	2,643,058	46%	233,002	1,236,013	2,716,058	46%	49,408
72 - Land Cash	31,131	-	1,329	25,760	5%	-	-	5,000	0%	32,460
87 - Countryside TIF	(1,211,223)	24,104	250,364	260,727	96%	948	54,247	223,397	24%	(1,015,106)
88 - Downtown TIF	(1,448,929)	349	96,265	70,000	138%	40,104	264,229	291,412	91%	(1,616,893)
89 - Downtown TIF II	(47,869)	262	75,560	48,526	0%	198	19,646	30,500	64%	8,045
11 - Fox Hill SSA	10,231	145	16,034	19,000	84%	365	4,201	59,200	7%	22,063
12 - Sunflower SSA	(8,409)	522	20,276	21,000	97%	345	9,109	17,200	53%	2,758
Debt Service Fund										
42 - Debt Service	-	27,656	166,938	329,375	51%	-	9,925	329,375	3%	157,013
Capital Project Funds										
25 - Vehicle & Equipment	1,485,790	25,267	202,804	547,226	37%	97,041	376,480	1,877,998	20%	1,312,114
24 - Buildings & Grounds	-	967	8,792,674	9,584,249	92%	11,575	2,361,330	9,584,249	25%	6,431,344
23 - City-Wide Capital	119,566	214,315	2,964,509	5,808,072	51%	21,421	727,521	5,545,285	13%	2,356,554
Enterprise Funds										
* 51 - Water	3,901,358	886,944	2,897,681	5,061,271	57%	378,743	1,725,313	6,081,733	28%	5,073,726
* 52 - Sewer	864,688	316,052	1,157,181	2,275,602	51%	67,120	497,680	2,428,579	20%	1,524,189
Library Funds										
82 - Library Operations	638,033	32,009	1,658,182	1,692,702	98%	77,482	428,574	1,709,443	25%	1,867,642
84 - Library Capital	169,187	11,818	72,075	50,200	144%	1,798	14,801	95,500	15%	226,461
Total Funds	\$ 14,992,729	\$ 3,596,634	\$ 32,670,299	\$ 47,797,057	68%	\$ 2,547,075	\$ 16,642,167	\$ 51,530,612	32%	\$ 31,020,861

* 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	☐
Finance	☒
Engineer	☐
City Administrator	☒
Community Development	☐
Purchasing	☐
Police	☐
Public Works	☐
Parks and Recreation	☐

Agenda Item Number

New Business #3

Tracking Number

ADM 2021-45

Agenda Item Summary Memo

Title: Cash Statement for August 2021

Meeting and Date: Administration Committee – November 17, 2021

Synopsis: _____

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: Informational

Council Action Requested: None

Submitted by: Rob Fredrickson Finance
Name Department

Agenda Item Notes:



UNITED CITY OF YORKVILLE
CASH AND INVESTMENT SUMMARY - as of August 31, 2021

Cash Summary

	First National	West Suburban	Associated	Illinois Trust	Illinois Funds	Old Second	Grand Totals	Restricted at IMET
General Fund								
01 - General	\$ 4,891,265	\$ 256,353	\$ 1,893,967	\$ 101,145	\$ 3,091,419	\$ -	\$ 10,234,147	\$ 42,464
Special Revenue Funds								
15 - Motor Fuel Tax	(169,343)	-	-	-	1,326,031	-	1,156,689	-
79 - Parks and Recreation	155,380	-	-	-	-	-	155,380	-
72 - Land Cash	32,268	-	-	-	-	-	32,268	-
87 - Countryside TIF	(1,206,225)	-	-	-	-	-	(1,206,225)	-
88 - Downtown TIF	(1,611,366)	-	-	-	-	-	(1,611,366)	-
89 - Downtown TIF II	(24,037)	-	-	-	-	-	(24,037)	-
11 - Fox Hill SSA	16,793	-	-	-	-	-	16,793	-
12 - Sunflower SSA	(5,456)	-	-	-	-	-	(5,456)	-
Debt Service Fund								
42 - Debt Service	101,800	-	-	-	-	-	101,800	-
Capital Project Funds								
23 - City-Wide Capital	5,307,971	149,005	807,797	-	-	-	6,264,773	53,517
24 - Buildings & Grounds	(108,385)	-	6,385,401	-	-	-	6,277,015	-
25 - Police Capital	248,228	-	-	-	-	-	248,228	-
25 - General Gov Capital	(153,435)	-	-	-	-	-	(153,435)	-
25 - Public Works Capital	689,142	-	-	-	-	-	689,142	-
25 - Park & Rec Capital	837,708	-	-	-	-	-	837,708	1,221
Enterprise Funds								
51 - Water	1,351,881	780,073	1,449,934	-	-	-	3,581,887	7,114
52 - Sewer	245,587	269,411	529,322	-	-	-	1,044,320	33,437
Agency Funds								
90 - Developer Escrow	157,195	-	-	-	-	-	157,195	-
95 - Escrow Deposit	(345,243)	647,514	-	-	-	-	302,271	-
Total City Funds	\$ 10,411,728	\$ 2,102,356	\$ 11,066,420	\$ 101,145	\$ 4,417,450	\$ -	\$ 28,099,098	\$ 137,753
<i>Distribution %</i>	<i>37.05%</i>	<i>7.48%</i>	<i>39.38%</i>	<i>0.36%</i>	<i>15.72%</i>			
Library Funds								
82 - Library Operations	\$ 63	\$ -	\$ -	\$ -	\$ 283,122	\$ 643,586	\$ 926,770	\$ 4,126
84 - Library Capital	16,650	-	-	-	-	195,336	211,986	-
Library Totals	\$ 16,713	\$ -	\$ -	\$ -	\$ 283,122	\$ 838,922	\$ 1,138,757	\$ 4,126
<i>Distribution %</i>	<i>1.47%</i>				<i>24.86%</i>	<i>73.67%</i>		



UNITED CITY OF YORKVILLE
CASH AND INVESTMENT SUMMARY - as of August 31, 2021

Investments Summary

<i>Type of Investment</i>	<i>Financial Institution</i>	<i>FDIC #</i>	<i>Interest Rate</i>	<i>Original Cost</i>	<i>Maturity Date</i>	<i>Accrued Interest to Date</i>	<i>Value at Maturity</i>	<i>Fund</i>
Certificate of Deposit (CD)	Servisfirst Bank	57993	0.16%	249,500	6/20/2022	77	249,902	General (01)
Certificate of Deposit (CD)	Western Alliance Bank	57512	0.21%	249,400	2/28/2022	262	249,912	General (01)
Certificate of Deposit (CD)	Preferred Bank	33539	0.15%	249,600	6/20/2022	72	249,972	General (01)
Certificate of Deposit (CD)	Royal Business Bank	58816	0.06%	249,900	12/15/2021	29	249,975	General (01)
Investment Totals				\$ 998,400		\$ 440	\$ 999,759	



Reviewed By:	
Legal	☐
Finance	☐
Engineer	☐
City Administrator	☒
Community Development	☐
Purchasing	☐
Police	☐
Public Works	☐
Parks and Recreation	☐

Agenda Item Number

New Business #4

Tracking Number

ADM 2021-46

Agenda Item Summary Memo

Title: Website Report for October 2021

Meeting and Date: Administration Committee – November 17, 2021

Synopsis: See attached memo.

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: Informational

Council Action Requested: None

Submitted by: Erin Willrett Administration
Name Department

Agenda Item Notes:



Memorandum

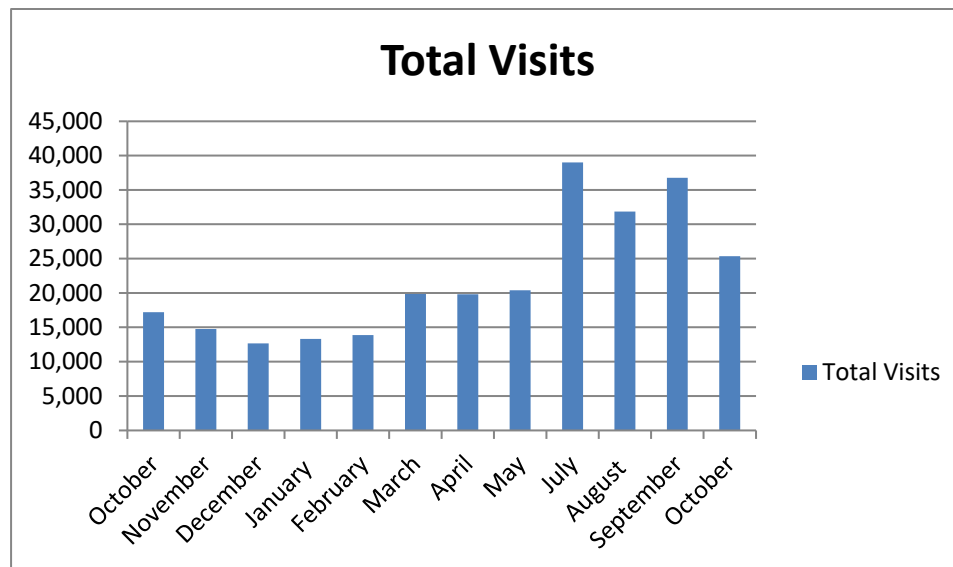
To: Administration Committee
From: Erin Willrett, Assistant Administrator
CC: Bart Olson, City Administrator
Date: November 17, 2021
Subject: Website Report for October 2021

Summary

Yorkville's website and social media analytics report for October, 2021.

Background

Every month at the Administration Committee meeting, the website data from the previous month will be highlighted. This month's highlight is October 1, 2021 – October 31, 2021.



Website Visits:

	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	April 2021	May 2021	June 2021	July 2021	Aug 2021	Sept 2021	Oct 2021
Unique Visitors	13,361	11,685	10,221	10,665	10,985	15,434	15,619	16,445	21,824	31,022	26,945	36,752	21,042
Returning Visits	5,504	4,424	3,541	3,640	3,999	5,677	5,618	5,260	7,902	10,418	6,545	8,662	5,942
Total Visits	17,198	14,742	12,649	13,302	13,863	19,861	19,808	20,395	27,988	38,999	31,848	30,154	25,347

Visit Times (Averages):

- 3 minutes 47 seconds average visit duration
- 3 actions (page views, downloads, outlinks and internal site searches) per visit

Website Statistics:

	August 2021	September 2021	October 2021 ⁱ
Top 5 Pages Visited	1. Homepage 2. Hometown Days Festival 3. Facilities 4. Online Utility Payments 5. My GovHub Transition Page	1. Hometown Days Festival 2. Homepage 3. Jobs 4. Facilities 5. Online Utility Payments	1. Homepage 2. Online Utility Payments 3. My GovHub Transition Page 4. Parks and Recreation 5. Job Opportunities

	August 2021	September 2021	October 2021 ⁱⁱ
Top 5 Downloads	1. Hometown Days Schedule 2. Senior Services & Programs 3. Parks Map and Matrix 4. Annual Drinking Water Report 5. Residential Permit Application	1. Hometown Days Schedule 2. Senior Services & Programs 3. Parkway Tree Program 4. Annual Drinking Water Report 5. Administrative Asst Job Description	1. Annual Drinking Water Report 2. Senior Services & Programs 3. Meter Read Information 4. Residential Permit Application 5. Parks Map and Matrix

	August 2021	September 2021	October 2021
Top 5 Searches	1. Meter (Request for Meter Reading #2) 2. Jobs (Employment #4) 3. Farmers Market 4. Soccer 5. Garbage	1. Meter 2. Basketball 3. Garbage 4. Request for Meter Reading 5. Water	1. Basketball 2. Halloween Trick or Treating 3. Meter 4. Halloween 5. Garbage

	August 2021	September 2021	October 2021
Top 5 Website Referrers	1. Facebook 2. americanenglish.com 3. enjoyaurora.com 4. patch.com 5. search.aol.com	1. Facebook 2. enjoyaurora.com 3. americanenglish.com 4. enviroidnet.com 5. search.aol.com	1. Facebook 2. wspynews.com 3. enviroidnet.com 4. patch.com 5. newsbreakapp.com



City Facebook Data: October 2021

Total Page Followers: 6,719 (a decrease of 344 followers from September)

Total Page Likes: 6,468

Total Average Reach: 1,657

Highest Viewed Post: “We would like to thank our friends at Mars-Wrigley ...” (Posted October 14, 2021) Highest Viewed Post Reach: 5,848; 544 Post Clicks; 547 Reactions, Comments & Shares

Parks and Recreation Facebook Data: October 2021

Total Page Followers: 4,390 (a decrease of 249 followers from September)

Total Page Likes: 4,236

Total Average Reach: 1,272

Highest Viewed Post: “The scarecrow walk is here!...” (Posted October 1, 2021) Highest Viewed Post Reach: 4,560; 278 Post Clicks; 252 Reactions, Comments & Shares

Police Facebook Data: October 2021

Total Page Followers: 6,314 (a decrease of 251 followers from September)

Total Page Likes: 5,908

Total Average Reach: 3,041

Highest Viewed Post: “...a Yorkville Police officer conducted a traffic stop....” (Posted October 17, 2021) Highest Viewed Post Reach: 21,736; 4,789 Post Clicks; 247 Reactions, Comments & Shares



City Twitter Data: October 2021

Total Followers: 1,727 (An increase of 6 followers from September)

Total Tweet Impressions: 2,403

Total Profile Visits: 279

Top Tweet (earned 239 Impressions): “Brush Pick-Up Week of October 25th...”

Recommendation: This is an informational item.

[https://www.yorkville.il.us/;](https://www.yorkville.il.us/)
<https://www.yorkville.il.us/131/Online-Utility-Payments;>
<https://www.yorkville.il.us/573/MyGovHub-Transition-Page;>
<https://www.yorkville.il.us/259/Parks-Recreation;>
<https://www.yorkville.il.us/jobs.aspx>

ii [https://www.yorkville.il.us/DocumentCenter/View/7667/2020-Annual-Drinking-Water-Quality-Report-PDF?bidId=;](https://www.yorkville.il.us/DocumentCenter/View/7667/2020-Annual-Drinking-Water-Quality-Report-PDF?bidId=)
<https://www.yorkville.il.us/244/Senior-Services-Programs;>
[https://www.yorkville.il.us/faq.aspx?qid=65;](https://www.yorkville.il.us/faq.aspx?qid=65)
[https://www.yorkville.il.us/DocumentCenter/View/5804/Residential-Permit-Application-PDF?bidId=;](https://www.yorkville.il.us/DocumentCenter/View/5804/Residential-Permit-Application-PDF?bidId=)
<https://www.yorkville.il.us/DocumentCenter/View/124/Parks-Map-and-Matrix-PDF?bidId=>



Reviewed By:	
Legal	☐
Finance	☒
Engineer	☐
City Administrator	☒
Human Resources	☐
Community Development	☐
Police	☐
Public Works	☐
Parks and Recreation	☐

Agenda Item Number

New Business #5

Tracking Number

ADM 2021-47

Agenda Item Summary Memo

Title: Audit Services – Request For Proposals (RFP)

Meeting and Date: Administration Committee – November 17, 2021

Synopsis: _____

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: Majority

Council Action Requested: Approval

Submitted by: Rob Fredrickson Finance
Name Department

Agenda Item Notes:



Memorandum

To: Administration Committee
From: Rob Fredrickson, Finance Director
Date: November 9, 2021
Subject: Request for Proposal – Auditing Services

The City has recently completed its five-year audit contract with Lauterbach & Amen, LLP and will need to go out for RFP in November/December in order to determine the City's next auditor. Assuming approval of the RFP at the November 23rd meeting, the proposal will be sent to several audit firms (please see Exhibit A); posted on the City's website; and an announcement will be published in a local paper. The proposal due date is tentatively set for Friday, December 17th and staff's recommendation will be presented to City Council for final approval at the January 11th or 25th meeting. The City's RFP for Auditing Services is attached for your review and consideration.



**United City of Yorkville
800 Game Farm Road
Yorkville, Illinois, 60560
Telephone: 630-553-4350**

UNITED CITY OF YORKVILLE, ILLINOIS

REQUEST FOR PROPOSALS

AUDITING SERVICES

ISSUED

November 24, 2021

QUESTIONS DUE

December 3, 2021, 10:00 AM

ADDENDUM POSTED

December 7, 2021, 12:00 PM

PROPOSALS DUE

December 17, 2021, 10:00 AM

United City of Yorkville

Request for Proposal

INTRODUCTION

General Information

The United City of Yorkville is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending April 30, 2022 through April 30, 2024, with the option of auditing its financial statements for each of the subsequent two fiscal years subject to an annual review by the City Council. These audits are to be performed in accordance with generally accepted auditing standards.

There is no expressed or implied obligation for the United City of Yorkville to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

The United City of Yorkville will be accepting proposals for Auditing Services until **Friday, December 17, 2021, at 10:00 AM local time**. Bids must be submitted electronically. All necessary documents are available through the City's bid portal www.demandstar.com. Downloading documents and submitting Bids requires registration with "DemandStar." If you are not already a member, you can obtain a FREE AGENCY SUBSCRIPTION to the United City of Yorkville account by going to www.demandstar.com/register.rsp. Instructions for DemandStar can be found on the City's website www.yorkville.il.us. Hard copy, emailed or faxed Bids will not be accepted.

Questions regarding this proposal package must be in writing and emailed directly to Shanel Gayle, Purchasing Manager at sgayle@yorkville.il.us until **Friday, December 3, 2021, at 10:00 AM local time**. Responses will be posted as an addendum in DemandStar on **Tuesday, December 7, 2021, at 12:00 PM local time**.

The United City of Yorkville reserves the right to reject any or all proposals submitted. During the evaluation process, the City reserves the right to request additional information or clarifications from proposers, or to allow corrections of errors and omissions. The City may choose to interview the top firms prior to making a final decision.

No subcontracting will be permitted.

DESCRIPTION OF THE GOVERNMENT

The United City of Yorkville is a non-home rule community, which operates under the Mayor/Council form of government. The City was formed in 1957, as a result of a merger between the Village of Yorkville and Bristol and has served as the County Seat of Kendall County since 1859. The 2020 decennial census reported a population of 21,533. The City provides a full range of municipal services with approximately 82 full-time, and 44 part-time employees working in public safety, public works, planning and zoning, parks and recreation, library services and general administration. The City maintains approximately 140 miles of streets and over 250 acres of park and green space. The City operates its own water distribution system with sewage treatment provided by the Yorkville Bristol Sanitation District. Fire protection services are provided by the Bristol Kendall Fire Protection District.

The City has three Tax Increment Financing (TIF) districts and one fiduciary fund: the Yorkville Police Pension. Pension Fund accounting services, including the preparation of the DOI Report, are performed by Zabinski Consulting. Actuarial services for the Pension Fund are performed by MWM Consulting and payroll services are provided by the City. The Pension Fund currently utilizes two investment managers: Mitchell Vaught & Taylor (fixed income portfolio); and Great Lakes Advisors (equity portfolio). Pension Fund custodial services are provided by Charles Schwab & Co. Day-to-day accounting services for the Library are performed by the City's Finance Department.

Finance department staff consists of four full-time employees, which includes a director, two accounting clerks and one utility billing clerk. The City utilizes MSI software for its general ledger, accounts payable, accounts receivable, utility billing, payroll, human resource, building permit and cash register functions.

For additional information regarding the City and its finances, including copies the current budget, management letter and Comprehensive Annual Financial Report, please refer to the City's website at <http://www.yorkville.il.us/150/Finance>.

REQUIREMENTS OF PROPOSAL

ENTITY TO BE AUDITED

The United City of Yorkville is requesting an audit which includes all of the funds, accounts, capital assets, long-term debt and activities of the United City of Yorkville, including three TIF Districts and a Police Pension Fund.

SCOPE OF WORK TO BE PERFORMED

1. The United City of Yorkville desires the auditor to express an opinion on the fair presentation of its basic financial statements, in conformity with generally accepted accounting principles.
2. The auditor will issue an "in relation to" opinion on the City's combining and individual fund statements and schedules.
3. The auditor shall be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board (GASB) as mandated by generally accepted auditing standards.
4. The Comprehensive Annual Financial Report is to be presented consistent with GASB and Government Finance Officers Association (GFOA) standards and practices. The City will submit the report to the GFOA Certificate of Achievement for Excellence in Financial Reporting award program. The auditor is responsible for preparing any responses to the GFOA regarding Annual Report deficiencies, if any.
5. The auditor shall prepare the Comprehensive Annual Financial Report, including drafting and typing such report. The most recent version of the City's Comprehensive Annual Financial Report can be found on the City's website at <https://www.yorkville.il.us/ArchiveCenter/ViewFile/Item/4240>.
6. The auditor shall prepare a letter to management with suggestions for improvements of accounting procedures, compliance requirements, and internal controls for the City's consideration, if deemed necessary.
7. The auditor shall be available for meeting(s) with the City's elected officials to answer questions regarding the proposal, completed audit and/or letters to management, if requested.
8. The audit partner, or their designee, shall be available for consultation and questions which arise throughout the year regarding accounting, compliance or internal control issues.
9. The auditor shall prepare a Single Audit Report as required by the Single Audit Act, if required.
10. The auditor shall prepare a report on compliance relating to the City's three TIF districts, as required by State statute.
11. The auditor will be responsible for the compilation of the Illinois Comptroller's Annual Financial Report for the City.
12. The auditor shall provide to the City all audit adjustments, including appropriate back-up, and will meet with staff to discuss these final adjustments.

REPORTS TO BE ISSUED

Following the completion of the audit, the auditor shall issue the following reports:

1. Twenty (20) bound copies and one searchable pdf of the Comprehensive Annual Financial Report.
2. Twelve (12) bound copies and one searchable pdf of the Compliance with Public Act 85-1142 for the City's three Tax Increment Financing (TIF) districts.
3. Fifteen (15) copies and one searchable pdf of the Management Letter with suggestions for improvement of accounting procedures, compliance requirements and internal controls for the City's consideration, if deemed necessary.
4. Twelve (12) bound copies and one searchable pdf of the Single Audit report, if required.

TIME REQUIREMENTS

Each of the following shall be completed by the auditor no later than the dated indicated.

1. Detailed Requested Items List

The auditor shall provide the City with a list of all schedules to be prepared by management by May 1st.

2. Fieldwork

The City desires final fieldwork to be conducted in early August. Preliminary fieldwork is encouraged, but not required.

3. Draft and Final Reports

The City desires that a draft of the audit be submitted no later than September 15th. All reports (Comprehensive Annual Financial Report, TIF Compliance Reports, Management Letter, etc.) must be delivered to the City in final and complete form by no later than October 15th of each year.

4. Presentation

The City requires that the auditors attend the City Council audit presentation in October or early November.

If the proposing firm foresees any issues with meeting this schedule, it should be noted in the proposal with an alternate schedule.

ASSISTANCE TO BE PROVIDED TO THE AUDITOR

Finance Department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The City will provide the auditor with reasonable workspace, table and chairs. The auditor will also be provided with access to one telephone and fax line, Wi-Fi and photocopying facilities. The preparation of confirmation letters and requested materials, at the request of the auditor, will be the responsibility of the City. Finance staff will also prepare the Letter of Transmittal, Management's Discussion & Analysis and the Statistical Section of the Annual Report.

PROPOSAL SUBMISSION:

In addition to the forms included in this RFP, any firm submitting a proposal shall include documentation and information that demonstrates their ability and details the necessary systems, programs, processes, to provide a comprehensive audit of the United City of Yorkville's financial statements. Please provide a proposal with the following sections:

1. Title Page – the title page shall show the request for proposal's subject; the firm's name and address; the name and telephone number of a contact person; and the date of the proposal.
2. Detailed Technical Proposal – please see below for details and requirements regarding the technical proposal.
3. References - Proposers shall provide the City with the names and contact information of three (3) professional references for which similar municipal audit services have been provided. The proposer shall grant the City permission to contact said references and ask questions regarding prior work performance.
4. Fee Proposal – proposed fees should be presented using the **Fee Proposal Form**. The proposed fees shall be the maximum, not to exceed fee for each fiscal year shown. The proposed maximum fees are to contain all direct and indirect costs, including all out-of-pocket expenses. Progress payments will be made on the basis of hours of work completed during the course of the engagement in accordance with the firm's proposal. Final payment will be made after the receipt of the Comprehensive Annual Financial Report.
5. Certifications - All certifications and forms in Section II must be completed and submitted with the proposal.

Technical Proposal

1. General Requirements

The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity, of the firms seeking to undertake an independent audit of the United City of Yorkville in conformity with the requirements of this request for proposal. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement.

The technical proposal should address, at minimum, all the points outlined in the request for proposal. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirement of the request for proposal. While additional data may be presented, the following subjects, item numbers two through five must be included. They represent criteria against which the proposal will be evaluated.

2. Independence

The firm shall provide an affirmative statement that it is independent of the City as defined by generally accepted auditing standards. The firm shall give the City written notice of any professional relationships entered into during the period of this agreement should it be thought to cause a conflict of interest.

3. Firm Qualifications and Experience

The proposal shall state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement. The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

4. Partner, Supervisory and Staff Qualifications and Experience

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is registered as a certified public accountant in Illinois. The firm also should provide information on the government auditing experience of each person. The firm should provide as much information as possible regarding the number, qualifications, experience and training of the specific staff to be assigned to this engagement.

5. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed. Proposers will be required, at minimum, to provide the following information on their audit approach:

- Description of audit approach.
- Level of staff and number of hours to be assigned to each proposed segment of the engagement.
- Approach to be taken to gain and document an understanding of the City's internal control structure.

EVALUATION OF PROPOSALS

Proposals will be evaluated on the basis of which proposer meets the requirements of the United City of Yorkville. Critical factors include technical expertise, qualifications of the firm and audit team and fees.

The City Council will consider final acceptance of the proposal, under the recommendations of the Finance Director and City Administrator. It is anticipated that the selection of a firm will be completed no later than January 25, 2022.

Indemnification - The selected contractor shall indemnify and hold harmless the United City of Yorkville ("City"), its council members, officers, directors, agents, employees, representative and assigns, from lawsuits, actions, costs (including attorney's fees), claims or liability of any character, incurred due to the alleged negligence of the Contractor, brought because of any injuries or damages received or sustained by any person, persons or property on account of any act or omission, neglect or misconduct of said Contractor, its officers, agents and/or employees arising out of, or in performance of any of the provisions of the Contract Documents, including and claims or amounts recovered for any infringements of patent, trademark or copyright; or from any claims or amounts arising or recovered under the "Worker's Compensation Act: or any other law, ordinance, order or decree. In connection with any such claims, lawsuits, actions or liabilities, the City, its trustees, officers, directors, agents, employees, representatives and their assigns shall have the right to defense counsel of their choice. The Contractor shall be solely liable for all costs of such defense and for all expenses, fees, judgments, settlements and all other costs arising out of such claims, lawsuits, actions or liabilities.

The Contractor shall not make any settlement or compromise of a lawsuit or claim, or fail to pursue any available avenue of appeal of any adverse judgment, without the approval of the City and any other indemnified party. The City or any other indemnified party, in its or their sole discretion, shall have the option of being represented by its or their own counsel. If this option is exercised, then the Contractor shall promptly reimburse the City or other indemnified party, upon written demand, for any expenses, including but not limited to court costs, reasonable attorneys' and witnesses' fees and other expenses of litigation incurred by the City or other indemnified party in connection therewith.

SECTION II - REQUIRED PROPOSAL SUBMISSION DOCUMENTS

CONTRACTOR CERTIFICATIONS

1. Insurance.

The undersigned certifies that it has all insurance coverages required by law or would normally be expected for the work to be performed and a copy shall be filed with the City upon request by the City for approval by the City.

2. The undersigned;

A. Certifies that it is not barred from bidding or contracting with the City as a result of a violation of either Paragraph 33E-3 or 33E-4 of Act 5, Chapter 720 of the Illinois Compiled Statutes regarding criminal interference with public contracting, and

B. Swears under oath that it is not delinquent in the payment of any tax administered by the Illinois Department of Revenue as required by Chapter 65, Act 5, paragraph 11-42.1 of the Illinois Compiled Statutes, and

C. States that it has a written sexual harassment policy as required by the Illinois Human Rights Act (775 ILCS 5/2-105(A) (4) a copy of which shall be provided to the City upon request, and

D. Agrees to comply with the requirements of the Illinois Human Rights Act regarding Equal Employment Opportunities as required by Section 2-105 of the Illinois Human Rights Act (775 ILCS 5/2-105)

E. Agrees to comply with the civil rights standards set forth in Title VII of the Civil Rights Act as mandated in Executive Order No. 11246, U.S.C.A. Section 2000e n.114 (September 24, 1965)

3. All work under this contract shall be executed in accordance with all applicable federal, state, and City laws, ordinances, rules and regulations which may in any manner affect the performance of this contract.

Dated: _____

Contractor: _____

By: _____

Title: _____

REFERENCES

ORGANIZATION _____

ADDRESS _____

CITY, STATE, ZIP _____

PHONE NUMBER _____

CONTACT PERSON _____

DATE OF PROJECT _____

ORGANIZATION _____

ADDRESS _____

CITY, STATE, ZIP _____

PHONE NUMBER _____

CONTACT PERSON _____

DATE OF PROJECT _____

ORGANIZATION _____

ADDRESS _____

CITY, STATE, ZIP _____

PHONE NUMBER _____

CONTACT PERSON _____

DATE OF PROJECT _____

Proposer's Name & Title: _____

Signature and Date: _____

FEE PROPOSAL

SCHEDULE OF PROFESSIONAL FEES FOR THE AUDIT OF THE FINANCIAL STATEMENTS AS OF APRIL 30TH FOR THE FISCAL YEARS LISTED BELOW:

United City of Yorkville audit:

<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Police Pension audit:

<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

TIF Compliance reports:

<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Single Audit (if required):

<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

SCHEDULE OF PROFESSIONAL FEES FOR ADDITIONAL SERVICES,
Quoted Hourly Rates for the Fiscal Years listed below:

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Partner	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Manager	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Supervisor	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Staff	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Clerical	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Firm Name: _____

Address: _____

Signature: _____ Date: _____

Printed Name: _____

Title: _____

Phone Number: _____

Auditor Proposal List**Selden Fox, LTD**

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Oak Brook, IL 60523
(630) 472-9456
tracy@seldenfox.com
<http://www.seldenfox.com>

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27W457 Warrenville Rd
Warrenville, IL 60555
(630) 562-9252
jwilkey@lauterbachamen.com
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Baker, Tilly Virchow Krause, LLP

Joe Lightcap
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Oak Brook, IL 60523
(630) 990-3131
joe.lightcap@bakertilly.com
www.bakertilly.com

Miller Cooper & Co., LTD

Susan Jones
1751 Lake Cook Rd Suite 400
Deerfield, IL 60015
(847) 205-5000
sjones@millercooper.com
www.millercooper.com



Reviewed By:	
Legal	☐
Finance	☒
Engineer	☐
City Administrator	☒
Human Resources	☐
Community Development	☐
Police	☐
Public Works	☐
Parks and Recreation	☐

Agenda Item Number

New Business #6

Tracking Number

ADM 2021-48

Agenda Item Summary Memo

Title: City Liability and Workman's Compensation Insurance Renewals

Meeting and Date: Administration Committee – November 17, 2021

Synopsis: Please see attached memo.

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: Majority

Council Action Requested: Approval

Submitted by: Rob Fredrickson Finance
Name Department

Agenda Item Notes:



Memorandum

To: Administration Committee
From: Rob Fredrickson, Finance Director
Date: November 5, 2021
Subject: City Liability and Worker's Compensation Renewals

Summary

Approval of 2022 property/casualty and worker's compensation insurance policy renewals.

Background

The City's property/casualty and worker's compensation insurance policies expire at the end of December. Each year Council reviews proposals from the City's insurance broker, Mike Alesia of Alliant Insurance Services, and approves a one-year contract with an insurance carrier(s). After conducting an extensive bid for insurance proposals two years ago, a full marketing exercise was not done this year; as staff and Alliant believe it prudent to defer a full bid out until 2022, when the City's claim history will be viewed more favorably by potential carriers. As for the City's current carrier, Glatfelter has historically provided favorable terms, coverage, conditions and premiums.

The 2022 renewal quote from Glatfelter for property/casualty insurance and the Illinois Public Risk Fund (IPRF) for worker's compensation coverage has been attached for your review and consideration. As shown on the Premium Summary chart (page 10 on the attached Alliant Insurance Proposal), the City's combined property/casualty and worker's comp premiums will be increasing by 8.8% next year, from \$410,141 to \$446,171. Property/casualty premiums will increase by \$24,238 (+11.7%), from \$207,016 to \$231,254. Workers' compensation premiums will increase by \$11,792 (+6.4%), from \$184,125 to \$195,917. Alliant's brokerage fee remains at \$19,000, which has not changed since the firm first began working with the City in 2009.

Despite the increasing trend in the City's liability insurance over the last several years, Yorkville has fared better than many of its peers regarding renewal rates for 2022; as Alliant has been seeing renewal rates for other municipal clients increasing by an average of 10% to 20%. In addition to the current systemic risks inherent in the municipal insurance market (COVID-19, incidents of civil unrest, cyber-attacks, etc.), there are also some City specific factors that directly attributed to the growth in premiums, including: increasing property values; new vehicle and equipment additions; budgetary growth; payroll increases; and worker compensation claims.

The deadlines to renew the property/casualty and worker's compensation policies are December 31, 2021 and January 1, 2022, respectively. Mr. Alesia will be present (via Zoom) at the November 17th Administration Committee meeting to address any potential questions or concerns.

Recommendation

Staff recommends approval of the brokerage agreement with Aliant-Mesirow Insurances Services; the property/casualty policies with National Union of Pittsburgh PA (AIG) - (Glatfelter); and the worker's compensation policy with the Illinois Public Risk Fund.



United City of Yorkville

12/31/2021 – 2022

Property and Liability Insurance Proposal

Presented on October 26, 2021 by:

Michael Alesia
First Vice President

Alliant Insurance Services, Inc.
353 N. Clark St.
Chicago, IL 60654
O 312 595 6200
F 312.595.7163

CA License No. 0C36861

www.alliant.com

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Company Profile

With a history dating back to 1925, Alliant Insurance Services is one of the nation's leading distributors of diversified insurance products and services. Operating through a national network of offices, Alliant offers a comprehensive portfolio of services to clients, including:

- Risk Solutions
- Employee Benefits
 - Strategy
 - Employee Engagement
 - Procurement
 - Analytics
 - Wellness
 - Compliance
 - Benefits Administration
 - Global Workforce
- Industry Solutions
 - Construction
 - Energy and Marine
 - Healthcare
 - Law Firms
 - Public Entity
 - Real Estate
 - Tribal Nations
 - And many other industries
- Co-Brokered Solutions
 - Automotive Specialty
 - Energy Alliance Program
 - Hospital All Risk Property Program
 - Law Firms
 - Parking/Valet
 - Public Entity Property Insurance Program
 - Restaurants/Lodging
 - Tribal Nations
 - Waste Haulers/Recycling
- Business Services
 - Risk Control Consulting
 - Human Resources Consulting
 - Property Valuation

The knowledge that Alliant has gained in its more than eight decades of working with many of the top insurance companies in the world allows us to provide our clients with the guidance and high-quality performance they deserve. Our solution-focused commitment to meeting the unique needs of our clients assures the delivery of the most innovative insurance products, services, and thinking in the industry.

Alliant ranks among the 15 largest insurance brokerage firms in the United States.

Alliant Advantage

	Alliant	Competition
1. Satisfying the insurance needs of business for nearly 90 years	✓	
2. Privately owned and operated.	✓	
3. A full-service insurance agency for all your business, life and health, and personal insurance.	✓	
4. Representing over 40 insurance companies to provide the best and most affordable coverage.	✓	
5. State-licensed support staff.	✓	
6. Dedicated Certificate of Insurance personnel.	✓	
7. Risk management services to help identify hazards and present options.	✓	
8. Workers' compensation insurance claims management at no additional charge.	✓	

Your Service Team

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Executive Vice President

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Claims Advocate-Lead

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Executive Summary

The Public Entity Professionals of Alliant Insurance Services, Inc. appreciates the opportunity to present the following renewal insurance proposal to the United City of Yorkville for the 12/31/21 – 22 policy term.

The Public Entity team has strived to work with the United City of Yorkville in controlling risk management costs through premium negotiation, loss control strategies and variable programs all designed to assist the City management in their overall goals to administer the business of municipal leadership and fiscal responsibility.

Over the past few renewal cycles we have done full marketing exercises, but did not do one this year. The City's incumbent carrier year after year has provided the most comprehensive and cost effective program. Knowing the market as well as we do, it was our expert opinion that would not change during this very turbulent municipal insurance market. Rather than market your account, we worked very closely with your incumbent carrier and they provided us a very reasonable expectation.

We discussed the expectation with City's management and agreed it was the best interest of the City to focus all efforts on the incumbent and get the renewal done as early as possible. If the City did not agree with the incumbents expectations; because we started so early, we would have had time to market your account.

The proposed terms reflect the changing environment and attitude of the industry towards municipal risks.

Property

The City's Blanket Real and Personal Property Limit is increasing from \$68,476,954 to \$71,463,914 or about 4.3%. Your deductible remains the same at \$1,000 deductible.

In review of your property schedule, we encourage the City to have a property appraisal completed by a municipal property appraisal specialist.

Equipment Breakdown

Glatfelter's (GPP), Equipment Breakdown coverage is included in the Property Limit. The property deductible applies.

Crime

GPP is offering is a \$500,000 Employee Dishonesty Limit with a \$1,000 deductible. Their program includes: Forgery & Alteration, Money & Securities and Computer Fraud limits.

Executive Summary – Continued

General Liability

GPP is offering a \$1,000,000 per occurrence / \$3,000,000 aggregate quotation with no deductible which is outlined in this proposal.

Auto Liability and Physical Damage

The City's fleet exposure is decreasing from 89 to 95 units. Please review the auto schedule for accuracy and advise of any changes. The GPP program offers \$1,000,000 combined single limit with no liability deductible. The physical damage deductible on City's owned vehicles is \$500 for comprehensive and \$500 for collision.

Law Enforcement Liability

GPP is offering a \$1,000,000 Each Wrongful Act Limit / \$3,000,000 Aggregate Limit with a \$2,500 deductible.

Public Officials Liability and Employment Practices Liability

GPP quotation includes a \$1,000,000 Each Wrongful Act Limit / \$3,000,000 Aggregate Limit with a \$5,000 deductible. Additional coverage for these limits if afforded under the excess liability limits.

Coverage is placed on a Claims Made coverage form.

Cyber and Privacy Crisis Management Expense

Cyber Liability and Privacy Crisis Management Expense. A \$1,000,000 Cyber Liability Limit is included with no deductible. Also included is a \$50,000 for Privacy Crisis Management Expense with no deductible.

Cyber Liability protects you when claims are made against you for monetary damages arising out of an electronic security event.

Privacy Crisis Management reimburses for expenses you incur as a result of a privacy crisis management event first occurring during the policy period. This first party coverage is intended to provide professional expertise in the identification and mitigation of a privacy breach while satisfying all Federal and State statutory requirement.

Excess Liability

As the Excess Liability coverage is a function of the primary layers rate and exposures, its rates follow form. The excess liability limit is \$10,000,000 with a \$10,000 deductible. The expiring policy had no deductible.

Workers Compensation

We are providing a competitive renewal quotation from the Illinois Public Risk Fund (IPRF). The City's payrolls are increasing from \$7,640,564 to \$7,756,361 or about 1.5%.

The City's premium is increasing from \$184,125 to \$195,917 or 6.4%.

The main reason for the increase is the result of rate increases.

Please note that the IPRF is providing the City with a Safety Grant in the amount of \$21,474. Last year's Safety Grant was \$20,937. The grant must be used by 12/1/21. Please note that the IPRF's limits remain \$3,000,000.

Summary

In summary the City's overall premium is increasing from \$410,141 to \$446,171 or 8.78%.

Please note that Alliant Insurance Services, Inc. does not accept any commission on your policies reflected within this proposal.

Loss Summary

Line of Coverage		12/31/16 - 17	12/31/17 - 18	12/31/18 - 19	12/31/19 - 20	12/31/20 - 21	TOTALS
Property	Paid	\$ -	\$ 9,759	\$ -	\$ 10,193	\$ -	\$ 19,952
	Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto Physical Damage	Paid	\$ 10,441	\$ 21,469	\$ 2,845	\$ 8,846	\$ 4,320	\$ 43,601
	Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Crime	Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Liability	Paid	\$ -	\$ 1,502	\$ 766	\$ 14	\$ -	\$ 2,282
	Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto Liability	Paid	\$ 102,780	\$ 9,097	\$ -	\$ 7,130	\$ -	\$ 119,007
	Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement Liability	Paid	\$ 148,330	\$ 2,208	\$ -	\$ -	\$ -	\$ 150,538
	Outstanding	\$ -	\$ 12,792	\$ -	\$ -	\$ -	\$ 12,792
Public Officials Liability/ Employment Practices	Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Package Totals	\$ 261,551	\$ 56,827	\$ 3,611	\$ 26,183	\$ 4,320	\$ 352,492
	Premium	\$ 159,643	\$ 163,413	\$ 171,965	\$ 179,499	\$ 191,389	\$ 865,909
	Loss Ratio	164%	35%	2%	15%	2%	41%
Workers Compensation	Paid	\$ 5,923	\$ 62,046	\$ 565	\$ 1,854	\$ 51,202	\$ 70,388
	Outstanding	\$ -	\$ -	\$ -	\$ -	\$ 38,830	\$ -
	WC Totals	\$ 5,923	\$ 62,046	\$ 565	\$ 1,854	\$ 90,032	\$ 5,923
	Premium	\$ 178,498	\$ 168,809	\$ 171,179	\$ 186,521	\$ 184,125	\$ 705,007
	Loss Ratio	3.32%	36.76%	0.33%	0.99%	48.90%	0.84%

Premium Summary

	Glatfelter	Glatfelter	Glatfelter	Glatfelter
	Renewal	Renewal	Renewal	Renewal
Coverage	12/31/18 - 19	12/31/19 - 20	12/31/20 - 21	12/31/21 - 22
Property	\$ 40,628	\$ 42,417	\$ 62,143	\$ 74,565
Equipment Breakdown	Included	Included	Included	Included
Inland Marine	\$ 3,479	\$ 3,362	\$ 3,872	\$ 4,669
General Liability	\$ 24,355	\$ 26,973	\$ 30,309	\$ 30,509
Liquor Liability	\$ -	\$ -	\$ -	\$ -
Auto Liability	\$ 49,826	\$ 50,177	\$ 49,238	\$ 61,270
Auto Physical Damage	Included	Included	Included	Included
Law Enforcement Liability	Included	Included	Included	Included
Public Officials Liability	\$ 17,677	\$ 17,811	\$ 19,856	\$ 16,993
Employment Practices Liability	Included	Included	Included	Included
Crime	\$ 894	\$ 865	\$ 865	\$ 865
Umbrella	\$ 36,516	\$ 37,894	\$ 40,733	\$ 42,383
Excess	Included	Included	Included	Included
	\$ 173,375	\$ 179,499	\$ 207,016	\$ 231,254
Workers Compensation	\$ 166,193	\$ 181,088	\$ 178,762	\$ 190,211
IPRF Administration Fee (3%)	\$ 4,986	\$ 5,433	\$ 5,363	\$ 5,706
	\$ 171,179	\$ 186,521	\$ 184,125	\$ 195,917
Mesirow Insurance Brokerage Fee	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
GRAND TOTAL	\$ 363,554	\$ 385,020	\$ 410,141	\$ 446,171
Percent Change		5.90%	6.52%	8.78%
Terrorism	\$ 1,938	\$ 1,938	\$ 1,938	\$ 1,938

Named Insured / Additional Named Insureds

Named Insured:

United City of Yorkville

NAMED INSURED DISCLOSURE

- The first named insured is granted certain rights and responsibilities that do not apply to other policy named insureds and is designated to act on behalf of all insureds for making policy changes, receiving correspondence, distributing claim proceeds, and making premium payments.
- **Are ALL entities listed as named insureds?** Coverage is **not** automatically afforded to all entities unless specifically named. Confirm with your producer and service team that all entities to be protected are on the correct policy. Not all entities may be listed on all policies based on coverage line.
- Additional named insured is (1) A person or organization, other than the first named insured, identified as an insured in the policy declarations or an addendum to the policy declarations. (2) A person or organization added to a policy after the policy is written with the status of named insured. This entity would have the same rights and responsibilities as an entity named as an insured in the policy declarations (other than those rights and responsibilities reserved to the first named insured).
- Applies to Professional Liability, Pollution Liability, Directors & Officers Liability, Employment Practices Liability, Fiduciary Liability policies (this list not all inclusive). Check your Policy language for applicability. These policies provide protection to the Named Insured for claims made against it alleging a covered wrongful act. Coverage is not afforded to any other entities (unless specifically added by endorsement or if qualified as a "Subsidiary" pursuant to the policy wording) affiliated by common individual insured ownership or to which indemnification is otherwise contractually owed. If coverage is desired for affiliated entities or for contractual indemnities owed, please contact your Alliant Service Team with a full list of entities for which coverage is requested. With each request, include complete financials and ownership information for submission to the carrier. It should be noted, that the underwriter's acceptance of any proposed amendments to the policy, including expansion of the scope of "Insureds" under the policy could result in a potential diminution of the applicable limits of liability and/or an additional premium charge.

Schedule of Locations

Loc.			Replacement		Total by
No.	Description	Address	Cost Building	Contents	Location
1.1	City Hall/Police Dept	800 Game Farm Road	\$ 5,109,768	\$ 666,488	\$ 5,776,256
1.2	Generator	800 Game Farm Road	\$ 65,717		\$ 65,717
2.1	Beecher Community Center	908 Game Farm Road	\$ 2,135,928	\$ 316,484	\$ 2,452,412
2.2	Beecher Storage Shed	908 Game Farm Road	\$ 7,160	\$ 8,811	\$ 15,971
2.3	Beecher Concession Stand	908 Game Farm Road	\$ 83,077	\$ 20,331	\$ 103,408
3.1	Public Library	902 Game Farm Road	\$ 8,302,253	\$ 3,281,946	\$ 11,584,199
4.1	Beecher Comm. Park Backstop 24' (5)	901 Game Farm Road	\$ 24,397	\$ -	\$ 24,397
4.2	Beecher Comm. Park Sign	901 Game Farm Road	\$ 1,626	\$ -	\$ 1,626
4.3	Beecher Comm. Park Fencing	901 Game Farm Road	\$ 12,741	\$ -	\$ 12,741
4.4	Beecher Comm. Park Backstop (2)	901 Game Farm Road	\$ 17,306	\$ -	\$ 17,306
5.1	Cannonball Park Basketball (3)	2087 Northland Lane	\$ 7,116	\$ -	\$ 7,116
5.2	Cannonball Park Gazebo	2087 Northland Lane	\$ 17,167	\$ -	\$ 17,167
5.3	Cannonball Park Light	2087 Northland Lane	\$ 2,710	\$ -	\$ 2,710
5.4	Cannonball Park Monument	2087 Northland Lane	\$ 27,109	\$ -	\$ 27,109
5.5	Cannonball Park Sign	2087 Northland Lane	\$ 1,626	\$ -	\$ 1,626
5.6	Cannonball Park Trash Cans (2)	2087 Northland Lane	\$ 1,355	\$ -	\$ 1,355
5.7	Cannonball Park Baseball Backstop	2087 Northland Lane	\$ 20,558	\$ -	\$ 20,558
6.1	Cobb Park Playground Sign	109 Colonial Parkway	\$ 1,280	\$ -	\$ 1,280
7.1	Fox Hill Unit 1 Park Fencing - Ball Field	1711 John Street	\$ 5,420	\$ -	\$ 5,420
7.2	Fox Hill Unit 6 Park Basketball Hoops	1711 John Street	\$ 4,743	\$ -	\$ 4,743
8.1	Fox Hill Unit 6 Park Garbage Receptacles	1474 Sycamore Road	\$ 2,033	\$ -	\$ 2,033
8.2	Fox Hill Unit 6 Park Lights	1474 Sycamore Road	\$ 13,553	\$ -	\$ 13,553
8.3	Fox Hill Unit 6 Park Soccer Goals	1474 Sycamore Road	\$ 6,778	\$ -	\$ 6,778
9.1	Gilbert Park Light	Adrian & Washington	\$ 2,710	\$ -	\$ 2,710
9.2	Gilbert Park Sign	Adrian & Washington	\$ 1,626	\$ -	\$ 1,626
9.3	Gilbert Park Trash Cans	Adrian & Washington	\$ 677	\$ -	\$ 677
10.1	Hiding Spot Park Light	307 Park Street	\$ 2,710	\$ -	\$ 2,710
10.2	Hiding Spot Park Sign	307 Park Street	\$ 1,626	\$ -	\$ 1,626
11.1	Kiwanis Park Basketball	1809 Country Hills Drive	\$ 2,372	\$ -	\$ 2,372
11.2	Kiwanis Park Fence	1809 Country Hills Drive	\$ 2,033	\$ -	\$ 2,033
11.3	Kiwanis Park Lights (2)	1809 Country Hills Drive	\$ 5,420	\$ -	\$ 5,420
11.4	Kiwanis Park Signs (2)	1809 Country Hills Drive	\$ 3,253	\$ -	\$ 3,253

12.1	Park Maintenance Building	131 E. Hydraulic Avenue	\$ 181,281	\$ 148,990	\$ 330,271
12.2	Downtown Double Sided Kiosk	131 E Hydraulic Avenue	\$ 5,770		\$ 5,770
12.3	Downtown Parking Pole Sign	131 E Hydraulic Avenue	\$ 1,030		\$ 1,030
13.1	Park & Rec Office	201 W. Hydraulic Avenue	\$ 533,344	\$ 99,222	\$ 632,566
13.2	Parks Storage Shed	201 W. Hydraulic Avenue	\$ 7,160	\$ 5,150	\$ 12,310
14.1	Raintree - Park A Vlg Paver Well	524 Parkside Lane	\$ 4,661	\$ -	\$ 4,661
14.2	Raintree - Park B - PVC Tennis Fence/Backstop	524 Parkside Lane	\$ 51,473	\$ -	\$ 51,473
14.3	Raintree - Park B - lights at tennis courts	524 Parkside Lane	\$ 70,801	\$ -	\$ 70,801
14.4	Raintree - Park B - baseball field	524 Parkside Lane	\$ 29,009	\$ -	\$ 29,009
14.5	Raintree - Park B - parking lot	524 Parkside Lane	\$ 21,027	\$ -	\$ 21,027
15.1	Price Park Basketball Hoop	525 Buming Bush Drive	\$ 2,372	\$ -	\$ 2,372
15.2	Price Park Light	525 Buming Bush Drive	\$ 2,710	\$ -	\$ 2,710
15.3	Price Park Sign	525 Buming Bush Drive	\$ 1,626	\$ -	\$ 1,626
16.1	Purcell Park Light	325 Fairhaven Drive	\$ 2,710	\$ -	\$ 2,710
16.2	Purcell Park Sign	325 Fairhaven Drive	\$ 1,626	\$ -	\$ 1,626
17.1	Rice Park Funnelball	545 Poplar Drive	\$ 1,626	\$ -	\$ 1,626
17.2	Rice Park Sign	545 Poplar Drive	\$ 2,710	\$ -	\$ 2,710
17.3	Rice Park Traffic Lamps (2)	545 Poplar Drive	\$ 5,420	\$ -	\$ 5,420
18.1	River Front Park Building Rec Office	301 Hydraulic	\$ 221,389	\$ 54,216	\$ 275,605
19.1	River Front Park Lights (24)	201 E. Hydraulic Street	\$ 55,300	\$ -	\$ 55,300
19.2	River Front Park Pavilion	201 E. Hydraulic Street	\$ 88,252	\$ -	\$ 88,252
19.3	River Front Park Block Planters	201 E. Hydraulic Street	\$ 16,264	\$ -	\$ 16,264
19.4	River Front Park Concrete Planters	201 E. Hydraulic Street	\$ 2,439	\$ -	\$ 2,439
19.5	River Front Park Fencing	201 E. Hydraulic Street	\$ 47,440	\$ -	\$ 47,440
19.6	River Front Park Flag Poles	201 E. Hydraulic Street	\$ 14,232	\$ -	\$ 14,232
19.7	River Front Park Garbage Cans (10)	201 E. Hydraulic Street	\$ 6,778	\$ -	\$ 6,778
20.1	Rotary Park Back Stop	2775 Grande Trail	\$ 20,331	\$ -	\$ 20,331
20.2	Rotary Park Sign	2775 Grande Trail	\$ 1,626	\$ -	\$ 1,626
20.3	Rotary Park Cable Ride	2775 Grande Trail	\$ 16,264	\$ -	\$ 16,264
20.4	Rotary Park Lights (8)	2775 Grande Trail	\$ 21,687	\$ -	\$ 21,687

21.1	Sleezer Park Light	837 Homestead Drive	\$ 2,710	\$ -	\$ 2,710
21.2	Sleezer Park Signs (2)	837 Homestead Drive	\$ 3,387	\$ -	\$ 3,387
22.1	Stevens Bridge Park Backstop & Fencing	3651 Kennedy Road	\$ 162,860	\$ -	\$ 162,860
22.2	Stevens Bridge Park Concession Stands	3651 Kennedy Road	\$ 158,467	\$ 7,560	\$ 166,027
22.3	Stevens Bridge Park Lights	3651 Kennedy Road	\$ 569,767	\$ -	\$ 569,767
23.1	Sunflower Park Light	1785 Walsh Drive	\$ 2,710	\$ -	\$ 2,710
23.2	Sunflower Park Planters (3)	1785 Walsh Drive	\$ 2,033	\$ -	\$ 2,033
23.3	Sunflower Park Sign	1785 Walsh Drive	\$ 1,626	\$ -	\$ 1,626
23.4	Sunflower Park Trash Can	1785 Walsh Drive	\$ 814	\$ -	\$ 814
23.5	Park Tin Storage Shed	1785 Walsh Drive	\$ 19,897	\$ -	\$ 19,897
24.1	Town Square Park Flag Pole	301 N. Bridget Street	\$ 4,743	\$ -	\$ 4,743
24.2	Town Square Park Garbage Cans (5)	301 N. Bridget Street	\$ 3,387	\$ -	\$ 3,387
24.3	Town Square Park Gazebo	301 N. Bridget Street	\$ 30,362	\$ -	\$ 30,362
24.4	Town Square Park Lights	301 N. Bridget Street	\$ 29,819	\$ -	\$ 29,819
24.5	Town Square Park Monument	301 N. Bridget Street	\$ 47,440	\$ -	\$ 47,440
24.6	Town Square Park Sign	301 N. Bridget Street	\$ 1,626	\$ -	\$ 1,626
24.7	Town Square Park Sign/Announce Board	301 N. Bridget Street	\$ 1,085	\$ -	\$ 1,085
24.8	Downtown Wayding Pole Sign	301 S Bridge Street	\$ 1,430		\$ 1,430
25.1	Van Emmon Park Backstop 24' - Metal	374 E. Van Emmon Road	\$ 4,743	\$ -	\$ 4,743
25.2	Van Emmon Park Fencing	374 E. Van Emmon Road	\$ 2,507	\$ -	\$ 2,507
25.3	Van Emmon Park Sign	374 E. Van Emmon Road	\$ 1,626	\$ -	\$ 1,626
26.1	Booster Prv Station Raintree	1908 Raintree Road	\$ 512,448		\$ 512,448
27.1	Central Booster Pump	101 E. Beaver Street	\$ 501,502		\$ 501,502
28.1	Countryside Lift Station	1975 N. Bridge Street	\$ 2,073,777		\$ 2,073,777
29.1	Public Works Lift Station	101 Bruell Street	\$ 733,276		\$ 733,276
30.1	Public Works Lift Station	276 Windham Circle	\$ 276,088		\$ 276,088
31.1	Public Works Lift Station	420 Fairhaven Lane	\$ 136,618		\$ 136,618
32.1	North Booster Pump	1991 Cannonball Trail	\$ 487,946		\$ 487,946
33.1	North Central Prv Station	Kennedy Rd	\$ 250,751		\$ 250,751
34.1	Public Works North Tower	4600 N. Bridge Street	\$ 1,862,744		\$ 1,862,744

35.1	Public Works Prv Station	2009 S. Bridge Street	\$ 250,751		\$ 250,751
36.1	Raintree Village Tower	102 Schoolhouse/ 2224 Tremont	\$ 2,168,656		\$ 2,168,656
37.1	Salt Storage Building	610 Tower Road	\$ 270,400		\$ 270,400
38.1	Treatment Facility Well 3 & 4	610 Tower Lane	\$ 4,066,229	\$ -	\$ 4,066,229
38.2	Water Tower North Central	610 Tower Lane	\$ 1,016,557		\$ 1,016,557
38.3	Well 4 Incl Equipment	610 Tower Lane	\$ 884,875	\$ -	\$ 884,875
38.4	Public Works Garage	610 Tower Road	\$ 74,668	\$ -	\$ 74,668
38.5	Public Works Office & Garage	610 Tower Road	\$ 642,942	\$ 67,879	\$ 710,821
39.1	Treatment Facility Well 7	2224 Tremont	\$ 2,257,323	\$ -	\$ 2,257,323
40.1	Treatment Facility Well 8 & 9	3299 Lehman Crossing	\$ 4,066,229	\$ -	\$ 4,066,229
40.2	Water Tower Northeast	3299 Lehman Crossing	\$ 2,439,737		\$ 2,439,737
40.3	Well 8 Incl Equipment	3299 Lehman Crossing	\$ 718,368	\$ -	\$ 718,368
41.1	Water Tower South Central	Route 71 West of Wildwood	\$ 2,113,356		\$ 2,113,356
42.1	Well 3 Incl Equipment	Alley Off Rte 47	\$ -	\$ -	\$ -
43.1	Well 9	2921 Bristol Ridge Road	\$ 643,820	\$ -	\$ 643,820
44.1	Green's Standard Filling Station Park (Autumn Creek) Truck, Roadster, Gas	2376 Autumn Creek Boulevard	\$ 16,624	\$ -	\$ 16,624
44.2	Green's Standard Filling Station Park (Autumn Creek) Lights	2376 Autumn Creek Boulevard	\$ 2,865	\$ -	\$ 2,865
44.3	Green's Standard Filling Station Park (Autumn Creek) Sign	2376 Autumn Creek Boulevard	\$ 1,280	\$ -	\$ 1,280
45.1	Heartland Circle Junior Women's Club Park Basketball Court and Goals	1267 Taus Circle	\$ 43,672	\$ -	\$ 43,672
45.2	Heartland Circle Junior Women's Club Park Backhoe Digger	1267 Taus Circle	\$ 803	\$ -	\$ 803
45.3	Heartland Circle Junior Women's Club Park Lights	1267 Taus Circle	\$ 1,626	\$ -	\$ 1,626
45.4	Heartland Circle Junior Women's Club Park Sign	1267 Taus Circle	\$ 1,280	\$ -	\$ 1,280
45.5	Heartland Circle Junior Women's Club Park Skate Park Improvements	1267 Taus Circle	\$ 16,073	\$ -	\$ 16,073
46.1	Bristol Station Park (Whispering Meadows) Entry Arch	2753 Alan Dale Lane	\$ 10,165	\$ -	\$ 10,165
46.2	Bristol Station Park (Whispering Meadows) Lights	2753 Alan Dale Lane	\$ 8,387	\$ -	\$ 8,387
46.3	Bristol Station Park (Whispering Meadows) Sign	2753 Alan Dale Lane	\$ 1,280	\$ -	\$ 1,280
46.4	Bristol Station Park (Whispering Meadows) Baseball Field and Back Stop	2753 Alan Dale Lane	\$ 50,422	\$ -	\$ 50,422
47.1	Riemenschneider Park (Prairie Meadows) Spray Area	600 Hayden Drive	\$ 40,669	\$ -	\$ 40,669
47.2	Riemenschneider Park (Prairie Meadows) Supemova	600 Hayden Drive	\$ 7,318	\$ -	\$ 7,318
47.3	Riemenschneider Park (Prairie Meadows) Lights	600 Hayden Drive	\$ 5,204	\$ -	\$ 5,204
47.4	Riemenschneider Park (Prairie Meadows) Sign	600 Hayden Drive	\$ 1,725	\$ -	\$ 1,725
47.5	Riemenschneider Park (Prairie Meadows) Baseball Field and Back Stop	600 Hayden Drive	\$ 6,697	\$ -	\$ 6,697
47.6	Riemenschneider Park (Prairie Meadows) Electric Panel	600 Hayden Drive	\$ 894	\$ -	\$ 894
48.1	Public Works Garage (Frame Building)	185 Wolf Street	\$ 1,762,032	\$ -	\$ 1,762,032
49.1	Prestwick Lift Station	7675 Ashley Road	\$ 281,216		\$ 281,216

50.1	Fox Hill Lift Station	1299 Carolyn Court	\$ 168,730		\$ 168,730
51.1	Raintree Lift Station	1107 Prairie Crossing	\$ 281,216		\$ 281,216
52.1	Offices for Public Works Administration	608 N. Bridge Street	\$ 179,978	\$ -	\$ 179,978
53.1	Eventual New City Hall	102 E Van Emmon Street	\$ 1,653,550	\$ -	\$ 1,653,550
53.2	Downtown Single Sided Kiosk	102 E Van Emmon Street			\$ -
53.3	Downtown Parking Pole Sign	102 E Van Emmon Street	\$ 1,030		\$ 1,030
54.1	Wheaton Woods	205 Wheaton Avenue	\$ -	\$ -	\$ -
	Salt Storage Building	610 Tower Road	\$ -	\$ -	\$ -
55.1	Downtown Single Sided Kiosk	111 W Madison Street	\$ 5,160		\$ 5,160
55.2	Downtown Parking Pole Sign	111 W Madison Street	\$ 1,030		\$ 1,030
56.1	Downtown Double Sided Kiosk	105 W Van Emmon Street	\$ 5,770		\$ 5,770
57.1	Downtown Wayding Pole Sign	109 E Hydraulic Avenue	\$ 1,430		\$ 1,430
58.1	Downtown Wayding Pole Sign	201 S Bridge Street	\$ 1,375		\$ 1,375
59.1	Downtown Parking Pole Sign	227 Heustis Street	\$ 1,030		\$ 1,030
60.1	New City Hall/Police Station	651 Prairie Point Dr.	\$ 13,416,000	\$ 1,976,000	\$ 15,392,000
			\$ 64,810,837	\$ 6,653,077	\$ 71,463,914

Line of Coverage

Commercial Property Coverage

INSURANCE COMPANY:	National Union Fire Insurance Company of Pittsburgh, PA		
A.M. BEST RATING:	A+ XV		
STANDARD & POOR'S RATING:	N/A		
STATE COVERED STATUS:	Admitted		
POLICY/COVERAGE TERM:	12/31/2021 to 12/31/2022		
Total Insured Value:	\$	71,463,914	
Property Limits:			
Blanket Limit of Insurance	\$	71,463,914	
Loss of Income	\$	1,000,000	
Flood (Non-zone A & V)	\$	5,000,000	Occurrence
	\$	5,000,000	Aggregate
Earthquake	\$	5,000,000	Occurrence
	\$	5,000,000	Aggregate
Equipment Breakdown		Included	
Outdoor Property	\$	2,840,458	
Valuable Papers & Records	\$	1,000,000	
Software	\$	500,000	
In Transit or Off Premises	\$	250,000	
Inland Marine			
Blanket Tools & Equipment	\$	787,336	
Blanket Emergency Services Equipment		Guaranteed Replacement Cost	
Rented/Borrowed Equipment Extension	\$	250,000	
Watercraft Extension Limit	\$	25,000	
Deductible:			
Building & Contents	\$	1,000	
Flood	\$	25,000	
Earthquake	\$	25,000	
Inland Marine	\$	1,000	

***Please note 609 N Bridge Street location is insured at Actual Cash Value (ACV) with 80% co-insurance. All other scheduled locations are insured at Replacement Cost.**

**Property Co-insurance: Most property insurance policies contain a co-insurance clause. In exchange for a reduced rate, the insured agrees to carry at least the stated percentage of insurance to the total insurable value of the property. If, at the time of loss, the amount of insurance carried is less than this percentage, the loss payment will be reduced proportionately.*

See Disclaimer Page for Important Notices and Acknowledgement

Line of Coverage

Commercial General Liability Coverage

INSURANCE COMPANY:	National Union Fire Insurance Company of Pittsburgh, PA
A.M. BEST RATING:	A+ XV
STANDARD & POOR'S RATING:	N/A
STATE COVERED STATUS:	Admitted
POLICY/COVERAGE TERM:	12/31/2021 to 12/31/2022
Coverage Form:	Occurrence
Limits:	
General Aggregate	\$ 3,000,000
Products & Completed Operations Aggregate	\$ 3,000,000
Personal & Advertising Injury Each Occurrence	\$ 1,000,000
Damage to Premises Rented to You Each Occurrence	\$ 1,000,000
Medical Expense	\$ 10,000
Employee Benefits Liability	
Each Occurrence	\$ 1,000,000
Aggregate	\$ 3,000,000
Sexual Abuse Limitation	
Each Person	Silent
Total Limit	Silent

Named Insureds are covered for all operations. Additional Insureds are only covered with respect to their interest in your operations. See each individual policy for details.

See Disclaimer Page for Important Notices and Acknowledgement

Line of Coverage

Commercial Auto Coverage

INSURANCE COMPANY:

National Union Fire Insurance Company of
Pittsburgh, PA

A.M. BEST RATING:

A+ XV

STANDARD & POOR'S RATING:

N/A

STATE COVERED STATUS:

Admitted

POLICY/COVERAGE TERM:

12/31/2021 to 12/31/2022

Limits:

Combined Bodily Injury & Property Damage	\$	1,000,000
Uninsured/Underinsured Motorist	\$	1,000,000
Medical Expense	\$	10,000
Uninsured Motorists	\$	1,000,000
Underinsured Motorists	\$	1,000,000

Deductible:

Comprehensive	\$	500
Collision	\$	500

Premium:

Included

Description of Covered Auto Designation Symbols

Symbol	Description
1	Any Auto
2	Owned Autos Only – only autos you own (and for liability coverage, any trailers you don't own while attached to power units you own), this includes those autos you acquire ownership of after the policy begins.
3	Owned Private Passengers Autos Only – Only the private passenger autos you own. This includes those private passenger autos you acquire ownership of after the policy begins.
4	Owned Autos Other Than Private Passenger Autos Only – Only these autos you own that are not of the private passenger types (and for Liability Coverage any trailers you don't own while attached to power units you own). This includes those autos not of the private passenger type you acquire ownership of after the policy begins.
5	Owned Autos Subject to No-Fault – Only those autos that is required to have No-Fault benefits in the state where they are licensed or principally garaged. This includes those autos you acquire ownership of after the policy begins provided they are required to have No-Fault benefits in the state where they are licensed or principally garaged.
6	Owned Autos Subject to a Compulsory Uninsured Motorist Law – Only those autos you own that because of the law in the state where they are licensed or principally garaged are required to have and cannot reject Uninsured Motorists Coverage. This includes those autos you acquire ownership of after the policy begins provided they are subject to the same state uninsured motorists requirements.
7	Specifically Described Autos – Only those autos described on the policy schedule of covered vehicles for which a premium charge is shown and for Liability Coverage for any trailer you don't own while attached to any power unit described in the schedule of covered vehicles.
8	Hired Autos Only – Only those autos you lease, hire, rent or borrow. This does not include any auto you lease, hire, rent or borrow from any of your employees or partners, or members of their households.
9	Non-owned Autos Only – Only those autos you do not own, lease, hire, rent or borrow that are used in connection with your business. This includes only autos owned by your employees or partners or members of their households, but only while used in your business or your personal affairs.
13	Uninsured Motorist Coverage – Applies to any auto you do not own and that is a covered auto under this policy for liability insurance and it is licensed or principally garaged in Illinois.
19	Mobile Equipment Subject To Compulsory or Financial Responsibility or Other Motor Vehicle Insurance Law Only – Only those "autos" that are land vehicles and that would qualify under the definition of "mobile equipment" under this policy if they were not subject to a compulsory or financial responsibility law or other motor vehicle insurance law where they are licensed or principally garaged.

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Schedule of Vehicles

Number	Year	Make	Model	Vin	Value
1	2007	Ford	Explorer	1FMEU73E47UB50282	\$ 19,537
2	2007	Ford	Explorer	1FMEU73E27UB50281	\$ 19,537
3	2005	Ford	F250	1FTSX21575EC28484	\$ 22,060
4	2004	Ford	Pickup Truck	2FTRX18W04CA79086	\$ 18,836
5	2001	Aluma Ltd	Trailer	1YGUS18281B001671	\$ 700
6	2003	Haulmark	Trailer	16HCB12153H112082	\$ 2,200
7	2006	Dodge	Grand Caravan	1D4GP24E66B731334	\$ 16,000
8	2007	Doolittle	Trailer	1DGRS20257M072481	\$ 2,995
9	2004	Ford	F150	2FTRF17224CA79916	\$ 11,000
10	2003	Ford	F150	2FTRF17273CA61524	\$ 12,597
11	2005	Ford	F350	1FDWF36Y95EC37003	\$ 28,000
12	2007	Ford	F350	1FDWF37Y57EA13941	\$ 30,940
13	2007	Ford	F350	1FDWF37Y37EA13940	\$ 31,072
14	2008	Ford	F350	1FTWF31528EA08412	\$ 22,795
15	2008	Ford	F350	1FTWF31568EA08414	\$ 22,795
16	2008	Ford	F350	1FTWF31548EA08413	\$ 22,795
17	2003	Ford	F350	1FDWF37S83ED42302	\$ 29,440
18	2003	Ford	F350	1FTSF31S13ED42301	\$ 22,530
19	2008	Ford	F350	1FTWF31528ED44867	\$ 21,635
20	2000	GMC	Safari Van	1GKDM19W8YB540252	\$ 5,000
21	1999	Richland	Trailer	1JWU1823KK000107	\$ 5,000
22	2004	Tarco	Trailer	M2212XX8174M02	\$ 8,000
23	2002	United	Express Trailer	no title	\$ 2,000
24	1998	Cronkhite	Trailer - 2 axel 16x7	473271926W1101575	\$ 3,000
25	2006	F550	Aerial Lift Truck	1FSAF57P56EC54524	\$ 69,270
26	2008	Ford	F150	1FTRF14W98KD16085	\$ 17,225
27	2007	Ford	F250	1FTNF215X7EA47544	\$ 30,000
28	2007	Ford	F250	1FTNF21587EA47543	\$ 30,000
29	2003	Ford	F350	1FTSF31SX3EA32518	\$ 35,000
30	2008	Ford	F350	1FDWF37Y28ED57177	\$ 37,300
31	2008	Ford	F350	1FDWF37Y08ED57176	\$ 23,000
32	2005	Freightliner	Truck - HC80	1FVAB6BV75DN04463	\$ 143,900
33	2003	Haulmark	Trailer - Enclosed	16HGB20243H105515	\$ 5,000
34	2008	International	Dump Truck	1HTWDAAN48J648495	\$ 99,666
35	2006	International	Truck	1HTWDAAN46J218804	\$ 89,068
36	2007	International	Truck - 7400	1HTWDAAR37J429772	\$ 87,825
37	2007	International	Truck - 7400	1HTWDAAR17J429771	\$ 87,825
38	2008	International	Truck - 7400	1HTWHAAR78J648496	\$ 110,814
39	2004	Mac Lander	Trailer	4UVPF202X41005505	\$ 2,000
40	1998	Towmaster	Trailer - Single axel 12'	4KNTT1412WL160456	\$ 2,000

41	1993	Doolittle	Trailer	1DGRS1227PMO19515	\$	1,000
42	2008	Doolittle	Trailer	1DGRS20228M079941	\$	3,274
43	2002	Ford	F350	1FDWF37S92ED27323	\$	38,000
44	2004	Ford	F350	1FDWF37SX4ED64867	\$	36,000
45	2004	International	Dump Truck	1HTWDAAR74J083169	\$	72,000
46	2006	International	Dump Truck	1HTWHAAR36J218803	\$	45,525
47	2005	Ford	F350	1FDWF37Y25EC37004	\$	54,841
48	2013	Chevrolet	Impala	2G1WD5E34D1160402	\$	27,725
49	2013	New Generation	Trailer	1N91U1419DN307336	\$	1,855
50	2015	Ford	F350	1FDRF3G68FED09773	\$	29,010
51	2015	Chevrolet	Impala	2G1WD5E36F1160842	\$	22,191
52	2015	Chevrolet	Tahoe	1GNSK2EC3FR725184	\$	34,080
53	2015	Chevrolet	Tahoe	1GNSK2ECOFR725210	\$	34,080
54	2014	Chevrolet	Caprice	6G3NS5U26EL975054	\$	28,301
55	2014	Chevrolet	Caprice	6G3NS5U23EL973259	\$	28,301
56	2015	Peterbilt	Vac Con	2NP3LJOX8FM266717	\$	377,229
57	2015	Load Rite Tlr	PE0222072-15146	4ZEPE2224F1086728	\$	6,324
58	2016	Ford	Transit Van	1FTYE1ZM4GKA79591	\$	19,778
59	2016	Chevrolet	Impala	2G1WA5E33G1160517	\$	20,193
60	2016	Chevrolet	Impala	2G1WA5E30G1161317	\$	20,193
61	2016	Peterbilt	348	2NP3LJ0X9GM361854	\$	170,000
62	2016	PJ	PJ Trailer MF CC182	4P5CC182G1241100	\$	4,800
63	2016	Chevrolet	Impala	2G1WD5E33G1158872	\$	22,102
64	2016	Chevrolet	Impala	2G1WD5E34G1157357	\$	22,102
65	2016	Chevrolet	Impala	2G1WD5E36G1156162	\$	22,102
66	2016	Chevrolet	Impala	2G1WD5E33G1158158	\$	22,102
67	2016	Ford	F350	1FDRF3H68GED40778	\$	28,689
68	2016	Ford	F350	1FDRF3H6XGED40779	\$	28,689
69	2017	Ford	F150	1FTEW1CF8HFA76567	\$	24,156
70	2016	Chevrolet	Impala	2G1WD5E31G1149006	\$	21,997
71	2016	Chevrolet	Impala	2G1WD5E30G1155301	\$	21,997
72	2016	Chevrolet	Impala	2G1WD5E33G1156250	\$	21,997
73	2017	Ford	Transit Van	1FTYE1YM9HKB18372	\$	19,903
74	2016	Chevrolet	Impala	2G1WD5E33G1150206	\$	22,517
75	2016	Chevrolet	Impala	2G1WD5E33G1154823	\$	22,517
76	2016	Chevrolet	Impala	2G1WD5E30G1155315	\$	22,517
77	2018	Ford	F150 4x4	1FTNF1EG5JKF37470	\$	24,535
78	2018	Ford	F150 2x4	1FTMF1CB0JKF30476	\$	20,450
79	2018	Ford	F150	1FTEX1CB2JKE60822	\$	24,895

80	2018	Chevrolet	Malibu	1G1ZB5ST1JF132097	\$	19,674
81	2019	Ford	Super Duty F-250	1FTBF2B61KED14170	\$	36,275
82	2019	PJ Trailer	Trailer Utility UL 142	3CVUL1429K2585971	\$	3,034
83	2002	Alpha	Trailer - Speed Monitor	597032	\$	22,190
84			Trailer - Speed Monitor	597034	\$	20,300
85	2019	Ford	F350	1FDRF3B63KEG51813	\$	33,821
86	2019	Ford	F350	1FDRF3B65KEG51814	\$	33,821
87	2019	Peterbilt	348 single axle dump w/plow	2NP3HJ8X5LM709097	\$	205,000
88	2020	Ford	Explorer	1FM5K8AB2LGA97899	\$	45,410
89	2020	Ford	F350	1FTRF3B65LED09950	\$	35,792
90	2021	Ford	Explorer	1FM5K8AB0MGA19879	\$	47,670
91	2019	Ford	F450	1FD0X4HY7KEG09696	\$	58,975
92	2021	Rhino	7X20TA Landscape	1R9RU2028ME912291	\$	4,870
93	2021	Ford	Ranger 4X4 XLT	1FTER4FH4MLD33595	\$	31,070
94	2021	Ram	1500	3C6RR7KG2MG706170	\$	42,840
95	2021	Ram	1500	3C6RR7KG6MG706169	\$	42,840
				TOTAL	\$	3,401,906

Line of Coverage

Excess Liability Coverage

INSURANCE COMPANY:

National Union Fire Insurance Company of
Pittsburgh, PA

A.M. BEST RATING:

A+ XV

STANDARD & POOR'S RATING:

N/A

STATE COVERED STATUS:

Admitted

POLICY/COVERAGE TERM:

12/31/2021 to 12/31/2022

Limits:

Each Occurrence

\$ 10,000,000

General Aggregate

\$ 10,000,000

Defense Inside/Outside the Limit:

Inside the Limit

Underlying Coverages & Limits:

General Liability

\$ 1,000,000

Public Officials Liability

\$ 1,000,000

Automobile Liability

\$ 1,000,000

Self-Insured Retention:

\$ 10,000

Premium:

Included

See Disclaimer Page for Important Notices and Acknowledgement

Line of Coverage

Law Enforcement Liability Coverage

INSURANCE COMPANY:	National Union Fire Insurance Company of Pittsburgh, PA
A.M. BEST RATING:	A+ XV
STANDARD & POOR'S RATING:	N/A
STATE COVERED STATUS:	Admitted
POLICY/COVERAGE TERM:	12/31/2021 to 12/31/2022
Law Enforcement Activity Liability	
Each Occurrence	\$ 1,000,000
Annual Aggregate	\$ 3,000,000
Deductible:	\$ 25,000
Law Enforcement Line of Duty Accidental Death	\$ 50,000 Per Person

See Disclaimer Page for Important Notices and Acknowledgement

Line of Coverage

Workers' Compensation Coverage

INSURANCE COMPANY:

A.M. BEST RATING:

STANDARD & POOR'S RATING:

STATE COVERED STATUS:

POLICY/COVERAGE TERM:

Illinois Public Risk Fund

N/A

N/A

Non-Admitted

1/1/2022 to 1/1/2023

Coverage:

Workers Compensation

Employers Liability Limit:

Each Accident

Disease – Each Employee

Disease – Policy Limit

Statutory

\$ 3,000,000

\$ 3,000,000

\$ 3,000,000

Line of Coverage

Public Officials Liability Coverage including Employment Practices Liability Coverage

INSURANCE COMPANY:	American Alternative Insurance Corporation
A.M. BEST RATING:	A+ XV
STANDARD & POOR'S RATING:	N/A
STATE COVERED STATUS:	Admitted
POLICY/COVERAGE TERM:	12/31/2021 to 12/31/2022
Public Officials Liability Coverage	
Each Occurrence	\$ 1,000,000
Annual Aggregate	\$ 3,000,000
Retroactive Date	12/31/2009
Employment Practices Liability Coverage	
Each Occurrence	\$ 1,000,000
Annual Aggregate	\$ 3,000,000
Retroactive Date	12/31/2009
Deductible:	\$ 5,000
Coverages Include but not limited to:	• Breach of Contract • Criminal, Dishonest, Fraudulent or Malicious Acts • Wage and Hour Claims • Known Wrongful Employment Practice Offenses
Premium:	Included in Total Premium

It is imperative that Alliant and/or the carrier be notified IMMEDIATELY when a policyholder hires employees and/or begins operations in any state not listed in PART 3. A on the INFORMATION PAGE of the policy. Failure to obtain a workers' compensation policy in some states may result in substantial fines levied on the policyholder dating back to the original date of hire. Coverage for other states under PART 3. C. (OTHER STATES INSURANCE) of the workers' compensation policy may not fulfill the coverage verification requirement imposed by some states.

See Disclaimer Page for Important Notices and Acknowledgement

Line of Coverage

Cyber Coverage

INSURANCE COMPANY:	American Alternative Insurance Corporation
A.M. BEST RATING:	A+ XV
STANDARD & POOR'S RATING:	N/A
STATE COVERED STATUS:	Admitted
POLICY/COVERAGE TERM:	12/31/2021 to 12/31/2022
COVERAGE	
Cyber Liability	
Each Event Limit	\$ 1,000,000
Retroactive Date	12/31/2009
Privacy Crisis Management Expense	
Each Event Limit	\$ 50,000
Retroactive Date	12/31/2009
Cyber Extortion Expense	
Each Event Limit	\$ 20,000
Privacy Crisis Management Expense & Cyber Extortion Expense	\$ 50,000 Aggregate
Premium:	Included

See Disclaimer Page for Important Notices and Acknowledgement

Line of Coverage

Crime Coverage

INSURANCE COMPANY:

A.M. BEST RATING:

STANDARD & POOR'S RATING:

STATE COVERED STATUS:

POLICY/COVERAGE TERM:

American Alternative Insurance Corporation

A+ XV

N/A

Admitted

12/31/2021 to 12/31/2022

Coverage Form:

Employee Theft
 Forgery or Alteration
 Computer Fraud and Funds Transfer Fraud
 Money & Securities – Inside the Premises
 Money & Securities – Outside the Premises
 Robbery/Safe Burglary – Inside Premises
 Fraudulent Impersonation
 Money Orders

Limits:

\$ 500,000
 \$ 250,000
 \$ 250,000
 \$ 250,000
 \$ 250,000
 \$ 100,000
 \$ 250,000
 \$ 250,000

Deductible:

\$ 1,000
 \$ 1,000
 \$ 1,000
 \$ 1,000
 \$ 1,000
 \$ 1,000
 \$ 1,000
 \$ 1,000

See Disclaimer Page for Important Notices and Acknowledgement

Disclosures

This proposal of insurance is provided as a matter of convenience and information only. All information included in this proposal, including but not limited to personal and real property values, locations, operations, products, data, automobile schedules, financial data and loss experience, is based on facts and representations supplied to Alliant Insurance Services, Inc. by you. This proposal does not reflect any independent study or investigation by Alliant Insurance Services, Inc. or its agents and employees.

Please be advised that this proposal is also expressly conditioned on there being no material change in the risk between the date of this proposal and the inception date of the proposed policy (including the occurrence of any claim or notice of circumstances that may give rise to a claim under any policy which the policy being proposed is a renewal or replacement). In the event of such change of risk, the insurer may, at its sole discretion, modify, or withdraw this proposal, whether or not this offer has already been accepted.

This proposal is not confirmation of insurance and does not add to, extend, amend, change, or alter any coverage in any actual policy of insurance you may have. All existing policy terms, conditions, exclusions, and limitations apply. For specific information regarding your insurance coverage, please refer to the policy itself. Alliant Insurance Services, Inc. will not be liable for any claims arising from or related to information included in or omitted from this proposal of insurance.

Alliant embraces a policy of transparency with respect to its compensation from insurance transactions. Details on our compensation policy, including the types of income that Alliant may earn on a placement, are available on our website at www.alliant.com. For a copy of our policy or for any inquiries regarding compensation issues pertaining to your account you may also contact us at: Alliant Insurance Services, Inc., Attention: General Counsel, 701 B Street, 6th Floor, San Diego, CA 92101.

Analyzing insurers' over-all performance and financial strength is a task that requires specialized skills and in-depth technical understanding of all aspects of insurance company finances and operations. Insurance brokerages such as Alliant Insurance typically rely upon rating agencies for this type of market analysis. Both A.M. Best and Standard and Poor's have been industry leaders in this area for many decades, utilizing a combination of quantitative and qualitative analysis of the information available in formulating their ratings.

A.M. Best has an extensive database of nearly 6,000 Life/Health, Property Casualty and International companies. You can visit them at www.ambest.com. For additional information regarding insurer financial strength ratings visit Standard and Poor's website at www.standardandpoors.com.

Our goal is to procure insurance for you with underwriters possessing the financial strength to perform. Alliant does not, however, guarantee the solvency of any underwriters with which insurance or reinsurance is placed and maintains no responsibility for any loss or damage arising from the financial failure or insolvency of any insurer. We encourage you to review the publicly available information collected to enable you to make an informed decision to accept or reject a particular underwriter. To learn more about companies doing business in your state, visit the Department of Insurance website for that state.

NY Regulation 194

Alliant Insurance Services, Inc. is an insurance producer licensed by the State of New York. Insurance producers are authorized by their license to confer with insurance purchasers about the benefits, terms and conditions of insurance contracts; to offer advice concerning the substantive benefits of particular insurance contracts; to sell insurance; and to obtain insurance for purchasers. The role of the producer in any particular transaction typically involves one or more of these activities.

Compensation will be paid to the producer, based on the insurance contract the producer sells. Depending on the insurer(s) and insurance contract(s) the purchaser selects, compensation will be paid by the insurer(s) selling the insurance contract or by another third party. Such compensation may vary depending on a number of factors, including the insurance contract(s) and the insurer(s) the purchaser selects. In some cases, other factors such as the volume of business a producer provides to an insurer or the profitability of insurance contracts a producer provides to an insurer also may affect compensation.

The insurance purchaser may obtain information about compensation expected to be received by the producer based in whole or in part on the sale of insurance to the purchaser, and (if applicable) compensation expected to be received based in whole or in part on any alternative quotes presented to the purchaser by the producer, by requesting such information from the producer.

Other Disclosures / Disclaimers

FATCA:

The Foreign Account Tax Compliance Act (FATCA) requires the notification of certain financial accounts to the United States Internal Revenue Service. Alliant does not provide tax advice so please contact your tax consultant for your obligation regarding FATCA.

Claims Reporting:

Your policy will come with specific claim reporting requirements. Please make sure you understand these obligations. Contact your Alliant Service Team with any questions.

Claims Made Policy:

This claims-made policy contains a requirement stating that this policy applies only to any claim first made against the Insured and reported to the insurer during the policy period or applicable extended reporting period. Claims must be submitted to the insurer during the policy period, or applicable extended reporting period, as required pursuant to the Claims/Loss Notification Clause within the policy in order for coverage to apply. Late reporting or failure to report pursuant to the policy's requirements could result in a disclaimer of coverage by the insurer.

Other Disclosures / Disclaimers - Continued

Claims Made Policy (D&O/EPL):

This claims-made policy contains a requirement stating that this policy applies only to any claim first made against the Insured and reported to the insurer during the policy period or applicable extended reporting period. Claims must be submitted to the insurer during the policy period, or applicable extended reporting period, as required pursuant to the Claims/Loss Notification Clause within the policy in order for coverage to apply. Late reporting or failure to report pursuant to the policy's requirements could result in a disclaimer of coverage by the insurer.

Any Employment Practices Liability (EPL) or Directors & Officers (D&O) with EPL coverage must give notice to the insurer of any charges / complaints brought by any state / federal agency (i.e. EEOC and similar proceedings) involving an employee. To preserve your rights under the policy, it is important that timely notice be given to the insurer, whether or not a right to sue letter has been issued.

NRRA:

The Non-Admitted and Reinsurance Reform Act (NRRA) went into effect on July 21, 2011. Accordingly, surplus lines tax rates and regulations are subject to change which could result in an increase or decrease of the total surplus lines taxes and/or fees owed on this placement. If a change is required, we will promptly notify you. Any additional taxes and/or fees must be promptly remitted to Alliant Insurance Services, Inc.

Changes and Developments

It is important that we be advised of any changes in your operations, which may have a bearing on the validity and/or adequacy of your insurance. The types of changes that concern us include, but are not limited to, those listed below:

- Changes in any operations such as expansion to another states, new products, or new applications of existing products.
- Travel to any state not previously disclosed.
- Mergers and/or acquisition of new companies and any change in business ownership, including percentages.
- Any newly assumed contractual liability, granting of indemnities or hold harmless agreements.
- Any changes in existing premises including vacancy, whether temporary or permanent, alterations, demolition, etc. Also, any new premises either purchased, constructed or occupied
- Circumstances which may require an increased liability insurance limit.
- Any changes in fire or theft protection such as the installation of or disconnection of sprinkler systems, burglar alarms, etc. This includes any alterations to the system.
- Immediate notification of any changes to a scheduled of equipment, property, vehicles, electronic data processing, etc.
- Property of yours that is in transit, unless previously discussed and/or currently insured.

Other Disclosures / Disclaimers - Continued

Certificates / Evidence of Insurance

A certificate is issued as a matter of information only and confers no rights upon the certificate holder. The certificate does not affirmatively or negatively amend, extend or alter the coverage afforded by a policy. Nor does it constitute a contract between the issuing insurer(s), authorized representative, producer or certificate holder.

You may have signed contracts, leases or other agreements requiring you to provide this evidence. In those agreements, you may assume obligations and/or liability for others (Indemnification, Hold Harmless) and some of the obligations that are not covered by insurance. We recommend that you and your legal counsel review these documents.

In addition to providing a certificate of insurance, you may be required to name your client or customer on your policy as an additional insured. This is only possible with permission of the insurance company, added by endorsement and, in some cases, an additional premium.

By naming the certificate holder as additional insured, there are consequences to your risks and insurance policy including:

- Your policy limits are now shared with other entities; their claims involvement may reduce or exhaust your aggregate limit.
- Your policy may provide higher limits than required by contract; your full limits can be exposed to the additional insured.
- There may be conflicts in defense when your insurer has to defend both you and the additional insured.

See Request to Bind Coverage page for acknowledgment of all disclaimers and disclosures.

Flood Offering

Flooding is a serious threat to both personal and commercial clients. Flooding can happen anywhere, not just zone referred to as high-risk areas (Special Flood Hazard Area). Your Alliant team is ready to explain how it works and the associated costs.

Basic Facts

Congress created the NFIP in 1968 in response to the rising cost of taxpayer-funded disaster relief for flood victims and the increasing amount of damage caused by floods. The NFIP makes federally backed flood insurance available in communities that agree to adopt and enforce floodplain management ordinances to reduce future flood damage. The NFIP is self-supporting for the average historical loss year. This means that unless there is a widespread disaster, operating expenses and flood insurance claims are financed through premiums collected.

Commercial buildings or residential dwellings owned by commercial entities are considered commercial property. All others are residential dwellings

The [FEMA Summary for Commercial Property](#) and [FEMA Standard Summary of Coverage](#) provides information on the following:

- Types of Flood Insurance Coverage
- What is a Flood- “a General and temporary condition of partial or complete inundation of two or more acres of normally dry land area”...
- Deductibles – various options to meet your financial needs
- What is Covered and What is Not
- The valuation of the Property – Actual Cash Value or Replacement Cost

Additional Information

- Flood Zones-
 - <https://www.fema.gov/flood-zones>
- Excess Flood Insurance (contact your Producer for additional information)
 - Increased limits over the maximum flood limit provided by NFIP

FEMA Glossary of Flood Terms

<https://www.fema.gov/national-flood-insurance-program/definitions>

If you do NOT wish to purchase flood insurance your signature is required below:

Signature:

Date:

Name Printed / Typed:

Company Name:

Optional Coverages

The following represents a list of insurance coverages that are not included in this proposal, but are optional and may be available with further underwriting information.

Note some of these coverages may be included with limitations or insured elsewhere. This is a partial listing as you may have additional risks not contemplated here or are unique to your organization.

- Fidelity Insurance
- Directors & Officers Liability
- Earthquake Insurance
- Employed Lawyers
- Employment Practices Liability
- Event Cancellation
- Fiduciary Liability
- Fireworks Liability
- Flood Insurance
- Foreign Insurance
- Garage Keepers Liability
- Kidnap & Ransom
- Media and Publishers Liability
- Medical Malpractice Liability
- Network Security / Privacy Liability and Internet Media Liability
- Pollution Liability
- Owned/Non-Owned Aircraft
- Owned Watercraft
- Special Events Liability
- Student Accident
- Volunteer Accidental Death & Dismemberment (AD&D)
- Workplace Violence

Glossary of Insurance Terms

Below are a couple of links to assist you in understanding the insurance terms you may find within your insurance coverages:

<http://insurancecommunityuniversity.com/UniversityResources/InsuranceGlossaryFREE.aspx>

<http://www.ambest.com/resource/glossary.html>

<http://www.irmi.com/online/insurance-glossary/default.aspx>

Binding Requirements Recap

Below is a recap by Line of Coverage. **ALL** coverage(s) require the following:

- A written request to bind coverage
- All Surplus Lines Taxes/Fees are Fully Earned (only applies to a non-admitted carrier)

Coverage Line and Description of Subjectivity(ies)	Effective Date
Commercial Property • None	12/31/2021
Commercial General Liability • None	12/31/2021
Commercial Auto • None	12/31/2021
Excess Liability • None	12/31/2021
Law Enforcement Liability • None	12/31/2021
Workers' Compensation • None	1/1/2022
Public Officials Liability / Employment Practices Liability • None	12/31/2021
Cyber • None	12/31/2021
Crime • None	12/31/2021

In order to complete the underwriting process, we require that you send us any additional information requested above. We are not required to bind coverage prior to our receipt and underwriting acceptance of the above information. However, if we do bind coverage prior to such acceptance, the terms and conditions as indicated above may be amended until such receipt and acceptance. Any agreement to bind coverage in connection with this proposal must be in writing from an authorized employee of the Insurer

Request to Bind Coverage

United City of Yorkville

We have reviewed the proposal and agree to the terms and conditions of the coverages presented. We are requesting coverage to be bound as outlined by coverage line below:

Coverage Line	Bind Coverage for:
Commercial Property	☐
Commercial General Liability	☐
Commercial Auto	☐
Excess Liability	☐
Law Enforcement Liability	☐
Workers' Compensation	☐
Public Officials Liability / Employment Practices Liability	☐
Cyber	☐
Crime	☐

**Did you know that Alliant works with premium financing companies?
Are you interested in financing your annual premium?**

Yes, please provide us with a financing quote.	No, we do not wish to finance our premium.
☐	☐

This Authorization to Bind Coverage also acknowledges receipt and review of all disclaimers and disclosures, including exposures used to develop insurance terms, contained within this proposal.

Signature of Authorized Insured Representative	Date
Title	
Printed / Typed Name	

This proposal does not constitute a binder of insurance. Binding is subject to final carrier approval. *The actual terms and conditions of the policy will prevail.*



Reviewed By:	
Legal	☐
Finance	☒
Engineer	☐
City Administrator	☒
Human Resources	☐
Community Development	☐
Police	☐
Public Works	☐
Parks and Recreation	☐

Agenda Item Number

New Business #7

Tracking Number

ADM 2021-49

Agenda Item Summary Memo

Title: 2021 Bond Abatements

Meeting and Date: Administration Committee – November 17, 2021

Synopsis: Please see attached memo.

Council Action Previously Taken:

Date of Action: N/A Action Taken: _____

Item Number: _____

Type of Vote Required: Majority

Council Action Requested: Approval

Submitted by: Rob Fredrickson Finance
Name Department

Agenda Item Notes:



Memorandum

To: Administration Committee
From: Rob Fredrickson, Finance Director
Date: November 1, 2021
Subject: 2021 Bond Abatements

Summary

Approval of various bond abatements.

Background

As presented at September's Administration Committee, it is the recommendation of staff that the City increase its levy only by the amount of incremental property taxes generated from new construction (currently estimated at \$116,484) in addition to fully abating all City bonds. Based on the above recommendation, staff presents the following abatement ordinances on the subsequent page for your review and consideration:

1) 2011 (Sewer, Rob Roy Refi)	Total abatement
2) 2015A (Partial 2005 Countryside Refi)	Total abatement
3) 2016 (Refunding of 2007A Bond)	Total abatement
4) 2014 (Partial 2005 Countryside Refi)	Total abatement
5) 2014C (Water Refi of 2005C Bond)	Total abatement
6) 2014B (In-town Refi of 2005A Bond)	Total abatement
7) 2014A (Game Farm)	Total abatement
8) 2021 (New City Hall/Police Station)	Total abatement

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

Recommendation

Staff recommends approval of the 2021 bond abatement ordinances.

United City of Yorkville
Bond Abatements
Levy Years 2010 - 2021 (Fiscal Years 2012 - 2023)

Tax Levy Year: 2021 (Fiscal Year 2023)			Tax Levy Year: 2020 (Fiscal Year 2022)			Tax Levy Year: 2019 (Fiscal Year 2021)		
<u>Bonds that were Abated - Proposed</u>			<u>Bonds that were Abated - Actual</u>			<u>Bonds that were Abated - Actual</u>		
<u>Bond Issue</u>	<u>Debt Service Amount</u>	<u>Fund</u>	<u>Bond Issue</u>	<u>Debt Service Amount</u>	<u>Fund</u>	<u>Bond Issue</u>	<u>Debt Service Amount</u>	<u>Fund</u>
2011 Refunding	\$ 1,135,964	Sewer	2011 Refunding	\$ 1,135,070	Sewer	2011 Refunding	\$ 1,137,948	Sewer
2015A^	597,400	Countryside TIF/Water	2015A^	599,400	Countryside TIF/Water	2015A^	595,600	Countryside TIF/Water
2016*** Refunding	942,450	Water	2016*** Refunding	1,098,650	Water	2016*** Refunding	1,592,650	Water
2014 Countryside	50,715	Countryside TIF	2014 Countryside	50,715	Countryside TIF	2014 Countryside	50,715	Countryside TIF
2014C** Refunding	147,300	Water	2014C** Refunding	151,350	Water	2014C** Refunding	150,250	Water
2014B** Refunding	329,600	Debt Service	2014B** Refunding	328,900	Debt Service	2014B** Refunding	322,750	Debt Service
2021	543,900	Bldg & Grounds	2021	-	Bldg & Grounds	2021	-	Bldg & Grounds
2014A	319,338	City-Wide Capital	2014A	315,338	City-Wide Capital	2014A	321,338	City-Wide Capital
Total	\$ 4,066,667		Total	\$ 3,679,423		Total	\$ 4,171,251	
<u>Bonds to NOT be Abated - Proposed</u>			<u>Bonds to NOT be Abated - Actual</u>			<u>Bonds to NOT be Abated - Actual</u>		
N/A	\$ -		N/A	\$ -		N/A	\$ -	
Total	\$ -		Total	\$ -		Total	\$ -	
% Change	0.00%		% Change	0.00%		% Change	0.00%	
Tax Levy Year: 2018 (Fiscal Year 2020)			Tax Levy Year: 2017 (Fiscal Year 2019)			Tax Levy Year: 2016 (Fiscal Year 2018)		
<u>Bonds that were Abated - Actual</u>			<u>Bonds that were Abated - Actual</u>			<u>Bonds that were Abated - Actual</u>		
<u>Bond Issue</u>	<u>Debt Service Amount</u>	<u>Fund</u>	<u>Bond Issue</u>	<u>Debt Service Amount</u>	<u>Fund</u>	<u>Bond Issue</u>	<u>Debt Service Amount</u>	<u>Fund</u>
2011 Refunding	\$ 1,134,114	Sewer	2011 Refunding	\$ 1,133,782	Sewer	2011 Refunding	\$ 1,137,166	Sewer
2015A^	601,400	Countryside TIF/Water	2015A^	372,800	Countryside TIF/Water	2015A^	374,000	Countryside TIF/Water
2016*** Refunding	1,646,450	Water	2016*** Refunding	665,250	Water	2016*** Refunding	679,629	Water
2014 Countryside	50,715	Countryside TIF	2014 Countryside	50,715	Countryside TIF	2014 Countryside	50,715	Countryside TIF
2014C** Refunding	147,750	Water	2014C** Refunding	155,350	Water	2014C** Refunding	147,750	Water
2004B	-	Sewer	2004B	473,200	Sewer	2004B	470,600	Sewer
2014B** Refunding	323,550	Debt Service	2014B** Refunding	324,250	Debt Service	2014B** Refunding	319,750	Debt Service
2014A	322,188	City-Wide Capital	2014A	322,888	City-Wide Capital	2014A	328,588	City-Wide Capital
Total	\$ 4,226,167		Total	\$ 3,498,235		Total	\$ 3,508,198	
<u>Bonds to NOT be Abated - Actual</u>			<u>Bonds to NOT be Abated - Actual</u>			<u>Bonds to NOT be Abated - Actual</u>		
N/A	\$ -		N/A	\$ -		N/A	\$ -	
Total	\$ -		Total	\$ -		Total	\$ -	
% Change	0.00%		% Change	0.00%		% Change	0.00%	

United City of Yorkville
Bond Abatements
Levy Years 2010 - 2021 (Fiscal Years 2012 - 2023)

Tax Levy Year: 2015 (Fiscal Year 2017)			Tax Levy Year: 2014 (Fiscal Year 2016)			Tax Levy Year: 2013 (Fiscal Year 2015)		
<u><i>Bonds that were Abated - Actual</i></u>			<u><i>Bonds that were Abated - Actual</i></u>			<u><i>Bonds that were Abated - Actual</i></u>		
	Debt Service			Debt Service			Debt Service	
<u>Bond Issue</u>	<u>Amount</u>	<u>Fund</u>	<u>Bond Issue</u>	<u>Amount</u>	<u>Fund</u>	<u>Bond Issue</u>	<u>Amount</u>	<u>Fund</u>
2011 Refunding	\$ 1,134,052	Sewer	2011 Refunding	\$ 1,134,654	Sewer	2011 Refunding	\$ 1,133,972	Sewer
2015A^	411,581	Countryside TIF	2005 Countryside	68,073	Countryside TIF	2005 Countryside	305,523	Countryside TIF
2014 Countryside	50,715	Countryside TIF	2014 Countryside	25,538	Countryside TIF	2005C	167,175	Water
2014C** Refunding	150,150	Water	2014C** Refunding	152,550	Water	2007A	132,187	Water
2007A	136,163	Water	2007A	136,793	Water	2004B	453,950	Sewer
2004B	462,000	Sewer	2004B	460,825	Sewer			
2014B** Refunding	272,653	Debt Service	2014B** Refunding	144,723	Debt Service	Total	\$ 2,192,807	
2014A	329,138	City-Wide Capital	2014A	330,937	City-Wide Capital			
Total	\$ 2,946,452		Total	\$ 2,454,093				
<u><i>Bonds to NOT be Abated - Actual</i></u>			<u><i>Bonds to NOT be Abated - Actual</i></u>			<u><i>Bonds to NOT be Abated - Actual</i></u>		
2014B** Refunding	\$ 47,497	Debt Service	2014B** Refunding	\$ 165,527	Debt Service	2007A	\$ 5,236	Water
Total	\$ 47,497		Total	\$ 165,527		2005A	329,580	Debt Service
% Change	-71.31%		% Change	-50.56%		Total	\$ 334,816	
						% Change	-31.13%	
Tax Levy Year: 2012 (Fiscal Year 2014)			Tax Levy Year: 2011 (Fiscal Year 2013)			Tax Levy Year: 2010 (Fiscal Year 2012)		
<u><i>Bonds that were Abated - Actual</i></u>			<u><i>Bonds that were Abated - Actual</i></u>			<u><i>Bonds that were Abated - Actual</i></u>		
	Debt Service			Debt Service			Debt Service	
<u>Bond Issue</u>	<u>Amount</u>	<u>Fund</u>	<u>Bond Issue</u>	<u>Amount</u>	<u>Fund</u>	<u>Bond Issue</u>	<u>Amount</u>	<u>Fund</u>
2011 Refunding	\$ 1,137,220	Sewer	2002 Fox Industrial	\$ 78,563	Fox Industrial TIF	2002 Fox Industrial	\$ 76,783	Fox Industrial TIF
2005 Countryside	302,738	Countryside TIF	2005 Countryside	304,668	Countryside TIF	2005 Countryside	306,143	Countryside TIF
2005C	165,975	Water	2005C	164,575	Water	2005C	167,725	Water
2007A	95,014	Water						
2004B	253,810	Sewer						
Total	\$ 1,954,757		Total	\$ 547,806		Total	\$ 550,651	
<u><i>Bonds to NOT be Abated - Actual</i></u>			<u><i>Bonds to NOT be Abated - Actual</i></u>			<u><i>Bonds that were NOT Abated - Actual</i></u>		
2004B	\$ 114,941	Sewer	2004B	\$ 263,850	Sewer	2004B	\$ 258,650	Sewer
2007A	43,029	Water	2007A	133,454	Water	2007A	133,866	Water
2005A	328,180	Debt Service	2005A	326,379	Debt Service	2005D	1,385,950	Sewer
Total	\$ 486,150		Total	\$ 723,683		2008	110,090	Sewer
% Change	-32.82%		% Change	-67.29%		2005A	324,179	Debt Service
						Total	\$ 2,212,735	
						% Change	-	

NOTES

* The 2005D and 2008 bonds were refunded by the 2011 Bond - which is funded by Non-Home Rule Sales Tax.

** The 2005A and 2005C bonds were refunded by the 2014B and 2014C bonds during fiscal year 2015.

*** The 2007A bonds were refunded by the 2016 bonds during fiscal year 2017.

^ The remaining 2005 Countryside bonds were refunded by the 2015A bonds during fiscal year 2016.

BOND MATURITY DATES

2011 Refunding Bond matures in 2025 (FY 2026).
2015A Refunding Bond matures in 2034 (FY 2035).
2016 Refunding Bond matures in 2022 (FY 2023).
2014 Countryside Refunding Bond matures in 2029 (FY 2030).
2014C Refunding Bond matures in 2024 (FY 2025).
2004B Bond matured in 2018 (FY 2019).
2014B Refunding Bond matures in 2022 (FY 2023).
2014A Bond matures in 2033 (FY 2034).
2021 Bond matures in 2040 (FY 2041).

Bond has matured.

ORDINANCE NO. 2021-_____

AN ORDINANCE abating the tax levied for the year 2021 to pay the principal of and interest on the \$11,150,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2011, of the United City of Yorkville, Kendall County, Illinois.

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

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

WHEREAS it is necessary and in the best interests of the City that the tax heretofore levied for the year 2021 to pay the principal of and interest on the Bonds be abated;

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

Section 1. Abatement of Tax. The tax heretofore levied for the year 2021 in the Ordinance is hereby abated in its entirety.

Section 2. Filing of Ordinance. Forthwith upon the adoption of this ordinance, the City Clerk shall file a certified copy hereof with the County Clerk of The County of Kendall, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2021 in accordance with the provisions hereof.

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

ADOPTED by the Corporate Authorities on the ____ day of _____,
2021, pursuant to a roll call vote as follows:

KEN KOCH	_____	DAN TRANSIER	_____
ARDEN JOE PLOCHER	_____		
CHRIS FUNKHOUSER	_____	MATT MAREK	_____
SEAVER TARULIS	_____	JASON PETERSON	_____

APPROVED by me, as Mayor of the United City of Yorkville, Kendall County,
Illinois, the ____ day of _____, 2021.

MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County,
Illinois, the ____ day of _____, 2021.

Attest: _____
CITY CLERK

STATE OF ILLINOIS)
) SS
COUNTY OF KENDALL)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of the County of Kendall, Illinois, and as such official I do further certify that on the ____ day of _____, 2021, there was filed in my office a duly certified copy of Ordinance No. _____ entitled:

AN ORDINANCE abating the tax hereto levied for the year 2021 to pay the principal of and interest on the \$11,150,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2011, of the United City of Yorkville, Kendall County, Illinois.

(the “*Ordinance*”) duly adopted by the City Council of the United City of Yorkville, Kendall County, Illinois (the “*City*”), on the ____ day of _____, 2021, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2021 for the payment of the City’s \$11,150,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2011, as described in the Ordinance will be abated as provided in the Ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this ____ day of _____, 2021.

County Clerk

[SEAL]

ORDINANCE NO. 2021-_____

AN ORDINANCE abating the tax levied for the year 2021 to pay the principal of and interest on the \$5,575,000 General Obligation Bonds (Alternate Revenue Source), Series 2015A, of the United City of Yorkville, Kendall County, Illinois.

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

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

WHEREAS it is necessary and in the best interests of the City that the tax heretofore levied for the year 2021 to pay the principal of and interest on the Bonds be abated;

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

Section 1. Abatement of Tax. The tax heretofore levied for the year 2021 in the Ordinance is hereby abated in its entirety.

Section 2. Filing of Ordinance. Forthwith upon the adoption of this ordinance, the City Clerk shall file a certified copy hereof with the County Clerk of The County of Kendall, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2021 in accordance with the provisions hereof.

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

ADOPTED by the Corporate Authorities on the ____ day of _____,
2021, pursuant to a roll call vote as follows:

KEN KOCH	_____	DAN TRANSIER	_____
ARDEN JOE PLOCHER	_____		
CHRIS FUNKHOUSER	_____	MATT MAREK	_____
SEAVAR TARULIS	_____	JASON PETERSON	_____

APPROVED by me, as Mayor of the United City of Yorkville, Kendall County,
Illinois, the ____ day of _____, 2021.

MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County,
Illinois, the ____ day of _____, 2021.

Attest: _____
CITY CLERK

STATE OF ILLINOIS)
) SS
COUNTY OF KENDALL)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of the County of Kendall, Illinois, and as such official I do further certify that on the ____ day of _____, 2021, there was filed in my office a duly certified copy of Ordinance No. _____ entitled:

AN ORDINANCE abating the tax hereto levied for the year 2021 to pay the principal of and interest on the \$5,575,000 General Obligation Bonds (Alternate Revenue Source), Series 2015A, of the United City of Yorkville, Kendall County, Illinois.

(the “*Ordinance*”) duly adopted by the City Council of the United City of Yorkville, Kendall County, Illinois (the “*City*”), on the ____ day of _____, 2021, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2021 for the payment of the City’s \$5,575,000 General Obligation Bonds (Alternate Revenue Source), Series 2015A, as described in the Ordinance will be abated as provided in the Ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this ____ day of _____, 2021.

County Clerk

[SEAL]

ORDINANCE NO. 2021-_____

AN ORDINANCE abating the tax levied for the year 2021 to pay the principal of and interest on the \$5,800,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2016, of the United City of Yorkville, Kendall County, Illinois.

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

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

WHEREAS it is necessary and in the best interests of the City that the tax heretofore levied for the year 2021 to pay the principal of and interest on the Bonds be abated;

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

Section 1. Abatement of Tax. The tax heretofore levied for the year 2021 in the Ordinance is hereby abated in its entirety.

Section 2. Filing of Ordinance. Forthwith upon the adoption of this ordinance, the City Clerk shall file a certified copy hereof with the County Clerk of The County of Kendall, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2021 in accordance with the provisions hereof.

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

ADOPTED by the Corporate Authorities on the ____ day of _____,
2021, pursuant to a roll call vote as follows:

KEN KOCH	_____	DAN TRANSIER	_____
ARDEN JOE PLOCHER	_____		
CHRIS FUNKHOUSER	_____	MATT MAREK	_____
SEAVAR TARULIS	_____	JASON PETERSON	_____

APPROVED by me, as Mayor of the United City of Yorkville, Kendall County,
Illinois, the ____ day of _____, 2021.

MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County,
Illinois, the ____ day of _____, 2021.

Attest: _____
CITY CLERK

STATE OF ILLINOIS)
) SS
COUNTY OF KENDALL)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of the County of Kendall, Illinois, and as such official I do further certify that on the ____ day of _____, 2021, there was filed in my office a duly certified copy of Ordinance No. _____ entitled:

AN ORDINANCE abating the tax hereto levied for the year 2021 to pay the principal of and interest on the \$5,800,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2016, of the United City of Yorkville, Kendall County, Illinois.

(the “*Ordinance*”) duly adopted by the City Council of the United City of Yorkville, Kendall County, Illinois (the “*City*”), on the ____ day of _____, 2021, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2021 for the payment of the City’s \$5,800,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2016, as described in the Ordinance will be abated as provided in the Ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this ____ day of _____, 2021.

County Clerk

[SEAL]

ORDINANCE NO. 2021-_____

AN ORDINANCE abating the tax levied for the year 2021 to pay the principal of and interest on the \$1,235,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014, of the United City of Yorkville, Kendall County, Illinois.

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

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

WHEREAS it is necessary and in the best interests of the City that the tax heretofore levied for the year 2021 to pay the principal of and interest on the Bonds be abated;

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

Section 1. Abatement of Tax. The tax heretofore levied for the year 2021 in the Ordinance is hereby abated in its entirety.

Section 2. Filing of Ordinance. Forthwith upon the adoption of this ordinance, the City Clerk shall file a certified copy hereof with the County Clerk of The County of Kendall, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2021 in accordance with the provisions hereof.

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

ADOPTED by the Corporate Authorities on the ____ day of _____,
2021, pursuant to a roll call vote as follows:

KEN KOCH	_____	DAN TRANSIER	_____
ARDEN JOE PLOCHER	_____		
CHRIS FUNKHOUSER	_____	MATT MAREK	_____
SEAVAR TARULIS	_____	JASON PETERSON	_____

APPROVED by me, as Mayor of the United City of Yorkville, Kendall County,
Illinois, the ____ day of _____, 2021.

MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County,
Illinois, the ____ day of _____, 2021.

Attest: _____
CITY CLERK

STATE OF ILLINOIS)
) SS
COUNTY OF KENDALL)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of the County of Kendall, Illinois, and as such official I do further certify that on the ____ day of _____, 2021, there was filed in my office a duly certified copy of Ordinance No. _____ entitled:

AN ORDINANCE abating the tax hereto levied for the year 2021 to pay the principal of and interest on the \$1,235,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014, of the United City of Yorkville, Kendall County, Illinois.

(the “*Ordinance*”) duly adopted by the City Council of the United City of Yorkville, Kendall County, Illinois (the “*City*”), on the ____ day of _____, 2021, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2021 for the payment of the City’s \$1,235,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014, as described in the Ordinance will be abated as provided in the Ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this ____ day of _____, 2021.

County Clerk

[SEAL]

ORDINANCE NO. 2021-_____

AN ORDINANCE abating the tax levied for the year 2021 to pay the principal of and interest on the \$1,290,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014C, of the United City of Yorkville, Kendall County, Illinois.

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

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

WHEREAS it is necessary and in the best interests of the City that the tax heretofore levied for the year 2021 to pay the principal of and interest on the Bonds be abated;

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

Section 1. Abatement of Tax. The tax heretofore levied for the year 2021 in the Ordinance is hereby abated in its entirety.

Section 2. Filing of Ordinance. Forthwith upon the adoption of this ordinance, the City Clerk shall file a certified copy hereof with the County Clerk of The County of Kendall, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2021 in accordance with the provisions hereof.

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

ADOPTED by the Corporate Authorities on the ____ day of _____,
2021, pursuant to a roll call vote as follows:

KEN KOCH	_____	DAN TRANSIER	_____
ARDEN JOE PLOCHER	_____		
CHRIS FUNKHOUSER	_____	MATT MAREK	_____
SEAVAR TARULIS	_____	JASON PETERSON	_____

APPROVED by me, as Mayor of the United City of Yorkville, Kendall County,
Illinois, the ____ day of _____, 2021.

MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County,
Illinois, the ____ day of _____, 2021.

Attest: _____
CITY CLERK

STATE OF ILLINOIS)
) SS
COUNTY OF KENDALL)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of the County of Kendall, Illinois, and as such official I do further certify that on the ____ day of _____, 2021, there was filed in my office a duly certified copy of Ordinance No. _____ entitled:

AN ORDINANCE abating the tax hereto levied for the year 2021 to pay the principal of and interest on the \$1,290,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014C, of the United City of Yorkville, Kendall County, Illinois.

(the “*Ordinance*”) duly adopted by the City Council of the United City of Yorkville, Kendall County, Illinois (the “*City*”), on the ____ day of _____, 2021, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2021 for the payment of the City’s \$1,290,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014C, as described in the Ordinance will be abated as provided in the Ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this ____ day of _____, 2021.

County Clerk

[SEAL]

ORDINANCE NO. 2021-_____

AN ORDINANCE abating the tax levied for the year 2021 to pay the principal of and interest on the \$2,300,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014B, of the United City of Yorkville, Kendall County, Illinois.

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

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

WHEREAS it is necessary and in the best interests of the City that the tax heretofore levied for the year 2021 to pay the principal of and interest on the Bonds be abated;

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

Section 1. Abatement of Tax. The tax heretofore levied for the year 2021 in the Ordinance is hereby abated in its entirety.

Section 2. Filing of Ordinance. Forthwith upon the adoption of this ordinance, the City Clerk shall file a certified copy hereof with the County Clerk of The County of Kendall, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2021 in accordance with the provisions hereof.

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

ADOPTED by the Corporate Authorities on the ____ day of _____,
2021, pursuant to a roll call vote as follows:

KEN KOCH	_____	DAN TRANSIER	_____
ARDEN JOE PLOCHER	_____		
CHRIS FUNKHOUSER	_____	MATT MAREK	_____
SEAVAR TARULIS	_____	JASON PETERSON	_____

APPROVED by me, as Mayor of the United City of Yorkville, Kendall County,
Illinois, the ____ day of _____, 2021.

MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County,
Illinois, the ____ day of _____, 2021.

Attest: _____
CITY CLERK

STATE OF ILLINOIS)
) SS
COUNTY OF KENDALL)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of the County of Kendall, Illinois, and as such official I do further certify that on the ____ day of _____, 2021, there was filed in my office a duly certified copy of Ordinance No. _____ entitled:

AN ORDINANCE abating the tax hereto levied for the year 2021 to pay the principal of and interest on the \$2,300,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014B, of the United City of Yorkville, Kendall County, Illinois.

(the “*Ordinance*”) duly adopted by the City Council of the United City of Yorkville, Kendall County, Illinois (the “*City*”), on the ____ day of _____, 2021, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2021 for the payment of the City’s \$2,300,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014B, as described in the Ordinance will be abated as provided in the Ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this ____ day of _____, 2021.

County Clerk

[SEAL]

ORDINANCE NO. 2021-_____

AN ORDINANCE abating the tax levied for the year 2021 to pay the principal of and interest on the \$4,295,000 General Obligation Bonds (Alternate Revenue Source), Series 2014A, of the United City of Yorkville, Kendall County, Illinois.

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

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

WHEREAS it is necessary and in the best interests of the City that the tax heretofore levied for the year 2021 to pay the principal of and interest on the Bonds be abated;

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

Section 1. Abatement of Tax. The tax heretofore levied for the year 2021 in the Ordinance is hereby abated in its entirety.

Section 2. Filing of Ordinance. Forthwith upon the adoption of this ordinance, the City Clerk shall file a certified copy hereof with the County Clerk of The County of Kendall, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2021 in accordance with the provisions hereof.

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

ADOPTED by the Corporate Authorities on the ____ day of _____,
2021, pursuant to a roll call vote as follows:

KEN KOCH	_____	DAN TRANSIER	_____
ARDEN JOE PLOCHER	_____		
CHRIS FUNKHOUSER	_____	MATT MAREK	_____
SEAVER TARULIS	_____	JASON PETERSON	_____

APPROVED by me, as Mayor of the United City of Yorkville, Kendall County,
Illinois, the ____ day of _____, 2021.

MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County,
Illinois, the ____ day of _____, 2021.

Attest: _____
CITY CLERK

STATE OF ILLINOIS)
) SS
COUNTY OF KENDALL)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of the County of Kendall, Illinois, and as such official I do further certify that on the ____ day of _____, 2021, there was filed in my office a duly certified copy of Ordinance No. _____ entitled:

AN ORDINANCE abating the tax hereto levied for the year 2021 to pay the principal of and interest on the \$4,295,000 General Obligation Bonds (Alternate Revenue Source), Series 2014A, of the United City of Yorkville, Kendall County, Illinois.

(the “*Ordinance*”) duly adopted by the City Council of the United City of Yorkville, Kendall County, Illinois (the “*City*”), on the ____ day of _____, 2021, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2021 for the payment of the City’s \$4,295,000 General Obligation Bonds (Alternate Revenue Source), Series 2014A, as described in the Ordinance will be abated as provided in the Ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this ____ day of _____, 2021.

County Clerk

[SEAL]

ORDINANCE NO. 2021-_____

AN ORDINANCE abating the tax levied for the year 2021 to pay the principal of and interest on the \$8,250,000 General Obligation Bonds (Alternate Revenue Source), Series 2021, of the United City of Yorkville, Kendall County, Illinois.

WHEREAS the City Council (the “*Corporate Authorities*”) of the United City of Yorkville, Kendall County, Illinois (the “*City*”), by Ordinance Number 2021-12, adopted on the 11th day of May, 2021 (the “*Ordinance*”), did provide for the issue of \$8,250,000 General Obligation Bonds (Alternate Revenue Source), Series 2021 (the “*Bonds*”), and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and

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

WHEREAS it is necessary and in the best interests of the City that the tax heretofore levied for the year 2021 to pay the principal of and interest on the Bonds be abated;

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

Section 1. Abatement of Tax. The tax heretofore levied for the year 2021 in the Ordinance is hereby abated in its entirety.

Section 2. Filing of Ordinance. Forthwith upon the adoption of this ordinance, the City Clerk shall file a certified copy hereof with the County Clerk of The County of Kendall, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2021 in accordance with the provisions hereof.

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

ADOPTED by the Corporate Authorities on the ____ day of _____,
2021, pursuant to a roll call vote as follows:

KEN KOCH	_____	DAN TRANSIER	_____
ARDEN JOE PLOCHER	_____		
CHRIS FUNKHOUSER	_____	MATT MAREK	_____
SEAVAR TARULIS	_____	JASON PETERSON	_____

APPROVED by me, as Mayor of the United City of Yorkville, Kendall County,
Illinois, the ____ day of _____, 2021.

MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County,
Illinois, the ____ day of _____, 2021.

Attest: _____
CITY CLERK

STATE OF ILLINOIS)
) SS
COUNTY OF KENDALL)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of the County of Kendall, Illinois, and as such official I do further certify that on the ____ day of _____, 2021, there was filed in my office a duly certified copy of Ordinance No. _____ entitled:

AN ORDINANCE abating the tax hereto levied for the year 2021 to pay the principal of and interest on the \$8,250,000 General Obligation Bonds (Alternate Revenue Source), Series 2021, of the United City of Yorkville, Kendall County, Illinois.

(the “*Ordinance*”) duly adopted by the City Council of the United City of Yorkville, Kendall County, Illinois (the “*City*”), on the ____ day of _____, 2021, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2021 for the payment of the City’s \$8,250,000 General Obligation Bonds (Alternate Revenue Source), Series 2021, as described in the Ordinance will be abated as provided in the Ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this ____ day of _____, 2021.

County Clerk

[SEAL]



Reviewed By:	
Legal	☐
Finance	☒
Engineer	☐
City Administrator	☒
Community Development	☐
Purchasing	☐
Police	☐
Public Works	☐
Parks and Recreation	☐

Agenda Item Number

New Business #8

Tracking Number

ADM 2021-50

Agenda Item Summary Memo

Title: Special Service Area Abatement Ordinances

Meeting and Date: Administration Committee – November 17, 2021

Synopsis: _____

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: Majority

Council Action Requested: Approval

Submitted by: Rob Fredrickson Finance
Name Department

Agenda Item Notes:

United City of Yorkville
2021 Special Service Area (SSA) Property Tax Extension & Abatement Overview

Special Service No. 2003-100 (Raintree Village)

<u>Tax Classification</u>	<u>2021 Levy</u>	<u>2020 Levy</u>	<u>% Change</u>
Maximum Parcel Amount			
Single Family	\$ 2,662.00	\$ 2,623.00	1.49%
Duplex	\$ 2,179.00	\$ 2,147.00	1.49%
Extended Parcel Amounts			
Single Family	\$ 2,193.66	\$ 2,153.66	1.86%
Duplex	\$ 1,795.64	\$ 1,762.84	1.86%
Total Special Tax Requirement	\$ 543,295.34	\$ 533,384.14	1.86%

Special Service No. 2005-108 (Autumn Creek)

<u>Tax Classification</u>	<u>2021 Levy</u>	<u>2020 Levy</u>	<u>% Change</u>
Maximum Parcel Amount			
Single Family	\$ 2,462.00	\$ 2,426.00	1.48%
Townhome	\$ 2,094.00	\$ 2,063.00	1.50%
Extended Parcel Amounts			
Single Family	\$ 1,805.00	\$ 1,715.54	5.21%
Townhome	\$ 1,535.20	\$ 1,458.86	5.23%
Total Special Tax Requirement	\$ 820,868.40	\$ 780,213.96	5.21%

Special Service No. 2003-101 (Windett Ridge)

<u>Tax Classification</u>	<u>2021 Levy</u>	<u>2020 Levy</u>	<u>% Change</u>
Maximum Parcel Amount			
Single Family	\$ 2,505.00	\$ 2,468.00	1.50%
Extended Parcel Amounts			
Single Family	\$ 2,029.86	\$ 1,977.20	2.66%
Total Special Tax Requirement	\$ 482,175.78	\$ 471,644.06	2.23%

Special Service No. 2004-104 (Grande Reserve)

<u>Tax Classification</u>	<u>2021 Levy</u>	<u>2020 Levy</u>	<u>% Change</u>
Maximum Parcel Amount - First Series			
Single Family	\$ 2,662.00	\$ 2,623.00	1.49%
Extended Parcel Amounts - First Series			
Single Family	\$ 2,133.84	\$ 2,056.38	3.77%
Total Special Tax Requirement	\$ 468,797.82	\$ 453,836.50	3.30%

Special Service No. 2004-107 (Raintree Village II)

<u>Tax Classification</u>	<u>2021 Levy</u>	<u>2020 Levy</u>	<u>% Change</u>
Maximum Parcel Amount			
Single Family	\$ 2,662.00	\$ 2,623.00	1.49%
Duplex	\$ 2,179.00	\$ 2,147.00	1.49%
Townhome	\$ 1,839.00	\$ 1,812.00	1.49%
Extended Parcel Amounts			
Single Family	\$ 2,662.00	\$ 2,623.00	1.49%
Duplex	\$ 2,179.00	\$ 2,147.00	1.49%
Townhome	\$ 1,839.00	\$ 1,812.00	1.49%
Total Special Tax Requirement	\$ 845,270.00	\$ 835,499.00	1.17%

Special Service No. 2005-109 (Bristol Bay)

<u>Tax Classification</u>	<u>2021 Levy</u>	<u>2020 Levy</u>	<u>% Change</u>
Maximum Parcel Amount - First Series			
Single Family	\$ 2,659.00	\$ 2,620.00	1.49%
Townhome	\$ 2,155.00	\$ 2,123.00	1.51%
Condominium	\$ 1,816.00	\$ 1,789.00	1.51%
Extended Parcel Amounts - First Series			
Single Family	\$ 2,003.34	\$ 1,916.38	4.54%
Townhome	\$ 1,623.62	\$ 1,552.84	4.56%
Condominium	\$ 1,368.22	\$ 1,308.54	4.56%
Total Special Tax Requirement	\$ 1,257,244.34	\$ 1,195,729.66	5.14%



Memorandum

To: Administration Committee
From: Rob Fredrickson, Finance Director
Date: November 10, 2021
Subject: SSA No. 2003-100 Raintree Village – Tax Abatement

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

Special Service No. 2003-100 (Raintree Village)

<u>Tax Classification</u>	<u>2021 Levy</u>	<u>2020 Levy</u>	<u>% Change</u>
Maximum Parcel Amount			
Single Family	\$ 2,662.00	\$ 2,623.00	1.49%
Duplex	\$ 2,179.00	\$ 2,147.00	1.49%
Extended Parcel Amounts			
Single Family	\$ 2,193.66	\$ 2,153.66	1.86%
Duplex	\$ 1,795.64	\$ 1,762.84	1.86%

As noted above, extended (actual) 2021 tax levy amounts will increase by 1.9% for both single family and duplex parcels in comparison with the previous year. Taken in the aggregate, these parcels will yield special service area property taxes totaling \$543,295.34 (out of a maximum amount of \$666,790.00 – with \$123,494.66 being abated).

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

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

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

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

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

(b) Pursuant to the Special Tax Roll, the Consultant of the City has determined that the Special Tax Requirement for 2021 for the Bonds is \$543,295.34 and the 2021 Levy for Special Taxes is \$543,295.34 (which complies with the Kendall County tax billing

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

Section 2. Of the \$666,790.00 of Special Taxes levied for calendar year 2021 pursuant to Section 6 of the Bond Ordinance \$123,494.66 of such Special Taxes is hereby abated resulting in a 2021 calendar year levy of \$543,295.34.

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

Section 4. The City Council of the City hereby approves the United City of Yorkville Special Service Area Number 2003-100 Administration Report Levy Year 2021 dated November 10, 2021, prepared by DTA, Inc. and the 2021 Amended Special Tax Roll attached to such report with such changes therein as are deemed necessary by the Mayor and the City's consultant to reflect any changes in final parcel identification numbers.

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

PASSED by the City Council of the City this _____, 2021.

KEN KOCH _____

DAN TRANSIER _____

ARDEN JOE PLOCHER _____

CHRIS FUNKHOUSER _____

MATT MAREK _____

SEAVER TARULIS _____

JASON PETERSON _____

City Clerk

SIGNED by the Mayor this _____, 2021.

Mayor

ATTEST:

City Clerk

Published in pamphlet form _____, 2021.



www.FinanceDTA.com

ADMINISTRATION REPORT (LEVY YEAR 2021)

UNITED CITY OF YORKVILLE

SPECIAL SERVICE AREA NO. 2003-100

November 10, 2021

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds

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



www.FinanceDTA.com

5000 Birch Street, Suite 3000
Newport Beach, CA 92660

UNITED CITY OF YORKVILLE



ADMINISTRATION REPORT (LEVY YEAR 2021)

Special Service Area No. 2003-100

Prepared for:

United City of Yorkville

800 Game Farm Road

Yorkville, IL 60560

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APPENDIX B	APPLICATION OF SPECIAL TAX
APPENDIX C	APPLICATION OF EARNINGS
APPENDIX D	DEBT SERVICE SCHEDULE
APPENDIX E	AERIAL APPENDIX OF SSA BOUNDARIES
APPENDIX F	SPECIAL TAX ROLL AND REPORT
APPENDIX G	2021 AMENDED SPECIAL TAX ROLL

INTRODUCTION

This report calculates the 2021 special taxes required to pay annual debt service on the United City of Yorkville (the "City") Special Service Area Number 2003-100 ("SSA No. 2003-100") Special Tax Bonds, Series 2003 (Raintree Village Project) (the "Series 2003 Bonds") and administrative expenses and apportions the special taxes to each taxable parcel within SSA No. 2003-100. Pursuant to the Special Service Area Act (the "Act"), the City Aldermen are the governing body of SSA No. 2003-100. The City Aldermen must annually, prior to the last Tuesday of December, approve by ordinance the special taxes to be collected, abate the Maximum Parcel Special Taxes in excess of the special taxes to be collected, and direct the County Clerk of Kendall County to extend the special taxes for collection. The special taxes will be billed on the tax bill for ad valorem property taxes.

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

A Authorized Special Services

The authorized special services include:

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

B Bonded Indebtedness

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

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

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

C Special Taxes

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

I SPECIAL TAX REQUIREMENT

The SSA No. 2003-100 2021 Special Tax Requirement is equal to \$543,295. As shown in Table 1 below, the 2021 Special Tax Requirement is equal to the sum of the Series 2013 debt service for the 12 months ending March 1, 2023, estimated administrative expenses, contingency for estimated delinquent special taxes, and, if necessary, to replenish the reserve fund, as shown in Table 1 below.

Table 1: 2021 Special Tax Requirement

Types of Funds	Total Amount
Sources of Funds	
Prior Year Surplus	\$14,006
Earnings	\$0
Special Taxes	
Billed	\$537,862
Delinquency Contingency	\$5,433
Subtotal	\$557,301
Uses of Funds	
Debt Service	
Interest - 09/01/2022	(\$114,734)
Interest - 03/01/2023	(\$114,734)
Principal - 03/01/2023	(\$296,000)
Administrative Expenses	(\$26,400)
Delinquent Special Taxes	(\$5,433)
Subtotal	(\$557,301)
Projected Surplus/(Deficit) - 03/01/2023	\$0

II ACCOUNT ACTIVITY SUMMARY

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

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

A summary of account activity for the twelve months ending September 30, 2021, is shown in Table 2 on the following page.

Table 2: Transaction Summary

Types of Funds	Administrative Expense Fund	Reserve Fund	Bond & Interest Fund	Special Reserve Fund	13 Special Redemption Fund
Sources of Funds - Actual					
Beginning Balance - 10/01/2020	\$559	\$563,198	\$458,998	\$41,616	\$572
Earnings	\$5	\$149	\$65	\$10	\$0
Special Taxes					
Prior Year(s)	\$0	\$0	\$20,096	\$0	\$0
Levy Year 2020	\$0	\$0	\$516,937	\$0	\$0
Prepayment Receipts	\$0	\$0	\$0	\$0	\$0
Miscellaneous Source of Funds	\$0	\$0	\$0	\$0	\$0
Uses of Funds - Actual					
Account Transfers	\$0	\$39,602	(\$39,602)	\$0	\$0
Administrative Expense Transfers					
Fiscal Year 2020 Prefunding	\$0	\$0	\$0	\$0	\$0
Fiscal Year 2020 Budget	\$38,316	\$0	(\$38,316)	\$0	\$0
Debt Service					
Interest - 03/01/2021	\$0	\$0	(\$131,740)	\$0	\$0
Principal - 03/01/2021	\$0	\$0	(\$256,000)	\$0	\$0
Interest - 09/01/2021	\$0	\$0	(\$121,760)	\$0	\$0
Bond Redemptions/Prepayments					
Principal Redemption	\$0	\$0	\$0	\$0	\$0
Redemption Premium	\$0	\$0	\$0	\$0	\$0
Property Owner Refunds	\$0	\$0	\$0	\$0	\$0
Administrative Expenses	(\$13,802)	\$0	\$0	\$0	\$0
Ending Balance - 09/30/2021	\$25,079	\$602,949	\$408,677	\$41,626	\$572

The calculation of the estimated 2022 bond year-end fund balances and excess reserve funds is shown in Table 3 below.

Table 3: Estimated 2022 Bond Year-End Fund Balances (10/01/2021 through 03/01/2022)

Types of Funds	Administrative Expense Fund	Reserve Fund	Bond & Interest Fund	Special Reserve Fund	13 Special Redemption Fund
Sources of Funds - Projected					
Beginning Balance - 09/30/2021	\$25,079	\$602,949	\$408,677	\$41,626	\$572
Earnings	\$0	\$0	\$0	\$0	\$0
Special Taxes					
Prior Year(s)	\$0	\$0	\$0	\$0	\$0
Levy Year 2020	\$0	\$0	\$16,287	\$0	\$0
Projected Tax Sale Receipts	\$0	\$0	\$0	\$0	\$0
Uses of Funds - Projected					
Account Transfers					
Bond Redemption/Prepayments	\$0	\$0	\$0	\$0	\$0
All Other / Non Administrative Expense	\$0	(\$149)	\$149	\$0	\$0
Administrative Expense Transfers					
Levy Year 2021 Prefunding	\$14,026	\$0	(\$14,026)	\$0	\$0
Levy Year 2020 Budget	\$0	\$0	\$0	\$0	\$0
Debt Service					
Principal - 03/01/2022	\$0	\$0	(\$276,000)	\$0	\$0
Interest - 03/01/2022	\$0	\$0	(\$121,082)	\$0	\$0
Bond Redemptions/Prepayments					
Principal Redemption	\$0	\$0	\$0	\$0	\$0
Redemption Premium	\$0	\$0	\$0	\$0	\$0
Property Owner Refunds	\$0	\$0	\$0	\$0	\$0
Administrative Expenses					
Remaining Levy Year 2020 Expenses	(\$12,705)	\$0	\$0	\$0	\$0
Ending Balance - 03/01/2022	\$26,400	\$602,800	\$14,006	\$41,626	\$572
Reserve Fund Requirement	\$0	(\$602,800)	\$0	(\$41,626)	\$0
Funds Not Eligible for Levy Surplus	(\$26,400)	\$0	\$0	\$0	(\$572)
Projected Surplus/(Deficit) 03/01/2022	\$0	\$0	\$14,006	\$0	\$0

III MAXIMUM, ABATED, AND EXTENDED SPECIAL TAXES

Pursuant to the Special Tax Roll and Report, the 2021 Maximum Parcel Special Taxes equal \$666,790. For purposes of the Abatement Ordinance, subtracting the 2021 Special Tax Requirement of \$543,295, results in an abatement of \$123,495. In accordance with the Special Tax Roll and Report the Maximum Parcel Special Tax applicable to each Parcel in SSA 2003-100 is abated in equal percentages until the special tax remaining equals the Special Tax Requirement.

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

Table 4: Maximum, Abated and Extended Special Taxes

Special Tax Classification	Maximum Parcel Special Tax	Abated Special Tax	Extended Special Tax
Single Family Dwelling Unit	\$2,662.00	\$468.34	\$2,193.66
Duplex Dwelling Unit	\$2,179.00	\$383.36	\$1,795.64

A comparison of the maximum and extended special tax amounts for 2021 and 2020 is shown in Table 5 below.

Table 5: Comparison of Maximum and Extended Special Taxes

Special Tax Classification	Levy Year 2021	Levy Year 2020	Percentage Change
Maximum Parcel Special Tax			
Single Family Dwelling Unit	\$2,662.00	\$2,623.00	1.5%
Duplex Dwelling Unit	\$2,179.00	\$2,147.00	1.5%
Extended Special Tax			
Single Family Dwelling Unit	\$2,193.66	\$2,153.66	1.9%
Duplex Dwelling Unit	\$1,795.64	\$1,762.84	1.9%

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

Table 6: Maximum Parcel Special Taxes

Levy Year	Collection Year	Aggregate ¹	Per Unit	
			Single Family	Duplex
2021	2022	\$666,790	\$2,662	\$2,179
2022	2023	\$669,214	\$2,702	\$2,212
2023	2024	\$679,324	\$2,743	\$2,245
2024	2025	\$689,513	\$2,784	\$2,279
2025	2026	\$699,885	\$2,826	\$2,313
2026	2027	\$710,336	\$2,868	\$2,348
2027	2028	\$720,970	\$2,911	\$2,383
2028	2029	\$731,866	\$2,955	\$2,419
2029	2030	\$742,762	\$2,999	\$2,455
2030	2031	\$753,920	\$3,044	\$2,492
2031	2032	\$765,261	\$3,090	\$2,529

Notes:

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

IV PRIOR YEAR SPECIAL TAX COLLECTIONS

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

A 2020 Special Tax Receipts

As of November 8, 2021, SSA No. 2003-100 2020 special tax receipts totaled \$533,224. There are no delinquent special taxes

B Tax Sales and Foreclosures

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

V DEVELOPMENT STATUS

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

Table 7: Land Use Summary

Plat	Recorded	Land Use	Number of Units
Unit 1	Yes	Single Family	100
Unit 2	Yes	Single Family	100
Unit 3	Yes	Duplex	86
Total			286

A Equalized Assessed Value

Equalized assessed value increased in 2020 to \$17,289,474. The average assessed value for a single-family dwelling unit equals \$76,352. The average assessed value for a duplex dwelling unit equals \$47,386.

VI OUTSTANDING BONDS

The Series 2013 Bonds were issued in May 2013 as fixed rate bonds with an original principal amount of \$6,705,000. As of September 2, 2021, the outstanding principal was \$4,942,000. The current debt schedule adjusted for early redemptions from special tax prepayments is attached herein as Appendix D.

A Bond Redemptions from Special Tax Prepayments

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

Table 8: Special Mandatory Bond Redemptions from Special Tax Prepayments

Redemption Date	Bonds Redeemed
September 1, 2015	\$25,000
September 1, 2018	\$40,000
Total Redeemed	\$65,000

B Special Tax Prepayments

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

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

VII EQUALIZED ASSESSED VALUE AND VALUE-TO-LIEN RATIO

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

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

2020 Equalized Assessed Value²	2020 Appraised Value³	Outstanding Bonds⁴	Value to Lien Ratio
\$17,289,474	\$51,868,422	\$4,942,000	10.50:1

Notes:

2. Source: Kendall County.
3. Appraised Value is equal to three times the equalized assessed value.
4. As of September 2, 2021.

VIII AD VALOREM PROPERTY TAX RATES

The 2020 general ad valorem tax rates for SSA No. 2003-100 are shown in Table 10 below.

Table 10: 2020 Ad Valorem Property Tax Rates

Type of Rate	Interest Rate
City Rates⁵	
Corporate	0.169370%
Bonds and Interest	0.000000%
I.M.R.F.	0.000000%
Police Protection	0.148380%
Police Pension	0.229070%
Garbage	0.000000%
Audit	0.005150%
Liability Insurance	0.006870%
Social Security/IMRF	0.025750%
School Crossing Guard	0.003440%
Unemployment Insurance	0.000000%
Road and Bridge Transfer	0.000000%
Subtotal	0.588030%
Kendall Township⁵	
County	0.623230%
Bristol-Kendall Fire Protection District	0.715880%
Forest Preserve	0.158200%
Junior College #516	0.437750%
Yorkville Library	0.277500%
Yorkville/Bristol Sanitary District	0.000000%
Kendall Township	0.096710%
Kendall Road District	0.246150%
School District CU-115	6.956700%
Subtotal	9.51212%
Total Tax Rate	10.100150%

Notes:

5. Source: Kendall County for Tax Code KE015.

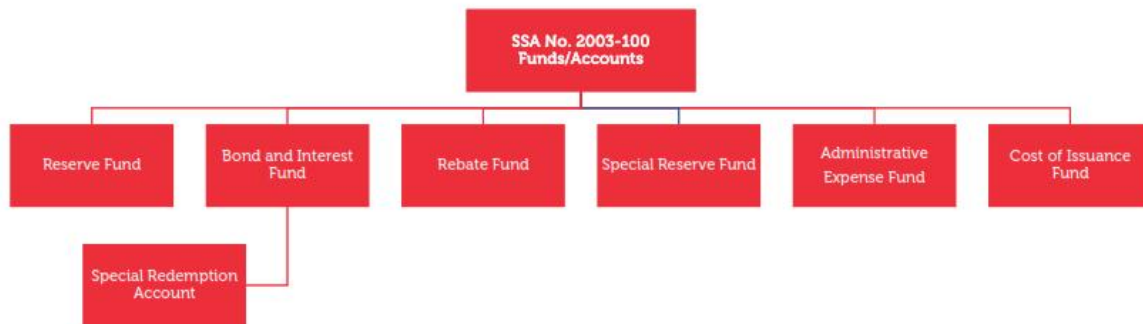
APPENDIX A

United City of Yorkville SSA No. 2003-100
Administration Report
(Levy Year 2021)



**FUNDS AND
ACCOUNTS**

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



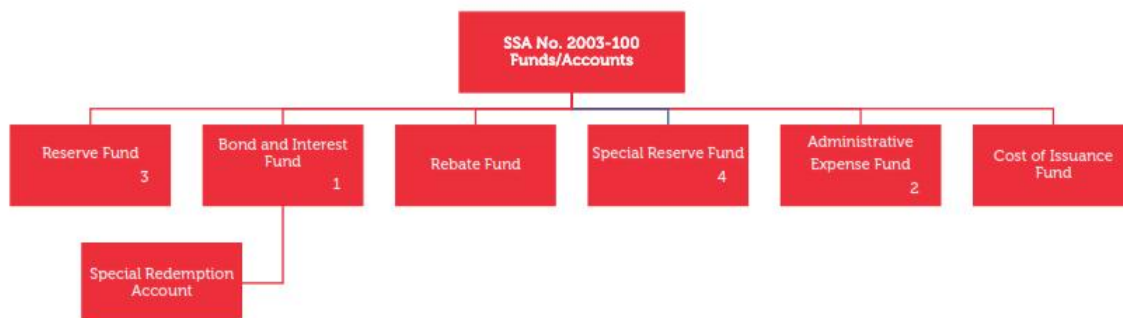
APPENDIX B

United City of Yorkville SSA No. 2003-100
Administration Report
(Levy Year 2021)



APPLICATION OF SPECIAL TAX

**United City of Yorkville
Special Service Area No. 2003-100
Application of Special Tax¹**



Notes:

1. Special Tax applied in sequence indicated.

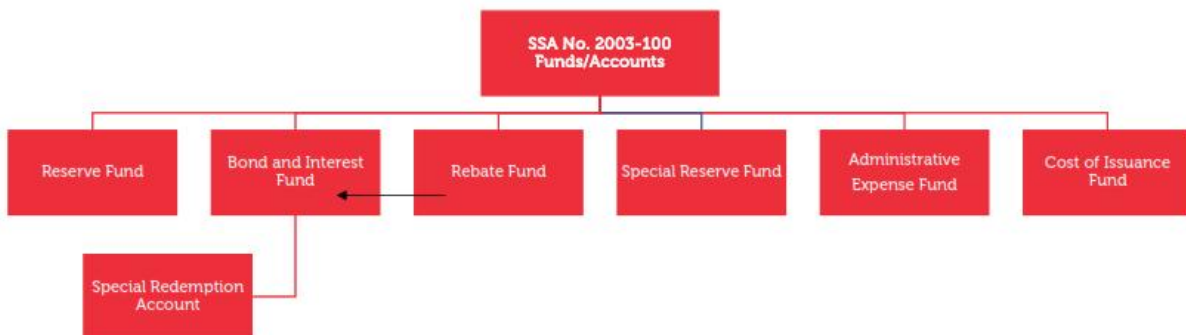
APPENDIX C

United City of Yorkville SSA No. 2003-100
Administration Report
(Levy Year 2021)



APPLICATION OF EARNINGS

**United City of Yorkville
Special Service Area No. 2003-100
Application of Earnings¹**



Notes:

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

APPENDIX D

United City of Yorkville SSA No. 2003-100
Administration Report
(Levy Year 2021)



DEBT SERVICE SCHEDULE

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

Year Ending (3/1)	Payment Date	Principal	Interest	Debt Service
2014	9/1/2012	\$0	\$218,625	\$218,625
2014	3/1/2013	\$82,000	\$218,625	\$300,625
2015	9/1/2014	\$0	\$153,480	\$153,480
2015	3/1/2015	\$170,000	\$153,480	\$323,480
2016	9/1/2015	\$0	\$149,780	\$149,780
2016	3/1/2016	\$185,000	\$149,780	\$334,780
2017	9/1/2016	\$0	\$145,780	\$145,780
2017	3/1/2017	\$195,000	\$145,780	\$340,780
2018	9/1/2017	\$0	\$141,880	\$141,880
2018	3/1/2018	\$209,000	\$141,880	\$350,880
2019	9/1/2018	\$0	\$137,215	\$137,215
2019	3/1/2019	\$223,000	\$136,150	\$359,150
2020	9/1/2019	\$0	\$131,690	\$131,690
2020	3/1/2020	\$236,000	\$131,690	\$367,690
2021	9/1/2020	\$0	\$126,970	\$126,970
2021	3/1/2021	\$256,000	\$126,970	\$382,970
2022	9/1/2021	\$0	\$121,082	\$121,082
2022	3/1/2022	\$276,000	\$121,082	\$397,082
2023	9/1/2022	\$0	\$114,734	\$114,734
2023	3/1/2023	\$296,000	\$114,734	\$410,734
2024	9/1/2023	\$0	\$107,926	\$107,926
2024	3/1/2024	\$321,000	\$107,926	\$428,926
2025	9/1/2024	\$0	\$100,543	\$100,543
2025	3/1/2025	\$341,000	\$100,543	\$441,543
2026	9/1/2025	\$0	\$92,700	\$92,700
2026	3/1/2026	\$363,000	\$92,700	\$455,700
2027	9/1/2026	\$0	\$83,625	\$83,625
2027	3/1/2027	\$388,000	\$83,625	\$471,625
2028	9/1/2027	\$0	\$73,925	\$73,925
2028	3/1/2028	\$413,000	\$73,925	\$486,925
2029	9/1/2028	\$0	\$63,600	\$63,600
2029	3/1/2029	\$443,000	\$63,600	\$506,600
2030	9/1/2029	\$0	\$52,525	\$52,525
2030	3/1/2030	\$478,000	\$52,525	\$530,525
2031	9/1/2030	\$0	\$40,575	\$40,575
2031	3/1/2031	\$507,000	\$40,575	\$547,575
2032	9/1/2031	\$0	\$27,900	\$27,900
2032	3/1/2032	\$547,000	\$27,900	\$574,900
2033	9/1/2032	\$0	\$14,225	\$14,225
2033	3/1/2033	\$569,000	\$14,225	\$583,225
Subtotal		\$6,498,000	\$4,196,495	\$10,694,495
Outstanding Principal as of 09/02/2021				\$4,942,000

APPENDIX E

United City of Yorkville SSA No. 2003-100
Administration Report
(Levy Year 2021)



AERIAL APPENDIX OF SSA BOUNDARIES

United City of Yorkville
SSA 2003-100



APPENDIX F

United City of Yorkville SSA No. 2003-100
Administration Report
(Levy Year 2021)



SPECIAL TAX ROLL AND REPORT

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

September 4, 2003

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

Prepared for

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Prepared by

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

**SPECIAL TAX ROLL AND REPORT
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List of Exhibits

Exhibit A – Special Tax Roll

Exhibit B – Prepayment of the Maximum Parcel Special Tax

I. INTRODUCTION

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

II. DEFINITIONS

The terms used herein shall have the following meanings:

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

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

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

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

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

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

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

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

"County" means the County of Kendall, Illinois.

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

"Dwelling Unit" means a residential dwelling unit.

"EDU" means an equivalent dwelling unit.

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

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

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

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

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

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

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

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

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

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

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

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

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

III. SPECIAL SERVICE AREA DESCRIPTION

A. Boundaries of SSA No. 2003-100

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

B. Anticipated Land Uses

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

IV. SPECIAL SERVICES

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

A. GENERAL DESCRIPTION

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

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

B. ESTIMATED COSTS

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

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

C. ALLOCATION

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

1. BENEFIT AREA

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

2. PUBLIC FACILITY USAGE

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

a. SEWER AND WATER USAGE

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

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

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

b. ROAD USAGE

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

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

c. STORM SEWER USAGE

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

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

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

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

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

d. PARKS AND OPEN SPACE

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

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

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

3. ALLOCATED COSTS

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

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

TABLE 4
ALLOCATED ELIGIBLE IMPROVEMENT COSTS
PER SINGLE-FAMILY HOME

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

TABLE 5
FUNDING OF ELIGIBLE PUBLIC IMPROVEMENTS

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

D. ALTERNATIVES, MODIFICATIONS, AND/OR SUBSTITUTIONS

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

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

V. BOND ASSUMPTIONS

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

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

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

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

VI. MAXIMUM PARCEL SPECIAL TAX

A. DETERMINATION

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

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

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

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

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

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

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

B. APPLICATION

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

C. ESCALATION

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

D. TERM

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

E. SPECIAL TAX ROLL AMENDMENT

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

F. OPTIONAL PREPAYMENT

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

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

G. MANDATORY PREPAYMENT

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

VII. ABATEMENT AND COLLECTION

A. ABATEMENT

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

B. COLLECTION PROCESS

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

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

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

C. ADMINISTRATIVE REVIEW

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

VIII. AMENDMENTS

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

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EXHIBIT A

SPECIAL TAX ROLL

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

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

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

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

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

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

EXHIBIT B

PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX

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

PREPAYMENT FORMULA

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

A. OPTIONAL PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX

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

1. Prior to the Issuance of Bonds

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

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

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

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

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

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

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

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

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

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

B. MANDATORY PREPAYMENT

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

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

No Reserve Fund Credit shall be given.

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

APPENDIX G

United City of Yorkville SSA No. 2003-100
Administration Report
(Levy Year 2021)



**2021 AMENDED
SPECIAL TAX ROLL**

United City of Yorkville
Special Services Area No. 2003-100
(Raintree Village)
Levy Year 2021

				2021 Special Tax Levy		
PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
Single Family Property						
05-03-351-002	129	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-351-003	130	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-351-004	131	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-351-005	132	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-351-006	133	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-351-007	134	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-351-008	135	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-351-009	136	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-351-010	137	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-351-011	138	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-352-001	206	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-352-002	207	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-352-003	208	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-352-004	209	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-352-006	211	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-352-007	212	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-352-008	192	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-353-001	156	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-353-002	157	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-353-003	158	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-353-004	159	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-353-005	152	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-353-006	153	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-353-007	154	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-353-008	155	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-354-001	139	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-354-002	140	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-354-003	141	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-354-004	142	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-03-354-005	143	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-378-002	16	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-378-004	14	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-378-005	13	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-378-006	12	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-378-007	11	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-378-008	10	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-379-002	19	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-379-003	20	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-380-001	40	SFD	1	\$2,662.00	\$468.34	\$2,193.66

United City of Yorkville
Special Services Area No. 2003-100
(Raintree Village)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
05-04-380-002	39	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-380-004	43	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-380-005	42	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-381-001	60	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-381-002	59	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-381-003	58	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-381-004	57	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-401-012	8	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-401-013	7	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-401-014	6	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-401-015	5	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-401-016	4	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-405-006	83	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-405-007	82	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-405-008	81	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-405-009	80	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-408-001	61	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-408-003	63	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-408-004	64	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-408-005	65	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-435-002	122	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-435-003	121	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-435-004	120	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-435-005	119	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-435-006	118	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-436-003	124	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-436-004	126	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-436-005	127	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-436-006	128	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-437-001	203	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-437-002	204	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-04-437-003	205	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-205-013	101	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-205-014	100	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-205-015	99	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-205-017	97	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-205-018	96	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-205-019	95	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-205-020	94	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-205-022	92	SFD	1	\$2,662.00	\$468.34	\$2,193.66

United City of Yorkville
Special Services Area No. 2003-100
(Raintree Village)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
05-09-205-024	90	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-205-025	89	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-205-026	88	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-205-028	86	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-205-029	85	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-205-030	84	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-207-002	22	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-207-004	24	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-207-005	25	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-207-006	26	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-207-007	27	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-207-009	30	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-208-001	37	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-208-002	36	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-208-003	35	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-208-004	34	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-208-005	33	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-208-006	32	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-208-007	31	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-208-008	50	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-208-009	49	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-208-010	48	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-208-011	47	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-208-012	46	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-208-013	45	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-208-014	44	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-209-002	72	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-209-003	73	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-209-004	74	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-209-005	75	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-210-001	66	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-210-002	67	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-210-003	68	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-210-004	69	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-210-005	70	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-210-007	52	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-210-008	53	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-210-009	54	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-210-010	55	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-210-011	56	SFD	1	\$2,662.00	\$468.34	\$2,193.66

United City of Yorkville
Special Services Area No. 2003-100
(Raintree Village)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
05-09-211-001	76	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-211-002	77	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-211-003	78	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-211-004	79	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-211-005	107	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-211-006	108	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-211-007	109	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-225-001	102	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-225-002	103	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-226-001	104	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-227-001	112	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-227-002	113	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-227-003	114	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-227-004	115	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-227-005	116	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-227-006	117	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-228-001	202	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-228-002	201	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-228-003	200	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-229-001	180	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-229-002	181	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-229-003	182	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-229-004	177	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-229-005	178	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-09-229-006	179	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-101-001	199	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-101-002	198	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-101-003	197	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-101-004	196	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-101-005	195	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-101-006	194	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-101-007	193	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-001	183	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-002	184	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-003	185	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-004	186	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-005	187	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-006	188	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-007	189	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-008	190	SFD	1	\$2,662.00	\$468.34	\$2,193.66

United City of Yorkville
Special Services Area No. 2003-100
(Raintree Village)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
05-10-102-009	191	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-010	165	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-011	166	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-012	167	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-013	168	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-014	169	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-015	170	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-016	171	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-017	172	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-018	173	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-019	174	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-020	175	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-102-021	176	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-103-002	161	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-103-003	162	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-103-004	163	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-103-005	164	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-103-006	147	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-103-007	148	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-103-008	149	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-103-009	150	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-103-010	151	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-104-001	144	SFD	1	\$2,662.00	\$468.34	\$2,193.66
05-10-104-002	145	SFD	1	\$2,662.00	\$468.34	\$2,193.66
Subtotal			183	\$487,146.00	\$85,706.22	\$401,439.78

Duplex Property

05-03-354-007	234	DUP	2	\$4,358.00	\$766.72	\$3,591.28
05-03-354-008	235	DUP	2	\$4,358.00	\$766.72	\$3,591.28
05-03-354-009	233	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-354-010	233	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-355-005		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-355-006		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-355-007		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-355-008		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-355-009		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-355-010		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-355-011	230	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-015	221	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-016	221	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-017	223	DUP	1	\$2,179.00	\$383.36	\$1,795.64

United City of Yorkville
Special Services Area No. 2003-100
(Raintree Village)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
05-03-375-018	223	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-019	222	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-020	222	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-021	224	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-022	224	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-023	225	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-024	225	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-025	226	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-026	226	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-027		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-028		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-029		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-030		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-031		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-032		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-033		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-375-034		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-013	260	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-014	260	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-015	259	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-016	259	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-017	258	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-019	257	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-020	257	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-021	252	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-022	252	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-023	254	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-024	254	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-025	255	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-026	255	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-027		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-028		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-029		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-030		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-033		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-034		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-035		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-376-036		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-377-001	241	DUP	2	\$4,358.00	\$766.72	\$3,591.28
05-03-377-002	242	DUP	2	\$4,358.00	\$766.72	\$3,591.28

United City of Yorkville
Special Services Area No. 2003-100
(Raintree Village)
Levy Year 2021

PIN	Lot	Land Use	# of Units	2021 Special Tax Levy		
				Original Amount Levied	Amount to be Abated	Amount to be Collected
05-03-377-003	243	DUP	2	\$4,358.00	\$766.72	\$3,591.28
05-03-377-004	244	DUP	2	\$4,358.00	\$766.72	\$3,591.28
05-03-377-009		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-377-010		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-377-011		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-377-012		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-377-013		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-377-014		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-377-016		DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-378-001	236	DUP	2	\$4,358.00	\$766.72	\$3,591.28
05-03-378-002	237	DUP	2	\$4,358.00	\$766.72	\$3,591.28
05-03-378-004	238	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-03-378-005	238	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-10-125-002	240	DUP	2	\$4,358.00	\$766.72	\$3,591.28
05-10-125-004	239	DUP	1	\$2,179.00	\$383.36	\$1,795.64
05-10-125-005	239	DUP	1	\$2,179.00	\$383.36	\$1,795.64
Subtotal			79	\$172,141.00	\$30,285.44	\$141,855.56
Prepaid Property Single Family Property						
05-09-207-001	21	PREPAY1	1	\$2,662.00	\$2,662.00	\$0.00
05-09-210-006	51	PREPAY1	1	\$2,662.00	\$2,662.00	\$0.00
Subtotal			2	\$5,324.00	\$5,324.00	\$0.00
Prepaid Property Duplex Property						
05-03-376-032	251	PREPAY2	1	\$2,179.00	\$2,179.00	\$0.00
Subtotal			1	\$2,179.00	\$2,179.00	\$0.00
GRAND TOTALS			265	\$666,790.00	\$123,494.66	\$543,295.34
			(# of units)	(maximum taxes)	(taxes abated)	(taxes levied)



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Memorandum

To: Administration Committee
From: Rob Fredrickson, Finance Director
Date: November 10, 2021
Subject: SSA No. 2003-101 Windett Ridge – Tax Abatement

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

Special Service No. 2003-101 (Windett Ridge)

<u>Tax Classification</u>	<u>2021 Levy</u>	<u>2020 Levy</u>	<u>% Change</u>
Maximum Parcel Amount			
Single Family	\$ 2,505.00	\$ 2,468.00	1.50%
Extended Parcel Amounts			
Single Family	\$ 2,029.86	\$ 1,977.20	2.66%

As noted above, extended (actual) 2021 tax levy amounts will increase by 2.7% for single family parcels in comparison with the previous year. Taken in aggregate, these parcels will yield special service area property taxes totaling \$482,175.78 (out of a maximum amount of \$601,200.00 – with \$119,024.22 being abated).

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

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

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

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

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

(b) Pursuant to the Special Tax Roll, the Consultant of the City has determined (i) that the Special Tax Requirement for 2021 for the Bonds is \$482,175.78 and the 2021 Levy for Special Taxes is \$482,175.78 (which complies with the Kendall County tax billing

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

Section 2. Of the \$601,200.00 of Special Taxes levied for calendar year 2021 pursuant to Section 6 of the Bond Ordinance \$119,024.22 of such Special Taxes is hereby abated resulting in a 2021 calendar year levy of \$482,175.78.

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

Section 4. The City Council of the City hereby approves the United City of Yorkville Special Service Area Number 2003-101 Administration Report Levy Year 2021 dated November 10, 2021, prepared by DTA, Inc. and the 2021 Amended Special Tax Roll attached to such report with such changes therein as are deemed necessary by the Mayor and the City's consultant to reflect any changes in final parcel identification numbers.

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

PASSED by the City Council of the City this _____, 2021.

KEN KOCH _____

DAN TRANSIER _____

ARDEN JOE PLOCHER _____

CHRIS FUNKHOUSER _____

MATT MAREK _____

SEAVER TARULIS _____

JASON PETERSON _____

City Clerk

SIGNED by the Mayor this _____, 2021.

Mayor

ATTEST:

City Clerk

Published in pamphlet form _____, 2021.



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ADMINISTRATION REPORT (LEVY YEAR 2021)

UNITED CITY OF YORKVILLE

SPECIAL SERVICE AREA NO. 2003-101

November 10, 2021

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UNITED CITY OF YORKVILLE



ADMINISTRATION REPORT (LEVY YEAR 2021)

Special Service Area No. 2003-101

Prepared for:

United City of Yorkville

800 Game Farm Road

Yorkville, IL 60560

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INTRODUCTION

This report calculates the 2021 special taxes required to pay annual debt service on the United City of Yorkville (the "City") Special Service Area Number 2003-101 ("SSA No. 2003-101") Special Tax Refunding Bonds, Series 2019 (Windett Ridge Project) (the "Series 2019 Bonds") and administrative expenses and apportions the special taxes to each taxable parcel within SSA No. 2003-101. Pursuant to the Special Service Area Act (the "Act"), the City Aldermen are the governing body of SSA No. 2003-101. The City Aldermen must annually, prior to the last Tuesday of December, approve by ordinance the special taxes to be collected, abate the Maximum Parcel Special Taxes in excess of the special taxes to be collected, and direct the County Clerk of Kendall County to extend the special taxes for collection. The special taxes will be billed on the tax bill for ad valorem property taxes.

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

A Authorized Special Services

The authorized special services include:

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

B Bonded Indebtedness

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

C Special Taxes

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

I SPECIAL TAX REQUIREMENT

The SSA No. 2003-101 2021 Special Tax Requirement is equal to \$482,176. As shown in Table 1 below, the 2021 Special Tax Requirement is equal to the sum of the Series 2019 debt service for the bond year ending March 1, 2023, estimated administrative expenses, estimated delinquencies, and reserve fund replenishment.

Table 1: 2021 Special Tax Requirement

Types of Funds	Total Amount
Sources of Funds	
Prior Year Surplus	\$0
Earnings	\$0
Special Taxes	
Billed	\$474,941
Delinquency Contingency	\$7,233
Subtotal	\$482,174
Uses of Funds	
Debt Service	
Interest - 09/01/2022	(\$74,594)
Interest - 03/01/2023	(\$74,594)
Principal - 03/01/2023	(\$305,000)
Administrative Expenses	(\$20,753)
Delinquent Special Taxes	(\$7,233)
Subtotal	(\$482,174)
Projected Surplus/(Deficit) - 03/01/2022	\$0

II ACCOUNT ACTIVITY SUMMARY

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

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

A summary of account activity for the 12 months ending September 30, 2021, is shown in Table 2 on the following page.

Table 2: Series 2020 Bonds - Transaction Summary

Types of Funds	Administrative Expense Fund	Cost of Issuance	Reserve Fund	Bond & Interest Fund	Special Redemption Fund
Sources of Funds - Actual					
Beginning Balance - 10/1/2020	\$1,878	\$0	\$521,000	\$124,561	\$16
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Earnings	\$0	\$0	\$32	\$12	\$0
Special Taxes					
Prior Year(s)	\$0	\$0	\$0	\$248,239	\$0
Levy Year 2020	\$0	\$0	\$0	\$469,596	\$0
Prepayment Receipts	\$0	\$0	\$0	\$0	\$0
Uses of Funds - Actual					
Account Transfers	\$14,435	\$0	(\$1,986)	(\$14,354)	\$1,906
Administrative Expense Transfers					
Fiscal Year 2020 Prefunding	\$0	\$0	\$0	\$0	\$17,983
Fiscal Year 2020 Budget	\$0	\$0	\$0	\$0	\$0
Debt Service					
Interest - 03/01/2021	\$0	\$0	\$0	(\$83,416)	\$0
Principal - 03/01/2021	\$0	\$0	\$0	(\$275,000)	\$0
Interest - 09/01/2021	\$0	\$0	\$0	(\$78,944)	\$0
Bond Redemptions/Prepayments					
Principal Redemption	\$0	\$0	\$0	\$0	(\$19,546)
Refund to Property Owners	\$0	\$0	\$0	\$0	\$0
Administrative Expenses	(\$15,040)	\$0	\$0	(\$7)	\$0
Ending Balance - 09/30/2021	\$1,273	\$0	\$519,045	\$390,685	\$359

The calculation of the estimated 2022 bond year-end fund balances and excess reserve funds is shown in Table 3 on the following page.

Table 3: Estimated 2022 Bond Year-End Fund Balances (10/01/2021 through 03/01/2022)

Types of Funds	Administrative Expense Fund	Cost of Issuance	Reserve Fund	Bond & Interest Fund	Special Redemption Fund
Sources of Funds - Projected					
Beginning Balance - 09/30/2021	\$1,273	\$0	\$519,045	\$390,685	\$359
Earnings	\$0	\$0	\$0	\$0	\$0
Special Taxes					
Prior Year(s)	\$0	\$0	\$0	\$0	\$0
Levy Year 2020	\$0	\$0	\$0	\$1,058	\$0
Uses of Funds - Projected					
Account Transfers					
Bond Redemptions/Prepayments	\$0	\$0	\$0	\$0	\$0
All-Other / Non-Administrative Expense	\$0	(\$0)	\$1,955	(\$1,955)	\$0
Administrative Expense Transfers					
Levy Year 2021 Prefunding	\$5,804	\$0	\$0	(\$5,804)	\$0
Levy Year 2020 Budget	\$15,040	\$0	\$0	(\$15,040)	\$0
Debt Service					
Principal - 03/01/2022	\$0	\$0	\$0	(\$290,000)	\$0
Interest - 03/01/2022	\$0	\$0	\$0	(\$78,944)	\$0
Bond Redemptions/Prepayments					
Principal Redemption	\$0	\$0	\$0	\$0	\$0
Refund to Property Owners	\$0	\$0	\$0	\$0	\$0
Administrative Expenses					
Remaining Levy Year 2020 Expenses	(\$15,040)	\$0	\$0	\$0	\$0
Ending Balance - 03/01/2022	\$7,077	\$0	\$521,000	\$0	\$359
Reserve Fund Requirement	\$0	\$0	(\$521,000)	\$0	\$0
Funds Not Eligible for Levy Surplus	(\$7,077)	\$0	\$0	\$0	(\$359)
Projected Surplus/(Deficit) 03/01/2022	\$0	\$0	\$0	\$0	\$0

III MAXIMUM, ABATED, AND EXTENDED SPECIAL TAXES

Pursuant to the Special Tax Roll and Report, the 2021 Maximum Parcel Special Taxes equal \$601,200. Subtracting the 2021 Special Tax Requirement of \$482,176, results in an abatement of \$119,024. In accordance with the Special Tax Roll and Report the Maximum Parcel Special Tax applicable to each Parcel in SSA 2003-101 is abated in equal percentages until the special tax remaining equals the Special Tax Requirement.

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

Table 4: Maximum, Abated and Extended Special Taxes¹

Special Tax Classification	Maximum Parcel Special Tax	Abated Special Tax	Extended Special Tax
Single Family Dwelling Unit	\$2,505.00	\$475.14	\$2,029.86
Single Family Detached - Partial (54.14% Remaining)	\$1,356.21	\$257.25	\$1,098.96
Single Family Dwelling Unit - Prepaid	\$2,505.00	\$2,505.00	\$0.00

Notes:

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

A comparison of the maximum and extended special tax amounts for 2021 and 2020 is shown in Table 5 below.

Table 5: Comparison of Maximum and Extended Special Taxes

Special Tax Classification	Levy Year 2021	Levy Year 2020	Percentage Change
Maximum Parcel Special Tax			
Single Family Dwelling Unit	\$2,505.00	\$2,468.00	1.5%
Extended Special Tax			
Single Family Dwelling Unit	\$2,029.86	\$1,977.20	2.7%
Single Family Detached - Partial (54.14% Remaining)	\$1,098.96	\$1,070.46	2.7%

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

Table 6: Maximum Parcel Special Taxes

Levy Year	Collection Year	Aggregate	Per Single Family Unit
2021	2022	\$601,200	\$2,505
2022	2023	\$605,234	\$2,543
2023	2024	\$614,278	\$2,581
2024	2025	\$623,560	\$2,620
2025	2026	\$632,842	\$2,659
2026	2027	\$642,362	\$2,699
2027	2028	\$651,882	\$2,739
2028	2029	\$661,640	\$2,780
2029	2030	\$671,636	\$2,822
2030	2031	\$681,632	\$2,864

IV PRIOR YEAR SPECIAL TAX COLLECTIONS

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

A 2020 Special Tax Receipts

As of November 10, 2021, SSA No. 2003-101 2020 special tax receipts totaled \$471,644. There are no delinquent special taxes.

B Tax Sales and Foreclosures

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

V DEVELOPMENT STATUS

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

Table 7: Land Use Summary

Plat	Recorded	Land Use	Number of Units
Unit 1	Yes	Single Family	261
Unit 2	Yes	Single Family	16
Total			277

A Equalized Assessed Value

Equalized assessed value increased in 2020 to \$16,966,310. The average assessed value per developed single-family dwelling unit was \$75,364.

VI OUTSTANDING BONDS

The Series 2019 Bonds were issued in March 2019 with an original principal amount of \$5,220,000. As of September 2, 2021, the outstanding principal was \$4,646,000. The current debt schedule adjusted for early redemptions from special tax prepayments is attached herein as Appendix D.

A Bond Redemptions from Special Tax Prepayments

As a result of special tax prepayments received from property owners, \$1,783,000 of the Series 2003 Bonds have been redeemed as shown in Table 8 below.

Table 8: Special Mandatory Bond Redemptions from Special Tax Prepayments

Redemption Date	Bonds Redeemed
September 1, 2005	\$49,000
March 1, 2006	\$99,000
September 1, 2009	\$24,000
March 1, 2007	\$27,000
June 1, 2007	\$49,000
September 1, 2007	\$74,000
March 1, 2008	\$126,000
September 1, 2008	\$224,000
September 1, 2011	\$24,000
September 1, 2013	\$24,000
March 1, 2015	\$23,000
September 1, 2015	\$23,000
March 1, 2016	\$90,000
September 1, 2017	\$21,000
December 1, 2019	\$10,000
June 1, 2021	\$19,000
Total Redeemed	\$1,783,000

B Prepayments

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

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

VII EQUALIZED ASSESSED VALUE AND VALUE-TO-LIEN RATIO

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

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

2020 Equalized Assessed Value ³	2020 Appraised Value ⁴	Outstanding Bonds ⁵	Value to Lien Ratio
\$16,966,310	\$50,898,930	\$4,646,000	10.96:1

Notes:

- Source: Kendall County
- Appraised Value is equal to three times the equalized assessed value.
- As of September 2, 2021.

VIII AD VALOREM PROPERTY TAX RATES

The 2020 general ad valorem tax rates for SSA No. 2003-101 are shown in Table 10 below.

Table 10: 2020 Ad Valorem Property Tax Rates⁵

Type of Rate	Interest Rate
City Rates⁵	
Corporate	0.169370%
Bonds and Interest	0.000000%
I.M.R.F.	0.000000%
Police Protection	0.148380%
Police Pension	0.229070%
Garbage	0.000000%
Audit	0.005150%
Liability Insurance	0.006870%
Social Security/IMRF	0.025750%
School Crossing Guard	0.003440%
Unemployment Insurance	0.000000%
Road and Bridge Transfer	0.000000%
Subtotal	0.588030%
Kendall Township⁵	
County	0.623230%
Bristol-Kendall Fire Protection District	0.715880%
Forest Preserve	0.158200%
Junior College #516	0.437750%
Yorkville Library	0.277500%
Yorkville/Bristol Sanitary District	0.000000%
Kendall Township	0.096710%
Kendall Road District	0.246150%
School District CU-115	6.956700%
Subtotal	9.51212%
Total Tax Rate	10.100150%

Notes:

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

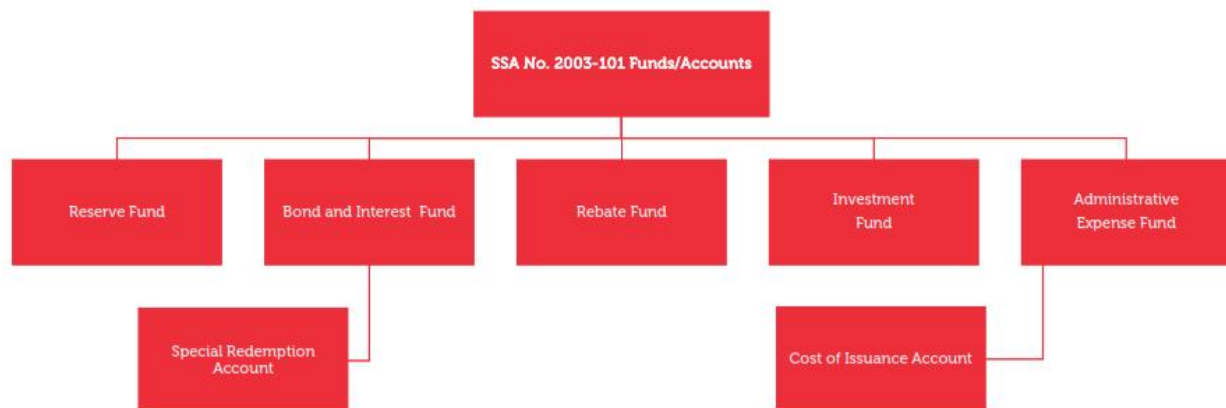
APPENDIX A

United City of Yorkville SSA No. 2003-101
Administration Report
(Levy Year 2021)



**FUNDS AND
ACCOUNTS**

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



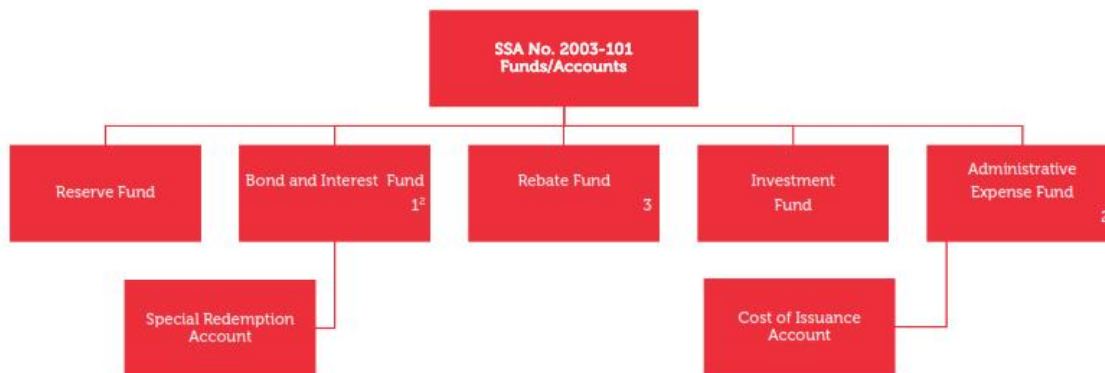
APPENDIX B

United City of Yorkville SSA No. 2003-101
Administration Report
(Levy Year 2021)



**APPLICATION OF
SPECIAL TAX**

**United City of Yorkville
Special Service Area No. 2003-101
Application of Special Tax¹**



Notes:

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

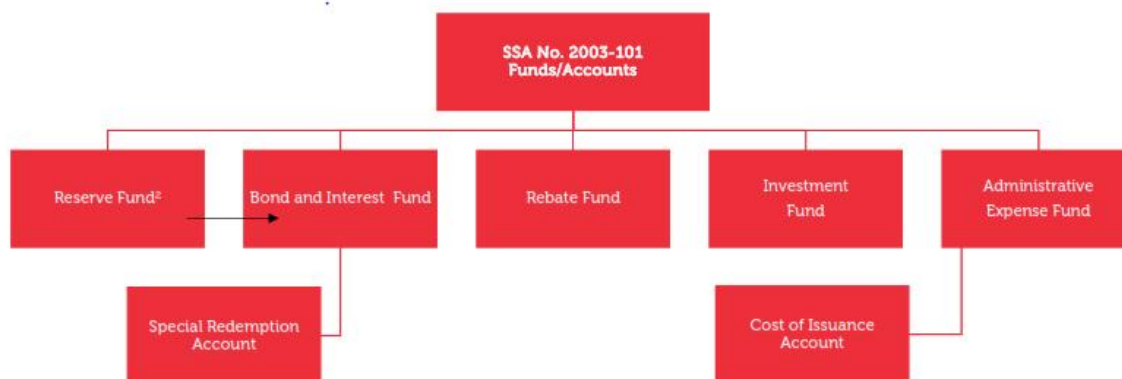
APPENDIX C

United City of Yorkville SSA No. 2003-101
Administration Report
(Levy Year 2021)



APPLICATION OF EARNINGS

**United City of Yorkville
Special Service Area No. 2003-101
Application of Earnings¹**



Notes:

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

APPENDIX D

United City of Yorkville SSA No. 2003-101
Administration Report
(Levy Year 2021)



DEBT SERVICE SCHEDULE

United City of Yorkville

SSA No. 2003-101

Debt Service Schedule

Year Ending (3/1)	Payment Date	Principal	Interest	Debt Service
2020	9/1/2019	\$0	\$77,899	\$77,899
2020	3/1/2020	\$270,000	\$87,636	\$357,636
2021	9/1/2020	\$0	\$83,069	\$83,069
2021	3/1/2021	\$275,000	\$83,069	\$358,069
2022	9/1/2021	\$0	\$78,944	\$78,944
2022	3/1/2022	\$290,000	\$78,944	\$368,944
2023	9/1/2022	\$0	\$74,594	\$74,594
2023	3/1/2023	\$305,000	\$74,594	\$379,594
2024	9/1/2023	\$0	\$70,019	\$70,019
2024	3/1/2024	\$319,000	\$70,019	\$389,019
2025	9/1/2024	\$0	\$65,234	\$65,234
2025	3/1/2025	\$338,000	\$65,234	\$403,234
2026	9/1/2025	\$0	\$60,164	\$60,164
2026	3/1/2026	\$353,000	\$60,164	\$413,164
2027	9/1/2026	\$0	\$54,869	\$54,869
2027	3/1/2027	\$373,000	\$54,869	\$427,869
2028	9/1/2027	\$0	\$49,274	\$49,274
2028	3/1/2028	\$388,000	\$49,274	\$437,274
2029	9/1/2028	\$0	\$42,775	\$42,775
2029	3/1/2029	\$408,000	\$42,775	\$450,775
2030	9/1/2029	\$0	\$35,635	\$35,635
2030	3/1/2030	\$432,000	\$35,635	\$467,635
2031	9/1/2030	\$0	\$27,751	\$27,751
2031	3/1/2031	\$455,000	\$27,751	\$482,751
2032	9/1/2031	\$0	\$19,220	\$19,220
2032	3/1/2032	\$480,000	\$19,220	\$499,220
2033	9/1/2032	\$0	\$10,100	\$10,100
2033	3/1/2033	\$505,000	\$10,100	\$515,100
Subtotal		\$4,646,000	\$1,177,163	\$5,823,163

APPENDIX E

United City of Yorkville SSA No. 2003-101
Administration Report
(Levy Year 2021)



AERIAL APPENDIX OF SSA BOUNDARIES

United City of Yorkville
SSA 2003-101



APPENDIX F

United City of Yorkville SSA No. 2003-101
Administration Report
(Levy Year 2021)



SPECIAL TAX ROLL AND REPORT

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

Prepared for

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

Prepared by

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1301 Dove Street, Suite 600
Newport Beach, CA 92660
(949) 955-1500

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

**SPECIAL TAX ROLL AND REPORT
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List of Exhibits

Exhibit A – Special Tax Roll

Exhibit B – Prepayment of the Maximum Parcel Special Tax

I. INTRODUCTION

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

II. DEFINITIONS

The terms used herein shall have the following meanings:

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

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

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

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

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

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

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

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

"County" means the County of Kendall, Illinois.

"Dwelling Unit" means a residential dwelling unit.

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

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

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

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

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

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

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

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

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

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

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

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

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

III. SPECIAL SERVICE AREA DESCRIPTION

A. BOUNDARIES OF SSA NO. 2003-101

SSA No. 2003-101 consists of approximately one hundred seventy (170) acres which is generally located east of the State Route 47 and Legion Road intersection, a few miles south of State Route 71, the legal description for which is attached as Exhibit D of the Establishing Ordinance.

B. ANTICIPATED LAND USES

SSA No. 2003-101 is anticipated to consist of two hundred seventy-seven (277) single-family homes and approximately five and seven-tenths acres of commercial development.

IV. SPECIAL SERVICES

SSA No. 2003-101 has been established to finance certain special services conferring special benefit thereto and which are in addition to the municipal services provided to the City as a whole. A general description, estimated cost, and allocation of these special services are set forth below.

A. GENERAL DESCRIPTION

The special services that are eligible to be financed by SSA No. 2003-101 consist of certain public improvements with appurtenances and appurtenant work in

connection therewith necessary to serve SSA No. 2003-101 (hereinafter referred to as the "Eligible Improvements"). The Eligible Improvements are generally described as follows:

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

B. ESTIMATED COSTS

The estimated costs for the Eligible Improvements and the amounts anticipated to be financed by SSA No. 2003-101 are presented in Table 1 on the following page.

TABLE 1 ESTIMATED COSTS FOR ELIGIBLE IMPROVEMENTS		
PUBLIC IMPROVEMENT	TOTAL COSTS	COSTS ANTICIPATED TO BE FINANCED BY SSA No. 2003-101
Sanitary Sewer Facilities	\$981,483	\$849,520
Water Facilities	\$866,000	\$797,579
Road Facilities		
Shared Section of Fairfax Way	\$28,500	\$16,731
Remaining Road Facilities	\$7,707,671	\$2,021,345
Storm Water Management Facilities	\$1,153,996	\$1,044,744
Underground Repairs	\$126,000	\$0
Grand Total	\$10,863,650	\$4,729,919

C. ALLOCATION

Special taxes levied pursuant to the Act must bear a rational relationship between the amount of the special tax levied against each Parcel within SSA No. 2003-100 and the special service benefit rendered. Therefore, the public improvements anticipated to be financed by SSA No. 2003-101 as shown in Table 1 have been allocated in accordance with the benefit rendered to the property therein, with benefit estimated to be a function of (i) the service or benefit area for said improvements and (ii) the relative capacity for said improvements reserved for or used by properties within the benefit area. A discussion of the relevant benefit area(s) and measures of public facilities usage is detailed below.

1. BENEFIT AREA

The scope of the eligible public improvements is local in nature, and therefore the benefit area includes only that property within SSA No. 2003-101 since the Eligible Improvements will be located within the SSA No. 2003-101. The vast majority of these improvements will bring the special services directly to the individual residential lots, and therefore benefit is rendered to each Dwelling Unit. However, only a portion of the Eligible Improvements benefits both the commercial and residential property, and is therefore allocated accordingly between the two land uses for such improvements. Further discussion for each of the major categories of improvements and its related benefit area follows.

a. SANITARY SEWER AND WATER

All sanitary sewer and water improvements will benefit only the residential property within SSA No. 2003-101. Given the commercial property's location along State Route 47, it is anticipated the commercial property will be required to pay for connection to the existing sewer and water lines along said state

route and will therefore not benefit from any of the sanitary sewer and water improvements.

b. ROAD ALLOCATION

While all the road improvements benefit the residential property, a small segment of the road improvements to be funded through SSA No. 2003-101 will partially render benefit to the commercial property. This section of improvements runs along the south side on Fairfax Way commencing at the intersection of State Route 47 and Fairfax Way and extending easterly for approximately two hundred feet (200'). The costs for this segment of road have been identified from all other eligible road improvements in order to allocate the costs accordingly between both the commercial and residential property. All other road improvements anticipated to be funded benefit only the residential property and have been allocated accordingly.

c. STORM WATER MANAGEMENT

All storm water management improvements benefit both the commercial and residential property. The allocation of the storm water management improvement costs is discussed in Section IV.C.2 below.

Furthermore, while certain Eligible Improvements will benefit the commercial property, SSA No. 2003-101 will not finance with bond proceeds the improvement costs attributable to such property. As shown in the following tables, the commercial property is allocated its share of the Eligible Improvements, but it will be funded by the developer, as the current property owner, and will therefore not be taxed.

2. PUBLIC FACILITY USAGE

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

a. SANITARY SEWER AND WATER USAGE

The primary determinant of sanitary sewer and water usage is the applicable population equivalent, or P.E. Household population is the criteria commonly used to project sewer and water service demand. *Wastewater Engineering, Third Edition* indicates that residential wastewater flow rates are typically determined on the basis of population density and the average per capita contribution

of wastewater. The Illinois Environmental Protection Agency's criteria for water storage and distribution systems assume an everyday use equal to 50 gallons per day per person. In addition, an emergency capacity is set at 50 gallons per day per person. This equates to 350 gallons per day for each single-family home given the applicable IEPA P.E. factor of 3.5 for single-family homes.

b. ROAD USAGE

Road usage is typically computed on the basis of anticipated trip generation. The Institute of Traffic Engineers publication *Trip Generation Sixth Edition*, indicates average weekday trips per single-family detached home of 9.57 trips.

Average weekday trips for commercial developments are commonly expressed per 1,000 square feet of gross leasable area. For shopping center development, average weekday trips equal 42.92 per 1,000 square feet of gross leasable area. However, a significant percentage of these trips will be considered pass-by (i.e., trips made as an intermediate stops on the way from an origin to a primary trip destination). This is particularly true for the subject shopping center development given its location on State Route 47 just south of U.S. Highway 45. Based upon data contained in *Trip Generation Fifth Edition*, it is estimated that at least thirty percent (30%) of the trips will be comprised of pass-by traffic, resulting in a net trip factor of 30.04 per 1,000 square feet, or 0.03004 trips per square foot of building.

The commercial site of SSA No. 2003-101 is estimated to have a twenty-five percent (25%) floor-to-area ratio ("FAR"). To determine the estimated building square footage, the gross land area of 248,292 square feet (five and seven-tenths acres x 43,560 square feet to an acre) is multiplied by the 25% FAR resulting in an estimated 62,073 of building square feet.

c. STORM SEWER USAGE

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

The runoff curve numbers for fully developed urban areas indicated in the TR-55 Manual vary by land use type, impervious

area, and hydrologic soil group. Assuming generally uniform antecedent runoff and hydrologic soil conditions within the SSA No. 2003-101, storm flows will tend to vary with land use and the associated impervious area.

Impervious ground coverage factors for residential development varies by development density or the number of dwelling units per gross acre, with gross acreage being exclusive of open space. The gross density for the Residential Property in SSA No. 2003-100 is two and two-tenths Dwelling Units to an acre, or 19,800 square feet per lot which, according to the TR-55 Manual, would categorize the Residential Property in SSA No. 2003-100 as having a development density of 1/2 acre. The TR-55 Manual indicates an impervious ground coverage factor of twenty-five percent (25%) for the development density category of 1/2 acre. Multiplying the twenty-five percent factor by the average residential lot area of approximately 19,800 square feet results in estimated impervious ground area per single family lot of 4,950 square feet. As all lots are anticipated to have approximately the same impervious area, the storm flow and therefore usage of the storm sewer system is not expected to vary in any material amount from single-family home to single-family home.

With respect to the commercial property, the developer's engineer has indicated that three percent of the overall benefit rendered from the storm water management improvements can be allocated to the commercial property since three percent of the storm flows is attributable to such property.

Multiplying the preceding P.E., trips, impervious area, and household size per single-family home or commercial building square foot, as applicable, by the respective projected total yields the total P.E., trip generation, impervious ground area, and percent allocation shown in Table 2 on the following page.

TABLE 2
TOTAL P.E., TRIPS, IMPERVIOUS AREA, AND PERCENT ALLOCATION

PUBLIC IMPROVEMENT	SINGLE-FAMILY HOME		COMMERCIAL PROPERTY		GRAND TOTAL	PERCENT ALLOCATION OF ELIGIBLE IMPROVEMENTS	
	USAGE FACTOR PER SFH ¹	TOTAL	USAGE FACTOR PER BSF ²	TOTAL			
Sanitary Sewer Facilities	3.5 P.E.	969.50 Total P.E. (3.5 P.E. x 277)	NA	NA	969.50 Grand Total P.E.	100.0%	0.0%
Water Facilities	3.5 P.E.	969.50 Total P.E. (3.5 P.E. x 277)	NA	NA	969.50 Grand Total P.E.	100.0%	0.0%
Road Facilities							
Shared Section of Fairfax Way	9.57 Trips	2,650.89 Total Trips (9.57 Trips x 277)	0.03004 Trips	1,864.67 Total Trips (0.03004 Trips x 62,073)	4,515.56 Grand Total Trips	58.7%	41.3%
Remaining Road Facilities	9.57 Trips	2,650.89 Total Trips (9.57 Trips x 277)	NA	NA	2,650.89 Grand Total Trips	100.0%	0.0%
Storm Water Management Facilities	4,950 Impervious SF	1,371,150 Total Impervious SF (4,950 SF Impervious Area x 277)	NA	NA	1,371,150 Grand Total Impervious SF	97.0%	3.0%
¹ Single-Family Home ² Building Square Foot							

3. ALLOCATED COSTS

Dividing the estimated total cost for each respective category of Eligible Improvements in Table 1 by the total P.E., trips, impervious area or percent allocation, as applicable, in Table 2 results in Eligible Improvement costs per P.E., trips, impervious square foot, or percent of costs as shown in Table 3 below. Multiplying these "unit" costs by the P.E., trips, impervious area, or percent allocable, as applicable, yields the allocated Eligible Improvements shown in Table 4. The estimated Eligible Improvements costs anticipated to be funded by SSA No. 2003-101 is shown in Table 5.

As all the Eligible Improvements cannot be financed through SSA No. 2003-101, the portion of the on-site improvements to be financed with bond proceeds are detailed in Table 5. All Eligible Improvements attributable to the Residential Property that are not financed through SSA No. 2003-101 will be funded by the developer and are categorized as "Unfunded Residential" under "Developer's Equity" in Table 5.

TABLE 3 ALLOCATED ELIGIBLE IMPROVEMENT COSTS PER P.E., TRIP, IMPERVIOUS SF, AND PERCENT OF COSTS	
PUBLIC IMPROVEMENT	ALLOCATED COST
Sanitary Sewer Facilities	\$1,012.36 / P.E. (\$981,483 / 969.50 P.E.)
Water Facilities	\$893.24 / P.E. (\$866,000 / 969.50 P.E.)
Road Facilities	
Shared Section of Fairfax Way	\$6.31 / Trip (\$28,500 / 4,515.56 Trips)
Remaining Road Facilities	\$2,907.58 / Trip (\$7,707,671 / 2,650.89 Trips)
Storm Water Management Facilities ¹	
Percent Allocation	\$11,539.96 / Percent of Costs (\$1,153,996 / 100)
Impervious Square Foot ²	\$0.82 / Impervious Square Foot (\$1,119,376 / 1,371,150 Impervious Square Foot)
¹ The storm water management facilities are initially allocated between the commercial property and the residential property by the percent allocable to such land use. Then the percent allocable to the residential property, or ninety-seven percent (97%), are calculated into impervious square foot. ² Total amount equals 97% of the Eligible Improvement costs.	

TABLE 4
ALLOCATED ELIGIBLE IMPROVEMENT COSTS
PER SINGLE-FAMILY HOME

PUBLIC IMPROVEMENT	ALLOCATED COST	
	PER SINGLE-FAMILY HOME	COMMERCIAL PROPERTY (ENTIRE SITE)
Sanitary Sewer Facilities	\$3,543.26 / SFH ¹ (\$1,012.36 / P.E. x 3.5 P.E. / SFH ¹)	Not Applicable
Water Facilities	\$3,126.35 / SFH ¹ (\$893.24 / P.E. x 3.5 P.E. / SFH ¹)	Not Applicable
Road Facilities		
Shared Section of Fairfax Way	\$60.40 / SFH ¹ (\$6.31 / Trip x 9.57 Trips / SFH ¹)	\$11,768.89 (\$6.31 / Trip x 1,864.67 Trips)
Remaining Road Facilities	\$27,825.53 / SFH ¹ (\$2,907.58 / Trip x 9.57 Trips / SFH ¹)	Not Applicable
Storm Water Management Facilities ²		
Percent Allocation	Not Applicable	\$34,619.88 (\$11,539.96 / Percent x 3 Percent)
Impervious Square Foot ³	\$4,041.07 / SFH ¹ (\$0.82 / Impervious SF x 4,950 Impervious SF / SFH ¹)	Not Applicable

¹Single-Family Home
²The storm water management facilities are initially allocated between the commercial property and the residential property by the percent allocable to such land use. Then the percent allocable of costs with respect to the residential property, or ninety-seven percent (97%), are calculated into impervious square foot.
³Total amount equals 97% of the Eligible Improvement costs.

TABLE 5
FUNDING OF ELIGIBLE PUBLIC IMPROVEMENTS

PUBLIC IMPROVEMENT	GRAND TOTAL	SSA No. 2003-101	DEVELOPER'S EQUITY	
			COMMERCIAL PROPERTY	UNFUNDED RESIDENTIAL
Sanitary Sewer Facilities	\$981,483	\$849,520	NA	\$131,963
Water Facilities	\$866,000	\$797,579	NA	\$68,421
Road Facilities				
Shared Section of Fairfax Way	\$28,500	\$16,731	\$11,769	\$0
Remaining Road Facilities	\$7,707,671	\$2,021,345	NA	\$5,686,326
Storm Water Management Facilities	\$1,153,996	\$1,044,744	\$34,620	\$74,632
Underground Repairs	\$126,000	\$0	\$0	\$126,000
Grand Total	\$10,863,650	\$4,729,919	\$46,389	\$6,087,342

D. ALTERNATIVES, MODIFICATIONS, AND/OR SUBSTITUTIONS

The description of the Eligible Improvements, as set forth herein, is general in nature. The final description, specifications, location, and costs of improvements and facilities will be determined upon the preparation of final plans and specifications and completion of the improvements. The final plans may show substitutes, in lieu or modifications to the Eligible Improvements in order to accomplish the works of improvements, and any substitution, increase, or decrease to the amount of public improvements financed shall not be a change or modification in the proceedings as long as the allocation of the Eligible Improvement costs actually funded by SSA No. 2003-101, using the preceding methodology, is equivalent for each single-family home therein.

V. BOND ASSUMPTIONS

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

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

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

Therefore, the actual bonded indebtedness, and consequently the amount of public improvements financed by SSA No. 2003-101, may increase or decrease depending upon these variables.

VI. MAXIMUM PARCEL SPECIAL TAX

As mentioned previously, the Eligible Improvements allocable to the commercial property will not be financed with bond proceeds for SSA No. 2003-101. Therefore, this land use will not be subject to the special tax. The discussion that follows applies only to the Residential Property.

A. DETERMINATION

When multiple land uses are anticipated, the Maximum Parcel Special Tax is a function of (i) the relative amounts of the allocated Eligible Improvement costs for such land uses and (ii) required Maximum Parcel Special Taxes. In this case there is only one land use, single-family homes, and the allocated Eligible Improvement costs are equal for each such home. Therefore, the Maximum Parcel Special Tax will be equal for each single-family home.

The Maximum Parcel Special Tax is derived from the Maximum Parcel Special Taxes which are equal to the sum of the estimated (i) maximum annual interest and principal payments on the Bonds, net of projected earnings on the reserve fund, (ii) contingency for delinquent Special Taxes, and (iii) estimated Administrative Expenses. The derivation of the Maximum Parcel Special Tax is shown in Table 6 below.

TABLE 6 MAXIMUM PARCEL SPECIAL TAX (LEVIED CALENDAR YEAR 2004/ COLLECTED CALENDAR YEAR 2005)	
Maximum Parcel Special Taxes	\$547,075
Single-family Homes	277
Maximum Parcel Special Tax ¹	\$1,975
¹ Per Single-Family Dwelling Unit	

The required annual Maximum Parcel Special Taxes are based upon the bond assumptions set forth in Section V above and an assumption of an average coupon rate of 6.75%. The Maximum Parcel Special Tax per single-family home is simply computed by dividing the Maximum Parcel Special Taxes by the number of single-family homes. Therefore, the special taxes are proportional to the cost of the public improvements and consequently the amount of the Maximum Parcel Special Tax bears a rational relationship to the benefit that the special services render to each Parcel within SSA No. 2003-100 as required pursuant to the Act.

B. APPLICATION

The Maximum Parcel Special Tax for a Parcel of Residential Property which is not located within a Final Plat shall be calculated by multiplying the number of expected single-family Dwelling Units for such Parcel, as determined from the Preliminary Plat in effect as of September 30 preceding the Calendar Year for which the Special Tax is being extended, by the applicable Maximum Parcel Special Tax determined pursuant to Table 6, as increased in accordance with the Section VI.C below.

C. ESCALATION

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

D. TERM

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

E. SPECIAL TAX ROLL AMENDMENT

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

F. OPTIONAL PREPAYMENT

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

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

G. MANDATORY PREPAYMENT

If at any time the Administrator determines that there has been or will be a reduction in the Maximum Parcel Special Taxes as a result of an amendment to the Preliminary Plat, Final Plat, or other event which reduces the anticipated

number of single-family Dwelling Units (i.e. 277 single-family homes), then a Mandatory Special Tax Prepayment shall be calculated pursuant to Section B of Exhibit B attached hereto. As required under the Bond Indenture, the City may adopt a supplemental ordinance to provide for the levy of the Mandatory Special Tax Prepayment.

VII. ABATEMENT AND COLLECTION

A. ABATEMENT

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

B. COLLECTION PROCESS

With the exception of the Mandatory Special Tax Prepayment, the Special Tax will be billed and collected by the County in the same manner and at the same time as general ad valorem property taxes. The lien and foreclosure remedies provided for in Article 9 of the Illinois Municipal Code shall apply upon the nonpayment of the Special Tax. The Council may provide for other means of collecting the Special Tax, if necessary to meet the financial obligations of SSA No. 2003-101.

The Mandatory Special Tax Prepayment shall be due prior to any development approval, subdivision of land, conveyance, or other action that results in a reduction in the Maximum Parcel Special Taxes. The Mandatory Special Tax Prepayment shall be levied against the property on which the reduction has or will occur. The Mandatory Special Tax Prepayment shall have the same sale and lien priorities as are provided for regular property taxes. A Mandatory Special Tax Prepayment shall not reduce the Maximum Parcel Special Tax for any Parcel.

C. ADMINISTRATIVE REVIEW

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

determines that an error did in fact occur and the Special Tax should be modified or changed in favor of the property owner, an adjustment shall be made in the amount of the Special Tax applicable to such Parcel in the next Calendar Year. Cash refunds shall only be made in the final Calendar Year for the Special Tax). The decision of the Administrator regarding any error in respect to the Special Tax shall be final.

VIII. AMENDMENTS

This Report may be amended by ordinance of the City and, to the maximum extent permitted by the Act, such amendments may be made without further notice under the Act and without notice to owners of property within SSA No. 2003-101 in order to (i) clarify or correct minor inconsistencies in the matters set forth herein, (ii) provide for lawful procedures for the collection and enforcement of the Special Tax so as to assure the efficient collection of the Special Tax for the benefit of the owners of the Bonds, (iii) otherwise improve the ability of the City to fulfill its obligations to levy, extend, and collect the Special Tax and to make it available for the payment of the Bonds and Administrative Expenses, and (iv) make any change deemed necessary or advisable by the City, provided such change is not detrimental to the owners of property subject to the Maximum Parcel Special Tax. No such amendment shall be approved by the Council if it violates any other agreement binding upon the City and unless and until it has (i) found and determined that the amendment is necessary and appropriate and does not materially adversely affect the rights of the owners of the Bonds or the City has obtained the consent of one hundred percent (100.00%) of the owners of the Bonds and (ii) received an opinion of a nationally recognized bond counsel to the effect that the amendment does not violate the Act, and is authorized pursuant to the terms of the Bond Indenture and this Report.

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EXHIBIT A

SPECIAL TAX ROLL

UNITED CITY OF YORKVILLE
SSA No. 2003-101
SPECIAL TAX ROLL
CALENDAR YEAR 2004 THROUGH CALENDAR YEAR 2031

Levied Calendar Year	Maximum Parcel Special Tax Per Dwelling Unit	<u>Permanent Index Number</u>	GRAND TOTAL
		05-09-176-005 Dwelling Units 277	
2004	\$1,975.00	\$547,075.00	\$547,075.00
2005	\$1,975.00	\$547,075.00	\$547,075.00
2006	\$2,005.00	\$555,385.00	\$555,385.00
2007	\$2,035.00	\$563,695.00	\$563,695.00
2008	\$2,066.00	\$572,282.00	\$572,282.00
2009	\$2,097.00	\$580,869.00	\$580,869.00
2010	\$2,128.00	\$589,456.00	\$589,456.00
2011	\$2,160.00	\$598,320.00	\$598,320.00
2012	\$2,192.00	\$607,184.00	\$607,184.00
2013	\$2,225.00	\$616,325.00	\$616,325.00
2014	\$2,258.00	\$625,466.00	\$625,466.00
2015	\$2,292.00	\$634,884.00	\$634,884.00
2016	\$2,326.00	\$644,302.00	\$644,302.00
2017	\$2,361.00	\$653,997.00	\$653,997.00
2018	\$2,396.00	\$663,692.00	\$663,692.00
2019	\$2,432.00	\$673,664.00	\$673,664.00
2020	\$2,468.00	\$683,636.00	\$683,636.00
2021	\$2,505.00	\$693,885.00	\$693,885.00
2022	\$2,543.00	\$704,411.00	\$704,411.00
2023	\$2,581.00	\$714,937.00	\$714,937.00
2024	\$2,620.00	\$725,740.00	\$725,740.00
2025	\$2,659.00	\$736,543.00	\$736,543.00
2026	\$2,699.00	\$747,623.00	\$747,623.00
2027	\$2,739.00	\$758,703.00	\$758,703.00
2028	\$2,780.00	\$770,060.00	\$770,060.00
2029	\$2,822.00	\$781,694.00	\$781,694.00
2030	\$2,864.00	\$793,328.00	\$793,328.00
2031	\$2,907.00	\$805,239.00	\$805,239.00

EXHIBIT B

PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX

**UNITED CITY OF YORKVILLE
SPECIAL SERVICE AREA NO. 2003-101**

PREPAYMENT FORMULA

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

A. OPTIONAL PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX

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

1. Prior to the Issuance of Bonds

Prior to the issuance of any Bonds, the Special Tax Bond Prepayment for a Parcel of Residential Property shall equal \$17,076 per Dwelling Unit subject to changes as described in Section IV.D of the Special Tax Roll and Report of SSA No. 2003-101. If at the time of the prepayment, the Parcel intending to prepay is not located within a Final Plat, the prepayment amount shall be calculated by multiplying the number of expected single-family Dwelling Units for such Parcel, as determined from the Preliminary Plat by the applicable Special Tax Bond Prepayment per Dwelling Unit.

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

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

"Principal" means the principal amount of Bonds to be redeemed and equals the quotient derived by dividing (a) the then current Calendar Year Maximum Parcel Special Tax for the Parcel intending to prepay by (b) the corresponding Calendar Year Maximum Parcel Special Taxes for SSA No. 2003-101, (and excluding from (b) that portion of the Maximum Parcel Special Tax for any Parcel(s) that has been prepaid), and multiplying the quotient by the principal amount of outstanding Bonds.

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

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

"Fees" equal the expenses of SSA No. 2003-101 associated with the Special Tax Bond Prepayment as calculated by the City or its designee and include, but are not limited to, the costs of computing the Special Tax Bond Prepayment, the costs of redeeming the Bonds, and the costs of recording and publishing any notices to evidence the Special Tax Bond Prepayment and the redemption of Bonds.

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

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

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

B. MANDATORY PREPAYMENT

Pursuant to Section VI.G of the Special Tax Roll and Report of SSA No. 2003-101, the Maximum Parcel Special Tax must be prepaid if at any time the Administrator determines there is or will be a reduction in the number of anticipated Dwelling Units (i.e. 277 single-family homes). The Mandatory Special Tax Prepayment amount will be calculated using the prepayment formula described in Section A.2 above with the following modifications:

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

No Reserve Fund Credit shall be given.

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

APPENDIX G

United City of Yorkville SSA No. 2003-101
Administration Report
(Levy Year 2021)



**2021 AMENDED
SPECIAL TAX ROLL**

United City of Yorkville
Special Services Area No. 2003-101
(Windett Ridge)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
Single Family Property						
05-09-159-001	30	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-159-003	32	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-159-006	35	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-159-007	36	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-160-001	1	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-160-002	2	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-177-002	29	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-177-005	26	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-177-008	23	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-178-001	37	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-178-002	38	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-178-004	40	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-178-006	42	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-178-007	43	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-178-008	44	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-179-004	17	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-179-005	16	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-179-006	15	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-179-007	14	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-179-008	13	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-179-009	12	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-179-010	11	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-179-011	10	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-179-012	9	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-179-013	8	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-179-014	7	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-179-015	6	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-179-016	5	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-179-017	4	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-179-018	3	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-180-001	216	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-180-002	217	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-180-003	218	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-180-005	220	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-180-006	221	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-180-007	222	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-180-008	223	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-180-009	224	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-180-010	225	SFD	1	\$2,505.00	\$475.14	\$2,029.86

United City of Yorkville
Special Services Area No. 2003-101
(Windett Ridge)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
05-09-181-001	195	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-181-002	196	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-181-003	197	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-181-004	198	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-181-006	200	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-181-008	202	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-181-010	204	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-181-011	182	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-181-012	183	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-181-013	184	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-181-014	185	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-181-015	192	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-181-016	193	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-181-017	194	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-182-002	45	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-182-003	46	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-182-004	47	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-182-005	48	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-182-006	49	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-182-007	50	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-182-008	51	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-182-011	54	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-182-012	55	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-182-015	58	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-182-016	59	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-251-001	60	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-251-002	61	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-251-003	62	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-251-004	63	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-251-006	65	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-251-007	66	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-251-008	67	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-252-001	68	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-252-004	71	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-252-005	72	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-252-006	73	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-253-001	74	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-254-001	191	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-254-002	190	SFD	1	\$2,505.00	\$475.14	\$2,029.86

United City of Yorkville
Special Services Area No. 2003-101
(Windett Ridge)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
05-09-254-003	189	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-254-004	188	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-254-006	186	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-001	181	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-002	180	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-004	178	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-005	177	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-007	175	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-008	174	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-009	173	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-010	172	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-011	171	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-012	170	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-013	169	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-014	168	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-015	167	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-016	215	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-017	214	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-019	212	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-020	211	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-021	210	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-022	209	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-023	208	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-024	207	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-025	206	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-255-026	205	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-256-002	228	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-256-003	229	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-256-004	230	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-256-005	231	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-258-001	160	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-258-002	159	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-258-003	158	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-258-004	157	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-276-001	75	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-276-002	76	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-276-003	77	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-276-004	78	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-379-001	261	SFD	1	\$2,505.00	\$475.14	\$2,029.86

United City of Yorkville
Special Services Area No. 2003-101
(Windett Ridge)
Levy Year 2021

PIN	Lot	Land Use	# of Units	2021 Special Tax Levy		
				Original Amount Levied	Amount to be Abated	Amount to be Collected
05-09-379-002	260	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-379-003	259	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-379-004	258	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-379-005	257	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-379-006	256	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-379-007	255	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-380-001	262	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-380-002	263	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-380-003	264	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-380-004	265	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-380-005	266	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-380-006	267	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-380-007	268	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-380-008	269	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-380-009	270	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-380-010	271	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-380-011	272	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-380-012	273	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-380-013	274	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-400-008	NA	SFD	16	\$40,080.00	\$7,602.24	\$32,477.76
05-09-401-003	233	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-401-004	234	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-401-005	235	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-401-007	237	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-401-010	241	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-401-011	242	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-401-012	243	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-401-013	244	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-401-014	245	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-401-015	246	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-401-017	248	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-401-018	249	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-401-019	250	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-401-020	251	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-401-021	252	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-401-022	253	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-401-023	254	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-402-001	161	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-402-002	162	SFD	1	\$2,505.00	\$475.14	\$2,029.86

United City of Yorkville
Special Services Area No. 2003-101
(Windett Ridge)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
05-09-402-003	163	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-402-005	165	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-402-007	125	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-402-008	126	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-402-009	127	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-402-010	128	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-402-011	129	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-402-012	130	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-402-013	156	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-402-014	133	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-403-001	275	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-403-002	276	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-403-003	277	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-403-005	124	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-403-006	123	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-403-007	122	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-403-008	121	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-403-009	120	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-403-010	119	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-403-011	118	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-425-001	79	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-425-002	80	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-425-003	81	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-425-004	82	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-425-005	83	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-425-006	84	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-425-007	85	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-425-008	86	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-425-009	87	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-425-011	89	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-001	155	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-002	154	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-003	153	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-004	152	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-005	151	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-006	150	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-007	149	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-008	148	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-009	147	SFD	1	\$2,505.00	\$475.14	\$2,029.86

United City of Yorkville
Special Services Area No. 2003-101
(Windett Ridge)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
05-09-426-010	146	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-011	145	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-012	144	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-013	143	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-014	142	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-015	141	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-016	140	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-017	139	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-018	138	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-019	137	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-020	136	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-021	135	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-022	134	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-023	132	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-426-024	131	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-427-001	117	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-427-002	116	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-427-003	115	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-427-004	114	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-427-005	113	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-427-006	112	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-427-007	111	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-427-008	110	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-427-009	109	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-427-010	108	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-427-011	107	SFD	1	\$2,505.00	\$475.14	\$2,029.86
05-09-427-012	106	SFD	1	\$2,505.00	\$475.14	\$2,029.86
		Subtotal	237	\$593,685.00	\$112,608.18	\$481,076.82
Prepaid Single Family Property						
05-09-177-010	21	PREPAY	1	\$2,505.00	\$2,505.00	\$0.00
05-09-425-010	88	PREPAY	1	\$2,505.00	\$2,505.00	\$0.00
		Subtotal	2	\$5,010.00	\$5,010.00	\$0.00
Partially Prepaid Single Family Property						
05-09-252-002	69	PARTIAL	1	\$2,505.00	\$1,406.04	\$1,098.96
		Subtotal	1	\$2,505.00	\$1,406.04	\$1,098.96
GRAND TOTALS			240	\$601,200.00	\$119,024.22	\$482,175.78
			(# of units)	(maximum taxes)	(taxes abated)	(taxes levied)



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Public Finance
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Memorandum

To: Administration Committee
From: Rob Fredrickson, Finance Director
Date: November 10, 2021
Subject: SSA No. 2004-104 Grande Reserve – Tax Abatement

The table below represents a year-over year comparison of maximum and extended tax levy amounts on a per parcel basis for the Grande Reserve Special Service Area (2004-104), as shown on Table 5 (page 8) of the Administration Report prepared by the City's SSA consultant, DTA (formerly known as David Taussig & Associates).

Special Service No. 2004-104 (Grande Reserve)

<u>Tax Classification</u>	<u>2021 Levy</u>	<u>2020 Levy</u>	<u>% Change</u>
Maximum Parcel Amount - First Series			
Single Family	\$ 2,662.00	\$ 2,623.00	1.49%
Extended Parcel Amounts - First Series			
Single Family	\$ 2,133.84	\$ 2,056.38	3.77%

As noted above, extended (actual) 2021 tax levy amounts will increase by 3.8% for single family in comparison with the previous year. This year's increase is partially due to less interest income being generated from balances in the SSA's reserve and bond & interest funds, which declined by ~\$4,500 as a result of the ongoing low interest rate environment. Taken in the aggregate, these parcels will yield special service area property taxes totaling \$468,797.82 (out of a maximum amount of \$2,960,744.00 – with \$2,491,946.18 being abated).

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

**ORDINANCE ABATING SPECIAL SERVICE AREA TAXES
FOR SPECIAL SERVICE AREA NUMBER 2004-104
CENTRAL GRANDE RESERVE AND
APPROVING THE AMENDED SPECIAL TAX ROLL**

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

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

(a) The City Council of the City adopted Ordinance No. 2004-61 on October 26, 2004 (the “Bond Ordinance”) which: (i) provided for the issuance of Special Service Area Number 2004-104 Central Grande Reserve Special Tax Bonds, Series 2004 (MPI Grande Reserve Project) (the “Bonds”), of the United City of Yorkville, for the purpose of paying for the costs of certain improvements benefiting the Special Service Area Number 2004-104 Central Grande Reserve (the “Special Service Area”); and (ii) provided for the levy of Special Taxes upon all taxable property within the Special Service Area sufficient to pay the principal of the Bonds for each year at maturity or mandatory sinking fund redemption dates and to pay interest and Administrative Expenses of the Special Service Area for each such year. The Bond Ordinance also authorized the City to abate the taxes levied pursuant to such Ordinance to the extent the taxes levied exceeded the Special Tax Requirement (as defined in the Bond Ordinance) as calculated pursuant to the Special Service Area Number 2004-104 Special Tax Roll and Report (the “Special Tax Report”) prepared by DTA, Inc. (the “Consultant”).

(b) Pursuant to the Special Tax Report, the Consultant of the City has determined that the Special Tax Requirement for 2021 for the Bonds is \$468,797.82 and the 2021 Levy for Special Taxes is \$468,797.82.

Section 2. Of the \$2,960,744.00 of Special Taxes levied for calendar year 2021 pursuant to Section 6 of the Bond Ordinance \$2,491,946.18 of such Special Tax is hereby abated resulting in a 2021 calendar year levy of \$468,797.82.

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

Section 4. The City Council of the City hereby approves the United City of Yorkville Special Service Area Number 2004-104 Administration Report Levy Year 2021 dated November 10, 2021, prepared by DTA, Inc. and the 2021 Amended Special Tax Roll attached to such report with such changes therein as are deemed necessary by the Mayor and the City's consultant to reflect any changes in final parcel identification numbers.

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

PASSED by the City Council of the City this _____, 2021.

KEN KOCH _____

DAN TRANSIER _____

ARDEN JOE PLOCHER _____

CHRIS FUNKHOUSER _____

MATT MAREK _____

SEAVER TARULIS _____

JASON PETERSON _____

City Clerk

SIGNED by the Mayor this _____, 2021.

Mayor

ATTEST:

City Clerk

Published in pamphlet form _____, 2021.



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ADMINISTRATION REPORT (LEVY YEAR 2021)

UNITED CITY OF YORKVILLE

SPECIAL SERVICE AREA NO. 2004-104

November 10, 2021

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UNITED CITY OF YORKVILLE



ADMINISTRATION REPORT (LEVY YEAR 2021)

Special Service Area No. 2004-104

Prepared for:

United City of Yorkville

800 Game Farm Road

Yorkville, IL 60560

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INTRODUCTION

This report calculates the 2021 special taxes required to pay annual debt service on the United City of Yorkville (the "City") Special Service Area Number 2004-104 ("SSA No. 2004-104") Special Tax Bonds, Series 2004 (Grande Reserve Project) (the "Series 2004 Bonds") and administrative expenses and apportions the special taxes to each taxable parcel within SSA No. 2004-104. Pursuant to the Special Service Area Act (the "Act"), the City Aldermen are the governing body of SSA No. 2004-104. The City Aldermen must annually, prior to the last Tuesday of December, approve by ordinance the special taxes to be collected, abate the Maximum Parcel Special Taxes in excess of the special taxes to be collected, and direct the County Clerk of Kendall County to extend the special taxes for collection. The special taxes will be billed on the tax bill for ad valorem property taxes.

SSA No. 2004-104 was established by Ordinance No. 2004-49, adopted on September 14, 2004, and later amended by Ordinance No. 2004-60 (the "Establishing Ordinance"), adopted on October 26, 2004. The Establishing Ordinance authorized SSA No. 2004-104 to provide special services, issue bonds, and levy a special tax to repay the bonds.

A Authorized Special Services

The authorized special services include:

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

B Bonded Indebtedness

The Establishing Ordinance specified that not more than \$35,000,000 in bonds may be issued by SSA No. 2004-104. Ordinance No. 2004-61 (the "Bond Ordinance"), adopted on October 26, 2004, approved the form of a trust indenture and preliminary limited offering memorandum and provided for the issuance of not more than \$14,000,000 in Series 2004 Bonds. The Series 2004 Bonds were issued in the amount of \$13,200,000 in December 2004. The current debt service schedule is attached hereto as Appendix D and a brief summary of any optional redemption of bonds is contained in Section VI herein.

C Special Taxes

The Establishing Ordinance incorporates the United City of Yorkville Special Service Area Number 2004-104 Special Tax Roll and Report (the "Special Tax Roll and Report"). The Special Tax Roll and Report sets forth the Maximum Parcel Special Taxes which have been levied for the payment of principal of and interest on the Series 2004 Bonds and the administration and maintenance of SSA No. 2004-104 and is attached hereto as Appendix F. A table of the Maximum Parcel Special Taxes is included in Section III herein.

I SPECIAL TAX REQUIREMENT

The SSA No. 2004-104 2021 Special Tax Requirement is equal to \$468,798. As shown in Table 1 below, the 2021 Special Tax Requirement is equal to the sum of the Series 2004 debt service for the bond year ending March 1, 2022, estimated administrative expenses, and the contingency for estimated delinquent special taxes and less the estimated 2022 bond year-end fund balances and excess reserve funds.

Table 1: 2021 Special Tax Requirement

Types of Funds	Total Amount
Sources of Funds	
Prior Year Surplus/(Deficit)	\$56,222
Earnings	\$0
Special Taxes	
Billed	\$464,108
Delinquency Contingency	\$4,688
Subtotal	\$525,018
Uses of Funds	
Debt Service	
Interest - 09/01/2022	(\$138,465)
Interest - 03/01/2023	(\$138,465)
Principal - 03/01/2023	(\$219,000)
Administrative Expenses	(\$24,400)
Delinquent Special Taxes	(\$4,688)
Subtotal	(\$525,018)
Projected Surplus/(Deficit) - 03/01/2023	\$0

II ACCOUNT ACTIVITY SUMMARY

The Trust Indenture for the Series 2004 Bonds (the "2004 Indenture") establishes five funds and three accounts. The five funds are the Bond and Interest Fund, Reserve Fund, Improvement Fund, Administrative Expense Fund, and Rebate Fund. Within the Bond and Interest Fund are the Capitalized Interest Account and Special Redemption Account. Within the Improvement Fund is the Cost of Issuance Account. A diagram of the funds and accounts is included herein as Appendix A.

Money held in any of the funds and accounts can be invested at the direction of the City and in conformance with the limitations set forth in the 2004 Indenture. Investment interest earnings, if any, will generally be applied to the fund or account for which the investment is made. Diagrams of the application of special taxes and earnings are attached as Appendices B and C, respectively.

A summary of account activity for the 12 months ending August 31, 2021, is shown in Table 2 on the following page.

Table 2: Transaction Summary

Types of Funds	Administrative Expense Fund	Reserve Fund	Bond & Interest Fund	Special Redemption Fund
Sources of Funds - Actual				
Beginning Balance - 09/01/2020	\$23,433	\$482,300	\$364,721	\$35,402
Earnings	\$1	\$19,704	\$16	\$1
Special Taxes				
Prior Year(s)	\$0	\$0	\$204,664	\$0
Levy Year 2020	\$0	\$0	\$224,971	\$0
Prepayment Receipts	\$0	\$0	\$0	\$0
Miscellaneous Source of Funds	\$0	\$0	\$0	\$0
Uses of Funds - Actual				
Account Transfers	\$0	(\$39,336)	\$39,996	(\$659)
Administrative Expense Transfers				
Fiscal Year 2020 Prefunding	\$0	\$0	\$0	\$56,615
Fiscal Year 2020 Budget	\$9,467	\$0	(\$9,467)	\$0
Debt Service				
Interest - 09/01/2020	\$0	\$0	(\$153,733)	\$0
Interest - 03/01/2021	\$0	\$0	(\$153,629)	\$0
Principal - 03/01/2021	\$0	\$0	(\$184,000)	\$0
Bond Redemptions/Prepayments				
Principal Redemption	\$0	\$0	\$0	(\$76,000)
Refund to Property Owners	\$0	\$0	\$0	\$0
Reserve Fund Credits	\$0	(\$6,368)	\$0	\$6,368
Administrative Fees	\$300	\$0	\$0	(\$300)
Administrative Expenses	(\$16,298)	\$0	\$0	\$0
Ending Balance - 08/31/2021	\$16,903	\$456,300	\$333,540	\$21,426

The calculation of the estimated 2022 bond year-end fund balances and excess reserve funds is shown in Table 3 below.

Table 3: Estimated 2022 Bond Year-End Fund Balances (09/01/2021 through 03/01/2022)

Types of Funds	Administrative Expense Fund	Reserve Fund	Bond & Interest Fund	Special Redemption Fund
Sources of Funds - Projected				
Beginning Balance - 08/31/2021	\$16,903	\$456,300	\$333,540	\$21,426
Earnings	\$0	\$0	\$0	\$0
Special Taxes				
Prior Year(s)	\$0	\$0	\$0	\$0
Levy Year 2020	\$0	\$0	\$228,866	\$0
Uses of Funds - Projected				
Account Transfers	\$0	(\$0)	\$0	\$0
Administrative Expense Transfers				
Levy Year 2021 Prefunding	\$17,533	\$0	(\$17,533)	\$0
Levy Year 2020 Budget	\$0	\$0	\$0	\$0
Debt Service				
Interest - 09/01/2021	\$0	\$0	(\$144,776)	\$0
Principal - 03/01/2022	\$0	\$0	(\$198,000)	\$0
Interest - 03/01/2022	\$0	\$0	(\$144,776)	\$0
Bond Redemptions/Prepayments				
Receipts				\$18,624
Principal Redemption	\$0	\$0	\$0	(\$53,000)
Refund to Property Owners	\$0	\$0	(\$1,098)	\$0
Transfers of Funds	\$0	\$0	\$0	\$0
Administrative Expenses				
Remaining Levy Year 2020 Expenses	(\$10,036)	\$0	\$0	\$0
Ending Balance - 03/01/2022	\$24,400	\$456,300	\$56,222	(\$12,950)
Reserve Fund Requirement	\$0	(\$456,300)	\$0	\$0
Funds Not Eligible for Levy Surplus	(\$24,400)	\$0	\$0	\$12,950
Projected Surplus/(Deficit) 03/01/2022	\$0	\$0	\$56,222	\$0

III MAXIMUM, ABATED, AND EXTENDED SPECIAL TAXES

Pursuant to the Special Tax Roll and Report, the 2021 Maximum Parcel Special Taxes equal \$2,960,744. Subtracting the 2021 Special Tax Requirement of \$468,798, results in an abatement of \$2,491,946. In accordance with the Special Tax Roll and Report the Maximum Parcel Special Tax applicable to each Parcel in SSA 2004-104 is abated in equal percentages until the special tax remaining equals the Special Tax Requirement.

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

Table 4: Maximum, Abated and Extended Special Taxes

Special Tax Classification	Maximum Parcel Special Tax	Abated Special Tax	Extended Special Tax
First Series			
Single Family Dwelling Unit	\$2,662.00	\$528.16	\$2,133.84
Single Family Dwelling Unit - Partial Prepayment (96%)	\$2,662.00	\$2,576.86	\$85.14
Single Family Dwelling Unit - Partial Prepayment (34%)	\$2,662.00	\$1,260.28	\$1,401.72
Single Family Dwelling Unit - Prepaid	\$2,662.00	\$2,662.00	\$0.00
Second Series			
Single Family Dwelling Unit	\$2,662.00	\$2,662.00	\$0.00
Duplex Dwelling Unit	\$2,179.00	\$2,179.00	\$0.00
Townhome Dwelling Unit	\$1,839.00	\$1,839.00	\$0.00

A comparison of the maximum and extended special tax amounts for 2021 and 2020 is shown in Table 5 on the following page.

Table 5: Comparison of Maximum and Extended Special Taxes

Special Tax Classification	Levy Year 2021	Levy Year 2020	Percentage Change
Maximum Parcel Special Tax - First Series			
Single Family Dwelling Unit	\$2,662.00	\$2,623.00	1.5%
Extended Special Tax - First Series			
Single Family Dwelling Unit	\$2,133.84	\$2,056.38	3.8%
Maximum Parcel Special Tax - Second Series			
Single Family Dwelling Unit	\$2,662.00	\$2,623.00	1.5%
Townhome Dwelling Unit	\$2,179.00	\$2,147.00	1.5%
Condominium Dwelling Unit	\$1,839.00	\$1,812.00	1.5%
Extended Special Tax - Second Series			
Single Family Dwelling Unit	\$0.00	\$0.00	0.0%
Townhome Dwelling Unit	\$0.00	\$0.00	0.0%
Condominium Dwelling Unit	\$0.00	\$0.00	0.0%

The schedule of the remaining SSA No. 2004-104 Maximum Parcel Special Taxes is shown in Table 6 on the following page. The Maximum Parcel Special Taxes escalate 1.50% annually through 2032.

Table 6: Maximum Parcel Special Taxes

Levy Year	Collection Year	Aggregate	Per Unit		
			Single Family	Duplex	Townhome
2021	2022	\$2,960,744	\$2,662	\$2,179	\$1,839
2022	2023	\$3,005,400	\$2,702	\$2,212	\$1,867
2023	2024	\$3,050,779	\$2,743	\$2,245	\$1,895
2024	2025	\$3,096,382	\$2,784	\$2,279	\$1,923
2025	2026	\$3,143,006	\$2,826	\$2,313	\$1,952
2026	2027	\$3,189,854	\$2,868	\$2,348	\$1,981
2027	2028	\$3,237,723	\$2,911	\$2,383	\$2,011
2028	2029	\$3,286,539	\$2,955	\$2,419	\$2,041
2029	2030	\$3,335,653	\$2,999	\$2,455	\$2,072
2030	2031	\$3,385,714	\$3,044	\$2,492	\$2,103
2031	2032	\$3,436,796	\$3,090	\$2,529	\$2,135
2032	2033	\$3,488,102	\$3,136	\$2,567	\$2,167
2033	2034	\$3,540,653	\$3,183	\$2,606	\$2,200

IV PRIOR YEAR SPECIAL TAX COLLECTIONS

The SSA No. 2004-104 special tax is billed and collected by Kendall County (the "County") in the same manner and at the same time as general ad valorem property taxes. The City may provide for other means of collecting the special tax, if necessary, to meet the financial obligations of SSA No. 2004-104.

A 2020 Special Tax Receipts

As of November 5, 2021, SSA No. 2004-104 2020 special tax receipts totaled \$453,837. A breakdown of the paid and unpaid special taxes by owner of record is shown in Table 7 below.

Table 7: 2020 Paid and Unpaid Special Taxes

Owner	Total Special Taxes	Unpaid Special Taxes	Percent Unpaid
Homeowners	\$415,184.80	\$0.00	0.00%
CYB Properties, LLC	\$26,445.90	\$0.00	0.00%
Gladstone Builders & Developers Inc.	\$12,205.80	\$0.00	0.00%
Grande Reserve (Chicago) ASLI VI LLLP	\$0.00	\$0.00	0.00%
Total	\$453,836.50	\$0.00	0.00%

B Tax Sales and Foreclosures

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

V DEVELOPMENT STATUS

SSA No. 2004-104 is comprised of 723 single-family homes, 224 duplex units, 298 townhome units, the clubhouse property, and the school property, which is consistent with the original projections. The clubhouse and school property will not be subjected to the special tax. An aerial map of SSA No. 2004-104 is attached as Appendix E. The number of units in each plat is summarized in Table 8 below.

Table 8: Land Use Summary

Plat	Bond Series	Recorded	Land Use	Number of Units
Neighborhood 6	Series 2	No	Townhome	156
Neighborhood 7	Series 2	No	Townhome	142
Neighborhood 8	Series 2	No	Duplex	224
Neighborhood 9	Series 2	No	Single Family	135
Neighborhood 10	Series 1	Yes	Single Family	84
Neighborhood 11	Series 1	Yes	Single Family	87
Neighborhood 12	Series 1	Yes	Single Family	90
Neighborhood 13	Series 1	Yes	Single Family	50
Neighborhood 14	Series 1	Yes	Single Family	116
Neighborhood 15	Series 1	Yes	Single Family	63
Neighborhood 16	Series 2	No	Single Family	98
Total				1,245

A Equalized Assessed Value

The 2020 equalized assessed value for taxable property in SSA No. 2004-104 was \$18,005,941. The average assessed value per developed single-family dwelling unit equals \$38,719.

VI OUTSTANDING BONDS

The Series 2004 Bonds were issued in December 2004 as fixed rate bonds with an original principal amount of \$13,200,000. As of September 2, 2021, the outstanding principal was \$4,542,000. The current debt schedule adjusted for early redemptions from special tax prepayments is attached herein as Appendix D.

A Bond Redemptions from Special Tax Prepayments

As a result of special tax prepayments received from property owners, \$6,331,000 of the Series 2004 Bonds have been redeemed as shown in Table 9 below.

Table 9: Special Mandatory Bond Redemptions from Special Tax Payments

Redemption Date	Bonds Redeemed
March 1, 2007	\$80,000
June 1, 2007	\$26,000
September 1, 2007	\$79,000
March 1, 2008	\$241,000
September 1, 2008	\$146,000
March 1, 2009	\$108,000
March 1, 2013	\$26,000
September 1, 2016	\$463,000
March 1, 2017	\$439,000
September 1, 2017	\$1,501,000
March 1, 2018	\$264,000
September 1, 2018	\$23,000
March 1, 2019	\$2,873,000
March 1, 2021	\$41,000
September 1, 2021	\$21,000
Total Redeemed	\$6,331,000

B Special Tax Prepayments

The SSA No. 2004-104 Maximum Parcel Special Tax may be prepaid and permanently satisfied, or prepaid in part, provided that proceeds for any such prepayment are sufficient to permit the redemption of Bonds in such amounts and maturities deemed necessary by the Administrator and in accordance with the Bond Indenture. The prepayment calculation formula is set forth in the Special Tax Roll and Report.

To date, the Maximum Parcel Special Tax has been prepaid in full for 268 single-family dwelling units. Two partial prepayments have been received.

VII EQUALIZED ASSESSED VALUE AND VALUE-TO-LIEN RATIO

The SSA No. 2004-104 Equalized Assessed Value and Value-to-Lien Ratio is shown in Table 10 below.

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

2020 Equalized Assessed Value ¹	2020 Appraised Value ²	Outstanding Bonds ³	Value to Lien Ratio
\$18,005,941	\$54,017,823	\$4,542,000	11.89:1

Notes:

1. Source: Kendall County
2. Appraised Value is equal to three times the equalized assessed value.
3. As of September 2, 2021.

VIII AD VALOREM PROPERTY TAX RATES

The 2020 general ad valorem tax rates for SSA No. 2004-104 are shown in Table 11 below.

Table 10: 2020 Ad Valorem Property Tax Rates⁴

Type of Rate	Interest Rate
City Rates⁵	
Corporate	0.169370%
Bonds and Interest	0.000000%
I.M.R.F.	0.000000%
Police Protection	0.148380%
Police Pension	0.229070%
Garbage	0.000000%
Audit	0.005150%
Liability Insurance	0.006870%
Social Security/IMRF	0.025750%
School Crossing Guard	0.003440%
Unemployment Insurance	0.000000%
Road and Bridge Transfer	0.000000%
Subtotal	0.588030%
Kendall Township⁵	
County	0.623230%
Bristol-Kendall Fire Protection District	0.715880%
Forest Preserve	0.158200%
Junior College #516	0.437750%
Yorkville Library	0.277500%
Yorkville/Bristol Sanitary District	0.000000%
Kendall Township	0.096710%
Kendall Road District	0.246150%
School District CU-115	6.956700%
Subtotal	9.51212%
Total Tax Rate	10.100150%

Notes:

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

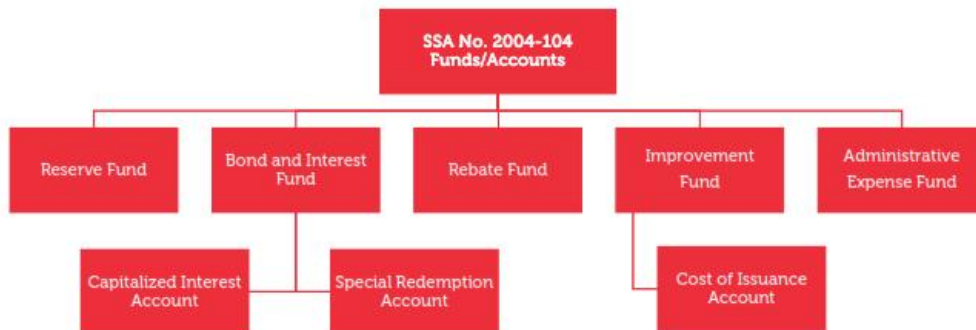
APPENDIX A

United City of Yorkville SSA No. 2004-104
Administration Report
(Levy Year 2021)



FUNDS AND ACCOUNTS

**United City of Yorkville
Special Service Area No. 2004-104
Funds and Accounts**



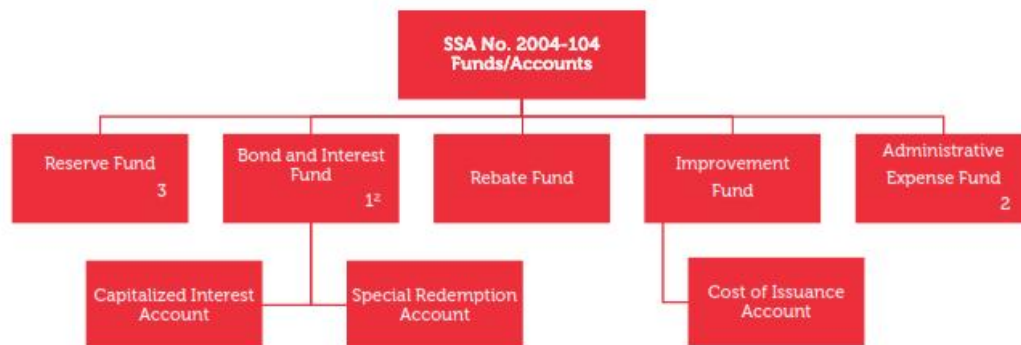
APPENDIX B

United City of Yorkville SSA No. 2004-104
Administration Report
(Levy Year 2021)



APPLICATION OF SPECIAL TAX

United City of Yorkville Special Service Area No. 2004-104 Application of Special Tax¹



Notes:

1. Special Tax applied in sequence shown.
2. In an amount sufficient to pay Debt Service on the Bonds.

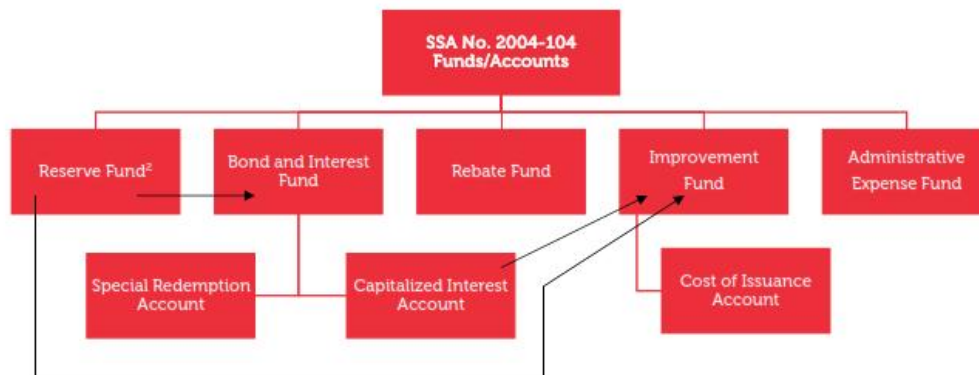
APPENDIX C

United City of Yorkville SSA No. 2004-104
Administration Report
(Levy Year 2021)



APPLICATION OF EARNINGS

United City of Yorkville Special Service Area No. 2004-104 Application of Earnings¹



Notes:

- 1.Earnings remain in fund or account from which they accrued unless otherwise indicated.
- 2.Reserve Fund earnings are transferred into the Improvement Fund prior to completion of the Special Services and to the Bond and Interest Fund thereafter.

APPENDIX D

United City of Yorkville SSA No. 2004-104
Administration Report
(Levy Year 2021)



DEBT SERVICE SCHEDULE

United City of Yorkville
Special Service Area No. 2004-104
Debt Service Schedule

Year Ending (3/1)	Payment Date	Principal	Interest	Debt Service
2015	9/1/2014	\$0	\$373,448	\$373,448
2015	3/1/2015	\$206,000	\$373,448	\$579,448
2016	9/1/2015	\$0	\$367,200	\$367,200
2016	3/1/2016	\$234,000	\$367,200	\$601,200
2017	9/1/2016	\$0	\$352,713	\$352,713
2017	3/1/2017	\$264,000	\$352,713	\$616,713
2018	9/1/2017	\$0	\$323,436	\$323,436
2018	3/1/2018	\$256,000	\$275,591	\$531,591
2019	9/1/2018	\$0	\$259,016	\$259,016
2019	3/1/2019	\$242,000	\$258,283	\$501,112
2020	9/1/2019	\$0	\$158,993	\$251,398
2020	3/1/2020	\$165,000	\$158,993	\$512,398
2021	9/1/2020	\$0	\$152,618	\$243,079
2021	3/1/2021	\$184,000	\$152,618	\$534,079
2022	9/1/2021	\$0	\$144,776	\$233,803
2022	3/1/2022	\$198,000	\$144,776	\$551,803
2023	9/1/2022	\$0	\$138,465	\$223,667
2023	3/1/2023	\$219,000	\$138,465	\$575,667
2024	9/1/2023	\$0	\$131,484	\$212,447
2024	3/1/2024	\$239,000	\$131,484	\$598,447
2025	9/1/2024	\$0	\$123,866	\$200,143
2025	3/1/2025	\$257,000	\$123,866	\$616,143
2026	9/1/2025	\$0	\$115,674	\$186,883
2026	3/1/2026	\$283,000	\$115,674	\$642,883
2027	9/1/2026	\$0	\$106,654	\$172,348
2027	3/1/2027	\$310,000	\$106,654	\$671,348
2028	9/1/2027	\$0	\$96,773	\$156,443
2028	3/1/2028	\$333,000	\$96,773	\$698,443
2029	9/1/2028	\$0	\$86,158	\$139,166
2029	3/1/2029	\$365,000	\$86,158	\$729,166
2030	9/1/2029	\$0	\$74,524	\$120,360
2030	3/1/2030	\$397,000	\$74,524	\$761,360
2031	9/1/2030	\$0	\$61,869	\$99,928
2031	3/1/2031	\$430,000	\$61,869	\$794,928
2032	9/1/2031	\$0	\$48,163	\$77,775
2032	3/1/2032	\$467,000	\$48,163	\$830,775
2033	9/1/2032	\$0	\$33,278	\$53,773
2033	3/1/2033	\$503,000	\$33,278	\$865,773
2034	9/1/2033	\$0	\$17,244	\$27,891
2034	3/1/2034	\$541,000	\$17,244	\$902,891
Subtotal		\$6,093,000	\$6,284,125	\$17,191,179
Outstanding Principal as of 09/02/2021				\$4,542,000

APPENDIX E

United City of Yorkville SSA No. 2004-104
Administration Report
(Levy Year 2021)



AERIAL APPENDIX OF SSA BOUNDARIES

United City of Yorkville
SSA 2004-104



APPENDIX F

United City of Yorkville SSA No. 2004-104
Administration Report
(Levy Year 2021)



SPECIAL TAX ROLL AND REPORT

UNITED CITY OF YORKVILLE

SPECIAL SERVICE AREA NUMBER 2004-104

CENTRAL GRANDE RESERVE

SPECIAL TAX ROLL AND REPORT

Prepared for

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

Prepared by

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

**UNITED CITY OF YORKVILLE
SPECIAL SERVICE AREA NUMBER 2004-104
CENTRAL GRANDE RESERVE
SPECIAL TAX ROLL AND REPORT**

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List of Exhibits

Exhibit A – Cost Estimate Summary for the Central Grande Reserve Project

Exhibit B – Special Tax Roll

Exhibit C – Prepayment of the Maximum Parcel Special Tax

Exhibit D – Concept Plan

I. INTRODUCTION

Pursuant to the provisions of the Act and in accordance with the "Establishing Ordinance" being Ordinance No. _____ passed by the City Council of the United City of Yorkville, County of Kendall, State of Illinois, on _____, 2004 in connection with the proceedings for Special Service Area Number 2004-104 Central Grande Reserve (hereinafter referred to as "SSA No. 2004-104"), this Special Tax Roll and Report of SSA No. 2004-104 (the "Report") is herewith submitted and made part of the Establishing Ordinance.

II. DEFINITIONS

The terms used herein shall have the following meanings:

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

"Administrative Expenses" means the following actual or reasonably estimated costs permitted in accordance with the Act and directly related to the administration of SSA No. 2004-104 and the Bonds as determined by the City or its designee: the costs of computing the Special Taxes and of preparing the amended Special Tax Roll (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the City, the County, or otherwise); the costs of remitting the Special Taxes to the fiscal agent and/or trustee for any Bonds; the costs of the fiscal agent and/or trustee (including its legal counsel) in the discharge of the duties required of it under the Bond Indenture; periodic costs on the Bonds, including, but not limited to, the costs of remarketing and letter of credit draw fees; the costs of the City or designee in computing the amount of rebatable arbitrage, if any; the costs of the City or designee in obtaining or maintaining ratings of the Bonds; the costs of the City or designee in complying with the disclosure requirements of applicable federal and state securities laws and of the Act, including, but not limited to, public inquiries regarding the Special Taxes; the costs associated with the release of funds from any escrow account or funds held pursuant to the Bond Indenture; and any termination payments owed by the City in connection with any guaranteed investment contract, forward purchase agreement, or other investment of funds held under the Bond Indenture. Administrative Expenses shall also include amounts advanced by the City for any administrative purpose of SSA No. 2004-104 including the costs of computing Special Tax Bond Prepayment amounts, recording of lien satisfaction or other notices related to a Special Tax Bond Prepayment, Partial Special Tax Bond Prepayment, or Mandatory Special Tax Prepayment, discharge or satisfaction of Special Taxes; and the costs of commencing and pursuing to completion any foreclosure action arising from and pursuing the collection of delinquent Special Taxes and the reasonable fees of legal counsel to the City incurred in connection with all of the foregoing.

"Administrator" means the designee of the City responsible for determining the Special Taxes and assisting the City and the County in providing for the collection of the Special Taxes, continuing disclosure, and any other administrative efforts related to SSA No. 2004-104.

"Annexation Agreement" means that Annexation Agreement and Planned Unit Development Agreement dated August 7, 2003 between the City and MPI-2 Yorkville North LLC, MPI-2 Yorkville Central LLC, MPI-2 Yorkville South I LLC, and MPI-2 Yorkville South II LLC.

"Bond Indenture" means the trust indenture dated as of November 1, 2004 between the City and LaSalle Bank National Association and any supplemental indentures between the City and the trustee named therein authorizing the issuance of the Bonds.

"Bonds" means any bonds or other debt, including refunding bonds, whether in one or more series, issued by the City and secured by the Maximum Parcel Special Tax for SSA No. 2004-104, the proceeds of which will be used to finance inter alia, all or a portion of the public improvements.

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

"Central Grande Reserve" means all property within the area defined as the Central Grande Reserve as shown in Exhibit D attached hereto (i.e., neighborhoods 6 – 16 on the Concept Plan, the School Property, and the Clubhouse Property).

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

"Clubhouse Property" means that property within the boundaries of SSA No. 2004-104 on which the clubhouse facility has been, may be, or is anticipated to be constructed as determined from the Concept Plan (i.e., designated as HOA Club), any Preliminary Plat, or any Final Plat, as applicable.

"Concept Plan" means the concept plan for the Grande Reserve project attached as Exhibit D to the Annexation Agreement, as may be amended.

"Council" means the Mayor and City Council, having jurisdiction over SSA No. 2004-104.

"County" means the County of Kendall, Illinois.

"Duplex Property" means that property within the boundaries of SSA No. 2004-104 on which duplex Dwelling Units have been, may be, or are anticipated to be constructed as determined from the Concept Plan, any Preliminary Plat, or any Final Plat, as applicable.

"Dwelling Unit" or "DU" means a residential dwelling unit.

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

"First Series" means the first series of Bonds issued for SSA No. 2004-104.

"First Series Property" means the lots in the following table:

Neighborhood	Lots Numbers / Number of DUs	Land Use Designation	Recordation Data
10	Lots 344 – 427	Single-family Property	Final Plat Recorded on August 17, 2004
11	Lots 91 – 177	Single-family Property	Final Plat Recorded on July 7, 2004
12	Lots 1 – 90	Single-family Property	Final Plat Recorded on July 7, 2004
13	Lots 178 – 227	Single-family Property	Final Plat Recorded on July 7, 2004
14	Lots 228 – 343	Single-family Property	Final Plat Recorded on July 7, 2004
15	Lots 428 – 490	Single-family Property	Final Plat Recorded on July 7, 2004

"Grande Reserve Subdivision" means all the property located within North Grande Reserve, Central Grande Reserve, and South Grande Reserve.

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

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

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

"North Grande Reserve" means all property within the area defined as the North Grande Reserve as shown in Exhibit D attached hereto (i.e., neighborhoods 1 – 5 on the Concept Plan and the Commercial Property).

"Parcel" means a lot or parcel within the boundaries of SSA No. 2004-104 shown on a Final Plat and/or PIN Map.

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

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

"Preliminary Plat" means the preliminary subdivision plat(s) for SSA No. 2004-104 approved by the City, as may be amended.

"Residential Property" means all property within the boundaries of SSA No. 2004-104 on which Dwelling Units have been, may be, or are anticipated to be constructed as determined from the Concept Plan, Preliminary Plat, or any Final Plat, as applicable.

"School Property" means all property on which an elementary school in SSA No. 2004-104 has been, may be, or is anticipated to be constructed as determined from the Concept Plan, Preliminary Plat, or any Final Plat, as applicable.

"Second Series" means the second series of Bonds issued for SSA No. 2004-104 (exclusive of any refunding Bonds).

"Second Series Property" means the lots in the following table:

Neighborhood	Lots Numbers / Number of DUs	Land Use Designation	Recordation Data
6	156 DUs	Townhome Property	Final Plat Not Recorded, Number of DUs Based on Concept Plan
7	142 DUs	Townhome Property	Final Plat Not Recorded, Number of DUs Based on Concept Plan
8	224 DUs	Duplex Property	Final Plat Not Recorded, Lot Count Based on Concept Plan
9	Lots 589 – 723	Single-family Property	Final Plat Recorded on July 7, 2004
16	Lots 491 – 588	Single-family Property	Final Plat Recorded on July 7, 2004

"Single-family Property" means that property within the boundaries of SSA No. 2004-104 on which single-family Dwelling Units have been, may be, or are anticipated to be constructed as determined from the Concept Plan, any Preliminary Plat, or any Final Plat, as applicable.

"South Grande Reserve" means all property within the area defined as the South Grande Reserve as shown in Exhibit D attached hereto (i.e., neighborhoods 17 – 19 on the Concept Plan).

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

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

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

"Special Tax Roll" means the Special Tax Roll included herein as Exhibit B, as may be amended pursuant to Section VII.F.

"Townhome Property" means that property within the boundaries of SSA No. 2004-104 on which townhome Dwelling Units have been, may be, or are anticipated to be

constructed as determined from the Concept Plan, any Preliminary Plat or any Final Plat, as applicable.

III. SPECIAL SERVICE AREA DESCRIPTION

A. BOUNDARIES OF SSA No. 2004-104

SSA No. 2004-104 is a portion of the Grande Reserve Subdivision and includes the residential components, the School Property, and the Clubhouse Property of Central Grande Reserve, which total approximately five hundred thirty-four (534) acres. A legal description is attached as Exhibit C of the Establishing Ordinance. The Grande Reserve Subdivision is generally located north of State Route 34, northeast of Bristol Ridge Road, and east of Kennedy Road.

B. ANTICIPATED LAND USES

While SSA No. 2004-104 encompasses only the development within Central Grande Reserve, certain Eligible Improvements will benefit other development areas of the Grande Reserve Subdivision, namely North Grande Reserve and South Grande Reserve. Therefore, these development areas are included as part of the discussion, where applicable.

1. NORTH GRANDE RESERVE

North Grande Reserve is anticipated to consist of 290 single-family Dwelling Units, 126 duplex Dwelling Units, and 409 townhome Dwelling Units, 300 apartment Dwelling Units, and the Commercial Property. It is anticipated that the 290 single-family Dwelling Units in the North Grande Reserve will be an age-targeted active adult community.

2. CENTRAL GRANDE RESERVE

Central Grande Reserve is anticipated to consist of 723 single-family Dwelling Units, 224 duplex Dwelling Units, 298 townhome Dwelling Units, the Clubhouse Property, and the School Property.

3. SOUTH GRANDE RESERVE

South Grande Reserve is anticipated to consist of 276 single-family Dwelling Units.

IV. FINANCING PLAN

Pursuant to the Annexation Agreement, the maximum special service area bonded indebtedness permitted for the Grande Reserve Subdivision is \$60,000,000. The special service area financing plan contemplates the issuance of approximately \$12,950,000 and \$47,050,000 in variable and fixed rate bonds, respectively. All of the bonds to be issued in variable rate mode have been issued by the previously established SSA No. 2004-106

Total Grande Reserve. All of the fixed rate bonds will be issued by separate special service areas established for the North Grande Reserve, Central Grande Reserve, and South Grande Reserve (each a "Development Area"). The property included within North Grande Reserve, Central Grande Reserve, and South Grande Reserve overlaps SSA No. 2004-106 Total Grande Reserve.

The Report focuses on the fixed rate bonds to be issued by SSA No. 2004-104 Central Grande Reserve. The public improvements to be funded by SSA No. 2004-104 include community and other neighborhood specific sewer, water, road, and storm water management facilities. These costs are described in greater detail in Section V below.

V. SPECIAL SERVICES

SSA No. 2004-104 has been established to finance certain City special services conferring special benefit thereto and which are in addition to the municipal services provided to the City as a whole. A general description, estimated cost, and allocation of these special services are set forth below.

A. GENERAL DESCRIPTION

As set forth in the Establishing Ordinance, the special services that are eligible to be financed by SSA No. 2004-104 (hereinafter referred to as the "Eligible Improvements") include, but are not limited to, the following

- City owned sanitary sewer facilities, water facilities, road facilities, storm water management facilities, public parks and park improvements, including, but not limited to, the cost of engineering, soil testing and appurtenant work, mass grading and demolition, storm water management facilities, storm drainage systems and storm sewers, site clearing and tree removal, public water facilities, sanitary sewer facilities, erosion control measures, roads, streets, curbs, gutters, street lighting, traffic controls, sidewalks, equestrian paths and related street improvements, and equipment and materials necessary for the maintenance thereof, public parks, park improvements, bicycle paths, landscaping, wetland mitigation and tree installation, costs for land and easement acquisitions relating to any of the foregoing improvements, required tap-on and related fees for water or sanitary sewer services and other eligible costs.

Community improvements to be funded include a portion of the following improvements allocable to the Central Grande Reserve:

- The Grande Reserve Subdivision adjacent portions of the Galena and State Route 34 water mains;
- On-site lift station facilities;
- Collector and entrance roads and associated sewer and water facilities and rights-of-way;
- On-site storm sewers and associated earthwork.

Neighborhood improvements to be funded include neighborhood specific sewer, water, road, and storm water management facilities to be constructed within and serving SSA No. 2004-104.

B. ESTIMATED COSTS

The total estimated Eligible Improvement costs and the portion of the Eligible Improvement costs anticipated to be funded by SSA No. 2004-104 are shown in detail in Exhibit A attached hereto. A summary of these amounts and the allocation of the costs to be funded by SSA No. 2004-104 are shown in Table 1 on the following page.

TABLE 1
SSA No. 2004-104
CENTRAL GRANDE RESERVE

ESTIMATED PUBLIC IMPROVEMENT COSTS

Public Improvement Description	Public Improvement	Anticipated To Be Funded Through SSA No. 2004-104
Community [1]		
Sewer	\$2,154,405	\$2,005,824
Water	\$1,033,704	\$660,460
Storm Sewer	\$7,294,460	\$5,132,269
Roads	\$3,545,535	\$1,446,112
Neighborhood		
Sewer	\$3,641,314	\$3,623,776
Water	\$3,641,314	\$3,623,776
Storm Sewer	\$3,246,114	\$3,228,576
Roads	\$5,065,185	\$1,010,684

Grand Total [2]	\$29,622,033	\$20,731,475

[1] Amounts shown represent the total cost for the Grande Reserve Subdivision.

[2] Calculations may vary due to rounding.

C. ALLOCATION OF COSTS

Special taxes levied pursuant to the Act must bear a rational relationship between the amount of the special tax levied against each Parcel within SSA No. 2004-104 and the special service benefit rendered. Therefore, the public improvements anticipated to be financed by SSA No. 2004-104 as shown in Table 1 have been allocated in accordance with the benefit rendered to the property therein, with benefit estimated to be a function of (i) the service or benefit area for said improvements and (ii) the relative capacity for said improvements reserved for or used by properties within the benefit area. A discussion of the relevant benefit area(s) and measures of public facilities usage is detailed below.

As mentioned previously, SSA No. 2004-104 is anticipated to fund only certain of the community and neighborhood improvements. However, this section addresses all the Eligible Improvements in an effort to provide a comprehensive discussion of benefit areas and the allocation of costs.

1. BENEFIT AREA

a. COMMUNITY IMPROVEMENTS

The community water and park improvements benefit all of the Grande Reserve Subdivision. The community water facilities are extensions of the master-planned water mains. The benefit area for the remaining community improvements is limited to the boundaries of SSA No. 2004-104. These improvements include community road improvements (i.e., the collector and entrance roads), the earthwork pertaining to the on-site storm water detention areas, and the on-site lift station and storm sewer facilities.

b. NEIGHBORHOOD IMPROVEMENTS

As mentioned previously, the neighborhood improvements will be constructed within the neighborhoods comprising the Central Grande Reserve, and therefore logically benefit those specific neighborhoods.

2. PUBLIC FACILITY USAGE

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

a. SEWER AND WATER USAGE

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

The factors published by the IEPA for apartments range from 1.0 to 3.0 depending upon bedroom count. For purposes of this analysis, a simple average of the three factors published, 1.0 for one bedroom units, 1.5 for two bedroom units, and 3.0 for three or more bedroom units is assumed, resulting in an average P.E. factor of 1.8 for apartment Dwelling Units. The IEPA does not publish P.E. factors for duplex or townhome Dwelling Units, but indicates that the published P.E. factors for apartments may be used to estimate their P.E. As the duplex and townhome Dwelling Units are anticipated to average three bedrooms, a P.E. factor of 3.0 is used.

Sewer and water demand for commercial development is a function of the nature and intensity of use. The Commercial Property is a small development site approximately 4.5 acres in size. The developer indicates potential uses would include relatively low P.E. uses such as a service station and convenience market. Therefore, a P.E. factor of 10 per acre is employed in this analysis. Sewer and water demand for public schools is driven by two factors: type of school (i.e. elementary school, middle school, or high school) and the estimated number of students and employees. According to the school district, an elementary school, with an estimated capacity of 600 students and approximately fifty (50) employees, is anticipated to be built in SSA No. 2004-104. Applying the IEPA's standard of 25 gallons per student and employee per day yields a total of 162.50 P.E. for the site. Clubhouse sewer and water demand is a function of the nature and intensity of use. Information provided by the developer's engineer estimated the Clubhouse Property P.E. at 22.50.

Tables 2 and 3 on the following pages show these P.E. factors and their equivalency (i.e., the P.E. factor for each land use type expressed in terms of the P.E. factor for a single-family home).

Table 2 represents the land uses in the North Grande Reserve, Central Grande Reserve, and South Grande Reserve. Table 3 represents the land uses of only SSA No. 2004-104.

TABLE 2
SSA No. 2004-104
CENTRAL GRANDE RESERVE

P.E. AND EQUIVALENT UNITS
FOR GRANDE RESERVE SUBDIVISION

Land Use [1]	Count				P.E. Factor	Total P.E. [2]	Equivalent Unit [3]	Total Equivalent Units [4], [5]
	Dwelling Units	Students	Employees	Acres				
(1) Single-family (per DU)	1,289	NA	NA	NA	3.50	4,511.50	1.000	1,289.000
(2) Duplex (per DU)	350	NA	NA	NA	3.00	1,050.00	0.857	300.000
(3) Townhome (per DU)	707	NA	NA	NA	3.00	2,121.00	0.857	606.000
(4) Apartment (per DU)	300	NA	NA	NA	1.80	540.00	0.514	154.286
School							46.429	46.429
(5) (Per Student)	NA	600	NA	NA	0.25	150.00		
(6) (Per Employee)	NA	NA	50	NA	0.25	12.50		
(7) Clubhouse (per Clubhouse)	NA	NA	NA	NA	22.50	22.50	6.429	6.429
(8) Commercial (per acre)	NA	NA	NA	4.5	10.00	45.00	12.857	12.857
Grand Total [4]	2,646	600	50	4.5	NA	8,452.50	68.943	2,415.000

[1] Land uses represent the Dwelling Units and other property in North Grande Reserve, Central Grande Reserve, and South Grande Reserve.

[2] P.E. factor multiplied by applicable number of dwelling units, students, employees.

[3] Equivalent units for land uses 1 - 4 computed by dividing P.E. factor for each such land use by P.E. factor for single-family land use. Equivalent units for land uses 5, 6, and 8 computed by dividing total P.E. by P.E. factor for single-family land use.

[4] Equivalent unit factor multiplied by applicable number of dwelling units, schools, clubhouses, or acres.

[5] Calculations may vary slightly due to rounding.

TABLE 3
SSA No. 2004-104
CENTRAL GRANDE RESERVE

P.E. AND EQUIVALENT UNITS
FOR CENTRAL GRANDE RESERVE

Land Use [1]	Count				P.E. Factor	Total P.E. [2]	Equivalent Unit [3]	Total Equivalent Units [4], [5]
	Dwelling Units	Students	Employees	Acres				
(1) Single-family (per DU)	723	NA	NA	NA	3.50	2,530.50	1.000	723.000
(2) Duplex (per DU)	224	NA	NA	NA	3.00	672.00	0.857	192.000
(3) Townhome (per DU)	298	NA	NA	NA	3.00	894.00	0.857	255.429
(4) Apartment (per DU)	NA	NA	NA	NA	NA	NA	NA	NA
School							46.429	46.429
(5) (Per Student)	NA	600	NA	NA	0.25	150.00		
(6) (Per Employee)	NA	NA	50	NA	0.25	12.50		
(7) Clubhouse (per Clubhouse)	NA	NA	NA	NA	22.50	22.50	6.429	6.429
(8) Commercial (per acre)	NA	NA	NA	NA	NA	NA	NA	NA
Grand Total [4]	1,245	600	50	0.0	NA	4,281.50	55.571	1,223.286

[1] Land uses represent the Dwelling Units and other property in Central Grande Reserve only.

[2] P.E. factor multiplied by applicable number of dwelling units, students, employees.

[3] Equivalent units for land uses 1 - 4 computed by dividing P.E. factor for each such land use by P.E. factor for single-family land use. Equivalent units for land uses 5, 6, and 8 computed by dividing total P.E. by P.E. factor for single-family land use.

[4] Equivalent unit factor multiplied by applicable number of dwelling units, schools, clubhouses, or acres.

[5] Calculations may vary slightly due to rounding.

b. ROAD IMPROVEMENTS

Road usage is typically computed on the basis of anticipated trip generation. The Institute of Traffic Engineers publication, *Trip Generation, Sixth Edition*, indicates average weekday trips per single-family, townhome, and apartment Dwelling Unit of 9.57, 5.86, and 6.59, respectively.

As mentioned previously, the single-family property in North Grande Reserve is anticipated to be age-targeted. Consequently, the Traffic Study employs a reduced trip generation assumption of 2.76 trips per Dwelling Unit. As with P.E. factors, trip factors for duplex Dwelling Units are not published in *Trip Generation, Sixth Edition*. However, *Trip Generation, Sixth Edition* states that the average weekday trips for residential land uses have a high correlation with the number of vehicles and residents. Therefore, household size is used to estimate the average weekday trips for duplex Dwelling Units. Multiplying the population ratio between a duplex Dwelling Unit and a single-family home (i.e., 3.0 divided by 3.5) by the average weekday trips for single-family homes yields an estimated average weekday trips of 8.20 for a duplex Dwelling Unit.

The average weekday trips associated with an elementary school are typically expressed per student and are estimated by *Trip Generation Sixth Edition* at 1.02 per elementary school student. The developer's engineer estimates average weekday trips for the Clubhouse Property at 90.

Table 4 on the following page shows these trip factors and their equivalency (i.e., the average weekday trip factor for each land use type expressed in terms of the average weekday trip factor for the typical single-family home) for SSA No. 2004-104.

TABLE 4
SSA No. 2004-104
CENTRAL GRANDE RESERVE

AVERAGE WEEKDAY TRIPS AND EQUIVALENT UNITS
FOR CENTRAL GRANDE RESERVE

Land Use [1]	Count			Average Weekday Trip Factor	Total Weekday Trips [2]	Equivalent Unit [3]	Total Equivalent Units [4], [5]
	Dwelling Units	Students	Employees				
(1) Single-family - Typical (per DU)	723	NA	NA	9.57	6,919.11	1.000	723.000
(2) Single-family - Age Targeted (per DU)	NA	NA	NA	NA	NA	NA	NA
(3) Duplex (per DU)	224	NA	NA	8.20	1,836.80	0.857	191.933
(4) Townhome (per DU)	298	NA	NA	5.86	1,746.28	0.612	182.474
(5) Apartment (per DU)	NA	NA	NA	NA	NA	NA	NA
School						63.950	63.950
(6) (Per Student)	NA	600	NA	1.02	612.00		
(7) (Per Employee)	NA	NA	50	NA	0.00		
(8) Clubhouse (per Clubhouse)	NA	NA	NA	90.00	90.00	9.404	9.404
Grand Total [4]	1,245	600	50	NA	11,204.19	NA	1,170.762

[1] Land uses represent the Dwelling Units and other property in Central Grande Reserve only.

[2] Average weekday trip factor multiplied by applicable number of dwelling units, students, employees.

[3] Equivalent units for land uses 1 - 5 computed by dividing average weekday trip factor for each such land use by average weekday trip factor for typical single-family home.
Equivalent units for land uses 6 and 7 computed by dividing total weekday trips by the average trips for the typical single-family land home.

[4] Equivalent unit factor multiplied by applicable number of dwelling units, schools, or clubhouses.

[5] Calculations may vary slightly due to rounding.

c. STORM WATER MANAGEMENT FACILITIES

Storm sewer facilities are sized based upon estimated storm flows, which vary with the size of the tributary drainage area, slope, soil type, antecedent runoff condition, and impervious ground cover. In its "TR-55, Urban Hydrology for Small Watershed (the "TR-55 Manual"), the United States Department of Agriculture specifies average "runoff curve numbers" for purposes of measuring storm flows or runoff. The runoff curve number for fully developed urban areas indicated in the TR-55 Manual vary by land use type, impervious area, and hydrologic soil group. Assuming generally uniform antecedent runoff and hydrologic soil conditions within SSA No. 2004-104, storm flows will tend to vary with land use and the associated impervious area.

Impervious ground coverage factors for residential development vary by development density or the number of dwelling units per gross acre, with gross acreage being exclusive of open space. The anticipated gross density for the three residential land uses are as shown in Table 4 below. The TR-55 Manual estimates impervious ground area at approximately 30.00% for development densities of 3.0 units to an acre, 40.00% for development densities of 4.0 units to an acre, and 65.00% for development densities of 8.0 or greater units to an acre.

The TR-55 Manual does not contain impervious ground areas for apartments, elementary schools, and clubhouses. For apartments, the impervious ground area for commercial is used as a proxy (85.00% impervious area per acre). The impervious ground coverage factor for the School Property is based on discussion with the school district's architect. The impervious ground coverage for the Clubhouse Property has been provided by the developer's engineer and is based upon the preliminary clubhouse plans.

Table 5 on the following page shows the impervious ground area factors and their equivalency (i.e., the average impervious area for each land use type expressed in terms of the average impervious area for the typical single-family home) for SSA No. 2004-104.

TABLE 5
SSA No. 2004-104
CENTRAL GRANDE RESERVE

IMPERVIOUS AREA AND EQUIVALENT UNITS
FOR CENTRAL GRANDE RESERVE

Land Use [1]	Dwelling Units	Density	Acres	Coverage Factor	Impervious Area [2]		Equivalent Unit [3]	Total Equivalent Units [4], [5]
					Per DU	Total		
(1) Single-family - Typical (per DU)	723	2.57	NA	30.0%	5,087	NA	1.000	723.000
(2) Single-family - Age Targeted (per DU)	NA	NA	NA	NA	NA	NA	NA	NA
(3) Duplex (per DU)	224	5.47	NA	38.0%	3,024	NA	0.595	133.185
(4) Townhome (per DU)	298	8.36	NA	65.0%	3,385	NA	0.666	198.325
(5) Apartment (per DU)	NA	NA	NA	NA	NA	NA	NA	NA
(6) School (per school)	NA	NA	12.0	33.3%	NA	174,240	34.254	34.254
(7) Clubhouse (per clubhouse)	NA	NA	4.51	52.8%	NA	103,729	20.392	20.392
Grand Total [4]	1,245	NA	NA	NA	NA	NA	NA	1,109.155

[1] Land uses represent Dwelling Units and other property in Central Grande Reserve only.

[2] Impervious area per dwelling unit for land uses 1 - 5 computed by multiplying coverage factor by 43,560 (square feet in an acre) and then dividing by density. Total impervious area for land uses 6 and 7 computed by multiplying coverage factor by total land square footage (43,560 multiplied by acres).

[3] Equivalent units for land uses 1 - 5 computed by dividing impervious area for each such land use by impervious area for typical single-family home. Equivalent units for land uses 6 and 7 computed by dividing total impervious area by impervious area for the typical single-family land home.

[4] Equivalent unit factor multiplied by applicable number of dwelling units, schools, or clubhouses.

[5] Calculations may vary slightly due to rounding.

3. ALLOCATED COSTS

As mentioned previously, SSA No. 2004-104 is anticipated to fund community and neighborhood improvements for Central Grande Reserve. However, this section shows the allocation of all the community and neighborhood public improvements in an effort to provide a comprehensive public improvement cost allocation.

a. COMMUNITY IMPROVEMENTS

The community improvements are allocated to each land use type within the benefit area in accordance with the equivalent units shown in Tables 2, 3, 4, and 5. The cost per equivalent unit is computed first. Then, the cost per equivalent unit is multiplied by the equivalent unit factor for each land use to arrive at the cost per dwelling unit. These calculations are shown in Tables 6, 7, 8 and 9.

TABLE 6
SSA No. 2004-104
CENTRAL GRANDE RESERVE

COMMUNITY WATER IMPROVEMENTS - COST PER EQUIVALENT UNIT

Community Improvement	Total Estimated Cost	Total Equivalent Units [1]	Cost Per Equivalent Unit [2], [3]
Water	\$578,402	2,415.000	\$240
-----	-----		-----
Grand Total [3]	\$578,402		\$240

[1] From Table 2.
[2] Total estimated cost divided by applicable total equivalent units.
[3] Calculations may vary slightly due to rounding.

TABLE 7
SSA No. 2004-104
CENTRAL GRANDE RESERVE

COMMUNITY WATER IMPROVEMENTS - ALLOCATED COSTS BY LAND USE

Land Use [1]	Community Water Improvements		
	Cost Per Equivalent Unit [2]	Equivalent Unit Factor [3]	Allocated Cost [4], [5]
(1) Single-family - Typical (per DU)	\$240	1.000	\$240
(2) Single-family - Age Targeted (per DU)	\$240	1.000	\$240
(3) Duplex (per DU)	\$240	0.857	\$205
(4) Townhome (per DU)	\$240	0.857	\$205
(5) Apartment (per DU)	\$240	0.514	\$123
(6) School (per school)	\$240	46.429	\$11,120
(7) Clubhouse (per clubhouse)	\$240	6.429	\$1,540
(8) Commercial (per parcel)	\$240	12.857	\$3,079

[1] Land uses represent the Dwelling Units and other property in North Grande Reserve, Central Grande Reserve and South Grande Reserve.
[2] From Table 6.
[3] From Table 2.
[4] Cost per equivalent unit multiplied by equivalent unit factor.
[5] Calculations may vary slightly due to rounding.

TABLE 8
SSA No. 2004-104
CENTRAL GRANDE RESERVE

COMMUNITY ROAD AND ASSOCIATED SEWER, WATER, AND STORM SEWER IMPROVEMENTS
CENTRAL GRANDE RESERVE COST PER EQUIVALENT UNIT

Improvement Description	Total Estimated Cost [1]	Total Equivalent Units [2]	Cost Per Equivalent Unit [3], [4]
Sewer and Water			
Road Associated	\$2,132,212	1,223.286	\$1,743
Lift Station	\$361,500	1,223.286	\$296
Road Improvements	\$1,998,689	1,170.762	\$1,707
Storm Sewer Improvements			
Road Associated	\$1,111,399	1,109.155	\$1,002
Storm Sewer Main	\$361,498	1,109.155	\$326
Storm Water Detention (Earthwork)	\$3,925,070	1,109.155	\$3,539
Storm Water Detention Basins	\$2,527,500	1,109.155	\$2,279
-----	-----		-----
Grand Total [4]	\$12,417,868		\$10,891

- [1] See Exhibit A.
[2] From Tables 3, 4, and 5, as applicable.
[3] Total cost divided by applicable total equivalent units.
[4] Calculations may vary slightly due to rounding.

TABLE 9
SSA No. 2004-104
CENTRAL GRANDE RESERVE

COMMUNITY ROAD AND ASSOCIATED SEWER, WATER, AND STORM IMPROVEMENTS
CENTRAL GRANDE RESERVE - ALLOCATED COST BY LAND USE

Land Use [1]	Sewer and Water Improvements			Road Improvements			Storm Sewer Improvements		
	Cost Per Equivalent Unit [2]	Equivalent Unit Factor [3]	Allocated Cost [4], [7]	Cost Per Equivalent Unit [2]	Equivalent Unit Factor [5]	Allocated Cost [4], [7]	Cost Per Equivalent Unit [2]	Equivalent Unit Factor [6]	Allocated Cost [4], [7]
(1) Single-family - Typical (per DU)	\$2,039	1.000	\$2,039	\$1,707	1.000	\$1,707	\$7,145	1.000	\$7,145
(2) Single-family - Age Targeted (per DU)	NA	NA	NA	NA	NA	NA	NA	NA	NA
(3) Duplex (per DU)	\$2,039	0.857	\$1,747	\$1,707	0.857	\$1,463	\$7,145	0.595	\$4,249
(4) Townhome (per DU)	\$2,039	0.857	\$1,747	\$1,707	0.612	\$1,045	\$7,145	0.666	\$4,755
(5) Apartment (per DU)	NA	NA	NA	NA	NA	NA	NA	NA	NA
(6) School (per school)	\$2,039	46.429	\$94,646	\$1,707	63.950	\$109,173	\$7,145	34.254	\$244,760
(7) Clubhouse (per clubhouse)	\$2,039	6.429	\$13,105	\$1,707	9.404	\$16,055	\$7,145	20.392	\$145,710
(8) Commercial (per parcel)	NA	NA	NA	NA	NA	NA	NA	NA	NA

[1] Land uses represent the Dwelling Units and other property within Central Grande Reserve only.

[2] From Table 8.

[3] From Table 3.

[4] Cost per equivalent unit multiplied by equivalent unit factor.

[5] From Table 4.

[6] From Table 5.

[7] Calculations may vary slightly due to rounding.

b. NEIGHBORHOOD IMPROVEMENTS

The costs for each neighborhood are grouped with other neighborhoods comprised of the same land use. Each neighborhood within the Grande Reserve Subdivision contains a single land use. Then, these costs are simply allocated on a Dwelling Unit basis because the land uses are sufficiently uniform that the public facilities usage factors do not vary within land use type. An estimate of probable costs for each neighborhood has been prepared by the developer's engineer, a summary of which is attached hereto as Exhibit A. The aggregated neighborhood costs by land use type are shown for SSA No. 2004-104 in Table 10 on the following page.

TABLE 10
SSA No. 2004-104
CENTRAL GRANDE RESERVE
NEIGHBORHOOD IMPROVEMENTS

CENTRAL GRANDE RESERVE - ALLOCATED COST BY LAND USE

Land Use [1]	Sewer and Water Improvements			Road Improvements			Storm Sewer Improvements		
	Total [2]	Dwelling Units [3]	Allocated Cost [4], [5]	Total [2]	Dwelling Units [3]	Allocated Cost [4], [5]	Total [2]	Dwelling Units [3]	Allocated Cost [4], [5]
(1) Single-family - Typical (per DU)	\$5,061,000	723	\$7,000	\$3,742,053	723	\$5,176	\$2,530,500	723	\$3,500
(2) Single-family - Age Targeted (per DU)	NA	NA	NA	NA	NA	NA	NA	NA	NA
(3) Duplex (per DU)	\$1,030,400	224	\$4,600	\$756,000	224	\$3,375	\$358,400	224	\$1,600
(4) Townhome (per DU)	\$1,311,200	298	\$4,400	\$752,450	298	\$2,525	\$417,200	298	\$1,400
(5) Apartment (per DU)	NA	NA	NA	NA	NA	NA	NA	NA	NA

[1] Land uses represent the Dwelling Unit and other property within Central Grande Reserve only.

[2] Exhibit A.

[3] From Table 3.

[4] Total cost divided by number of dwelling units.

[5] Calculations may vary slightly due to rounding.

Aggregating the allocated costs in the preceding tables results in the total allocated costs by land use shown in Table 11 on the following page.

TABLE 11
SSA No. 2004-104
CENTRAL GRANDE RESERVE

CENTRAL GRANDE RESERVE - TOTAL ALLOCATED COST BY LAND USE

Land Use [1]	Total	Community	Neighborhood
(1) Single-family - Typical (per DU)	\$26,806	\$11,131	\$15,676
(2) Single-family - Age Targeted (per DU)	NA	NA	NA
(3) Duplex (per DU)	\$17,239	\$7,664	\$9,575
(4) Townhome (per DU)	\$16,078	\$7,753	\$8,325
(5) Apartment (per DU)	NA	NA	NA
(6) School (per school)	\$459,699	\$459,699	\$0
(7) Clubhouse (per clubhouse)	\$176,410	\$176,410	\$0

[1] Land uses represent the Dwelling Units and other property in Central Grande Reserve only.

4. SSA FUNDED COSTS

The Eligible Improvements anticipated to be funded by SSA No. 2004-104 including proceeds from the Second Series are shown in Table 12 on the following page. Note, with respect to SSA No. 2004-104, the developer will privately finance all of the improvements allocated to the School Property and the Clubhouse Property. Therefore, these properties are exempt from the Maximum Parcel Special Tax.

TABLE 12
SSA No. 2004-104
CENTRAL GRANDE RESERVE

COSTS FUNDED BY BONDS
BY DEVELOPMENT AREA AND LAND USE

Land Use	SSA No. 2004-104 CENTRAL GRANDE RESERVE FUNDED COSTS								
	NORTH GRANDE RESERVE			CENTRAL GRANDE RESERVE			SOUTH GRANDE RESERVE		
	Total	Community	Neighborhood	Total	Community	Neighborhood	Total	Community	Neighborhood
(1) Single-family Property (per DU)	NA	NA	NA	\$18,641	\$8,463	\$10,178	NA	NA	NA
(2) Duplex Property (per DU)	NA	NA	NA	\$15,248	\$5,975	\$9,273	NA	NA	NA
(3) Townhome Property (per DU)	NA	NA	NA	\$12,880	\$5,999	\$6,882	NA	NA	NA
(4) School Property (per school)	NA	NA	NA	\$0	\$0	\$0	NA	NA	NA
(5) Clubhouse Property (per clubhouse)	NA	NA	NA	\$0	\$0	\$0	NA	NA	NA

D. ALTERNATIVES, MODIFICATIONS, AND/OR SUBSTITUTIONS

The description of the Eligible Improvements, as set forth herein, is general in nature. The final description, specifications, location, and costs of improvements and facilities will be determined upon the preparation of final plans and specifications and completion of the improvements. The final plans may show substitutes, in lieu or modifications to the Eligible Improvements in order to accomplish the works of improvements, and any substitution, increase, or decrease to the amount of public improvements financed shall not be a change or modification in the proceedings as long as (i) the allocation of the Eligible Improvement costs actually funded by SSA No. 2004-104, using the preceding methodology, is uniform for each land use and (ii) such allocation results in the same ratio of funded Eligible Improvements among the land use types, as shown in Section VII below.

VI. BOND ASSUMPTIONS

Total authorized bonded indebtedness is \$35,000,000. It is anticipated that the Eligible Improvements will be financed through the issuance of two series of bonds. Bonds in the approximate amount of \$13,200,000 and \$16,700,000 are anticipated to be issued in November 2004 and January 2007, respectively. Issuance costs are estimated to be approximately five percent (5.0%) of the principal amount of the bonds. Each bond issue is estimated to include a reserve fund equal to approximately ten percent (10.0%) of the original principal amount of the bonds and approximately twenty-eight months of capitalized interest. The term of the bonds is expected to range from 28 to 30 years. Annual debt service payments will increase approximately 1.5% annually.

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

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

The actual bonded indebtedness and consequently the amount of public improvements funded by SSA No. 2004-104 may increase or decrease depending on these variables.

VII. MAXIMUM PARCEL SPECIAL TAX

As mentioned previously, no Eligible Improvements for the School Property and the Clubhouse Property will be financed by SSA No. 2004-104. Therefore, these properties will not be subject to the Maximum Parcel Special Tax. The discussion that follows applies only to the remaining Residential Property.

A. EQUIVALENT UNITS

When multiple land uses are anticipated, the Maximum Parcel Special Tax is a function of the (i) relative amounts of the Eligible Improvement costs funded for such land uses and (ii) the associated Maximum Parcel Special Taxes required to pay debt service on the Bonds. In order to measure the relative difference in funded public improvement costs for each land use type, equivalent unit factors have been calculated for the Eligible Improvements to be funded by SSA No. 2004-104. Single-family Dwelling Units are deemed the typical residential unit and are assigned an equivalent unit factor of 1.00. The equivalent unit factors for other land use types are computed as the ratio of the funded Eligible Improvements for such land use type to the funded Eligible Improvements for a single-family Dwelling Unit. Equivalent unit calculations are shown in Table 13 on the following page.

TABLE 13
SSA No. 2004-104
CENTRAL GRANDE RESERVE

CENTRAL GRANDE RESERVE - EQUIVALENT UNITS FOR FUNDED COSTS BY LAND USE

Land Use	Funded Costs	Equivalent Unit Factor	Dwelling Units	Total Equivalent Units
(1) Single-family Property (per DU)	\$18,641	1.000	723	723.000
(2) Duplex Property (per DU)	\$15,248	0.818	224	183.232
(3) Townhome Property (per DU)	\$12,880	0.691	298	205.907
(4) School Property (per school)	\$0	0.000	NA	0.000
(5) Clubhouse Property (per clubhouse)	\$0	0.000	NA	0.000
Grand Total			1,245	1,112.139

B. MAXIMUM PARCEL SPECIAL TAX CALCULATION

The Maximum Parcel Special Tax is derived from the required Maximum Parcel Special Taxes for SSA No. 2004-104, which are equal to the sum of the estimated (i) maximum annual interest and principal payments on the Bonds, net of projected earnings on the reserve fund, (ii) a contingency for delinquent Special Taxes, and (iii) estimated Administrative Expenses. The Maximum Parcel Special Tax is computed in two steps. First, the Maximum Parcel Special Tax per equivalent unit is calculated. Then, that amount is multiplied by the applicable equivalent unit factor for each land use type. Therefore, the Maximum Parcel Special Taxes are weighted in proportion to the allocation of funded Eligible Improvements as shown in Section V, and consequently the amount of the Maximum Parcel Special Tax bears a rational relationship to the benefit that the special services render to each Parcel within SSA No. 2004-104 as required pursuant to the Act. These calculations are shown in Tables 14 and 15 on the following page.

TABLE 14
SSA No. 2004-104
CENTRAL GRANDE RESERVE

MAXIMUM PARCEL SPECIAL TAX PER EQUIVALENT UNIT
CALENDAR YEAR 2005

Development Area	Required Maximum Parcel Special Taxes	Total Equivalent Units	Maximum Parcel Special Tax Per Equivalent Unit [1]
Central Grande Reserve	\$2,334,285	1,112.139	\$2,099
[1] Maximum Parcel Special Taxes divided by total equivalent units.			

TABLE 15
SSA No. 2004-106
CENTRAL GRANDE RESERVE

MAXIMUM PARCEL SPECIAL TAX
CALENDAR YEAR 2005

Land Use	Central Grande Reserve		
	Maximum Parcel Special Tax Per Equivalent Unit	Equivalent Unit Factor	Maximum Parcel Special Tax [1]
(1) Single-family Property (per DU)	\$2,099	1.000	\$2,099.00
(2) Duplex Property (per DU)	\$2,099	0.818	\$1,717.00
(3) Townhome Property (per DU)	\$2,099	0.691	\$1,450.00
(4) School Property (per school)	NA	NA	NA
(5) Clubhouse Property (per clubhouse)	NA	NA	NA
[1] Calculations may vary slightly due to rounding.			

C. ESCALATION

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

D. APPLICATION

Prior to the recordation of a Final Plat, the Maximum Parcel Special Tax for a Parcel of Residential Property shall be calculated by multiplying the number of expected single-family, duplex, or townhome Dwelling Units for such Parcel by the applicable Maximum Parcel Special Tax. For each Calendar Year for which the Maximum Parcel Special Tax has been levied, the expected number of single-family, duplex, or townhome Dwelling Units shall be based on the most recent Concept Plan or Preliminary Plat in effect as of September 30 of that year.

Subsequent to the recordation of the Final Plat but prior to the initial sale of each Dwelling Unit, the Maximum Parcel Special Tax for a lot of Residential Property shall be calculated by multiplying the Maximum Parcel Special Tax per Dwelling Unit by the applicable Maximum Parcel Special Tax determined pursuant to Table 15, as increased in accordance with Section VI.C above by the number of anticipated Dwelling Units to be constructed on such lot. (e.g., for a single-family lot, one Dwelling Unit is anticipated.)

E. TERM

The Maximum Parcel Special Tax shall not be levied after Calendar Year 2032 (to be collected in Calendar Year 2033).

F. SPECIAL TAX ROLL AMENDMENT

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

G. OPTIONAL PREPAYMENT

The Maximum Parcel Special Tax for any Parcel may be prepaid and the obligation of the Parcel to pay the Maximum Parcel Special Tax permanently satisfied pursuant to Section A of Exhibit C attached hereto, provided that a prepayment may be made only if there are no delinquent Special Taxes with

respect to such Parcel at the time of prepayment. The Maximum Parcel Special Tax may also be prepaid in part, provided that proceeds for any such prepayment are sufficient to permit the redemption of Bonds in such amounts and maturities deemed necessary by the Administrator and in accordance with the Bond Indenture.

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

H. MANDATORY PREPAYMENT

If at any time the Administrator determines that there has been or will be a reduction in the Maximum Parcel Special Taxes as a result of an amendment to the Concept Plan, Preliminary Plat, Final Plat, or other event which reduces the anticipated number of Dwelling Units as shown in Section B of Exhibit C, attached hereto, then a Mandatory Special Tax Prepayment shall be calculated. As required under the Bond Indenture, the City may adopt a supplemental ordinance to provide for the levy of the Mandatory Special Tax Prepayment.

VIII. ABATEMENT METHODOLOGY AND COLLECTION

A. ABATEMENT METHODOLOGY

On or before the last Tuesday of December of each Calendar Year, commencing with Calendar Year 2005 and for each following Calendar Year, the City or its designee shall calculate the Special Tax Requirement.

1. Prior to the Issuance of the Second Series

Prior to the issuance of the Second Series, the Special Tax Requirement will be funded only by the Maximum Parcel Special Taxes applicable to the First Series Property. The Special Tax authorized by the ordinance providing for the issuance of the Bonds shall be abated each year to the extent the amounts so authorized exceed the Special Tax Requirement. The Maximum Parcel Special Tax applicable to each Parcel of First Series Property shall be abated in equal percentages until the Special Taxes remaining equal the Special Tax Requirement. The Maximum Parcel Special Tax applicable to Second Series Property shall be abated in full.

2. Subsequent to the Issuance of the Second Series

Subsequent to the issuance of the Second Series, the Special Tax Requirement will be funded by the Maximum Parcel Special Taxes applicable to both the First Series Property and the Second Series

Property. The Maximum Parcel Special Tax authorized by the ordinance providing for the issuance of the First Series and Second Series shall be abated each year to the extent the amounts so authorized exceed the Special Tax Requirement. The Maximum Parcel Special Tax applicable to each Parcel shall be abated in equal percentages until the Special Taxes remaining equal the Special Tax Requirement. Notwithstanding the above, if the Administrator determines there are sufficient moneys available pursuant to the Bond Indenture (i.e. capitalized interest) to pay the debt service on the Second Series for the bond year next following the calculation of the Special Tax Requirement, the Maximum Parcel Special Tax applicable to the Second Series Property shall be abated in full and the Maximum Parcel Special Tax for the First Series Property shall be abated pursuant to Section VIII.A.1 above.

B. COLLECTION PROCESS

The Special Tax shall be billed and collected by the County in the same manner and at the same time as general ad valorem property taxes. The lien and foreclosure remedies provided for in Article 9 of the Illinois Municipal Code shall apply upon the nonpayment of the Maximum Parcel Special Tax levied against any Parcel. The Council may provide for other means of collecting the Special Tax, if necessary to meet the financial obligations of SSA No. 2004-104.

The Mandatory Special Tax Prepayment shall be due prior to any development approval, subdivision of land, conveyance, or other action that results in a reduction in the Maximum Parcel Special Taxes. The Mandatory Special Tax Prepayment shall be levied against the property on which the reduction has or will occur. The Mandatory Special Tax Prepayment shall have the same sale and lien priorities as are provided for regular property taxes. A Mandatory Special Tax Prepayment shall not reduce the Maximum Parcel Special Tax for any Parcel.

C. ADMINISTRATIVE REVIEW

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

IX. AMENDMENTS

This Report may be amended by ordinance of the City and, to the maximum extent permitted by the Act, such amendments may be made without further notice under the Act and without notice to owners of property within SSA No. 2004-104 in order to (i) clarify or correct minor inconsistencies in the matters set forth herein, (ii) provide for lawful procedures for the collection and enforcement of the Special Tax so as to assure the efficient collection of the Special Tax for the benefit of the owners of the Bonds, (iii) otherwise improve the ability of the City to fulfill its obligations to levy, extend, and collect the Special Tax and to make it available for the payment of the Bonds and Administrative Expenses, and (iv) make any change deemed necessary or advisable by the City, provided such change is not detrimental to the owners of property subject to the Maximum Parcel Special Tax. No such amendment shall be approved by the Council if it violates any other agreement binding upon the City and unless and until it has (i) found and determined that the amendment is necessary and appropriate and does not materially adversely affect the rights of the owners of the Bonds or the City has obtained the consent of one hundred percent (100.00%) of the owners of the Bonds and (ii) received an opinion of a nationally recognized bond counsel to the effect that the amendment does not violate the Act, and is authorized pursuant to the terms of the Bond Indenture and this Report.

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EXHIBIT A

COST ESTIMATE SUMMARY FOR THE CENTRAL GRANDE RESERVE PROJECT

EXHIBIT A						
SSA No. 2004-104						
CENTRAL GRANDE RESERVE						
BREAKDOWN OF COST ESTIMATE FOR CENTRAL GRANDE RESERVE						
IMPROVEMENTS	TOTAL	NBH 6 - 7	NBH 8	NBH 9 - 16	SCHOOL	CLUBHOUSE
		THM	DUP	SFH	PROPERTY	PROPERTY
MASTER PLANNED IMPROVEMENTS						
ROADS						
BRISTOL	\$355,757	\$55,448	\$58,322	\$219,696	\$19,432	\$2,858
KENNEDY	\$1,140,262	\$177,721	\$186,933	\$704,165	\$62,284	\$9,159
MILL	\$614,902	\$95,838	\$100,806	\$379,731	\$33,587	\$4,939
GALENA	\$304,353	\$47,436	\$49,895	\$187,952	\$16,625	\$2,445
STATE ROUTE 34	\$381,056	\$59,391	\$62,470	\$235,320	\$20,814	\$3,061
SUBTOTAL MASTER PLANNED ROAD	\$2,796,330	\$435,835	\$458,427	\$1,726,864	\$152,742	\$22,462
WATER						
WATER TOWER	\$896,570	\$187,209	\$140,720	\$529,901	\$34,028	\$4,712
TWO WELLS	\$686,357	\$143,315	\$107,727	\$405,658	\$26,050	\$3,607
WELL HOUSE & TREATMENT	\$1,650,803	\$344,696	\$259,101	\$975,676	\$62,655	\$8,675
GALENA ROAD WATERMAIN	\$326,716	\$68,220	\$51,280	\$193,099	\$12,400	\$1,717
STATE ROUTE 34 WATERMAIN	\$253,268	\$52,884	\$39,752	\$149,689	\$9,613	\$1,331
WATERMAIN BETWEEN WELLS	\$227,941	\$47,595	\$35,776	\$134,720	\$8,651	\$1,198
ENGINEERING AND SURVEY TESTING	\$455,883	\$95,191	\$71,553	\$269,441	\$17,303	\$2,396
LESS ESTIMATED RECAPTURE	(\$46,387)	\$0	\$0	\$0	(\$40,746)	(\$5,642)
SUBTOTAL MASTER PLANNED WATER	\$4,451,150	\$939,110	\$705,908	\$2,658,185	\$129,954	\$17,994
COMMUNITY IMPROVEMENTS						
SANITARY SEWER						
ROAD ASSOCIATED	\$1,734,908	\$362,258	\$272,301	\$1,025,384	\$65,847	\$9,117
LIFT STATION	\$361,500	\$75,483	\$56,739	\$213,658	\$13,720	\$1,900
SUBTOTAL COMMUNITY SEWER	\$2,096,408	\$437,741	\$329,040	\$1,239,042	\$79,567	\$11,017
WATER						
ROAD ASSOCIATED	\$397,304	\$82,959	\$62,359	\$234,819	\$15,079	\$2,088
GALENA WATER MAIN	\$146,491	\$30,588	\$22,992	\$86,581	\$5,560	\$770
STATE ROUTE 34 WATER MAIN	\$146,491	\$30,588	\$22,992	\$86,581	\$5,560	\$770
SUBTOTAL COMMUNITY WATER	\$690,286	\$144,135	\$108,343	\$407,981	\$26,199	\$3,628
STORM SEWER						
ROAD ASSOCIATED	\$1,111,399	\$198,736	\$133,461	\$724,497	\$34,282	\$20,423
STORM SEWER MAIN	\$361,498	\$64,642	\$43,410	\$235,653	\$11,151	\$6,643
STORM WATER DETENTION (EARTHWORK)	\$3,925,070	\$701,865	\$471,336	\$2,558,670	\$121,072	\$72,127
STORM WATER MANAGEMENT	\$2,527,500	\$451,957	\$303,511	\$1,647,624	\$77,963	\$46,446
SUBTOTAL COMMUNITY STORM SEWER	\$7,925,468	\$1,417,199	\$951,717	\$5,166,444	\$244,468	\$145,639
ROADS						
COLLECTOR ROADS	\$1,400,003	\$218,204	\$229,515	\$864,567	\$76,472	\$11,246
EARTHWORK	\$142,772	\$22,252	\$23,406	\$88,168	\$7,799	\$1,147
RIGHT OF WAY	\$455,914	\$71,059	\$74,742	\$281,548	\$24,903	\$3,662
SUBTOTAL COMMUNITY ROADS	\$1,998,689	\$311,515	\$327,662	\$1,234,284	\$109,173	\$16,055
PARKS						
	\$1,391,481	\$303,670	\$228,262	\$859,549	\$0	\$0
SUBTOTAL COMMUNITY PARKS	\$1,391,481	\$303,670	\$228,262	\$859,549	\$0	\$0
NEIGHBORHOOD IMPROVEMENTS						
SANITARY SEWER	\$3,701,300	\$655,600	\$515,200	\$2,530,500	\$0	\$0
WATER	\$3,701,300	\$655,600	\$515,200	\$2,530,500	\$0	\$0
STORM SEWER	\$3,306,100	\$417,200	\$358,400	\$2,530,500	\$0	\$0
ROADS	\$5,250,503	\$752,450	\$756,000	\$3,742,053	\$0	\$0
SUBTOTAL NEIGHBORHOOD IMPROVEMENTS	\$15,959,203	\$2,480,850	\$2,144,800	\$11,333,553	\$0	\$0
SOFT COSTS						
CONSTRUCTION MANAGEMENT	\$737,341	\$125,779	\$103,741	\$488,946	\$15,023	\$3,852
PRELIMINARY ENGINEERING	\$60,860	\$10,382	\$8,563	\$40,358	\$1,240	\$318
FINAL ENGINEERING	\$529,382	\$89,303	\$100,382	\$334,856	\$4,110	\$731
VILLAGE ENGINEER REVIEW FEES	\$327,717	\$55,903	\$46,109	\$217,316	\$6,677	\$1,712
OTHER PERMIT FEES	\$141,163	\$24,080	\$19,861	\$93,608	\$2,876	\$738
TORNADO SIREN	\$38,785	\$8,464	\$6,362	\$23,959	\$0	\$0
SUBTOTAL SOFT COSTS	\$1,835,249	\$313,911	\$285,018	\$1,199,042	\$29,926	\$7,351
GRAND TOTAL COSTS	\$39,144,264	\$6,783,967	\$5,539,178	\$25,824,944	\$772,030	\$224,145
NUMBER OF UNITS	1,245	298	224	723	NA	NA

EXHIBIT B

SPECIAL TAX ROLL

UNITED CITY OF YORKVILLE
SSA No. 2004-104
CENTRAL GRANDE RESERVE
SPECIAL TAX ROLL
CALENDAR YEAR 2005 THROUGH CALENDAR YEAR 2032

Levied Calendar Year	Maximum Parcel Special Tax Per Dwelling Unit [1]			Permanent Index Number								
	SF	DUP	THM	02-11-300-005			02-11-400-005			02-14-100-007		
				SFH	DUP	THM	SFH	DUP	THM	SFH	DUP	THM
				0	0	0	0	26	0	238	0	156
2005	\$2,099.00	\$1,717.00	\$1,450.00	\$0	\$0	\$0	\$0	\$44,642	\$0	\$499,562	\$0	\$226,200
2006	\$2,130.00	\$1,743.00	\$1,472.00	\$0	\$0	\$0	\$0	\$45,318	\$0	\$506,940	\$0	\$229,632
2007	\$2,162.00	\$1,769.00	\$1,494.00	\$0	\$0	\$0	\$0	\$45,994	\$0	\$514,556	\$0	\$233,064
2008	\$2,194.00	\$1,796.00	\$1,516.00	\$0	\$0	\$0	\$0	\$46,696	\$0	\$522,172	\$0	\$236,496
2009	\$2,227.00	\$1,823.00	\$1,539.00	\$0	\$0	\$0	\$0	\$47,398	\$0	\$530,026	\$0	\$240,084
2010	\$2,260.00	\$1,850.00	\$1,562.00	\$0	\$0	\$0	\$0	\$48,100	\$0	\$537,880	\$0	\$243,672
2011	\$2,294.00	\$1,878.00	\$1,585.00	\$0	\$0	\$0	\$0	\$48,828	\$0	\$545,972	\$0	\$247,260
2012	\$2,328.00	\$1,906.00	\$1,609.00	\$0	\$0	\$0	\$0	\$49,556	\$0	\$554,064	\$0	\$251,004
2013	\$2,363.00	\$1,935.00	\$1,633.00	\$0	\$0	\$0	\$0	\$50,310	\$0	\$562,394	\$0	\$254,748
2014	\$2,398.00	\$1,964.00	\$1,657.00	\$0	\$0	\$0	\$0	\$51,064	\$0	\$570,724	\$0	\$258,492
2015	\$2,434.00	\$1,993.00	\$1,682.00	\$0	\$0	\$0	\$0	\$51,818	\$0	\$579,292	\$0	\$262,392
2016	\$2,471.00	\$2,023.00	\$1,707.00	\$0	\$0	\$0	\$0	\$52,598	\$0	\$588,098	\$0	\$266,292
2017	\$2,508.00	\$2,053.00	\$1,733.00	\$0	\$0	\$0	\$0	\$53,378	\$0	\$596,904	\$0	\$270,348
2018	\$2,546.00	\$2,084.00	\$1,759.00	\$0	\$0	\$0	\$0	\$54,184	\$0	\$605,948	\$0	\$274,404
2019	\$2,584.00	\$2,115.00	\$1,785.00	\$0	\$0	\$0	\$0	\$54,990	\$0	\$614,992	\$0	\$278,460
2020	\$2,623.00	\$2,147.00	\$1,812.00	\$0	\$0	\$0	\$0	\$55,822	\$0	\$624,274	\$0	\$282,672
2021	\$2,662.00	\$2,179.00	\$1,839.00	\$0	\$0	\$0	\$0	\$56,654	\$0	\$633,556	\$0	\$286,884
2022	\$2,702.00	\$2,212.00	\$1,867.00	\$0	\$0	\$0	\$0	\$57,512	\$0	\$643,076	\$0	\$291,252
2023	\$2,743.00	\$2,245.00	\$1,895.00	\$0	\$0	\$0	\$0	\$58,370	\$0	\$652,834	\$0	\$295,620
2024	\$2,784.00	\$2,279.00	\$1,923.00	\$0	\$0	\$0	\$0	\$59,254	\$0	\$662,592	\$0	\$299,988
2025	\$2,826.00	\$2,313.00	\$1,952.00	\$0	\$0	\$0	\$0	\$60,138	\$0	\$672,588	\$0	\$304,512
2026	\$2,868.00	\$2,348.00	\$1,981.00	\$0	\$0	\$0	\$0	\$61,048	\$0	\$682,584	\$0	\$309,036
2027	\$2,868.00	\$2,348.00	\$2,011.00	\$0	\$0	\$0	\$0	\$61,048	\$0	\$682,584	\$0	\$313,716
2028	\$2,955.00	\$2,419.00	\$2,011.00	\$0	\$0	\$0	\$0	\$62,894	\$0	\$703,290	\$0	\$313,716
2029	\$2,999.00	\$2,455.00	\$2,072.00	\$0	\$0	\$0	\$0	\$63,830	\$0	\$713,762	\$0	\$323,232
2030	\$3,044.00	\$2,492.00	\$2,103.00	\$0	\$0	\$0	\$0	\$64,792	\$0	\$724,472	\$0	\$328,068
2031	\$3,090.00	\$2,529.00	\$2,135.00	\$0	\$0	\$0	\$0	\$65,754	\$0	\$735,420	\$0	\$333,060
2032	\$3,136.00	\$2,567.00	\$2,167.00	\$0	\$0	\$0	\$0	\$66,742	\$0	\$746,368	\$0	\$338,052

[1] SF is Single-family Property, DUP is Duplex Property,
and THM is Townhome Property.

UNITED CITY OF YORKVILLE
SSA No. 2004-104
CENTRAL GRANDE RESERVE
SPECIAL TAX ROLL
CALENDAR YEAR 2005 THROUGH CALENDAR YEAR 2032

Levied Calendar Year	Maximum Parcel Special Tax Per Dwelling Unit [1]			Permanent Index Number								
				02-14-100-009			02-14-201-001			02-14-352-001		
	SF	DUP	THM	SFH	DUP	THM	SFH	DUP	THM	SFH	DUP	THM
				173	0	0	35	198	142	67	0	0
2005	\$2,099.00	\$1,717.00	\$1,450.00	\$363,127	\$0	\$0	\$73,465	\$339,966	\$205,900	\$140,633	\$0	\$0
2006	\$2,130.00	\$1,743.00	\$1,472.00	\$368,490	\$0	\$0	\$74,550	\$345,114	\$209,024	\$142,710	\$0	\$0
2007	\$2,162.00	\$1,769.00	\$1,494.00	\$374,026	\$0	\$0	\$75,670	\$350,262	\$212,148	\$144,854	\$0	\$0
2008	\$2,194.00	\$1,796.00	\$1,516.00	\$379,562	\$0	\$0	\$76,790	\$355,608	\$215,272	\$146,998	\$0	\$0
2009	\$2,227.00	\$1,823.00	\$1,539.00	\$385,271	\$0	\$0	\$77,945	\$360,954	\$218,538	\$149,209	\$0	\$0
2010	\$2,260.00	\$1,850.00	\$1,562.00	\$390,980	\$0	\$0	\$79,100	\$366,300	\$221,804	\$151,420	\$0	\$0
2011	\$2,294.00	\$1,878.00	\$1,585.00	\$396,862	\$0	\$0	\$80,290	\$371,844	\$225,070	\$153,698	\$0	\$0
2012	\$2,328.00	\$1,906.00	\$1,609.00	\$402,744	\$0	\$0	\$81,480	\$377,388	\$228,478	\$155,976	\$0	\$0
2013	\$2,363.00	\$1,935.00	\$1,633.00	\$408,799	\$0	\$0	\$82,705	\$383,130	\$231,886	\$158,321	\$0	\$0
2014	\$2,398.00	\$1,964.00	\$1,657.00	\$414,854	\$0	\$0	\$83,930	\$388,872	\$235,294	\$160,666	\$0	\$0
2015	\$2,434.00	\$1,993.00	\$1,682.00	\$421,082	\$0	\$0	\$85,190	\$394,614	\$238,844	\$163,078	\$0	\$0
2016	\$2,471.00	\$2,023.00	\$1,707.00	\$427,483	\$0	\$0	\$86,485	\$400,554	\$242,394	\$165,557	\$0	\$0
2017	\$2,508.00	\$2,053.00	\$1,733.00	\$433,884	\$0	\$0	\$87,780	\$406,494	\$246,086	\$168,036	\$0	\$0
2018	\$2,546.00	\$2,084.00	\$1,759.00	\$440,458	\$0	\$0	\$89,110	\$412,632	\$249,778	\$170,582	\$0	\$0
2019	\$2,584.00	\$2,115.00	\$1,785.00	\$447,032	\$0	\$0	\$90,440	\$418,770	\$253,470	\$173,128	\$0	\$0
2020	\$2,623.00	\$2,147.00	\$1,812.00	\$453,779	\$0	\$0	\$91,805	\$425,106	\$257,304	\$175,741	\$0	\$0
2021	\$2,662.00	\$2,179.00	\$1,839.00	\$460,526	\$0	\$0	\$93,170	\$431,442	\$261,138	\$178,354	\$0	\$0
2022	\$2,702.00	\$2,212.00	\$1,867.00	\$467,446	\$0	\$0	\$94,570	\$437,976	\$265,114	\$181,034	\$0	\$0
2023	\$2,743.00	\$2,245.00	\$1,895.00	\$474,539	\$0	\$0	\$96,005	\$444,510	\$269,090	\$183,781	\$0	\$0
2024	\$2,784.00	\$2,279.00	\$1,923.00	\$481,632	\$0	\$0	\$97,440	\$451,242	\$273,066	\$186,528	\$0	\$0
2025	\$2,826.00	\$2,313.00	\$1,952.00	\$488,898	\$0	\$0	\$98,910	\$457,974	\$277,184	\$189,342	\$0	\$0
2026	\$2,868.00	\$2,348.00	\$1,981.00	\$496,164	\$0	\$0	\$100,380	\$464,904	\$281,302	\$192,156	\$0	\$0
2027	\$2,868.00	\$2,348.00	\$2,011.00	\$496,164	\$0	\$0	\$100,380	\$464,904	\$285,562	\$192,156	\$0	\$0
2028	\$2,955.00	\$2,419.00	\$2,011.00	\$511,215	\$0	\$0	\$103,425	\$478,962	\$285,562	\$197,985	\$0	\$0
2029	\$2,999.00	\$2,455.00	\$2,072.00	\$518,827	\$0	\$0	\$104,965	\$486,090	\$294,224	\$200,933	\$0	\$0
2030	\$3,044.00	\$2,492.00	\$2,103.00	\$526,612	\$0	\$0	\$106,540	\$493,416	\$298,626	\$203,948	\$0	\$0
2031	\$3,090.00	\$2,529.00	\$2,135.00	\$534,570	\$0	\$0	\$108,150	\$500,742	\$303,170	\$207,030	\$0	\$0
2032	\$3,136.00	\$2,567.00	\$2,167.00	\$542,528	\$0	\$0	\$109,760	\$508,266	\$307,714	\$210,112	\$0	\$0

[1] SF is Single-family Property, DUP is Duplex Property,
and THM is Townhome Property.

UNITED CITY OF YORKVILLE
SSA No. 2004-104
CENTRAL GRANDE RESERVE
SPECIAL TAX ROLL
CALENDAR YEAR 2005 THROUGH CALENDAR YEAR 2032

Levied Calendar Year	Maximum Parcel Special Tax Per Dwelling Unit [1]			Permanent Index Number									GRAND TOTAL
				02-15-477-001			02-23-126-001			02-23-201-001			
	SF	DUP	THM	SFH	DUP	THM	SFH	DUP	THM				
				0	0	0	187	0	0	23	0	0	
2005	\$2,099.00	\$1,717.00	\$1,450.00	\$0	\$0	\$0	\$392,513	\$0	\$0	\$48,277	\$0	\$0	\$2,334,285.00
2006	\$2,130.00	\$1,743.00	\$1,472.00	\$0	\$0	\$0	\$398,310	\$0	\$0	\$48,990	\$0	\$0	\$2,369,078.00
2007	\$2,162.00	\$1,769.00	\$1,494.00	\$0	\$0	\$0	\$404,294	\$0	\$0	\$49,726	\$0	\$0	\$2,404,594.00
2008	\$2,194.00	\$1,796.00	\$1,516.00	\$0	\$0	\$0	\$410,278	\$0	\$0	\$50,462	\$0	\$0	\$2,440,334.00
2009	\$2,227.00	\$1,823.00	\$1,539.00	\$0	\$0	\$0	\$416,449	\$0	\$0	\$51,221	\$0	\$0	\$2,477,095.00
2010	\$2,260.00	\$1,850.00	\$1,562.00	\$0	\$0	\$0	\$422,620	\$0	\$0	\$51,980	\$0	\$0	\$2,513,856.00
2011	\$2,294.00	\$1,878.00	\$1,585.00	\$0	\$0	\$0	\$428,978	\$0	\$0	\$52,762	\$0	\$0	\$2,551,564.00
2012	\$2,328.00	\$1,906.00	\$1,609.00	\$0	\$0	\$0	\$435,336	\$0	\$0	\$53,544	\$0	\$0	\$2,589,570.00
2013	\$2,363.00	\$1,935.00	\$1,633.00	\$0	\$0	\$0	\$441,881	\$0	\$0	\$54,349	\$0	\$0	\$2,628,523.00
2014	\$2,398.00	\$1,964.00	\$1,657.00	\$0	\$0	\$0	\$448,426	\$0	\$0	\$55,154	\$0	\$0	\$2,667,476.00
2015	\$2,434.00	\$1,993.00	\$1,682.00	\$0	\$0	\$0	\$455,158	\$0	\$0	\$55,982	\$0	\$0	\$2,707,450.00
2016	\$2,471.00	\$2,023.00	\$1,707.00	\$0	\$0	\$0	\$462,077	\$0	\$0	\$56,833	\$0	\$0	\$2,748,371.00
2017	\$2,508.00	\$2,053.00	\$1,733.00	\$0	\$0	\$0	\$468,996	\$0	\$0	\$57,684	\$0	\$0	\$2,789,590.00
2018	\$2,546.00	\$2,084.00	\$1,759.00	\$0	\$0	\$0	\$476,102	\$0	\$0	\$58,558	\$0	\$0	\$2,831,756.00
2019	\$2,584.00	\$2,115.00	\$1,785.00	\$0	\$0	\$0	\$483,208	\$0	\$0	\$59,432	\$0	\$0	\$2,873,922.00
2020	\$2,623.00	\$2,147.00	\$1,812.00	\$0	\$0	\$0	\$490,501	\$0	\$0	\$60,329	\$0	\$0	\$2,917,333.00
2021	\$2,662.00	\$2,179.00	\$1,839.00	\$0	\$0	\$0	\$497,794	\$0	\$0	\$61,226	\$0	\$0	\$2,960,744.00
2022	\$2,702.00	\$2,212.00	\$1,867.00	\$0	\$0	\$0	\$505,274	\$0	\$0	\$62,146	\$0	\$0	\$3,005,400.00
2023	\$2,743.00	\$2,245.00	\$1,895.00	\$0	\$0	\$0	\$512,941	\$0	\$0	\$63,089	\$0	\$0	\$3,050,779.00
2024	\$2,784.00	\$2,279.00	\$1,923.00	\$0	\$0	\$0	\$520,608	\$0	\$0	\$64,032	\$0	\$0	\$3,096,382.00
2025	\$2,826.00	\$2,313.00	\$1,952.00	\$0	\$0	\$0	\$528,462	\$0	\$0	\$64,998	\$0	\$0	\$3,143,006.00
2026	\$2,868.00	\$2,348.00	\$1,981.00	\$0	\$0	\$0	\$536,316	\$0	\$0	\$65,964	\$0	\$0	\$3,189,854.00
2027	\$2,868.00	\$2,348.00	\$2,011.00	\$0	\$0	\$0	\$536,316	\$0	\$0	\$65,964	\$0	\$0	\$3,198,794.00
2028	\$2,955.00	\$2,419.00	\$2,011.00	\$0	\$0	\$0	\$552,585	\$0	\$0	\$67,965	\$0	\$0	\$3,277,599.00
2029	\$2,999.00	\$2,455.00	\$2,072.00	\$0	\$0	\$0	\$560,813	\$0	\$0	\$68,977	\$0	\$0	\$3,335,653.00
2030	\$3,044.00	\$2,492.00	\$2,103.00	\$0	\$0	\$0	\$569,228	\$0	\$0	\$70,012	\$0	\$0	\$3,385,714.00
2031	\$3,090.00	\$2,529.00	\$2,135.00	\$0	\$0	\$0	\$577,830	\$0	\$0	\$71,070	\$0	\$0	\$3,436,796.00
2032	\$3,136.00	\$2,567.00	\$2,167.00	\$0	\$0	\$0	\$586,432	\$0	\$0	\$72,128	\$0	\$0	\$3,488,102.00

[1] SF is Single-family Property, DUP is Duplex Property,
and THM is Townhome Property.

EXHIBIT C

PREPAYMENT OF MAXIMUM PARCEL SPECIAL TAX

**UNITED CITY OF YORKVILLE
SPECIAL SERVICE AREA NO. 2004-104**

PREPAYMENT FORMULA

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

A. OPTIONAL PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX

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

1. Special Tax Bond Prepayment Prior to the Issuance of any Bonds

The Special Tax Bond Prepayment for Residential Property prior to the issuance of any Bonds shall equal the amounts shown in Table A-1 below, subject to changes as described in Section V.D of the Report. If at the time of the prepayment, the Parcel intending to prepay is not located within a Final Plat, the prepayment amount shall be calculated by multiplying the number of expected single-family, duplex, or townhome Dwelling Units for such Parcel as shown on the applicable approved Concept Plan, Preliminary Plat, or Final Plat whichever is the most recent by the corresponding prepayment amount per Dwelling Unit for the corresponding land use.

TABLE A-1 SSA NO. 2004-104 CENTRAL GRANDE RESERVE	
Land Use	Special Tax Bond Prepayment per Dwelling Unit
Single-family Property	\$18,641 / DU
Duplex Property	\$15,248 / DU
Townhome Property	\$12,880 / DU

2. First Series Property Prior to the Issuance of the Second Series

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

"Principal" means the principal amount of Bonds to be redeemed and

equals the quotient derived by dividing (a) the then current Calendar Year Maximum Parcel Special Tax for the Parcel intending to prepay by (b) the corresponding Calendar Year Maximum Parcel Special Taxes for First Series Property, (and excluding from (b) that portion of the Maximum Parcel Special Tax for any Parcel(s) of First Series Property that has been prepaid), and multiplying the quotient by the principal amount of outstanding Bonds.

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

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

"Fees" equal the expenses of SSA No. 2004-104 associated with the Special Tax Bond Prepayment as calculated by the City or its designee and include, but are not limited to, the costs of computing the Special Tax Bond Prepayment, the costs of redeeming the Bonds, and the costs of recording and publishing any notices to evidence the Special Tax Bond Prepayment and the redemption of Bonds.

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

3. Second Series Property Prior to the Issuance of the Second Series

Prior to the issuance of the Second Series, the Special Tax Bond Prepayment amount for a Parcel of Second Series Property shall be calculated pursuant to the preceding Section A.1.

4. After the Issuance of the Second Series

After the issuance of the Second Series, the Special Tax Bond Prepayment amount for a Parcel of First Series Property or Second Series Property shall be calculated pursuant to the preceding Section A.2 substituting the Maximum Parcel Special Taxes for SSA No. 2004-104 for the Maximum Parcel Special Taxes for First Series Property when computing Principal.

The amount of any Partial Special Tax Bond Prepayment shall be computed pursuant to the appropriate preceding prepayment section substituting the portion of the Maximum Parcel Special Tax to be prepaid for the Maximum Parcel Special Tax when computing

Principal, as applicable. The amount of any Special Tax Bond Prepayment or Partial Special Tax Bond Prepayment computed pursuant to this Section A shall not exceed the Bonds plus any Premium, Defeasance, and Fees as such terms are defined herein.

B. MANDATORY PREPAYMENT

1. Mandatory Special Tax Prepayment Calculation Prior to the Issuance of the Second Series

Pursuant to Section VII.H of the Report, the Maximum Parcel Special Tax must be prepaid if at any time prior to the issuance of the Second Series the Administrator determines there is or will be a reduction in the number of anticipated Dwelling Units as shown in Table B-1 below for First Series Property.

TABLE B-1 SSA No. 2004-104 CENTRAL GRANDE RESERVE PROJECTED DWELLING UNITS FIRST SERIES PROPERTY	
Land Use	Dwelling Units
Single-family Property	490
Duplex Property	0
Townhome Property	0

The Mandatory Special Tax Prepayment amount for First Series Property will be calculated using the prepayment formula described in Section A.2 above with the following modifications:

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

No Reserve Fund Credit shall be given.

The Mandatory Special Tax Prepayment does not apply to Second Series Property prior to the issuance of the Second Series.

2. Mandatory Special Tax Prepayment Calculation Subsequent to the Issuance of the Second Series

Subsequent to the issuance of the Second Series, if at any time the Administrator determines there is or will be a reduction in the number of anticipated Dwelling Units as shown in Table B-2 on the following page for Residential Property, as may be amended per Section B.3 below, then a Mandatory Special Tax Prepayment shall be calculated.

TABLE B-2 SSA No. 2004-104 CENTRAL GRANDE RESERVE PROJECTED DWELLING UNITS SSA No. 2004-104 (FIRST SERIES PROPERTY AND SECOND SERIES PROPERTY)	
Land Use	Dwelling Units
Single-family Property	723
Duplex Property	224
Townhome Property	298

The Mandatory Special Tax Prepayment amount will be calculated using the prepayment formula described in Section A.4 above with the following modifications:

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

No Reserve Fund Credit shall be given.

3. Changes to Projected Number of Dwelling Units Prior to the Issuance of the Second Series

The projected number of Dwelling Units for SSA No. 2004-104 as shown in Table B-2 above may be modified provided any such changes to the projected number of Dwelling Units is submitted to and approved by the Administrator prior to the issuance of the Second Series.

Notwithstanding the above, the amount of any Mandatory Special Tax Prepayment shall not exceed the Bonds plus any Premium, Defeasance, and Fees as such terms are defined in Section A above. The Mandatory Special Tax Prepayment shall be levied and collected pursuant to Section VII.H and Section VIII.B of the Report.

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

EXHIBIT D

CONCEPT PLAN

Site Data

	Acres	Percent
Total Site	1037.91	100.00
Perimeter Road R.O.W.	37.31	3.60
Feature Roads	21.40	2.06
Commercial	4.44	0.43
Open Space (incl. Det., Parks & Buffers)	352.48	33.96
Residential	622.28	59.95
Gross Site Density	= 2.55 D.U./Ac. (2846 D.U./1037.91 Ac.)	

Residential Area

Neighborhood	Residence Type	Minimum Lot Size	Average Lot Size	Minimum Lot Width	Typical Lot Width	D.U.
1	Single Family Villas	NA	NA	NA	NA	280
2	Two-Family	10,000	11,500	80 Ft.	80 Ft.	128
3	Townhomes	NA	NA	NA	NA	245
4	Multi-Family	NA	NA	NA	NA	300
5	Townhomes	NA	NA	NA	NA	184
6	Townhomes	NA	NA	NA	NA	156
7	Townhomes	NA	NA	NA	NA	142
8	Two-Family	10,000	11,500	80 Ft.	80 Ft.	224
9	Single Family	10,000	11,500	70 Ft.	75 Ft.	135
10	Single Family	10,000	11,500	70 Ft.	75 Ft.	84
11	Single Family	10,000	11,500	70 Ft.	75 Ft.	87
12	Single Family	11,000	12,050	75 Ft.	80 Ft.	90
13	Single Family	11,000	12,050	75 Ft.	80 Ft.	60
14	Single Family	12,000	13,800	80 Ft.	85 Ft.	116
15	Single Family	12,000	13,800	80 Ft.	85 Ft.	83
16	Single Family	11,000	12,050	75 Ft.	80 Ft.	88
17	Single Family	12,000	13,800	80 Ft.	85 Ft.	159
18	Single Family	12,000	13,800	80 Ft.	85 Ft.	68
19	Single Family	12,000	13,800	80 Ft.	85 Ft.	59
Total						2846

Open Space Breakdown

	Suburban	Transitional	Total	Neighborhood	Regional
Municipal Site	0.52	2.00	2.52	2.52	---
Community Clubhouse/Rec. Area	---	5.10	5.10	5.10	---
School Site / Park Sites	8.20	106.61	114.81	61.28	55.53
HOA Buffers	27.58	80.00	107.58	107.58	---
Stormwater Management	35.11	85.36	120.47	120.47	---
Total	71.41	281.07	352.48	286.95	55.53

Notes

1. All perimeter lots adjacent to existing County subdivisions will have a minimum 25 Ft. landscape buffer easement in addition to the required rear yard.

Summary

	Units
Multi-Family	300
Townhomes	707
Two-Family	350
Single Family Villas	280
Single Family	999
Total	2846



Group Exhibit "C"



Revisions
05-20-03
07-21-03

Job No. 3300

Scale 1"=400'

Date 05-23-03

MPI - Yorkville
535 Plainfield Road Suite E
Willowbrook, IL 60527
(630) 325-4500

Concept Plan
GRANDE RESERVE
Yorkville, Illinois

JEN LAND DESIGN, INC.
PLANNING • LANDSCAPE ARCHITECTURE
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APPENDIX G

United City of Yorkville SSA No. 2004-104
Administration Report
(Levy Year 2021)



**2021 AMENDED
SPECIAL TAX ROLL**

United City of Yorkville
Special Service Area No. 2004-104
(Central Grande Reserve)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
Series 1 Single Family Property						
02-14-353-001	228	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-002	229	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-003	230	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-005	232	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-007	234	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-008	235	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-009	236	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-010	237	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-011	238	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-012	239	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-018	245	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-019	246	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-020	247	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-021	248	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-022	249	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-023	250	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-024	251	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-025	252	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-026	253	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-027	254	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-028	255	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-029	256	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-030	257	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-031	258	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-353-032	259	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-001	272	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-002	271	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-003	270	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-004	269	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-005	268	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-006	267	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-007	266	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-008	265	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-009	264	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-010	263	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-011	262	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-012	261	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-013	302	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-014	301	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-015	300	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-017	298	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-018	297	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-019	296	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-020	295	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-354-021	294	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-355-001	283	SFD	1	\$2,662.00	\$528.16	\$2,133.84

United City of Yorkville
Special Service Area No. 2004-104
(Central Grande Reserve)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-14-355-002	282	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-355-003	281	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-355-004	280	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-357-001	330	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-358-001	313	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-358-002	312	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-358-003	311	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-375-002	489	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-375-003	488	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-375-004	487	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-375-005	486	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-375-006	485	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-375-007	484	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-375-008	483	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-376-001	466	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-376-007	472	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-376-008	473	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-376-009	474	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-376-015	480	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-376-016	481	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-376-017	454	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-376-018	455	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-376-019	456	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-376-020	457	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-376-023	460	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-376-024	461	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-376-025	462	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-376-026	463	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-376-027	464	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-376-028	465	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-001	428	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-002	429	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-004	431	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-005	432	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-006	433	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-007	434	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-008	435	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-009	436	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-010	437	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-011	438	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-012	439	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-013	440	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-014	441	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-016	443	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-020	447	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-021	448	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-022	449	SFD	1	\$2,662.00	\$528.16	\$2,133.84

United City of Yorkville
Special Service Area No. 2004-104
(Central Grande Reserve)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-14-377-023	450	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-377-024	451	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-402-004	390	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-402-005	389	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-402-007	387	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-402-008	386	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-402-009	385	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-402-012	382	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-402-018	376	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-403-006	399	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-403-014	407	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-403-015	408	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-403-016	409	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-403-017	410	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-403-018	411	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-403-019	412	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-403-020	413	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-403-021	414	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-403-023	416	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-403-024	417	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-403-026	419	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-404-002	345	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-404-013	356	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-404-014	357	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-404-015	358	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-404-016	359	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-404-018	361	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-404-019	362	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-404-020	363	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-404-021	364	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-404-022	365	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-404-023	366	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-404-024	367	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-404-025	368	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-404-026	369	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-404-028	371	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-404-030	373	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-404-031	374	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-454-002	91	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-454-003	92	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-454-005	94	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-454-008	97	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-454-010	99	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-454-011	100	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-454-012	101	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-454-013	102	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-454-014	103	SFD	1	\$2,662.00	\$528.16	\$2,133.84

United City of Yorkville
Special Service Area No. 2004-104
(Central Grande Reserve)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-14-455-001	168	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-455-002	167	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-455-003	166	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-455-004	165	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-455-005	164	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-455-006	163	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-455-007	162	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-455-008	161	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-455-009	160	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-455-010	159	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-455-011	158	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-455-012	157	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-455-013	156	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-455-014	155	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-455-015	177	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-455-017	175	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-455-018	174	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-455-023	169	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-456-001	154	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-456-002	153	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-457-001	147	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-457-002	146	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-457-003	145	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-457-004	144	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-457-005	143	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-457-006	142	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-457-007	141	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-457-009	139	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-457-010	138	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-457-011	137	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-14-457-012	136	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-124-004	35	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-124-005	34	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-129-016	16	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-129-017	17	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-129-018	18	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-129-019	19	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-129-020	20	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-129-022	22	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-129-023	23	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-129-024	24	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-129-026	26	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-129-028	28	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-129-030	30	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-130-001	63	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-130-002	64	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-130-004	66	SFD	1	\$2,662.00	\$528.16	\$2,133.84

United City of Yorkville
Special Service Area No. 2004-104
(Central Grande Reserve)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-23-130-007	69	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-130-008	70	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-130-011	73	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-130-012	74	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-130-013	75	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-130-014	76	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-130-015	77	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-201-002	135	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-201-003	134	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-201-004	133	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-201-005	132	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-201-007	130	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-201-010	127	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-201-011	126	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-201-012	125	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-201-013	124	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-201-014	152	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-201-015	151	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-201-016	150	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-201-017	149	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-201-018	148	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-203-005	114	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-203-006	113	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-203-007	112	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-203-008	111	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-203-009	110	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-203-010	109	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-203-011	108	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-203-012	107	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-203-013	106	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-203-014	105	SFD	1	\$2,662.00	\$528.16	\$2,133.84
02-23-203-015	104	SFD	1	\$2,662.00	\$528.16	\$2,133.84
Subtotal			219	\$582,978.00	\$115,667.04	\$467,310.96
Single Family Property - Partial Prepayment (96.01%)						
02-14-354-016	299	PREPAY96	1	\$2,662.00	\$2,576.86	\$85.14
Subtotal			1	\$2,662.00	\$2,576.86	\$85.14
Single Family Property - Partial Prepayment (34.31%)						
02-23-129-002	2	PREPAY34	1	\$2,662.00	\$1,260.28	\$1,401.72
Subtotal			1	\$2,662.00	\$1,260.28	\$1,401.72
Series 2 Single Family Property						
02-14-170-001	501	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-170-002	502	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-170-003	503	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-170-004	504	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-170-005	505	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-170-006	506	SFD	1	\$2,662.00	\$2,662.00	\$0.00

United City of Yorkville
Special Service Area No. 2004-104
(Central Grande Reserve)
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2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-14-170-007	507	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-170-008	508	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-170-009	509	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-170-010	510	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-170-011	511	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-170-012	512	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-170-013	513	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-170-014	514	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-171-001	500	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-171-002	499	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-171-003	498	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-171-004	497	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-171-005	496	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-171-006	495	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-171-007	494	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-171-008	493	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-171-009	492	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-171-010	491	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-172-001	588	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-172-002	587	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-172-003	586	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-172-004	585	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-172-005	584	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-172-006	583	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-173-001	573	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-173-002	574	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-173-003	575	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-173-004	576	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-173-005	577	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-173-006	578	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-174-001	572	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-174-002	571	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-174-003	570	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-174-004	569	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-174-005	568	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-174-006	567	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-174-007	566	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-174-008	557	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-174-009	556	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-174-010	555	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-174-011	554	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-174-012	553	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-174-013	552	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-174-014	551	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-174-015	550	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-175-001	549	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-175-002	548	SFD	1	\$2,662.00	\$2,662.00	\$0.00

United City of Yorkville
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PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-14-175-003	547	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-175-004	546	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-175-005	545	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-175-006	544	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-175-007	543	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-175-008	542	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-175-009	541	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-225-001	703	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-225-002	704	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-225-003	705	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-225-004	706	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-225-005	707	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-225-006	708	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-225-007	709	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-225-008	710	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-225-009	711	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-227-001	712	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-227-002	713	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-227-003	714	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-227-004	715	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-227-005	716	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-227-006	717	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-227-007	718	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-227-008	719	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-227-009	720	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-227-010	721	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-227-011	722	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-227-012	723	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-228-001	596	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-228-002	595	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-228-003	594	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-228-004	593	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-228-005	592	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-228-006	591	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-228-007	590	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-228-008	589	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-001	663	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-002	662	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-003	661	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-004	660	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-005	659	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-006	658	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-007	657	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-008	656	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-009	655	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-010	654	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-011	653	SFD	1	\$2,662.00	\$2,662.00	\$0.00

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PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-14-253-012	652	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-013	651	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-014	650	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-015	649	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-016	648	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-017	647	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-018	646	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-019	645	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-020	644	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-021	643	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-022	642	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-023	641	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-024	640	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-025	639	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-026	638	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-027	637	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-028	636	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-029	635	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-030	634	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-031	633	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-253-032	632	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-001	664	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-002	665	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-003	666	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-004	667	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-005	668	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-006	669	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-007	670	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-008	671	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-009	672	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-010	673	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-011	674	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-012	675	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-013	676	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-014	677	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-015	678	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-016	679	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-017	680	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-018	681	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-019	682	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-020	683	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-021	684	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-022	685	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-023	686	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-024	687	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-025	688	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-026	689	SFD	1	\$2,662.00	\$2,662.00	\$0.00

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PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-14-254-027	690	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-028	691	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-029	692	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-030	693	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-031	694	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-032	695	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-033	696	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-034	697	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-035	698	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-036	699	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-037	700	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-038	701	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-254-039	702	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-001	597	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-002	598	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-003	599	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-004	600	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-005	601	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-006	602	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-007	603	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-008	604	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-009	605	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-010	606	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-011	607	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-012	608	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-013	609	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-014	610	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-015	611	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-016	612	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-017	613	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-018	614	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-019	615	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-020	616	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-021	617	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-022	618	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-023	619	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-024	620	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-025	621	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-026	622	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-027	623	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-028	624	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-029	625	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-030	626	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-031	627	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-032	628	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-033	629	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-255-034	630	SFD	1	\$2,662.00	\$2,662.00	\$0.00

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PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-14-255-035	631	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-320-001	515	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-320-002	516	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-320-003	517	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-320-004	518	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-320-005	519	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-321-001	582	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-321-002	581	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-321-003	580	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-321-004	579	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-322-001	520	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-322-002	521	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-322-003	522	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-322-004	523	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-322-005	524	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-322-006	525	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-323-001	565	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-323-002	564	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-323-003	563	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-323-004	562	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-323-005	561	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-323-006	560	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-323-007	559	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-323-008	558	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-324-001	540	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-324-002	539	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-324-003	538	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-324-004	537	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-324-005	536	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-324-006	535	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-325-001	526	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-325-002	527	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-325-003	528	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-325-004	529	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-325-005	530	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-325-006	531	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-325-007	532	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-325-008	533	SFD	1	\$2,662.00	\$2,662.00	\$0.00
02-14-325-009	534	SFD	1	\$2,662.00	\$2,662.00	\$0.00
Subtotal			233	\$620,246.00	\$620,246.00	\$0.00
Series 2 Duplex Property						
02-11-490-002	804	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-11-490-003	805	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-11-490-004	806	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-11-490-005	807	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-11-490-006	808	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-11-490-007	809	DUP	2	\$4,358.00	\$4,358.00	\$0.00

United City of Yorkville
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PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-11-490-008	810	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-11-490-009	811	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-11-490-010	812	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-11-490-011	813	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-11-491-002	724	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-11-491-003	725	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-11-491-004	726	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-222-001	773	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-222-002	774	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-222-003	775	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-222-004	776	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-222-005	777	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-222-006	778	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-222-007	779	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-222-008	780	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-222-009	781	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-222-010	782	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-222-011	783	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-222-012	784	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-001	785	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-002	786	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-003	787	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-004	788	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-005	789	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-006	790	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-007	791	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-008	792	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-009	793	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-010	794	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-011	795	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-012	796	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-013	797	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-014	798	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-015	799	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-016	800	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-017	801	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-018	802	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-223-019	803	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-001	814	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-002	815	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-003	816	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-004	817	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-005	818	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-006	819	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-007	820	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-008	821	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-009	822	DUP	2	\$4,358.00	\$4,358.00	\$0.00

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PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-14-224-010	823	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-011	824	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-012	825	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-013	826	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-014	827	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-015	828	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-016	829	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-017	830	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-018	831	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-019	832	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-020	833	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-021	834	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-224-022	835	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-225-011	772	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-225-012	771	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-225-013	770	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-225-014	769	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-225-015	768	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-225-016	767	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-225-017	766	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-225-018	765	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-225-019	764	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-225-020	763	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-225-021	762	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-225-022	761	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-225-023	760	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-225-024	759	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-225-025	758	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-014	757	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-015	756	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-016	755	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-017	754	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-018	753	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-019	752	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-020	751	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-021	750	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-022	749	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-023	748	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-024	747	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-025	746	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-026	745	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-027	744	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-028	743	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-029	742	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-030	741	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-031	740	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-032	739	DUP	2	\$4,358.00	\$4,358.00	\$0.00

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PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-14-227-033	738	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-034	737	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-035	736	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-036	735	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-037	734	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-038	733	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-039	732	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-227-040	731	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-229-001	727	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-229-002	728	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-229-003	729	DUP	2	\$4,358.00	\$4,358.00	\$0.00
02-14-229-004	730	DUP	2	\$4,358.00	\$4,358.00	\$0.00
Subtotal			224	\$488,096.00	\$488,096.00	\$0.00
Series 2 Townhome Property						
02-14-100-020	NA	THM	298	\$548,022.00	\$548,022.00	\$0.00
Subtotal			298	\$548,022.00	\$548,022.00	\$0.00
Prepaid Single Family Property						
02-14-353-004	231	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-353-006	233	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-353-013	240	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-353-014	241	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-353-015	242	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-353-016	243	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-353-017	244	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-353-033	260	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-355-005	279	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-355-006	278	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-355-007	277	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-355-008	276	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-355-009	275	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-355-010	274	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-355-011	273	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-355-012	293	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-355-013	292	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-355-014	291	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-355-015	290	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-355-016	289	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-355-017	288	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-355-018	287	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-355-019	286	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-355-020	285	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-355-021	284	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-356-001	329	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-356-002	328	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-356-003	327	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-356-004	326	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00

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PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-14-356-005	325	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-356-006	324	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-356-007	323	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-356-008	322	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-356-009	321	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-356-010	320	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-356-011	319	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-356-012	318	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-356-013	317	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-356-014	316	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-356-015	315	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-356-016	314	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-357-002	331	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-357-003	332	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-357-004	333	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-357-005	334	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-357-006	335	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-357-007	336	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-357-008	337	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-357-009	338	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-357-010	339	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-357-011	340	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-357-012	341	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-357-013	342	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-357-014	343	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-358-004	310	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-358-005	309	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-358-006	308	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-358-007	307	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-358-008	306	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-358-009	305	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-358-010	304	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-358-011	303	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-375-001	490	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-375-009	482	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-376-002	467	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-376-003	468	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-376-004	469	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-376-005	470	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-376-006	471	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-376-010	475	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-376-011	476	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-376-012	477	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-376-013	478	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-376-014	479	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-376-021	458	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-376-022	459	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00

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02-14-377-003	430	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-377-015	442	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-377-017	444	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-377-018	445	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-377-019	446	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-377-025	452	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-377-026	453	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-402-001	393	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-402-002	392	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-402-003	391	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-402-006	388	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-402-010	384	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-402-011	383	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-402-013	381	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-402-014	380	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-402-015	379	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-402-016	378	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-402-017	377	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-402-019	375	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-001	394	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-002	395	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-003	396	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-004	397	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-005	398	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-007	400	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-008	401	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-009	402	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-010	403	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-011	404	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-012	405	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-013	406	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-022	415	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-025	418	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-027	420	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-028	421	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-029	422	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-030	423	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-031	424	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-032	425	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-033	426	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-403-034	427	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-404-001	344	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-404-003	346	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-404-004	347	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-404-005	348	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-404-006	349	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-404-007	350	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00

United City of Yorkville
Special Service Area No. 2004-104
(Central Grande Reserve)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-14-404-008	351	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-404-009	352	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-404-010	353	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-404-011	354	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-404-012	355	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-404-017	360	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-404-027	370	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-404-029	372	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-454-004	93	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-454-006	95	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-454-007	96	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-454-009	98	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-455-016	176	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-455-019	173	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-455-020	172	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-455-021	171	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-455-022	170	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-456-003	123	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-14-457-008	140	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-002	202	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-003	201	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-004	200	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-005	199	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-006	198	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-007	197	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-008	196	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-009	195	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-010	194	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-011	193	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-012	192	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-013	191	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-014	190	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-015	189	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-016	188	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-017	187	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-018	186	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-103-019	185	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-001	203	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-002	204	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-003	205	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-004	206	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-005	207	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-006	208	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-007	209	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-008	210	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-009	211	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-010	212	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00

United City of Yorkville
Special Service Area No. 2004-104
(Central Grande Reserve)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-23-104-011	213	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-012	214	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-013	215	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-014	216	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-015	217	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-016	218	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-017	219	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-018	220	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-019	221	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-020	222	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-021	223	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-022	224	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-023	225	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-024	226	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-104-025	227	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-124-001	38	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-124-002	37	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-124-003	36	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-124-006	33	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-124-007	32	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-124-008	31	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-127-001	50	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-127-002	49	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-127-003	48	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-127-004	47	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-127-005	46	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-127-006	45	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-127-007	44	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-127-008	43	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-127-009	42	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-127-010	41	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-127-011	40	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-127-012	39	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-001	51	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-002	52	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-003	53	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-004	54	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-005	55	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-006	56	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-007	57	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-008	58	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-009	59	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-010	60	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-011	61	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-012	62	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-013	78	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-014	79	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00

United City of Yorkville
Special Service Area No. 2004-104
(Central Grande Reserve)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-23-128-015	80	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-016	81	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-017	82	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-018	83	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-019	84	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-020	85	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-021	86	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-022	87	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-023	88	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-024	89	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-128-025	90	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-001	1	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-003	3	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-004	4	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-005	5	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-006	6	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-007	7	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-008	8	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-009	9	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-010	10	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-011	11	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-012	12	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-013	13	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-014	14	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-015	15	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-021	21	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-025	25	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-027	27	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-129-029	29	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-130-003	65	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-130-005	67	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-130-006	68	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-130-009	71	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-130-010	72	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-131-002	122	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-131-003	121	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-131-004	120	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-131-005	119	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-132-001	178	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-132-002	179	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-132-003	180	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-132-004	181	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-132-005	182	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-132-006	183	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-132-007	184	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-201-006	131	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-201-008	129	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00

United City of Yorkville
Special Service Area No. 2004-104
(Central Grande Reserve)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-23-201-009	128	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-203-001	118	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-203-002	117	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-203-003	116	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
02-23-203-004	115	PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
Subtotal			269	\$716,078.00	\$716,078.00	\$0.00
Exempt						
02-11-300-015	3013	EX	0	\$0.00	\$0.00	\$0.00
02-11-490-001	3016	EX	0	\$0.00	\$0.00	\$0.00
02-11-491-001	3015	EX	0	\$0.00	\$0.00	\$0.00
02-14-100-019	3010	EX	0	\$0.00	\$0.00	\$0.00
02-14-170-015	3009	EX	0	\$0.00	\$0.00	\$0.00
02-14-175-012	3026	EX	0	\$0.00	\$0.00	\$0.00
02-14-175-013	3027	EX	0	\$0.00	\$0.00	\$0.00
02-14-225-010	3017	EX	0	\$0.00	\$0.00	\$0.00
02-14-227-013	3014	EX	0	\$0.00	\$0.00	\$0.00
02-14-352-004	3006	EX	0	\$0.00	\$0.00	\$0.00
02-14-352-005	3004	EX	0	\$0.00	\$0.00	\$0.00
02-14-353-034	3007	EX	0	\$0.00	\$0.00	\$0.00
02-14-404-032	3008	EX	0	\$0.00	\$0.00	\$0.00
02-14-454-001	3002	EX	0	\$0.00	\$0.00	\$0.00
02-14-458-002	3003	EX	0	\$0.00	\$0.00	\$0.00
02-14-458-003	3003	EX	0	\$0.00	\$0.00	\$0.00
02-23-103-001	3005	EX	0	\$0.00	\$0.00	\$0.00
02-23-129-031	3000	EX	0	\$0.00	\$0.00	\$0.00
02-23-131-006	3001	EX	0	\$0.00	\$0.00	\$0.00
Subtotal			0	\$0.00	\$0.00	\$0.00
GRAND TOTALS			1,245	\$2,960,744.00	\$2,491,946.18	\$468,797.82
			(# of units)	(maximum taxes)	(taxes abated)	(taxes levied)



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Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds



Memorandum

To: Administration Committee
From: Rob Fredrickson, Finance Director
Date: November 10, 2021
Subject: SSA No. 2004-107 Raintree Village II – Tax Abatement

The table below represents a year-over year comparison of maximum and extended tax levy amounts on a per parcel basis for the Raintree Village II Special Service Area (2004-107), as shown on Table 5 (page 8) of the Administration Report prepared by the City's SSA consultant, DTA (formerly known as David Taussig & Associates).

Special Service No. 2004-107 (Raintree Village II)

<u>Tax Classification</u>	<u>2021 Levy</u>	<u>2020 Levy</u>	<u>% Change</u>
Maximum Parcel Amount			
Single Family	\$ 2,662.00	\$ 2,623.00	1.49%
Duplex	\$ 2,179.00	\$ 2,147.00	1.49%
Townhome	\$ 1,839.00	\$ 1,812.00	1.49%
Extended Parcel Amounts			
Single Family	\$ 2,662.00	\$ 2,623.00	1.49%
Duplex	\$ 2,179.00	\$ 2,147.00	1.49%
Townhome	\$ 1,839.00	\$ 1,812.00	1.49%

As noted above, extended (actual) 2021 tax levy amounts will increase by approximately 1.5% for single family, duplex and townhome parcels in comparison with the previous year. Taken in the aggregate, these parcels will yield special service area property taxes totaling \$845,270.00 (out of a maximum amount of \$855,918.00 – with \$10,648.00 being abated).

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

**ORDINANCE ABATING SPECIAL SERVICE AREA TAXES
FOR SPECIAL SERVICE AREA NUMBER 2004-107
(RAINTREE VILLAGE II PROJECT)**

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

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

(a) The City Council of the City adopted Ordinance No. 2005-91 on November 22, 2005 (the “Bond Ordinance”) which: (i) provided for the issuance of not to exceed \$10,000,000 of Special Service Area Number 2004-107 Special Tax Bonds, Series 2005 (Raintree Village II Project) (the “Bonds”), of the United City of Yorkville, which were issued in the original principal amount of \$9,400,000 for the purpose of paying for the costs of certain improvements benefiting the Special Service Area Number 2004-107 (the “Special Service Area”); and (ii) provided for the levy of a Special Tax upon all taxable property within the Special Service Area sufficient to pay the principal of the Bonds for each year at maturity or mandatory sinking fund redemption dates and to pay interest and Administrative Expenses of the Special Service Area for each such year. The Bond Ordinance also authorized the City to abate the taxes levied pursuant to such Ordinance to the extent the taxes levied exceeded the Special Tax Requirement (as defined in the Bond Ordinance) as calculated pursuant to the Special Service Area Number 2004-107 Special Tax Roll and Report (the “Special Tax Report”) prepared by DTA, Inc. (the “Consultant”).

(b) Pursuant to the Special Tax Report, the Consultant of the City has determined that the Special Tax Requirement for 2021 for the Bonds is \$845,270.00 and the 2021 Levy for Special Taxes is \$845,270.00.

Section 2. Of the \$855,918.00 of Special Taxes levied for calendar year 2021 pursuant to Section 6 of the Bond Ordinance \$10,648.00 of such Special Taxes is hereby abated resulting in a 2021 calendar year levy of \$845,270.00.

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

Section 4. The City Council of the City hereby approves the United City of Yorkville Special Service Area Number 2004-107 Trustee's Report Levy Year 2021 dated November 10, 2021, prepared by DTA, Inc. and the 2021 Amended Special Tax Roll attached to such report with such changes therein as are deemed necessary by the Mayor and the City's consultant to reflect any changes in final parcel identification numbers.

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

PASSED by the City Council of the City this _____, 2021.

KEN KOCH _____

DAN TRANSIER _____

ARDEN JOE PLOCHER _____

CHRIS FUNKHOUSER _____

MATT MAREK _____

SEAVAR TARULIS _____

JASON PETERSON _____

City Clerk

SIGNED by the Mayor this _____, 2021.

Mayor

ATTEST:

City Clerk

Published in pamphlet form _____, 2021.



www.FinanceDTA.com

ADMINISTRATION REPORT (LEVY YEAR 2021)

UNITED CITY OF YORKVILLE

SPECIAL SERVICE AREA NO. 2004-107

November 10, 2021

Public Finance
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UNITED CITY OF YORKVILLE



ADMINISTRATION REPORT (LEVY YEAR 2021)

Special Service Area No. 2004-107

Prepared for:

United City of Yorkville

800 Game Farm Road

Yorkville, IL 60560

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INTRODUCTION

This report calculates the 2021 special taxes required to pay annual debt service on the United City of Yorkville (the "City") Special Service Area Number 2004-107 ("SSA No. 2004-107") Special Tax Bonds, Series 2005 (Raintree Village II Project) (the "Series 2005 Bonds") and administrative expenses and apportions the special taxes to each taxable parcel within SSA No. 2004-107. Pursuant to the Special Service Area Act (the "Act"), the City Aldermen are the governing body of SSA No. 2004-107. The City Aldermen must annually, prior to the last Tuesday of December, approve by ordinance the special taxes to be collected, abate the Maximum Parcel Special Taxes in excess of the special taxes to be collected, and direct the County Clerk of Kendall County to extend the special taxes for collection. The special taxes will be billed on the tax bill for ad valorem property taxes.

SSA No. 2004-107 was established by Ordinance No. 2005-90 (the "Establishing Ordinance"), adopted on November 22, 2005. The Establishing Ordinance authorized SSA No. 2004-107 to provide special services, issue bonds, and levy a special tax to repay the bonds.

A Authorized Special Services

The authorized special services include:

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

B Bonded Indebtedness

The Establishing Ordinance specified that not more than \$10,000,000 in bonds may be issued by SSA No. 2004-107. Ordinance No. 2005-91 (the "Bond Ordinance"), adopted on December 2, 2005, approved the form of a trust indenture and preliminary limited offering memorandum and provided for the issuance of not more than \$10,000,000 in Series 2005 Bonds. The Series 2005 Bonds were issued in the amount of \$9,400,000 in December 2005.

C Special Taxes

The Establishing Ordinance incorporates the United City of Yorkville Special Service Area Number 2004-107 Special Tax Roll and Report (the "Special Tax Roll and Report"). The Special Tax Roll and Report sets forth the Maximum Parcel Special Taxes which have been levied for the payment of principal of and interest on the Series 2005 Bonds and the administration and maintenance of SSA No. 2004-107 and is attached hereto as Appendix F. A table of the Maximum Special Taxes is included in Section I herein.

I SPECIAL TAX REQUIREMENT

The SSA No. 2004-107 2021 Special Tax Requirement is equal to \$845,270. As shown in Table 1 below, the 2021 Special Tax Requirement is equal to the sum of the Series 2005 debt service for the bond year ending September 1, 2022, estimated administrative expenses, and the contingency for estimated delinquent special taxes and less the estimated 2021 bond year-end fund balances and excess reserve funds.

Table 1: Special Tax Requirement

Types of Funds	Total Amount
Sources of Funds	
Prior Year Surplus/(Deficit)	\$0
Special Taxes	\$845,270
Subtotal	\$845,270
Uses of Funds	
Debt Service	
Interest - 09/01/2022	(\$201,125)
Interest - 03/01/2023	(\$201,125)
Principal - 03/01/2023	(\$280,000)
Administrative Expenses	(\$25,000)
Reserve Replenishment	(\$138,020)
Subtotal	(\$845,270)
Projected Surplus/(Deficit) - 09/01/2022	\$0

II ACCOUNT ACTIVITY SUMMARY

The Trust Indenture for the Series 2005 Bonds (the "2005 Indenture") establishes four funds and three accounts. The four funds are the Bond and Interest Fund, Reserve Fund, Improvement Fund, and Administrative Expense Fund. Within the Bond and Interest Fund are the Capitalized Interest Account and Special Redemption Account. Within the Improvement Fund is the Cost of Issuance Account. A diagram of the funds and accounts is included herein as Appendix A.

Money held in any of the funds and accounts can be invested at the direction of the City and in conformance with the limitations set forth in the 2005 Indenture. Investment interest earnings, if any, will generally be applied to the fund or account for which the investment is made. Diagrams of the application of special taxes and earnings are attached as Appendices B and C, respectively.

A summary of account activity for the 12 months ending September 30, 2021, is shown in Table 2 on the following page.

Table 2: Transaction Summary

Types of Funds	Administrative Expense Fund	Reserve Fund	Improvement Fund	Bond & Interest Fund
Sources of Funds - Actual				
Beginning Balance - 10/1/2020	\$0	\$28	\$137,996	\$1,306,064
Earnings	\$0	\$0	\$19	\$72
Special Taxes				
Prior Year(s)	\$0	\$0	\$0	\$8,809
Levy Year 2020	\$0	\$0	\$0	\$835,428
Uses of Funds - Actual				
Account Transfers	\$0	\$0	\$37,562	(\$37,562)
Administrative Expense Transfers				
Fiscal Year 2020 Prefunding	\$0	\$0	\$0	\$0
Fiscal Year 2020 Budget	\$0	\$0	\$0	\$0
Debt Service				
Payment - 11/16/2020	\$0	\$0	\$0	(1,308,727.83)
Payment - 9/1/2021	\$0	\$0	\$0	(321,435.92)
Bond Redemptions/Prepayments				
Principal Redemption	\$0	\$0	\$0	21,830.43
Redemption Premium	\$0	\$0	\$0	\$0
Property Owner Refunds	\$0	\$0	\$0	\$0
Administrative Expenses	\$0	\$0	(175,576.33)	(11,317.29)
Ending Balance - 09/30/2021	\$0	\$28	\$1	\$493,160

The calculation of the estimated 2022 bond year-end fund balances and excess reserve funds is shown in Table 3 below.

Table 3: Estimated 2022 Bond Year-End Fund Balances (09/30/2021 through 03/01/2022)

Types of Funds	Administrative Expense Fund	Reserve Fund	Improvement Fund	Bond & Interest Fund
Sources of Funds - Projected				
Beginning Balance - 09/30/2021	\$0	\$28	\$137,996	\$493,160
Earnings	\$0	\$0	\$0	\$0
Special Taxes				
Prior Year(s)	\$0	\$0	\$0	\$0
Levy Year 2020	\$0	\$0	\$0	(\$533)
Projected Tax Sale Receipts	\$0	\$0	\$0	\$0
Uses of Funds - Projected				
Account Transfers				
All Other / Non Administrative Expense	\$0	\$3,534	\$0	(\$3,534)
Administrative Expense Transfers				
Levy Year 2021 Prefunding	\$25,000	\$0	\$0	(\$25,000)
Levy Year 2020 Budget	\$0	\$0	\$0	\$0
Debt Service				
Principal - 03/01/2022	\$0	\$0	\$0	(\$255,000)
Interest - 03/01/2022	\$0	\$0	\$0	(\$209,094)
Bond Redemptions/Prepayments				
Principal Redemption	\$0	\$0	\$0	\$0
Redemption Premium	\$0	\$0	\$0	\$0
Property Owner Refunds	\$0	\$0	\$0	\$0
Administrative Expenses				
Remaining Levy Year 2020 Expenses		\$0	\$0	\$0
Ending Balance - 03/01/2022	\$25,000	\$3,561	\$0	\$0
Reserve Fund Requirement	\$0	(\$816,000)	\$0	\$0
Funds Not Eligible for Levy Surplus	(\$25,000)	(\$3,561)	\$0	\$0
Projected Surplus/(Deficit) 03/01/2022	\$0	\$0	\$0	\$0

III MAXIMUM, ABATED, AND EXTENDED SPECIAL TAXES

Pursuant to the Special Tax Roll and Report, the 2021 Maximum Parcel Special Taxes equal \$855,918. Subtracting the 2021 Special Tax Requirement of \$845,270, results in an abatement of \$10,648. In accordance with the Special Tax Roll and Report the Maximum Parcel Special Tax applicable to each Parcel in SSA 2004-107 is abated in equal percentages until the special tax remaining equals the Special Tax Requirement.

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

Table 4: Maximum, Abated and Extended Special Taxes

Special Tax Classification	Maximum Parcel Special Taxes	Abated Special Tax	Extended Special Tax
Single Family Dwelling Unit	\$2,662.00	\$0.00	\$2,662.00
Single Family Dwelling Unit - Prepaid	\$2,662.00	\$2,662.00	\$0.00
Duplex Dwelling Unit	\$2,179.00	\$0.00	\$2,179.00
Duplex Dwelling Unit - Prepaid	\$2,179.00	\$2,179.00	\$0.00
Townhome Dwelling Unit	\$1,839.00	\$0.00	\$1,839.00
Townhome Dwelling Unit - Prepaid	\$1,839.00	\$1,839.00	\$0.00

A comparison of the maximum and extended special tax amounts for 2021 and 2020 is shown in Table 5 on the following page.

Table 5: Comparison of Maximum and Extended Special Taxes

Special Tax Classification	Levy Year 2021	Levy Year 2020	Percentage Change
Maximum Parcel Special Tax			
Single Family Dwelling Unit	\$2,662.00	\$2,623.00	1.5%
Duplex Dwelling Unit	\$2,179.00	\$2,147.00	1.5%
Townhome Dwelling Unit	\$1,839.00	\$1,812.00	1.5%
Extended Special Tax			
Single Family Dwelling Unit	\$2,662.00	\$2,623.00	1.5%
Duplex Dwelling Unit	\$2,179.00	\$2,147.00	1.5%
Townhome Dwelling Unit	\$1,839.00	\$1,812.00	1.5%

The schedule of the remaining SSA No. 2004-107 Maximum Parcel Special Taxes is shown in Table 6 on the following page. The Maximum Parcel Special Taxes escalate 1.50% annually through 2032.

Table 6: Maximum Parcel Special Taxes

Levy Year	Collection Year	Aggregate	Per Unit		
			Single Family	Duplex	Townhome
2021	2022	\$855,918	\$2,662	\$2,179	\$1,839
2022	2023	\$868,836	\$2,702	\$2,212	\$1,867
2023	2024	\$881,956	\$2,743	\$2,245	\$1,895
2024	2025	\$895,114	\$2,784	\$2,279	\$1,923
2025	2026	\$908,602	\$2,826	\$2,313	\$1,952
2026	2027	\$922,128	\$2,868	\$2,348	\$1,981
2027	2028	\$935,984	\$2,911	\$2,383	\$2,011
2028	2029	\$950,080	\$2,955	\$2,419	\$2,041
2029	2030	\$964,304	\$2,999	\$2,455	\$2,072
2030	2031	\$978,768	\$3,044	\$2,492	\$2,103
2031	2032	\$993,562	\$3,090	\$2,529	\$2,135
2032	2033	\$1,008,394	\$3,136	\$2,567	\$2,167
2033	2034	\$1,023,594	\$3,183	\$2,606	\$2,200

IV PRIOR YEAR SPECIAL TAX COLLECTIONS

The SSA No. 2004-107 special tax is billed and collected by Kendall County (the "County") in the same manner and at the same time as general ad valorem property taxes. The City may provide for other means of collecting the special tax, if necessary, to meet the financial obligations of SSA No. 2004-107.

A 2020 Special Tax Receipts

As of November 8, 2021, SSA No. 2004-107 2020 special tax receipts totaled \$834,895. A breakdown of the paid and unpaid special taxes by owner of record is shown in Table 2 below.

Table 7: 2020 Paid and Unpaid Special Taxes

Owner	Total Special Taxes	Unpaid Special Taxes	Percent Unpaid
Homeowners	\$86,159.00	\$0.00	0.00%
Lennar Homes LLC	\$748,736.00	\$0.00	0.00%
Total	\$834,895.00	\$0.00	0.00%

B Tax Sales and Foreclosures

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

V EQUALIZED ASSESSED VALUE AND VALUE-TO-LIEN RATIO

The 2020 equalized assessed value was \$2,385,179. The average assessed value per developed single-family dwelling unit equals \$7,079. The average assessed value per duplex dwelling unit equals \$2,523. The average assessed value per developed townhome dwelling unit equals \$15,505.

The SSA No. 2004-107 Equalized Assessed Value and Value-to-Lien Ratio is shown in Table 3 below.

Table 8: Equalized Assessed Value and Value-to-Lien Ratio

2020 Equalized Assessed Value ¹	2020 Appraised Value ²	Outstanding Bonds ³	Value to Lien Ratio
\$2,385,179	\$7,155,537	\$6,691,000	1.07:1

Notes:

1. Source: Kendall County Value includes farmland. Full residential value has not yet been assigned.
2. Based on three times the equalized assessed value of the special service area.
3. As of September 2, 2021.

VI AD VALOREM PROPERTY TAX RATES

The 2020 general ad valorem tax rates for SSA No. 2004-107 are shown in Table 4 below.

Table 9: 2020 Ad Valorem Property Tax Rates⁴

Type of Rate	Interest Rate
City Rates⁵	
Corporate	0.169370%
Bonds and Interest	0.000000%
I.M.R.F.	0.000000%
Police Protection	0.148380%
Police Pension	0.229070%
Garbage	0.000000%
Audit	0.005150%
Liability Insurance	0.006870%
Social Security/IMRF	0.025750%
School Crossing Guard	0.003440%
Unemployment Insurance	0.000000%
Road and Bridge Transfer	0.000000%
Subtotal	0.588030%
Kendall Township⁵	
County	0.623230%
Bristol-Kendall Fire Protection District	0.715880%
Forest Preserve	0.158200%
Junior College #516	0.437750%
Yorkville Library	0.277500%
Yorkville/Bristol Sanitary District	0.000000%
Kendall Township	0.096710%
Kendall Road District	0.246150%
School District CU-115	6.956700%
Subtotal	9.51212%
Total Tax Rate	10.100150%

Notes:

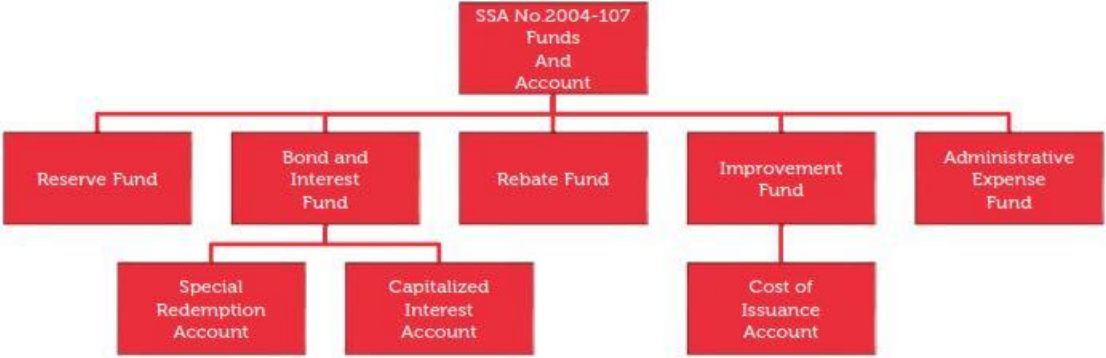
1. Source: Kendall County, for Tax Codes KE021.

APPENDIX A

United City of Yorkville SSA No. 2004-107
Administration Report
(Levy Year 2021)



**FUNDS AND
ACCOUNTS**

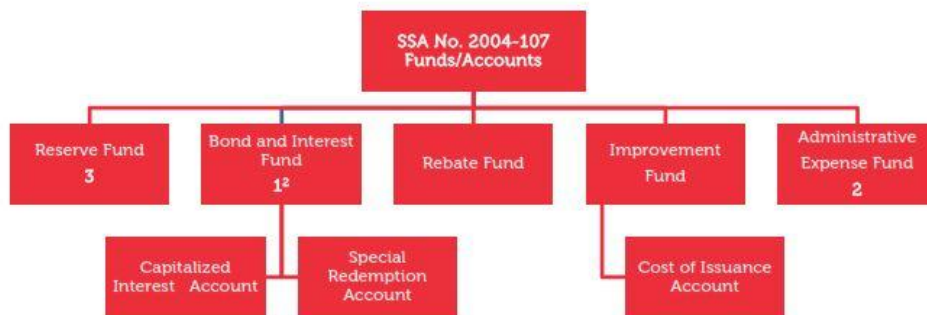


APPENDIX B

United City of Yorkville SSA No. 2004-107
Administration Report
(Levy Year 2021)



APPLICATION OF SPECIAL TAX



Notes:

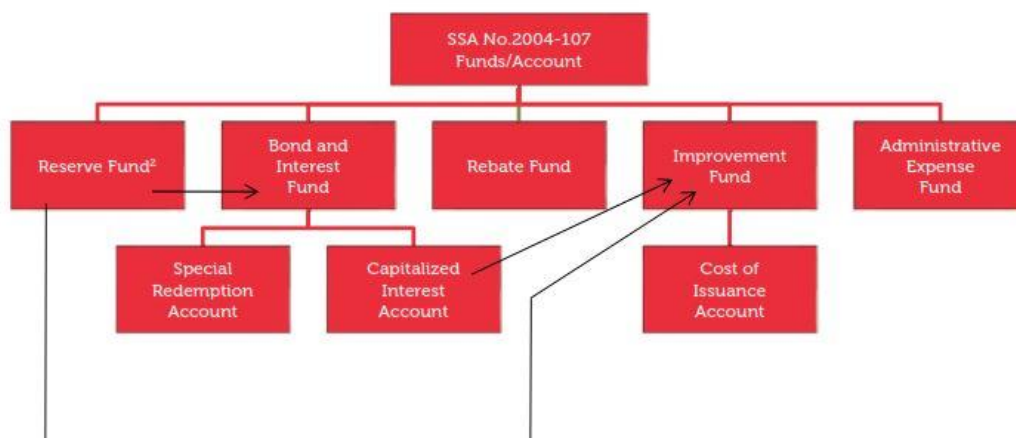
1. Special Tax applied in sequence shown.
2. In an amount sufficient to pay Debt Service on the Bonds.

APPENDIX C

United City of Yorkville SSA No. 2004-107
Administration Report
(Levy Year 2021)



APPLICATION OF EARNINGS



Notes:

1. Earnings remain in fund or account from which they accrued unless otherwise indicated.
2. Reserve Fund earnings are transferred into the Improvement Fund prior to completion of the Special Services and to the Bond and Interest Fund thereafter.

APPENDIX D

United City of Yorkville SSA No. 2004-107
Administration Report
(Levy Year 2021)



DEBT SERVICE SCHEDULE

United City of Yorkville
Special Service Area No. 2004-107
Debt Service Schedule

Year Ending (3/1)	Payment Date	Principal	Interest	Debt Service
2012	9/1/2011	\$0	\$259,281.25	\$259,281
2012	3/1/2012	\$84,000	\$259,281.25	\$343,281
2013	9/1/2012	\$0	\$256,656.25	\$256,656
2013	3/1/2013	\$99,000	\$256,656.25	\$355,656
2014	9/1/2013	\$0	\$253,562.50	\$253,563
2014	3/1/2014	\$115,000	\$253,562.50	\$368,563
2015	9/1/2014	\$0	\$249,968.75	\$249,969
2015	3/1/2015	\$132,000	\$249,968.75	\$381,969
2016	9/1/2015	\$0	\$245,843.75	\$245,844
2016	3/1/2016	\$147,000	\$245,843.75	\$392,844
2017	9/1/2016	\$0	\$241,250.00	\$241,250
2017	3/1/2017	\$167,000	\$241,250.00	\$408,250
2018	9/1/2017	\$0	\$236,031.25	\$236,031
2018	3/1/2018	\$188,000	\$236,031.25	\$424,031
2019	9/1/2018	\$0	\$230,156.25	\$230,156
2019	3/1/2019	\$210,000	\$230,156.25	\$440,156
2020	9/1/2019	\$0	\$223,593.75	\$223,594
2020	3/1/2020	\$234,000	\$249,969.00	\$483,969
2021	9/1/2020	\$0	\$249,696.00	\$249,696
2021	3/1/2021	\$230,000	\$216,281.25	\$446,281
2022	9/1/2021	\$0	\$209,093.75	\$209,094
2022	3/1/2022	\$255,000	\$209,093.75	\$464,094
2023	9/1/2022	\$0	\$201,125.00	\$201,125
2023	3/1/2023	\$280,000	\$201,125.00	\$481,125
2024	9/1/2023	\$0	\$192,375.00	\$192,375
2024	3/1/2024	\$307,000	\$192,375.00	\$499,375
2025	9/1/2024	\$0	\$182,781.25	\$182,781
2025	3/1/2025	\$336,000	\$182,781.25	\$518,781
2026	9/1/2025	\$0	\$172,281.25	\$172,281
2026	3/1/2026	\$368,000	\$172,281.25	\$540,281
2027	9/1/2026	\$0	\$160,781.25	\$160,781
2027	3/1/2027	\$402,000	\$160,781.25	\$562,781
2028	9/1/2027	\$0	\$148,218.75	\$148,219
2028	3/1/2028	\$434,000	\$148,218.75	\$582,219
2029	9/1/2028	\$0	\$134,656.25	\$134,656
2029	3/1/2029	\$472,000	\$134,656.25	\$606,656
2030	9/1/2029	\$0	\$119,906.25	\$119,906
2030	3/1/2030	\$523,000	\$119,906.25	\$642,906
2031	9/1/2030	\$0	\$103,562.50	\$103,563
2031	3/1/2031	\$566,000	\$103,562.50	\$669,563
2032	9/1/2031	\$0	\$85,875.00	\$85,875
2032	3/1/2032	\$610,000	\$85,875.00	\$695,875
2033	9/1/2032	\$0	\$66,812.50	\$66,813
2033	3/1/2033	\$659,000	\$66,812.50	\$725,813
2034	9/1/2033	\$0	\$46,218.75	\$46,219
2034	3/1/2034	\$713,000	\$46,218.75	\$759,219
2035	9/1/2034	\$0	\$23,937.50	\$23,938
2035	3/1/2035	\$766,000	\$23,937.50	\$789,938
Subtotal		\$8,297,000	\$8,580,290	\$16,877,290
Outstanding Principal as of 09/02/2021				\$6,691,000

APPENDIX E

United City of Yorkville SSA No. 2004-107
Administration Report
(Levy Year 2021)



**AERIAL APPENDIX OF
SSA BOUNDARIES**



APPENDIX F

United City of Yorkville SSA No. 2004-107
Administration Report
(Levy Year 2021)



**SPECIAL TAX ROLL AND
REPORT**

UNITED CITY OF YORKVILLE
SPECIAL SERVICE AREA NO. 2004-107
SPECIAL TAX ROLL AND REPORT

Prepared for

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

Prepared by

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

**UNITED CITY OF YORKVILLE
SPECIAL SERVICE AREA No. 2004-107
(RAINTREE VILLAGE II)**

**SPECIAL TAX ROLL AND REPORT
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List of Exhibits

Exhibit A – Special Tax Roll

Exhibit B – Prepayment of the Maximum Parcel Special Tax

I. INTRODUCTION

Pursuant to the provisions of the Act and in accordance with the "Establishing Ordinance" being Ordinance No. _____ passed by the City Council of the United City of Yorkville, County of Kendall, State of Illinois, on November 22, 2005 in connection with the proceedings for Special Service Area Number 2004-107 (hereinafter referred to as "SSA No. 2004-107"), this Special Tax Roll and Report of SSA No. 2004-107 (the "Report") is herewith submitted and made part of the Establishing Ordinance.

II. DEFINITIONS

The terms used herein shall have the following meanings:

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

"Administrative Expenses" means the following actual or reasonably estimated costs permitted in accordance with the Act and directly related to the administration of SSA No. 2004-107 and the Bonds as determined by the City or the Consultant on its behalf: the costs of computing the Special Taxes and of preparing the annual Special Taxes collection schedules; the costs of collecting the Special Taxes (whether by the City, the County, or otherwise); the costs of remitting the Special Taxes to the trustee; the costs of the trustee and any fiscal agent (including its legal counsel) in the discharge of the duties required of it under the Bond Indenture or any trustee or fiscal agent agreement; the costs of the City or designee in computing the amount of rebatable arbitrage, if any; the costs of the City or its designee in complying with disclosure requirements of applicable federal and state securities laws and of the Act, including, but not limited to, public inquiries regarding the Special Taxes; the costs associated with the release of funds from any escrow account; the costs of obtaining or maintaining ratings of the Bonds; any termination payments owed by the City in connection with any guaranteed investment contract, forward purchase agreement or other investment of funds held under the Bond Indenture; and amounts advanced by the City for any other administrative purposes of SSA No. 2004-107, including the costs of prepayment of Special Taxes, recordings related to the prepayment, discharge or satisfaction of Special Taxes; the costs of commencing foreclosure and pursuing collection of delinquent Special Taxes and the reasonable fees of legal counsel of the City incurred in connection with the foregoing.

"Attached Property" means all Parcels within the boundaries of SSA No. 2004-107 classified as Duplex Property or Townhome Property.

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

"Bonds" means any bonds or other debt, including refunding bonds, whether in one or more series, issued by the City and secured by the Maximum Parcel Special Tax for SSA No. 2004-107, the proceeds of which will be used to finance inter alia, all or a portion of the public improvements authorized pursuant to the Establishing Ordinance.

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

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

"Consultant" means the designee of the City responsible for determining the Special Taxes and assisting the City and the County in providing for the collection of the Special Taxes, continuing disclosure, and any other administrative efforts related to SSA No. 2004-107.

"Council" means the Mayor and City Council of the United City of Yorkville, having jurisdiction over SSA No. 2004-107.

"County" means the County of Kendall, Illinois.

"Duplex Property" means all Parcels within the boundaries of SSA No. 2004-107 on which duplex Dwelling Units have been, may be, or are anticipated to be constructed as determined from the applicable Preliminary Plat, Exhibit B to Ordinance No. 2005-81 of the City, Final Plat for Unit 4 (lots for which the exception to blanket easement designation does not apply), or other document approved by the City as determined by the Consultant.

"Dwelling Unit" or "DU" means a residential dwelling unit.

"Final Plat" means a final plat of subdivision approved by the City and recorded with the County which creates individual single-family home, duplex, and/or townhome lots.

"Mandatory Special Tax Prepayment" means the Special Tax Bond Prepayment required pursuant to Section VI.G herein and calculated pursuant to Exhibit B herein.

"Maximum Parcel Special Tax" means the maximum special tax, determined in accordance with Section VI that can be collected by the City in any Calendar Year on any Parcel.

"Maximum Parcel Special Taxes" means the amount determined by multiplying the actual or anticipated number of Single-family Property Dwelling Units, Duplex Property Dwelling Units and Townhome Property Dwelling Units, in accordance with Section VI.B, by the applicable Maximum Parcel Special Tax.

"Parcel" means a lot, parcel, and/or other interest in real property within the boundaries of SSA No. 2004-107 to which a permanent index number ("PIN") is assigned as determined from a PIN Map or the assessment roll.

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

"PIN Map" means an official map of the County Assessments Division or other authorized County official designating lots, parcels, and/or other interests in real property by permanent index number.

"Preliminary Plat" means a preliminary plat of subdivision approved by the City.

"Residential Property" means all Parcels within the boundaries of SSA No. 2004-107 on which Dwelling Units have been, may be, or are anticipated to be constructed as determined from any Preliminary Plat, Final Plat, or other document approved by the City as determined by the Consultant.

"Single-family Property" means all Parcels within the boundaries of SSA No. 2004-107 on which single-family Dwelling Units have been, may be, or are anticipated to be constructed as determined from the applicable Preliminary Plat, Exhibit B to Ordinance No. 2005-81 of the City, the Final Plats for Units 5 and 6, or other document approved by the City as determined by the Consultant.

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

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

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

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

"SSA No. 2003-100 Duplex Property" means all Parcels within the boundaries of SSA No. 2003-100 of the City on which duplex Dwelling Units have been, may be, or are anticipated to be constructed as determined pursuant to the Special Tax Roll and Report of SSA No. 2003-100.

"Townhome Property" means all Parcels within the boundaries of SSA No. 2004-107 on which townhome Dwelling Units have been, may be, or are anticipated to be constructed as determined from the applicable Preliminary Plat, Exhibit B to Ordinance No. 2005-81 of the City, Final Plat for Unit 4 (lots for which the exception to blanket easement designation does apply), or other document approved by the City as determined by the Consultant.

"Unit 4" means that plat of subdivision within Raintree Village designated as Unit 4.

"Unit 5" means that plat of subdivision within Raintree Village designated as Unit 5.

"Unit 6" means that plat of subdivision within Raintree Village designated as Unit 6.

III. SPECIAL SERVICE AREA DESCRIPTION

A. BOUNDARIES OF SSA No. 2004-107

SSA No. 2004-107 consists of approximately one hundred fifty-six (156) acres within Units 4, 5, and 6 which comprises the southern portion of the Raintree Village subdivision. SSA No. 2004-107 is generally located south of State Route 71 between State Route 47 to the west and State Route 126 to the east. A legal description is attached as Exhibit C of the Establishing Ordinance.

B. ANTICIPATED LAND USES

SSA No. 2004-107 is anticipated to consist of two hundred and two (202) single-family Dwelling Units (i.e., single-family homes), thirty-eight (38) duplex Dwelling Units, and one hundred twenty-eight (128) townhome Dwelling Units.

IV. SPECIAL SERVICES

SSA No. 2004-107 has been established to finance certain special services conferring special benefit thereto and which are in addition to the municipal services provided to the City as a whole. A general description, estimated cost, and allocation of these special services are set forth below.

A. GENERAL DESCRIPTION

1. ELIGIBLE IMPROVEMENTS

The special services that are eligible to be financed by SSA No. 2004-107 consist of certain public improvements with appurtenances and appurtenant work in connection therewith necessary to serve SSA No. 2004-107 (hereinafter referred to as the "Eligible Improvements"). The Eligible Improvements are generally described as follows: the acquisition, construction and installation of public improvements including, but not limited to:

- City owned sanitary sewer facilities, water facilities, road facilities, storm sewer facilities, public parks and park improvements, including, but not limited to, engineering, soil testing and appurtenant work, mass grading and demolition, storm water management facilities, storm drainage systems and storm sewers, site clearing and tree removal, public water facilities, sanitary sewer facilities, erosion control measures, roads, streets, curbs, gutters, street lighting, traffic controls, sidewalks, equestrian paths

and related street improvements, and equipment and materials necessary for the maintenance thereof, landscaping, wetland mitigation, public park improvements and tree installation, costs for land and easement acquisitions relating to any of the foregoing improvements, required tap-on fees and related fees for water or sanitary sewer services and other eligible costs.

2. SSA FUNDED IMPROVEMENTS

SSA No. 2004-107 is anticipated to fund the following improvements (subject to alternatives, modifications, and/or substitutions as described in Section IV.D below). Certain facilities are local in scope in that they bring the special services directly to the individual single-family homes, duplexes and townhomes and generally consist of sanitary sewer and water lines, streets, storm sewer and detention areas, and parks and open space. Certain other facilities are community wide in scope in that they provide sewer capacity to an area that extends beyond the boundaries of SSA No. 2004-107. The community wide facilities include a lift station that will benefit the townhomes and duplexes within SSA No. 2004-107 as well as the SSA No. 2003-100 Duplex Property. Only the share of the lift station benefiting property within the boundaries of SSA No. 2004-107 will be funded by SSA No. 2004-107.

B. ESTIMATED COSTS

The estimated costs for the Eligible Improvements and the amounts anticipated to be financed by SSA No. 2004-107 for each anticipated land use are presented in Table 1 on the following page. The costs shown in Table 1 do not include any off site improvements or improvements for the school site located within the Final Plat for Unit 4. Therefore, the school site will be exempt from the Special Tax.

TABLE 1						
ESTIMATED COSTS FOR ELIGIBLE IMPROVEMENTS						
	ELIGIBLE IMPROVEMENTS			SSA FUNDED IMPROVEMENTS		
PUBLIC IMPROVEMENT	TOTAL	LOCAL	COMMUNITY WIDE	TOTAL	LOCAL	COMMUNITY WIDE
Sanitary Sewer Improvements	\$1,485,158	\$1,279,634	\$205,524	\$1,284,428	\$1,078,904	\$205,524
Water Improvements	\$1,211,959	\$1,211,959	\$0	\$1,022,869	\$1,022,869	\$0
Roads Improvements	\$2,127,889	\$2,127,889	\$0	\$1,799,413	\$1,799,413	\$0
Earthwork	\$381,203	\$381,203	\$0	\$322,365	\$322,365	\$0
Storm Water Management Improvements	\$1,570,188	\$1,570,188	\$0	\$1,325,035	\$1,325,035	\$0
Earthwork	\$244,710	\$244,710	\$0	\$205,769	\$205,769	\$0
Parks and Landscaping Improvements	\$790,246	\$790,246	\$0	\$664,353	\$664,353	\$0
Earthwork	\$33,227	\$33,227	\$0	\$27,769	\$27,769	\$0
GRAND TOTAL	\$7,844,580	\$7,639,056	\$205,524	\$6,652,000	\$6,446,477	\$205,524
*Any differences in amounts shown are due to rounding.						

C. ALLOCATION

Special taxes levied pursuant to the Act must bear a rational relationship between the amount of the special tax levied against each Parcel within SSA No. 2004-107 and the special service benefit rendered. Therefore, the public improvements anticipated to be financed by SSA No. 2004-107 as shown in Table 1 have been allocated in accordance with the benefit rendered to the property therein, with benefit estimated to be a function of (i) the service or benefit area for said improvements and (ii) the relative capacity for said improvements reserved for or used by properties within the benefit area. A discussion of the relevant benefit area(s) and measures of public facilities usage is detailed below.

1. BENEFIT AREA

Generally, the Eligible Improvements can be classified as either "local improvements" or "community wide improvements." The benefit areas for these improvements are discussed in more detail below.

a. LOCAL IMPROVEMENTS

The local improvements are those Eligible Improvements which are constructed to serve specific subdivisions, or units, within SSA No. 2004-107. Their scope is local in nature, and therefore the benefit area includes only that property within each respective group of subdivisions or units served by the improvements. These improvements will bring the special services directly to the individual residential lots, and therefore, benefit is rendered to each Dwelling Unit.

b. COMMUNITY WIDE IMPROVEMENTS

The community wide improvements are those Eligible Improvements which serve a portion of SSA No. 2004-107 and a portion of SSA No. 2003-100 rather than a specific subdivision or unit. These improvements consist of a lift station serving the Attached Property and the SSA No. 2003-100 Duplex Property.

2. PUBLIC FACILITY USAGE

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

a. SANITARY SEWER AND WATER USAGE

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

The IEPA does not publish P.E. factors for duplex Dwelling Units or townhome Dwelling Units. However, IEPA indicates that the published P.E. factors for apartments may be used to estimate P.E. for duplexes and townhomes. P.E. factors for apartments range from 1.5 to 3.0 depending upon bedroom count. As each duplex Dwelling Unit and townhome Dwelling Units is anticipated to

have two or three bedrooms, the P.E. factor of 3.0 for two to three-bedroom apartments is used.

b. ROAD USAGE

Road usage is typically computed on the basis of anticipated trip generation. The Institute of Traffic Engineers publication *Trip Generation Sixth Edition*, indicates average weekday trips per single-family detached home and townhome of 9.57 and 5.86, respectively. As with P.E. factors, trip factors for duplex dwelling units are not published in *Trip Generation, Sixth Edition*. However, *Trip Generation, Sixth Edition* states that the number of vehicles and residents has a high correlation with the average weekday trips for residential land uses.

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

c. STORM SEWER USAGE

Storm sewer facilities are sized based upon estimated storm flows which vary with the size of the tributary drainage area, slope, soil type, antecedent runoff condition, and impervious ground cover. In its "Urban Hydrology for Small Watersheds: TR-55" (the "TR-55 Manual"), the United States Department of Agriculture indicates average "runoff curve numbers" for purposes of measuring storm flows or runoff. The runoff curve equation estimates storm runoff given a particular volume of rainfall. The runoff curve numbers for fully developed urban areas indicated in the TR-55 Manual vary by land use type, impervious area, and hydrologic soil group. Assuming generally uniform antecedent runoff and hydrologic soil conditions, storm flows will tend to vary with land use and the associated impervious area.

Impervious ground coverage factors for residential development vary by development density or the number of dwelling units per gross acre, with gross acreage being exclusive of open space. The TR-55 Manual estimates impervious ground area at approximately 25.00% for development densities of 2 units to an acre, 30.00% for development densities of 3 units to an acre, 38.00% for development densities of 4 units to an acre, and 65.00% for development densities of 8 or greater units to an acre. Generally, the greater the density the more impervious area per acre. The

gross densities for the single-family homes, duplexes, and townhomes are approximately two to an acre, five and six-tenths to an acre, and six and one half to an acre, respectively. Interpolating for the duplexes and townhomes, the impervious area is estimated at 25.00%, 49.00%, and 55.00% for the single-family homes, duplexes and townhomes, respectively.

d. PARKS AND OPEN SPACE

Park and landscaping benefit is estimated to be a function of household size, given that the park and landscaped open space areas are local in nature and will be utilized by the residents within SSA No. 2004-107. Household sizes are estimated at 3.5, 3.0, and 3.0 respectively for single-family homes, duplexes, and townhomes, consistent with the P.E. factors discussed above.

Tables 2 – 5 below show these public improvement usage factors and their equivalency (i.e., the relationship of these factors among the different land uses within SSA No. 2004-107).

TABLE 2			
SEWER AND WATER USAGE FACTORS			
	(A) Land Use	(B) P.E.	(C) Equivalent Unit Factor
(1)	Single-family Property (DU)	3.5	1.00 ¹
(2)	Duplex Property (DU)	3.0	0.86 ²
(3)	Townhome Property (DU)	3.0	0.86 ³
¹ B1 / B1, ² B2 / B1, ³ B3 / B1.			

TABLE 3					
ROAD USAGE FACTORS					
	(A) Land Use	(B) Trip Factor	(C) Pass-by Factor	(D) Floor Area Ratio	(E) Equivalent Unit Factor
(1)	Single-family Property (DU)	9.57	NA	NA	1.00 ¹
(2)	Duplex Property (DU)	8.20	NA	NA	0.86 ²
(3)	Townhome Property (DU)	5.86	NA	NA	0.61 ³
¹ B1 / B1, ² B2 / B1, ³ B3 / B1.					

TABLE 4					
STORM SEWER USAGE FACTORS					
	(A) Land Use	(B) Density	(C) Coverage Factor	(D) Impervious Area Per Lot ¹	(E) Equivalent Unit Factor
(1)	Single-family Property (DU)	2.00	25%	5,445	1.00 ²
(2)	Duplex Property (DU)	5.60	49%	3,812	0.70 ³
(3)	Townhome Property (DU)	6.50	55%	3,686	0.68 ⁴
¹ (43,560 x C) / B ² D1 / D1, ³ D2 / D1, ⁴ D3 / D1.					

TABLE 5			
PARK AND LANDSCAPING USAGE FACTORS			
	(A) Land Use	(B) Household Size	(C) Equivalent Unit Factor
(1)	Single-family Property (DU)	3.5	1.00 ¹
(2)	Duplex Property (DU)	3.0	0.86 ²
(3)	Townhome Property (DU)	3.0	0.86 ³
¹ B1 / B1, ² B2 / B1, ³ B3 / B1.			

3. ALLOCATED COSTS

a. LOCAL IMPROVEMENTS

The local improvement costs, shown in Table 6 on the following page, are based on the developer's estimate of improvement costs for the Single-family Property (Units 5 and 6) and the Attached Property (Unit 4)¹. Since the equivalent unit factors discussed above are uniform for single-family homes, the local improvement costs allocable to each single-family home is calculated by dividing the estimated total local improvement costs for Single-family Property by the total number of single family homes, as shown in Table 6 on the following page.

¹ The Unit 4 costs shown in Table 6 include only the Eligible Improvements allocable to the Duplex Property Dwelling Units and the Townhome Property Dwelling Units and exclude all Eligible Improvements related to the school site.

TABLE 6		
ELIGIBLE LOCAL IMPROVEMENTS SINGLE-FAMILY PROPERTY AND ATTACHED PROPERTY		
PUBLIC IMPROVEMENT	SINGLE-FAMILY PROPERTY	ATTACHED PROPERTY
Sanitary Sewer		
Improvements	\$794,978	\$484,656
Water		
Improvements	\$838,769	\$373,190
Roads		
Improvements	\$1,534,606	\$593,283
Earthwork	\$275,986	\$105,217
Storm Water Management		
Improvements	\$1,056,585	\$513,603
Earthwork	\$101,004	\$143,706
Parks and Landscaping		
Improvements	\$328,951	\$461,295
Earthwork	\$0	\$33,227
GRAND TOTAL	\$4,930,879	\$2,708,177
Number of DUs	202	NA
Total Cost/DU	\$24,410.29	NA

As the developer has prepared a combined cost estimate for the Attached Property, the local improvement costs for Duplex Property and Townhome Property are allocated in accordance with the applicable equivalent unit factor. As shown in Tables 7 – 11, the allocated cost per equivalent unit is computed by dividing the estimated local improvement costs in Table 6, by the total applicable equivalent units for Duplex Property and Townhome Property. The total allocated costs for each Attached Property land use type is computed by multiplying the allocated cost per equivalent unit by the applicable equivalent units.

TABLE 7					
ATTACHED PROPERTY LOCAL SANITARY SEWER COST ALLOCATION					
	(A) Land Use	(B) Units	(C) Equivalent Unit Factor	(D) Equivalent Units	(E) Allocated Cost
(1)	Duplex Property (DU)	38	0.86	32.68 ¹	\$110,945 ³
(2)	Townhome Property (DU)	128	0.86	110.08 ²	\$373,711 ⁴
(3)	Grand Total	166	NA	142.76	\$484,656
¹ B1*C1, ² B2*C2, ³ \$484,656/D3*D1, ⁴ \$484,656/D3*D2					

TABLE 8					
ATTACHED PROPERTY LOCAL WATER COST ALLOCATION					
	(A) Land Use	(B) Units	(C) Equivalent Unit Factor	(D) Equivalent Units	(E) Allocated Cost
(1)	Duplex Property (DU)	38	0.86	32.68 ¹	\$85,429 ³
(2)	Townhome Property (DU)	128	0.86	110.08 ²	\$287,761 ⁴
(3)	Grand Total	166	NA	142.76	\$373,190
¹ B1*C1, ² B2*C2, ³ \$373,190/D3*D1, ⁴ \$373,190/D3*D2					

TABLE 9					
ATTACHED PROPERTY LOCAL ROAD COST ALLOCATION					
	(A)	(B)	(C)	(D)	(E)
	Land Use	Units	Equivalent Unit Factor	Equivalent Units	Allocated Cost
(1)	Duplex Property (DU)	38	0.86	32.68 ¹	\$206,095 ³
(2)	Townhome Property (DU)	128	0.61	78.08 ²	\$492,405 ⁴
(3)	Grand Total	166	NA	110.76	\$698,500
¹ B1*C1, ² B2*C2, ³ \$698,500/D3*D1, ⁴ \$698,500/D3*D2					

TABLE 10					
ATTACHED PROPERTY LOCAL STORM SEWER COST ALLOCATION					
	(A)	(B)	(C)	(D)	(E)
	Land Use	Units	Equivalent Unit Factor	Equivalent Units	Cost Per Unit
(1)	Duplex Property (DU)	38	0.70	26.60 ¹	\$153,858 ³
(2)	Townhome Property (DU)	128	0.68	87.04 ²	\$503,451 ⁴
(3)	Grand Total	166	NA	113.64	\$657,309
¹ B1*C1, ² B2*C2, ³ \$657,309/D3*D1, ⁴ \$657,309/D3*D2					

TABLE 11					
ATTACHED PROPERTY LOCAL PARKS AND LANDSCAPING COST ALLOCATION					
	(A)	(B)	(C)	(D)	(E)
	Land Use	Units	Equivalent Unit Factor	Equivalent Units	Cost Per Unit
(1)	Duplex Property (DU)	38	0.86	32.68 ¹	\$113,204 ³
(2)	Townhome Property (DU)	128	0.86	110.08 ²	\$381,318 ⁴
(3)	Grand Total	166	NA	142.76	\$494,522
¹ B1*C1, ² B2*C2, ³ \$494,522/D3*D1, ⁴ \$494,522/D3*D2					

b. COMMUNITY WIDE IMPROVEMENTS

As shown in Table 12 on the following page, the total cost of the lift station is allocated between Duplex Property, Townhome Property, and SSA No. 2003-100 Duplex Property. The allocated cost per equivalent unit is computed by dividing the estimated total cost of the lift station by the total number of applicable equivalent units. The total allocated costs for each land use type is computed by multiplying the allocated cost per equivalent unit by the applicable equivalent units

TABLE 12					
COMMUNITY WIDE LIFT STATION COST ALLOCATION					
	(A) Land Use	(B) Units	(C) Equivalent Unit Factor	(D) Equivalent Units	(E) Allocated Cost
(1)	Duplex Property (DU)	38	0.86	32.68 ¹	\$47,048 ⁴
(2)	Townhome Property (DU)	128	0.86	110.08 ²	\$158,476 ⁵
(3)	SSA No. 2003-100 Duplex Property (DU)	86	0.86	73.96 ³	\$106,476 ⁶
(4)	Grand Total	252	NA	216.72	\$312,000
¹ B1*C1, ² B2*C2, ³ B3*C3, ⁴ \$312,000/D4*D1, ⁵ \$312,000/D4*D2, ⁶ \$312,000/D4*D3					

Aggregating the local improvements and the community improvements yields the total estimated Eligible Improvements as shown in Table 13 on the following page. The portion of these improvements to be financed with bond proceeds is shown in Tables 14. All Eligible Improvements that are not financed through SSA No. 2004-107 will be funded by the developer and are categorized as "Developer's Equity."

TABLE 13									
COMBINED LOCAL IMPROVEMENTS AND COMMUNITY WIDE IMPROVEMENTS									
	SINGLE-FAMILY PROPERTY			DUPLEX PROPERTY			TOWNHOME PROPERTY		
PUBLIC IMPROVEMENT	TOTAL	LOCAL	COMMUNITY WIDE	TOTAL	LOCAL	COMMUNITY WIDE	TOTAL	LOCAL	COMMUNITY WIDE
Sanitary Sewer	\$794,978	\$794,978	NA	\$157,993	\$110,945	\$47,048	\$532,187	\$373,711	\$158,476
Water	\$838,769	\$838,769	\$0	\$85,429	\$85,429	\$0	\$287,761	\$287,761	\$0
Roads	\$1,810,592	\$1,810,592	\$0	\$206,094	\$206,094	\$0	\$492,405	\$492,405	\$0
Storm Water Management	\$1,157,589	\$1,157,589	\$0	\$153,858	\$153,858	\$0	\$503,451	\$503,451	\$0
Parks and Landscaping	\$328,951	\$328,951	\$0	\$113,204	\$113,204	\$0	\$381,318	\$381,318	\$0
GRAND TOTAL	\$4,930,879	\$4,930,879	\$0	\$716,578	\$669,530	\$47,048	\$2,197,122	\$2,038,646	\$158,476
NUMBER OF DUS	202	202	202	38	38	38	128	128	128
TOTAL COST/DU	\$24,410.29	\$24,410.29	\$0.00	\$18,857.32	\$17,619.21	\$1,238.11	\$17,165.01	\$15,926.92	\$1,238.09
*Any differences in the amounts shown are due to rounding									

TABLE 14											
FUNDING OF ELIGIBLE PUBLIC IMPROVEMENTS											
PUBLIC IMPROVEMENT	GRAND TOTAL	SSA No. 2004-107									DEVELOPER'S EQUITY
		SINGLE-FAMILY PROPERTY			DUPLEX PROPERTY			TOWNHOME PROPERTY			
		TOTAL	LOCAL	COMMUNITY WIDE	TOTAL	LOCAL	COMMUNITY WIDE	TOTAL	LOCAL	COMMUNITY WIDE	
Sanitary Sewer	\$1,591,634	\$673,864	\$673,864	\$0	\$145,829	\$98,781	\$47,048	\$464,736	\$306,260	\$158,476	\$307,205
Water	\$1,211,959	\$710,983	\$710,983	\$0	\$76,062	\$76,062	\$0	\$235,823	\$235,823	\$0	\$189,091
Roads	\$2,509,092	\$1,534,750	\$1,534,750	\$0	\$183,497	\$183,497	\$0	\$403,531	\$403,531	\$0	\$387,314
Storm Water Management	\$1,814,898	\$981,231	\$981,231	\$0	\$136,988	\$136,988	\$0	\$412,583	\$412,583	\$0	\$284,096
Parks and Landscaping	\$823,473	\$278,836	\$278,836	\$0	\$100,792	\$100,792	\$0	\$312,495	\$312,495	\$0	\$131,350
GRAND TOTAL	\$7,951,056	\$4,179,664	\$4,179,664	\$0	\$643,168	\$596,120	\$47,048	\$1,829,168	\$1,670,692	\$158,476	\$1,299,056
NUMBER OF DUs	NA	202	202	202	38	38	38	128	128	128	NA
TOTAL COST/DU	NA	\$20,691.41	\$20,691.41	\$0.00	\$16,925.47	\$15,687.37	\$1,238.10	\$14,290.38	\$13,052.28	\$1,238.10	NA
*Any differences in the amounts shown are due to rounding											

D. ALTERNATIVES, MODIFICATIONS, AND/OR SUBSTITUTIONS

The description of the Eligible Improvements, as set forth herein, is general in nature. The final description, specifications, location, and costs of improvements and facilities will be determined upon the preparation of final plans and specifications and completion of the improvements. The final plans may show substitutes, in lieu or modifications to the Eligible Improvements in order to accomplish the works of improvements, and any substitution, increase, or decrease to the amount of public improvements financed shall not be a change or modification in the proceedings as long as (i) the allocation of the Eligible Improvement costs actually funded by SSA No. 2004-107, using the preceding methodology, is uniform within Single-family Property, Duplex Property, and Townhome Property and (ii) such allocation results in the same ratio of funded Eligible Improvements among these three land use types, as established in Section VI.A below.

V. BOND ASSUMPTIONS

It is anticipated that certain of the Eligible Improvements will be financed through the issuance of a single series of bonds. Total authorized bonded indebtedness is \$10,000,000. Bonds in the approximate amount of \$9,250,000 are anticipated to be issued in November 2005. Issuance costs are estimated to be approximately four and eight-tenths percent (4.8%) of the principal amount of the bonds. The bond issue will include a reserve fund not more than nine and eight tenths (9.8%) of the original principal amount of the bonds and approximately twenty-seven (27) months of capitalized interest. The term of the bonds is 30 years, with principal amortized over a period of approximately 27 years. Annual debt service payments will increase approximately one and one-half percent (1.50%) annually.

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

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

Therefore, the actual bonded indebtedness, and consequently the amount of public improvements financed by SSA No. 2004-107, may increase or decrease depending upon these variables.

VI. MAXIMUM PARCEL SPECIAL TAX

A. DETERMINATION

When multiple land uses are anticipated, the Maximum Parcel Special Tax is a function of the (i) relative amounts of the allocated Eligible Improvement costs for such land uses and (ii) the Maximum Parcel Special Taxes required to fund the Special Tax Requirement. In order to measure the relative difference in public improvement costs for each land use type, Equivalent Dwelling Units ("EDU") factors have been calculated. A Single-family Property Dwelling Unit is deemed the typical residential unit and is assigned an EDU factor of 1.00. The EDU factor for the Duplex Property Dwelling Units and Townhome Property Dwelling Units is equal to the ratio of the funded Eligible Improvements for each respective category to the funded Eligible Improvements for Single-family Property Dwelling Units. The funded Eligible Improvements per Dwelling Unit is calculated by dividing the amounts to be funded for Single-family Property, Duplex Property, and Townhome Property shown in Table 14 by the respective number of Dwelling Units. EDUs are shown in Table 15 below.

TABLE 15				
EDU FACTORS				
	COST/UNIT	EDU FACTOR	NO. OF DWELLING UNITS	EDUs
Single-family Property Dwelling Unit	\$20,691.41	1.000	202 units	202.00
Duplex Property Dwelling Unit	\$16,925.47	0.818	38 units	31.08
Townhome Property Dwelling Unit	\$14,290.38	0.691	128 units	88.45
Total			368 units	321.53

The Maximum Parcel Special Tax is derived from the Maximum Parcel Special Taxes which are equal to the sum of the estimated (i) maximum annual interest and principal payments on the Bonds, net of projected earnings on the reserve fund, (ii) contingency for delinquent Special Taxes, and (iii) estimated Administrative Expenses. The derivation of the Maximum Parcel Special Tax is shown in Table 16 on the following page.

TABLE 16 MAXIMUM PARCEL SPECIAL TAX (LEVIED CALENDAR YEAR 2006 / COLLECTED CALENDAR YEAR 2007)				
	TOTAL	PER DWELLING UNIT		
		SINGLE-FAMILY PROPERTY	DUPLEX PROPERTY	TOWNHOME PROPERTY
Maximum Parcel Special Taxes	\$684,910	\$430,260	\$66,234	\$188,416
Number of EDUs	321.53	202.00	31.08	88.45
Maximum Parcel Special Tax / EDU* (Maximum Parcel Special Taxes / Number of EDUs)	\$2,130	NA	NA	NA
EDU Factor	NA	1.000	0.818	0.691
Maximum Parcel Special Tax / DU* (Maximum Parcel Special Tax / EDU x EDU Factor)	NA	\$2,130	\$1,743	\$1,472
*Amounts have been rounded.				

The Maximum Parcel Special Tax per EDU is simply computed by dividing the Maximum Parcel Special Taxes by the number of EDUs. Multiplying this amount by the applicable EDU factor yields the Maximum Parcel Special Tax for Single-family Property, Duplex Property, and Townhome Property. Therefore, the Maximum Parcel Special Taxes are weighted in proportion to the allocation of funded Eligible Improvements as shown in Section IV.C, and consequently the amount of the Maximum Parcel Special Tax bears a rational relationship to the benefit that the special services render to each Parcel within SSA No. 2004-107 as required pursuant to the Act.

B. APPLICATION

Prior to the recordation of a Final Plat, the Maximum Parcel Special Tax for a Parcel of Residential Property shall be calculated by multiplying the number of expected Dwelling Units of Single-family Property, Duplex Property, or Townhome Property for such Parcel, as determined from the Preliminary Plat, Exhibit B to Ordinance No. 2005-81 of the City, the Final Plat(s), or other document approved by the City as determined by the Consultant, whichever is most recent as of September 30 preceding the Calendar Year for which the Special Tax is being extended, by the applicable Maximum Parcel Special Tax determined pursuant to Table 16, as increased in accordance with the Section VI.C below.

Subsequent to the recordation of the Final Plat, the Maximum Parcel Special Tax for a Parcel of Residential Property shall be calculated by multiplying the number

of Dwelling Units of Single-family Property, Duplex Property, and Townhome Property which may be constructed on such Parcel, as determined from the applicable Final Plat and/or site plan by the applicable Maximum Parcel Special Tax determined pursuant to Table 16, as increased in accordance with Section VI.C below.

C. ESCALATION

The Maximum Parcel Special Tax that has been levied escalates one and one-half percent (1.50%) annually through and including Calendar Year 2033, rounded to the nearest dollar. Note, while the annual increase in the Maximum Parcel Special Tax is limited to one and one-half percent (1.50%), which is consistent with the anticipated graduated payment schedule for interest and principal on the Bonds, the percentage annual change in the Special Tax may be greater depending upon actual Special Tax receipts, capitalized interest, investment earnings, and Administrative Expenses.

D. TERM

The Maximum Parcel Special Tax shall not be levied after Calendar Year 2033 (to be collected in Calendar Year 2034).

E. SPECIAL TAX ROLL AMENDMENT

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

F. OPTIONAL PREPAYMENT

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

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

G. MANDATORY PREPAYMENT

If at any time the Consultant determines that there has been or will be a reduction in the Maximum Parcel Special Taxes as a result of an amendment to the Preliminary Plat or Final Plat, or other event which reduces the Maximum Parcel Special Taxes such that the annual debt service coverage ratio is less than one hundred ten percent (110%), then a Mandatory Special Tax Prepayment shall be calculated pursuant to Section B of Exhibit B attached hereto. Each year's annual debt service coverage ratio shall be determined by dividing (i) such year's reduced Maximum Parcel Special Taxes by (ii) the sum of the corresponding annual interest and principal payment on the Bonds, plus estimated Administrative Expenses and less estimated earnings on the Reserve Fund (as such term is defined in the Bond Indenture). As required under the Bond Indenture, the City may adopt a supplemental ordinance to provide for the levy of the Mandatory Special Tax Prepayment.

Please refer to Section VII.B below for details on the collection procedure of the Mandatory Special Tax Prepayment.

VII. ABATEMENT AND COLLECTION

A. ABATEMENT

On or before the last Tuesday of December of each Calendar Year, commencing with Calendar Year 2006 and for each following Calendar Year, the Council or its designee shall determine the Special Tax Requirement and the Maximum Parcel Special Tax authorized by the ordinance providing for the issuance of the Bonds shall be abated to the extent the amounts so levied exceed the Special Tax Requirement. The Maximum Parcel Special Tax applicable to each Parcel shall be abated in equal percentages until the Special Tax remaining equals the Special Tax Requirement. Abated in equal percentages means that the amount abated for each Parcel, computed as a percentage of its applicable Maximum Parcel Special Tax, is the same.

B. COLLECTION PROCESS

With the exception of the Mandatory Special Tax Prepayment, the Special Tax will be billed and collected by the County in the same manner and at the same time as general ad valorem property taxes. The lien and foreclosure remedies provided for in Article 9 of the Illinois Municipal Code shall apply upon the nonpayment of the Special Tax. The Council may provide for other means of collecting the Special Tax, if necessary to meet the financial obligations of SSA No. 2004-107.

The Mandatory Special Tax Prepayment shall be due prior to any development approval, subdivision of land, conveyance, or other action that results in a reduction in the Maximum Parcel Special Taxes such that the annual debt service

coverage ratio is less than one hundred ten percent (110%). The Mandatory Special Tax Prepayment shall be levied against the property on which the reduction has or will occur. The Mandatory Special Tax Prepayment shall have the same sale and lien priorities as are provided for regular property taxes. A Mandatory Special Tax Prepayment shall not reduce the Maximum Parcel Special Tax for any Parcel.

C. ADMINISTRATIVE REVIEW

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

VIII. AMENDMENTS

This Report may be amended by ordinance of the City and, to the maximum extent permitted by the Act, such amendments may be made without further notice under the Act and without notice to owners of property within SSA No. 2004-107 in order to (i) clarify or correct minor inconsistencies in the matters set forth herein, (ii) provide for lawful procedures for the collection and enforcement of the Special Tax so as to assure the efficient collection of the Special Tax for the benefit of the owners of the Bonds, (iii) otherwise improve the ability of the City to fulfill its obligations to levy, extend, and collect the Special Tax and to make it available for the payment of the Bonds and Administrative Expenses, and (iv) make any change deemed necessary or advisable by the City, provided such change is not detrimental to the owners of property subject to the Maximum Parcel Special Tax. No such amendment shall be approved by the Council if it violates any other agreement binding upon the City and unless and until it has (i) found and determined that the amendment is necessary and appropriate and does not materially adversely affect the rights of the owners of the Bonds or the City has obtained the consent of one hundred percent (100.00%) of the owners of the Bonds and (ii) received an opinion of a nationally recognized bond counsel to the effect that the amendment does not violate the Act, and is authorized pursuant to the terms of the Bond Indenture and this Report.

EXHIBIT A

SPECIAL TAX ROLL

RAINTREE VILLAGE II
UNITED CITY OF YORKVILLE SSA NO. 2004-107
SPECIAL TAX ROLL
CALENDAR YEAR 2006 THROUGH CALENDAR YEAR 2033

[illegible]

[1] Each subdivided Single-family Property lot is anticipated to have one Dwelling Unit.

RAINTREE VILLAGE II
 UNITED CITY OF YORKVILLE SSA NO. 2004-107
 SPECIAL TAX ROLL
 CALENDAR YEAR 2006 THROUGH CALENDAR YEAR 2033

[illegible]

[1] Each subdivided Single-family Property lot is anticipated to have one Dwelling Unit.

RAINTREE VILLAGE II
 UNITED CITY OF YORKVILLE SSA NO. 2004-107
 SPECIAL TAX ROLL
 CALENDAR YEAR 2006 THROUGH CALENDAR YEAR 2033

[illegible]

[1] Each subdivided Single-family Property lot is anticipated to have one Dwelling Unit.

RAINTREE VILLAGE II
UNITED CITY OF YORKVILLE SSA NO. 2004-107
SPECIAL TAX ROLL
CALENDAR YEAR 2006 THROUGH CALENDAR YEAR 2033

[illegible]

[1] Each subdivided Single-family Property lot is anticipated to have one Dwelling Unit.

RAINTREE VILLAGE II
UNITED CITY OF YORKVILLE SSA NO. 2004-107
SPECIAL TAX ROLL
CALENDAR YEAR 2006 THROUGH CALENDAR YEAR 2033

Levied Calendar Year	Maximum Parcel Special Tax Per Dwelling Unit			<u>Permanent Index Number (Unsubdivided Parcels)</u>							
				05-03-300-024				05-09-200-020			
	<u>SDU [1]</u>	<u>DDU [2]</u>	<u>TDU [3]</u>	<u>SDU [1]</u>	<u>DDU [2]</u>	<u>TDU [3]</u>	<u>TOTAL</u>	<u>SDU [1]</u>	<u>DDU [2]</u>	<u>TDU [3]</u>	<u>TOTAL</u>
	0	4	48	52	6	0	0	6			
2006	\$2,130	\$1,743	\$1,472	\$0.00	\$6,972.00	\$70,656.00	\$77,628.00	\$12,780.00	\$0.00	\$0.00	\$12,780.00
2007	\$2,162	\$1,769	\$1,494	\$0.00	\$7,076.00	\$71,712.00	\$78,788.00	\$12,972.00	\$0.00	\$0.00	\$12,972.00
2008	\$2,194	\$1,796	\$1,516	\$0.00	\$7,184.00	\$72,768.00	\$79,952.00	\$13,164.00	\$0.00	\$0.00	\$13,164.00
2009	\$2,227	\$1,823	\$1,539	\$0.00	\$7,292.00	\$73,872.00	\$81,164.00	\$13,362.00	\$0.00	\$0.00	\$13,362.00
2010	\$2,260	\$1,850	\$1,562	\$0.00	\$7,400.00	\$74,976.00	\$82,376.00	\$13,560.00	\$0.00	\$0.00	\$13,560.00
2011	\$2,294	\$1,878	\$1,585	\$0.00	\$7,512.00	\$76,080.00	\$83,592.00	\$13,764.00	\$0.00	\$0.00	\$13,764.00
2012	\$2,328	\$1,906	\$1,609	\$0.00	\$7,624.00	\$77,232.00	\$84,856.00	\$13,968.00	\$0.00	\$0.00	\$13,968.00
2013	\$2,363	\$1,935	\$1,633	\$0.00	\$7,740.00	\$78,384.00	\$86,124.00	\$14,178.00	\$0.00	\$0.00	\$14,178.00
2014	\$2,398	\$1,964	\$1,657	\$0.00	\$7,856.00	\$79,536.00	\$87,392.00	\$14,388.00	\$0.00	\$0.00	\$14,388.00
2015	\$2,434	\$1,993	\$1,682	\$0.00	\$7,972.00	\$80,736.00	\$88,708.00	\$14,604.00	\$0.00	\$0.00	\$14,604.00
2016	\$2,471	\$2,023	\$1,707	\$0.00	\$8,092.00	\$81,936.00	\$90,028.00	\$14,826.00	\$0.00	\$0.00	\$14,826.00
2017	\$2,508	\$2,053	\$1,733	\$0.00	\$8,212.00	\$83,184.00	\$91,396.00	\$15,048.00	\$0.00	\$0.00	\$15,048.00
2018	\$2,546	\$2,084	\$1,759	\$0.00	\$8,336.00	\$84,432.00	\$92,768.00	\$15,276.00	\$0.00	\$0.00	\$15,276.00
2019	\$2,584	\$2,115	\$1,785	\$0.00	\$8,460.00	\$85,680.00	\$94,140.00	\$15,504.00	\$0.00	\$0.00	\$15,504.00
2020	\$2,623	\$2,147	\$1,812	\$0.00	\$8,588.00	\$86,976.00	\$95,564.00	\$15,738.00	\$0.00	\$0.00	\$15,738.00
2021	\$2,662	\$2,179	\$1,839	\$0.00	\$8,716.00	\$88,272.00	\$96,988.00	\$15,972.00	\$0.00	\$0.00	\$15,972.00
2022	\$2,702	\$2,212	\$1,867	\$0.00	\$8,848.00	\$89,616.00	\$98,464.00	\$16,212.00	\$0.00	\$0.00	\$16,212.00
2023	\$2,743	\$2,245	\$1,895	\$0.00	\$8,980.00	\$90,960.00	\$99,940.00	\$16,458.00	\$0.00	\$0.00	\$16,458.00
2024	\$2,784	\$2,279	\$1,923	\$0.00	\$9,116.00	\$92,304.00	\$101,420.00	\$16,704.00	\$0.00	\$0.00	\$16,704.00
2025	\$2,826	\$2,313	\$1,952	\$0.00	\$9,252.00	\$93,696.00	\$102,948.00	\$16,956.00	\$0.00	\$0.00	\$16,956.00
2026	\$2,868	\$2,348	\$1,981	\$0.00	\$9,392.00	\$95,088.00	\$104,480.00	\$17,208.00	\$0.00	\$0.00	\$17,208.00
2027	\$2,911	\$2,383	\$2,011	\$0.00	\$9,532.00	\$96,528.00	\$106,060.00	\$17,466.00	\$0.00	\$0.00	\$17,466.00
2028	\$2,955	\$2,419	\$2,041	\$0.00	\$9,676.00	\$97,968.00	\$107,644.00	\$17,730.00	\$0.00	\$0.00	\$17,730.00
2029	\$2,999	\$2,455	\$2,072	\$0.00	\$9,820.00	\$99,456.00	\$109,276.00	\$17,994.00	\$0.00	\$0.00	\$17,994.00
2030	\$3,044	\$2,492	\$2,103	\$0.00	\$9,968.00	\$100,944.00	\$110,912.00	\$18,264.00	\$0.00	\$0.00	\$18,264.00
2031	\$3,090	\$2,529	\$2,135	\$0.00	\$10,116.00	\$102,480.00	\$112,596.00	\$18,540.00	\$0.00	\$0.00	\$18,540.00
2032	\$3,136	\$2,567	\$2,167	\$0.00	\$10,268.00	\$104,016.00	\$114,284.00	\$18,816.00	\$0.00	\$0.00	\$18,816.00
2033	\$3,183	\$2,606	\$2,200	\$0.00	\$10,424.00	\$105,600.00	\$116,024.00	\$19,098.00	\$0.00	\$0.00	\$19,098.00

[1] SDU = Single-family Property Dwelling Unit

[2] DDU = Duplex Property Dwelling Unit

[3] TDU = Townhome Property Dwelling Unit

RAINTREE VILLAGE II
UNITED CITY OF YORKVILLE SSA NO. 2004-107
SPECIAL TAX ROLL
CALENDAR YEAR 2006 THROUGH CALENDAR YEAR 2033

Levied Calendar Year	Maximum Parcel Special Tax Per Dwelling Unit			Permanent Index Number (Unsubdivided Parcels)							
				05-09-200-022				05-09-200-024			
				<u>SDU [1]</u>	<u>DDU [2]</u>	<u>TDU [3]</u>	<u>TOTAL</u>	<u>SDU [1]</u>	<u>DDU [2]</u>	<u>TDU [3]</u>	<u>TOTAL</u>
	<u>SDU [1]</u>	<u>DDU [2]</u>	<u>TDU [3]</u>	76	0	0	76	12	0	0	12
2006	\$2,130	\$1,743	\$1,472	\$161,880.00	\$0.00	\$0.00	\$161,880.00	\$25,560.00	\$0.00	\$0.00	\$25,560.00
2007	\$2,162	\$1,769	\$1,494	\$164,312.00	\$0.00	\$0.00	\$164,312.00	\$25,944.00	\$0.00	\$0.00	\$25,944.00
2008	\$2,194	\$1,796	\$1,516	\$166,744.00	\$0.00	\$0.00	\$166,744.00	\$26,328.00	\$0.00	\$0.00	\$26,328.00
2009	\$2,227	\$1,823	\$1,539	\$169,252.00	\$0.00	\$0.00	\$169,252.00	\$26,724.00	\$0.00	\$0.00	\$26,724.00
2010	\$2,260	\$1,850	\$1,562	\$171,760.00	\$0.00	\$0.00	\$171,760.00	\$27,120.00	\$0.00	\$0.00	\$27,120.00
2011	\$2,294	\$1,878	\$1,585	\$174,344.00	\$0.00	\$0.00	\$174,344.00	\$27,528.00	\$0.00	\$0.00	\$27,528.00
2012	\$2,328	\$1,906	\$1,609	\$176,928.00	\$0.00	\$0.00	\$176,928.00	\$27,936.00	\$0.00	\$0.00	\$27,936.00
2013	\$2,363	\$1,935	\$1,633	\$179,588.00	\$0.00	\$0.00	\$179,588.00	\$28,356.00	\$0.00	\$0.00	\$28,356.00
2014	\$2,398	\$1,964	\$1,657	\$182,248.00	\$0.00	\$0.00	\$182,248.00	\$28,776.00	\$0.00	\$0.00	\$28,776.00
2015	\$2,434	\$1,993	\$1,682	\$184,984.00	\$0.00	\$0.00	\$184,984.00	\$29,208.00	\$0.00	\$0.00	\$29,208.00
2016	\$2,471	\$2,023	\$1,707	\$187,796.00	\$0.00	\$0.00	\$187,796.00	\$29,652.00	\$0.00	\$0.00	\$29,652.00
2017	\$2,508	\$2,053	\$1,733	\$190,608.00	\$0.00	\$0.00	\$190,608.00	\$30,096.00	\$0.00	\$0.00	\$30,096.00
2018	\$2,546	\$2,084	\$1,759	\$193,496.00	\$0.00	\$0.00	\$193,496.00	\$30,552.00	\$0.00	\$0.00	\$30,552.00
2019	\$2,584	\$2,115	\$1,785	\$196,384.00	\$0.00	\$0.00	\$196,384.00	\$31,008.00	\$0.00	\$0.00	\$31,008.00
2020	\$2,623	\$2,147	\$1,812	\$199,348.00	\$0.00	\$0.00	\$199,348.00	\$31,476.00	\$0.00	\$0.00	\$31,476.00
2021	\$2,662	\$2,179	\$1,839	\$202,312.00	\$0.00	\$0.00	\$202,312.00	\$31,944.00	\$0.00	\$0.00	\$31,944.00
2022	\$2,702	\$2,212	\$1,867	\$205,352.00	\$0.00	\$0.00	\$205,352.00	\$32,424.00	\$0.00	\$0.00	\$32,424.00
2023	\$2,743	\$2,245	\$1,895	\$208,468.00	\$0.00	\$0.00	\$208,468.00	\$32,916.00	\$0.00	\$0.00	\$32,916.00
2024	\$2,784	\$2,279	\$1,923	\$211,584.00	\$0.00	\$0.00	\$211,584.00	\$33,408.00	\$0.00	\$0.00	\$33,408.00
2025	\$2,826	\$2,313	\$1,952	\$214,776.00	\$0.00	\$0.00	\$214,776.00	\$33,912.00	\$0.00	\$0.00	\$33,912.00
2026	\$2,868	\$2,348	\$1,981	\$217,968.00	\$0.00	\$0.00	\$217,968.00	\$34,416.00	\$0.00	\$0.00	\$34,416.00
2027	\$2,911	\$2,383	\$2,011	\$221,236.00	\$0.00	\$0.00	\$221,236.00	\$34,932.00	\$0.00	\$0.00	\$34,932.00
2028	\$2,955	\$2,419	\$2,041	\$224,580.00	\$0.00	\$0.00	\$224,580.00	\$35,460.00	\$0.00	\$0.00	\$35,460.00
2029	\$2,999	\$2,455	\$2,072	\$227,924.00	\$0.00	\$0.00	\$227,924.00	\$35,988.00	\$0.00	\$0.00	\$35,988.00
2030	\$3,044	\$2,492	\$2,103	\$231,344.00	\$0.00	\$0.00	\$231,344.00	\$36,528.00	\$0.00	\$0.00	\$36,528.00
2031	\$3,090	\$2,529	\$2,135	\$234,840.00	\$0.00	\$0.00	\$234,840.00	\$37,080.00	\$0.00	\$0.00	\$37,080.00
2032	\$3,136	\$2,567	\$2,167	\$238,336.00	\$0.00	\$0.00	\$238,336.00	\$37,632.00	\$0.00	\$0.00	\$37,632.00
2033	\$3,183	\$2,606	\$2,200	\$241,908.00	\$0.00	\$0.00	\$241,908.00	\$38,196.00	\$0.00	\$0.00	\$38,196.00

[1] SDU = Single-family Property Dwelling Unit

[2] DDU = Duplex Property Dwelling Unit

[3] TDU = Townhome Property Dwelling Unit

**RAINTREE VILLAGE II
UNITED CITY OF YORKVILLE SSA NO. 2004-107
SPECIAL TAX ROLL
CALENDAR YEAR 2006 THROUGH CALENDAR YEAR 2033**

Levied Calendar Year	Maximum Parcel Special Tax Per Dwelling Unit			05-10-100-008				05-10-100-010				GRAND TOTAL
	SDU [1]	DDU [2]	TDU [3]	SDU [1]	DDU [2]	TDU [3]	TOTAL	SDU [1]	DDU [2]	TDU [3]	TOTAL	
	7	28	60	95	0	6	20	26				
2006	\$2,130	\$1,743	\$1,472	\$14,910.00	\$48,804.00	\$88,320.00	\$152,034.00	\$0.00	\$10,458.00	\$29,440.00	\$39,898.00	\$684,910.00
2007	\$2,162	\$1,769	\$1,494	\$15,134.00	\$49,532.00	\$89,640.00	\$154,306.00	\$0.00	\$10,614.00	\$29,880.00	\$40,494.00	\$695,178.00
2008	\$2,194	\$1,796	\$1,516	\$15,358.00	\$50,288.00	\$90,960.00	\$156,606.00	\$0.00	\$10,776.00	\$30,320.00	\$41,096.00	\$705,484.00
2009	\$2,227	\$1,823	\$1,539	\$15,589.00	\$51,044.00	\$92,340.00	\$158,973.00	\$0.00	\$10,938.00	\$30,780.00	\$41,718.00	\$716,120.00
2010	\$2,260	\$1,850	\$1,562	\$15,820.00	\$51,800.00	\$93,720.00	\$161,340.00	\$0.00	\$11,100.00	\$31,240.00	\$42,340.00	\$726,756.00
2011	\$2,294	\$1,878	\$1,585	\$16,058.00	\$52,584.00	\$95,100.00	\$163,742.00	\$0.00	\$11,268.00	\$31,700.00	\$42,968.00	\$737,632.00
2012	\$2,328	\$1,906	\$1,609	\$16,296.00	\$53,368.00	\$96,540.00	\$166,204.00	\$0.00	\$11,436.00	\$32,180.00	\$43,616.00	\$748,636.00
2013	\$2,363	\$1,935	\$1,633	\$16,541.00	\$54,180.00	\$97,980.00	\$168,701.00	\$0.00	\$11,610.00	\$32,660.00	\$44,270.00	\$759,880.00
2014	\$2,398	\$1,964	\$1,657	\$16,786.00	\$54,992.00	\$99,420.00	\$171,198.00	\$0.00	\$11,784.00	\$33,140.00	\$44,924.00	\$771,124.00
2015	\$2,434	\$1,993	\$1,682	\$17,038.00	\$55,804.00	\$100,920.00	\$173,762.00	\$0.00	\$11,958.00	\$33,640.00	\$45,598.00	\$782,698.00
2016	\$2,471	\$2,023	\$1,707	\$17,297.00	\$56,644.00	\$102,420.00	\$176,361.00	\$0.00	\$12,138.00	\$34,140.00	\$46,278.00	\$794,512.00
2017	\$2,508	\$2,053	\$1,733	\$17,556.00	\$57,484.00	\$103,980.00	\$179,020.00	\$0.00	\$12,318.00	\$34,660.00	\$46,978.00	\$806,454.00
2018	\$2,546	\$2,084	\$1,759	\$17,822.00	\$58,352.00	\$105,540.00	\$181,714.00	\$0.00	\$12,504.00	\$35,180.00	\$47,684.00	\$818,636.00
2019	\$2,584	\$2,115	\$1,785	\$18,088.00	\$59,220.00	\$107,100.00	\$184,408.00	\$0.00	\$12,690.00	\$35,700.00	\$48,390.00	\$830,818.00
2020	\$2,623	\$2,147	\$1,812	\$18,361.00	\$60,116.00	\$108,720.00	\$187,197.00	\$0.00	\$12,882.00	\$36,240.00	\$49,122.00	\$843,368.00
2021	\$2,662	\$2,179	\$1,839	\$18,634.00	\$61,012.00	\$110,340.00	\$189,986.00	\$0.00	\$13,074.00	\$36,780.00	\$49,854.00	\$855,918.00
2022	\$2,702	\$2,212	\$1,867	\$18,914.00	\$61,936.00	\$112,020.00	\$192,870.00	\$0.00	\$13,272.00	\$37,340.00	\$50,612.00	\$868,836.00
2023	\$2,743	\$2,245	\$1,895	\$19,201.00	\$62,860.00	\$113,700.00	\$195,761.00	\$0.00	\$13,470.00	\$37,900.00	\$51,370.00	\$881,956.00
2024	\$2,784	\$2,279	\$1,923	\$19,488.00	\$63,812.00	\$115,380.00	\$198,680.00	\$0.00	\$13,674.00	\$38,460.00	\$52,134.00	\$895,114.00
2025	\$2,826	\$2,313	\$1,952	\$19,782.00	\$64,764.00	\$117,120.00	\$201,666.00	\$0.00	\$13,878.00	\$39,040.00	\$52,918.00	\$908,602.00
2026	\$2,868	\$2,348	\$1,981	\$20,076.00	\$65,744.00	\$118,860.00	\$204,680.00	\$0.00	\$14,088.00	\$39,620.00	\$53,708.00	\$922,128.00
2027	\$2,911	\$2,383	\$2,011	\$20,377.00	\$66,724.00	\$120,660.00	\$207,761.00	\$0.00	\$14,298.00	\$40,220.00	\$54,518.00	\$935,984.00
2028	\$2,955	\$2,419	\$2,041	\$20,685.00	\$67,732.00	\$122,460.00	\$210,877.00	\$0.00	\$14,514.00	\$40,820.00	\$55,334.00	\$950,080.00
2029	\$2,999	\$2,455	\$2,072	\$20,993.00	\$68,740.00	\$124,320.00	\$214,053.00	\$0.00	\$14,730.00	\$41,440.00	\$56,170.00	\$964,304.00
2030	\$3,044	\$2,492	\$2,103	\$21,308.00	\$69,776.00	\$126,180.00	\$217,264.00	\$0.00	\$14,952.00	\$42,060.00	\$57,012.00	\$978,768.00
2031	\$3,090	\$2,529	\$2,135	\$21,630.00	\$70,812.00	\$128,100.00	\$220,542.00	\$0.00	\$15,174.00	\$42,700.00	\$57,874.00	\$993,562.00
2032	\$3,136	\$2,567	\$2,167	\$21,952.00	\$71,876.00	\$130,020.00	\$223,848.00	\$0.00	\$15,402.00	\$43,340.00	\$58,742.00	\$1,008,394.00
2033	\$3,183	\$2,606	\$2,200	\$22,281.00	\$72,968.00	\$132,000.00	\$227,249.00	\$0.00	\$15,636.00	\$44,000.00	\$59,636.00	\$1,023,594.00

[1] SDU = Single-family Property Dwelling Unit

[2] DDU = Duplex Property Dwelling Unit

[3] TDU = Townhome Property Dwelling Unit

EXHIBIT B

PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX

**UNITED CITY OF YORKVILLE
SPECIAL SERVICE AREA NO. 2004-107**

PREPAYMENT FORMULA

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

A. OPTIONAL PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX

Pursuant to Section VI.F of the Report, the Maximum Parcel Special Tax may be prepaid and permanently satisfied under the conditions set forth therein. The Special Tax Bond Prepayment for a Parcel means an amount equal to (a) the sum of (1) Principal, (2) Premium, (3) Defeasance, and (4) Fees and (b) minus (1) the Reserve Fund Credit and (2) the Capitalized Interest Credit, where the terms "Principal," "Premium," "Defeasance," "Fees," "Reserve Fund Credit," and "Capitalized Interest Credit" have the following meanings:

"Principal" means the principal amount of Bonds to be redeemed and equals the quotient derived by dividing (a) the then current Maximum Parcel Special Tax for the Parcel intending to prepay by (b) the corresponding Maximum Parcel Special Taxes for SSA No. 2004-107, (and excluding from (b) that portion of the Maximum Parcel Special Tax for any Parcel(s) that has been prepaid), and multiplying the quotient by the principal amount of outstanding Bonds less any principal which has been prepaid but not yet applied toward the redemption of Bonds.

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

"Defeasance" means the amount needed to pay interest on the Principal to be redeemed until the earliest redemption date for the outstanding Bonds less any Special Taxes heretofore paid for such Parcel and available to pay interest on the redemption date for the Bonds.

"Fees" equal the expenses of SSA No. 2004-107 associated with the Special Tax Bond Prepayment as calculated by the City or its designee and include, but are not limited to, the costs of computing the Special Tax Bond Prepayment, the costs of redeeming the Bonds, and the costs of recording and publishing any notices to evidence the Special Tax Bond Prepayment and the redemption of Bonds.

"Reserve Fund Credit" shall equal the lesser of the Reserve Requirement (as such term is defined in the Bond Indenture) and the balance in the Reserve Fund

(as such term is defined in the Bond Indenture) multiplied by the quotient used to calculate Principal.

"Capitalized Interest Credit" shall equal the reduction in interest payable on the Bonds due to the redemption of Principal from the Special Tax Bond Prepayment from the redemption date for the Bonds redeemed from the Special Tax Bond Prepayment to the end of the capitalized interest period, as determined by the Consultant. No capitalized interest credit is given if the redemption date for the Bonds redeemed from the Special Tax Bond Prepayment is on or after the end of the capitalized interest period.

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

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

B. MANDATORY PREPAYMENT

The Mandatory Special Tax Prepayment amount will be calculated using the prepayment formula described in Section A above with the following modifications:

- The difference between the Maximum Parcel Special Taxes required for 110% debt service coverage and the amount to which the Maximum Parcel Special Taxes have been reduced shall serve as the numerator when computing Principal; and
- The Maximum Parcel Special Taxes necessary for the annual debt service coverage ratio to equal 110% shall serve as the denominator when computing Principal.

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

APPENDIX G

United City of Yorkville SSA No. 2004-107
Administration Report
(Levy Year 2021)



**2021 AMENDED
SPECIAL TAX ROLL**

United City of Yorkville
Special Services Area No. 2004-107
(Raintree Village 2)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
Single Family Property							
05-09-211-009	361		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-211-010	362		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-211-011	363		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-211-012	364		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-211-013	365		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-213-001	360		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-213-002	359		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-213-003	358		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-213-004	357		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-213-005	356		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-213-006	355		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-213-007	354		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-213-008	353		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-213-009	419		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-213-010	418		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-213-011	417		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-213-012	416		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-213-013	415		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-213-014	414		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-213-015	413		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-213-016	412		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-213-017	411		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-214-001	410		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-214-002	409		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-214-003	408		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-214-004	407		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-214-006	405		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-214-007	404		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-214-008	397		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-214-009	396		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-214-010	395		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-214-011	394		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-214-012	393		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-214-013	392		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-215-001	366		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-215-002	367		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-215-003	368		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-215-004	369		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-215-005	370		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-215-006	371		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-216-001	391		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-216-002	390		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-216-003	389		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-216-004	373		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-216-005	372		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-226-003	350		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-231-001	349		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-231-002	348		SFD	1	\$2,662.00	\$0.00	\$2,662.00

United City of Yorkville
Special Services Area No. 2004-107
(Raintree Village 2)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
05-09-231-003	347		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-231-004	346		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-231-006	344		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-232-002	342		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-232-003	341		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-232-005	339		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-232-006	338		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-233-001	352		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-233-002	420		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-233-003	353		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-233-004	421		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-234-001	422		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-234-002	423		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-234-003	424		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-234-004	425		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-234-005	426		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-234-006	427		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-234-007	428		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-234-008	429		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-234-009	430		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-234-010	431		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-001	432		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-002	433		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-003	434		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-004	435		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-005	436		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-006	437		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-007	438		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-008	439		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-009	440		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-010	441		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-011	442		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-012	443		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-013	444		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-014	445		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-015	446		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-016	447		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-017	448		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-235-018	449		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-236-001	403		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-236-002	402		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-236-003	401		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-236-004	400		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-236-005	399		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-236-006	398		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-237-001	388		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-237-002	387		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-237-003	386		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-237-004	385		SFD	1	\$2,662.00	\$0.00	\$2,662.00

United City of Yorkville
Special Services Area No. 2004-107
(Raintree Village 2)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
05-09-237-005	384		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-237-006	383		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-237-007	382		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-237-008	381		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-237-009	380		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-237-010	379		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-237-011	378		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-237-012	377		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-237-013	376		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-237-014	375		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-237-015	374		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-238-001	450		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-238-002	451		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-238-003	452		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-238-004	453		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-238-005	454		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-238-006	455		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-238-007	456		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-238-008	457		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-238-009	458		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-238-010	459		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-001	501		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-002	502		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-003	503		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-004	504		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-005	505		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-006	506		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-007	507		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-008	508		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-009	509		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-010	510		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-011	511		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-012	512		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-013	513		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-014	514		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-015	515		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-016	516		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-017	517		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-018	518		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-239-019	519		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-240-001	520		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-240-002	521		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-240-003	522		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-240-004	523		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-240-005	524		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-240-006	525		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-240-007	526		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-240-008	527		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-240-009	528		SFD	1	\$2,662.00	\$0.00	\$2,662.00

United City of Yorkville
Special Services Area No. 2004-107
(Raintree Village 2)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
05-09-240-010	529		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-240-011	530		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-240-012	531		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-240-013	532		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-240-014	533		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-240-015	534		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-241-001	535		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-241-002	536		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-241-003	537		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-241-004	538		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-241-005	539		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-241-006	540		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-241-007	541		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-241-008	542		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-242-001	469		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-242-002	470		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-242-003	471		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-242-004	472		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-242-005	473		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-242-006	474		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-242-007	475		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-242-008	476		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-242-009	477		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-242-010	478		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-242-011	479		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-242-012	480		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-242-013	481		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-242-014	482		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-242-015	483		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-243-001	500		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-243-002	499		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-243-003	498		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-243-004	497		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-243-005	496		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-243-006	495		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-243-007	494		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-243-008	493		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-243-009	492		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-243-010	491		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-243-011	490		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-243-012	489		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-243-013	488		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-243-014	487		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-243-015	486		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-09-243-016	485		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-10-106-001	460		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-10-106-002	461		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-10-106-003	462		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-10-106-004	463		SFD	1	\$2,662.00	\$0.00	\$2,662.00

United City of Yorkville
Special Services Area No. 2004-107
(Raintree Village 2)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
05-10-106-005	464		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-10-106-006	465		SFD	1	\$2,662.00	\$0.00	\$2,662.00
05-10-106-007	466		SFD	1	\$2,662.00	\$0.00	\$2,662.00
			Subtotal	198	\$527,076.00	\$0.00	\$527,076.00
Duplex Property							
05-03-381-010	264		DUP	1	\$2,179.00	\$0.00	\$2,179.00
05-03-381-011	264		DUP	1	\$2,179.00	\$0.00	\$2,179.00
05-10-128-001	265		DUP	2	\$4,358.00	\$0.00	\$4,358.00
05-10-128-002	266		DUP	2	\$4,358.00	\$0.00	\$4,358.00
05-10-128-003	267		DUP	2	\$4,358.00	\$0.00	\$4,358.00
05-10-128-004	268		DUP	2	\$4,358.00	\$0.00	\$4,358.00
05-10-128-005	269		DUP	2	\$4,358.00	\$0.00	\$4,358.00
05-10-128-006	270		DUP	2	\$4,358.00	\$0.00	\$4,358.00
05-10-128-007	271		DUP	2	\$4,358.00	\$0.00	\$4,358.00
05-10-128-008	272		DUP	2	\$4,358.00	\$0.00	\$4,358.00
05-10-128-009	273		DUP	2	\$4,358.00	\$0.00	\$4,358.00
05-10-128-010	274		DUP	2	\$4,358.00	\$0.00	\$4,358.00
05-10-128-011	275		DUP	2	\$4,358.00	\$0.00	\$4,358.00
05-10-128-012	276		DUP	2	\$4,358.00	\$0.00	\$4,358.00
05-10-128-013	277		DUP	2	\$4,358.00	\$0.00	\$4,358.00
05-10-128-014	278		DUP	2	\$4,358.00	\$0.00	\$4,358.00
05-10-128-015	279		DUP	2	\$4,358.00	\$0.00	\$4,358.00
05-10-128-016	280		DUP	2	\$4,358.00	\$0.00	\$4,358.00
05-10-128-017	281		DUP	2	\$4,358.00	\$0.00	\$4,358.00
05-10-128-018	282		DUP	2	\$4,358.00	\$0.00	\$4,358.00
			Subtotal	38	\$82,802.00	\$0.00	\$82,802.00
Townhome Property							
05-03-379-007	295	1	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-008	295	2	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-009	295	3	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-010	295	4	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-012	296	a	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-013	296	b	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-014	296	c	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-015	296	d	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-017	294	a	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-018	294	b	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-019	294	c	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-020	294	d	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-022	293	a	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-023	293	b	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-024	293	c	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-025	293	d	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-030	297	1	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-032	297	3	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-033	297	4	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-379-034	297	2	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-381-003	292		THM	4	\$7,356.00	\$0.00	\$7,356.00

United City of Yorkville
Special Services Area No. 2004-107
(Raintree Village 2)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
05-03-381-004	291		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-03-381-008	290		THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-381-009	290		THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-381-013	289		THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-381-014	289		THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-381-015	289		THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-381-016	289		THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-381-017	290		THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-381-018	290		THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-382-002	287		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-03-382-006	288		THM	1	\$1,839.00	\$0.00	\$1,839.00
05-03-382-007	288		THM	2	\$3,678.00	\$0.00	\$3,678.00
05-03-382-008	288		THM	1	\$1,839.00	\$0.00	\$1,839.00
05-10-126-001	298		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-127-002	312		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-127-003	313		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-127-004	314		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-127-005	315		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-127-006	316		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-127-007	317		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-127-008	318		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-127-009	305		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-127-010	306		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-127-011	307		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-127-012	308		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-127-013	309		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-127-014	310		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-127-017	311		THM	1	\$1,839.00	\$0.00	\$1,839.00
05-10-127-018	311		THM	2	\$3,678.00	\$0.00	\$3,678.00
05-10-127-019	311		THM	1	\$1,839.00	\$0.00	\$1,839.00
05-10-128-019	304		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-128-020	303		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-128-021	302		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-128-022	301		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-128-023	300		THM	4	\$7,356.00	\$0.00	\$7,356.00
05-10-128-027	299	a	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-10-128-028	299	b	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-10-128-029	299	c	THM	1	\$1,839.00	\$0.00	\$1,839.00
05-10-128-030	299	d	THM	1	\$1,839.00	\$0.00	\$1,839.00
Subtotal				128	\$235,392.00	\$0.00	\$235,392.00
Prepaid Single Family Property							
05-09-214-005	406		PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
05-09-231-005	345		PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
05-09-232-001	343		PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
05-09-232-004	340		PREPAYS	1	\$2,662.00	\$2,662.00	\$0.00
Subtotal				4	\$10,648.00	\$10,648.00	\$0.00

United City of Yorkville
Special Services Area No. 2004-107
(Raintree Village 2)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
GRAND TOTALS				368	\$855,918.00	\$10,648.00	\$845,270.00
				# of units)	(maximum taxes)	(taxes abated)	(taxes levied)



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Public Finance
Public-Private Partnerships
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Clean Energy Bonds



Memorandum

To: Administration Committee
From: Rob Fredrickson, Finance Director
Date: November 10, 2021
Subject: SSA No. 2005-109 Bristol Bay – Tax Abatement
SSA No. 2005-108 Autumn Creek – Tax Abatement

Autumn Creek SSA 2005-108

The table below presents a year-over year comparison of maximum and extended tax levy amounts on a per parcel basis for the Autumn Creek Special Service Area (2005-108), as shown on Table 5 (page 7) of the Administration Report prepared by the City's SSA consultant, DTA (formerly known as David Taussig & Associates).

Special Service No. 2005-108 (Autumn Creek)

<u>Tax Classification</u>	<u>2021 Levy</u>	<u>2020 Levy</u>	<u>% Change</u>
Maximum Parcel Amount			
Single Family	\$ 2,462.00	\$ 2,426.00	1.48%
Townhome	\$ 2,094.00	\$ 2,063.00	1.50%
Extended Parcel Amounts			
Single Family	\$ 1,805.00	\$ 1,715.54	5.21%
Townhome	\$ 1,535.20	\$ 1,458.86	5.23%

As noted above, extended (actual) 2021 tax levy amounts will increase by approximately 5.2% for both single family and townhome parcels in comparison with the previous year. This year's increase is primarily due to less interest income being generated from balances in the SSA's reserve and bond & interest funds, which declined by ~\$35,000 (includes both SSA's) as a result of the ongoing low interest rate environment. Taken in the aggregate, these parcels will yield special service area property taxes totaling \$820,868.40 (out of a maximum amount of \$1,134,428.00 – with \$313,559.60 being abated).

Bristol Bay SSA 2005-109

The table below represents a year-over year comparison of maximum and extended tax levy amounts on a per parcel basis for the Bristol Bay Special Service Area (2005-109), as shown on Table 5 (page 8) of the Administration Report prepared by the City's SSA consultant, DTA (formerly known as David Taussig & Associates).

Special Service No. 2005-109 (Bristol Bay)

<u>Tax Classification</u>	<u>2021 Levy</u>	<u>2020 Levy</u>	<u>% Change</u>

Maximum Parcel Amount - First Series			
Single Family	\$ 2,659.00	\$ 2,620.00	1.49%
Townhome	\$ 2,155.00	\$ 2,123.00	1.51%
Condominium	\$ 1,816.00	\$ 1,789.00	1.51%

Extended Parcel Amounts - First Series			
Single Family	\$ 2,003.34	\$ 1,916.38	4.54%
Townhome	\$ 1,623.62	\$ 1,552.84	4.56%
Condominium	\$ 1,368.22	\$ 1,308.54	4.56%

As noted above, extended (actual) 2021 tax levy amounts will increase by approximately 4.5% for single family, townhome and condominium parcels in comparison with the previous year. This year's increase is primarily due to less interest income being generated from balances in the SSA's reserve and bond & interest funds, which declined by ~\$35,000 (includes both SSA's) as a result of the ongoing low interest rate environment. When taken in aggregate, these parcels will yield special service area property taxes totaling \$1,257,244.34 (out of a maximum amount of \$1,671,373.00 – with \$414,128.66 being abated).

As you may recall, in February of 2016 the original bond issues for the Autumn Creek & Bristol Bay special service areas were consolidated and refunded into a single bond issue (i.e., 2016 Refunding Bonds - \$28.84 million), which is why these two SSA's are now partially abated together, in one ordinance.

It is the recommendation of staff that the SSA abatement ordinance be approved. Both the ordinance and Autumn Creek and Bristol Bay SSA Administration Reports have been attached for your review and consideration.



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ADMINISTRATION REPORT (LEVY YEAR 2021)

UNITED CITY OF YORKVILLE

SPECIAL SERVICE AREA NO. 2005-108

November 10, 2021

Public Finance
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UNITED CITY OF YORKVILLE



ADMINISTRATION REPORT (LEVY YEAR 2021)

Special Service Area No. 2005-108

Prepared for:

United City of Yorkville

800 Game Farm Road

Yorkville, IL 60560

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APPENDIX G	2021 AMENDED SPECIAL TAX ROLL

INTRODUCTION

This report calculates the 2021 special taxes required to pay annual debt service on the United City of Yorkville (the "City") Special Service Area Number 2005-108 ("SSA No. 2005-108") Special Tax Bonds, Series 2006 (Autumn Creek Project) (the "Series 2006 Bonds") and administrative expenses and apportions the special taxes to each taxable parcel within SSA No. 2005-108. Pursuant to the Special Service Area Act (the "Act"), the City Aldermen are the governing body of SSA No. 2005-108. The City Aldermen must annually, prior to the last Tuesday of December, approve by ordinance the special taxes to be collected, abate the Maximum Parcel Special Taxes in excess of the special taxes to be collected, and direct the County Clerk of Kendall County to extend the special taxes for collection. The special taxes will be billed on the tax bill for ad valorem property taxes.

SSA No. 2005-108 was established by Ordinance No. 2006-25 (the "Establishing Ordinance"), adopted on March 28, 2006. The Establishing Ordinance authorized SSA No. 2005-108 to provide special services, issue bonds, and levy a special tax to repay the bonds.

A Authorized Special Services

The authorized special services include:

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

B Bonded Indebtedness

The Establishing Ordinance specified that not more than \$15,500,000 in bonds may be issued by SSA No. 2005-108. Ordinance No. 2006-26 (the "Bond Ordinance"), adopted on March 28, 2006, approved the form of a trust indenture and preliminary limited offering memorandum and provided for the issuance of not more than \$15,500,000 in Series 2006 Bonds. The Series 2006 Bonds were issued in the amount of \$14,980,000 in April 2006.

The Series 2006 Bonds were refunded in February 2016. Ordinance No. 2016-14 (the "2016 Bond Ordinance"), adopted on February 9, 2016, approved the form of a trust indenture and preliminary limited offering memorandum and provided for the issuance of not more than \$34,000,000 in bonds.

United City of Yorkville Special Service Area Number 2005-108 and 2005-109 Special Tax Refunding Bonds, Series 2016 (the "Series 2016 Bonds") were issued in February 2016 in the amount of \$28,840,000. The current debt service schedule is attached hereto as Appendix D and a brief summary of any optional redemption of bonds is contained in Section VI herein.

C Special Taxes

The Establishing Ordinance incorporates the United City of Yorkville Special Service Area Number 2005-108 Special Tax Roll and Report (the "Special Tax Roll and Report"). The Special Tax Roll and Report sets forth the Maximum Parcel Special Taxes which have been levied for the payment of principal of and interest on the Series 2016 Bonds and the administration and maintenance of SSA No. 2005-108 and is attached hereto as Appendix F. A table of the Maximum Parcel Special Taxes is included in Section III herein.

I SPECIAL TAX REQUIREMENT

The SSA No. 2005-108 2021 Special Tax Requirement is equal to \$820,868. As shown in Table 1 below, the 2021 Special Tax Requirement is equal to the sum of the Series 2016 debt service for the bond year ending March 1, 2023, estimated administrative expenses, and the contingency for estimated delinquent special taxes and less the estimated 2022 bond year-end fund balances and excess reserve funds.

Table 1: 2021 Special Tax Requirement

Types of Funds	Total Amount
Sources of Funds	
Prior Year Surplus/(Deficit)	\$13,681
Earnings	\$0
Special Taxes	
Billed	\$812,661
Delinquency Contingency	\$8,209
Subtotal	\$834,551
Uses of Funds	
Debt Service	
Interest - 09/01/2022	(\$186,171)
Interest - 03/01/2023	(\$186,171)
Principal - 03/01/2023	(\$434,000)
Administrative Expenses	(\$20,000)
Delinquent Special Taxes	(\$8,209)
Subtotal	(\$834,551)
Projected Surplus/(Deficit) - 03/01/2023	\$0

II ACCOUNT ACTIVITY SUMMARY

The Trust Indenture for the Series 2016 Bonds (the "2016 Indenture") establishes four funds and two accounts. The four funds are the Bond and Interest Fund, Reserve Fund, Administrative Expense Fund, and Rebate Fund. Within the Bond and Interest Fund is the Special Redemption Account. Within the Administrative Expense Fund is the Cost of Issuance Account. A diagram of the funds and accounts is included herein as Appendix A.

Money held in any of the funds and accounts can be invested at the direction of the City and in conformance with the limitations set forth in the 2016 Indenture. Investment interest earnings, if any, will generally be applied to the fund or account for which the investment is made. Diagrams of the application of special taxes and earnings are attached as Appendices B and C, respectively.

A summary of account activity for the 12 months ending August 31, 2021, is shown in Table 2 on the following page.

Table 2: SSA No. 2005-108 and SSA No. 2005-109, Series 2016 Transaction Summary

Types of Funds	Administrative Expense Fund	Reserve Fund	Bond & Interest Fund	Special Redemption Fund
Sources of Funds - Actual				
Beginning Balance - 09/01/2020	\$30,813	\$2,472,546	\$1,213,213	\$246
Earnings	\$2	\$152	\$61	\$0
Special Taxes				
Prior Year(s)	\$0	\$0	\$950,599	\$0
Levy Year 2020				
SSA No. 2005-108	\$0	\$0	\$431,975	\$0
SSA No. 2005-109	\$0	\$0	\$651,525	\$0
SSA No. 2003-101 (in error)	\$0	\$0	(\$38,663)	\$0
Uses of Funds - Actual				
Account Transfers	\$25,667	(\$2,206)	(\$25,490)	(\$19,391)
Administrative Expense Transfers				
Fiscal Year 2020 Prefunding	\$0	\$0	\$0	\$0
Fiscal Year 2020 Budget	\$0	\$0	\$0	\$0
Debt Service				
SSA No. 2005-108				
Interest - 09/01/2020	\$0	\$0	(\$196,926)	\$0
Interest - 03/01/2021	\$0	\$0	(\$196,926)	\$0
Principal - 03/01/2021	\$0	\$0	(\$390,000)	\$0
SSA No. 2005-109				
Interest - 09/01/2020	\$0	\$0	(\$304,475)	\$0
Interest - 03/01/2021	\$0	\$0	(\$304,475)	\$0
Principal - 03/01/2021	\$0	\$0	(\$600,000)	\$0
Bond Redemptions/Prepayments				
Receipts	\$0	\$0	\$0	\$19,341
Principal Redemption	\$0	\$0	\$0	\$0
Redemption Premium	\$0	\$0	\$0	\$0
Refund to Property Owners	\$0	\$0	\$0	\$0
Administrative Expenses				
SSA No. 2005-108 and 2005-109	(\$27,565)	\$0	\$0	\$0
Ending Balance - 08/31/2021	\$28,918	\$2,470,491	\$1,190,418	\$196

The calculation of the estimated 2022 bond year-end fund balances and excess reserve funds is shown in Table 3 below.

Table 3: SSA No. 2005-108 and SSA No. 2005-109 Estimated 2022 Bond Year-End Fund Balances (09/01/2021 through 03/01/2022)

Types of Funds	Administrative Expense Fund	Reserve Fund	Bond & Interest Fund	Special Redemption Fund
Sources of Funds - Projected				
Beginning Balance - 08/31/2021	\$28,918	\$2,470,491	\$1,190,418	\$196
Earnings	\$0	\$0	\$0	\$0
Special Taxes				
SSA No. 2005-108	\$0	\$0	\$349,833	\$0
SSA No. 2005-109	\$0	\$0	\$550,978	\$0
Uses of Funds - Projected				
Account Transfers	\$0	(\$1,531)	\$1,531	\$0
Administrative Expense Transfers				
Levy Year 2021 Prefunding	\$34,825	\$0	(\$34,825)	\$0
Levy Year 2020 Budget	\$0	\$0	\$0	\$0
Debt Service				
SSA No. 2005-108				
Interest - 09/01/2021	\$0	\$0	(\$191,076)	\$0
Principal - 03/01/2022	\$0	\$0	(\$413,000)	\$0
Interest - 03/01/2022	\$0	\$0	(\$191,076)	\$0
SSA No. 2005-109				
Interest - 09/01/2021	\$0	\$0	(\$295,475)	\$0
Principal - 03/01/2022	\$0	\$0	(\$637,000)	\$0
Interest - 03/01/2022	\$0	\$0	(\$295,475)	\$0
Bond Redemptions/Prepayments				
Receipts				\$0
Principal Redemption	\$0	\$0	\$0	\$0
Redemption Premium	\$0	\$0	\$0	\$0
Administrative Expenses				
Remaining Levy Year 2020 Expenses	(\$23,743)	\$0	\$0	\$0
Ending Balance - 03/01/2022	\$40,000	\$2,468,960	\$34,834	\$196
Reserve Fund Requirement	\$0	(\$2,468,960)	\$0	\$0
Funds Not Eligible for Levy Surplus	(\$40,000)	\$0	\$0	(\$196)
Projected Surplus/(Deficit) 03/01/2022	\$0	\$0	\$34,834	\$0

III MAXIMUM, ABATED, AND EXTENDED SPECIAL TAXES

Pursuant to the Special Tax Roll and Report, the 2021 Maximum Parcel Special Taxes equal \$1,134,428. For purposes of the Abatement Ordinance, subtracting the 2021 Special Tax Requirement of \$820,868, results in an abatement of \$313,560. In accordance with the Special Tax Roll and Report the Maximum Parcel Special Tax applicable to each Parcel in SSA 2005-108 is abated in equal percentages until the special tax remaining equals the Special Tax Requirement.

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

Table 4: Maximum, Abated and Extended Special Taxes

Special Tax Classification	Maximum Parcel Special Tax	Abated Special Tax	Extended Special Tax
Single Family Dwelling Unit	\$2,462.00	\$657.00	\$1,805.00
Single Family Dwelling Unit - Prepaid	\$2,462.00	\$2,462.00	\$0.00
Townhome Dwelling Unit	\$2,094.00	\$558.80	\$1,535.20
Townhome Dwelling Unit - Prepaid	\$2,094.00	\$2,094.00	\$0.00

A comparison of the maximum and extended special tax amounts for 2021 and 2020 is shown in Table 5 below.

Table 5: Comparison of Maximum and Extended Special Taxes

Special Tax Classification	Levy Year 2021	Levy Year 2020	Percentage Change
Maximum Parcel Special Tax			
Single Family Dwelling Unit	\$2,462.00	\$2,426.00	1.5%
Townhome Dwelling Unit	\$2,094.00	\$2,063.00	1.5%
Extended Special Tax			
Single Family Dwelling Unit	\$1,805.00	\$1,715.54	5.2%
Townhome Dwelling Unit	\$1,535.20	\$1,458.86	5.2%

The schedule of the remaining SSA No. 2005-108 Maximum Parcel Special Taxes is shown in Table 6 on the following page. The Maximum Parcel Special Taxes escalate 1.50% annually through 2034.

Table 6: Maximum Parcel Special Taxes

Levy Year	Collection Year	Aggregate	Per Unit	
			Single Family	Townhome
2021	2022	\$1,134,428	\$2,462	\$2,094
2022	2023	\$1,320,706	\$2,499	\$2,125
2023	2024	\$1,340,433	\$2,536	\$2,157
2024	2025	\$1,360,418	\$2,574	\$2,189
2025	2026	\$1,380,720	\$2,613	\$2,222
2026	2027	\$1,401,597	\$2,652	\$2,255
2027	2028	\$1,422,474	\$2,692	\$2,289
2028	2029	\$1,443,926	\$2,732	\$2,323
2029	2030	\$1,465,378	\$2,773	\$2,358
2030	2031	\$1,487,405	\$2,815	\$2,393
2031	2032	\$1,509,749	\$2,857	\$2,429
2032	2033	\$1,532,351	\$2,900	\$2,465
2033	2034	\$1,555,270	\$2,944	\$2,502
2034	2035	\$1,578,764	\$2,988	\$2,540

IV PRIOR YEAR SPECIAL TAX COLLECTIONS

The SSA No. 2005-108 special tax is billed and collected by Kendall County (the "County") in the same manner and at the same time as general ad valorem property taxes. The City may provide for other means of collecting the special tax, if necessary, to meet the financial obligations of SSA No. 2005-108.

A 2020 Special Tax Receipts

As of November 8, 2021, SSA No. 2005-108 2018 special tax receipts totaled \$781,807.62. There were no delinquencies.

B Tax Sales and Foreclosures

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

V DEVELOPMENT STATUS

SSA No. 2005-108 is comprised of 317 single-family homes and 257 townhomes. Original projections were for 317 single-family homes and 258 townhomes, one townhome was omitted. An aerial map of SSA No. 2005-108 is attached as Appendix E. The number of units in each plat is summarized in Table 7 below.

Table 7: Land Use Summary

Plat	Recorded	Land Use	Number of Units
Unit 1	Yes	Single Family	168
Unit 1	Yes	Townhome	257
Unit 3	No	Single Family	149
Total			574

A Equalized Assessed Value

The 2020 equalized assessed value for SSA No. 2005-108 was \$32,282,710. The average assessed value per single-family dwelling unit equals \$79,036. The average assessed value per townhome dwelling unit equals \$44,083.

VI OUTSTANDING BONDS

The SSA No. 2005-108 portion of the Series 2016 Bonds issued in February 2016 was \$11,409,000. As of September 2, 2021, the outstanding principal was \$9,529,000. The current debt schedule adjusted for early redemptions from special tax prepayments is attached herein as Appendix D.

A Bond Redemptions from Special Tax Prepayments

As a result of special tax prepayments received from property owners and mandatory prepayments received by developers, \$2,187,000 of the Series 2006 Bonds and \$143,000 of the Series 2016 bonds have been redeemed, as shown in Table 8 below.

Table 8: Special Mandatory Bond Redemptions from Special Tax Prepayments

Redemption Date	Bonds Redeemed
March 1, 2008	\$282,000
September 1, 2008	\$107,000
March 1, 2009	\$23,000
March 1, 2012	\$1,775,000
September 1, 2016	\$24,000
March 1, 2018	\$72,000
September 1, 2019	\$23,000
March 1, 2021	\$21,000
Total Redeemed	\$2,327,000

B Special Tax Prepayments

The SSA No. 2005-108 Maximum Parcel Special Tax may be prepaid and permanently satisfied, or prepaid in part, provided that proceeds for any such prepayment are sufficient to permit the redemption of Bonds in such amounts and maturities deemed necessary by the Administrator and in accordance with the Bond Indenture. The prepayment calculation formula is set forth in the Special Tax Roll and Report.

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

VII EQUALIZED ASSESSED VALUE AND VALUE-TO-LIEN RATIO

The SSA No. 2005-108 Equalized Assessed Value and Value-to-Lien Ratio is shown in Table 9 below.

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

2020 Equalized Assessed Value ¹	2020 Appraised Value ²	Outstanding Bonds ³	Value to Lien Ratio
\$32,282,710	\$96,848,130	\$9,529,000	10.16:1

Notes:

1. Source: Kendall County
2. Appraised Value is equal to three times the equalized assessed value.
3. As of September 2, 2021.

VIII AD VALOREM PROPERTY TAX RATES

The 2020 general ad valorem tax rates for SSA No. 2005-108 are shown in Table 10 below.

Table 10: 2020 Ad Valorem Property Tax Rates

Type of Rate	Interest Rate
City Rates⁵	
Corporate	0.169370%
Bonds and Interest	0.000000%
I.M.R.F.	0.000000%
Police Protection	0.148380%
Police Pension	0.229070%
Garbage	0.000000%
Audit	0.005150%
Liability Insurance	0.006870%
Social Security/IMRF	0.025750%
School Crossing Guard	0.003440%
Unemployment Insurance	0.000000%
Road and Bridge Transfer	0.000000%
Subtotal	0.588030%
Kendall Township⁵	
County	0.623230%
Bristol-Kendall Fire Protection District	0.715880%
Forest Preserve	0.158200%
Junior College #516	0.437750%
Yorkville Library	0.277500%
Yorkville/Bristol Sanitary District	0.000000%
Kendall Township	0.096710%
Kendall Road District	0.246150%
School District CU-115	6.956700%
Subtotal	9.51212%
Total Tax Rate	10.100150%

Notes:

4. Source: Kendall County, for Tax Codes BR005 and BR069.

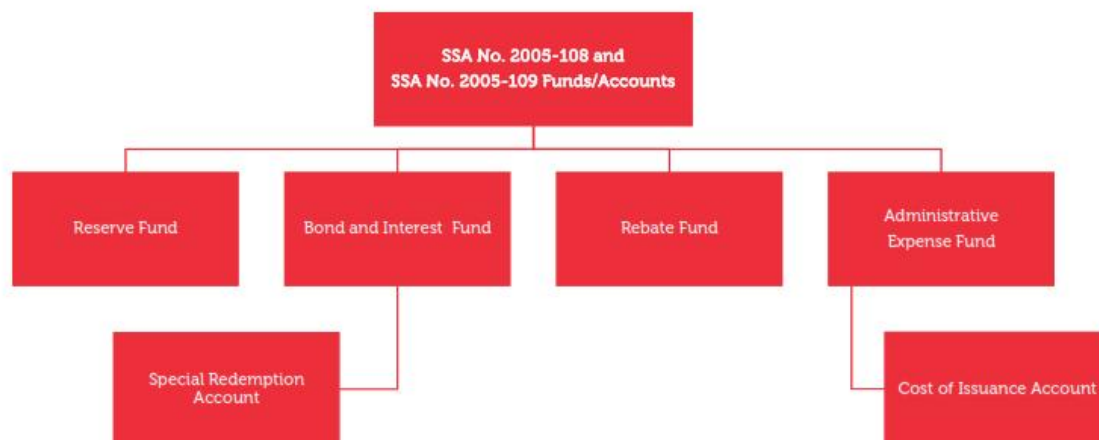
APPENDIX A

United City of Yorkville SSA No. 2005-108
Administration Report
(Levy Year 2021)



**FUNDS AND
ACCOUNTS**

**United City of Yorkville
Special Service Area No. 2005-108 and 2005-109
Funds and Accounts**



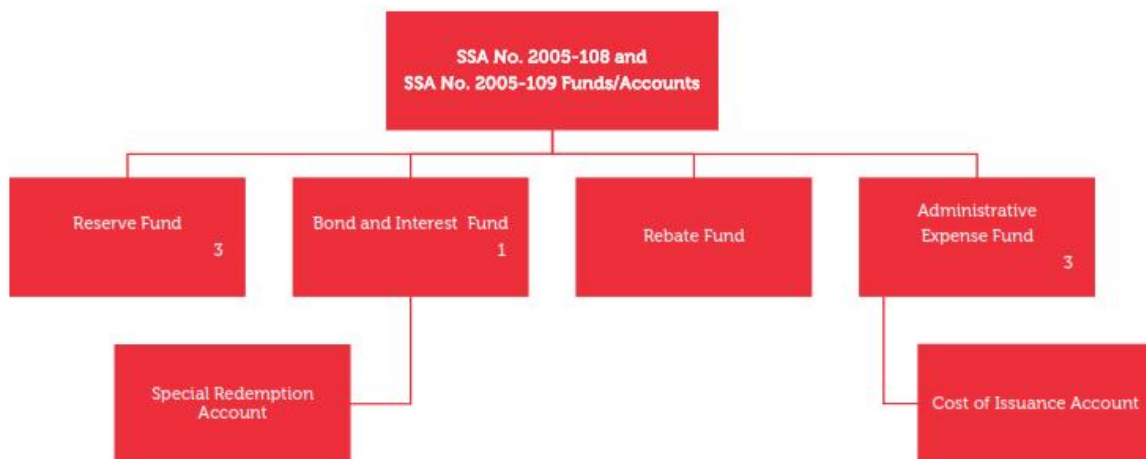
APPENDIX B

United City of Yorkville SSA No. 2005-108
Administration Report
(Levy Year 2021)



APPLICATION OF SPECIAL TAX

United City of Yorkville
Special Service Area No. 2005-108 and 2005-109
Application of Special Tax¹



Notes:

1. Special Tax applied in sequence shown.

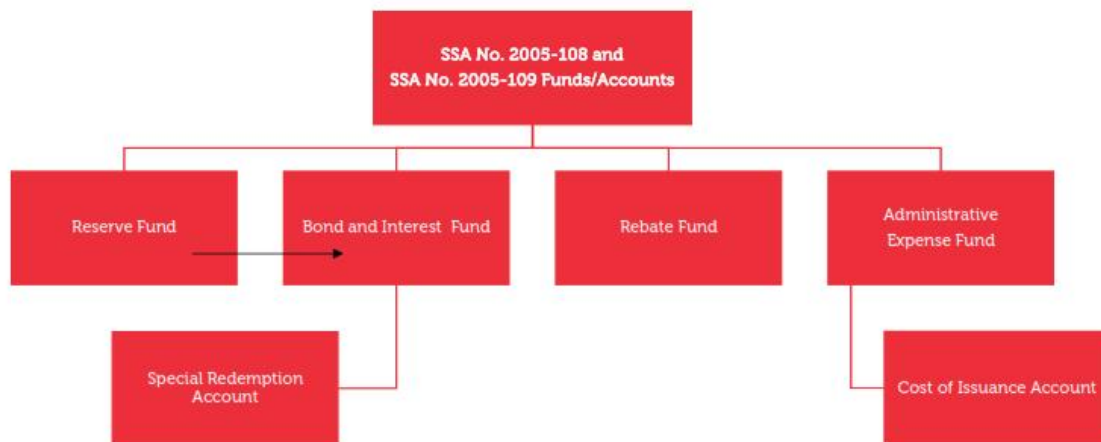
APPENDIX C

United City of Yorkville SSA No. 2005-108
Administration Report
(Levy Year 2021)



APPLICATION OF EARNINGS

United City of Yorkville Special Service Area No. 2005-108 and 2005-109 Application of Earnings¹



Notes:

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

APPENDIX D

United City of Yorkville SSA No. 2005-108
Administration Report
(Levy Year 2021)



DEBT SERVICE SCHEDULE

United City of Yorkville
Special Service Area No. 2005-108
Debt Service Schedule

Year Ending (3/1)	Payment Date	Principal	Interest	Debt Service
2017	9/1/2016	\$0	\$222,382	\$222,382
2017	3/1/2017	\$307,000	\$217,191	\$524,191
2018	9/1/2017	\$0	\$212,586	\$212,586
2018	3/1/2018	\$328,000	\$212,586	\$540,586
2019	9/1/2018	\$0	\$207,666	\$207,666
2019	3/1/2019	\$349,000	\$207,666	\$556,666
2020	9/1/2019	\$0	\$203,295	\$203,295
2020	3/1/2020	\$367,000	\$202,431	\$569,431
2021	9/1/2020	\$0	\$196,926	\$196,926
2021	3/1/2021	\$390,000	\$196,926	\$586,926
2022	9/1/2021	\$0	\$191,076	\$191,076
2022	3/1/2022	\$413,000	\$191,076	\$604,076
2023	9/1/2022	\$0	\$186,171	\$186,171
2023	3/1/2023	\$434,000	\$186,171	\$620,171
2024	9/1/2023	\$0	\$180,475	\$180,475
2024	3/1/2024	\$457,000	\$180,475	\$637,475
2025	9/1/2024	\$0	\$174,191	\$174,191
2025	3/1/2025	\$481,000	\$174,191	\$655,191
2026	9/1/2025	\$0	\$166,976	\$166,976
2026	3/1/2026	\$508,000	\$166,976	\$674,976
2027	9/1/2026	\$0	\$159,039	\$159,039
2027	3/1/2027	\$535,000	\$159,039	\$694,039
2028	9/1/2027	\$0	\$150,345	\$150,345
2028	3/1/2028	\$567,000	\$150,345	\$717,345
2029	9/1/2028	\$0	\$136,170	\$136,170
2029	3/1/2029	\$608,000	\$136,170	\$744,170
2030	9/1/2029	\$0	\$120,970	\$120,970
2030	3/1/2030	\$652,000	\$120,970	\$772,970
2031	9/1/2030	\$0	\$104,670	\$104,670
2031	3/1/2031	\$695,000	\$104,670	\$799,670
2032	9/1/2031	\$0	\$87,295	\$87,295
2032	3/1/2032	\$743,000	\$87,295	\$830,295
2033	9/1/2032	\$0	\$68,720	\$68,720
2033	3/1/2033	\$789,000	\$68,720	\$857,720
2034	9/1/2033	\$0	\$52,940	\$52,940
2034	3/1/2034	\$836,000	\$52,940	\$888,940
2035	9/1/2034	\$0	\$36,220	\$36,220
2035	3/1/2035	\$881,000	\$36,220	\$917,220
2036	9/1/2035	\$0	\$18,600	\$18,600
2036	3/1/2036	\$930,000	\$18,600	\$948,600
Subtotal		\$11,270,000	\$5,747,369	\$17,017,369
Outstanding Principal as of 09/02/2021				\$9,529,000

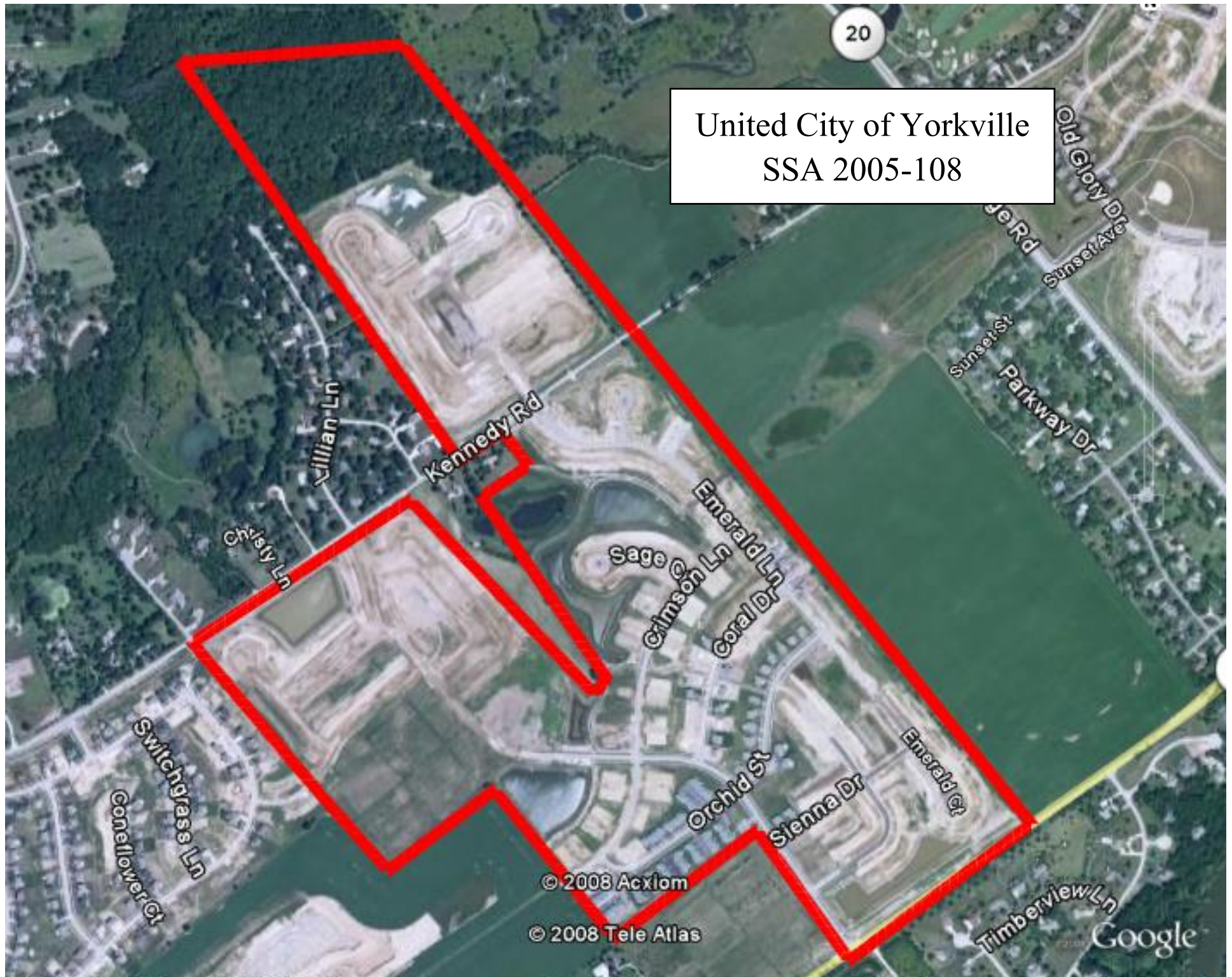
APPENDIX E

United City of Yorkville SSA No. 2005-108
Administration Report
(Levy Year 2021)



AERIAL APPENDIX OF SSA BOUNDARIES

United City of Yorkville
SSA 2005-108



APPENDIX F

United City of Yorkville SSA No. 2005-108
Administration Report
(Levy Year 2021)



SPECIAL TAX ROLL AND REPORT

UNITED CITY OF YORKVILLE
SPECIAL SERVICE AREA NO. 2005-108
SPECIAL TAX ROLL AND REPORT

MARCH 28, 2006

Prepared for

UNITED CITY OF YORKVILLE
800 Game Farm Road
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Prepared by

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**UNITED CITY OF YORKVILLE
SPECIAL SERVICE AREA No. 2005-108
(AUTUMN CREEK)**

**SPECIAL TAX ROLL AND REPORT
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List of Exhibits

Exhibit A – Special Tax Roll

Exhibit B – Prepayment of the Maximum Parcel Special Tax

I. INTRODUCTION

Pursuant to the provisions of the Act and in accordance with the "Establishing Ordinance" being Ordinance No. _____ passed by the City Council of the United City of Yorkville, County of Kendall, State of Illinois, on March 28, 2006 in connection with the proceedings for Special Service Area Number 2005-108 (hereinafter referred to as "SSA No. 2005-108"), this Special Tax Roll and Report of SSA No. 2005-108 (the "Report") is herewith submitted and made part of the Establishing Ordinance.

II. DEFINITIONS

The terms used herein shall have the following meanings:

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

"Administrative Expenses" means the following actual or reasonably estimated costs permitted in accordance with the Act and directly related to the administration of SSA No. 2005-108 and the Bonds as determined by the City or its designee including, but not limited to, the following: the costs of computing the Special Taxes and of preparing the amended Special Tax Roll (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the City, the County, or otherwise); the costs of remitting the Special Taxes to the fiscal agent and/or trustee for any Bonds; the costs of the fiscal agent and/or trustee (including its legal counsel) in the discharge of the duties required of it under the Bond Indenture; the costs of the City or designee in computing the amount of rebatable arbitrage, if any; the costs of the City or designee in complying with the disclosure requirements of applicable federal and state securities laws and of the Act, including, but not limited to, public inquiries regarding the Special Taxes; the costs of the City or designee in applying for and maintaining ratings of the Bonds; the costs associated with the release of funds from any escrow account or funds held pursuant to the Bond Indenture; and any termination payments owed by the City in connection with any guaranteed investment contract, forward purchase agreement, or other investment of funds held under the Bond Indenture. Administrative Expenses shall also include amounts advanced by the City for any administrative purpose of SSA No. 2005-108 including the costs of computing Special Tax Bond Prepayment amounts, recording of lien satisfaction or other notices related to a Special Tax Bond Prepayment or Mandatory Special Tax Prepayment, discharge or satisfaction of Special Taxes; the administrative costs associated with upgrading the software utilized by Kendall County relating to the Special Tax; and the costs of commencing and pursuing to completion any foreclosure action arising from and pursuing the collection of delinquent Special Taxes and the reasonable fees of legal counsel to the City incurred in connection with all of the foregoing.

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

"Bonds" means any bonds or other debt, including refunding bonds, whether in one or more series, issued by the City and secured by the Maximum Parcel Special Tax for SSA No. 2005-108, the proceeds of which will be used to finance inter alia, all or a portion of the public improvements authorized pursuant to the Establishing Ordinance.

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

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

"Consultant" means the designee of the City responsible for determining the Special Taxes and assisting the City and the County in providing for the collection of the Special Taxes, continuing disclosure, and any other administrative efforts related to SSA No. 2005-105.

"Council" means the City Council of the United City of Yorkville, having jurisdiction over SSA No. 2005-108.

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

"Dwelling Unit" or "DU" means a residential dwelling unit.

"Final Plat" means a final plat of subdivision approved by the City and recorded with the County which creates individual single-family home lots and/or townhome lots.

"Mandatory Special Tax Prepayment" means the Special Tax Bond Prepayment required pursuant to Section VI.G herein and calculated pursuant to Exhibit B herein.

"Maximum Parcel Special Tax" means the maximum special tax, determined in accordance with Section VI that can be collected by the City in any Calendar Year on any Parcel.

"Maximum Parcel Special Taxes" means the amount determined by multiplying the actual or anticipated number of Single-family Property Dwelling Units and Townhome Property Dwelling Units, in accordance with Section VI.B, by the applicable Maximum Parcel Special Tax.

"Parcel" means a lot, parcel, and/or other interest in real property within the boundaries of SSA No. 2005-108 to which a permanent index number ("PIN") is assigned as determined from a PIN Map or the County assessment roll.

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

"PIN Map" means an official map of the Kendall County Mapping Department or other authorized County official designating lots, parcels, and/or other interests in real property by permanent index number.

"Preliminary Plat" means the preliminary subdivision plat for SSA No. 2005-108 approved by the City.

"Residential Property" means all Parcels within the boundaries of SSA No. 2005-108 on which Dwelling Units have been, may be, or are anticipated to be constructed as determined from the Preliminary Plat or applicable Final Plat.

"School District" means the Yorkville Community Unit School District 115.

"School Property" means the property within the boundaries of SSA No. 2005-108 on which a proposed elementary school has been, may be, or is anticipated to be constructed as determined from the Preliminary Plat or any Final Plat.

"Single-family Property" means all Parcels within the boundaries of SSA No. 2005-108 on which single-family Dwelling Units have been, may be, or are anticipated to be constructed as determined from the applicable Preliminary Plat, Final Plat, or other document approved by the City as determined by the Consultant.

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

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

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

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

"Townhome Property" means all Parcels within the boundaries of SSA No. 2005-108 on which townhome Dwelling Units have been, may be, or are anticipated to be constructed as determined from the applicable Preliminary Plat, Final Plat, or other document approved by the City as determined by the Consultant.

III. SPECIAL SERVICE AREA DESCRIPTION

A. BOUNDARIES OF SSA No. 2005-108

SSA No. 2005-108 consists of approximately two hundred sixty-five (265) acres and is generally located northwest of State Route 34 and southeast of the Bristol Lake Subdivision. A legal description is attached as Exhibit D of the Establishing Ordinance.

B. ANTICIPATED LAND USES

SSA No. 2005-108 is anticipated to consist of three hundred and seventeen (317) single-family Dwelling Units (i.e., single-family homes), and two hundred fifty-eight (258) townhome Dwelling Units, and an elementary school.

IV. SPECIAL SERVICES

SSA No. 2005-108 has been established to finance certain special services conferring special benefit thereto and which are in addition to the municipal services provided to the City as a whole. A general description, estimated cost, and allocation of these special services are set forth below.

A. GENERAL DESCRIPTION

1. ELIGIBLE IMPROVEMENTS

The special services that are eligible to be financed by SSA No. 2005-108 consist of certain public improvements with appurtenances and appurtenant work in connection therewith necessary to serve SSA No. 2005-108 (hereinafter referred to as the "Eligible Improvements"). The Eligible Improvements are generally described as follows: the acquisition, construction and installation of public improvements including, but not limited to:

- City owned sanitary sewer facilities, water facilities, road facilities, storm sewer facilities, public parks and park improvements, including, but not limited to, engineering, surveying, soil testing and appurtenant work, mass grading and demolition, storm water management facilities, storm drainage systems and storm sewers, site clearing and tree removal, public water facilities, sanitary sewer facilities, erosion control measures, roads, streets, curbs, gutters, street lighting, traffic controls, sidewalks, paths and related street improvements, and equipment and materials necessary for the maintenance thereof, landscaping, wetland mitigation, public park improvements and tree installation, costs for land and easement acquisitions or dedications relating to any of the

foregoing improvements, required tap-on and related fees for water or sanitary sewer services and other eligible costs.

2. SSA FUNDED IMPROVEMENTS

SSA No. 2005-108 is anticipated to fund the cost associated with the following improvements (subject to alternatives, modifications, and/or substitutions as described in Section IV.D below):

- SSA No. 2005-108 is anticipated to fund certain on-site and off-site public facilities and the road impact fees associated with the construction of Kennedy Road, subject to the alternatives, modifications, and/or substitutions as described in Section IV. D below.

B. ESTIMATED COSTS

The estimated costs for the Eligible Improvements and the amounts anticipated to be financed by SSA No. 2005-108 are presented in Table 1 below. The costs anticipated to be financed by SSA No. 2005-108 do not include any costs allocated to the School Property. Therefore, the School Property will be exempt from the Special Tax.

TABLE 1 ESTIMATED COSTS FOR ELIGIBLE IMPROVEMENTS			
PUBLIC IMPROVEMENT	GRAND TOTAL	ELIGIBLE IMPROVEMENTS ALLOCABLE TO RESIDENTIAL PROPERTY	SSA No. 2005-108 FUNDED IMPROVEMENTS
Sanitary Sewer	\$2,606,012	\$2,390,549	\$2,188,042
Water	\$2,049,445	\$1,879,998	\$1,670,537
Roads	\$8,057,199	\$7,030,449	\$4,780,282
Storm Sewer	\$3,634,117	\$3,383,772	\$2,964,624
Grand Total	\$16,346,773	\$14,684,768	\$11,603,485

C. ALLOCATION

Special taxes levied pursuant to the Act must bear a rational relationship between the amount of the special tax levied against each Parcel within SSA No. 2005-108 and the special service benefit rendered. Therefore, the public improvements anticipated to be financed by SSA No. 2005-108 as shown in Table 1 have been allocated in accordance with the benefit rendered to the property therein, with benefit estimated to be a function of (i) the service or benefit area for said improvements and (ii) the relative capacity for said improvements reserved for or

used by properties within the benefit area. A discussion of the relevant benefit area(s) and measures of public facilities usage is detailed below.

1. BENEFIT AREA

The eligible public improvements are designed with the intent to specifically service SSA No. 2005-108 and the School Property, and therefore the benefit area includes only such property. Each land use type is allocated a share of each public facility type in accordance with the public facility usage factors described below.

2. PUBLIC FACILITY USAGE

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

a. SANITARY SEWER AND WATER USAGE

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

The IEPA does not publish P.E. factors for townhome Dwelling Units. However, IEPA indicates that the published P.E. factors for apartments may be used to estimate P.E. for townhomes. P.E. factors for apartments range from 1.5 to 3.0 depending upon bedroom count. As each townhome Dwelling Unit is anticipated to have two or three bedrooms, the P.E. factor of 3.0 for two to three-bedroom apartments is used.

Sewer and water demand for public schools is a function of the estimated number of students and employees. The School District indicates the proposed elementary school to have a capacity of approximately 650 students and 30 employees. Applying the IEPA

standards of 0.25 gallons per student and employee per day yields a total P.E. of 170.00 for the proposed elementary school.

b. ROAD USAGE

Road usage is typically computed on the basis of anticipated trip generation. The Institute of Traffic Engineers publication *Trip Generation Seventh Edition*, indicates average weekday trips per single-family detached home and townhome Dwelling Unit of 9.57 and 5.86, respectively.

The average weekday trips associated with an elementary school are typically expressed per student and are estimated by Trip Generation Sixth Edition at 1.02 per elementary school student.

c. STORM SEWER USAGE

Storm sewer facilities are sized based upon estimated storm flows which vary with the size of the tributary drainage area, slope, soil type, antecedent runoff condition, and impervious ground cover. In its "Urban Hydrology for Small Watersheds: TR-55" (the "TR-55 Manual"), the United States Department of Agriculture indicates average "runoff curve numbers" for purposes of measuring storm flows or runoff. The runoff curve equation estimates storm runoff given a particular volume of rainfall. The runoff curve numbers for fully developed urban areas indicated in the TR-55 Manual vary by land use type, impervious area, and hydrologic soil group. Assuming generally uniform antecedent runoff and hydrologic soil conditions, storm flows will tend to vary with land use and the associated impervious area.

Impervious ground coverage factors for residential development vary by development density or the number of dwelling units per gross acre, with gross acreage being exclusive of open space. The TR-55 Manual estimates impervious ground area at approximately 30.00% for development densities of 3 units to an acre, 38.00% for development densities of 4 units to an acre, and 65.00% for development densities of 8 or greater units to an acre. Generally, the greater the density the more impervious area per acre. The gross densities for the single-family homes and townhomes are approximately three to an acre and eight to an acre, respectively.

The TR-55 Manual does not contain impervious ground areas for elementary schools. The impervious ground coverage factors for the School Property have been provided by the School District and are based on design plans for existing school facilities.

Tables 2 – 4 on the following pages show these public improvement usage factors and their equivalency (i.e., the relationship of these factors among the different land uses within SSA No. 2005-108).

TABLE 2								
SEWER AND WATER USAGE FACTORS P.E. AND EQUIVALENT UNITS								
	Land Use	COUNT			P.E.	Total P.E. ¹	Equivalent Unit ²	Total Equivalent Units ^{3,4}
		Dwelling Units	Students	Employees				
(1)	Single-Family Property (DU)	317	NA	NA	3.5	1,109.50	1.00	317.00
(2)	Townhome Property (DU)	258	NA	NA	3.0	774.00	0.86	221.88
	School Property						48.57	48.57
(3)	(Per Student)	NA	650	NA	0.25	162.50		
(4)	(Per Employee)	NA	NA	30	0.25	7.50		
Grand Total ⁴		575	650	30	NA	2,053.50	NA	587.45
[1] P.E. factor multiplied by applicable number of dwelling units, students, employees. [2] Equivalent units for land uses 1 and 2 computed by dividing P.E. factor for each land use by P.E. factor for single-family land use. Equivalent units for 3 and 4 computed by dividing total P.E. by P.E. factor for single-family land use. [3] Equivalent unit factor multiplied by applicable number of dwelling units or schools, as applicable. [4] Calculations may vary slightly due to rounding.								

TABLE 3
ROAD USAGE FACTORS
TRIPS AND EQUIVALENT UNITS

	Land Use	COUNT			Average Weekday Trip Factor	Total Weekday Trips ¹	Equivalent Unit ²	Total Equivalent Units ^{3, 4}
		Dwelling Units	Students	Employees				
(1)	Single-Family Property (DU)	317	NA	NA	9.57	3,033.69	1.00	317.00
(2)	Townhome Property (DU)	258	NA	NA	5.86	1,511.88	0.61	157.38
	School Property						69.28	69.28
(3)	(Per Student)	NA	650	NA	1.02	663.00		
(4)	(Per Employee)	NA	NA	30	NA	0.00		
Grand Total ⁴		575	650	30	NA	5,208.57	NA	543.66

- [1] Average weekday trip factor multiplied by applicable number of dwelling units, students, or employees.
 [2] Equivalent units for land uses 1 and 2 computed by dividing average weekday trip factor for each land use by average weekday trip factor for a single-family home.
 Equivalent units for 3 and 4 computed by dividing total average weekday trips by average weekday trip factor for a single-family home.
 [3] Equivalent unit factor multiplied by applicable number of dwelling units or schools, as applicable.
 [4] Calculations may vary slightly due to rounding.

TABLE 4									
STORM SEWER MANAGEMENT FACTORS IMPERVIOUS AREA AND EQUIVALENT UNITS									
	Land Use	COUNT			Coverage Factor	Impervious Area		Equivalent Unit ²	Total Equivalent Units ^{3, 4}
		Dwelling Units	Lot Size Per DU / Site	Acres		Per DU / Site	Total		
(1)	Single-Family Property (DU)	317	18,789	NA	30%	5,637	1,786,929	1.00	317.00
(2)	Townhome Property (DU)	258	5,648	NA	65%	3,671	947,118	0.65	167.70
(3)	School Property	NA	NA	16.0	29%	202,118	202,118	35.86	35.86
Grand Total ⁴		575	NA	16.0	NA	NA	2,936,165	NA	520.56
[1] Impervious area per dwelling unit for land uses 1 and 2 computed by multiplying coverage factor by lot size. [2] Equivalent units for land uses 1 and 2 computed by dividing impervious area for each land use by impervious area for single-family land use. Equivalent units for land use 3 computed by dividing total impervious area by impervious area for the typical single-family home. [3] Equivalent unit factor multiplied by applicable number of dwelling units or schools, as applicable. [4] Calculations may vary slightly due to rounding.									

3. ALLOCATED COSTS

The Eligible Improvements must be allocated in accordance with the appropriate usage factors discussed above. For example, sanitary sewer and water facilities are allocated on a P.E. basis. Road facilities are allocated in proportion to estimated trip generation and storm sewer facilities are allocated on impervious area. As shown in Tables 5 – 8, the allocated cost per equivalent unit is computed by dividing the estimated improvement costs shown in Table 1 by the applicable equivalent units for Single-family Property, Townhome Property, and School Property. The total allocated costs for each land use type is computed by multiplying the allocated cost per equivalent unit by the applicable equivalent units. A summary of the allocated costs is presented in Table 9.

The portion of the Eligible Improvements to be financed with bond proceeds is shown in Table 10. All Eligible Improvements that are not financed through SSA No. 2005-108 (which include all Eligible Improvements allocated to the School Property) will be funded by the developer and are categorized as "Developer's Equity."

TABLE 5			
SANITARY SEWER COST ALLOCATION			
	(A)	(B)	(C)
	Land Use	Equivalent Units ¹	Allocated Cost ⁵
(1)	Single-Family Property (DU)	317.00	\$1,406,257 ²
(2)	Townhome Property (DU)	221.88	\$984,291 ³
(3)	School Property (per site)	48.57	\$215,463 ⁴
(4)	Grand Total	587.45	\$2,606,012
¹ From Table 2 ² \$2,606,012/B4*B1 ³ \$2,606,012/B4*B2 ⁴ \$2,606,012/B4*B2 ⁵ Amounts may vary due to rounding.			

TABLE 6			
WATER COST ALLOCATION			
	(A)	(B)	(C)
	Land Use	Equivalent Units ¹	Allocated Cost ⁵
(1)	Single-Family Property (DU)	317.00	\$1,105,922 ²
(2)	Townhome Property (DU)	221.88	\$774,076 ³
(3)	School Property (per site)	48.57	\$169,447 ⁴
(4)	Grand Total	587.45	\$2,049,445
¹ From Table 2 ² \$2,049,445/B4*B1 ³ \$2,049,445/B4*B2 ⁴ \$2,049,445/B4*B3 ⁵ Amounts may vary due to rounding.			

TABLE 7			
ROAD COST ALLOCATION			
	(A)	(B)	(C)
	Land Use	Equivalent Units ¹	Allocated Cost ⁵
(1)	Single-Family Property (DU)	317.00	\$4,698,032 ²
(2)	Townhome Property (DU)	157.38	\$2,332,417 ³
(3)	School Property (per site)	69.28	\$1,026,750 ⁴
(4)	Grand Total	543.66	\$8,057,199
¹ From Table 3 ² \$8,057,199/B4*B1 ³ \$8,057,199/B4*B2 ⁴ \$8,057,199/B4*B3 ⁵ Amounts may vary due to rounding.			

TABLE 8			
STORM SEWER COST ALLOCATION			
	(A)	(B)	(C)
	Land Use	Equivalent Units ¹	Cost Per Unit ⁵
(1)	Single-Family Property (DU)	317.00	\$2,213,030 ²
(2)	Townhome Property (DU)	167.70	\$1,170,742 ³
(3)	School Property (per site)	35.86	\$250,345 ⁴
(4)	Grand Total	520.56	\$3,634,117
¹ From Table 4 ² \$3,634,117/B4*B1 ³ \$3,634,117/B4*B2 ⁴ \$3,634,117/B4*B3 ⁵ Amounts may vary due to rounding.			

TABLE 9				
ALLOCATED COSTS BY LAND USE				
PUBLIC IMPROVEMENT ¹	GRAND TOTAL	SINGLE-FAMILY PROPERTY	TOWNHOME PROPERTY	SCHOOL PROPERTY
Sanitary Sewer	\$2,606,012	\$1,406,257	\$984,291	\$215,463
Water	\$2,049,445	\$1,105,922	\$774,076	\$169,447
Roads	\$8,057,199	\$4,698,032	\$2,332,417	\$1,026,750
Storm Sewer	\$3,634,117	\$2,213,030	\$1,170,742	\$250,345
Grand Total	\$16,346,773	\$9,423,242	\$5,261,526	\$1,662,005
¹ Amounts may vary due to rounding.				

TABLE 10					
FUNDING OF ELIGIBLE PUBLIC IMPROVEMENTS					
PUBLIC IMPROVEMENT ¹	GRAND TOTAL	SSA No. 2005-108			DEVELOPER'S EQUITY
		TOTAL FOR SSA No. 2005-108	SINGLE-FAMILY PROPERTY	TOWNHOME PROPERTY	
Sanitary Sewer	\$2,606,012	\$2,188,042	\$1,203,750	\$984,291	\$417,970
Water	\$2,049,445	\$1,670,537	\$896,461	\$774,076	\$378,908
Roads	\$8,057,199	\$4,780,282	\$2,964,574	\$1,815,708	\$3,276,916
Storm Sewer	\$3,634,117	\$2,964,624	\$1,793,883	\$1,170,742	\$669,492
GRAND TOTAL	\$16,346,773	\$11,603,485	\$6,858,668	\$4,744,817	\$4,743,288
NUMBER OF DUS	NA	575	317	258	NA
TOTAL COST/DU	NA	NA	\$21,636.18	\$18,390.76	NA
¹ Amounts may vary due to rounding.					

D. ALTERNATIVES, MODIFICATIONS, AND/OR SUBSTITUTIONS

The description of the Eligible Improvements, as set forth herein, is general in nature. The final description, specifications, location, and costs of improvements and facilities will be determined upon the preparation of final plans and specifications and completion of the improvements. The final plans may show substitutes, in lieu or modifications to the Eligible Improvements in order to accomplish the works of improvements, and any substitution, increase, or decrease to the amount of public improvements financed shall not be a change or modification in the proceedings as long as (i) the allocation of the Eligible Improvement costs actually funded by SSA No. 2005-108, using the preceding methodology, is uniform within Single-family Property and Townhome Property and (ii) such allocation results in the same ratio of funded Eligible Improvements between the land use types, as established in Section VI.A below.

V. BOND ASSUMPTIONS

It is anticipated that certain of the Eligible Improvements will be financed through the issuance of a single series of bonds. Total authorized bonded indebtedness is \$15,500,000. Bonds in the approximate amount of \$15,000,000 are anticipated to be issued in April 2006. Issuance costs are estimated to be approximately three and one-half percent (3.5%) of the principal amount of the bonds. The bond issue will include a reserve fund of approximately nine and one-half percent (9.5%) of the original principal amount of the bonds and approximately twenty-three (23) months of capitalized interest. The term of the bonds is estimated at 30 years, with principal amortized over a period of approximately 28 years. Annual debt service payments will increase approximately one and one half percent (1.5%) annually.

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

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

Therefore, the actual bonded indebtedness, and consequently the amount of Eligible Improvements financed by SSA No. 2005-108, may increase or decrease depending upon these variables.

VI. MAXIMUM PARCEL SPECIAL TAX

As mentioned previously, no Eligible Improvements for the School Property will be financed by SSA No. 2005-108. Therefore, these properties will not be subject to the Maximum Parcel Special Tax. The discussion that follows applies only to the remaining Residential Property.

A. DETERMINATION

When multiple land uses are anticipated, the Maximum Parcel Special Tax is a function of the (i) relative amounts of the Eligible Improvement costs funded for such land uses by SSA No. 2005-108 and (ii) the Maximum Parcel Special Taxes required to fund the Special Tax Requirement. In order to measure the relative difference in public improvement costs for each land use type, Equivalent Dwelling Unit ("EDU") factors have been calculated. A Single-family Property Dwelling Unit is deemed the typical residential unit and is assigned an EDU factor of 1.00. The EDU factor for Townhome Property Dwelling Units is equal to the ratio of the funded Eligible Improvements for each land use category to the funded Eligible Improvements for Single-family Property Dwelling Units. EDUs are shown in Table 11 below.

TABLE 11				
EDU FACTORS				
	COST/UNIT	EDU FACTOR	DWELLING UNITS	EDUs
Single-family Property Dwelling Unit	\$21,636.18	1.00	317 units	317.00
Townhome Property Dwelling Unit	\$18,390.76	0.85	258 units	219.30
Total			575 units	536.30

The Maximum Parcel Special Tax is derived from the Maximum Parcel Special Taxes which are equal to the sum of the estimated (i) maximum annual interest and principal payments on the Bonds, net of projected earnings on the reserve fund, (ii) contingency for delinquent Special Taxes, and (iii) estimated Administrative Expenses. The derivation of the Maximum Parcel Special Tax is shown in Table 12 below.

TABLE 12			
MAXIMUM PARCEL SPECIAL TAX (LEVIED CALENDAR YEAR 2007 / COLLECTED CALENDAR YEAR 2008)			
	TOTAL	PER DWELLING UNIT	
		SINGLE-FAMILY PROPERTY	TOWNHOME PROPERTY
Maximum Parcel Special Taxes	\$1,072,600	\$634,000	\$438,600
Number of EDUs	536.30	317.00	219.30
Maximum Parcel Special Tax / EDU* (Maximum Parcel Special Taxes / Number of EDUs)	\$2,000	NA	NA
EDU Factor	NA	1.00	0.85
Maximum Parcel Special Tax / DU* (Maximum Parcel Special Tax / EDU x EDU Factor)	NA	\$2,000	\$1,700
*Amounts have been rounded to the nearest dollar.			

The Maximum Parcel Special Tax per EDU is computed by dividing the Maximum Parcel Special Taxes by the number of EDUs. Multiplying this amount by the applicable EDU factor yields the Maximum Parcel Special Tax for Single-family Property and Townhome Property. Therefore, the Maximum Parcel Special Taxes are weighted in proportion to the allocation of funded Eligible Improvements as shown in Section IV.C, and consequently the amount of the Maximum Parcel Special Tax bears a rational relationship to the benefit that the special services render to each Parcel within SSA No. 2005-108 as required pursuant to the Act.

B. APPLICATION

Prior to the recordation of a Final Plat, the Maximum Parcel Special Tax for a Parcel of Residential Property shall be calculated by multiplying the number of expected Dwelling Units of Single-family Property or Townhome Property for such Parcel, as determined from the Preliminary Plat in effect as of September 30 preceding the Calendar Year for which the Special Tax is being extended, by the applicable Maximum Parcel Special Tax.

Subsequent to the recordation of the Final Plat, the Maximum Parcel Special Tax for a Parcel of Residential Property shall be calculated by multiplying the number of Dwelling Units of Single-family Property and Townhome Property which may be constructed on such Parcel, by the applicable Maximum Parcel Special Tax determined pursuant to Table 12, as increased in accordance with Section VI.C below.

C. ESCALATION

The Maximum Parcel Special Tax that has been levied escalates one and one half percent (1.5%) annually through and including Calendar Year 2034, rounded to the nearest dollar. Note, that while the annual increase in the Maximum Parcel Special Tax is limited to one and one half percent (1.5%), which is consistent with the anticipated graduated payment schedule for interest and principal on the Bonds, the percentage annual change in the Special Tax may be greater depending upon actual Special Tax receipts, capitalized interest, investment earnings, and Administrative Expenses.

D. TERM

The Maximum Parcel Special Tax shall not be levied after Calendar Year 2034 (to be collected in Calendar Year 2035).

E. SPECIAL TAX ROLL AMENDMENT

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

F. OPTIONAL PREPAYMENT

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

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

G. MANDATORY PREPAYMENT

If at any time the Consultant determines that there has been or will be a reduction in the Maximum Parcel Special Taxes as a result of an amendment to a Preliminary Plat or Final Plat, or other event which reduces the Maximum Parcel Special Taxes such that the annual debt service coverage ratio is less than one hundred ten percent (110%), then a Mandatory Special Tax Prepayment shall be calculated pursuant to Section B of Exhibit B attached hereto. Each year's annual debt service coverage ratio shall be determined by dividing (i) such year's reduced Maximum Parcel Special Taxes by (ii) the sum of the corresponding annual interest and principal payment on the Bonds plus estimated Administrative Expenses and less estimated earnings on the Reserve Fund (as such term is defined in the Bond Indenture). As required under the Bond Indenture, the City may adopt a supplemental ordinance to provide for the levy of the Mandatory Special Tax Prepayment.

Please refer to Section VII.B below for details on the collection procedure of the Mandatory Special Tax Prepayment.

VII. ABATEMENT AND COLLECTION

A. ABATEMENT

On or before the last Tuesday of December of each Calendar Year, commencing with Calendar Year 2007 and for each following Calendar Year, the Council or its designee shall determine the Special Tax Requirement and the special taxes authorized by the ordinance providing for the issuance of the Bonds shall be abated to the extent the amounts so levied exceed the Special Tax Requirement.

The Maximum Parcel Special Tax applicable to each Parcel shall be abated in equal percentages until the Special Taxes remaining equals the Special Tax Requirement. Abated in equal percentages means that the amount abated for each Parcel, computed as a percentage of its applicable Maximum Parcel Special Tax, is the same.

B. COLLECTION PROCESS

With the exception of the Mandatory Special Tax Prepayment, the Special Tax will be billed and collected by the County in the same manner and at the same time as general ad valorem property taxes. The lien and foreclosure remedies provided for in Article 9 of the Illinois Municipal Code shall apply upon the nonpayment of the Special Tax. The Council may provide for other means of collecting the Special Tax, if necessary to meet the financial obligations of SSA No. 2005-108.

The Mandatory Special Tax Prepayment shall be due prior to any development approval, subdivision of land, conveyance, or other action that results in a

reduction in the Maximum Parcel Special Taxes such that the annual debt service coverage ratio is less than one hundred ten percent (110%). The Mandatory Special Tax Prepayment shall be levied against the property on which the reduction has or will occur. The Mandatory Special Tax Prepayment shall have the same sale and lien priorities as are provided for regular property taxes. A Mandatory Special Tax Prepayment shall not reduce the Maximum Parcel Special Tax for any Parcel.

C. ADMINISTRATIVE REVIEW

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

VIII. AMENDMENTS

This Report may be amended by ordinance of the City and, to the maximum extent permitted by the Act, such amendments may be made without further notice under the Act and without notice to owners of property within SSA No. 2005-108 in order to (i) clarify or correct minor inconsistencies in the matters set forth herein, (ii) provide for lawful procedures for the collection and enforcement of the Special Tax so as to assure the efficient collection of the Special Tax for the benefit of the owners of the Bonds, (iii) otherwise improve the ability of the City to fulfill its obligations to levy, extend, and collect the Special Tax and to make it available for the payment of the Bonds and Administrative Expenses, and (iv) make any change deemed necessary or advisable by the City, provided such change is not detrimental to the owners of property subject to the Maximum Parcel Special Tax. No such amendment shall be approved by the Council if it violates any other agreement binding upon the City and unless and until it has (i) found and determined that the amendment is necessary and appropriate and does not materially adversely affect the rights of the owners of the Bonds or the City has obtained the consent of one hundred percent (100.00%) of the owners of the Bonds and (ii) received an opinion of a nationally recognized bond counsel to the effect that the amendment does not violate the Act, and is authorized pursuant to the terms of the Bond Indenture and this Report.

EXHIBIT A

SPECIAL TAX ROLL

**AUTUMN CREEK
UNITED CITY OF YORKVILLE SSA NO. 2005-108
SPECIAL TAX ROLL
CALENDAR YEAR 2007 THROUGH CALENDAR YEAR 2034**

Levied Calendar Year	Maximum Parcel Special Tax Per Dwelling Unit		<u>Permanent Index Number</u>										
			02-15-376-001		02-22-127-001		02-22-176-004		02-22-251-002		02-22-400-012		GRAND <u>TOTAL</u>
			<u>SFD</u>	<u>THM</u>	<u>SFD</u>	<u>THM</u>	<u>SFD</u>	<u>THM</u>	<u>SFD</u>	<u>THM</u>	<u>SFD</u>	<u>THM</u>	
			28	0	47	0	74	0	102	212	66	46	
2007	\$2,000.00	\$1,700.00	\$56,000.00	\$0.00	\$94,000.00	\$0.00	\$148,000.00	\$0.00	\$204,000.00	\$360,400.00	\$132,000.00	\$78,200.00	\$1,072,600.00
2008	\$2,030.00	\$1,726.00	\$56,840.00	\$0.00	\$95,410.00	\$0.00	\$150,220.00	\$0.00	\$207,060.00	\$365,912.00	\$133,980.00	\$79,396.00	\$1,088,818.00
2009	\$2,060.00	\$1,752.00	\$57,680.00	\$0.00	\$96,820.00	\$0.00	\$152,440.00	\$0.00	\$210,120.00	\$371,424.00	\$135,960.00	\$80,592.00	\$1,105,036.00
2010	\$2,091.00	\$1,778.00	\$58,548.00	\$0.00	\$98,277.00	\$0.00	\$154,734.00	\$0.00	\$213,282.00	\$376,936.00	\$138,006.00	\$81,788.00	\$1,121,571.00
2011	\$2,122.00	\$1,805.00	\$59,416.00	\$0.00	\$99,734.00	\$0.00	\$157,028.00	\$0.00	\$216,444.00	\$382,660.00	\$140,052.00	\$83,030.00	\$1,138,364.00
2012	\$2,154.00	\$1,832.00	\$60,312.00	\$0.00	\$101,238.00	\$0.00	\$159,396.00	\$0.00	\$219,708.00	\$388,384.00	\$142,164.00	\$84,272.00	\$1,155,474.00
2013	\$2,186.00	\$1,859.00	\$61,208.00	\$0.00	\$102,742.00	\$0.00	\$161,764.00	\$0.00	\$222,972.00	\$394,108.00	\$144,276.00	\$85,514.00	\$1,172,584.00
2014	\$2,219.00	\$1,887.00	\$62,132.00	\$0.00	\$104,293.00	\$0.00	\$164,206.00	\$0.00	\$226,338.00	\$400,044.00	\$146,454.00	\$86,802.00	\$1,190,269.00
2015	\$2,252.00	\$1,915.00	\$63,056.00	\$0.00	\$105,844.00	\$0.00	\$166,648.00	\$0.00	\$229,704.00	\$405,980.00	\$148,632.00	\$88,090.00	\$1,207,954.00
2016	\$2,286.00	\$1,944.00	\$64,008.00	\$0.00	\$107,442.00	\$0.00	\$169,164.00	\$0.00	\$233,172.00	\$412,128.00	\$150,876.00	\$89,424.00	\$1,226,214.00
2017	\$2,320.00	\$1,973.00	\$64,960.00	\$0.00	\$109,040.00	\$0.00	\$171,680.00	\$0.00	\$236,640.00	\$418,276.00	\$153,120.00	\$90,758.00	\$1,244,474.00
2018	\$2,355.00	\$2,003.00	\$65,940.00	\$0.00	\$110,685.00	\$0.00	\$174,270.00	\$0.00	\$240,210.00	\$424,636.00	\$155,430.00	\$92,138.00	\$1,263,309.00
2019	\$2,390.00	\$2,033.00	\$66,920.00	\$0.00	\$112,330.00	\$0.00	\$176,860.00	\$0.00	\$243,780.00	\$430,996.00	\$157,740.00	\$93,518.00	\$1,282,144.00
2020	\$2,426.00	\$2,063.00	\$67,928.00	\$0.00	\$114,022.00	\$0.00	\$179,524.00	\$0.00	\$247,452.00	\$437,356.00	\$160,116.00	\$94,898.00	\$1,301,296.00
2021	\$2,462.00	\$2,094.00	\$68,936.00	\$0.00	\$115,714.00	\$0.00	\$182,188.00	\$0.00	\$251,124.00	\$443,928.00	\$162,492.00	\$96,324.00	\$1,320,706.00
2022	\$2,499.00	\$2,125.00	\$69,972.00	\$0.00	\$117,453.00	\$0.00	\$184,926.00	\$0.00	\$254,898.00	\$450,500.00	\$164,934.00	\$97,750.00	\$1,340,433.00
2023	\$2,536.00	\$2,157.00	\$71,008.00	\$0.00	\$119,192.00	\$0.00	\$187,664.00	\$0.00	\$258,672.00	\$457,284.00	\$167,376.00	\$99,222.00	\$1,360,418.00
2024	\$2,574.00	\$2,189.00	\$72,072.00	\$0.00	\$120,978.00	\$0.00	\$190,476.00	\$0.00	\$262,548.00	\$464,068.00	\$169,884.00	\$100,694.00	\$1,380,720.00
2025	\$2,613.00	\$2,222.00	\$73,164.00	\$0.00	\$122,811.00	\$0.00	\$193,362.00	\$0.00	\$266,526.00	\$471,064.00	\$172,458.00	\$102,212.00	\$1,401,597.00
2026	\$2,652.00	\$2,255.00	\$74,256.00	\$0.00	\$124,644.00	\$0.00	\$196,248.00	\$0.00	\$270,504.00	\$478,060.00	\$175,032.00	\$103,730.00	\$1,422,474.00
2027	\$2,692.00	\$2,289.00	\$75,376.00	\$0.00	\$126,524.00	\$0.00	\$199,208.00	\$0.00	\$274,584.00	\$485,268.00	\$177,672.00	\$105,294.00	\$1,443,926.00
2028	\$2,732.00	\$2,323.00	\$76,496.00	\$0.00	\$128,404.00	\$0.00	\$202,168.00	\$0.00	\$278,664.00	\$492,476.00	\$180,312.00	\$106,858.00	\$1,465,378.00
2029	\$2,773.00	\$2,358.00	\$77,644.00	\$0.00	\$130,331.00	\$0.00	\$205,202.00	\$0.00	\$282,846.00	\$499,896.00	\$183,018.00	\$108,468.00	\$1,487,405.00
2030	\$2,815.00	\$2,393.00	\$78,820.00	\$0.00	\$132,305.00	\$0.00	\$208,310.00	\$0.00	\$287,130.00	\$507,316.00	\$185,790.00	\$110,078.00	\$1,509,749.00
2031	\$2,857.00	\$2,429.00	\$79,996.00	\$0.00	\$134,279.00	\$0.00	\$211,418.00	\$0.00	\$291,414.00	\$514,948.00	\$188,562.00	\$111,734.00	\$1,532,351.00
2032	\$2,900.00	\$2,465.00	\$81,200.00	\$0.00	\$136,300.00	\$0.00	\$214,600.00	\$0.00	\$295,800.00	\$522,580.00	\$191,400.00	\$113,390.00	\$1,555,270.00
2033	\$2,944.00	\$2,502.00	\$82,432.00	\$0.00	\$138,368.00	\$0.00	\$217,856.00	\$0.00	\$300,288.00	\$530,424.00	\$194,304.00	\$115,092.00	\$1,578,764.00
2034	\$2,988.00	\$2,540.00	\$83,664.00	\$0.00	\$140,436.00	\$0.00	\$221,112.00	\$0.00	\$304,776.00	\$538,480.00	\$197,208.00	\$116,840.00	\$1,602,516.00

EXHIBIT B

PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX

**UNITED CITY OF YORKVILLE
SPECIAL SERVICE AREA NO. 2005-108**

PREPAYMENT FORMULA

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

A. OPTIONAL PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX

Pursuant to Section VI.F of the Report, the Maximum Parcel Special Tax may be prepaid and permanently satisfied under the conditions set forth therein. The Special Tax Bond Prepayment for a Parcel means an amount equal to (a) the sum of (1) Principal, (2) Premium, (3) Defeasance, and (4) Fees and (b) minus (1) the Reserve Fund Credit and (2) the Capitalized Interest Credit, where the terms "Principal," "Premium," "Defeasance," "Fees," "Reserve Fund Credit," and "Capitalized Interest Credit" have the following meanings:

"Principal" means the principal amount of Bonds to be redeemed and equals the quotient derived by dividing (a) the then current Maximum Parcel Special Tax for the Parcel intending to prepay by (b) the corresponding Maximum Parcel Special Taxes for SSA No. 2005-108, (and excluding from (b) that portion of the Maximum Parcel Special Tax for any Parcel(s) that has been prepaid), and multiplying the quotient by the principal amount of outstanding Bonds less any principal which has been prepaid but not yet applied toward the redemption of Bonds.

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

"Defeasance" means the amount needed to pay interest on the Principal to be redeemed until the earliest redemption date for the outstanding Bonds less any Special Taxes heretofore paid for such Parcel and available to pay interest on the redemption date for the Bonds.

"Fees" equal the expenses of SSA No. 2005-108 associated with the Special Tax Bond Prepayment as calculated by the City or its designee and include, but are not limited to, the costs of computing the Special Tax Bond Prepayment, the costs of redeeming the Bonds, and the costs of recording and publishing any notices to evidence the Special Tax Bond Prepayment and the redemption of Bonds.

"Reserve Fund Credit" shall equal the lesser of the Reserve Fund Requirement (as such term is defined in the Bond Indenture) and the balance in the Reserve Fund (as such term is defined in the Bond Indenture) multiplied by the quotient used to calculate Principal.

"Capitalized Interest Credit" shall equal the reduction in interest payable on the Bonds due to the redemption of Principal from the Special Tax Bond Prepayment from the redemption date for the Bonds redeemed from the Special Tax Bond Prepayment to the end of the capitalized interest period, as determined by the Consultant. No capitalized interest credit is given if the redemption date for the Bonds redeemed from the Special Tax Bond Prepayment is after the capitalized interest period.

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

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

B. MANDATORY PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX

Any Mandatory Special Tax Prepayment required pursuant to Section VI.G of the Special Tax Roll and Report of SSA No. 2005-108 will be calculated using the prepayment formula described in Section A above with the following modifications:

- The difference between the special taxes required for 110% debt service coverage and the amount to which the Maximum Parcel Special Taxes have been reduced shall serve as the numerator when computing Principal;
- The Maximum Parcel Special Taxes necessary for the annual debt service coverage ratio to equal 110% shall serve as the denominator when computing Principal; and
- No Reserve Fund Credit or Capitalized Interest Credit shall be given.

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

APPENDIX G

United City of Yorkville SSA No. 2005-108
Administration Report
(Levy Year 2021)



**2021 AMENDED
SPECIAL TAX ROLL**

United City of Yorkville
Special Services Area No. 2005-108
(Autumn Creek)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
Single Family Property							
02-15-376-003	326		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-004	327		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-005	328		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-006	329		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-007	330		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-008	331		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-009	332		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-010	333		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-011	334		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-015	339		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-016	340		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-017	341		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-018	342		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-019	343		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-020	344		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-021	345		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-022	346		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-023	347		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-024	348		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-025	352		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-026	353		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-15-376-027	354		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-103-003	325		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-103-004	324		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-103-005	323		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-126-009	321		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-126-010	320		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-126-011	319		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-126-012	318		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-126-013	317		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-126-014	316		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-126-016	314		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-126-017	313		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-126-018	312		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-126-019	311		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-126-020	310		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-126-021	309		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-127-002	381		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-127-003	380		SFD	1	\$2,462.00	\$657.00	\$1,805.00

United City of Yorkville
Special Services Area No. 2005-108
(Autumn Creek)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
02-22-127-004	379		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-127-005	378		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-127-006	377		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-127-007	376		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-127-008	375		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-127-009	374		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-127-010	387		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-127-011	386		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-127-012	385		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-127-013	384		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-127-014	383		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-127-015	382		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-128-002	350		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-128-003	351		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-001	355		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-002	356		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-003	357		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-004	358		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-005	359		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-006	360		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-007	361		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-008	362		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-009	363		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-010	364		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-011	365		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-012	366		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-013	367		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-014	368		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-015	369		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-016	370		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-017	371		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-129-018	372		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-173-001	292		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-173-002	293		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-173-003	294		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-173-004	295		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-173-005	296		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-173-006	297		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-173-007	298		SFD	1	\$2,462.00	\$657.00	\$1,805.00

United City of Yorkville
Special Services Area No. 2005-108
(Autumn Creek)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
02-22-173-008	299		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-173-009	300		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-173-010	301		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-173-011	302		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-173-012	303		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-173-013	304		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-173-014	305		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-173-015	306		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-173-016	307		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-174-001	250		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-174-002	251		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-174-003	252		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-174-004	253		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-174-005	254		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-174-006	255		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-174-007	256		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-174-008	257		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-174-009	258		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-174-010	259		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-174-011	260		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-174-012	261		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-174-013	262		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-174-014	263		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-003	266		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-004	267		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-005	268		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-006	269		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-007	270		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-008	271		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-009	272		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-010	273		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-011	274		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-012	275		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-013	276		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-014	277		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-015	278		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-016	279		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-017	280		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-018	281		SFD	1	\$2,462.00	\$657.00	\$1,805.00

United City of Yorkville
Special Services Area No. 2005-108
(Autumn Creek)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
02-22-175-019	282		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-020	283		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-021	284		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-022	285		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-023	286		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-024	287		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-025	288		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-026	289		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-027	290		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-175-028	291		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-176-008	231		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-176-009	232		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-176-010	233		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-176-011	234		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-176-013	236		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-176-014	237		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-176-015	238		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-176-016	239		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-176-017	240		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-176-019	242		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-176-020	243		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-176-021	244		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-176-022	245		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-176-023	246		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-176-024	247		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-176-025	248		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-177-001	131		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-177-002	130		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-177-003	129		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-177-004	128		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-177-005	127		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-178-001	2		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-178-002	3		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-254-002	4		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-254-003	5		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-254-004	6		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-254-005	7		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-254-006	8		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-254-007	9		SFD	1	\$2,462.00	\$657.00	\$1,805.00

United City of Yorkville
Special Services Area No. 2005-108
(Autumn Creek)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
02-22-254-008	10		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-254-009	11		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-254-010	12		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-254-012	14		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-001	126		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-002	125		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-003	124		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-004	123		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-006	121		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-007	120		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-008	119		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-009	118		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-010	117		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-011	116		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-012	115		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-013	114		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-032	13		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-033	14		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-034	15		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-035	16		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-036	17		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-037	18		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-038	19		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-039	20		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-040	21		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-041	22		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-042	23		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-043	24		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-044	25		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-045	26		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-046	27		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-047	28		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-048	29		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-049	30		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-050	31		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-051	32		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-052	33		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-255-053	34		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-256-001	15		SFD	1	\$2,462.00	\$657.00	\$1,805.00

United City of Yorkville
Special Services Area No. 2005-108
(Autumn Creek)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
02-22-256-002	16		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-256-003	17		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-256-005	19		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-256-006	20		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-256-007	21		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-256-008	22		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-256-009	23		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-256-010	24		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-256-011	25		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-256-012	26		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-001	113		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-011	170		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-012	169		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-014	167		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-015	166		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-016	165		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-017	164		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-018	163		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-019	162		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-020	111		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-021	112		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-023	1		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-024	2		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-025	3		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-026	4		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-027	5		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-028	6		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-029	7		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-031	9		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-257-032	10		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-258-001	110		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-258-002	186		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-258-003	185		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-258-004	184		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-258-005	183		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-258-006	182		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-258-007	181		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-258-009	179		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-258-010	192		SFD	1	\$2,462.00	\$657.00	\$1,805.00

United City of Yorkville
Special Services Area No. 2005-108
(Autumn Creek)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
02-22-258-011	191		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-258-012	190		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-258-013	189		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-258-014	188		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-258-015	187		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-258-016	109		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-259-001	91		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-275-001	27		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-275-002	28		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-275-003	29		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-275-004	30		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-275-005	31		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-275-006	32		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-275-007	33		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-275-008	34		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-275-009	35		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-275-010	36		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-275-011	37		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-277-002	107		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-277-003	106		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-277-004	105		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-277-005	104		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-277-006	93		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-277-007	92		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-352-004	173		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-352-006	171		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-353-001	178		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-353-003	176		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-353-005	197		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-353-006	196		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-353-007	195		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-353-008	194		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-353-009	193		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-354-001	90		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-354-002	89		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-354-003	88		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-354-004	198		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-354-005	199		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-354-006	200		SFD	1	\$2,462.00	\$657.00	\$1,805.00

United City of Yorkville
Special Services Area No. 2005-108
(Autumn Creek)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
02-22-354-007	201		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-354-008	202		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-354-009	78		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-354-010	79		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-354-011	80		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-358-001	77		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-478-001	87		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-478-002	86		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-478-003	85		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-478-004	84		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-478-005	83		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-478-006	82		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-478-007	81		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-479-001	76		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-479-002	75		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-479-003	74		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-479-004	73		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-479-005	72		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-479-006	71		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-479-007	70		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-479-008	69		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-479-009	68		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-479-010	67		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-479-011	66		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-480-001	94		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-480-002	95		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-480-003	96		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-480-004	97		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-480-005	98		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-480-006	99		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-480-007	100		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-480-008	101		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-480-009	102		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-480-010	103		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-001	38		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-002	39		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-003	40		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-004	41		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-005	42		SFD	1	\$2,462.00	\$657.00	\$1,805.00

United City of Yorkville
Special Services Area No. 2005-108
(Autumn Creek)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
02-22-481-006	43		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-007	44		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-008	45		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-009	46		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-010	47		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-011	48		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-012	49		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-013	50		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-014	51		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-015	52		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-016	53		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-017	54		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-018	55		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-019	56		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-020	57		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-021	58		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-022	59		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-023	60		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-024	61		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-025	62		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-026	63		SFD	1	\$2,462.00	\$657.00	\$1,805.00
02-22-481-027	64		SFD	1	\$2,462.00	\$657.00	\$1,805.00
Subtotal				334	\$822,308.00	\$219,438.00	\$602,870.00
Townhome Property							
02-22-230-004	227	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-230-005	227	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-230-006	227	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-230-007	227	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-230-008	227	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-230-010	226	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-230-011	226	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-230-012	226	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-230-013	226	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-230-014	226	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-351-003	149	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-351-004	149	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-351-005	149	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-351-006	149	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-351-007	149	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-351-008	149	6	THM	1	\$2,094.00	\$558.80	\$1,535.20

United City of Yorkville
Special Services Area No. 2005-108
(Autumn Creek)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
02-22-351-010	150	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-351-011	150	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-351-012	150	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-351-013	150	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-351-014	150	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-351-015	150	6	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-352-007	151	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-352-008	151	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-352-009	151	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-352-010	151	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-352-012	152	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-352-013	152	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-352-014	152	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-352-015	152	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-355-001	222		THM	5	\$10,470.00	\$2,794.00	\$7,676.00
02-22-355-002	223		THM	5	\$10,470.00	\$2,794.00	\$7,676.00
02-22-355-005	225	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-355-006	225	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-355-007	225	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-355-008	225	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-355-009	225	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-355-011	224	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-355-012	224	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-355-013	224	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-355-014	224	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-355-015	224	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-009	218	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-010	218	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-011	218	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-012	218	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-013	218	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-014	218	6	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-016	217	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-017	217	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-018	217	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-019	217	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-020	217	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-021	217	6	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-023	216	1	THM	1	\$2,094.00	\$558.80	\$1,535.20

United City of Yorkville
Special Services Area No. 2005-108
(Autumn Creek)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
02-22-356-024	216	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-025	216	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-026	216	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-027	216	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-029	215	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-030	215	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-031	215	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-032	215	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-033	215	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-036	214	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-038	214	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-042	220	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-043	220	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-044	220	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-045	220	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-046	220	6	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-048	219	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-049	219	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-050	219	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-051	219	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-052	219	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-053	219	6	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-055	221	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-056	221	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-057	221	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-356-058	221	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-011	203		THM	5	\$10,470.00	\$2,794.00	\$7,676.00
02-22-357-012	204	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-013	204	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-014	204	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-015	204	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-016	204	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-018	206	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-019	206	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-020	206	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-021	206	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-022	206	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-024	205	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-025	205	2	THM	1	\$2,094.00	\$558.80	\$1,535.20

United City of Yorkville
Special Services Area No. 2005-108
(Autumn Creek)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
02-22-357-026	205	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-027	205	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-028	205	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-030	207	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-031	207	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-032	207	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-033	207	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-034	207	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-036	208	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-037	208	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-038	208	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-039	208	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-040	208	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-042	209	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-043	209	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-044	209	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-045	209	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-046	209	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-048	210	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-049	210	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-050	210	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-051	210	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-052	210	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-054	211	1	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-055	211	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-056	211	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-057	211	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-058	211	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-059	211	6	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-062	212	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-063	212	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-064	212	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-065	212	5	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-069	213	2	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-070	213	3	THM	1	\$2,094.00	\$558.80	\$1,535.20
02-22-357-071	213	4	THM	1	\$2,094.00	\$558.80	\$1,535.20
Subtotal				142	\$297,348.00	\$79,349.60	\$217,998.40
Prepaid Single Family Property							
02-15-376-012	335		PREPAYS	1	\$2,462.00	\$2,462.00	\$0.00
02-15-376-014	338		PREPAYS	1	\$2,462.00	\$2,462.00	\$0.00

United City of Yorkville
Special Services Area No. 2005-108
(Autumn Creek)
Levy Year 2021

PIN	Lot	Unit	Land Use	# of Units	2021 Special Tax Levy		
					Original Amount Levied	Amount to be Abated	Amount to be Collected
02-22-126-015	315		PREPAYS	1	\$2,462.00	\$2,462.00	\$0.00
02-22-128-001	349		PREPAYS	1	\$2,462.00	\$2,462.00	\$0.00
02-22-174-015	264		PREPAYS	1	\$2,462.00	\$2,462.00	\$0.00
02-22-176-012	235		PREPAYS	1	\$2,462.00	\$2,462.00	\$0.00
			Subtotal	6	\$14,772.00	\$14,772.00	\$0.00
GRAND TOTALS				482	\$1,134,428.00	\$313,559.60	\$820,868.40
				(# of units)	(maximum taxes)	(taxes abated)	(taxes levied)



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ADMINISTRATION REPORT (LEVY YEAR 2021)

UNITED CITY OF YORKVILLE

SPECIAL SERVICE AREA NO. 2005-109

November 10, 2021

Public Finance
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UNITED CITY OF YORKVILLE



ADMINISTRATION REPORT (LEVY YEAR 2021)

Special Service Area No. 2005-109

Prepared for:

United City of Yorkville

800 Game Farm Road

Yorkville, IL 60560

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INTRODUCTION

This report calculates the 2021 special taxes required to pay annual debt service on the United City of Yorkville (the "City") Special Service Area Number 2005-109 ("SSA No. 2005-109") Special Tax Bonds, Series 2006 (Bristol Bay Project) (the "Series 2006 Bonds") and administrative expenses and apportions the special taxes to each taxable parcel within SSA No. 2005-109. Pursuant to the Special Service Area Act (the "Act"), the City Aldermen are the governing body of SSA No. 2005-109. The City Aldermen must annually, prior to the last Tuesday of December, approve by ordinance the special taxes to be collected, abate the Maximum Parcel Special Taxes in excess of the special taxes to be collected, and direct the County Clerk of Kendall County to extend the special taxes for collection. The special taxes will be billed on the tax bill for ad valorem property taxes.

SSA No. 2005-109 was established by Ordinance No. 2006-17 (the "Establishing Ordinance"), adopted on March 14, 2006. The Establishing Ordinance authorized SSA No. 2005-109 to provide special services, issue bonds, and levy a special tax to repay the bonds.

A Authorized Special Services

The authorized special services include:

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

B Bonded Indebtedness

The Establishing Ordinance specified that not more than \$10,000,000 in bonds may be issued by SSA No. 2005-109. Ordinance No. 2006-18 (the "Bond Ordinance"), adopted on March 14, 2006, approved the form of a trust indenture and preliminary limited offering memorandum and provided for the issuance of not more than \$20,000,000 in Series 2006 Bonds. The Series 2006 Bonds were issued in the amount of \$19,000,000 in March 2006.

The Series 2006 Bonds were refunded in February 2016. Ordinance No. 2016-14 (the "2016 Bond Ordinance"), adopted on February 9, 2016, approved the form of a trust indenture and preliminary limited offering memorandum and provided for the issuance of not more than \$34,000,000 in bonds.

United City of Yorkville Special Service Area Number 2005-108 and 2005-109 Special Tax Refunding Bonds, Series 2016 (the "Series 2016 Bonds") were issued in February 2016 in the amount of \$28,840,000. The current debt service schedule is attached hereto as Appendix D and a brief summary of any optional redemption of bonds is contained in Section VI herein.

C Special Taxes

The Establishing Ordinance incorporates the United City of Yorkville Special Service Area Number 2005-109 Special Tax Roll and Report (the "Special Tax Roll and Report"). The Special Tax Roll and Report sets forth the Maximum Parcel Special Taxes which have been levied for the payment of principal of and interest on the Series 2016 Bonds and the administration and maintenance of SSA No. 2005-109 and is attached hereto as Appendix F. A table of the Maximum Parcel Special Taxes is included in Section III herein.

I SPECIAL TAX REQUIREMENT

The SSA No. 2005-109 2021 Special Tax Requirement is equal to \$1,257,244. As shown in Table 1 below, the 2021 Special Tax Requirement is equal to the sum of the Series 2016 debt service for the bond year ending March 1, 2023, estimated administrative expenses, and the contingency for estimated delinquent special taxes and less the estimated 2022 bond year-end fund balances and excess reserve funds.

Table 1: 2021 Special Tax Requirement

Types of Funds	Total Amount
Sources of Funds	
Prior Year Surplus/(Deficit)	\$21,153
Earnings	\$0
Special Taxes	
Billed	\$1,244,668
Delinquency Contingency	\$12,572
Subtotal	\$1,278,394
Uses of Funds	
Debt Service	
Interest - 09/01/2022	(\$287,911)
Interest - 03/01/2023	(\$287,911)
Principal - 03/01/2023	(\$670,000)
Administrative Expenses	(\$20,000)
Delinquent Special Taxes	(\$12,572)
Subtotal	(\$1,278,394)
Projected Surplus/(Deficit) - 03/01/2023	\$0

II ACCOUNT ACTIVITY SUMMARY

The Trust Indenture for the Series 2016 Bonds (the "2016 Indenture") establishes four funds and two accounts. The four funds are the Bond and Interest Fund, Reserve Fund, Administrative Expense Fund, and Rebate Fund. Within the Bond and Interest Fund is the Special Redemption Account. Within the Administrative Expense Fund is the Cost of Issuance Account. A diagram of the funds and accounts is included herein as Appendix A.

Money held in any of the funds and accounts can be invested at the direction of the City and in conformance with the limitations set forth in the 2016 Indenture. Investment interest earnings, if any, will generally be applied to the fund or account for which the investment is made. Diagrams of the application of special taxes and earnings are attached as Appendices B and C, respectively.

A summary of account activity for the 12 months ending August 31, 2021, is shown in Table 2 on the following page.

Table 2: SSA No. 2005-108 and SSA No. 2005-109, Series 2016 Transaction Summary

Types of Funds	Administrative Expense Fund	Reserve Fund	Bond & Interest Fund	Special Redemption Fund
Sources of Funds - Actual				
Beginning Balance - 09/01/2020	\$30,813	\$2,472,546	\$1,213,213	\$246
Earnings	\$2	\$152	\$61	\$0
Special Taxes				
Prior Year(s)	\$0	\$0	\$950,599	\$0
Levy Year 2020				
SSA No. 2005-108	\$0	\$0	\$431,975	\$0
SSA No. 2005-109	\$0	\$0	\$651,525	\$0
SSA No. 2003-101 (in error)	\$0	\$0	(\$38,663)	\$0
Uses of Funds - Actual				
Account Transfers	\$25,667	(\$2,206)	(\$25,490)	(\$19,391)
Administrative Expense Transfers				
Fiscal Year 2020 Prefunding	\$0	\$0	\$0	\$0
Fiscal Year 2020 Budget	\$0	\$0	\$0	\$0
Debt Service				
SSA No. 2005-108				
Interest - 09/01/2020	\$0	\$0	(\$196,926)	\$0
Interest - 03/01/2021	\$0	\$0	(\$196,926)	\$0
Principal - 03/01/2021	\$0	\$0	(\$390,000)	\$0
SSA No. 2005-109				
Interest - 09/01/2020	\$0	\$0	(\$304,475)	\$0
Interest - 03/01/2021	\$0	\$0	(\$304,475)	\$0
Principal - 03/01/2021	\$0	\$0	(\$600,000)	\$0
Bond Redemptions/Prepayments				
Receipts	\$0	\$0	\$0	\$19,341
Principal Redemption	\$0	\$0	\$0	\$0
Redemption Premium	\$0	\$0	\$0	\$0
Refund to Property Owners	\$0	\$0	\$0	\$0
Administrative Expenses				
SSA No. 2005-108 and 2005-109	(\$27,565)	\$0	\$0	\$0
Ending Balance - 08/31/2021	\$28,918	\$2,470,491	\$1,190,418	\$196

The calculation of the estimated 2022 bond year-end fund balances and excess reserve funds is shown in Table 3 below.

Table 3: SSA No. 2005-108 and SSA No. 2005-109 Estimated 2022 Bond Year-End Fund Balances (09/01/2021 through 03/01/2022)

Types of Funds	Administrative Expense Fund	Reserve Fund	Bond & Interest Fund	Special Redemption Fund
Sources of Funds - Projected				
Beginning Balance - 08/31/2021	\$28,918	\$2,470,491	\$1,190,418	\$196
Earnings	\$0	\$0	\$0	\$0
Special Taxes				
SSA No. 2005-108	\$0	\$0	\$349,833	\$0
SSA No. 2005-109	\$0	\$0	\$550,978	\$0
Uses of Funds - Projected				
Account Transfers	\$0	(\$1,531)	\$1,531	\$0
Administrative Expense Transfers				
Levy Year 2021 Prefunding	\$34,825	\$0	(\$34,825)	\$0
Levy Year 2020 Budget	\$0	\$0	\$0	\$0
Debt Service				
SSA No. 2005-108				
Interest - 09/01/2021	\$0	\$0	(\$191,076)	\$0
Principal - 03/01/2022	\$0	\$0	(\$413,000)	\$0
Interest - 03/01/2022	\$0	\$0	(\$191,076)	\$0
SSA No. 2005-109				
Interest - 09/01/2021	\$0	\$0	(\$295,475)	\$0
Principal - 03/01/2022	\$0	\$0	(\$637,000)	\$0
Interest - 03/01/2022	\$0	\$0	(\$295,475)	\$0
Bond Redemptions/Prepayments				
Receipts				\$0
Principal Redemption	\$0	\$0	\$0	\$0
Redemption Premium	\$0	\$0	\$0	\$0
Administrative Expenses				
Remaining Levy Year 2020 Expenses	(\$23,743)	\$0	\$0	\$0
Ending Balance - 03/01/2022	\$40,000	\$2,468,960	\$34,834	\$196
Reserve Fund Requirement	\$0	(\$2,468,960)	\$0	\$0
Funds Not Eligible for Levy Surplus	(\$40,000)	\$0	\$0	(\$196)
Projected Surplus/(Deficit) 03/01/2022	\$0	\$0	\$34,834	\$0

III MAXIMUM, ABATED, AND EXTENDED SPECIAL TAXES

Pursuant to the Special Tax Roll and Report, the 2021 Maximum Parcel Special Taxes equal \$1,671,373. For purposes of the Abatement Ordinance, subtracting the 2021 Special Tax Requirement of \$1,257,244, results in an abatement of \$414,129. In accordance with the Special Tax Roll and Report the Maximum Parcel Special Tax applicable to each Parcel in SSA 2005-109 is abated in equal percentages until the special tax remaining equals the Special Tax Requirement.

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

Table 4: Maximum, Abated and Extended Special Taxes

Special Tax Classification	Maximum Parcel Special Tax	Abated Special Tax	Extended Special Tax
First Series			
Single Family Dwelling Unit	\$2,659.00	\$655.66	\$2,003.34
Single Family Dwelling Unit - Prepaid	\$2,659.00	\$2,659.00	\$0.00
Townhome Dwelling Unit	\$2,155.00	\$531.38	\$1,623.62
Townhome Dwelling Unit - Prepaid	\$2,155.00	\$2,155.00	\$0.00
Condominium Dwelling Unit	\$1,816.00	\$447.78	\$1,368.22
Condominium Dwelling Unit - Prepaid	\$1,816.00	\$1,816.00	\$0.00

A comparison of the maximum and extended special tax amounts for 2021 and 2020 is shown in Table 5 on the following page.

Table 5: Comparison of Maximum and Extended Special Taxes

Special Tax Classification	Levy Year 2021	Levy Year 2020	Percentage Change
Maximum Parcel Special Tax - First Series			
Single Family Dwelling Unit	\$2,659.00	\$2,620.00	1.5%
Townhome Dwelling Unit	\$2,155.00	\$2,123.00	1.5%
Condominium Dwelling Unit	\$1,816.00	\$1,789.00	1.5%
Extended Special Tax - First Series			
Single Family Dwelling Unit	\$2,003.34	\$1,916.38	4.5%
Townhome Dwelling Unit	\$1,623.62	\$1,552.84	4.6%
Condominium Dwelling Unit	\$1,368.22	\$1,308.54	4.6%

The schedule of the remaining SSA No. 2005-109 Maximum Parcel Special Taxes is shown in Table 6 on the following page. The Maximum Parcel Special Taxes 1.50% annually through 2034.

Table 6: Maximum Parcel Special Taxes

Levy Year	Collection Year	Aggregate	Per Unit		
			Single Family	Townhome	Condominium
2021	2022	\$1,671,373	\$2,659	\$2,155	\$1,816
2022	2023	\$1,320,706	\$2,699	\$2,187	\$1,843
2023	2024	\$1,340,433	\$2,739	\$2,220	\$1,871
2024	2025	\$1,360,418	\$2,780	\$2,253	\$1,899
2025	2026	\$1,380,720	\$2,822	\$2,287	\$1,927
2026	2027	\$1,401,597	\$2,864	\$2,321	\$1,956
2027	2028	\$1,422,474	\$2,907	\$2,356	\$1,985
2028	2029	\$1,443,926	\$2,951	\$2,391	\$2,015
2029	2030	\$1,465,378	\$2,995	\$2,427	\$2,045
2030	2031	\$1,487,405	\$3,040	\$2,463	\$2,076
2031	2032	\$1,509,749	\$3,086	\$2,500	\$2,107
2032	2033	\$1,532,351	\$3,132	\$2,538	\$2,139
2033	2034	\$1,555,270	\$3,179	\$2,576	\$2,171
2034	2035	\$1,578,764	\$3,227	\$2,615	\$2,204

IV PRIOR YEAR SPECIAL TAX COLLECTIONS

The SSA No. 2005-109 special tax is billed and collected by Kendall County (the "County") in the same manner and at the same time as general ad valorem property taxes. The City may provide for other means of collecting the special tax, if necessary, to meet the financial obligations of SSA No. 2005-109.

A 2020 Special Tax Receipts

As of November 8, 2021, SSA No. 2005-109 2019 special tax receipts totaled \$1,202,503. There were no delinquencies.

B Tax Sales and Foreclosures

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

V DEVELOPMENT STATUS

SSA No. 2005-109 is comprised of 468 single-family homes, 624 condominium units, and 610 townhomes, which is consistent with the original projections. An aerial map of SSA No. 2005-109 is attached as Appendix E. The number of units in each plat is summarized in Table 7 below.

Table 7: Land Use Summary

Plat	Recorded	Land Use	Number of Units
Unit 1	Yes	Condominium	288
Unit 2	Yes	Townhome	142
Unit 3	Yes	Townhome	138
Unit 4	Yes	Single Family	44
Unit 5	Yes	Single Family	76
Unit 6	Yes	Single Family	51
Unit 7	Yes	Single Family	37
Second Series	No	Condominium	336
Second Series	No	Townhome	260
Second Series	No	Single Family	330
Total			1,702

A Equalized Assessed Value

The 2020 equalized assessed value was \$32,551,046. The average assessed value per developed single-family dwelling unit equals \$69,099. The average assessed value per developed townhome dwelling unit equals \$35,707. The average assessed value per developed condominium dwelling unit equals \$28,960.

VI OUTSTANDING BONDS

The SSA No. 2005-109 portion of the Series 2016 Bonds issued in February 2016 was \$17,431,000. As of September 2, 2021, the outstanding principal was \$14,736,000. The current debt schedule adjusted for early redemptions from special tax prepayments is attached herein as Appendix D.

A Bond Redemptions from Special Tax Prepayments

As a result of special tax prepayments received from property owners, \$68,000 of the Series 2006 Bonds have been redeemed and \$24,000 of the 2016 Bonds will be redeemed as shown in Table 8 below.

Table 8: Special Mandatory Bond Redemptions from Special Tax Prepayments

Redemption Date	Bonds Redeemed
June 1, 2007	\$20,000
September 1, 2008	\$20,000
September 1, 2015	\$28,000
March 1, 2020	\$24,000
Total Redeemed	\$92,000

B Special Tax Prepayments

The SSA No. 2005-109 Maximum Parcel Special Tax may be prepaid and permanently satisfied, or prepaid in part, provided that proceeds for any such prepayment are sufficient to permit the redemption of Bonds in such amounts and maturities deemed necessary by the Administrator and in accordance with the Bond Indenture. The prepayment calculation formula is set forth in the Special Tax Roll and Report.

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

VII EQUALIZED ASSESSED VALUE AND VALUE-TO-LIEN RATIO

The SSA No. 2005-109 Equalized Assessed Value and Value-to-Lien Ratio is shown in Table 9 below.

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

2020 Equalized Assessed Value ¹	2020 Appraised Value ²	Outstanding Bonds ³	Value to Lien Ratio
\$32,551,046	\$97,653,138	\$14,736,000	6.63:1

Notes:

1. Estimated equalized assessed value provided by Kendall County.
2. Based on three times the equalized assessed value of the special service area.
3. As of September 2, 2021.

VIII AD VALOREM PROPERTY TAX RATES

The 2020 general ad valorem tax rates for SSA No. 2005-109 are shown in Table 10 below.

Table 10: 2020 Ad Valorem Property Tax Rates

Type of Rate	Interest Rate
City Rates⁵	
Corporate	0.169370%
Bonds and Interest	0.000000%
I.M.R.F.	0.000000%
Police Protection	0.148380%
Police Pension	0.229070%
Garbage	0.000000%
Audit	0.005150%
Liability Insurance	0.006870%
Social Security/IMRF	0.025750%
School Crossing Guard	0.003440%
Unemployment Insurance	0.000000%
Road and Bridge Transfer	0.000000%
Subtotal	0.588030%
Kendall Township⁵	
County	0.623230%
Bristol-Kendall Fire Protection District	0.715880%
Forest Preserve	0.158200%
Junior College #516	0.437750%
Yorkville Library	0.277500%
Yorkville/Bristol Sanitary District	0.000000%
Kendall Township	0.096710%
Kendall Road District	0.246150%
School District CU-115	6.956700%
Subtotal	9.51212%
Total Tax Rate	10.100150%

Notes:

- Source: Kendall County, for Tax Codes BR005, BR066, and BR079.

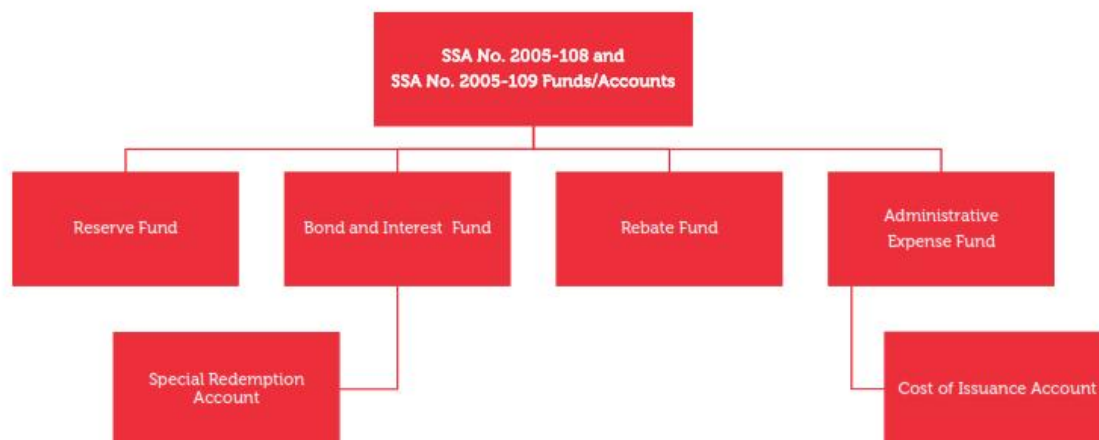
APPENDIX A

United City of Yorkville SSA No. 2005-109
Administration Report
(Levy Year 2021)



**FUNDS AND
ACCOUNTS**

United City of Yorkville
Special Service Area No. 2005-108 and 2005-109
Funds and Accounts



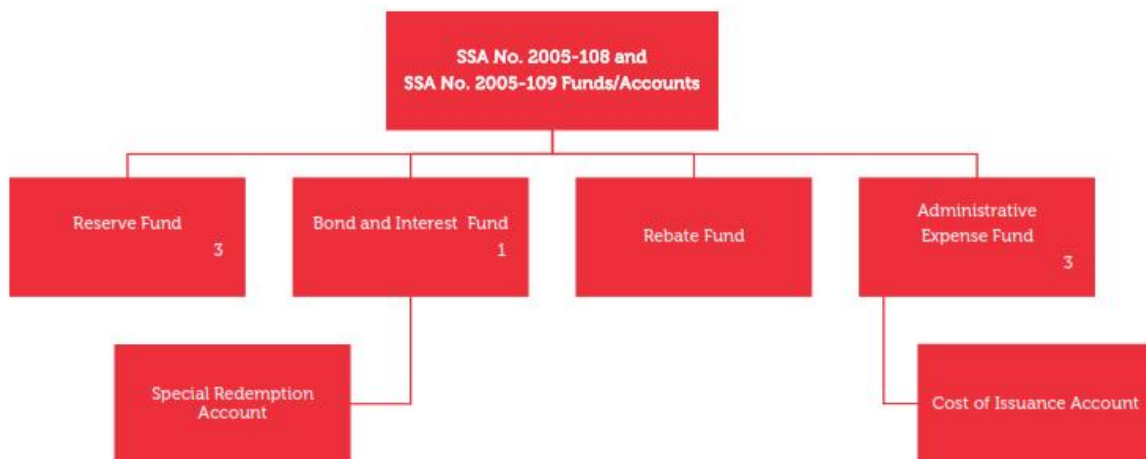
APPENDIX B

United City of Yorkville SSA No. 2005-109
Administration Report
(Levy Year 2021)



APPLICATION OF SPECIAL TAX

United City of Yorkville
Special Service Area No. 2005-108 and 2005-109
Application of Special Tax¹



Notes:

1. Special Tax applied in sequence shown.

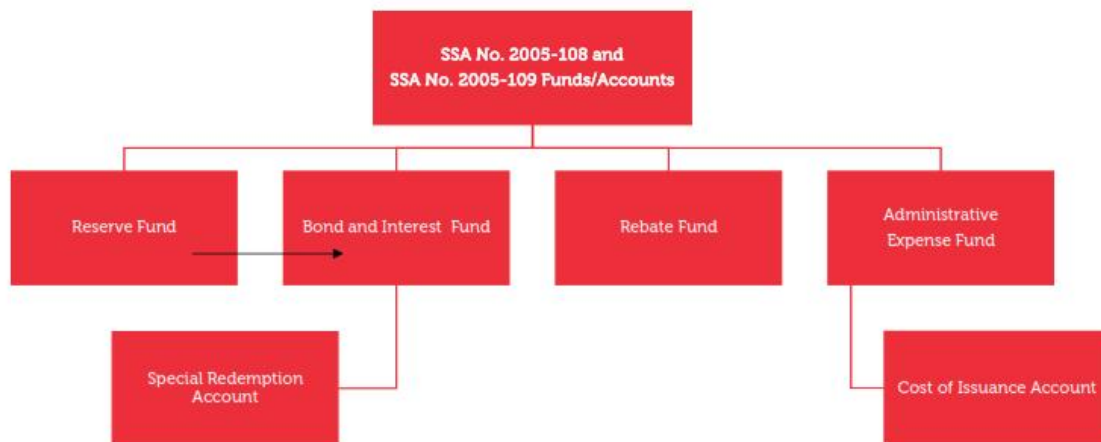
APPENDIX C

United City of Yorkville SSA No. 2005-109
Administration Report
(Levy Year 2021)



APPLICATION OF EARNINGS

United City of Yorkville Special Service Area No. 2005-108 and 2005-109 Application of Earnings¹



Notes:

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

APPENDIX D

United City of Yorkville SSA No. 2005-109
Administration Report
(Levy Year 2021)



DEBT SERVICE SCHEDULE

United City of Yorkville
Special Service Area No. 2005-109
Debt Service Schedule

Year Ending (3/1)	Payment Date	Principal	Interest	Debt Service
2017	9/1/2016	\$0	\$339,754	\$339,754
2017	3/1/2017	\$468,000	\$335,525	\$803,525
2018	9/1/2017	\$0	\$321,471	\$321,471
2018	3/1/2018	\$502,000	\$321,471	\$823,471
2019	9/1/2018	\$0	\$321,471	\$321,471
2019	3/1/2019	\$535,000	\$321,471	\$856,471
2020	9/1/2019	\$0	\$313,446	\$313,446
2020	3/1/2020	\$565,000	\$313,446	\$878,446
2021	9/1/2020	\$0	\$304,475	\$304,475
2021	3/1/2021	\$600,000	\$304,475	\$904,475
2022	9/1/2021	\$0	\$295,475	\$295,475
2022	3/1/2022	\$637,000	\$295,475	\$932,475
2023	9/1/2022	\$0	\$287,911	\$287,911
2023	3/1/2023	\$670,000	\$287,911	\$957,911
2024	9/1/2023	\$0	\$279,117	\$279,117
2024	3/1/2024	\$706,000	\$279,117	\$985,117
2025	9/1/2024	\$0	\$269,409	\$269,409
2025	3/1/2025	\$742,000	\$269,409	\$1,011,409
2026	9/1/2025	\$0	\$258,279	\$258,279
2026	3/1/2026	\$785,000	\$258,279	\$1,043,279
2027	9/1/2026	\$0	\$246,014	\$246,014
2027	3/1/2027	\$827,000	\$246,014	\$1,073,014
2028	9/1/2027	\$0	\$232,575	\$232,575
2028	3/1/2028	\$875,000	\$232,575	\$1,107,575
2029	9/1/2028	\$0	\$210,700	\$210,700
2029	3/1/2029	\$939,000	\$210,700	\$1,149,700
2030	9/1/2029	\$0	\$187,225	\$187,225
2030	3/1/2030	\$1,005,000	\$187,225	\$1,192,225
2031	9/1/2030	\$0	\$162,100	\$162,100
2031	3/1/2031	\$1,074,000	\$162,100	\$1,236,100
2032	9/1/2031	\$0	\$135,250	\$135,250
2032	3/1/2032	\$1,146,000	\$135,250	\$1,281,250
2033	9/1/2032	\$0	\$106,600	\$106,600
2033	3/1/2033	\$1,225,000	\$106,600	\$1,331,600
2034	9/1/2033	\$0	\$82,100	\$82,100
2034	3/1/2034	\$1,298,000	\$82,100	\$1,380,100
2035	9/1/2034	\$0	\$56,140	\$56,140
2035	3/1/2035	\$1,366,000	\$56,140	\$1,422,140
2036	9/1/2035	\$0	\$28,820	\$28,820
2036	3/1/2036	\$1,441,000	\$28,820	\$1,469,820
Subtotal		\$17,406,000	\$8,872,432	\$26,278,432
Outstanding Principal as of 09/02/2021				\$14,736,000

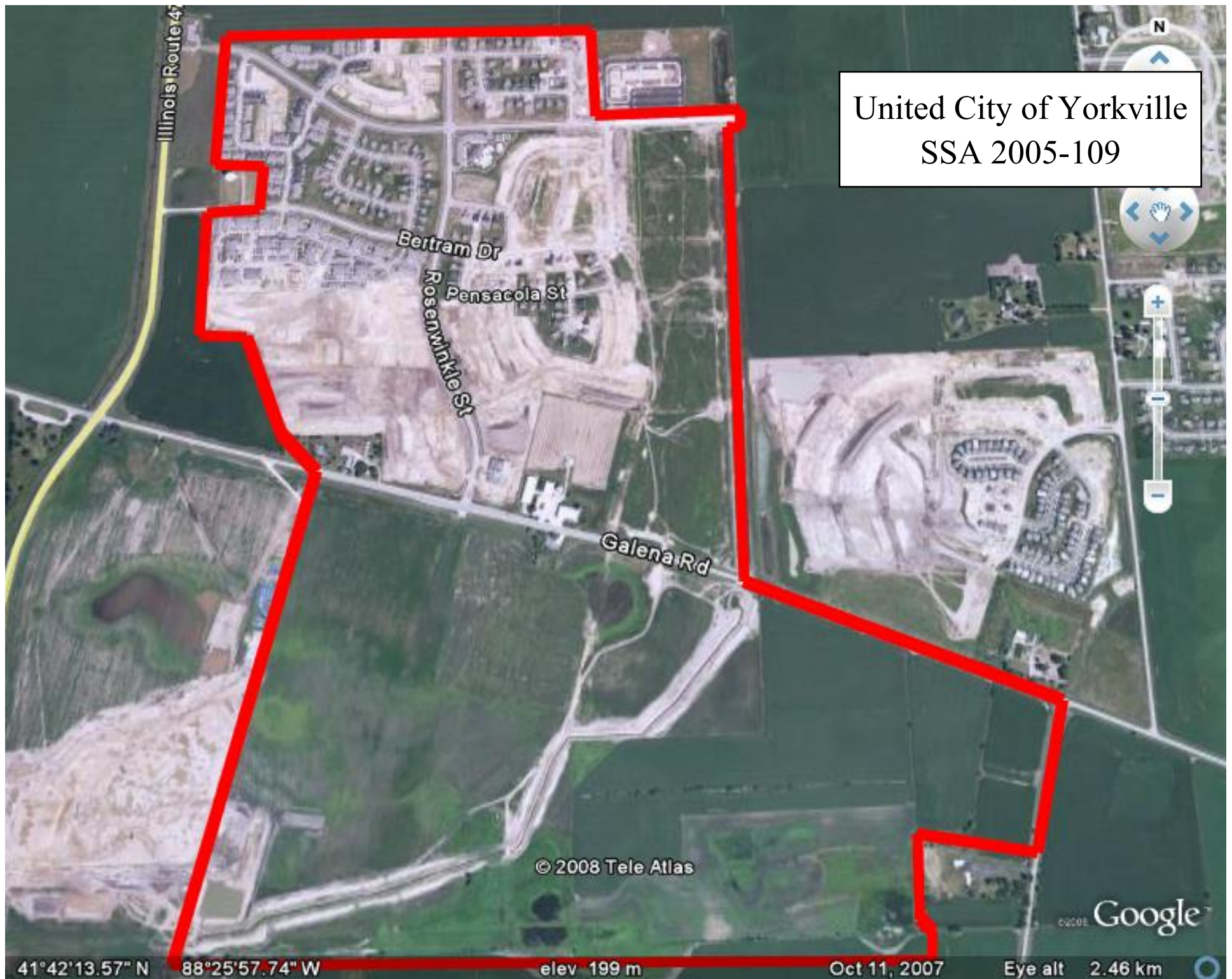
APPENDIX E

United City of Yorkville SSA No. 2005-109
Administration Report
(Levy Year 2021)



AERIAL APPENDIX OF SSA BOUNDARIES

United City of Yorkville
SSA 2005-109



© 2008 Tele Atlas

Google

41°42'13.57" N 88°25'57.74" W

elev 199 m

Oct 11, 2007

Eye alt 2.46 km

APPENDIX F

United City of Yorkville SSA No. 2005-109
Administration Report
(Levy Year 2021)



SPECIAL TAX ROLL AND REPORT

UNITED CITY OF YORKVILLE

SPECIAL SERVICE AREA NO. 2005-109

SPECIAL TAX ROLL AND REPORT

Prepared for

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

Prepared by

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1301 Dove Street, Suite 600
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(949) 955-1500

**UNITED CITY OF YORKVILLE
SPECIAL SERVICE AREA No. 2005-109
(BRISTOL BAY)**

**SPECIAL TAX ROLL AND REPORT
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List of Exhibits

Exhibit A – Special Tax Roll

Exhibit B – Prepayment of the Maximum Parcel Special Tax

Exhibit C – Allocation of Soft and Earthwork Costs

I. INTRODUCTION

Pursuant to the provisions of the Act and in accordance with the "Establishing Ordinance" being Ordinance No. 2006-17 passed by the City Council of the United City of Yorkville, County of Kendall, State of Illinois, on March 14, 2006 in connection with the proceedings for Special Service Area Number 2005-109 (hereinafter referred to as "SSA No. 2005-109"), this Special Tax Roll and Report of SSA No. 2005-109 (the "Report") is herewith submitted and made part of the Establishing Ordinance.

II. DEFINITIONS

The terms used herein shall have the following meanings:

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

"Administrative Expenses" means the following actual or reasonably estimated costs permitted in accordance with the Act and directly related to the administration of SSA No. 2005-109 and the Bonds as determined by the City or its designee: the costs of computing the Special Taxes and of preparing the amended Special Tax Roll (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the City, the County, or otherwise); the costs of remitting the Special Taxes to the fiscal agent and/or trustee for any Bonds; the costs of the fiscal agent and/or trustee (including its legal counsel) in the discharge of the duties required of it under the Bond Indenture; the costs of the City or designee in computing the amount of rebatable arbitrage, if any; the costs of the City or designee in applying for and maintaining ratings of the Bonds; the costs of the City or designee in complying with the disclosure requirements of applicable federal and state securities laws and of the Act, including, but not limited to, public inquiries regarding the Special Taxes; the costs associated with the release of funds from any escrow account or funds held pursuant to the Bond Indenture; and any termination payments owed by the City in connection with any guaranteed investment contract, forward purchase agreement, or other investment of funds held under the Bond Indenture. Administrative Expenses shall also include amounts advanced by the City for any administrative purpose of SSA No. 2005-109 including the costs of computing Special Tax Bond Prepayment amounts, recording of lien satisfaction or other notices related to a Special Tax Bond Prepayment or Mandatory Special Tax Prepayment, discharge or satisfaction of Special Taxes; the administrative costs associated with upgrading the software utilized by Kendall County relating to the Special Tax; and the costs of commencing and pursuing to completion any foreclosure action arising from and pursuing the collection of delinquent Special Taxes and the reasonable fees of legal counsel to the City incurred in connection with all of the foregoing.

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

"Bonds" means any bonds or other debt, including refunding bonds, whether in one or more series, issued by the City and secured by the Maximum Parcel Special Tax for SSA

No. 2005-109, the proceeds of which will be used to finance inter alia, all or a portion of the public improvements authorized pursuant to the Establishing Ordinance.

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

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

"Clubhouse Property" means the property within the boundaries of SSA No. 2005-109 on which the clubhouse facility has been, may be, or is anticipated to be constructed as determined from Unit 5.

"Condominium Property" means all Parcels within the boundaries of SSA No. 2005-109 on which condominium Dwelling Units have been, may be, or are anticipated to be constructed as determined from the applicable Preliminary Plat, Final Plat, or other document approved by the City as determined by the Consultant.

"Consultant" means the designee of the City responsible for determining the Special Taxes and assisting the City and the County in providing for the collection of the Special Taxes, continuing disclosure, and any other administrative efforts related to SSA No. 2005-109.

"Council" means the City Council of the United City of Yorkville, having jurisdiction over SSA No. 2005-109.

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

"Dwelling Unit" or "DU" means a residential dwelling unit.

"Final Plat" means a final plat of subdivision approved by the City and recorded with the County which creates individual single-family home lots, townhome lots, and/or condominium lots.

"Fire Station Property" means the property adjacent to the boundaries of SSA No. 2005-109 on which a fire station has been, may be, or is anticipated to be constructed on Lot 1685 of Unit 1.

"First Series Bonds" means the first series of Bonds issued for SSA No. 2005-109.

"First Series Property" means the following: the Single-family Property comprising Unit 4, Unit 5, Unit 6, and Unit 7 (two hundred eight (208) Dwelling Units), the Townhome Property comprising Unit 2 and Unit 3 (two hundred eighty (280) Dwelling Units), and the Condominium Property comprising Unit 1 (two hundred eighty-eight (288) Dwelling Units).

"Mandatory Special Tax Prepayment" means the Special Tax Bond Prepayment required upon pursuant to Section VI.G herein and calculated pursuant to Exhibit B herein.

"Maximum Parcel Special Tax" means the maximum special tax, determined in accordance with Section VI that can be collected by the City in any Calendar Year on any Parcel.

"Maximum Parcel Special Taxes" means the amount determined by multiplying the actual or anticipated number of Single-family Property Dwelling Units, Townhome Property Dwelling Units, and Condominium Property Dwelling Units, in accordance with Section VI.B, by the applicable Maximum Parcel Special Tax.

"Parcel" means a lot, parcel, and/or other interest in real property within the boundaries of SSA No. 2005-109 to which a permanent index number ("PIN") is assigned as determined from a PIN Map or the County assessment roll.

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

"PIN Map" means an official map of the Kendall County Mapping Department or other authorized County official designating lots, parcels, and/or other interests in real property by permanent index number.

"Preliminary Plat" means the preliminary subdivision plat for SSA No. 2005-109 approved by the City.

"Residential Property" means all Parcels within the boundaries of SSA No. 2005-109 on which Dwelling Units have been, may be, or are anticipated to be constructed as determined from the Preliminary Plat or applicable Final Plat.

"School Property" means the property adjacent to the boundaries of SSA No. 2005-109 on which a proposed elementary school has been, may be, or is anticipated to be constructed as determined from Unit 6.

"Second Series Bonds" means the second series of Bonds issued for SSA No. 2005-109 (exclusive of any refunding Bonds).

"Second Series Property" means all Single-family Property, Townhome Property, and Condominium Property, exclusive of First Series Property. Such Single-family Property, Townhome Property, and Condominium Property consists, respectively, of lots 1041-1077, 1164-1177, 1179-1195 and 1253-1444 (two hundred sixty (260) Dwelling Units); lots 455-784 (three hundred thirty (330) Dwelling Units); and lots 1645-1665 (three hundred thirty-six (336) Dwelling Units) as shown on the Preliminary Plat dated January 15, 2005, and last revised on March 15, 2005. The lot numbers applicable to Second Series Property may be revised as determined by the Consultant in accordance with a revision to the Preliminary Plat, provided that any reduction in the Dwelling Units for Single-family Property, Townhome Property, or Condominium Property may result in a Mandatory Special Tax Prepayment.

"Single-family Property" means all Parcels within the boundaries of SSA No. 2005-109 on which single-family Dwelling Units have been, may be, or are anticipated to be

constructed as determined from the applicable Preliminary Plat, Final Plat, or other document approved by the City as determined by the Consultant.

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

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

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

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

"Townhome Property" means all Parcels within the boundaries of SSA No. 2005-109 on which townhome Dwelling Units have been, may be, or are anticipated to be constructed as determined from the applicable Preliminary Plat, Final Plat, or other document approved by the City as determined by the Consultant.

"Unit 1" means the Final Plat within SSA No. 2005-109 designated as Unit 1 recorded on December 21, 2005.

"Unit 2" means the Final Plat within SSA No. 2005-109 designated as Unit 2 recorded on December 21, 2005.

"Unit 3" means the Final Plat within SSA No. 2005-109 designated as Unit 3 recorded on December 21, 2005.

"Unit 4" means the Final Plat within SSA No. 2005-109 designated as Unit 4 recorded on December 21, 2005.

"Unit 5" means the Final Plat within SSA No. 2005-109 designated as Unit 5 recorded on December 21, 2005.

"Unit 6" means the Final Plat within SSA No. 2005-109 designated as Unit 6 recorded on December 21, 2005.

"Unit 7" means the Final Plat within SSA No. 2005-109 designated as Unit 7 recorded on December 21, 2005.

III. SPECIAL SERVICE AREA DESCRIPTION

A. BOUNDARIES OF SSA No. 2005-109

SSA No. 2005-109 consists of approximately two hundred forty-three (243) acres of land generally located in the northeast quadrant of the State Route 47 and Galena Road intersection, and approximately two hundred sixty-six (266) acres of land generally located in the southeast quadrant of State Route 47 and Galena Road intersection, the legal description for which is attached as Exhibit C of the Establishing Ordinance.

B. ANTICIPATED LAND USES

SSA No. 2005-109 is anticipated to consist of four hundred sixty-eight (468) single-family Dwelling Units (i.e., single-family homes), six hundred ten (610) townhome Dwelling Units, and six hundred twenty-four (624) condominium Dwelling Units.

IV. SPECIAL SERVICES

SSA No. 2005-109 has been established to finance certain special services conferring special benefit thereto and which are in addition to the municipal services provided to the City as a whole. A general description, estimated cost, and allocation of these special services are set forth below.

A. GENERAL DESCRIPTION

1. ELIGIBLE IMPROVEMENTS

The special services that are eligible to be financed by SSA No. 2005-109 consist of certain public improvements with appurtenances and appurtenant work in connection therewith necessary to serve SSA No. 2005-109 (hereinafter referred to as the "Eligible Improvements"). The Eligible Improvements are generally described as follows: the acquisition, construction and installation of public improvements including, but not limited to:

- City owned sanitary sewer facilities, water facilities, road facilities, storm sewer facilities, public parks and park improvements, including, but not limited to, engineering, surveying, soil testing and appurtenant work, mass grading and demolition, storm water management facilities, storm drainage systems and storm sewers, site clearing and tree removal, public water facilities, sanitary sewer facilities, erosion control measures, roads, streets, curbs, gutters, street lighting, traffic controls, sidewalks, paths and related street improvements, and equipment and materials necessary for the maintenance thereof, landscaping, wetland mitigation, public park improvements and tree installation, costs for land and

easement acquisitions or dedications relating to any of the foregoing improvements, required tap-on and related fees for water or sanitary sewer services and other eligible costs.

2. SSA No. 2005-109 FUNDED IMPROVEMENTS

- SSA No. 2005-109 is anticipated to fund certain on-site and off-site public facilities, subject to the alternatives, modifications, and/or substitutions as described in Section IV. D below.

B. ESTIMATED COSTS

The estimated costs for the Eligible Improvements and the amounts anticipated to be financed by SSA No. 2005-109 are presented in Table 1 on the following page. The costs anticipated to be financed by SSA No. 2005-109 do not include any costs allocated to the School Property, Clubhouse Property, or Fire Station Property. Therefore, these facilities will be exempt from the Special Tax.

TABLE 1					
ESTIMATED COSTS FOR ELIGIBLE IMPROVEMENTS					
PUBLIC IMPROVEMENT	TOTAL COSTS			COSTS ANTICIPATED TO BE FINANCED BY SSA No. 2005-109	
	GRAND TOTAL COSTS ¹	ALLOCABLE TO PHASE 1 ² PROPERTY	ALLOCABLE TO PHASE 2 ³ PROPERTY	FIRST SERIES BONDS	SECOND SERIES BONDS
Sanitary Sewer Facilities					
Hard Costs	\$3,661,667	\$1,684,171	\$1,977,496	\$1,477,064	\$1,767,483
Soft Costs	\$169,974	\$78,179	\$91,795	\$68,565	\$82,046
Water Facilities					
Hard Costs	\$3,796,287	\$1,814,589	\$1,981,698	\$1,480,202	\$1,771,239
Water Connection Fees	\$3,347,040	\$1,522,370	\$1,824,670	\$1,362,912	\$1,630,887
Soft Costs	\$176,199	\$84,221	\$91,977	\$68,701	\$82,209
Storm Sewer Facilities					
Hard Costs	\$7,267,700	\$3,540,533	\$3,727,167	\$2,771,129	\$3,321,358
Earthwork	\$1,200,936	\$585,048	\$615,888	\$457,910	\$548,831
Soft Costs	\$336,065	\$163,717	\$172,348	\$128,139	\$153,583
Roads					
Hard Costs	\$14,292,215	\$6,977,023	\$7,315,191	\$5,420,854	\$6,502,229
Earthwork	\$1,691,908	\$825,938	\$865,970	\$641,719	\$769,732
Soft Costs	\$663,505	\$323,903	\$339,602	\$251,659	\$301,861
Land	\$1,004,900	\$490,562	\$514,338	\$381,146	\$457,178
GRAND TOTAL ⁴	\$37,608,395	\$18,090,254	\$19,518,140	\$14,510,000	\$17,388,637
¹ Includes hard costs, 10% contingency (applied only to the hard costs), and estimated soft and earthwork costs as discussed in further detail in Exhibit C. Right-of-way acquisition for Rosenwinkel Street and Bristol Bay Drive. ² Phase 1 Property includes First Series Property, the School Property, the Clubhouse Property, and the Fire Station Property. ³ Phase 2 Property includes only Second Series Property. ⁴ Any differences in amounts shown are due to rounding.					

C. ALLOCATION

Special taxes levied pursuant to the Act must bear a rational relationship between the amount of the special tax levied against each Parcel within SSA No. 2005-109 and the special service benefit rendered. Therefore, the public improvements anticipated to be financed by SSA No. 2005-109 as shown in Table 1 have been allocated in accordance with the benefit rendered to the property therein, with benefit estimated to be a function of (i) the service or benefit area for said improvements and (ii) the relative capacity for said improvements reserved for or used by properties within the benefit area. A discussion of the relevant benefit area(s) and measures of public facilities usage is detailed below.

1. BENEFIT AREA

The eligible public improvements are designed with the intent to specifically service SSA No. 2005-109, the School Property, and the Fire Station Property, and therefore the benefit area includes only such property. Each land use type is allocated a share of each public facility type in accordance with the public facility usage factors described below.

Notwithstanding the preceding, no onsite sewer costs are allocated to the School Property because it is expected to connect to an existing sanitary sewer system. In addition, the water connection fees are not applicable to the Clubhouse Property, School Property, and Fire Station Property.

2. PUBLIC FACILITY USAGE

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

a. SANITARY SEWER AND WATER USAGE

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

The IEPA does not publish P.E. factors for townhome Dwelling Units or condominium Dwelling Units. However, IEPA indicates that the published P.E. factors for apartments may be used to estimate P.E. for townhomes and condominiums. P.E. factors for apartments range from 1.5 to 3.0 depending upon bedroom count. As each townhome Dwelling Unit is anticipated to have two or three bedrooms, the P.E. factor of 3.0 for two to three-bedroom apartments is used. As condominium Dwelling Units are anticipated to have either one or two bedrooms, a P.E. factor of 2.25, which is the average of the P.E. factor of 1.5 for one-bedroom apartments and the P.E. factor of 3.0 for two to three-bedroom apartments, is used for the condominiums.

Sewer and water demand for public schools is a function of the estimated number of students and employees. The Yorkville Community School District #115 (herein known as the "School District") indicates the proposed elementary school to have a capacity of approximately 650 students and 30 employees. Applying the IEPA standards of 0.25 gallons per student and employee per day yields a total P.E. of 170.00 for the proposed elementary school.

Clubhouse Property and Fire Station Property sewer and water demands are a function of the nature and intensity of use. The developer's engineer estimates the Clubhouse Property P.E. at 35.00. The City's engineer estimates the Fire Station Property P.E. at 11.07 based on estimated usage for an existing fire station.

Table 2 on the following page shows these P.E. factors and their equivalency (i.e., the P.E. factor for each land use type expressed in terms of the P.E. factor for a single-family home).

TABLE 2 SANITARY SEWER AND WATER USAGE FACTORS P.E. AND EQUIVALENT UNITS								
	LAND USE	UNIT FACTOR			P.E. FACTOR	TOTAL P.E. ¹	EQUIVALENT UNIT ²	TOTAL EQUIVALENT UNITS ^{3,4}
		DWELLING UNITS	STUDENTS	EMPLOYEES				
(1)	Single-Family Property	468	NA	NA	3.50	1,638.00	1.00	468.00
(2)	Townhome Property	610	NA	NA	3.00	1,830.00	0.86	524.60
(3)	Condominium Property	624	NA	NA	2.25	1,404.00	0.64	399.36
(4)	School Property	NA	650	30	0.25	170.00	48.57	48.57
(5)	Clubhouse Property	NA	NA	NA	35.00	35.00	10.00	10.00
(6)	Fire Station Property	NA	NA	NA	11.07	11.07	3.16	3.16
Grand Total		1,702	NA	NA	NA	5,088.07	NA	1,453.69
¹ P.E. factor multiplied by applicable number of dwelling units, students, and employees. ² Equivalent units for land uses 1 – 3 computed by dividing P.E. factor for each such land use by P.E. factor for single-family land use. Equivalent units for land uses 4 – 6 computed by dividing total P.E. by P.E. factor for single-family land use. ³ Equivalent unit factor multiplied by applicable number of dwelling units, schools, clubhouses, or fire stations. ⁴ Calculations may vary slightly due to rounding.								

b. STORM SEWER USAGE

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

The runoff curve numbers for fully developed urban areas indicated in the TR-55 Manual vary by land use type, impervious area, and hydrologic soil group. Assuming generally uniform antecedent runoff and hydrologic soil conditions within the SSA No. 2005-109, storm flows will tend to vary with land use and the associated impervious area.

Impervious ground coverage factors for residential development vary by development density or the number of dwelling units per gross acre, with gross acreage being exclusive of open space. Single-family Property have an average lot area of 14,952 square feet per lot, or a gross density of approximately three Dwelling Units to an acre, which according to the TR-55 Manual would categorize the Single-family Property in SSA No. 2005-109 as having a development density of 1/3 acre. The TR-55 Manual indicates an impervious ground coverage factor of thirty percent (30%) for this development density. Multiplying the thirty percent factor by the average Single-family Property lot area of 14,952 square feet results in an estimated impervious ground area of 4,486 square feet per single-family lot.

The gross density for the Townhome Property and Condominium Property is approximately eight Dwelling Units and eleven Dwelling Units to an acre, respectively. The TR-55 Manual indicates an impervious ground coverage factor of sixty-five percent (65%) for residential development with gross density of eight Dwelling Units to an acre or greater. Multiplying the 65% factor by the gross area for Townhome Property of 75.83 acres results in an estimated aggregate impervious area of 49.29 acres. Dividing this amount by 610 townhome Dwelling Units yields an impervious ground area of 3,520 square feet per townhome Dwelling Unit. Generally, the greater the density the more impervious area per acre. Interpolating for Condominium Property based on a gross density of eleven Dwelling Units to an acre, the impervious area is estimated at 85%. Multiplying the 85% factor by the gross area for Condominium Property of 42.18 acres results in an estimated aggregate impervious area of 35.85 acres. Dividing

this amount by 624 condominium Dwelling Units yields an impervious ground are of 2,503 square feet per condominium Dwelling Unit.

The TR-55 Manual does not contain impervious ground areas for elementary schools, clubhouses, or fire stations. The impervious ground coverage area for the Clubhouse Property, which is estimated at 77,571 square feet, has been provided by the developer's engineer and is based upon the preliminary plans for such facility. The impervious ground coverage factors for the School Property and Fire Station Property have been provided by the School District and Fire District, respectively, and are based on design plans for existing school and fire station facilities.

Table 3 on the following page shows the impervious ground area factors and their equivalency (i.e., the average impervious area for each land use type expressed in terms of the average impervious area for the typical single-family home).

TABLE 3								
STORM SEWER USAGE FACTORS IMPERVIOUS AREA AND EQUIVALENT UNITS								
	LAND USE	UNIT FACTOR		COVERAGE FACTOR	IMPERVIOUS AREA ¹		EQUIVALENT UNIT ²	TOTAL EQUIVALENT UNITS ^{3, 4}
		DWELLING UNITS	LOT SIZE PER DU/SITE		PER DU / SITE	TOTAL		
(1)	Single-Family Property	468	14,952	30%	4,485.53	2,099,228.04	1.00	468.00
(2)	Townhome Property	610	5,415	65%	3,519.86	2,147,116.39	0.78	475.80
(3)	Condominium Property	624	2,944	85%	2,502.54	1,561,585.98	0.56	349.44
(4)	School Property	NA	653,400	29%	189,486.00	189,486.00	42.24	42.24
(5)	Clubhouse Property	NA	143,748	54%	77,571.00	77,571.00	17.29	17.29
(6)	Fire Station Property	NA	103,237	100%	103,237.20	103,237.20	23.02	23.02
Grand Total		1,702	NA	NA	NA	6,178,224.61	NA	1,375.79
¹ Impervious area per dwelling unit for land uses 1 – 3 computed by multiplying coverage factor by 43,560 (square feet in an acre) and then dividing by density. Total impervious area for land uses 4 and 6 computed by multiplying coverage factor by total land square footage (43,560 multiplied by acres). Total impervious area for land use 5 has been provided by the developer's engineer. ² Equivalent units for land uses 1 – 3 computed by dividing impervious area for each such land use by impervious area for typical single-family home. Equivalent units for land uses 4 – 6 computed by dividing total impervious area by impervious area for the typical single-family home. ³ Equivalent unit factor multiplied by applicable number of dwelling units, schools, clubhouses, or fire stations. ⁴ Calculations may vary slightly due to rounding.								

c. ROAD USAGE

Road usage is typically computed on the basis of anticipated trip generation. The Institute of Traffic Engineers publication *Trip Generation Sixth Edition*, indicates average weekday trips of 9.57 per single-family detached home and 5.86 per townhome or condominium dwelling unit.

The average weekday trips associated with an elementary school are typically expressed per student and are estimated by *Trip Generation, Sixth Edition* at 1.02 per elementary school student. The developer's engineer estimates average weekday trips for the Clubhouse Property at 90. The Bristol Kendall Fire District (herein known as the "Fire District") estimates average weekday trips for Fire Station Property at 22.

Table 4 on the following page shows these trip factors and their equivalency (i.e., the average weekday trip factor for each land use type expressed in terms of the average weekday trip factor for the typical single-family home).

TABLE 4 ROAD USAGE FACTORS TRIPS AND EQUIVALENT UNITS								
	LAND USE	UNIT FACTOR			AVERAGE WEEKDAY TRIP FACTOR	TOTAL WEEKDAY TRIPS ¹	EQUIVALENT UNIT ²	TOTAL EQUIVALENT UNITS ^{3,4}
		DWELLING UNITS	STUDENTS	EMPLOYEES				
(1)	Single-Family Property	468	NA	NA	9.57	4,478.76	1.00	468.00
(2)	Townhome Property	610	NA	NA	5.86	3,574.60	0.61	372.10
(3)	Condominium Property	624	NA	NA	5.86	3,656.64	0.61	380.64
(4)	School Property	NA	650	NA	1.02	663.00	69.28	69.28
(5)	Clubhouse Property	NA	NA	NA	90.00	90.00	9.40	9.40
(6)	Fire Station Property	NA	NA	NA	22.00	22.00	2.30	2.30
Grand Total		1,702	NA	NA	NA	12,485.00	NA	1,301.72
¹ P.E. factor multiplied by applicable number of dwelling units, students, and employees. ² Equivalent units for land uses 1 – 3 computed by dividing average weekday trip factor for each such land use by average weekday trip factor for typical single-family home. Equivalent units for land uses 4 – 6 computed by dividing total weekday trips by the average trips for the typical single-family home. ³ Equivalent unit factor multiplied by applicable number of dwelling units, schools, clubhouses, or fire stations. ⁴ Calculations may vary slightly due to rounding.								

3. ALLOCATED COSTS

The Eligible Improvements must be allocated in accordance with the appropriate usage factors discussed above. For example, sanitary sewer and water facilities are allocated on a P.E. basis. Road facilities are allocated in proportion to estimated trip generation and storm sewer facilities are allocated on impervious area. As shown in Tables 5 – 8, the allocated cost per equivalent unit is computed by dividing the estimated improvement costs shown in Table 1 by the applicable equivalent units for Single-family Property, Townhome Property, School Property, Clubhouse Property, and Fire Station Property. The total allocated costs for each land use type is computed by multiplying the allocated cost per equivalent unit by the applicable equivalent units. A summary of the allocated costs is presented in Table 9.

The portion of the Eligible Improvements to be financed with bond proceeds is shown in Table 12. All Eligible Improvements that are not financed through SSA No. 2005-109 (which include all Eligible Improvements allocated to the School Property, the Clubhouse Property, and the Fire Station Property) will be funded by the developer and are categorized as "Developer's Equity." The SSA No. 2005-109 funded Eligible Improvements are anticipated to be financed through two series of bonds. The breakdown of the Eligible Improvements by bond issue are shown in aggregate in Table 10 and by residential land use in Table 11.

TABLE 5			
SANITARY SEWER COST ALLOCATION			
	(A)	(B)	(C)
	Land Use	Equivalent Units ¹	Allocated Cost ²
(1)	Single-Family Property	468.00	\$1,276,195.44 ³
(2)	Townhome Property	524.60	\$1,430,538.74 ⁴
(3)	Condominium Property	399.36	\$1,089,020.11 ⁵
(4)	School Property	0.00	\$0.00 ⁶
(5)	Clubhouse Property	10.00	\$27,269.13 ⁷
(6)	Fire Station Property	3.16	\$8,617.05 ⁸
(7)	Grand Total	1,405.12	\$3,831,640.48
¹ From Table 2, ² Includes soft costs. For a more detailed discussion on allocation of soft costs, refer to Exhibit C., ³ \$3,831,640.48/B7*B1, ⁴ \$3,831,640.48/B7*B2, ⁵ \$3,831,640.48/B7*B3, ⁶ \$3,831,640.48/B7*B4, ⁷ \$3,831,640.48/B7*B5, ⁸ \$3,831,640.48/B7*B6			

TABLE 6A			
WATER CONNECTION FEE ALLOCATION			
	(A)	(B)	(C)
	Land Use	Equivalent Units ¹	Allocated Cost
(1)	Single-Family Property	468.00	\$1,125,330.27 ²
(2)	Townhome Property	524.60	\$1,261,427.90 ³
(3)	Condominium Property	399.36	\$960,281.83 ⁴
(4)	School Property	0.00	\$0.00 ⁵
(5)	Clubhouse Property	0.00	\$0.00 ⁶
(6)	Fire Station Property	0.00	\$0.00 ⁷
(7)	Grand Total	1,391.96	\$3,347,040.00
¹ From Table 2, ² \$3,347,040.00/B7*B1, ³ \$3,347,040.00/B7*B2, ⁴ \$3,347,040.00/B7*B3, ⁵ \$3,347,040.00/B7*B4, ⁶ \$3,347,040.00/B7*B5, ⁷ \$3,347,040.00/B7*B6			

TABLE 6B			
WATER FACILITIES COSTS			
	(A)	(B)	(C)
	Land Use	Equivalent Units ¹	Allocated Cost ²
(1)	Single-Family Property	468.00	\$1,278,899.41 ³
(2)	Townhome Property	524.60	\$1,433,569.72 ⁴
(3)	Condominium Property	399.36	\$1,091,327.49 ⁵
(4)	School Property	48.57	\$132,726.80 ⁶
(5)	Clubhouse Property	10.00	\$27,326.91 ⁷
(6)	Fire Station Property	3.16	\$8,635.30 ⁸
(7)	Grand Total	1,453.69	\$3,972,485.63
¹ From Table 2, ² Includes soft costs. For a more detailed discussion on allocation of soft costs, refer to Exhibit C., ³ \$3,972,485.63/B7*B1, ⁴ \$3,972,485.63/B7*B2, ⁵ \$3,972,485.63/B7*B3, ⁶ \$3,972,485.63/B7*B4, ⁷ \$3,972,485.63/B7*B5, ⁸ \$3,972,485.63/B7*B6			

TABLE 7			
STORM SEWER COST ALLOCATION			
	(A)	(B)	(C)
	Land Use	Equivalent Units ¹	Allocated Cost ²
(1)	Single-Family Property	468.00	\$2,790,978.37 ³
(2)	Townhome Property	475.80	\$2,837,494.67 ⁴
(3)	Condominium Property	349.44	\$2,083,930.51 ⁵
(4)	School Property	42.24	\$251,903.69 ⁶
(5)	Clubhouse Property	17.29	\$103,111.15 ⁷
(6)	Fire Station Property	23.02	\$137,282.74 ⁸
(7)	Grand Total	1,375.79	\$8,204,701.12
¹ From Table 3, ² Includes soft and earthwork costs. For a more detailed discussion on allocation of soft and earthwork costs, refer to Exhibit C., ³ \$8,204,701.12/B7*B1, ⁴ \$8,204,701.12/B7*B2, ⁵ \$8,204,701.12/B7*B3, ⁶ \$8,204,701.12/B7*B4, ⁷ \$8,204,701.12/B7*B5, ⁸ \$8,204,701.12/B7*B6			

TABLE 8			
ROAD COST ALLOCATION			
	(A)	(B)	(C)
	Land Use	Equivalent Units ¹	Allocated Cost ²
(1)	Single-Family Property	468.00	\$6,346,513.02 ³
(2)	Townhome Property	372.10	\$5,046,020.29 ⁴
(3)	Condominium Property	380.64	\$5,161,830.59 ⁵
(4)	School Property	69.28	\$939,500.90 ⁶
(5)	Clubhouse Property	9.40	\$127,472.70 ⁷
(6)	Fire Station Property	2.30	\$31,190.13 ⁸
(7)	Grand Total	1,301.72	\$17,652,527.63
¹ From Table 4, ² Includes soft, earthwork, and land acquisition costs. For a more detailed discussion on allocation of soft and earthwork costs, refer to Exhibit C., ³ \$17,652,527.63 /B7*B1, ⁴ \$17,652,527.63/B7*B2, ⁵ \$17,652,527.63/B7*B3, ⁶ \$17,652,527.63/B7*B4, ⁷ \$17,652,527.63/B7*B5, ⁸ \$17,652,527.63/B7*B6			

TABLE 9						
ALLOCATED COSTS BY LAND USE						
PUBLIC IMPROVEMENT	SINGLE-FAMILY PROPERTY	TOWNHOME PROPERTY	CONDOMINIUM PROPERTY	SCHOOL PROPERTY	CLUBHOUSE PROPERTY	FIRE STATION PROPERTY
Sanitary Sewer						
Hard Costs	\$1,219,583	\$1,367,079	\$1,040,711	\$0	\$26,059	\$8,235
Soft Costs	\$56,613	\$63,460	\$48,310	\$0	\$1,210	\$382
Water						
Hard Costs	\$1,222,174	\$1,369,984	\$1,042,922	\$126,840	\$26,115	\$8,252
Connection Fees	\$1,125,330	\$1,261,428	\$960,282	\$0	\$0	\$0
Soft Costs	\$56,725	\$63,586	\$48,406	\$5,887	\$1,212	\$383
Storm Sewer						
Hard Costs	\$2,472,240	\$2,513,444	\$1,845,939	\$223,136	\$91,336	\$121,605
Earthwork	\$408,520	\$415,329	\$305,028	\$36,872	\$15,093	\$20,094
Soft Costs	\$114,319	\$116,224	\$85,358	\$10,318	\$4,223	\$5,623
Roads						
Hard Costs	\$5,138,399	\$4,085,466	\$4,179,231	\$760,659	\$103,207	\$25,253
Earthwork	\$608,282	\$483,636	\$494,736	\$90,047	\$12,218	\$2,989
Soft Costs	\$238,546	\$189,665	\$194,018	\$35,313	\$4,791	\$1,172
Land	\$361,286	\$287,253	\$293,846	\$53,483	\$7,257	\$1,776
GRAND TOTAL	\$13,022,017	\$12,216,554	\$10,538,786	\$1,342,553	\$292,720	\$195,765
NUMBER OF DUS	468	610	624	NA	NA	NA
TOTAL COST/DU	\$27,824.82	\$20,027.14	\$16,889.08	NA	NA	NA
*Amounts may vary due to rounding.						

TABLE 10					
FUNDING OF ELIGIBLE PUBLIC IMPROVEMENTS					
PUBLIC IMPROVEMENT	GRAND TOTAL	SSA No. 2005-109			DEVELOPER'S EQUITY
		TOTAL BOND PROCEEDS	FIRST SERIES BONDS	SECOND SERIES BONDS	
Sanitary Sewer					
Hard Costs	\$3,661,667	\$3,244,547	\$1,477,064	\$1,767,483	\$417,120
Soft Costs	\$169,974	\$150,611	\$68,565	\$82,046	\$19,363
Water					
Hard Costs	\$3,796,287	\$3,251,441	\$1,480,202	\$1,771,239	\$544,846
Connection Fees	\$3,347,040	\$2,993,800	\$1,362,912	\$1,630,887	\$353,240
Soft Costs	\$176,199	\$150,911	\$68,701	\$82,209	\$25,288
Storm Sewer					
Hard Costs	\$7,267,700	\$6,092,487	\$2,771,129	\$3,321,358	\$1,175,213
Earthwork	\$1,200,936	\$1,006,741	\$457,910	\$548,831	\$194,196
Soft Costs	\$336,065	\$281,722	\$128,139	\$153,583	\$54,343
Roads					
Hard Costs	\$14,292,215	\$11,923,083	\$5,420,854	\$6,502,229	\$2,369,131
Earthwork	\$1,691,908	\$1,411,451	\$641,719	\$769,732	\$280,457
Soft Costs	\$663,505	\$553,520	\$251,659	\$301,861	\$109,985
Land	\$1,004,900	\$838,324	\$381,146	\$457,178	\$166,576
GRAND TOTAL	\$37,608,395	\$31,898,637	\$14,510,000	\$17,388,637	\$5,709,758
*Amounts may vary due to rounding.					

TABLE 11**FUNDING OF ELIGIBLE PUBLIC IMPROVEMENTS BY BOND SERIES**

PUBLIC IMPROVEMENT	GRAND TOTAL	SSA No. 2005-109							
		FIRST SERIES BONDS				SECOND SERIES BONDS			
		TOTAL FIRST SERIES PROPERTY	FIRST SERIES SINGLE- FAMILY PROPERTY	FIRST SERIES TOWNHOME PROPERTY	FIRST SERIES CONDOMINIUM PROPERTY	TOTAL SECOND SERIES PROPERTY	SECOND SERIES SINGLE- FAMILY PROPERTY	SECOND SERIES TOWNHOME PROPERTY	SECOND SERIES CONDOMINIUM PROPERTY
Sanitary Sewer									
Hard Costs	\$3,244,547	\$1,477,064	\$447,597	\$583,149	\$446,317	\$1,767,483	\$559,497	\$687,282	\$520,704
Soft Cost	\$150,611	\$68,565	\$20,777	\$27,070	\$20,718	\$82,046	\$25,972	\$31,904	\$24,171
Water									
Hard Costs	\$3,251,441	\$1,480,202	\$448,549	\$584,388	\$447,266	\$1,771,239	\$560,686	\$688,743	\$521,810
Connection Fees	\$2,993,800	\$1,362,912	\$413,006	\$538,082	\$411,825	\$1,630,887	\$516,258	\$634,168	\$480,462
Soft Costs	\$150,911	\$68,701	\$20,819	\$27,123	\$20,759	\$82,209	\$26,023	\$31,967	\$24,219
Storm Sewer									
Hard Costs	\$6,092,487	\$2,771,129	\$907,334	\$1,072,148	\$791,647	\$3,321,358	\$1,134,167	\$1,263,604	\$923,588
Earthwork	\$1,006,741	\$457,910	\$149,931	\$177,165	\$130,814	\$548,831	\$187,413	\$208,802	\$152,616
Soft Costs	\$281,722	\$128,139	\$41,956	\$49,577	\$36,606	\$153,583	\$52,445	\$58,430	\$42,708
Roads									
Hard Costs	\$11,923,083	\$5,420,854	\$1,885,837	\$1,742,719	\$1,792,298	\$6,502,229	\$2,357,296	\$2,053,918	\$2,091,015
Earthwork	\$1,411,451	\$641,719	\$223,245	\$206,302	\$212,172	\$769,732	\$279,056	\$243,142	\$247,534
Soft Costs	\$553,520	\$251,659	\$87,549	\$80,904	\$83,206	\$301,861	\$109,436	\$95,352	\$97,074
Land	\$838,324	\$381,146	\$132,595	\$122,532	\$126,018	\$457,178	\$165,744	\$144,413	\$147,021
GRAND TOTAL	\$31,898,637	\$14,510,000	\$4,779,194	\$5,211,159	\$4,519,647	\$17,388,637	\$5,973,992	\$6,141,724	\$5,272,921
NUMBER OF DUS	NA	NA	208	280	288	NA	260	330	336
TOTAL COST/DU	NA	NA	\$22,976.89	\$18,611.28	\$15,693.22	NA	\$22,976.89	\$18,611.28	\$15,693.22

*Amounts may vary due to rounding.

D. ALTERNATIVES, MODIFICATIONS, AND/OR SUBSTITUTIONS

The description of the Eligible Improvements, as set forth herein, is general in nature. The final description, specifications, location, and costs of improvements and facilities will be determined upon the preparation of final plans and specifications and completion of the improvements. The final plans may show substitutes, in lieu or modifications to the Eligible Improvements in order to accomplish the works of improvements, and any substitution, increase, or decrease to the amount of public improvements financed shall not be a change or modification in the proceedings as long as (i) the allocation of the Eligible Improvement costs actually funded by SSA No. 2005-109, using the preceding methodology, is uniform within Single-family Property, Townhome Property, and Condominium Property and (ii) such allocation results in the same ratio of funded Eligible Improvements between these three land use types, as established in Section VI.A below.

V. BOND ASSUMPTIONS

It is anticipated that certain of the Eligible Improvements will be financed through the issuance of two series of bonds. Total authorized bonded indebtedness is \$45,000,000. Bonds in the approximate amount of \$19,000,000 and \$21,000,000 are anticipated to be issued in March 2006 and March 2008, respectively. The First Series Bonds will include a reserve fund equal to the maximum annual debt service on the bonds and approximately twenty-four (24) months of capitalized interest. Issuance costs are approximately three and one tenths percent (3.10%) of the principal amount. The term of the bonds is 30 years, with principal amortized over a period of approximately 28 years. The Second Series Bonds will include a reserve fund not more than ten percent (10.0%) of the original principal amount of the bonds and approximately twelve (12) months of capitalized interest. Issuance costs are estimated to be two and eight tenths percent (2.80%) of the principal amount. The term of the bonds is 28 years, with principal amortized over a period of approximately 27 years. Annual debt service payments will increase approximately one and one-half percent (1.50%) annually.

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

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

Therefore, the actual bonded indebtedness, and consequently the amount of public improvements financed by SSA No. 2005-109, may increase or decrease depending upon these variables.

VI. MAXIMUM PARCEL SPECIAL TAX

As mentioned previously, no Eligible Improvements for the Clubhouse Property, School Property, and Fire Station Property will be financed by SSA No. 2005-109. Therefore, these properties will not be subject to the Maximum Parcel Special Tax. The discussion that follows applies only to the remaining Residential Property.

A. DETERMINATION

When multiple land uses are anticipated, the Maximum Parcel Special Tax is a function of the (i) relative amounts of the allocated Eligible Improvement costs for such land uses and (ii) the required Maximum Parcel Special Taxes. In order to measure the relative difference in public improvement costs for each land use type, Equivalent Dwelling Units ("EDU") factors have been calculated. A Single-family Property Dwelling Unit is deemed the typical residential unit and is assigned an EDU factor of 1.00. The EDU factor for the Townhome Property Dwelling Units and Condominium Property Dwelling Units is equal to the ratio of the funded Eligible Improvements for the each respective category to the funded Eligible Improvements for Single-family Property Dwelling Units. The funded Eligible Improvements per Dwelling Unit is calculated by dividing the aggregate amounts to be funded for Single-family Property, Townhome Property, and Condominium Property shown in Table 11 by the respective number of Dwelling Units. EDUs are shown in Table 12 below.

TABLE 12				
EDU FACTORS				
	COST/UNIT	EDU FACTOR	NO. OF DWELLING UNITS	EDUs
First Series Property				
Single-Family Property Dwelling Unit	\$22,976.89	1.000	208 units	208.00
Townhome Property Dwelling Unit	\$18,611.28	0.810	280 units	226.80
Condominium Property Dwelling Unit	\$15,693.22	0.683	288 units	196.70
Second Series Property				
Single-Family Property Dwelling Unit	\$22,976.89	1.000	260 units	260.00
Townhome Property Dwelling Unit	\$18,611.28	0.810	330 units	267.30
Condominium Property Dwelling Unit	\$15,693.22	0.683	336 units	229.49
Total			1,702 units	1,388.29

The Maximum Parcel Special Tax is derived from the Maximum Parcel Special Taxes which are equal to the sum of the estimated (i) maximum annual interest and principal payments on the Bonds, net of projected earnings on the reserve fund, (ii) contingency for delinquent Special Taxes, and (iii) estimated Administrative Expenses. The derivation of the Maximum Parcel Special Tax is shown in Table 13 on the following page.

TABLE 13
MAXIMUM PARCEL SPECIAL TAX
(LEVIED CALENDAR YEAR 2007 / COLLECTED CALENDAR YEAR 2008)

		PER DWELLING UNIT					
		FIRST SERIES SINGLE- FAMILY PROPERTY	FIRST SERIES TOWNHOME PROPERTY	FIRST SERIES CONDOMINIUM PROPERTY	SECOND SERIES SINGLE- FAMILY PROPERTY	SECOND SERIES TOWNHOME PROPERTY	SECOND SERIES CONDOMINIUM PROPERTY
Maximum Parcel Special Taxes	\$2,998,780	\$449,280	\$490,000	\$424,800	\$561,600	\$577,500	\$495,600
Number of EDUs	1,388.29	208.00	226.80	196.70	260.00	267.30	229.49
Maximum Parcel Special Tax / EDU* (Maximum Parcel Special Taxes / Number of EDUs)	\$2,160	NA	NA	NA	NA	NA	NA
EDU Factor	NA	1.000	0.810	0.683	1.000	0.810	0.683
Maximum Parcel Special Tax / DU* (Maximum Parcel Special Tax / EDU x EDU Factor)	NA	\$2,160	\$1,750	\$1,475	\$2,160	\$1,750	\$1,475
*Amounts have been rounded to the nearest dollar.							

The Maximum Parcel Special Tax per EDU is simply computed by dividing the Maximum Parcel Special Taxes by the number of EDUs. Multiplying this amount by the applicable EDU factor yields the Maximum Parcel Special Tax for Single-family Property, Townhome Property, and Condominium Property for First Series Property and Second Series Property. Therefore, the Maximum Parcel Special Taxes are weighted in proportion to the allocation of funded Eligible Improvements as shown in Section IV.C, and consequently the amount of the Maximum Parcel Special Tax bears a rational relationship to the benefit that the special services render to each Parcel within SSA No. 2005-109 as required pursuant to the Act.

B. APPLICATION

Prior to the recordation of a Final Plat, the Maximum Parcel Special Tax for a Parcel of Residential Property shall be calculated by multiplying the number of expected Dwelling Units of Single-family Property, Townhome Property, or Condominium Property for such Parcel, as determined from the Preliminary Plat, by the applicable Maximum Parcel Special Tax determined pursuant to Table 13 as increased in accordance with Section VI.C below.

Subsequent to the recordation of the Final Plat, the Maximum Parcel Special Tax for a Parcel of Residential Property shall be calculated by multiplying the number of Dwelling Units of Single-Family Property, Townhome Property, and Condominium Property which may be constructed on such Parcel, as determined from the applicable Final Plat, by the applicable Maximum Parcel Special Tax determined pursuant to Table 13, as increased in accordance with Section VI.C below.

C. ESCALATION

The Maximum Parcel Special Tax that has been levied escalates one and one-half percent (1.50%) annually through and including Calendar Year 2034, rounded each year to the nearest dollar. Note, that while the annual increase in the Maximum Parcel Special Tax is limited to one and one-half percent (1.50%), which is consistent with the anticipated graduated payment schedule for interest and principal on the Bonds, the percentage annual change in the Special Tax may be greater depending upon actual Special Tax receipts, capitalized interest, investment earnings, and Administrative Expenses.

D. TERM

The Maximum Parcel Special Tax shall not be levied after Calendar Year 2034 (to be collected in Calendar Year 2035).

E. SPECIAL TAX ROLL AMENDMENT

Each Calendar Year, in conjunction with the abatement ordinance adopted by the City, the City shall amend the Special Tax Roll to reflect the Maximum Parcel

Special Tax applicable to any new Parcels established by the County. The amended Special Tax Roll shall be recorded with the County.

F. OPTIONAL PREPAYMENT

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

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

G. MANDATORY PREPAYMENT

If at any time the Consultant determines that there has been or will be a reduction in the Maximum Parcel Special Taxes as a result of an amendment to the Preliminary Plat or Final Plat, or other event which reduces the Maximum Parcel Special Taxes such that the annual debt service coverage ratio is less than one hundred ten percent (110%), then a Mandatory Special Tax Prepayment shall be calculated pursuant to Section B of Exhibit B attached hereto. Each year's annual debt service coverage ratio shall be determined by dividing (i) such year's reduced Maximum Parcel Special Taxes by (ii) the sum of the corresponding annual interest and principal payment on the Bonds, plus estimated Administrative Expenses and less estimated earnings on the Reserve Fund (as such term is defined in the Bond Indenture). As required under the Bond Indenture, the City may adopt a supplemental ordinance to provide for the levy of the Mandatory Special Tax Prepayment.

Please refer to Section VII.B below for details on the collection procedure of the Mandatory Special Tax Prepayment.

VII. ABATEMENT AND COLLECTION

A. ABATEMENT

On or before the last Tuesday of December of each Calendar Year, commencing with Calendar Year 2007 and for each following Calendar Year, the Council or its designee shall determine the Special Tax Requirement and the Maximum Parcel

Special Tax authorized by the ordinance providing for the issuance of the Bonds shall be abated as follows:

1. Prior to the Issuance of the Second Series Bonds

The Maximum Parcel Special Tax applicable to the First Series Property shall be abated each year to the extent such amounts exceed the Special Tax Requirement. The Maximum Parcel Special Tax applicable to each Parcel of First Series Property shall be abated in equal percentages until the Special Tax remaining equals the Special Tax Requirement. The Maximum Parcel Special Tax applicable to Second Series Property shall be abated in full.

2. Subsequent to the Issuance of the Second Series Bonds

The Maximum Parcel Special Tax applicable to all Residential Property shall be abated each year to the extent such amounts exceed the Special Tax Requirement. The Maximum Parcel Special Tax applicable to each Parcel of Residential Property shall be abated in equal percentages until the Special Tax remaining equals the Special Tax Requirement. Notwithstanding, if the Consultant determines there are sufficient monies available pursuant to the Bond Indenture to pay the debt service on that portion of the Second Series Bonds applicable to the Second Series Property through the third interest payment date on the Second Series Bonds next following the calculation of the Special Tax Requirement, the Maximum Parcel Special Tax applicable to Second Series Property shall be abated in full and the Maximum Parcel Special Tax for the First Series Property shall be abated pursuant to Section VII.A.1 above.

B. COLLECTION PROCESS

With the exception of the Mandatory Special Tax Prepayment, the Special Tax will be billed and collected by the County in the same manner and at the same time as general ad valorem property taxes. The lien and foreclosure remedies provided for in Article 9 of the Illinois Municipal Code shall apply upon the nonpayment of the Special Tax. The Council may provide for other means of collecting the Special Tax, if necessary to meet the financial obligations of SSA No. 2005-109.

The Mandatory Special Tax Prepayment shall be due prior to any development approval, subdivision of land, conveyance, or other action that results in a reduction in the Maximum Parcel Special Taxes such that the annual debt service coverage ratio is less than one hundred ten percent (110%). The Mandatory Special Tax Prepayment shall be levied against the property on which the reduction has or will occur. The Mandatory Special Tax Prepayment shall have the same sale and lien priorities as are provided for regular property taxes. A Mandatory Special Tax Prepayment shall not reduce the Maximum Parcel Special Tax for any Parcel.

C. ADMINISTRATIVE REVIEW

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

VIII. AMENDMENTS

This Report may be amended by ordinance of the City and, to the maximum extent permitted by the Act, such amendments may be made without further notice under the Act and without notice to owners of property within SSA No. 2005-109 in order to (i) clarify or correct minor inconsistencies in the matters set forth herein, (ii) provide for lawful procedures for the collection and enforcement of the Special Tax so as to assure the efficient collection of the Special Tax for the benefit of the owners of the Bonds, (iii) otherwise improve the ability of the City to fulfill its obligations to levy, extend, and collect the Maximum Parcel Special Tax and to make it available for the payment of the Bonds and Administrative Expenses, (iv) modify the definitions of First Series Property, Second Series Property, and Preliminary Plat in the event the Preliminary Plat is amended, and (v) make any change deemed necessary or advisable by the City, provided such change is not detrimental to the owners of property subject to the Maximum Parcel Special Tax. No such amendment shall be approved by the Council if it violates any other agreement binding upon the City and unless and until it has (i) found and determined that the amendment is necessary and appropriate and does not materially adversely affect the rights of the owners of the Bonds or the City has obtained the consent of one hundred percent (100.00%) of the owners of the Bonds and (ii) received an opinion of a nationally recognized bond counsel to the effect that the amendment does not violate the Act, and is authorized pursuant to the terms of the Bond Indenture and this Report.

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EXHIBIT A

SPECIAL TAX ROLL

**UNITED CITY OF YORKVILLE
SPECIAL SERVICE AREA NO. 2005-109
SPECIAL TAX ROLL
MAXIMUM PARCEL SPECIAL TAX SCHEDULE**

**Maximum Parcel Special
Tax Per Dwelling Unit**

Levied Calendar Year	Single-family Property	Townhome Property	Condominium Property
2007	\$2,160.00	\$1,750.00	\$1,475.00
2008	\$2,192.00	\$1,776.00	\$1,497.00
2009	\$2,225.00	\$1,803.00	\$1,519.00
2010	\$2,258.00	\$1,830.00	\$1,542.00
2011	\$2,292.00	\$1,857.00	\$1,565.00
2012	\$2,326.00	\$1,885.00	\$1,588.00
2013	\$2,361.00	\$1,913.00	\$1,612.00
2014	\$2,396.00	\$1,942.00	\$1,636.00
2015	\$2,432.00	\$1,971.00	\$1,661.00
2016	\$2,468.00	\$2,001.00	\$1,686.00
2017	\$2,505.00	\$2,031.00	\$1,711.00
2018	\$2,543.00	\$2,061.00	\$1,737.00
2019	\$2,581.00	\$2,092.00	\$1,763.00
2020	\$2,620.00	\$2,123.00	\$1,789.00
2021	\$2,659.00	\$2,155.00	\$1,816.00
2022	\$2,699.00	\$2,187.00	\$1,843.00
2023	\$2,739.00	\$2,220.00	\$1,871.00
2024	\$2,780.00	\$2,253.00	\$1,899.00
2025	\$2,822.00	\$2,287.00	\$1,927.00
2026	\$2,864.00	\$2,321.00	\$1,956.00
2027	\$2,907.00	\$2,356.00	\$1,985.00
2028	\$2,951.00	\$2,391.00	\$2,015.00
2029	\$2,995.00	\$2,427.00	\$2,045.00
2030	\$3,040.00	\$2,463.00	\$2,076.00
2031	\$3,086.00	\$2,500.00	\$2,107.00
2032	\$3,132.00	\$2,538.00	\$2,139.00
2033	\$3,179.00	\$2,576.00	\$2,171.00
2034	\$3,227.00	\$2,615.00	\$2,204.00

UNITED CITY OF YORKVILLE
SPECIAL SERVICE AREA NO. 2005-109
SPECIAL TAX ROLL
PARCEL IDENTIFICATION NUMBERS

Parcel Identification Number	Number of Dwelling Units	Dwelling Unit Type	Parcel Identification Number	Number of Dwelling Units	Dwelling Unit Type
02-04-300-012	336	Condominium Property	02-04-325-066	1	Townhome Property
02-04-325-002	1	Townhome Property	02-04-325-067	1	Townhome Property
02-04-325-003	1	Townhome Property	02-04-326-002	1	Townhome Property
02-04-325-004	1	Townhome Property	02-04-326-003	1	Townhome Property
02-04-325-005	1	Townhome Property	02-04-326-004	1	Townhome Property
02-04-325-007	1	Townhome Property	02-04-326-005	1	Townhome Property
02-04-325-008	1	Townhome Property	02-04-326-006	1	Townhome Property
02-04-325-009	1	Townhome Property	02-04-326-007	1	Townhome Property
02-04-325-010	1	Townhome Property	02-04-326-009	1	Townhome Property
02-04-325-012	1	Townhome Property	02-04-326-010	1	Townhome Property
02-04-325-013	1	Townhome Property	02-04-326-011	1	Townhome Property
02-04-325-014	1	Townhome Property	02-04-326-012	1	Townhome Property
02-04-325-015	1	Townhome Property	02-04-326-013	1	Townhome Property
02-04-325-017	1	Townhome Property	02-04-326-014	1	Townhome Property
02-04-325-018	1	Townhome Property	02-04-326-016	1	Townhome Property
02-04-325-019	1	Townhome Property	02-04-326-017	1	Townhome Property
02-04-325-020	1	Townhome Property	02-04-326-018	1	Townhome Property
02-04-325-022	1	Townhome Property	02-04-326-019	1	Townhome Property
02-04-325-023	1	Townhome Property	02-04-326-021	1	Townhome Property
02-04-325-024	1	Townhome Property	02-04-326-022	1	Townhome Property
02-04-325-025	1	Townhome Property	02-04-326-023	1	Townhome Property
02-04-325-027	1	Townhome Property	02-04-326-024	1	Townhome Property
02-04-325-028	1	Townhome Property	02-04-326-026	1	Townhome Property
02-04-325-029	1	Townhome Property	02-04-326-027	1	Townhome Property
02-04-325-030	1	Townhome Property	02-04-326-028	1	Townhome Property
02-04-325-032	1	Townhome Property	02-04-326-029	1	Townhome Property
02-04-325-033	1	Townhome Property	02-04-326-030	1	Townhome Property
02-04-325-034	1	Townhome Property	02-04-326-031	1	Townhome Property
02-04-325-035	1	Townhome Property	02-04-326-033	1	Townhome Property
02-04-325-037	1	Townhome Property	02-04-326-034	1	Townhome Property
02-04-325-038	1	Townhome Property	02-04-326-035	1	Townhome Property
02-04-325-039	1	Townhome Property	02-04-326-036	1	Townhome Property
02-04-325-040	1	Townhome Property	02-04-326-038	1	Townhome Property
02-04-325-042	1	Townhome Property	02-04-326-039	1	Townhome Property
02-04-325-043	1	Townhome Property	02-04-326-040	1	Townhome Property
02-04-325-044	1	Townhome Property	02-04-326-041	1	Townhome Property
02-04-325-045	1	Townhome Property	02-04-326-043	1	Townhome Property
02-04-325-047	1	Townhome Property	02-04-326-044	1	Townhome Property
02-04-325-048	1	Townhome Property	02-04-326-045	1	Townhome Property
02-04-325-049	1	Townhome Property	02-04-326-046	1	Townhome Property
02-04-325-050	1	Townhome Property	02-04-327-002	1	Townhome Property
02-04-325-051	1	Townhome Property	02-04-327-003	1	Townhome Property
02-04-325-052	1	Townhome Property	02-04-327-004	1	Townhome Property
02-04-325-054	1	Townhome Property	02-04-327-005	1	Townhome Property
02-04-325-055	1	Townhome Property	02-04-327-006	1	Townhome Property
02-04-325-056	1	Townhome Property	02-04-327-007	1	Townhome Property
02-04-325-057	1	Townhome Property	02-04-327-009	1	Townhome Property
02-04-325-059	1	Townhome Property	02-04-327-010	1	Townhome Property
02-04-325-060	1	Townhome Property	02-04-327-011	1	Townhome Property
02-04-325-061	1	Townhome Property	02-04-327-012	1	Townhome Property
02-04-325-062	1	Townhome Property	02-04-327-013	1	Townhome Property
02-04-325-064	1	Townhome Property	02-04-327-014	1	Townhome Property
02-04-325-065	1	Townhome Property	02-04-327-016	1	Townhome Property

UNITED CITY OF YORKVILLE
SPECIAL SERVICE AREA NO. 2005-109
SPECIAL TAX ROLL
PARCEL IDENTIFICATION NUMBERS

Parcel Identification Number	Number of Dwelling Units	Dwelling Unit Type	Parcel Identification Number	Number of Dwelling Units	Dwelling Unit Type
02-04-327-017	1	Townhome Property	02-04-329-002	1	Townhome Property
02-04-327-018	1	Townhome Property	02-04-329-003	1	Townhome Property
02-04-327-019	1	Townhome Property	02-04-329-004	1	Townhome Property
02-04-327-020	1	Townhome Property	02-04-329-005	1	Townhome Property
02-04-327-021	1	Townhome Property	02-04-329-006	1	Townhome Property
02-04-327-023	1	Townhome Property	02-04-329-007	1	Townhome Property
02-04-327-024	1	Townhome Property	02-04-329-009	1	Townhome Property
02-04-327-025	1	Townhome Property	02-04-329-010	1	Townhome Property
02-04-327-026	1	Townhome Property	02-04-329-011	1	Townhome Property
02-04-327-028	1	Townhome Property	02-04-329-012	1	Townhome Property
02-04-327-029	1	Townhome Property	02-04-329-013	1	Townhome Property
02-04-327-030	1	Townhome Property	02-04-329-014	1	Townhome Property
02-04-327-031	1	Townhome Property	02-04-329-016	1	Townhome Property
02-04-327-033	1	Townhome Property	02-04-329-017	1	Townhome Property
02-04-327-034	1	Townhome Property	02-04-329-018	1	Townhome Property
02-04-327-035	1	Townhome Property	02-04-329-019	1	Townhome Property
02-04-327-036	1	Townhome Property	02-04-329-021	1	Townhome Property
02-04-328-002	1	Townhome Property	02-04-329-022	1	Townhome Property
02-04-328-003	1	Townhome Property	02-04-329-023	1	Townhome Property
02-04-328-004	1	Townhome Property	02-04-329-024	1	Townhome Property
02-04-328-005	1	Townhome Property	02-04-329-025	1	Townhome Property
02-04-328-007	1	Townhome Property	02-04-329-026	1	Townhome Property
02-04-328-008	1	Townhome Property	02-04-329-028	1	Townhome Property
02-04-328-009	1	Townhome Property	02-04-329-029	1	Townhome Property
02-04-328-010	1	Townhome Property	02-04-329-030	1	Townhome Property
02-04-328-012	1	Townhome Property	02-04-329-031	1	Townhome Property
02-04-328-013	1	Townhome Property	02-04-329-033	1	Townhome Property
02-04-328-014	1	Townhome Property	02-04-329-034	1	Townhome Property
02-04-328-015	1	Townhome Property	02-04-329-035	1	Townhome Property
02-04-328-017	1	Townhome Property	02-04-329-036	1	Townhome Property
02-04-328-018	1	Townhome Property	02-04-329-038	1	Townhome Property
02-04-328-019	1	Townhome Property	02-04-329-039	1	Townhome Property
02-04-328-020	1	Townhome Property	02-04-329-040	1	Townhome Property
02-04-328-022	1	Townhome Property	02-04-329-041	1	Townhome Property
02-04-328-023	1	Townhome Property	02-04-329-043	1	Townhome Property
02-04-328-024	1	Townhome Property	02-04-329-044	1	Townhome Property
02-04-328-025	1	Townhome Property	02-04-329-045	1	Townhome Property
02-04-328-027	1	Single-family Property	02-04-329-046	1	Townhome Property
02-04-328-028	1	Single-family Property	02-04-329-048	1	Townhome Property
02-04-328-029	1	Single-family Property	02-04-329-049	1	Townhome Property
02-04-328-030	1	Single-family Property	02-04-329-050	1	Townhome Property
02-04-328-031	1	Single-family Property	02-04-329-051	1	Townhome Property
02-04-328-032	1	Single-family Property	02-04-330-002	1	Townhome Property
02-04-328-033	1	Single-family Property	02-04-330-003	1	Townhome Property
02-04-328-034	1	Single-family Property	02-04-330-004	1	Townhome Property
02-04-328-035	1	Single-family Property	02-04-330-005	1	Townhome Property
02-04-328-036	1	Single-family Property	02-04-330-006	1	Townhome Property
02-04-328-037	1	Single-family Property	02-04-330-007	1	Townhome Property
02-04-328-038	1	Single-family Property	02-04-330-009	1	Townhome Property
02-04-328-039	1	Single-family Property	02-04-330-010	1	Townhome Property
02-04-328-040	1	Single-family Property	02-04-330-011	1	Townhome Property
02-04-328-041	1	Single-family Property	02-04-330-012	1	Townhome Property
02-04-328-042	1	Single-family Property	02-04-330-014	1	Townhome Property

UNITED CITY OF YORKVILLE
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SPECIAL TAX ROLL
PARCEL IDENTIFICATION NUMBERS

Parcel Identification Number	Number of Dwelling Units	Dwelling Unit Type	Parcel Identification Number	Number of Dwelling Units	Dwelling Unit Type
02-04-330-015	1	Townhome Property	02-04-401-002	1	Townhome Property
02-04-330-016	1	Townhome Property	02-04-401-003	1	Townhome Property
02-04-330-017	1	Townhome Property	02-04-401-004	1	Townhome Property
02-04-330-018	1	Townhome Property	02-04-401-005	1	Townhome Property
02-04-330-019	1	Townhome Property	02-04-401-007	1	Townhome Property
02-04-330-021	1	Townhome Property	02-04-401-008	1	Townhome Property
02-04-330-022	1	Townhome Property	02-04-401-009	1	Townhome Property
02-04-330-023	1	Townhome Property	02-04-401-010	1	Townhome Property
02-04-330-024	1	Townhome Property	02-04-401-012	1	Townhome Property
02-04-331-002	1	Townhome Property	02-04-401-013	1	Townhome Property
02-04-331-003	1	Townhome Property	02-04-401-014	1	Townhome Property
02-04-331-004	1	Townhome Property	02-04-401-015	1	Townhome Property
02-04-331-005	1	Townhome Property	02-04-401-017	1	Townhome Property
02-04-331-007	1	Townhome Property	02-04-401-018	1	Townhome Property
02-04-331-008	1	Townhome Property	02-04-401-019	1	Townhome Property
02-04-331-009	1	Townhome Property	02-04-401-020	1	Townhome Property
02-04-331-010	1	Townhome Property	02-04-402-002	1	Townhome Property
02-04-331-011	1	Townhome Property	02-04-402-003	1	Townhome Property
02-04-331-012	1	Townhome Property	02-04-402-004	1	Townhome Property
02-04-331-014	1	Townhome Property	02-04-402-005	1	Townhome Property
02-04-331-015	1	Townhome Property	02-04-402-007	1	Townhome Property
02-04-331-016	1	Townhome Property	02-04-402-008	1	Townhome Property
02-04-331-017	1	Townhome Property	02-04-402-009	1	Townhome Property
02-04-332-001	1	Single-family Property	02-04-402-010	1	Townhome Property
02-04-332-002	1	Single-family Property	02-04-402-012	1	Townhome Property
02-04-332-003	1	Single-family Property	02-04-402-013	1	Townhome Property
02-04-333-001	1	Single-family Property	02-04-402-014	1	Townhome Property
02-04-333-002	1	Single-family Property	02-04-402-015	1	Townhome Property
02-04-333-003	1	Single-family Property	02-04-402-016	1	Townhome Property
02-04-333-004	1	Single-family Property	02-04-402-017	1	Townhome Property
02-04-333-005	1	Single-family Property	02-04-402-019	1	Townhome Property
02-04-333-006	1	Single-family Property	02-04-402-020	1	Townhome Property
02-04-333-007	1	Single-family Property	02-04-402-021	1	Townhome Property
02-04-333-008	1	Single-family Property	02-04-402-022	1	Townhome Property
02-04-333-009	1	Single-family Property	02-04-403-002	1	Townhome Property
02-04-390-002	16	Condominium Property	02-04-403-003	1	Townhome Property
02-04-390-002	16	Condominium Property	02-04-403-004	1	Townhome Property
02-04-390-003	16	Condominium Property	02-04-403-005	1	Townhome Property
02-04-390-004	16	Condominium Property	02-04-403-006	1	Townhome Property
02-04-390-005	16	Condominium Property	02-04-403-007	1	Townhome Property
02-04-390-006	16	Condominium Property	02-04-403-009	1	Townhome Property
02-04-390-007	16	Condominium Property	02-04-403-010	1	Townhome Property
02-04-390-008	16	Condominium Property	02-04-403-011	1	Townhome Property
02-04-390-009	16	Condominium Property	02-04-403-012	1	Townhome Property
02-04-390-010	16	Condominium Property	02-04-403-014	1	Townhome Property
02-04-390-011	16	Condominium Property	02-04-403-015	1	Townhome Property
02-04-390-012	16	Condominium Property	02-04-403-016	1	Townhome Property
02-04-390-013	16	Condominium Property	02-04-403-017	1	Townhome Property
02-04-390-014	16	Condominium Property	02-04-403-019	1	Townhome Property
02-04-390-015	16	Condominium Property	02-04-403-020	1	Townhome Property
02-04-390-016	16	Condominium Property	02-04-403-021	1	Townhome Property
02-04-390-017	16	Condominium Property	02-04-403-022	1	Townhome Property
02-04-400-013	40	Single-family Property	02-04-403-024	1	Townhome Property

UNITED CITY OF YORKVILLE
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PARCEL IDENTIFICATION NUMBERS

Parcel Identification Number	Number of Dwelling Units	Dwelling Unit Type	Parcel Identification Number	Number of Dwelling Units	Dwelling Unit Type
02-04-403-025	1	Townhome Property	02-04-408-011	1	Single-family Property
02-04-403-026	1	Townhome Property	02-04-408-012	1	Single-family Property
02-04-403-027	1	Townhome Property	02-04-408-013	1	Single-family Property
02-04-403-029	1	Townhome Property	02-04-408-014	1	Single-family Property
02-04-403-030	1	Townhome Property	02-04-408-015	1	Single-family Property
02-04-403-031	1	Townhome Property	02-04-408-016	1	Single-family Property
02-04-403-032	1	Townhome Property	02-04-409-002	1	Single-family Property
02-04-403-033	1	Townhome Property	02-04-409-003	1	Single-family Property
02-04-403-034	1	Townhome Property	02-04-409-004	1	Single-family Property
02-04-404-002	1	Single-family Property	02-04-409-005	1	Single-family Property
02-04-404-003	1	Single-family Property	02-04-409-006	1	Single-family Property
02-04-404-004	1	Single-family Property	02-04-409-007	1	Single-family Property
02-04-404-005	1	Single-family Property	02-04-409-008	1	Single-family Property
02-04-404-006	1	Single-family Property	02-04-409-009	1	Single-family Property
02-04-404-007	1	Single-family Property	02-04-409-010	1	Single-family Property
02-04-404-008	1	Single-family Property	02-04-409-011	1	Single-family Property
02-04-404-009	1	Single-family Property	02-04-410-001	1	Single-family Property
02-04-404-010	1	Single-family Property	02-04-410-002	1	Single-family Property
02-04-404-011	1	Single-family Property	02-04-410-003	1	Single-family Property
02-04-404-012	1	Single-family Property	02-04-410-004	1	Single-family Property
02-04-404-013	1	Single-family Property	02-04-410-005	1	Single-family Property
02-04-405-001	1	Single-family Property	02-04-410-006	1	Single-family Property
02-04-405-002	1	Single-family Property	02-04-410-007	1	Single-family Property
02-04-405-003	1	Single-family Property	02-04-410-008	1	Single-family Property
02-04-405-004	1	Single-family Property	02-04-410-009	1	Single-family Property
02-04-406-003	1	Single-family Property	02-04-410-010	1	Single-family Property
02-04-406-004	1	Single-family Property	02-04-410-011	1	Single-family Property
02-04-406-005	1	Single-family Property	02-04-410-012	1	Single-family Property
02-04-406-006	1	Single-family Property	02-04-410-013	1	Single-family Property
02-04-406-007	1	Single-family Property	02-04-411-001	1	Single-family Property
02-04-406-008	1	Single-family Property	02-04-411-002	1	Single-family Property
02-04-406-009	1	Single-family Property	02-04-411-003	1	Single-family Property
02-04-406-010	1	Single-family Property	02-04-411-004	1	Single-family Property
02-04-406-011	1	Single-family Property	02-04-411-005	1	Single-family Property
02-04-407-002	1	Single-family Property	02-04-411-006	1	Single-family Property
02-04-407-003	1	Single-family Property	02-04-411-007	1	Single-family Property
02-04-407-004	1	Single-family Property	02-04-411-008	1	Single-family Property
02-04-407-005	1	Single-family Property	02-04-411-009	1	Single-family Property
02-04-407-006	1	Single-family Property	02-04-411-010	1	Single-family Property
02-04-407-007	1	Single-family Property	02-04-411-011	1	Single-family Property
02-04-407-008	1	Single-family Property	02-04-411-012	1	Single-family Property
02-04-407-009	1	Single-family Property	02-04-411-013	1	Single-family Property
02-04-407-010	1	Single-family Property	02-04-411-014	1	Single-family Property
02-04-408-001	1	Single-family Property	02-04-425-001	1	Single-family Property
02-04-408-002	1	Single-family Property	02-04-425-002	1	Single-family Property
02-04-408-003	1	Single-family Property	02-04-425-003	1	Single-family Property
02-04-408-004	1	Single-family Property	02-04-425-004	1	Single-family Property
02-04-408-005	1	Single-family Property	02-04-426-001	1	Single-family Property
02-04-408-006	1	Single-family Property	02-04-426-002	1	Single-family Property
02-04-408-007	1	Single-family Property	02-04-426-003	1	Single-family Property
02-04-408-008	1	Single-family Property	02-04-426-004	1	Single-family Property
02-04-408-009	1	Single-family Property	02-04-426-005	1	Single-family Property
02-04-408-010	1	Single-family Property	02-04-426-006	1	Single-family Property

UNITED CITY OF YORKVILLE
SPECIAL SERVICE AREA NO. 2005-109
SPECIAL TAX ROLL
PARCEL IDENTIFICATION NUMBERS

Parcel Identification Number	Number of Dwelling Units	Dwelling Unit Type	Parcel Identification Number	Number of Dwelling Units	Dwelling Unit Type
02-04-426-007	1	Single-family Property	02-04-451-017	1	Condominium Property
02-04-426-008	1	Single-family Property	02-04-451-018	1	Condominium Property
02-04-426-009	1	Single-family Property	02-04-452-001	1	Single-family Property
02-04-426-010	1	Single-family Property	02-04-452-002	1	Single-family Property
02-04-426-011	1	Single-family Property	02-04-452-003	1	Single-family Property
02-04-426-012	1	Single-family Property	02-04-452-004	1	Single-family Property
02-04-426-013	1	Single-family Property	02-04-452-005	1	Single-family Property
02-04-426-014	1	Single-family Property	02-04-452-006	1	Single-family Property
02-04-426-015	1	Single-family Property	02-04-452-007	1	Single-family Property
02-04-426-016	1	Single-family Property	02-04-452-008	1	Single-family Property
02-04-426-017	1	Single-family Property	02-04-452-009	1	Single-family Property
02-04-427-002	1	Single-family Property	02-04-452-010	1	Single-family Property
02-04-427-003	1	Single-family Property	02-04-452-011	1	Single-family Property
02-04-427-004	1	Single-family Property	02-04-452-012	1	Single-family Property
02-04-427-005	1	Single-family Property	02-04-452-013	1	Single-family Property
02-04-427-006	1	Single-family Property	02-04-452-014	1	Single-family Property
02-04-427-007	1	Single-family Property	02-04-452-015	1	Single-family Property
02-04-427-008	1	Single-family Property	02-04-452-016	1	Single-family Property
02-04-427-009	1	Single-family Property	02-04-452-017	1	Single-family Property
02-04-427-010	1	Single-family Property	02-04-453-001	1	Single-family Property
02-04-427-011	1	Single-family Property	02-04-453-002	1	Single-family Property
02-04-427-012	1	Single-family Property	02-04-453-003	1	Single-family Property
02-04-427-014	1	Single-family Property	02-04-453-004	1	Single-family Property
02-04-427-015	1	Single-family Property	02-04-453-005	1	Single-family Property
02-04-427-016	1	Single-family Property	02-04-453-006	1	Single-family Property
02-04-428-001	1	Single-family Property	02-04-453-007	1	Single-family Property
02-04-428-002	1	Single-family Property	02-04-453-008	1	Single-family Property
02-04-428-003	1	Single-family Property	02-04-454-005	1	Single-family Property
02-04-428-004	1	Single-family Property	02-04-454-006	1	Single-family Property
02-04-428-005	1	Single-family Property	02-04-454-006	1	Single-family Property
02-04-428-006	1	Single-family Property	02-04-454-007	1	Single-family Property
02-04-428-007	1	Single-family Property	02-04-454-008	1	Single-family Property
02-04-428-008	1	Single-family Property	02-04-454-009	1	Single-family Property
02-04-428-009	1	Single-family Property	02-04-476-001	1	Single-family Property
02-04-428-010	1	Single-family Property	02-04-476-002	1	Single-family Property
02-04-428-011	1	Single-family Property	02-04-476-003	1	Single-family Property
02-04-429-001	1	Single-family Property	02-04-476-004	1	Single-family Property
02-04-429-002	1	Single-family Property	02-04-476-005	1	Single-family Property
02-04-429-003	1	Single-family Property	02-04-476-006	1	Single-family Property
02-04-451-003	1	Condominium Property	02-04-476-007	1	Single-family Property
02-04-451-004	1	Condominium Property	02-04-476-008	1	Single-family Property
02-04-451-005	1	Condominium Property	02-04-477-001	1	Single-family Property
02-04-451-006	1	Condominium Property	02-04-477-002	1	Single-family Property
02-04-451-007	1	Condominium Property	02-04-477-003	1	Single-family Property
02-04-451-008	1	Condominium Property	02-04-477-004	1	Single-family Property
02-04-451-009	1	Condominium Property	02-04-477-005	1	Single-family Property
02-04-451-010	1	Condominium Property	02-09-100-012	104	Townhome Property
02-04-451-011	1	Condominium Property	02-09-100-014	82	Single-family Property
02-04-451-012	1	Condominium Property	02-09-100-014	104	Townhome Property
02-04-451-013	1	Condominium Property	02-09-200-005	101	Single-family Property
02-04-451-014	1	Condominium Property	02-09-200-005	5	Townhome Property
02-04-451-015	1	Condominium Property	02-09-200-010	28	Single-family Property
02-04-451-016	1	Condominium Property	02-09-200-010	102	Townhome Property

UNITED CITY OF YORKVILLE
SPECIAL SERVICE AREA NO. 2005-109
SPECIAL TAX ROLL
PARCEL IDENTIFICATION NUMBERS

Parcel Identification Number	Number of <u>Dwelling Units</u>	Dwelling Unit <u>Type</u>	Parcel Identification Number	Number of <u>Dwelling Units</u>	Dwelling Unit <u>Type</u>
02-09-400-007	9	Single-family Property	02-09-400-007	15	Townhome Property

Note: Refer to the "Maximum Parcel Special Tax Schedule" to determine the Maximum Parcel Special Tax for each Parcel Identification Number.

EXHIBIT B

PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX

**UNITED CITY OF YORKVILLE
SPECIAL SERVICE AREA NO. 2005-109**

PREPAYMENT FORMULA

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

A. OPTIONAL PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX

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

1. Prior to the Issuance of any Bonds

The Special Tax Bond Prepayment for Residential Property prior to the issuance of any Bonds shall equal the amounts shown in Table A-1 below, subject to changes as described in Section IV.D of the Report. If at the time of the prepayment, the Parcel intending to prepay is not located within a Final Plat, the prepayment amount shall be calculated by multiplying the number of expected single-family, townhome, or condominiums Dwelling Units for such Parcel as shown on the Preliminary Plat, or applicable Final Plat by the corresponding prepayment amount per Dwelling Unit for the corresponding land use.

TABLE A-1	
Land Use	Special Tax Bond Prepayment per Dwelling Unit
First Series Property	
Single-family Property	\$22,977 / DU
Townhome Property	\$18,611 / DU
Condominium Property	\$15,693 / DU
Second Series Property	
Single-family Property	\$22,977 / DU
Townhome Property	\$18,611 / DU
Condominium Property	\$15,693 / DU

2. First Series Property Prior to the Issuance of the Second Series Bonds

Prior to the issuance of the Second Series Bonds, the Special Tax Bond Prepayment for a Parcel means an amount equal to (a) the sum of (1) Principal,

(2) Premium, (3) Defeasance, and (4) Fees and (b) minus (1) the Reserve Fund Credit and (2) the Capitalized Interest Credit, where the terms "Principal," "Premium," "Defeasance," "Fees," "Reserve Fund Credit," and "Capitalized Interest Credit" have the following meanings:

"Principal" means the principal amount of Bonds to be redeemed and equals the quotient derived by dividing (a) the then current Maximum Parcel Special Tax for the Parcel intending to prepay by (b) the corresponding Maximum Parcel Special Taxes for First Series Property, (and excluding from (b) that portion of the Maximum Parcel Special Tax for any Parcel(s) of First Series Property that has been prepaid), and multiplying the quotient by the principal amount of outstanding Bonds.

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

"Defeasance" means the amount needed to pay interest on the Principal to be redeemed until the earliest redemption date for the outstanding Bonds less any Maximum Parcel Special Taxes heretofore paid for such Parcel and available to pay interest on the redemption date for the Bonds.

"Fees" equal the expenses of SSA No. 2005-109 associated with the Special Tax Bond Prepayment as calculated by the City or its designee and include, but are not limited to, the costs of computing the Special Tax Bond Prepayment, the costs of redeeming the Bonds, and the costs of recording and publishing any notices to evidence the Special Tax Bond Prepayment and the redemption of Bonds.

"Reserve Fund Credit" shall equal the lesser of the Reserve Fund Requirement (as such term is defined in the Bond Indenture) and the balance in the Reserve Fund (as such term is defined in the Bond Indenture), taking into account any prepaid Special Tax Bond Prepayments which have yet to be applied to the redemption of Bonds, multiplied by the quotient used to calculate Principal.

"Capitalized Interest Credit" shall equal the reduction in interest payable on the Bonds due to the redemption of Principal from the Special Tax Bond Prepayment from the redemption date for the Bonds redeemed from the Special Tax Bond Prepayment to the end of the capitalized interest period, as determined by the Consultant. No capitalized interest credit is given if the redemption date for the Bonds redeemed from the Special Tax Bond Prepayment is after the capitalized interest period.

3. Second Series Property Prior to the Issuance of the Second Series Bonds

Prior to the issuance of the Second Series Bonds, the Special Tax Bond Prepayment amount for a Parcel of Second Series Property shall be calculated

pursuant to the preceding Section A.1.

4. Subsequent to the Issuance of the Second Series Bonds

After the issuance of the Second Series Bonds, the Special Tax Bond Prepayment amount for a Parcel of First Series Property or Second Series Property shall be calculated pursuant to the preceding Section A.2 eliminating the reference to First Series Property when computing Principal.

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

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

B. MANDATORY PREPAYMENT

The Mandatory Special Tax Prepayment amount will be calculated using the applicable prepayment formula described in Section A above with the following modifications:

- The difference between the Maximum Parcel Special Taxes necessary for the annual debt service coverage ratio to equal one hundred ten percent (110%) and the Maximum Parcel Special Taxes computed pursuant to Section VI.G of the report shall serve as the numerator when computing Principal;
- The Maximum Parcel Special Taxes necessary for the annual debt service coverage ratio to equal 110% shall serve as the denominator when computing Principal;
- References to First Series Property shall be eliminated as applicable; and
- No Reserve Fund Credit will be given.

The amount of any Mandatory Special Tax Prepayment shall not exceed the Bonds plus any Premium, Defeasance, and Fees as such terms are defined in Section A.2 above.

**UNITED CITY OF YORKVILLE
SPECIAL SERVICE AREA NO. 2005-109**

ALLOCATION OF EARTHWORK AND SOFT COSTS

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

The estimated costs for Eligible Improvements presented in Table 1 of the Report include a portion of soft costs (i.e. costs for engineering, surveying, etc.) and earthwork costs (i.e. costs for mass grading) attributable to public improvements. Below is a discussion of how the amounts of eligible soft and earthwork costs were determined for each respective category.

A. SOFT COSTS

The portion of soft costs allocable to public improvements, as shown in Table A-1 on the following page, is derived by first determining the percentage each public improvement category represents of the total land development costs. Such percentage is then multiplied by total soft costs of \$3,217,755. The aggregate sum of the public improvement categories yields total soft costs of \$1,345,743 that can be attributed to public improvements. The \$1,345,743 is then allocated to the Residential Property, School Property, Fire Station Property, and Clubhouse Property according to the usage factors for each respective improvement category as detailed in Section C of the Report.

The soft costs allocable to the School Property, Fire Station Property, and Clubhouse Property, or \$70,516, are not being funded through SSA No. 2005-109. The remaining difference of \$1,275,227 of soft costs, which is attributable to the Residential Property, is not anticipated to be fully funded through SSA No. 2005-109 as shown in Table A-1 on the following page.

TABLE A-1							
SOFT COST ALLOCATION							
		(A)	(B)	(C)	(D)	(E)	(F)
	PUBLIC IMPROVEMENT	IMPROVEMENT COSTS	PERCENTAGE OF TOTAL IMPROVEMENT COSTS	TOTAL ALLOCABLE SOFT COSTS	TOTAL ALLOCABLE SOFT COSTS FOR PUBLIC IMPROVEMENTS TO PHASE 1 PROPERTY AND PHASE 2 PROPERTY ¹	ESTIMATED SOFT COSTS ALLOCABLE TO RESIDENTIAL PROPERTY ²	SOFT COSTS ANTICIPATED TO BE FINANCED BY SSA No. 2005-109
(1)	Sanitary Sewer Facilities	\$3,341,667	5.28% ³	\$169,974 ⁸	\$169,974	\$168,382	\$150,611
(2)	Water Facilities	\$3,464,049	5.48% ⁴	\$176,199 ⁹	\$176,199	\$168,717	\$150,911
(3)	Storm Sewer Facilities	\$6,607,000	10.44% ⁵	\$336,065 ¹⁰	\$336,065	\$315,900	\$281,722
(4)	Roads	\$13,044,438	20.62% ⁶	\$663,505 ¹¹	\$663,505	\$622,228	\$553,520
(5)	Other Land Development Costs	\$36,799,040	58.17% ⁷	\$1,871,782 ¹²	NA	NA	NA
(6)	Grand Total¹³	\$63,256,193	100.00%	\$3,217,525	\$1,345,743	\$1,275,227	\$1,136,764
¹ Phase 1 Property includes First Series Property, the School Property, the Clubhouse Property, and the Fire Station Property. Phase 2 Property includes only Second Series Property., ² Excludes all soft costs allocable to the School Property, Fire Station Property, and Clubhouse Property, ³ A1/A6, ⁴ A2/A6, ⁵ A3/A6, ⁶ A4/A6, ⁷ A5/A6, ⁸ B1*C1, ⁹ B2*C1, ¹⁰ B3*C1, ¹¹ B4*C1, ¹² B5*C1, ¹³ Amounts may vary due to rounding.							

B. EARTHWORK

Of the \$9,967,865 in total land development earthwork costs, the developer's engineer indicates \$1,111,087 relates to grading of a swale/park area for drainage of the project. Based on the usage factors for allocating storm sewer usage as detailed in Section C of the Report, approximately \$1,045,096 benefits the Residential Property within SSA No. 2005-109. The remaining \$66,711 benefits the School Property, Fire Station Property, and Clubhouse Property.

The remaining earthwork costs (deducting the earthwork costs of the swale/park area from the total costs) of \$8,856,058 are allocated to public improvements, namely public right-of-way and detention areas, on an acreage basis. The acreages for such right-of-way and detention areas are taken as a percentage of the total acreage of the project as shown in Table B-1 on the following page. Such percentages are then multiplied by the remaining earthwork costs of \$8,856,058 yielding \$1,781,037 attributable to the right-of-way and detention areas. (Note, the acreage of park area is not included as the earthwork costs of the park are included with the swale area. Furthermore, the project acreage does not include the detention/wetlands area south of Galena Road. It is expected the City will finance the development of this area. Such costs of development are not included in the SSA No. 2005-109 financing.) The \$1,781,037 is then allocated to the Residential Property, School Property, Fire Station Property, and Clubhouse Property based on the usage factors outlined in Section C of the Report for each respective improvement use. The allocation results in \$110,602 attributable to the School Property, Fire Station Property, and Clubhouse Property, and the remaining \$1,670,435 attributable to Residential Property.

Aggregating the earthwork costs for public improvements that are allocable to the School Property, Fire Station Property, and Clubhouse Property, equals \$177,312. The remaining earthwork costs for public improvements of \$2,715,532, which is attributable to the Residential Property, is not anticipated to be fully funded through SSA No. 2005-109 as shown in Table B-2. All earthwork costs associated with the School Property, Fire Station Property, and the Clubhouse Property are not being funded through SSA No. 2005-109.

TABLE B-1		
ACREAGE FOR EARTHWORK ALLOCATION		
LAND USE	ACREAGE ¹	PERCENT OF TOTAL
Public right-of-way	63.17	19.10%
Private right-of-way	4.38	1.32%
Detention area	3.33	1.01%
School site	14.76	4.46%
Amenity Center	3.61	1.09%
Fire station	2.37	0.72%
Private easements	31.89	9.64%
Other	207.17	62.65%
Grand Total	330.68	100.00%
¹ Acreage does not include the detention/wetlands area south of Galena Road, the swale area, or the park area.		

TABLE B-2							
EARTHWORK COST ALLOCATION							
		(A)	(B)	(C)	(D)	(E)	(F)
	PUBLIC IMPROVEMENT	ACREAGE	PERCENTAGE OF TOTAL ACREAGE	TOTAL ALLOCABLE EARTHWORK COSTS	TOTAL ALLOCABLE EARTHWORK COSTS FOR PUBLIC IMPROVEMENTS TO PHASE 1 PROPERTY AND PHASE 2 PROPERTY ¹	EARTHWORK COSTS ALLOCABLE TO RESIDENTIAL PROPERTY ²	EARTHWORK COSTS ANTICIPATED TO BE FINANCED BY SSA No. 2005-109
	Storm Sewer Facilities						
(1)	Swale Area/Park Area	NA	NA	\$1,111,807 ⁶	\$1,111,807	\$1,045,096	\$876,101
(2)	Other Detention Areas	3.33	1.01% ³	\$89,129 ⁷	\$89,129	\$83,781	\$70,234
(3)	Roads	63.17	19.10% ⁴	\$1,691,908 ⁸	\$1,691,908	\$1,586,654	\$1,411,451
(4)	Other Acreage	264.18	79.89% ⁵	\$7,075,021 ⁹	NA	NA	\$0
(5)	Grand Total ¹⁰	330.68	100.00%	\$9,967,865	\$2,892,844	\$2,715,532	\$2,357,785
¹ Phase 1 Property includes First Series Property, the School Property, the Clubhouse Property, and the Fire Station Property. Phase 2 Property includes only Second Series Property., ² Excludes all earthwork costs allocable to the School Property, Fire Station Property, and Clubhouse Property, ³ A2/A5, ⁴ A3/A5, ⁵ A4/A5, ⁶ Per the developer's engineer, ⁷ B2*\$8,856,058, ⁸ B3*\$8,856,058, ⁹ B4*\$8,856,058, ¹⁰ Amounts may vary due to rounding.							

APPENDIX G

United City of Yorkville SSA No. 2005-109
Administration Report
(Levy Year 2021)



**2021 AMENDED
SPECIAL TAX ROLL**

United City of Yorkville
Special Services Area No. 2005-109
(Bristol Bay)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
First Series - Single Family Property						
02-04-328-027	1240	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-328-028	1239	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-328-029	1238	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-328-030	1237	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-328-031	1236	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-328-032	1235	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-328-033	1234	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-328-034	1233	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-328-035	1232	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-328-036	1231	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-328-037	1230	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-328-038	1229	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-328-039	1228	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-328-040	1227	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-328-041	1226	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-328-042	1225	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-332-001	1210	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-332-002	1211	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-332-003	1212	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-333-001	1253	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-333-002	1252	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-333-003	1251	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-333-004	1250	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-333-005	1245	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-333-006	1244	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-333-007	1243	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-333-008	1242	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-333-009	1241	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-404-002	1213	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-404-003	1214	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-404-004	1215	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-404-005	1216	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-404-006	1217	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-404-007	1218	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-404-008	1219	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-404-009	1220	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-404-010	1221	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-404-011	1222	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-404-012	1223	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-404-013	1224	SFD	1	\$2,659.00	\$655.66	\$2,003.34

United City of Yorkville
Special Services Area No. 2005-109
(Bristol Bay)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-405-001	1249	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-405-002	1248	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-405-003	1247	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-405-004	1246	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-406-003	1093	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-406-004	1094	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-406-005	1095	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-406-006	1096	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-406-007	1097	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-406-008	1098	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-406-009	1099	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-406-010	1100	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-406-011	1101	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-407-002	1092	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-407-003	1091	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-407-004	1090	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-407-005	1089	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-407-006	1088	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-407-007	1087	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-407-008	1086	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-407-009	1085	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-407-010	1084	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-408-001	1131	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-408-002	1132	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-408-003	1133	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-408-004	1134	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-408-005	1135	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-408-006	1136	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-408-007	1137	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-408-008	1138	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-408-009	1123	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-408-010	1124	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-408-011	1125	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-408-012	1126	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-408-013	1127	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-408-014	1128	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-408-015	1129	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-408-016	1130	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-409-002	977	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-409-003	978	SFD	1	\$2,659.00	\$655.66	\$2,003.34

United City of Yorkville
Special Services Area No. 2005-109
(Bristol Bay)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-409-004	979	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-409-005	980	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-409-006	981	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-409-007	982	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-409-008	983	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-409-009	984	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-409-010	985	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-409-011	986	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-410-001	1012	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-410-002	1013	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-410-003	1014	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-410-004	1015	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-410-005	1016	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-410-006	1017	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-410-007	1018	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-410-008	1019	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-410-009	1023	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-410-010	1024	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-410-011	1025	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-410-012	1026	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-410-013	1027	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-411-001	1011	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-411-002	1010	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-411-003	1009	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-411-004	1008	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-411-005	1007	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-411-006	1006	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-411-007	1005	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-411-008	1004	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-411-009	1003	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-411-010	1002	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-411-011	1001	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-411-012	1000	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-411-013	999	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-411-014	998	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-425-001	1102	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-425-002	1103	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-425-003	1104	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-425-004	1105	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-426-001	1116	SFD	1	\$2,659.00	\$655.66	\$2,003.34

United City of Yorkville
Special Services Area No. 2005-109
(Bristol Bay)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-426-002	1117	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-426-003	1118	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-426-004	1119	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-426-005	1120	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-426-006	1121	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-426-007	1122	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-426-008	1106	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-426-009	1107	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-426-010	1108	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-426-011	1109	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-426-012	1110	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-426-013	1111	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-426-014	1112	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-426-015	1113	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-426-016	1114	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-426-017	1115	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-427-002	1028	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-427-004	1030	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-427-005	1031	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-427-006	1032	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-427-007	1033	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-427-008	1034	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-427-009	1035	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-427-010	1036	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-427-011	1037	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-427-012	1038	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-427-014	1039	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-427-015	1040	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-427-016	1041	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-429-001	987	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-429-002	988	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-429-003	989	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-429-004	990	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-429-005	991	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-429-006	992	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-429-007	993	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-429-008	994	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-429-010	996	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-429-011	997	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-430-001	1022	SFD	1	\$2,659.00	\$655.66	\$2,003.34

United City of Yorkville
Special Services Area No. 2005-109
(Bristol Bay)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-430-002	1021	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-430-003	1020	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-452-001	1163	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-452-002	1162	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-452-003	1161	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-452-004	1160	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-452-005	1159	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-452-006	1158	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-452-007	1157	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-452-008	1156	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-452-009	1147	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-452-010	1146	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-452-011	1145	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-452-012	1144	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-452-013	1143	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-452-014	1142	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-452-015	1141	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-452-016	1140	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-452-017	1139	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-453-001	1209	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-453-002	1208	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-453-003	1207	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-453-004	1206	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-453-005	1205	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-453-006	1204	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-453-007	1203	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-453-008	1202	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-454-001	1083	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-454-002	1082	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-454-003	1081	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-454-004	1080	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-454-005	1079	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-454-006	1078	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-476-001	1155	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-476-002	1154	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-476-003	1148	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-476-004	1149	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-476-005	1150	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-476-006	1151	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-476-007	1152	SFD	1	\$2,659.00	\$655.66	\$2,003.34

United City of Yorkville
Special Services Area No. 2005-109
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2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-476-008	1153	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-477-001	1197	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-477-002	1198	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-477-003	1199	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-477-004	1200	SFD	1	\$2,659.00	\$655.66	\$2,003.34
02-04-477-005	1201	SFD	1	\$2,659.00	\$655.66	\$2,003.34
Subtotal			206	\$547,754.00	\$135,065.96	\$412,688.04
First Series - Townhome Property						
02-04-325-002	421	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-003	422	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-004	423	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-005	424	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-007	420	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-008	419	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-009	418	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-010	417	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-012	413	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-013	414	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-014	415	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-015	416	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-017	412	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-018	411	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-019	410	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-020	409	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-022	405	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-023	406	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-024	407	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-025	408	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-027	404	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-028	403	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-029	402	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-030	401	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-032	397	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-033	389	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-034	399	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-035	400	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-037	396	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-038	395	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-039	394	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-040	393	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-042	392	THM	1	\$2,155.00	\$531.38	\$1,623.62

United City of Yorkville
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(Bristol Bay)
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PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-325-043	391	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-044	390	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-045	389	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-047	388	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-048	387	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-049	386	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-050	385	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-051	384	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-052	383	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-054	382	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-055	381	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-056	380	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-057	379	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-059	375	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-060	376	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-061	377	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-062	378	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-064	374	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-065	373	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-066	372	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-325-067	371	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-002	313	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-003	314	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-004	315	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-005	316	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-006	317	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-007	318	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-009	319	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-010	320	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-011	321	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-012	322	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-013	323	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-014	324	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-016	325	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-017	326	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-018	327	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-019	328	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-021	329	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-022	330	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-023	331	THM	1	\$2,155.00	\$531.38	\$1,623.62

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PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-326-024	332	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-026	333	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-027	334	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-028	335	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-029	336	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-030	337	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-031	338	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-033	339	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-034	340	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-035	341	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-036	342	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-038	346	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-039	345	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-040	344	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-041	343	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-043	350	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-044	349	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-045	348	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-326-046	347	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-002	430	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-003	429	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-004	428	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-005	427	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-006	426	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-007	425	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-009	431	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-010	432	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-011	433	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-012	434	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-013	435	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-014	436	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-016	437	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-017	438	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-018	439	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-019	440	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-020	441	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-021	442	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-023	446	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-024	445	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-025	444	THM	1	\$2,155.00	\$531.38	\$1,623.62

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(Bristol Bay)
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PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-327-026	443	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-028	450	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-029	449	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-030	448	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-031	447	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-033	454	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-034	453	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-035	452	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-327-036	451	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-002	351	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-003	352	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-004	353	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-005	354	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-007	355	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-008	356	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-009	357	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-010	358	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-012	359	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-013	360	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-014	361	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-015	362	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-017	363	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-018	364	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-019	365	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-020	366	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-022	367	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-023	368	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-024	369	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-328-025	370	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-002	175	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-003	176	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-004	177	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-005	178	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-006	179	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-007	180	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-009	181	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-010	182	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-011	183	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-012	184	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-013	185	THM	1	\$2,155.00	\$531.38	\$1,623.62

United City of Yorkville
Special Services Area No. 2005-109
(Bristol Bay)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-329-014	186	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-016	187	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-017	188	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-018	189	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-019	190	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-021	191	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-022	192	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-023	193	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-024	194	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-025	195	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-026	196	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-028	197	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-029	198	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-030	199	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-031	200	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-033	201	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-034	202	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-035	203	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-036	204	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-038	205	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-039	206	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-040	207	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-041	208	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-043	209	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-044	210	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-045	211	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-046	212	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-048	213	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-049	214	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-050	215	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-329-051	216	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-002	312	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-003	311	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-004	310	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-005	309	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-006	308	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-007	307	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-009	275	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-010	276	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-011	277	THM	1	\$2,155.00	\$531.38	\$1,623.62

United City of Yorkville
Special Services Area No. 2005-109
(Bristol Bay)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-330-012	278	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-014	279	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-015	263	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-016	262	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-017	261	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-018	283	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-019	284	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-021	303	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-022	304	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-023	305	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-330-024	306	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-331-002	274	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-331-003	273	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-331-004	272	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-331-005	271	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-331-007	270	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-331-008	269	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-331-009	268	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-331-010	267	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-331-011	266	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-331-012	265	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-331-014	264	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-331-015	263	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-331-016	262	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-331-017	261	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-401-002	217	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-401-003	218	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-401-004	219	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-401-005	220	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-401-007	221	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-401-008	222	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-401-009	223	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-401-010	224	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-401-012	225	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-401-013	226	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-401-014	227	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-401-015	228	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-401-017	229	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-401-018	230	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-401-019	231	THM	1	\$2,155.00	\$531.38	\$1,623.62

United City of Yorkville
Special Services Area No. 2005-109
(Bristol Bay)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-401-020	232	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-002	285	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-003	286	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-004	287	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-005	288	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-007	289	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-008	290	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-009	291	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-010	292	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-012	293	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-013	294	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-014	295	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-015	296	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-016	297	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-017	298	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-019	299	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-020	300	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-021	301	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-402-022	302	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-002	233	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-003	234	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-004	235	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-005	236	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-006	237	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-007	238	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-009	239	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-010	240	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-011	241	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-012	242	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-014	243	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-015	244	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-016	245	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-017	246	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-019	247	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-020	248	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-021	249	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-022	250	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-024	251	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-025	252	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-026	253	THM	1	\$2,155.00	\$531.38	\$1,623.62

United City of Yorkville
Special Services Area No. 2005-109
(Bristol Bay)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-403-027	254	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-029	255	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-030	256	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-031	257	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-032	258	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-033	259	THM	1	\$2,155.00	\$531.38	\$1,623.62
02-04-403-034	260	THM	1	\$2,155.00	\$531.38	\$1,623.62
Subtotal			280	\$603,400.00	\$148,786.40	\$454,613.60

First Series - Condominium Property

02-04-390-018	1628	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-019	1628	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-020	1628	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-021	1628	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-022	1628	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-023	1628	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-024	1628	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-025	1628	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-026	1628	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-027	1628	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-028	1628	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-029	1628	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-030	1628	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-031	1628	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-032	1628	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-033	1628	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-035	1629	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-036	1629	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-037	1629	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-038	1629	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-039	1629	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-040	1629	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-041	1629	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-042	1629	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-043	1629	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-044	1629	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-045	1629	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-046	1629	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-047	1629	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-048	1629	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-049	1629	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-050	1629	CND	1	\$1,816.00	\$447.78	\$1,368.22

United City of Yorkville
Special Services Area No. 2005-109
(Bristol Bay)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-390-052	1630	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-053	1630	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-054	1630	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-055	1630	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-056	1630	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-057	1630	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-058	1630	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-059	1630	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-060	1630	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-061	1630	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-062	1630	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-063	1630	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-064	1630	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-065	1630	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-066	1630	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-067	1630	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-069	1631	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-070	1631	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-071	1631	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-072	1631	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-073	1631	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-074	1631	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-075	1631	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-076	1631	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-077	1631	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-078	1631	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-079	1631	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-080	1631	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-081	1631	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-082	1631	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-083	1631	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-084	1631	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-086	1632	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-087	1632	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-088	1632	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-089	1632	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-090	1632	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-091	1632	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-092	1632	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-093	1632	CND	1	\$1,816.00	\$447.78	\$1,368.22

United City of Yorkville
Special Services Area No. 2005-109
(Bristol Bay)
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2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-390-094	1632	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-095	1632	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-096	1632	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-097	1632	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-098	1632	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-099	1632	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-100	1632	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-101	1632	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-228	1633	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-229	1633	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-230	1633	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-231	1633	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-232	1633	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-233	1633	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-234	1633	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-235	1633	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-236	1633	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-237	1633	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-238	1633	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-239	1633	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-240	1633	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-241	1633	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-242	1633	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-243	1633	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-245	1660	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-246	1660	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-247	1660	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-248	1660	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-249	1660	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-250	1660	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-251	1660	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-252	1660	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-253	1660	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-254	1660	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-255	1660	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-256	1660	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-258	1660	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-259	1660	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-260	1660	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-262	1659	CND	1	\$1,816.00	\$447.78	\$1,368.22

United City of Yorkville
Special Services Area No. 2005-109
(Bristol Bay)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-390-263	1659	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-264	1659	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-265	1659	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-266	1659	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-267	1659	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-268	1659	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-269	1659	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-270	1659	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-271	1659	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-272	1659	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-273	1659	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-274	1659	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-275	1659	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-276	1659	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-277	1659	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-312	1657	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-313	1657	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-314	1657	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-315	1657	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-316	1657	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-317	1657	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-318	1657	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-320	1657	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-321	1657	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-322	1657	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-323	1657	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-324	1657	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-325	1657	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-326	1657	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-327	1657	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-329	1658	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-330	1658	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-331	1658	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-332	1658	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-333	1658	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-334	1658	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-335	1658	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-336	1658	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-337	1658	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-338	1658	CND	1	\$1,816.00	\$447.78	\$1,368.22

United City of Yorkville
Special Services Area No. 2005-109
(Bristol Bay)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-390-339	1658	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-340	1658	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-341	1658	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-342	1658	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-343	1658	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-344	1658	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-377	1656	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-378	1656	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-379	1656	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-380	1656	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-381	1656	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-382	1656	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-383	1656	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-384	1656	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-385	1656	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-386	1656	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-387	1656	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-388	1656	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-389	1656	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-390	1656	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-391	1656	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-392	1656	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-411	1655	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-412	1655	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-413	1655	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-414	1655	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-415	1655	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-416	1655	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-417	1655	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-418	1655	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-419	1655	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-420	1655	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-421	1655	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-422	1655	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-423	1655	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-424	1655	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-425	1655	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-426	1655	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-437	1654	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-438	1654	CND	1	\$1,816.00	\$447.78	\$1,368.22

United City of Yorkville
Special Services Area No. 2005-109
(Bristol Bay)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-390-439	1654	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-440	1654	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-441	1654	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-442	1654	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-443	1654	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-444	1654	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-445	1654	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-446	1654	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-447	1654	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-448	1654	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-449	1654	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-450	1654	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-451	1654	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-452	1654	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-479	1653	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-480	1653	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-481	1653	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-482	1653	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-483	1653	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-484	1653	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-485	1653	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-486	1653	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-487	1653	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-488	1653	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-489	1653	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-490	1653	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-491	1653	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-492	1653	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-493	1653	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-494	1653	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-513	1651	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-514	1651	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-515	1651	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-516	1651	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-517	1651	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-518	1651	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-519	1651	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-520	1651	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-521	1651	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-522	1651	CND	1	\$1,816.00	\$447.78	\$1,368.22

United City of Yorkville
Special Services Area No. 2005-109
(Bristol Bay)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-390-523	1651	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-524	1651	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-525	1651	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-526	1651	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-527	1651	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-528	1651	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-547	1652	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-548	1652	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-549	1652	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-550	1652	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-551	1652	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-552	1652	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-553	1652	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-554	1652	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-555	1652	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-556	1652	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-557	1652	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-558	1652	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-559	1652	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-560	1652	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-561	1652	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-390-562	1652	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-003	1634	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-004	1634	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-005	1634	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-007	1634	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-008	1634	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-009	1634	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-010	1634	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-011	1634	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-012	1634	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-013	1634	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-014	1634	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-015	1634	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-016	1634	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-017	1634	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-018	1634	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-020	1635	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-021	1635	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-022	1635	CND	1	\$1,816.00	\$447.78	\$1,368.22

United City of Yorkville
Special Services Area No. 2005-109
(Bristol Bay)
Levy Year 2021

2021 Special Tax Levy

PIN	Lot	Land Use	# of Units	Original Amount Levied	Amount to be Abated	Amount to be Collected
02-04-451-023	1635	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-024	1635	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-025	1635	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-026	1635	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-027	1635	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-028	1635	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-029	1635	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-030	1635	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-031	1635	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-032	1635	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-033	1635	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-034	1635	CND	1	\$1,816.00	\$447.78	\$1,368.22
02-04-451-035	1635	CND	1	\$1,816.00	\$447.78	\$1,368.22
Subtotal			285	\$517,560.00	\$127,617.30	\$389,942.70
Prepaid Single Family Property						
02-04-429-009	995	PREPAYS	1	\$2,659.00	\$2,659.00	\$0.00
Subtotal			1	\$2,659.00	\$2,659.00	\$0.00
GRAND TOTALS			772	\$1,671,373.00	\$414,128.66	\$1,257,244.34
			(# of units)	(maximum taxes)	(taxes abated)	(taxes levied)



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PHONE: (800) 969-4DTA

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds

**AN ORDINANCE ABATING SPECIAL SERVICE AREA TAXES FOR
SPECIAL SERVICE AREA NUMBERS 2005-108 AND 2005-109
SPECIAL TAX REFUNDING BONDS, SERIES 2016
(AUTUMN CREEK PROJECT AND BRISTOL BAY I PROJECT)**

BE IT ORDAINED by the Mayor and City Council of the United City of Yorkville, Kendall County, Illinois, as follows:

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

(a) The City Council adopted Ordinance No. 2006-26 on March 28, 2006 (the “*Autumn Creek 2006 Bond Ordinance*”) pursuant to which: (i) the City issued \$14,980,000 principal amount of Special Service Area Number 2005-108 Special Tax Bonds, Series 2006 (Autumn Creek Project) (the “*Autumn Creek 2006 Bonds*”), of the United City of Yorkville, for the purpose of paying for the costs of certain improvements benefiting the Special Service Area Number 2005-108 (the “*SSA 2005-108 Area*”); and (ii) provided for the levy of a Special Tax upon all taxable property within the SSA 2005-108 Area sufficient to pay the principal of the Autumn Creek 2006 Bonds for each year at maturity or mandatory sinking fund redemption dates and to pay interest and administrative expenses of the SSA 2005-108 Area for each such year.

(b) The City Council adopted Ordinance No. 2006-18 on March 14, 2006 (the “*Bristol Bay 2006 Bond Ordinance*”) pursuant to which: (i) the City issued \$19,000,000 principal amount of Special Service Area Number 2005-109 Special Tax Bonds, Series 2006 (Bristol Bay I Project) (the “*Bristol Bay 2006 Bonds*”), of the United City of Yorkville, for the purpose of paying for the costs of certain improvements benefiting the Special Service Area Number 2005-109 (the “*SSA 2005-109 Area*”); and (ii) provided for the levy of a Special Tax upon all taxable property within the SSA 2005-109 Area sufficient to pay the principal of the Bristol Bay

2006 Bonds for each year at maturity or mandatory sinking fund redemption dates and to pay interest and administrative expenses of the SSA 2005-109 Area for each such year.

(c) The City Council adopted Ordinance No. 2016-14 on February 9, 2016, pursuant to which the City issued \$28,840,000 of its Special Service Area Numbers 2005-108 and 2005-109 Special Tax Refunding Bonds, Series 2016 (the “*Series 2016 Bonds*”) for the purpose of refunding and defusing the entire outstanding principal amount of the Autumn Creek 2006 Bonds and the Bristol Bay 2006 Bonds. Ordinance No. 2016-14 (the “*Series 2016 Bond Ordinance*”) of the City, pursuant to which the Series 2016 Bonds were issued, provided for a separate levy for payment of debt service on the Series 2016 Bonds and directed the City to adopt and file an abatement ordinance partially abating the levy of taxes for levy years 2015 and later, to be effective upon the issuance of the Series 2016 Bonds.

Section 2. There is hereby abated taxes levied pursuant to the Series 2016 Bond Ordinance in the amount of \$313,559.60 as levied for SSA 2005-108 (Series 2006 Autumn Creek Project) and \$414,128.66 as levied for the SSA 2005-109 (Series 2006 Bristol Bay Project) for the levy year of 2021 which amount was calculated in accordance with the Special Tax Roll and Report prepared by DTA, Inc.

Section 3. It is the duty of the County Clerk of Kendall County to abate paid taxes as provided in Sections 2 of this Ordinance and the amended Levy Year 2021 Special Tax Rolls attached hereto (the “*Amended Special Tax Rolls*”).

Section 4. All ordinances, resolutions and orders or parts of ordinances, resolutions and orders in conflict with this ordinance are repealed to the extent of such conflict. The City Clerk shall cause this Ordinance to be published in pamphlet form. This Ordinance shall be in full force and effect upon its passage, approval and publication as provided by law.

Section 5. A copy of this Ordinance shall be filed with the County Clerk of Kendall County. The County Clerk of Kendall County is hereby directed to extend the Special Taxes.

Passed by the City Council of the United City of Yorkville, Kendall County, Illinois, this ____ day of _____, A.D. 2021.

KEN KOCH _____

DAN TRANSIER _____

ARDEN JOE PLOCHER _____

CHRIS FUNKHOUSER _____

MATT MAREK _____

SEAVER TARULIS _____

JASON PETERSON _____

Approved this ____ day of _____, 2021.

Mayor

Attest:

City Clerk



Reviewed By:	
Legal	☐
Finance	☒
Engineer	☐
City Administrator	☒
Human Resources	☐
Community Development	☐
Police	☐
Public Works	☐
Parks and Recreation	☐

Agenda Item Number

New Business #9

Tracking Number

ADM 2021-51

Agenda Item Summary Memo

Title: Fox Hill SSA Tax Levy Ordinance

Meeting and Date: Administration Committee – November 17, 2021

Synopsis: Please see attached memo.

Council Action Previously Taken:

Date of Action: N/A Action Taken: _____

Item Number: _____

Type of Vote Required: Majority

Council Action Requested: Approval

Submitted by: Rob Fredrickson Finance
Name Department

Agenda Item Notes:



Memorandum

To: Administration Committee
From: Rob Fredrickson, Finance Director
Date: November 9, 2021
Subject: Fox Hill SSA Tax Levy Ordinance

Summary

Approval of the tax levy ordinance for the Fox Hill Homeowner Association (HOA) Special Service Area (SSA).

Background

The (11) Fox Hill SSA Fund continued to maintain a positive fund balance of \$10,231 at the end of Fiscal Year 2021 (Exhibit B-1); due to the residual proceeds from the \$22,000 sale of the subdivision's entrance sign in FY 2016 (the Fox Hill entrance sign was purchased by IDOT, in conjunction with their expansion of US Route 34). These sale proceeds continue to inflate fund balance in the SSA, which would otherwise be at negative \$11,769 at FYE 2021. In the current fiscal year (FY 2022) fund balance in the SSA is expected to decrease by approximately \$20,200, as the result of budgeted expenditures of ~\$25,000 relating to trail maintenance (includes crack filling and sealing – which should be done every 5 to 8 years). It appears that the new entrance sign for the subdivision (currently budgeted at \$22,000 in the Outside Repair & Maintenance line item) will need to be deferred to FY 2023, due to the timing considerations of IDOT. Once the trail maintenance and new entrance sign are completed, fund balance in the SSA is expected to go negative (~\$22,600) by the end of FY 2023. After FY 2023, fund balance is anticipated to increase by approximately \$23,000 over the next two fiscal years and begin to generate positive cash flow by the end of FY 2025.

As established over the last seven budget cycles, one-time expenditures incurred for trail maintenance in previous fiscal years, in addition to annual mowing and tree removal/replacement costs, will be paid back over a ten-year period, which began in FY 2016 (Levy Year 2014). In order to cover these prior costs, finance upcoming expenditures, eliminate the Funds negative equity position and allow for a small cash reserve for any unanticipated expenditures by the end of the ten-year payback period (Levy Year 2023 / FY 2025); staff recommends that the Fox Hill SSA levy be incrementally increased by \$24.73 for the 2021 levy (FY 2023) and \$11.31 thereafter for the levy years 2022-2023 (FY 2023-2025).

Recently it was discovered by staff that the extended amount of property taxes in the current year (FY 2022 / 2020 levy year) will remain at the prior year (FY 2021 / 2019 levy year) level of \$16,034 (\$72.55 per parcel), instead of the \$19,000 (\$85.97 per parcel) that was levied by the City last fall; due to a data error by the County that was not discovered during the review process. Despite this issue, the City can continue with the same long-term plan for incremental levy increases that was presented last year for fiscal years 2023 through 2025, and still eliminate the Funds negative equity position by FYE 2025. Moreover, the residents of the SSA will save a total of \$2,966 (\$13.42 per parcel) for fiscal years 2022 thru 2025 than they otherwise would have, had the levy error not occurred.

Thus, based on the incremental funding scenario presented last year, per unit Fox Hill SSA property tax amounts for the 2021 levy (FY 2023) would increase by \$24.73, from \$72.55 to \$97.29. Taken in aggregate, the 2021 levy would amount to \$21,500 and would be comprised as follows:

- \$8,300 for Trail Maintenance
- \$6,000 for Tree Trimming and Replacement
- \$7,200 for Mowing and Landscaping

As noted on the previous page, future per unit SSA property taxes are expected to remain unchanged through FY 2025 (2023 levy), as shown on Exhibit B-1 (2021 levy – current year) and Exhibit B-2 (2020 levy – prior year), in addition to being summarized below:

- 2021 levy (FY 2023) – \$97.29 (2020) v. \$97.29 (2021) – no change
- 2022 levy (FY 2024) – \$108.60 (2020) v. \$108.60 (2021) – no change
- 2023 levy (FY 2025) – \$119.91 (2020) v. \$119.91 (2021) – no change

Recommendation

Staff recommends approval of the 2021 Fox Hill HOA SSA levy ordinance (tax roll attached as Exhibit A).

ORDINANCE NO. 2021 - _____

AN ORDINANCE FOR THE AMENDED LEVY AND ASSESSMENT OF TAXES FOR THE
FISCAL YEAR BEGINNING MAY 1, 2022 AND ENDING APRIL 30, 2023 IN AND FOR
THE UNITED CITY OF YORKVILLE SPECIAL SERVICE AREA NUMBER 2004-201

BE IT ORDAINED by the Mayor and City Council of the United City of Yorkville,
Kendall County, Illinois as follows:

Section 1: The United City of Yorkville Special Service Area Number 2004-201 has been
created by an ordinance entitled:

AN ORDINANCE ESTABLISHING
SPECIAL SERVICE AREA NUMBER 2004-201 IN THE
UNITED CITY OF YORKVILLE
(FOX HILL SUBDIVISION)

ADOPTED August 10, 2004 and effective upon passage approval and publication, no petition
having been filed opposing the creation of the Special Service Area, pursuant to section 9 of
Public Act 78-901. Said Special Service Area Number 2004-201 consists of territory described in
the ordinance aforesaid. The United City of Yorkville is now authorized to issue bonds and levy
taxes for special services in said Special Service Area.

Section 2: That the total amount of the budget, as amended, for all purposes to be collected from
the tax of the current fiscal year in Special Service Area Number 2004-201 is ascertained to be
the sum of Twenty-one thousand five hundred dollars (\$21,500.00).

Section 3: That the following sums be, and the same hereby are, levied upon the taxable
property, as defined in the Revenue Act of 1939 in the United City of Yorkville Special Service
Area Number 2004-201, said tax to be levied for the fiscal year beginning May 1, 2022 and
ending April 30, 2023.

	<u>Budget</u>	<u>Income From Other Sources</u>	<u>To Be Raised By Taxation</u>
Mowing	\$ 7,200.00	\$0.00	\$7,200.00
Tree Trimming	5,000.00	0.00	5,000.00
Tree Replacement	1,000.00	0.00	1,000.00
Trail Maintenance	<u>8,300.00</u>	<u>0.00</u>	<u>8,300.00</u>
TOTAL FOX HILL SSA EXPENDITURES	\$ 21,500.00	\$0.00	\$21,500.00

Section 4: This tax is levied pursuant to Article VII Sections 6A and 6L of the Constitution of the State of Illinois and pursuant to Public Act 78-901 and pursuant to an ordinance Establishing The United City of Yorkville Special Service Area Number 2004-201.

Section 5: That there is hereby certified to the County Clerk of Kendall County, Illinois, the sum aforesaid, constituting said total amount and the said total amount of Twenty-one thousand five hundred dollars (\$21,500.00) which said total amount the said United City of Yorkville Special Service Area Number 2004-201 requires to be raised by taxation for the current fiscal year of said City and City Clerk of said City is hereby ordered and directed to file with the County Clerk of said County on or before the time required by law, a certified copy of this ordinance. The tax roll report is attached as Exhibit A.

Section 6: This ordinance shall be in full force and effect from and after its adoption and approval as provided by law.

KEN KOCH _____

DAN TRANSIER _____

ARDEN JOE PLOCHER _____

CHRIS FUNKHOUSER _____

MATT MAREK _____

SEAVER TARULIS _____

JASON PETERSON _____

PASSED AND APPROVED this _____ day of _____, 2021.

Mayor

ATTEST:

[SEAL]

City Clerk

FOX HILL SSA TAX ROLL REPORT

Total amount \$21,500.00

<u>PIN #</u>	<u>ADDRESS</u>	<u>LEVY</u>	
02-30-102-001	1603 Cottonwood Trail	\$97.29	1
02-30-102-025	1605 Cottonwood Trail	\$97.29	2
02-30-102-021	1607 Cottonwood Trail	\$97.29	3
02-30-102-024	1609 Cottonwood Trail	\$97.29	4
02-30-102-022	1611 Cottonwood Trail	\$97.29	5
02-30-102-020	1613 Cottonwood Trail	\$97.29	6
02-30-102-023	1615 Cottonwood Trail	\$97.29	7
02-30-102-008	1617 Cottonwood Trail	\$97.29	8
02-30-102-010	1619 Cottonwood Trail	\$97.29	9
02-30-102-011	1701 Cottonwood Court	\$97.29	10
02-30-102-012	1703 Cottonwood Court	\$97.29	11
02-30-102-013	1705 Cottonwood Court	\$97.29	12
02-30-102-014	1707 Cottonwood Court	\$97.29	13
02-30-102-015	1706 Cottonwood Court	\$97.29	14
02-30-102-016	1704 Cottonwood Court	\$97.29	15
02-30-102-017	1702 Cottonwood Court	\$97.29	16
02-30-102-018	1625 Cottonwood Trail	\$97.29	17
02-30-102-019	1627 Cottonwood Trail	\$97.29	18
02-30-103-001	1628 Cottonwood Trail	\$97.29	19
02-30-103-002	1626 Cottonwood Trail	\$97.29	20
02-30-103-003	1624 Cottonwood Trail	\$97.29	21
02-30-103-004	1622 Cottonwood Trail	\$97.29	22
02-30-103-005	1620 Cottonwood Trail	\$97.29	23
02-30-103-007	1616 Cottonwood Trail	\$97.29	24
02-30-103-008	1610 Cottonwood Trail	\$97.29	25
02-30-103-009	1608 Cottonwood Trail	\$97.29	26
02-30-103-010	1606 Cottonwood Trail	\$97.29	27
02-30-103-011	1604 Cottonwood Trail	\$97.29	28
02-30-103-012	1602 Cottonwood Trail	\$97.29	29
02-30-103-013	1603 Cypress Lane	\$97.29	30
02-30-103-014	1605 Cypress Lane	\$97.29	31
02-30-103-015	1607 Cypress Lane	\$97.29	32
02-30-103-016	1609 Cypress Lane	\$97.29	33
02-30-103-017	1611 Cypress Lane	\$97.29	34
02-30-103-018	1612 Cypress Lane	\$97.29	35
02-30-103-019	1610 Cypress Lane	\$97.29	36
02-30-103-020	1608 Cypress Lane	\$97.29	37
02-30-103-021	1606 Cypress Lane	\$97.29	38
02-30-103-022	1604 Cypress Lane	\$97.29	39
02-30-103-023	1602 Cypress Lane	\$97.29	40
02-30-106-001	1319 Willow Way	\$97.29	41
02-30-106-002	1315 Willow Way	\$97.29	42
02-30-106-003	1313 Willow Way	\$97.29	43
02-30-106-004	1311 Willow Way	\$97.29	44
02-30-106-005	1309 Willow Way	\$97.29	45
02-30-106-006	1307 Willow Way	\$97.29	46
02-30-106-007	1303 Willow Way	\$97.29	47
02-30-106-008	1301 Willow Way	\$97.29	48
02-30-106-009	1225 Willow Way	\$97.29	49

EXHIBIT A

02-30-106-010	1223 Willow Way	\$97.29	50
02-30-106-011	1221 Willow Way	\$97.29	51
02-30-106-012	1219 Willow Way	\$97.29	52
02-30-106-013	1217 Willow Way	\$97.29	53
02-30-106-014	1215 Willow Way	\$97.29	54
02-30-106-015	1213 Willow Way	\$97.29	55
02-30-106-016	1211 Willow Way	\$97.29	56
02-30-106-017	1209 Willow Way	\$97.29	57
02-30-106-018	1207 Willow Way	\$97.29	58
02-30-106-019	1205 Willow Way	\$97.29	59
02-30-106-020	1203 Willow Way	\$97.29	60
02-30-106-021	1201 Willow Way	\$97.29	61
02-30-107-001	1320 Willow Way	\$97.29	62
02-30-107-002	1318 Willow Way	\$97.29	63
02-30-107-003	1316 Willow Way	\$97.29	64
02-30-107-004	1310 Willow Way	\$97.29	65
02-30-107-005	1302 Willow Way	\$97.29	66
02-30-107-006	1226 Willow Way	\$97.29	67
02-30-107-007	1224 Willow Way	\$97.29	68
02-30-107-008	1222 Willow Way	\$97.29	69
02-30-107-009	1220 Willow Way	\$97.29	70
02-30-107-010	1218 Willow Way	\$97.29	71
02-30-107-011	1208 Willow Way	\$97.29	72
02-30-107-012	1206 Willow Way	\$97.29	73
02-30-107-013	1204 Willow Way	\$97.29	74
02-30-107-014	1202 Willow Way	\$97.29	75
02-30-107-015	1739 John Street	\$97.29	76
02-30-107-016	1737 John Street	\$97.29	77
02-30-107-017	1735 John Street	\$97.29	78
02-30-107-018	1733 John Street	\$97.29	79
02-30-107-019	1731 John Street	\$97.29	80
02-30-108-001	1722 John Street	\$97.29	81
02-30-108-002	1724 John Street	\$97.29	82
02-30-108-003	1726 John Street	\$97.29	83
02-30-108-004	1728 John Street	\$97.29	84
02-30-108-005	1732 John Street	\$97.29	85
02-30-108-006	1734 John Street	\$97.29	86
02-30-108-007	1736 John Street	\$97.29	87
02-30-108-008	1738 John Street	\$97.29	88
02-30-108-009	1742 John Street	\$97.29	89
02-30-109-001	1202 Evergreen Lane	\$97.29	90
02-30-110-001	1401 Aspen Lane	\$97.29	91
02-30-110-002	1405 Aspen Lane	\$97.29	92
02-30-110-003	1407 Aspen Lane	\$97.29	93
02-30-110-004	1409 Aspen Lane	\$97.29	94
02-30-110-005	1411 Aspen Lane	\$97.29	95
02-30-110-006	1415 Aspen Lane	\$97.29	96
02-30-110-008	1423 Aspen Lane	\$97.29	97
02-30-110-009	1425 Aspen Lane	\$97.29	98
02-30-110-010	1427 Aspen Lane	\$97.29	99
02-30-110-011	1429 Aspen Lane	\$97.29	100
02-30-110-012	1433 Aspen Lane	\$97.29	101
02-30-110-013	1441 Aspen Lane	\$97.29	102

EXHIBIT A

02-30-110-014	1443 Aspen Lane	\$97.29	103
02-30-110-015	1445 Aspen Lane	\$97.29	104
02-30-110-016	1447 Aspen Lane	\$97.29	105
02-30-110-017	1449 Aspen Lane	\$97.29	106
02-30-110-018	1451 Aspen Lane	\$97.29	107
02-30-110-019	1401 White Pine Court	\$97.29	108
02-30-110-020	1403 White Pine Court	\$97.29	109
02-30-110-021	1407 White Pine Court	\$97.29	110
02-30-110-022	1409 White Pine Court	\$97.29	111
02-30-110-023	1410 White Pine Court	\$97.29	112
02-30-110-024	1408 White Pine Court	\$97.29	113
02-30-110-025	1406 White Pine Court	\$97.29	114
02-30-110-026	1404 White Pine Court	\$97.29	115
02-30-110-027	1402 White Pine Court	\$97.29	116
02-30-111-001	1430 Aspen Lane	\$97.29	117
02-30-111-002	1432 Aspen Lane	\$97.29	118
02-30-111-003	1434 Aspen Lane	\$97.29	119
02-30-111-004	1436 Aspen Lane	\$97.29	120
02-30-111-005	1438 Aspen Lane	\$97.29	121
02-30-111-006	1440 Aspen Lane	\$97.29	122
02-30-111-007	1442 Aspen Lane	\$97.29	123
02-30-111-008	1444 Aspen Lane	\$97.29	124
02-30-111-009	1446 Aspen Lane	\$97.29	125
02-30-111-010	1448 Aspen Lane	\$97.29	126
02-30-111-011	1450 Aspen Lane	\$97.29	127
02-30-111-012	1452 Aspen Lane	\$97.29	128
02-30-111-013	1610 John Street	\$97.29	129
02-30-111-014	1702 John Street	\$97.29	130
02-30-111-015	1704 John Street	\$97.29	131
02-30-112-001	1402 Aspen Lane	\$97.29	132
02-30-112-002	1404 Aspen Lane	\$97.29	133
02-30-112-003	1406 Aspen Lane	\$97.29	134
02-30-112-004	1408 Aspen Lane	\$97.29	135
02-30-112-005	1410 Aspen Lane	\$97.29	136
02-30-112-006	1412 Aspen Lane	\$97.29	137
02-30-112-007	1414 Aspen Lane	\$97.29	138
02-30-112-008	1416 Aspen Lane	\$97.29	139
02-30-112-010	1418 Aspen Lane	\$97.29	140
02-30-112-011	1420 Aspen Lane	\$97.29	141
02-30-112-012	1422 Aspen Lane	\$97.29	142
02-30-112-013	1424 Aspen Lane	\$97.29	143
02-30-112-014	1426 Aspen Lane	\$97.29	144
02-30-113-001	1431 Chestnut Lane	\$97.29	145
02-30-113-002	1429 Chestnut Lane	\$97.29	146
02-30-113-003	1427 Chestnut Lane	\$97.29	147
02-30-113-004	1423 Chestnut Court	\$97.29	148
02-30-113-006	1421 Chestnut Court	\$97.29	149
02-30-114-001	1320 Evergreen Lane	\$97.29	150
02-30-114-002	1318 Evergreen Lane	\$97.29	151
02-30-114-003	1316 Evergreen Lane	\$97.29	152
02-30-114-004	1314 Evergreen Lane	\$97.29	153
02-30-114-005	1312 Evergreen Lane	\$97.29	154
02-30-114-006	1310 Evergreen Lane	\$97.29	155

EXHIBIT A

02-30-114-007	1308 Evergreen Lane	\$97.29	156
02-30-114-008	1306 Evergreen Lane	\$97.29	157
02-30-114-009	1304 Evergreen Lane	\$97.29	158
02-30-114-010	1302 Evergreen Lane	\$97.29	159
02-30-114-011	1228 Evergreen Lane	\$97.29	160
02-30-114-012	1224 Evergreen Lane	\$97.29	161
02-30-114-013	1222 Evergreen Lane	\$97.29	162
02-30-114-014	1220 Evergreen Lane	\$97.29	163
02-30-114-015	1218 Evergreen Lane	\$97.29	164
02-30-114-016	1216 Evergreen Lane	\$97.29	165
02-30-114-017	1214 Evergreen Lane	\$97.29	166
02-30-114-018	1212 Evergreen Lane	\$97.29	167
02-30-114-019	1210 Evergreen Lane	\$97.29	168
02-30-114-020	1208 Evergreen Lane	\$97.29	169
02-30-114-021	1206 Evergreen Lane	\$97.29	170
02-30-114-022	1204 Evergreen Lane	\$97.29	171
02-30-115-001	1319 Evergreen Lane	\$97.29	172
02-30-115-002	1317 Evergreen Lane	\$97.29	173
02-30-115-003	1315 Evergreen Lane	\$97.29	174
02-30-115-004	1313 Evergreen Lane	\$97.29	175
02-30-115-005	1309 Evergreen Lane	\$97.29	176
02-30-115-006	1305 Evergreen Lane	\$97.29	177
02-30-115-007	1303 Evergreen Lane	\$97.29	178
02-30-115-008	1301 Evergreen Lane	\$97.29	179
02-30-115-010	1227 Evergreen Lane	\$97.29	180
02-30-115-011	1225 Evergreen Lane	\$97.29	181
02-30-115-012	1223 Evergreen Lane	\$97.29	182
02-30-115-013	1221 Evergreen Lane	\$97.29	183
02-30-115-014	1217 Evergreen Lane	\$97.29	184
02-30-115-015	1207 Evergreen Lane	\$97.29	185
02-30-115-016	1203 Evergreen Lane	\$97.29	186
02-30-115-017	1201 Evergreen Lane	\$97.29	187
02-30-211-001	1439 Chestnut Lane	\$97.29	188
02-30-211-002	1437 Chestnut Lane	\$97.29	189
02-30-211-003	1433 Chestnut Lane	\$97.29	190
02-30-211-004	1425 Chestnut Court	\$97.29	191
02-30-212-002	1402 John Street	\$97.29	192
02-30-212-003	1404 John Street	\$97.29	193
02-30-212-004	1406 John Street	\$97.29	194
02-30-212-005	1440 Chestnut Lane	\$97.29	195
02-30-212-006	1438 Chestnut Lane	\$97.29	196
02-30-212-007	1436 Chestnut Lane	\$97.29	197
02-30-212-008	1432 Chestnut Lane	\$97.29	198
02-30-212-009	1428 Chestnut Lane	\$97.29	199
02-30-212-010	1426 Chestnut Lane	\$97.29	200
02-30-212-011	1416 Chestnut Lane	\$97.29	201
02-30-212-012	1412 Chestnut Lane	\$97.29	202
02-30-212-013	1408 Chestnut Lane	\$97.29	203
02-30-212-014	1406 Chestnut Lane	\$97.29	204
02-30-212-015	1402 Chestnut Lane	\$97.29	205
02-30-212-016	1401 Sequoia Circle	\$97.29	206
02-30-212-017	1403 Sequoia Circle	\$97.29	207
02-30-212-018	1405 Sequoia Circle	\$97.29	208

EXHIBIT A

02-30-212-019	1407 Sequoia Circle	\$97.29	209
02-30-212-020	1408 Sequoia Circle	\$97.29	210
02-30-212-021	1406 Sequoia Circle	\$97.29	211
02-30-212-022	1404 Sequoia Circle	\$97.29	212
02-30-212-023	1402 Sequoia Circle	\$97.29	213
02-30-213-001	1419 Chestnut Court	\$97.29	214
02-30-213-002	1417 Chestnut Court	\$97.29	215
02-30-213-003	1415 Chestnut Lane	\$97.29	216
02-30-213-004	1411 Chestnut Lane	\$97.29	217
02-30-213-005	1409 Chestnut Lane	\$97.29	218
02-30-213-006	1407 Chestnut Lane	\$97.29	219
02-30-213-007	1405 Chestnut Lane	\$97.29	220
02-30-213-008	1401 Chestnut Lane	\$97.29	221

TOTAL

\$21,500.00

2021 Levy Presentation Current Year

Exhibit B-1

Account Number	Description		FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
updated 11/8/21		Percentage Increase	84.25%	19.82%	18.50%	0.00%	34.09%	11.63%	10.42%	0.00%	0.00%
<u>Fox Hill SSA</u>		Per Unit \$ Amount	\$ 60.55	\$ 72.55	\$ 85.97	\$ 72.55	\$ 97.29	\$ 108.60	\$ 119.91	\$ 119.91	\$ 119.91
		Change in \$ Per Unit	\$ 27.69	\$ 12.00	\$ 13.42	\$ -	\$ 24.73	\$ 11.31	\$ 11.31	\$ -	\$ -
<u>Fox Hill SSA - 11</u>											
11-000-40-00-4000	PROPERTY TAXES		\$ 13,382	\$ 16,034	\$ 19,000	\$ 16,034	\$ 21,500	\$ 24,000	\$ 26,500	\$ 26,500	\$ 26,500
	Revenue		\$ 13,382	\$ 16,034	\$ 19,000	\$ 16,034	\$ 21,500	\$ 24,000	\$ 26,500	\$ 26,500	\$ 26,500
11-111-54-00-5462	PROFESSIONAL SERVICES		\$ 3,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE		7,022	19,295	59,200	36,200	34,200	13,640	13,640	13,640	15,368
	Expenditures		\$ 10,374	\$ 19,295	\$ 59,200	\$ 36,200	\$ 34,200	\$ 13,640	\$ 13,640	\$ 13,640	\$ 15,368
	Surplus(Deficit)		3,008	(3,261)	(40,200)	(20,166)	(12,700)	10,360	12,860	12,860	11,132
	Fund Balance		\$ 13,492	\$ 10,231	\$ (32,199)	\$ (9,935)	\$ (22,635)	\$ (12,275)	\$ 585	\$ 13,445	\$ 24,577
			130.06%	53.02%	-54.39%	-27.44%	-66.18%	-89.99%	4.29%	98.57%	159.92%

2020 Levy Presentation
Prior Year

		FY 2019		FY 2020		FY 2021		FY 2021		FY 2022		FY 2023		FY 2024		FY 2025		FY 2026			
Account Number	Description	Actual		Actual		Adopted		Projected		Proposed		Projected		Projected		Projected		Projected			
Fox Hill SSA	updated 11/11/20	Percentage Increase		84.24%		0.01%		19.82%		19.82%		18.50%		13.16%		11.63%		10.42%		0.00%	
	Per Unit \$ Amount	\$	60.55	\$	60.55	\$	72.55	\$	72.55	\$	85.97	\$	97.29	\$	108.60	\$	119.91	\$	119.91		
	Change in \$ Per Unit	\$	27.68	\$	0.00	\$	12.00	\$	12.00	\$	13.42	\$	11.31	\$	11.31	\$	11.31	\$	-		
Fox Hill SSA - 11																					
11-000-40-00-4000	PROPERTY TAXES	13,381	13,382	16,034	16,034	19,000	21,500	24,000	26,500	26,500											
	Revenue	13,381	13,382	16,034	16,034	19,000	21,500	24,000	26,500	26,500											
11-111-54-00-5462	PROFESSIONAL SERVICES	2,835	3,352	3,126	-	-	-	-	-	-											
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	6,618	7,022	34,200	21,525	59,200	12,200	13,640	13,640	13,640											
	Expenditures	9,453	10,374	37,326	21,525	59,200	12,200	13,640	13,640	13,640											
	Surplus(Deficit)	3,928	3,008	(21,292)	(5,491)	(40,200)	9,300	10,360	12,860	12,860											
	Fund Balance	10,485	13,492	(15,614)	8,001	(32,199)	(22,899)	(12,539)	321	13,181											
		110.92%	130.06%	-41.83%	37.17%	-54.39%	-187.70%	-91.93%	2.35%	96.63%											



Reviewed By:	
Legal	☐
Finance	☒
Engineer	☐
City Administrator	☒
Human Resources	☐
Community Development	☐
Police	☐
Public Works	☐
Parks and Recreation	☐

Agenda Item Number

New Business #10

Tracking Number

ADM 2021-52

Agenda Item Summary Memo

Title: Sunflower SSA Tax Levy Ordinance

Meeting and Date: Administration Committee – November 17, 2021

Synopsis: Please see attached memo.

Council Action Previously Taken:

Date of Action: N/A Action Taken: _____

Item Number: _____

Type of Vote Required: Majority

Council Action Requested: Approval

Submitted by: Rob Fredrickson Finance
Name Department

Agenda Item Notes:



Memorandum

To: Administration Committee
From: Rob Fredrickson, Finance Director
Date: November 9, 2021
Subject: Sunflower Estates SSA Tax Levy Ordinance

Summary

Approval of the tax levy ordinance for the Sunflower Estates Homeowners Association (HOA) Special Service Area (SSA).

Background

As shown in Exhibit B-1, the (12) Sunflower SSA Fund finished Fiscal Year 2021 with negative fund balance of \$8,409, as the Fund remained in a deficit position after incurring ~\$60,000 in expenditures for the naturalization of three detention basins in FY 2015 & FY 2016. In the current fiscal year (2022) the SSA is budgeted to incur annual costs for mowing of the common areas, tree trimming and pond maintenance, which are currently estimated at a total cost of \$17,200.

As established over the last seven budget cycles, the one-time expenditures for pond naturalization, in addition to annual costs for mowing, tree trimming and pond maintenance, will be paid back over a ten-year period, which began in FY 2016. In order to cover these costs; eliminate the Funds negative equity position; and allow for a small cash reserve for any unanticipated expenditures by the end of the ten-year payback period (Levy Year 2023 / FY 2025); staff recommends that the Sunflower SSA levy be held relatively steady for the 2021 levy (FY 2023), before being marginally increased by ~\$9.00 for the 2022 levy (FY 2024).

Based on the recommendation above, per unit Sunflower SSA property tax amounts for the 2021 levy (FY 2023) would increase by \$5.44 in comparison to the prior year, going from \$174.04 per parcel to \$179.49. Similar to the situation with the Fox Hill SSA, a data entry error at the County resulted in the 2020 levy (collected in FY 2022) increasing by only \$0.85 per parcel, instead of \$6.30, as prescribed by the City's 2020 Sunflower SSA levy ordinance. Fortunately, this levy error has no material impact on the long-term viability of the Fund and saved residents of the SSA ~\$5 per parcel.

Taken in aggregate, the recommended 2021 levy would amount to \$21,000 (\$179.49 per parcel) and would be comprised as follows:

- \$4,000 for Pond Maintenance
- \$5,000 for Tree Trimming and Replacement
- \$12,000 for Mowing and Landscaping

In comparison to last year's Sunflower SSA levy presentation, future per unit SSA property taxes are expected to remain unchanged for the 2021 levy (FY 2023); increase by \$8.55 in the subsequent levy year (FY 2024); and then remain flat at \$188.03 for levy year 2023 (FY 2025), as shown on Exhibit B-1 (2021 levy – current year) and Exhibit B-2 (2020 levy - prior year), in addition to being summarized below:

- 2021 levy (FY 2023) – \$179.49 (2020) v. \$179.49 (2021) - no change
- 2022 levy (FY 2024) – \$188.03 (2020) v. \$188.03 (2021) – no change
- 2023 levy (FY 2025) – \$188.03 (2020) v. \$188.03 (2021) – no change

Recommendation

Staff recommends approval of the 2021 Sunflower Estates HOA SSA levy ordinance (tax roll attached as Exhibit A).

ORDINANCE NO. 2021 - _____

AN ORDINANCE FOR THE AMENDED LEVY AND ASSESSMENT OF TAXES FOR THE
FISCAL YEAR BEGINNING MAY 1, 2022 AND ENDING APRIL 30, 2023 IN AND FOR
THE UNITED CITY OF YORKVILLE SPECIAL SERVICE AREA NUMBER 2006-119

BE IT ORDAINED by the Mayor and City Council of the United City of Yorkville,
Kendall County, Illinois as follows:

Section 1: The United City of Yorkville Special Service Area Number 2006-119 has been
created by an ordinance entitled:

AN ORDINANCE ESTABLISHING
SPECIAL SERVICE AREA NUMBER 2006-119 IN THE
UNITED CITY OF YORKVILLE
(SUNFLOWER ESTATES SUBDIVISION)

ADOPTED February 27, 2007 and effective upon passage approval and publication, no petition
having been filed opposing the creation of the Special Service Area, pursuant to section 9 of
Public Act 78-901. Said Special Service Area Number 2006-119 consists of territory described in
the ordinance aforesaid. The United City of Yorkville is now authorized to issue bonds and levy
taxes for special services in said Special Service Area.

Section 2: That the total amount of the budget, as amended, for all purposes to be collected from
the tax of the current fiscal year in Special Service Area Number 2006-119 is ascertained to be
the sum of Twenty-one thousand dollars (\$21,000.00).

Section 3: That the following sums be, and the same hereby are, levied upon the taxable
property, as defined in the Revenue Act of 1939 in the United City of Yorkville Special Service
Area Number 2006-119, said tax to be levied for the fiscal year beginning May 1, 2022 and
ending April 30, 2023.

	<u>Budget</u>	<u>Income From Other Sources</u>	<u>To Be Raised By Taxation</u>
Mowing	\$12,000.00	\$0.00	\$12,000.00
Tree Trimming	5,000.00	0.00	5,000.00
Pond Maintenance	<u>4,000.00</u>	<u>0.00</u>	<u>4,000.00</u>
TOTAL SUNFLOWER SSA EXPENDITURES	\$ 21,000.00	\$0.00	\$ 21,000.00

Section 4: This tax is levied pursuant to Article VII Sections 6A and 6L of the Constitution of the State of Illinois and pursuant to Public Act 78-901 and pursuant to an ordinance Establishing The United City of Yorkville Special Service Area Number 2006-119.

Section 5: That there is hereby certified to the County Clerk of Kendall County, Illinois, the sum aforesaid, constituting said total amount and the said total amount of Twenty-one thousand dollars (\$21,000.00) which said total amount the said United City of Yorkville Special Service Area Number 2006-119 requires to be raised by taxation for the current fiscal year of said City and City Clerk of said City is hereby ordered and directed to file with the County Clerk of said County on or before the time required by law, a certified copy of this ordinance. The tax roll report is attached as Exhibit A.

Section 6: This ordinance shall be in full force and effect from and after its adoption and approval as provided by law.

KEN KOCH	_____	DAN TRANSIER	_____
ARDEN JOE PLOCHER	_____		
CHRIS FUNKHOUSER	_____	MATT MAREK	_____
SEAVER TARULIS	_____	JASON PETERSON	_____

PASSED AND APPROVED this _____ day of _____, 2021.

Mayor

ATTEST:

[SEAL]

City Clerk

SUNFLOWER ESTATES SSA TAX ROLL REPORT

\$21,000.00 Levy Amount

<u>PIN #</u>	<u>Levy</u>	
05-05-440-002	\$179.49	1
05-05-440-003	\$179.49	2
05-05-440-004	\$179.49	3
05-05-440-005	\$179.49	4
05-05-440-006	\$179.49	5
05-05-440-007	\$179.49	6
05-05-440-008	\$179.49	7
05-05-440-009	\$179.49	8
05-05-440-010	\$179.49	9
05-05-440-011	\$179.49	10
05-05-440-012	\$179.49	11
05-05-440-013	\$179.49	12
05-05-440-014	\$179.49	13
05-05-440-015	\$179.49	14
05-05-440-016	\$179.49	15
05-05-440-017	\$179.49	16
05-05-440-018	\$179.49	17
05-05-440-019	\$179.49	18
05-05-440-020	\$179.49	19
05-05-440-021	\$179.49	20
05-05-440-022	\$179.49	21
05-05-440-023	\$179.49	22
05-05-475-001	\$179.49	23
05-05-475-002	\$179.49	24
05-05-475-003	\$179.49	25
05-05-475-004	\$179.49	26
05-05-475-005	\$179.49	27
05-05-475-006	\$179.49	28
05-05-475-007	\$179.49	29
05-05-475-008	\$179.49	30
05-05-475-009	\$179.49	31
05-05-475-010	\$179.49	32
05-05-475-011	\$179.49	33
05-05-475-012	\$179.49	34
05-05-475-013	\$179.49	35
05-05-475-014	\$179.49	36
05-05-475-015	\$179.49	37
05-05-475-016	\$179.49	38
05-05-475-017	\$179.49	39
05-05-475-018	\$179.49	40
05-05-475-019	\$179.49	41
05-05-443-001	\$179.49	42
05-05-443-002	\$179.49	43
05-05-443-003	\$179.49	44
05-05-443-004	\$179.49	45
05-05-443-005	\$179.49	46

SUNFLOWER ESTATES SSA TAX ROLL REPORT**\$21,000.00 Levy Amount**

05-05-443-006	\$179.49	47
05-05-443-007	\$179.49	48
05-05-443-008	\$179.49	49
05-05-441-001	\$179.49	50
05-05-441-002	\$179.49	51
05-05-441-003	\$179.49	52
05-05-441-004	\$179.49	53
05-05-441-005	\$179.49	54
05-05-441-006	\$179.49	55
05-05-441-007	\$179.49	56
05-05-441-008	\$179.49	57
05-05-441-009	\$179.49	58
05-05-441-010	\$179.49	59
05-05-441-011	\$179.49	60
05-05-441-012	\$179.49	61
05-05-442-001	\$179.49	62
05-05-442-002	\$179.49	63
05-05-442-003	\$179.49	64
05-05-442-004	\$179.49	65
05-05-442-005	\$179.49	66
05-05-442-006	\$179.49	67
05-05-442-007	\$179.49	68
05-05-442-008	\$179.49	69
05-05-442-009	\$179.49	70
05-05-442-010	\$179.49	71
05-05-442-011	\$179.49	72
05-05-442-012	\$179.49	73
05-05-442-013	\$179.49	74
05-05-442-014	\$179.49	75
05-05-442-015	\$179.49	76
05-05-442-016	\$179.49	77
05-05-442-017	\$179.49	78
05-05-442-018	\$179.49	79
05-05-442-019	\$179.49	80
05-05-442-020	\$179.49	81
05-05-442-021	\$179.49	82
05-05-442-022	\$179.49	83
05-05-442-023	\$179.49	84
05-05-442-024	\$179.49	85
05-05-442-025	\$179.49	86
05-05-442-026	\$179.49	87
05-05-442-027	\$179.49	88
05-05-442-028	\$179.49	89
05-05-442-029	\$179.49	90
05-05-442-030	\$179.49	91
05-05-445-001	\$179.49	92
05-05-445-002	\$179.49	93

SUNFLOWER ESTATES SSA TAX ROLL REPORT

\$21,000.00 Levy Amount

05-05-445-003	\$179.49		94
05-05-445-004	\$179.49		95
05-05-444-001	\$179.49		96
05-05-444-002	\$179.49		97
05-05-444-003	\$179.49		98
05-05-444-004	\$179.49		99
05-05-444-005	\$179.49		100
05-05-444-006	\$179.49		101
05-05-443-009	\$179.49		102
05-05-443-010	\$179.49		103
05-05-443-011	\$179.49		104
05-05-443-012	\$179.49		105
05-05-443-013	\$179.49		106
05-05-443-014	\$179.49		107
05-05-443-015	\$179.49		108
05-05-443-016	\$0.00	***	109
05-05-476-001	\$179.49		110
05-05-476-002	\$179.49		111
05-05-476-003	\$179.49		112
05-05-477-001	\$179.49		113
05-05-477-002	\$179.49		114
05-05-477-003	\$179.49		115
05-05-477-004	\$179.49		116
05-05-477-005	\$179.49		117
05-05-477-006	\$179.49		118
05-05-330-001	\$0.00	***	119
05-05-330-002	\$0.00	***	120
05-05-440-001	\$0.00	***	121

\$21,000.00

***These are City owned properties - which are not included on the SSA tax levy

2021 Levy Presentation
Current Year

Exhibit B-1

Account Number	Description		FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
updated 11/8/21		Percentage Increase	-11.32%	11.70%	3.64%	0.49%	3.13%	4.76%	0.00%	0.00%	0.00%
<u>Sunflower SSA</u>		Per Unit \$ Amount	\$ 155.04	\$ 173.19	\$ 179.49	\$ 174.04	\$ 179.49	\$ 188.03	\$ 188.03	\$ 188.03	\$ 188.03
		Change in \$ Per Unit	\$ (19.79)	\$ 18.15	\$ 6.30	\$ 0.85	\$ 5.44	\$ 8.55	\$ -	\$ -	\$ -
<u>Sunflower SSA - 12</u>											
12-000-40-00-4000	PROPERTY TAXES		18,140	20,263	21,000	20,363	21,000	22,000	22,000	22,000	22,000
	Revenue		18,140	20,263	21,000	20,363	21,000	22,000	22,000	22,000	22,000
12-112-54-00-5416	POND MAINTENANCE		-	4,275	5,000	5,000	5,000	5,000	5,000	5,000	5,000
12-112-54-00-5462	PROFESSIONAL SERVICES		3,258	-	-	-	-	-	-	-	-
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE		8,455	8,297	12,200	12,200	12,200	13,640	13,640	13,640	15,368
	Expenditures		11,713	12,572	17,200	17,200	17,200	18,640	18,640	18,640	20,368
	Surplus(Deficit)		6,427	7,691	3,800	3,163	3,800	3,360	3,360	3,360	1,632
	Fund Balance		(16,200)	(8,409)	(9,237)	(5,246)	(1,446)	1,914	5,274	8,634	10,266
			-138.31%	-66.89%	-53.70%	-30.50%	-8.41%	10.27%	28.29%	46.32%	50.40%

2020 Levy Presentation Prior Year			FY 2019		FY 2020		FY 2021		FY 2021		FY 2022		FY 2023		FY 2024		FY 2025		FY 2026	
Account Number	Description		Actual		Actual		Adopted		Projected		Proposed		Projected		Projected		Projected		Projected	
Sunflower SSA	updated 11/11/20	Percentage Increase	-23.55%		15.99%		12.25%		12.25%		3.13%		0.00%		4.76%		0.00%		0.00%	
		Per Unit \$ Amount	\$	133.67	\$	155.04	\$	174.04	\$	174.04	\$	179.49	\$	179.49	\$	188.03	\$	188.03	\$	188.03
		Change in \$ Per Unit	\$	(41.17)	\$	21.38	\$	19.00	\$	19.00	\$	5.44	\$	-	\$	8.55	\$	-	\$	-
Sunflower SSA - 12																				
12-000-40-00-4000	PROPERTY TAXES		15,639		18,140		20,363		20,363		21,000		21,000		22,000		22,000		22,000	
	Revenue		15,639		18,140		20,363		20,363		21,000		21,000		22,000		22,000		22,000	
12-112-54-00-5416	POND MAINTENANCE		1,525		-		5,000		5,000		5,000		5,000		5,000		5,000		5,000	
12-112-54-00-5462	PROFESSIONAL SERVICES		2,835		3,258		3,126		-		-		-		-		-		-	
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE		12,653		8,455		12,200		12,200		12,200		12,200		13,640		13,640		13,640	
	Expenditures		17,013		11,713		20,326		17,200		17,200		17,200		18,640		18,640		18,640	
	Surplus(Deficit)		(1,374)		6,427		37		3,163		3,800		3,800		3,360		3,360		3,360	
	Fund Balance		(22,626)		(16,200)		(18,630)		(13,037)		(9,237)		(5,437)		(2,077)		1,283		4,643	
			-132.99%		-138.31%		-91.66%		-75.80%		-53.70%		-31.61%		-11.14%		6.88%		24.91%	



Reviewed By:	
Legal	☐
Finance	☒
Engineer	☐
City Administrator	☒
Community Development	☐
Purchasing	☐
Police	☐
Public Works	☐
Parks and Recreation	☐

Agenda Item Number

Old Business #1

Tracking Number

ADM 2021-41

Agenda Item Summary Memo

Title: 2011 Bond Refinancing

Meeting and Date: Administration Committee – November 17, 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:



Memorandum

To: City Council
From: Rob Fredrickson, Finance Director
Date: November 3, 2021
Subject: Public Hearing on Proposal to Sell GO ARS Bonds

Summary

Materials relating to conducting a public hearing on the proposal to sell general obligation (GO) alternate revenue source (ARS) bonds, in an amount not to exceed \$1,050,000.

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 chose 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 was the adoption of the Intent to Issue (i.e., Authorizing) Ordinance by City Council on October 26th, which established 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 for project funds 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 established 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. In addition to the passage of the intent ordinance, Council also approved a second ordinance (Exhibit D) on October 26th, authorizing a public hearing for the upcoming November 9th meeting.

Following Council's approval of both ordinances (Exhibit C & D) on October 26th, staff published the Intent Ordinance and the Notice of Public Hearing in the Beacon News on October 29th, which began the 30-day Backdoor Referendum period, pursuant to the Bond Issuance Notification Act (BINA). After the public hearing on November 9th (also required by BINA), the remaining tentative schedule for the issuance of the bonds will 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 should take roughly 60 days to complete, from approval of the authorizing ordinance on October 26th through the closing date in January 2022.

Recommendation

Informational item.

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	4.2800000%
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