



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

Agenda Item Number
Mayor's Report #4 Supplemental Information
Tracking Number
CC 2022-09

Agenda Item Summary Memo

Title: Fiscal Year 2023 Budget Presentation

Meeting and Date: City Council – February 22, 2022

Synopsis: _____

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: None

Council Action Requested: Informational

Submitted by: Bart Olson Administration
Name Department

Agenda Item Notes:

FISCAL YEAR 2023 BUDGET



PROPOSED

MAY 1, 2022 - APRIL 30, 2023

United City of Yorkville, Illinois

Fiscal Year 2023 Budget

May 1, 2022 to April 30, 2023

Elected Officials

Mayor: John Purcell

1st Ward Alderman: Dan Transier

1st Ward Alderman: Ken Koch

2nd Ward Alderman: Craig Soling

2nd Ward Alderman: Joe Plocher

3rd Ward Alderman: Matt Marek

3rd Ward Alderman: Chris Funkhouser

4th Ward Alderman: Seaver Tarulis

4th Ward Alderman: Jason Peterson

Administration

City Administrator: Bart Olson

Director of Finance / Treasurer: Rob Fredrickson

Director of Public Works: Eric Dhuse

Chief of Police: Jim Jensen

Director of Community Development: Krysti Barksdale-Noble

Director of Parks & Recreation: Tim Evans

Library Director: Shelley Augustine

City Clerk: Jori Behland

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Memorandum

To: City Council
From: Bart Olson, City Administrator
CC: Department Heads
Date:
Subject: FY 23 budget narrative

Purpose:

Please accept this report and budget spreadsheet as proposal for the FY 23 budget. The budget proposed for approval by the City Council is for expenses and revenues scheduled to be spent and collected, respectively, between May 1, 2022 and April 30, 2023.

Background and “the big picture”:

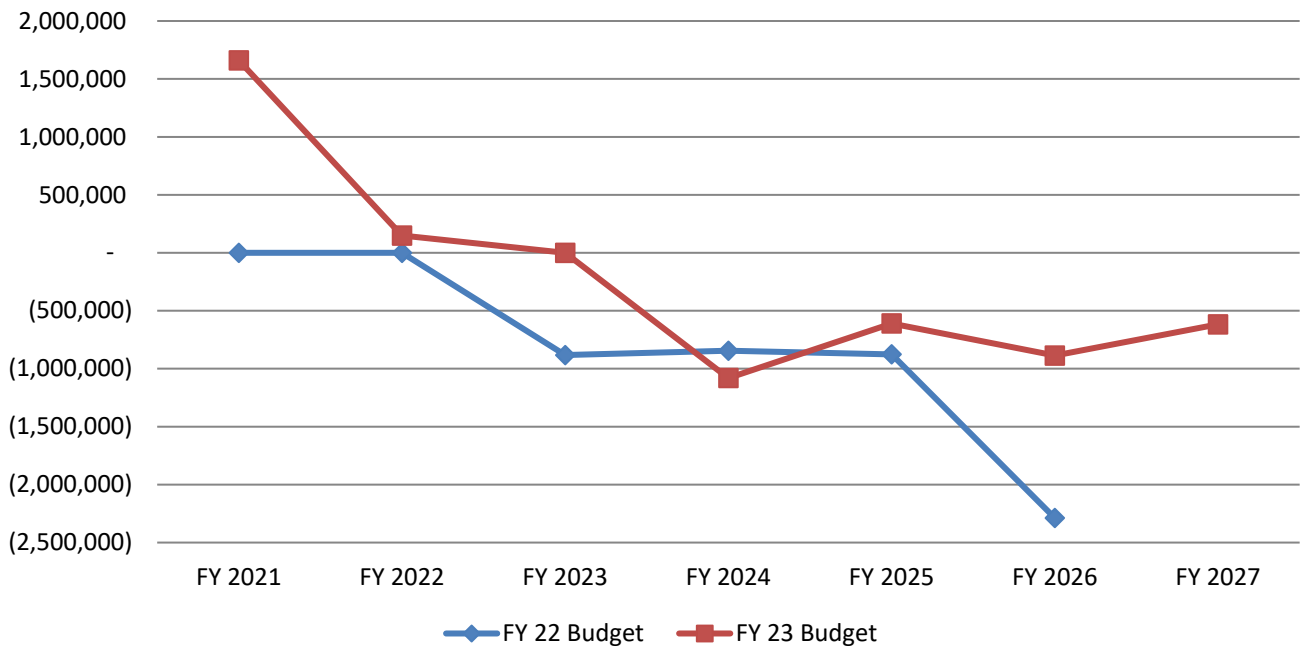
The City Council last discussed a comprehensive budget proposal in April 2021, when it approved the FY 22 budget, with additional information for FY 23, FY 24, FY 25, and FY 26. This approval represented the tenth five-year budget for the City, and we return to a five-year budget again this year.

Last year’s budget discussion recapped the first year of the COVID-19 pandemic, and the City’s unexpectedly positive fiscal outcomes related to the strong local economy. We were able to significantly increase the City’s capital improvement plan funding, on a mostly pay-as-you-go basis and begin to address generational challenges in municipal buildings and the City’s switchover to a new water source.

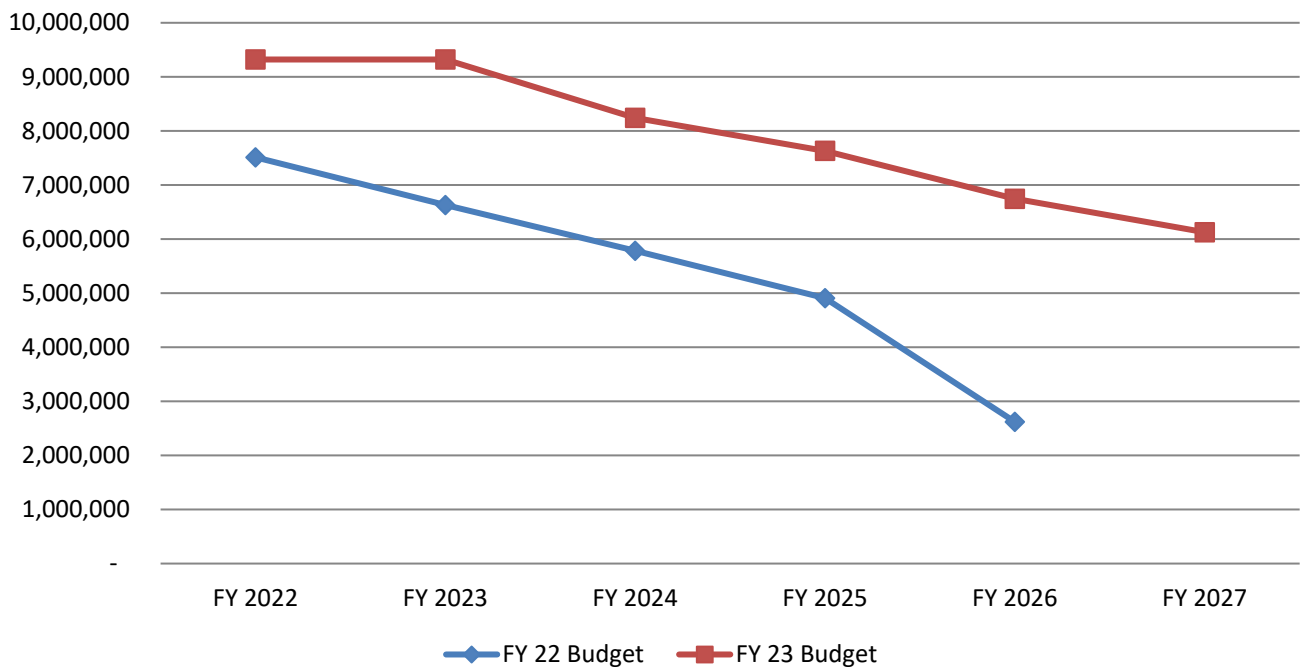
In this year’s budget proposal, we extend last year’s discussion in the same direction, if not to a more intense degree. While this five-year budget proposal has a \$96,000,000 Lake Michigan project and corresponding funding unaddressed, we have been able to put significant down payments on the City’s entire capital improvement plan and have identified funds to fully cover the City’s Prairie Pointe building project. Additionally, we have increased the planned scope of the proposed new Public Works Building from \$15m in last year’s budget proposal, to an estimated \$22m in this year’s budget proposal. While the Prairie Pointe building and Public Works building projects will be financed, we show the debt service from those two buildings as being able to be covered with existing, inflationary revenue streams. This funding concept and these two projects’ scope was unimaginable even five years ago when the City was on solid financial footing, much less 13 years ago when the City was at the valley of its fiscal distress, struggling to make vendor payments on time with a few hundred thousand dollars of liquid cash on a \$30m+ aggregate budget. The aggressive growth decisions made in the early 2000s have impacted us for the better part of two decades, and we are finally able to start funding operational and deferred maintenance from that period with this five-year budget proposal.

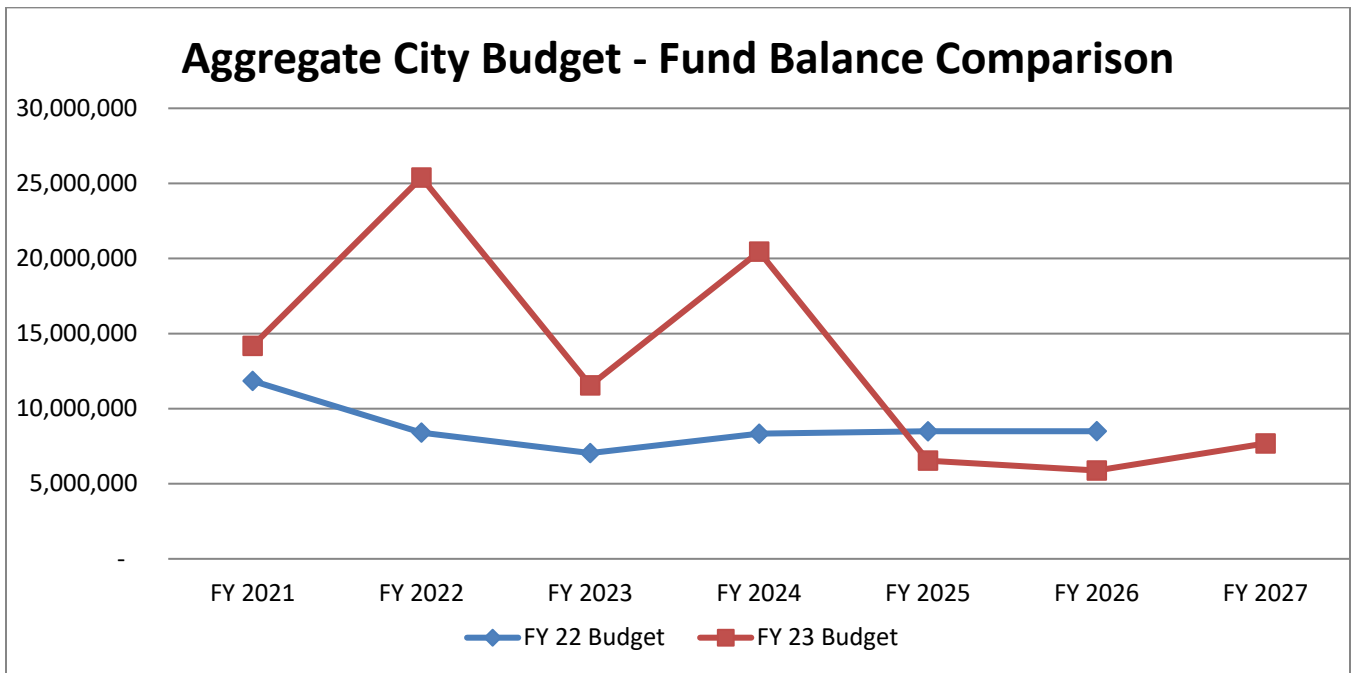
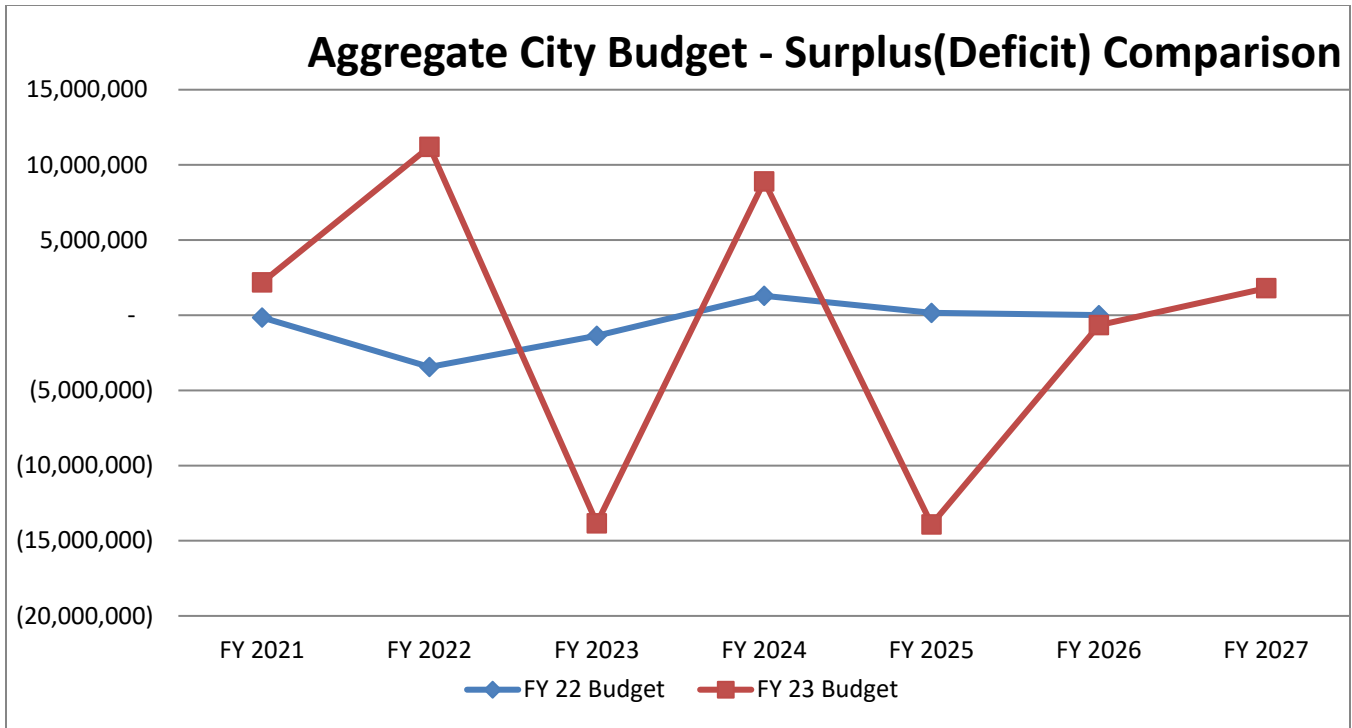
With another year of a better-than-expected General Fund and aggregate City budget fund balance, and a significant increase in capital projects and purchases, the five-year budget outlook is improved from last year’s budget proposal:

General Fund - Surplus(Deficit) Comparison



General Fund - Fund Balance





In short, we are well positioned for FY 23 and beyond, and we are positioned to make decisions on project deferrals or operational cuts with months or years of advance notice.

Changes in budgeting

There are no major changes in budget format. In FY 23, we do propose to close out the Land-Cash Fund (72) due to their being no expected material revenues or expenditures for the entire five-year budget proposal.

Year-by-year summary, FY 22 projections

The General Fund outlook for FY 22 has had its second straight year of extreme overperformance. As the City Council reviewed throughout the start of the pandemic, state and local revenues have benefitted from a growing population base, a change in online sales tax sourcing rules, a robust local economy that promoted local businesses big and small, and federal and state stimulus efforts. Because the City Council and staff have always taken a “wait and see” approach to revenue projections, a few years of double-digit revenue increases and direct state and federal aid to municipalities have left us with a strong fund balance and given us the opportunity to address long term capital and operational needs. The proposed balanced budget, which already had a significant capital plan funded within it plus a sizable down payment for future municipal building needs, is expected to end a few hundred thousand dollars in surplus, even though we’ve expanded the capital plan mid-year, benchmarked sales tax revenues against a relatively conservative standard and transferred the overage into the capital funds and increased the down payments to future municipal building needs. We expect to end FY 22 with the City’s largest fund balance amount ever, with fund balance percentage exceeding 62% (excluding transfers out).

One of the largest changes in the budget is the Building and Grounds Fund (FY 22), which saw two bond sales occur mid-year after the City Council initially punted on the concept in the FY 22 budget proposal. All these funds should be expended in FY 23.

Along with the Buildings & Grounds fund, the City-wide capital fund will benefit from ARPA funds, which were not fully addressed in the FY 22 budget proposal on the chance that they did not come to fruition. The outlook for the Water Fund is significantly better than expected, which is caused by a modest increase in revenues and a few deferred projects. Positive budget outcomes in the vehicle and equipment fund (25) are primarily caused by supply chain issues – the City has approved the purchase of several vehicles in FY 22 which have been significantly delayed in delivery. Most other funds were within normal variance.

Year-by-year summary, FY 23 proposed

General Fund

Surplus (Deficit)	\$0
Fund Balance	42%

Notes

- 1) Variable merit and COLA increases for staff
- 2) Patrol officer position filled (vacated due to Police Commander promotion)

Water Fund

Surplus (Deficit)	(\$1,885,200)
Fund Balance	25%

Notes

- 1) Lake Michigan project-based interim water rate increase

Sewer Fund

Surplus (Deficit)	\$609,175
Fund Balance	26%

Notes

- 1) Sewer maintenance fee increases approx. 6% - from new housing starts and inflationary increase

Aggregate Budget

Surplus (Deficit)	(\$13,837,570)
Fund Balance	\$11,552,363

Notes

- 1) Deficit caused by spend down of 2021 and 2022 bond proceeds related to the New City Hall/Police Station renovation

Capital Projects List

Fox Hill improvements, Mill Rd rehab and realignment, Bristol Ridge Rd – STP Project completed, UDO completed, ERP implementation begins, Road to Better Roads, sidewalk replacements, pavement striping, parking lot and shared use path maintenance, Rte. 34 eastern & western expansion completed, Rte. 71 (eastern portion) completed, Kennedy Rd (Freedom Place) begins, water meter replacement program, new City Hall renovations, Kennedy Rd (North) finishes, Rte. 71 water/sewer main replacement, Raintree Village subdivision improvements completed, Kennedy Rd bike trail wraps up, Van Emmon LAFO project commences, Rebuild Downtown project starts, North Central Water Tower painting completed, DWC Water Sourcing project begins, East Main St watermain improvements completed, Prairie Ln area watermain work begins, rehab of Well #7 and Well #4, Beaver Street standby generator installed, cat-ion media exchange at water treatment plant #4, SSES work continues, sanitary sewer improvements (Bright Farms), new playground equipment at Kiwanis and Sleezer parks.

Year-by-year summary, FY 24 projections

General Fund

Surplus (Deficit)	(\$1,080,774)
Fund Balance	37%

Notes

- 1) Undetermined merit increases for staff
- 2) New patrol officer position

Water Fund

Surplus (Deficit)	(\$987,894)
Fund Balance	13%

Notes

- 1) Water rate interim increase from FY 23 in place for full year plus inflationary increase from new construction. Lake Michigan caused water rate increase expected to be considered by City Council prior to FY 24.

Sewer Fund

Surplus (Deficit)	(\$57,965)
Fund Balance	51%

Notes

- 1) Sewer maintenance fee increases approx. 6% - from new housing starts and inflationary increase

Aggregate Budget

Surplus (Deficit)	\$8,902,168
Fund Balance	\$20,454,531

Notes

- 1) Surplus created by the proposed issuance of a \$22m bond for the construction of a new Public Works facility
- 2) Fund balance in the General and Water Funds decline. Sewer Fund projected with modest deficit. TIF Funds turn a surplus, but overall negative equity position of TIF's continues to put a strain on the General Fund

Capital Projects List

Road to Better Roads, pavement striping, Baseline Rd ends, parking lot and path maintenance, ERP implementation ends, Rebuild Downtown project continues, sidewalk replacements, water meter replacement, Kennedy Rd (Freedom Place) completed, construction begins on proposed PW facility, South Central water tower repainting, Rte 47 (northern) project begins, Prairie Ln area watermain work ends, Well #4 rehab, DWC Water project continues, water main improvements start on Colton Str and Sunset Ave, SSES Rehab continues, cat-ion media exchange at water treatment #7 finished, park improvements installed at Rice and Rotary.

Year-by-year summary, FY 25 projections

General Fund

Surplus (Deficit)	(\$609,496)
Fund Balance	34%

Notes

- 1) Undetermined merit increases for staff
- 2) New patrol officer position

Water Fund

Surplus (Deficit)	(\$1,251,431)
Fund Balance	-5%

Notes

- 2) Water sales as shown increase approx. 5%, but broader water rate increase to fund Lake Michigan source project expected to be settled before FY 24 begins

Sewer Fund

Surplus (Deficit)	(\$713,197)
Fund Balance	23%

Notes

- 1) Sewer maintenance fee increases approx. 6% - from new housing starts and inflationary increase

Aggregate Budget

Surplus (Deficit)	(\$13,913,397)
Fund Balance	\$6,541,134

Notes

- 1) Deficit caused by the spend down of bond proceeds related to the proposed Public Works facility
- 2) Fund balance in the General, Water and Sewer Funds continue to decline. TIF's post a moderate surplus but accumulated negative equity position of TIF funds continues to put a strain on the General Fund.

Capital Projects List

Road to Better Roads, pavement striping, sidewalk replacements, water meter replacement program, Route 47 (Rte. 30/Water Park Way) project continues, parking lot and shared use path maintenance, Rebuild Downtown project finishes, South Central water tower repainting is completed, new Public Works facility slated for completion, watermain work completed on Colton Street and Sunset Avenue, DWC Water Sourcing project continues, water main replacements begin on Main, Washington and Orange Streets, SSES rehab program continues, park improvements installed at Cannonball, Gilbert and Prestwick.

Year-by-year summary, FY 26, and FY 27 projections

General Fund	<u>FY 26</u>	<u>FY 27</u>
Surplus (Deficit)	(\$886,303)	(\$617,620)
Fund Balance	29%	26%

Notes

- 1) Undetermined merit increases for staff
- 2) New patrol officers in FY 26 and FY 27

Water Fund		
Surplus (Deficit)	\$1,074,822	\$2,059,733
Fund Balance	14%	63%

Notes

- 3) Water sales as shown increase approx. 5%, but broader water rate increase to fund Lake Michigan source project expected to be settled before FY 24 begins

Sewer Fund		
Surplus (Deficit)	(\$217,330)	\$357,747
Fund Balance	20%	53%

Notes

- 1) Sewer maintenance fee increases approx. 6% - from new housing starts and inflationary increase

Aggregate Budget		
Surplus (Deficit)	(\$658,857)	\$1,802,895
Fund Balance	\$5,882,277	\$7,685,172

Notes

- 1) Fund balance in the General Fund continues to decline. Water Fund generates strong multi-year surpluses. Sewer Fund yields a modest surplus in FY 27. TIF Funds continue to generate a net surplus, but accumulated deficit position of TIF Funds continues to put a strain on the General Fund.

Capital Projects List

Road to Better Roads, pavement striping, sidewalk replacements, Route 47 (Rte. 30/Water Park Way) project completed, water meter replacement program, parking lot and shared use path maintenance South Central water tower repainting begins, watermain work begins on Madison Court and Wolf, Deer and Madison Streets, water main replacements finished on Main, Washington and Orange Streets, SSES rehab program continues, park improvements installed at Sunflower, Bridge, Raintree, Steeping Stones and Bristol Station parks.

Items to note – big picture

Items to note – Lake Michigan water source changeout

In December 2021, the City Council identified a DuPage Water Commission Lake Michigan water source as the preferred option for the City's long term water supply. In the past few weeks, the City Council has also approved an engineering agreement with EEI to provide materials related to the Lake Michigan withdrawal permit application, and that process has begun in earnest. Staff has been compiling the long-term capital improvement plans and budget estimates and has determined that three related components should be funded in FY 23: the IDNR Lake Michigan withdrawal permit application (already approved by City Council), a preliminary engineering agreement with EEI (to be reviewed in spring 2022), and a corrosion control study (to be reviewed in spring/summer 2022). Each of these components are generally the sole responsibility of Yorkville and there are not available grant or loan programs to offset these costs.

We have added these three studies into the five-year budget proposal along with the City's normal, extensive water capital program. To pay for these necessary capital items and Lake Michigan study pieces, we propose to begin the water rate increases in FY 23. These water rate increases are at the \$5-6 per month per household range for ~60% of all households in the City (\$10-12 per billing cycle) and under \$10 per month for 90% of all households, depending on usage – although we propose to phase these water rate adjustments in the following manner:

- 1) The current rate is \$17 bi-monthly base rate for the first 350 cubic feet of water, plus \$4.30 per 100 cubic feet thereafter. This rate has been in place since May 1, 2016.
- 2) We propose to increase the base rate to \$24 bi-monthly base rate for the first 350 cubic feet of water on September 1, 2022.
 - a. This increase will be broadly spread to every residential and commercial account in the City at a flat \$3.50 per month rate.
- 3) We propose to increase the volumetric rate to \$4.80 per 100 cubic feet thereafter on January 1, 2023.
 - a. For ~12% of residences, this volumetric increase will have no impact (they use less than 350 cubic feet in a billing cycle).
 - b. For 47% of residences (those using between the minimum and 1200 cubic feet per billing cycle), this volumetric increase will result in an additional \$2.12 per month (\$4.25 per billing cycle).
 - c. For 31% of residences (those using between 1200 cubic feet and 2400 cubic feet per billing cycle), this volumetric increase will result in an additional \$5.12 per month (\$10.25 per billing cycle).
 - d. For 6% of residences (those using between 2400 cubic feet and 3600 cubic feet per billing cycle), this volumetric increase will result in an additional \$8.12 per month (\$16.25 per billing cycle).
 - e. The remaining ~4.6% of residences and businesses (those using greater than 3600 cubic feet per billing cycle), this volumetric increase will result in varying costs. A large user (60,000 cubic feet per cycle) might see an average monthly increase of ~\$300, and the largest users (200,000 cubic feet to 300,000 cubic feet per cycle)

might see an average increase of \$500 to \$700 per month (\$1,000 to \$1,400 per billing cycle).

As discussed by the Mayor and staff during the past water source discussions, this proposed water rate increase is an interim step to a larger expected rate increase of \$45 per month per household from current rates to fund the Lake Michigan water source project. This revenue source can be modeled and discussed at different base rates and volumetric rates as the City Council wishes.

The studies referenced above are less than \$500,000 in FY 23 and represent less than 1% of the total Lake Michigan capital expenditures needed in the next five years. The City staff is still working through those capital components, the timing of each, and the available funding sources to pay for the ~\$95,000,000 necessary to complete the project. We expect to review the larger project rollout with City Council this Spring, as there are still weeks' worth of discussions to be had internally, with Oswego and Montgomery, and with the DuPage Water Commission.

Items to note – Home rule status and special census

The City's population is 21,533 as of the 2020 decennial census which occurred between April and October 2020. Depending on the speed of home construction, home sale, and new resident move-in, it is possible that as many as 700 new housing starts were in various stages of construction and not included in that population count from homes constructed between October 2019 and October 2020. Additionally, the City has built more than 500 new homes since October 2020 and is on pace for another strong year in 2022. Depending on the timing of the ~1,200 new homes referenced above, the special census enumerators survey through neighborhoods, and the rate of new home construction in 2022 and 2023, it is likely that the City will cross the 25,000-population threshold (home rule status) between Fall 2022 and the end of 2024.

For every new resident counted as part of a special census, the City stands to receive more than \$210 per year. This combination of per capita income taxes, use taxes, motor fuel taxes, transportation renewal fund, and cannabis taxes are state shared revenues based on a City's population.

Special censuses can be conducted on a City-wide or partial / neighborhood specific basis. City-wide special censuses can cost several hundred thousand dollars, and the last partial special census we completed was \$135,000. Fortunately, all the City's growth is contained within newer subdivisions, which allows us to conduct partial special censuses at minimal cost and maximum benefit. Theoretically, with an average population per household at 2.6 to 2.8, the City has a one-year return on investment at just 350-400 new houses. From initial point of contact with the census bureau to receipt of new revenues, the special census process takes approximately one-year to complete. Given all this information, it may be worth it for the City to conduct a special census in the immediate future (to capture the 400 new homes constructed in 2021 at minimum, and the 1,200 houses in question since the decennial) to capture incremental revenue and then conduct another special census when it is sure it has crossed the 25,000 threshold. This strategic timing concept will be discussed in depth by the City Council, and for purposes of this five-year budget proposal, we have assumed no censuses will be completed.

Items to note – ARPA Funds

The City will receive close to \$2.8m in federal pandemic relief (ARPA funds) via \$1.4m payments in FY 22 and FY 23. These funds can be used on a variety of capital projects, pandemic relief, and public safety expenditures, but the federal rules governing use of these funds allows use of the ARPA funds on any legitimate City operation or capital project since the amount of money we will receive is less than \$10m. For conservative budgeting principles, we propose to use these one-time revenues on one-time expenditures in FY 22 through a \$1.4m transfer to Building and Grounds to offset costs of the Public Works building, and in FY 23 through two ~\$700,000 transfers into City-wide Capital and Building and Grounds funds to offset various one-time capital projects.

Items to note – the unknown

While each of these items is referenced within this memo, the following concepts are unaddressed from a revenue or expenditure side within this five-year budget proposal: any long-term Lake Michigan / DuPage Water Commission project costs and rate increases; selling of any City assets, including buildings and property; any partial or full special census conducted mid-decade.

Items to note – Sales tax projections

The City Council reviewed a sales tax benchmarking proposal in January 2022, related to the City's solid overperformance of sales taxes since FY 20. Changes in online sales tax sourcing rules, the general increase in applicable online sales to sales tax obligations, and the residents robust support of local businesses caused 5% growth in sales tax revenues between FY 19 and FY 20, 12% growth between FY 20 and FY 21, and we are seeing average year-over-year increases in the 15-20% range in FY 22. Given this extremely positive and compounded outcome, the City Council decided to benchmark the last six months of sales tax projections in FY 22 to a 10% year-over-year growth standard; for any of the last six months of the fiscal year, any observed increases in the monthly sales tax reports beyond 10% year-over-year would be dumped into the City-wide capital fund, rather than sit in the general fund.

Since that City Council meeting in January 2022, the City Council has already seen monthly sales tax reports between 25% and 35% resulting in a transfer into the capital fund of more than \$315,000. This partially explains the larger than expected transfer to City-wide capital in the general fund (roughly \$400,000 budgeted and \$1,000,000 now expected). With a few months of the fiscal year still yet to go, there is a strong possibility that this transfer will grow even higher. As a point of reference, the non-home rule sales annual amount which has historically been in the \$2m to \$2.5m annual range is expected to top \$3.4m in FY 22, a growth of more than \$1m in new revenue in two fiscal years. The regular sales tax line-item has seen similar growth, going from a then-historically high amount of \$3.2m in FY 20 to more than \$4.4m expected in FY 22. While we have conservatively estimated 3% growth year-over-year in FY 23 and beyond, this influx of more than \$2m in new annual revenue has allowed us to fully fund most capital needs and chip away at our long term deferred maintenance of assets.

Items to note – Prairie Pointe building planning

The City purchased the Prairie Pointe building and adjacent vacant lot in late 2020 for \$2,000,000, spent the next several months planning the buildout and renovation of the building for use as a City Hall and Police Station, sold two bonds for \$8.25m and \$1m to pay for an estimated \$7.3m renovation project and land acquisition, captured a \$525,000 premium as part of the bond sale, received bids and quotes for a variety of supplemental equipment, services, and building alternates on February 15, 2022, and is prepared to review all of the above at the February 22nd and March 8th City Council meetings.

This five-year budget proposal includes the architect's base bid estimates and relevant alternates, all known supplemental purchases, and general estimates of supplemental purchases for which pricing is currently to be determined.

Items to note – Public Works building planning

The City Council had authorized a Public Works building space needs RFQ in early 2020, before the study was shelved due to the pandemic. Shortly thereafter, the Prairie Pointe building became available and most of the staff resources went to that project. The City picked the Public Works building process back up in 2021, completing the building analysis in late 2021. Several building layouts and permutations were identified between the Public Works department needs, the Parks Department needs, and a potential shared building with Kendall Area Transit (KAT). In early 2022, staff is busy identifying available properties before moving towards an interim space needs analysis to both look at a site-specific building layout and to reduce the building cost to within City affordability.

A fully built-out, 40+year Public Works and Parks Department building is likely in the \$22m to \$30m range, on approximately 10-15 acres depending on utilities and stormwater basin needs. For purposes of this five-year budget, we have identified a \$22m total project paid off with a 30-year bond issuance, with debt service costs to be split between the water, sewer, and streets department funds. Any larger budget or shorter bond issuance will require further planning at time of bond sale. For planning purposes, we did assume the PW facility will be planned and designed in 2022 with potential bond sale and construction starting in 2023.

Items to note - City Council goals

Due to the COVID-19 pandemic, the City Council skipped a traditional goal setting session in Fall 2020 and Fall 2021. Instead, the City Council reviewed pandemic related budget figures at every City Council meeting for more than a year and deferred in Fall 2021. Staff is open to conducting strategic planning discussions throughout Summer 2022 and/or doing a more traditional goal setting session in Fall 2022.

Items to note – Capital Projects, Road to Better Roads & Water/Sewer Main Replacement Programs

The City Council's focus for capital projects has been pavement rehabilitation via the Road to Better Roads program. Since the first year of the program in summer 2013, we have spent almost \$7.5 million (thru FYE 21) between pavement, water, and sewer projects. In summer 2022, we are proposing over \$2.7 million in Road to Better Roads and water/sewer main projects.

Our annual Road to Better Roads budget for FY 23 is slated at \$1.5m for pavement improvements, with construction expenditures budgeted in MFT (\$1m) and City-wide capital (\$500,000).

The "Road to Better Roads" branded program is slightly short of the \$2m annual funding target to maintain the City's entire road system, but the City has spent much more than the annual funding target when considering one-off road rehab projects not labeled as "Road to Better Roads". Examples of these projects include Mill Road, Bristol Ridge Road, Countryside subdivision roadwork, Fox Hill subdivision repaving, etc. Including these large projects towards the target means the City has maintained its overall street rating level around 76, which was the initial rating in 2013, despite underfunding the annual target in the initial years of the program.

Items to note – Countryside TIF

In last year's budget proposal, we observed the second full year of a reduced property assessment for the NCG Theater and the impact of a full year of construction of the last few commercial outlots in the TIF district. The net impact has been that the fund has modestly improved since the first year of the NCG reduction, but the long-term fund equity is still in doubt long-term. Short of the completion of the Opal Banquets, the construction of the last remaining outlot, and/or a major increase in property values, the fund is looking more likely to end in negative fund equity before TIF closure in FY 29. However, the City staff have been tracking this metric for years, will have years or notice to pivot if an opportunity to arise, and we already have begun to show the City's financial position assuming worst case scenarios.

Items to note – Public Works vehicle purchases

The City has made significant strides in replacing in largest Public Works vehicles but has delayed in realizing the benefits of the new vehicle by nationwide supply chain issues. The City Council authorized a large dump truck purchase in FY 20, along with the rehab of two older trucks. Further, the City Council approved the purchase of another two large dump trucks in FY 22, and the rehab of two more older dump trucks – all four of which have been delayed in delivery until late FY 22 or FY 23. With the City's strong financial performance, we propose to purchase a variety of new, large vehicles in FY 23 and will come close to funding our full replacement value throughout the entire five-year budget. A summary of the vehicles is included in the small picture section of this memo, and a more detailed memo from Director Dhuse will be distributed in the next week or so. Exact quotes/bids will be brought to a future City Council meeting if this budget proposal is approved by the City Council.

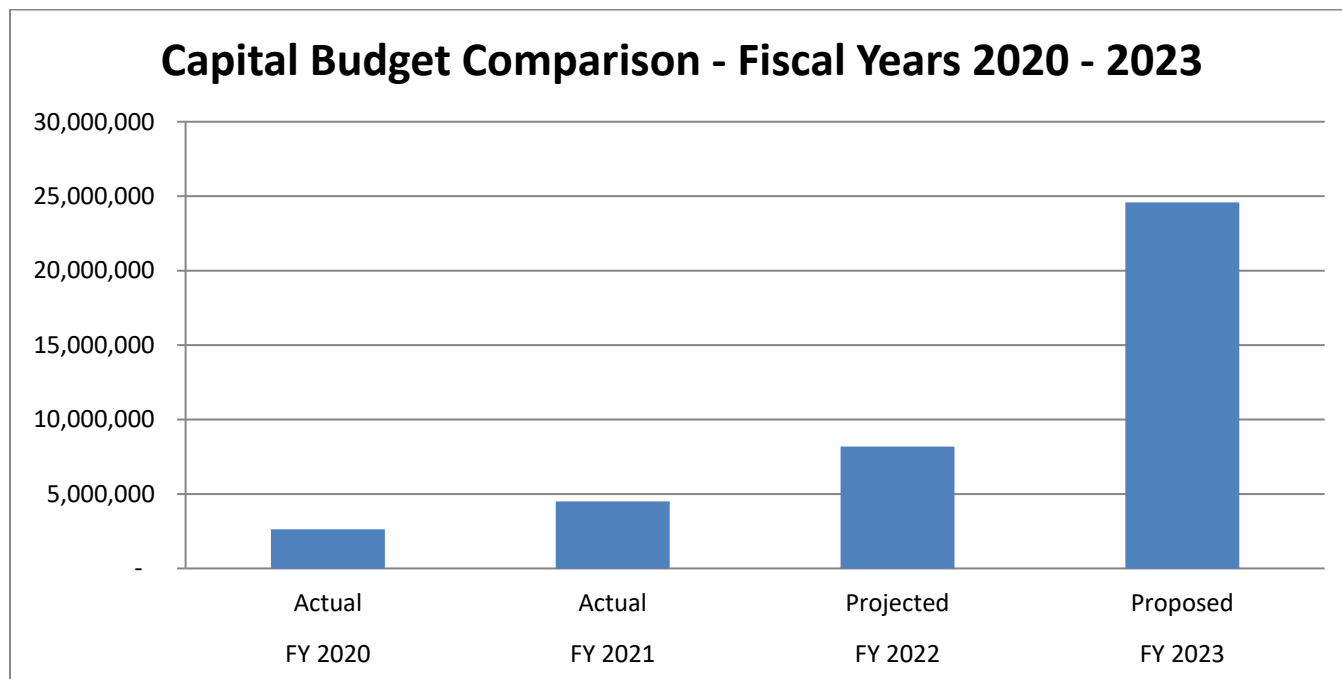
Items to note – IMET Loss on Investment in FY 15

The City received its final disbursement last September from the Overall Receiver (i.e. law firm responsible for collection and recovery efforts) in the amount of \$12,193. In total, the City was able to recover 59% of the proceeds stemming from the First Farmers Financial fraud in the amount of \$190,118. (59%).

Items to note – Capital Projects

The City's Capital Improvement Plan is attached for your use. Most of these projects are wholly within the City's control (road, water, and sewer improvements), some are within the State's control (Route 71 expansion, Route 47 expansion, US Rte. 34) and others are dependent upon a variety of factors (water projects related to new wells and/or treatment plants). The biggest discussion the City is faced with is how to balance the maintenance needs of existing infrastructure against the concerns by residents against higher taxes and fees both in the present and future.

An outline of the proposed yearly capital projects is included in the year-by-year summaries above. In general, capital budgets went up in FY 21, due to the acquisition of the new City Hall building and adjacent lot at 651 Prairie Point. The sharp increase in FY 23 stems from the anticipated City Hall renovation costs (budgeted at \$7M+), in addition to enhanced infrastructure improvements and vehicle and equipment acquisitions.



Items to note – Bond Ratings and refinancing

The City was upgraded one notch from AA- to AA, by Fitch Ratings in July 2019, which was recently affirmed in February 2022. Standard & Poor's has rated the City's debt at AA since 2016; with both rating agencies presenting a stable outlook. A higher bond rating allows the City to issue and refinance debt at a lower rate of interest. This is crucial as we continue to plan for future capital projects. Upgrades are based on several factors including a favorable economic outlook, budgetary flexibility (increasing revenues and/or decreasing expenditures/expenses), and relatively high fund balance (reserves) levels. To maintain its bond ratings, the City will need to continue to keep spending within or just slightly above projected revenues allowing the City to be able to adapt to changing economic conditions. Increased revenue, reserves and overall economic expansion within the City may help to improve our ratings even further.

Items to note- Building Inspection Load]

The comparison to other neighboring communities regarding inspections conducted in 2021 is below.

City or Town	Inspectors Full Time, 2021	Inspectors Part Time, 2021	# of Inspections in 2021	Annual Inspections per Day per/Inspector	Average Inspections Per Day Per Inspector	# of Outsourced Inspections	# of Inspections Requiring Illinois Plumbing License
Oswego	11	0	9360	850	36	10	868
Montgomery	2	0	3000	1,150	6	700	700
Kendall County	1	1	983	978		5	96
Sugar Grove	1	1	1217	1,217		0	160
Yorkville	3	0	9336	694 PR	3	4300	1639
				2558 BC	10		
				1314 GH	5		
				454 EEI	2		
				15 FD			

Items to note – Property taxes

For fiscal years 2015 through 2018, the City unofficially adopted a plan to reduce its tax levy by 2% in FY 15, followed by a 1% each year through FY 18. Property taxes decreased at a rate quicker than we initially expected as follows: 3% in FY 15; 1.66% in FY 16; and 1.68% in FY 17. After holding the levy flat (0%) in 2016 (FY 18), over the next four years (FY 19 thru 22) Council decided to increase the levy by EAV growth generated from new construction only, resulting in nominal increases of approximately 3% for the current levy year. Property owners who see their EAV unchanged from year to year should pay relatively the same share of City taxes as the year prior. The corporate property tax budget assumptions within this proposal are relatively flat over the next several fiscal years, as any projected incremental revenues generated from new construction have been allocated to the police pension property tax levy so that the City can continue to fully satisfy its pension funding requirements. However, the entire country experienced high inflation in 2021 and the Property Tax Extension Limitation Law (PTELL) inflationary figure for the 2022 tax levy (ordinance to be considered in December 2022 for taxes payable in Summer 2023) is 7%. Because of Illinois' PTELL rules, the maximum inflationary increase from 2021 to 2022 will be 5%. If the City's new construction amounts are much less than 5%, the City would be functionally reducing its property tax levy as it relates to inflation. This strategy may not be fiscally tenable if it occurs for multiple years in a row.

Along with this approval, the City Council also permitted separating the City and Library levies for the sixth year in a row. In the past when the levies were joined, property tax growth was determined in different ways for the City and the Library. This resulted in the Library's levy amount growing at a much higher rate than that of the City. Essentially, this reduced the amount available to the City as the Library's increase had to be accounted for within the City's PTELL maximum.

The small picture – items to note in the General Fund

Please accept the following information as discussion on individual line-items within the budget. These individual line-items may change between now and the date of approval based on City Council direction or staff recommendation (due to new information). Revenues are listed as “R#”, and expenditures are listed as “E#”.

- R1) Property Taxes – Corporate Levy 01-000-40-00-4000
- a. As mentioned in the Items to Note section above, the property tax cap related inflationary variable is 5% for the December 2022 tax levy ordinance, to be paid in Summer 2023 and impacting the FY 24 figure. This is due to actual inflation in 2021 being north of 7%. While the City Council approved a FY 23 figure in November 2021 that only accounts for new construction, we may want to revisit the FY 24 number towards the end of calendar year 2022. As the five-year budget proposal is drafted, we have budgeted for conservative estimates of property taxes related to new construction only, with the corresponding revenue increases split at various allocations between this line-item and the police pension line-item. The FY 23 number for this line-item is higher than the aggregate property tax levy increase because the police pension property tax line-item is at 0% between FY 22 and FY 23. As a reminder, this line item does not include police pension, library operations or library debt service taxes.
- R2) Property Taxes – Police Pension 01-000-40-00-4010
- a. After increasing by ~\$100,000+ in each of FY 21 and FY 22, the actuarial determined contribution is flat in FY 23 due to several factors, but primarily strong equity returns. The percent funded has increased to 58.2% at the end of FY 21. FY 23 will represent the ninth year in a row that the City will meet or exceed its actuarial determined contribution. Future years funding amounts are estimates only and will be analyzed each year by the City’s actuary. As a general reminder, the City’s pension funding policy sets the 2040 target goal at 100%, even though the state mandate is currently 90% by 2040 and there is legislation considering extending the deadline to 2050.
- R3) Municipal Sales Tax 01-000-40-00-4030
- R4) Non-Home Rule Sales Tax 01-000-40-00-4035
- a. The Items to Note section contains a summary of the City’s positive sales tax performance before and during the pandemic. The City Council has set a policy in FY 22 to assume an approximate 20% growth from FY 21, dictating that any amount above that mark be dedicated to one-time capital projects in FY 23 or beyond, via an interfund transfer to the City-Wide Capital Fund. The figures in both line-items reflect 20%+ year-over-year growth, based on actual sales tax receipts received through February 2022. As a general reminder, the FY 22 year-over-year growth figures have been between 20% and 40% monthly, despite seeing double digit growth between FY 20 and FY 21. Starting in FY 23, we revert to a more normal 3% growth assumption.

- R5) Electric Utility Tax 01-000-40-00-4040
- R6) Natural Gas Utility Tax 01-000-40-00-4041
- a. These revenue line-item represents the City's locally imposed tax on electricity usage and natural gas usages, respectively. Both amounts are variable based on total usage which means this line-item is dependent upon seasonal weather patterns. For budgeting purposes, we have projected these amounts to be flat over the entire budget proposal.
- R7) Excise Tax 01-000-40-00-4043
- a. This line-item was formerly called the Telecommunications Tax and represents a 5% tax on landline and cell phone usage. The amounts in this line-item have fallen in recent years, matching the decline in overall land-line phone usage. We assume this revenue stream will continue to decrease at a 10% rate each year. Of note, the tax in this line-item only applies to the phone portion of a cell phone bill, and not the data portion.
- R8) Cable Franchise Fees 01-000-40-00-4045
- a. This line-item represents franchise fees received from Comcast, AT&T and Metronet. Total revenues are projected to be flat due to overall growth in new homes offset by a trend away from video services.
- R9) Hotel Tax 01-000-40-00-4050
- a. Hotel tax revenues have bounced back from pandemic lows and exceeded historical norms due to having two local, name brand hotels. We have heard that room rentals are up due to a busy local economy and general domestic travel trends.
- R10) Video Gaming Tax 01-000-40-00-4055
- a. Video gaming revenues have far exceeded expectations, which is in line with observed increases of restaurant and bar related revenues. Since 2019, the City has added 5 new video gaming locations and added more than 36 additional terminals. This line-item had dipped slightly during the pandemic but has almost doubled since then.
- R11) Amusement Tax 01-000-40-00-4060
- a. Amusement taxes were impacted by the pandemic closing and/or limiting capacity at Raging Waves and NCG for the majority of FY 21, however those revenues have rebounded to their pre-pandemic levels in FY 22. We assume flat growth for FY 23 and beyond. This is the 3% tax charged on all amusement devices and tickets within the City. The maximum amount allowable under law for this tax is 5%. Most of this line-item is generated by Raging Waves, which has a large percentage of out-of-town visitors. The second largest contributor to this amount is NCG Movie Theater, although this amount currently has no net impact on the budget, as we are rebating 100% of the amusement tax to the movie theater developer until we rebate \$200,000 total. We expect that figure to be reached in FY 24. At that point, the rebate drops to 50% thru January of 2024.

- R12) Admissions Tax 01-000-40-00-4065
a. This is the 2.75% admissions tax charged at Raging Waves, authorized by their annexation agreement. This amount is remitted to Raging Waves to offset their on-site infrastructure costs. This tax expires in September 2026.
- R13) Business District Tax – Kendall Mrkt 01-000-40-00-4070
a. This line item represents the additional 0.5% general merchandise sales tax applicable to the Kendall Marketplace Business District. These proceeds are rebated in full (out of Admin Services) to pay debt service on the Kendall Marketplace bonds. This tax expires in January 2027.
- R14) Business District Tax – Downtown 01-000-40-00-4071
a. This line item represents the additional 1.0% general merchandise sales tax applicable to the Downtown Business District. These proceeds are rebated in full (out of Admin Services) to Imperial Investments, pursuant to their development agreement with the City. This tax expires in 2036.
- R15) Business District Tax – Countryside 01-000-40-00-4072
a. This line item represents the additional 1.0% general merchandise sales tax applicable to the Countryside Business District. These proceeds are rebated in full (out of Admin Services) to Kendall Crossing LLC, pursuant to their development agreement with the City. This tax expires in 2032.
- R16) State Income Tax 01-000-41-00-4100
a. Income taxes have greatly exceeded expectations due to a combination of favorable outcomes to municipalities, the general strength of the state economy, the City's conservative budgeting principles, and population growth. First, the Governor had proposed to cut income tax sharing (LGDF) with municipalities in the state's FY 22 budget proposal in exchange for closing corporate income tax loopholes (pitched as a 1:1 change). The corporate income tax loopholes were closed by the Illinois legislature, but the reduction in LGDF never was adopted by the state. Second, the state and IML have increased their per capita income tax estimates from around \$98 in FY 20 to a FY 23 estimate of \$132 per capita, due to variety of state and federal stimulus efforts boosting income tax payments into the state. Third, the City assumed the worst-case scenarios in both prior two factors. Finally, the City's population growth due to a sharp increase in new housing starts was reflected in the 2020 decennial census results certified at the end of 2021. While there is much debate at the state level about how long the state's stimulus boosted economy will continue to thrive, the IML per capita estimates are generally conservative in that regard. Additionally, there seems to be optimism that the state will consider increasing the LGDF share for municipalities in this 2022 Spring legislative session. For conservative budgeting purposes, we do assume 2% annual growth but no related income tax increase from increased LGDF percentages.

- R17) Local Use Tax 01-000-41-00-4105
- a. Use tax increased 29% between FY 20 and FY 21, driven by changes in on-line sales tax sourcing and the City's population growth. Since the sales tax sourcing changes have been finalized by the state, there has been a modest reduction in "use taxes" but an equivalent increase in "sales taxes". The IML is projecting ~\$38 per capita for FY 23, which is lower than the historical high of \$44 per capita in FY 21. We've kept that estimate flat at \$38 per capita going forward.
- R18) Cannabis Excise Tax 01-000-41-00-4106
- a. This line-item represents an 8% share of the State's cannabis taxes, which must be used to fund crime prevention programs, training, and drug interdiction efforts. The IML estimate for this revenue is now \$1.95 per capita, reflecting general overperformance of retail cannabis sales statewide.
- R19) Federal Grants 01-000-41-00-4160
- a. The large bump in FY 21 represents the City's receipt of CURE funds via the CARES Act, the Business Interruption Grant (BIG), and the Downstate Small Business Stabilization Grant. The FY 22 and FY 23 columns reflect \$2.8m in federal ARPA funds sent to the City in \$1.4m payments each year. These funds can be used for a variety of infrastructure, capital projects, and even operations in some cases. We propose to transfer these funds into the City-wide Capital (Fund 23) and Building and Grounds (Fund 24) funds to offset capital projects including building improvements, building construction, and sidewalk and roadway funding.
- R20) Building Permits 01-000-42-00-4210
- a. Revenue figures within this line-item are budgeted at \$500,000 in FY 23 (decreasing slightly thereafter) which will help offset personnel and contractual costs associated with conducting inspection activities. If during the year, all those costs are met, any excess building permit revenue would be transferred into the City-Wide Capital Fund for the use of one-time capital expenses. This prevents us from using one-time revenues for operating costs in the future.
- R21) Garbage Surcharge 01-000-44-00-4400
- a. This line-item represents all revenue the City receives from residents for garbage services. Increases in this line-item reflect contractual rate changes only, and there is no material net impact within the budget as the cost of service is generally matched by revenues. The City's current garbage contract with Waste Management runs through FY 22, and the new garbage contract with Groot runs through FY 27.
- R22) Administrative Chargeback 01-000-44-00-4415
- a. This revenue represents that the General Fund will be reimbursed from the Water, Sewer, and TIF Funds for a portion of personnel costs. This is according to the time that employees whose salaries come out of the General Fund spend on water, sewer, and TIF related issues.

- R23) Investment Earnings 01-000-45-00-4500
a. This line item consists of interest income earned from US Treasury securities and FDIC insured certificates of deposit (i.e., CD's), in addition to having cash on account with First National, Illinois Funds, Illinois Trust and Associated Bank. Since the beginning of the pandemic interest rates have cratered but are expected to eventually return to more historical norms, as indicated by the gradual increase in interest earnings thru FY 27.
- R24) Reimbursement – Engineering Expenses 01-000-46-00-4604
a. Revenue figures within this line-item will offset the line item for engineering expenses to net out the engineering services to equal the \$240,000 contract amount.
- R25) Miscellaneous Income 01-000-48-00-4850
a. This revenue line-item primarily represents green power civic grants from the City's residential electric aggregation program. The FY 23 figure is lower than the FY 22 amount due to the change between Waste Management and Groot. We will likely not charge the Groot invoices to the City's credit card and recoup the credit card rebates, as Waste Management doesn't charge a credit card fee to pay invoices, and Groot does.
- E1) Salaries – All Departments Multiple #'s
a. We are proposing a ~3% COLA or bargaining agreement approved increases and appropriate step increases for all non-union and union employees. We have budgeted for reasonable, but undetermined, salary increases in FY 23 through FY 26.
- E2) Health Insurance – All Departments Multiple #'s
a. For FY 23 thru FY 27, we are assuming an annual 8% increase in health insurance and a 5% increase in dental costs.
- E3) IMRF – All Departments Multiple #'s
a. The City's employer rate substantially decreased by 20% in 2022, going from 11.11% to 8.90%, due to strong stock market returns by IMRF in 2020. While IMRF fund is very well funded compared to other State-wide pension systems, we are budgeting conservative increases in the employer contribution rates each year for FY 23 through FY 27. The preliminary 2023 rate will be available this April and staff will revise projections accordingly in the subsequent budget year.
- E4) Tuition Reimbursement – All Departments Multiple #'s
a. Per the City's tuition reimbursement policy, any approved degree programs are shown in the appropriate departmental budget. Currently, Deputy Chief Pfizenmaier (Police Department) is enrolled in a bachelor's degree program at the University of Arizona (online) and Sergeant Stroup is pursuing a master's degree at Aurora University.

- E5) Training and Travel – All Departments Multiple #'s
- a. Travel and conferences are budgeted assuming all conferences occur as they would pre-COVID. We have seen some movement in national and state conferences to either push back the start dates of conferences or to pivot towards remote conferences. This could result in lower-than-expected year-end expenditures, but we would prefer to keep the amounts at normal levels on the off chance that conference opportunities resume.
- E6) Computer Replacement Chargeback – All Dept's Multiple #'s
- a. These line-items reflect all standard laptop and desktop computer replacements for all employees in all departments, based on standards for replacement at 3 or 4 years depending on the piece of equipment and recommendations from the City's IT consortium.
- E7) Commodity Assumptions – All Departments Multiple #'s
- a. Graduated increases in gasoline, electricity, natural gas, and simple contractual services are not based on any estimate of the details of the line-item, except where specifically noted in this budget section. From a conservative budgeting principle, we are purposefully trying to overestimate costs to hedge on unanticipated price increases on those items that are subject to market fluctuations.
- E8) Professional Services – All Departments Multiple #'s
- a. Professional services expenditures vary in each department and can be for a variety of services. For each department, we've included a brief sampling of the expenses coded out of this line-item. Full expense reports for this or any line-item can be obtained from the Finance Department at any time.
 - b. Administration – Expenses for the minute taker, zoom remote meeting access, safe deposit box and background checks.
 - c. Finance – GFOA CAFR award fee, utility billing processing and credit card fees, bank fees, police pension and OPEB actuarial fees, and the annual accounting software maintenance agreement.
 - d. Police – Expenses for onsite shredding, Brazos, CAPERS annual fee, Power DMS Live Scan, Pace scheduler and WatchGuard.
 - e. Community Development – Access to iWorQ (code enforcement and permit management software), consultant work related to the subdivision control ordinance (UDO), annual fees for ESRI GIS and Adobe Professional, and expenses for the minute taker.
 - f. Street Operations – copier charges, parkway tree trimming, annual cloud storage fees for solar speed signs and CDL license renewal.
 - g. Admin Services – General Fund related lobbyist charges.
 - h. Water Operations –Utility billing processing and credit card fees, emergency leak detection, lobbyist charges, and BSI backflow monitoring.
 - i. Sewer Operations – Sewer cleaning, alarm monitoring, utility billing processing and credit card fees, and manhole repair.
 - j. Parks – background checks, copy charges, lightning detector annual fees, and park board minute taker fees.
 - k. Recreation – Referees and umpires, recreation class instructors, graphic design, web track maintenance agreement, pest control, background checks, and park board minute taker fees.

- E9) Office Cleaning – All City Hall Multiple #'s
a. This line-item increases significantly across a few departments which have employees who will move into the new City Hall and Police Station. The new building is significantly larger than the old building, so we have made some conservative estimates of cleaning costs. We will discuss the exact scope of cleaning contracts later, after quoted or bid out by staff.
- E10) Salaries – Mayor 01-110-50-00-5001
E11) Salaries – Liquor Commissioner 01-110-50-00-5002
E12) Salaries – Alderman 01-110-50-00-5005
a. These line-items reflect the City Council's approval of elected official's salary changes for May 2023.
- E13) Auditing Services (Finance) 01-120-54-00-5414
a. The City went out to RFP in 2021 and awarded a five-year contract to Lauterbach and Amen which will expire in FY 27.

- E14) Salaries – Police Officers 01-210-50-00-5008
 E15) Salaries – Police Chief and Deputies 01-210-50-00-5011
 E16) Salaries – Sergeants 01-210-50-00-5012

- a. Last year's staffing plan for the Police Department carries forward to this budget proposal. The City currently has 32 sworn officers budgeted in FY 22, which is the same amount of sworn officers that the City had in FY 21. The Commander position budgeted for in FY22 has been filled. We delayed in backfilling that position until FY23 and would request to hire one additional sworn officer bringing us to the previously authorized level of 33 Sworn Officers. We have included a regional staffing analysis for your use:

City/Village	Full-Time Sworn Staff	Total Dept. Budget (Operating & Capital)	Sworn Officers Per 1,000	Population (2020 Decennial Census)	Cost Per Capita
Batavia	41	\$10,958,455	1.57	26,098	\$419.89
Darien	34	\$8,617,121	1.54	22,011	\$391.49
Frankfort	32	\$8,575,800	1.58	20,296	\$422.53
Lisle	38	\$6,400,000	1.56	24,223	\$264.21
Lockport	41	\$9,899,000	1.57	26,094	\$379.36
Montgomery	33	\$6,383,958	1.62	20,262	\$315.07
New Lenox	37	\$8,900,000	1.36	27,214	\$327.03
North Aurora	32	\$6,000,000	1.75	18,261	\$328.57
Roselle	32	\$9,004,865	1.40	22,897	\$393.27
Westmont	38	\$10,968,163	1.55	24,429	\$448.98
Yorkville	32	\$6,477,654	1.48	21,533	\$300.82
Average	35	\$8,380,456	1.54	23,029	\$360.54
Other Communities of Note					
Plano	24	\$2,786,382	2.05	11,691	\$238.34
Sandwich	18	\$2,622,000	2.49	7,221	\$363.10
Oswego	51	\$11,276,111	1.47	34,585	\$326.04
Plainfield	61	\$14,383,000	1.36	44,762	\$321.32

To provide a benchmark for expenditures, communities with a similar population to Yorkville were surveyed. **Cost Per Capita:** Total Department Budget (Operating & Capital) divided by Population.
Sworn Officers Per 1,000: Full-Time Sworn Staff divided by Population

- E17) Police Commission 01-210-54-00-5411
 a. Sergeant testing will occur in FY 24 and FY 27. Patrol officer testing will occur in FY 23, 25, and 27.
- E18) Vehicle and Equipment Chargeback 01-210-54-00-5422
 a. This line-item represents the gap between police impact fees and the amount of expenditures related to police-car purchases.

- E19) Inspections 01-220-54-00-5459
- a. Permits and permit revenues went unexpectedly higher again in FY 22, resulting in the decision to hire both a property maintenance inspector and a front desk employee in FY 22. These outsourced inspection costs should decrease significantly in FY 23 but will be offset by a corresponding process change on parkway trees and driveway inspections. These inspections were previously completed by EEI staff, at a greater cost than in-house employees. With the recent City staff hires, we can transition these inspections B&F in the near term at a rate cheaper than EEI, and then to City-staff in the mid-term, reducing the cost long-term.
- E20) Professional Services (Community Development) 01-220-54-00-5462
- a. The FY 23 column for this line-item contains the remainder of the UDO project, which was authorized by City Council in February 2019 and delayed during 2020.
- E21) Operating Supplies (Community Development) 01-220-56-00-5620
- a. The increase in FY 23 includes purchase of a digital plan review system for the Code Official, a new plotter for the department, and some miscellaneous pieces of equipment for the new property maintenance inspector.
- E22) Vehicle & Equipment Chargeback 01-410-54-00-5422
- a. This line-item represents the gap between public works impact fees and the amount of expenditures related to public works vehicle and equipment purchases.
- E23) Mosquito Control 01-410-54-00-5455
- a. The line-item expense for mosquito control represents treatment of storm sewer inlets only. This item had not been completed in FY 20, 21, and 22 primarily due to purchasing manager staffing turnover. We expect to re-engage this service in FY 23 (Summer 2022).
- E24) Garbage Services – Senior Subsidy 01-540-54-00-5441
- a. This line item represents the total amount of the current senior garbage subsidy. The subsidy is 20% for all seniors and 50% for all seniors on the Circuit Breaker program. Currently, we have 850 senior accounts and 52 circuit breaker senior programs.
- E25) Purchasing Services 01-640-54-00-5418
- a. This line-item represents the Purchasing Manager shared with the Village of Oswego. The term of the intergovernmental agreement expires on December 31, 2026.
- E26) IDOR Administration Fee 01-640-54-00-5423
- a. This line-item represents the amount of the City’s sales locally imposed sales and excise taxes that are being swept by the State of Illinois.

- E27) GC Housing Rental Assistance Program 01-640-54-00-5427
- a. This line-item represents the City's cost to run the housing assistance program for the GC Housing development, as approved in Ordinance 2016-21. The estimated maximum annual liability for this program is \$12,000, and the actual numbers can fluctuate by a few thousand dollars per year, depending on the recipients' income levels. We have conservatively estimated 10% to 15% increases each year after FY 23. The ordinance contemplates the program expiring in FY 26, related to the development agreement approved for the project. For continuity and conservative budgeting purposes, we assume the program will be renewed for FY 27.
- E28) Utility Tax Rebate 01-640-54-00-5428
- a. This line-item represents the electric and natural gas utility taxes rebated to Wrigley as part of the Skittles factory expansion. The last rebate is scheduled to occur in FY 22.
- E29) Facility Management Services 01-640-54-00-5432
- a. This line-item represented the Facility Services Manager shared with the Village of Oswego. This position's costs are now housed in the (24) Building and Grounds Fund. The term of the intergovernmental agreement expires on December 31, 2022, with notice to terminate due by June 30th. We recommend continuing this position through FY 27.
- E30) Amusement Tax Rebate 01-640-54-00-5439
- a. As part of the Countryside redevelopment project incentives, the City is refunding a portion of the amusement tax to the Movie Theater developer. This amount should equal the amount of amusement tax generated by the Movie Theater up to \$200,000. We expect that this incentive will be satisfied in early FY 24. All further proceeds will be rebated at 50% until January 2024.
- E31) KenCom 01-640-54-00-5449
- a. This line-item represents the City's contributions to KenCom, based on the intergovernmental agreement for annual funding, the intergovernmental agreement for New World software usage, the City's purchase of a T1 line through Comcast for a direct connection into Kendall County, and the KenCom budget. This line-item is estimated by staff in February of each year for the upcoming FY budget, but the actual dollar amounts are not finalized until the end of each calendar year.
- E32) Information Technology Services 01-640-54-00-5450
- a. This line-item covers our base level IT contract, some annual special projects, all Microsoft Office licensing, and various other licenses for network components. This line-item also includes the purchase and implementation of a full ERP in FY 23 and FY 24. The General Fund and this line-item are expected to absorb about 70% of the cost of the ERP, and the remaining costs have been apportioned out to the Water and Sewer Funds.

- E33) Building and Grounds Chargeback 01-640-54-005453
a. This line-item represents the General Fund's coverage of 80% of the shared Facilities Manager position with Oswego and the personnel costs for the Public Works Department's Building and Grounds Maintenance Worker II, hired in FY 22. Both expenditures are housed in the Building and Grounds Fund.
- E34) Professional Services 01-640-54-00-5462
a. This line-item covers half of the Yorkville cost of the state lobbyist (shared with Montgomery and Oswego) and half of the Yorkville cost of the federal lobbyist (shared with Kendall County, Oswego, and Montgomery). The remaining amount of Yorkville's contribution for these contracts are covered in the water fund.
- E35) Engineering Services 01-640-54-00-5465
a. This is the gross cost of all EEI expenses which are not related to capital projects. It includes \$240,000 of contract-related expenses plus non-contract related expenses (subdivision-infrastructure inspections, home construction based public sidewalk and drainage inspections, and/or reimbursable development work).
- E36) Economic Development 01-640-54-00-5486
a. The City's contract for economic development consulting with Lynn Dubajic of DLK, LLC was renewed in January 2022, for a term extending through 2024.
- E37) Sales Tax Rebate 01-640-54-00-5492
a. This line item represents the 50% share of rebated sales tax to developers, pursuant to past economic incentive agreements entered with the City. Sales tax rebate growth is pegged to overall sales tax growth, as mentioned above.
- E38) Business District Rebate 01-640-54-00-5493
a. Currently, this expenditure line-item corresponds with the revenue line-items of the same amount (less the State's administrative fee of 2%), as this tax is rebated 100% to the developers of the Kendall Marketplace, Kendall Crossing, and the downtown business district.
- E39) Admissions Tax Rebate 01-640-54-00-5494
a. Currently, this expenditure line-item corresponds with a revenue line-item of the same amount, as this tax is rebated 100% to Raging Waves. This rebate is set to expire in FY 27.
- E40) Contingency 01-640-70-00-7799
a. This line-item represents the Mayor's request to identify funding for various unplanned expenditures throughout the year. At time of budget, no specific projects or purchases are planned for this line-item.

- E41) Transfer to City-Wide Capital 01-640-99-00-9923
a. The FY 22 column includes the original transfer amount needed to fund the FY 22 City-Wide Capital budget, sales tax overages as benchmarked by City Council, and funds to offset the DCEO Downtown Grant, should it be awarded. The FY 23 column includes funds to cover the FY 23 City-Wide Capital program plus designated ARPA funds.
- E42) Transfer to Building & Grounds 01-640-99-00-9924
a. The FY 22 column includes the normal transfer to fund the long-term Building and Grounds capital program, a full ARPA fund payment, plus additional funds as a down payment for the future PW building.
- E43) Transfer to Debt Service 01-640-99-00-9942
a. This line-item represents the amount the general fund covers of the 2014B bond, which initially financed a streets rehab program from the mid-2000s and will be retired in FY 23. The property taxes on the 2014B bond were completely abated in the 2017 tax levy cycle (FY 19 budget).
- E47) Transfer to Sewer 01-640-99-00-9952
a. This line-item represents the City's transfer of non-home rule sales tax dollars being transferred into the Sewer Fund to pay for a portion of the yearly debt service on the 2011/2022 refinancing bond. The increase in FY 23 matches the sewer department's projected capital expenditures and debt service payments.
- E48) Transfer to Parks and Recreation 01-640-99-00-9979
a. This line-item represents the City's operational transfer to fund Parks and Recreation expenses. The increase in the transfer in FY 23 and beyond is primarily due to the purchase of several large Parks vehicles, equipment, and playgrounds, which are mainly housed in the capital funds but are linked to a chargeback within the Parks Department.
- E49) Transfer to Library Operations 01-640-99-00-9982
a. This line-item transfer covers liability and unemployment insurance for the Library.

The small picture – all other funds

Fox Hill SSA (11)

- R1) Property Taxes 11-000-40-00-4000
- a. The FY 22 projected revenue figure of \$16,034 reflects incorrectly levied \$72.55 per home per year tax amount, as mentioned during the Fox Hill SSA levy discussion in November 2021. The FY 23 proposed amount reflects the \$97.29 per home per year tax amount, as approved by the City Council in November 2021. The 2021 levy materials also forecasted the property taxes for FY 24 and FY 25, with \$11 increases per year. Of note, the long-term debt on past projects and the negative fund equity will be cleared in FY 25.
- E1) Professional Services 11-111-54-00-5462
- a. The City ended use of a HOA management company in FY 21.
- E2) Outside Repair and Maintenance 11-111-54-00-5417
- a. The FY 23 amount reflects our best estimate for the annual maintenance contract for mowing and landscaping, and the re-installation of the subdivision entrance sign. The sign project is being offset by funds given to the City by IDOT for the Route 34 project in FY 17. The FY 23 column contains money for crack sealing and sealcoating the trails in the subdivision, as these components were delayed from FY 22.

Sunflower SSA (12)

- R1) Property Taxes 12-000-40-00-4000
- a. The FY 23 revenue figures reflect the ~\$180 levy per home that was discussed by the City Council during the levy approved in November 2021. The 2021 levy materials also forecasted the FY 24 levy at \$188 per home per year. Of note, the long-term debt on past projects and the negative fund equity is expected to be cleared in FY 23.
- E1) Pond Maintenance 12-112-54-00-5416
- a. In FY 23 and beyond, the City is budgeting for annual algae treatments and basin monitoring.
- E2) Professional Services 12-112-54-00-5462
- a. The City ended use of a HOA management company in FY 21.
- E3) Outside Repair and Maintenance 12-112-54-00-5495
- a. This line-item reflects our best estimate for the annual maintenance contract for mowing, tree trimming, and landscaping the subdivision entrances.

Motor Fuel Tax Fund (15)

- R1) Motor Fuel Tax 15-000-41-00-4112
- a. The FY 23 revenue figures reflect the City's share of the state's motor fuel tax at \$23.50 per capita (IML estimate) and our certified population of 21,533. In subsequent years, the amount of the tax will increase by an inflationary factor each year.

- R2) MFT High Growth 15-000-41-00-4113
a. The MFT High Growth line item represented a supplemental MFT appropriation that was created soon after the State's 2009 capital bill. With the passage of the 2019 capital plan, the state has said it will decrease high growth funding by 75%, although this has yet to happen in practice.
- R3) Transportation Renewal Tax 15-000-41-00-4114
a. When the state increased motor fuel taxes as part of the 2019 capital plan, they chose to break out a portion of the increase and distribute it to several transit agencies and transportation purposes. The remainder of the tax was pegged to inflation and distributed to municipalities on a per capita basis. The FY 23 figures represent a \$17.70 per capita distribution.
- R4) Rebuild Illinois 15-000-41-00-4115
a. The state issued new capital bonds in 2020 to fund a number of projects including but not limited to bondable projects in municipalities. Yorkville's allocation was more than \$1.2m, to be distributed in three installments in FY 21, 22, and 23. In February 2021, the City Council reviewed the use of these funds in the Fox Hill subdivisions and adopted an MFT resolution accordingly. The remaining distributions of these revenues will be deposited in FY 23 to offset the expenditures occurring in FY 22.
- E1) Salt 15-155-56-00-5618
a. Salt prices for FY 22 were impacted by supply chain issues, resulting in the state having to bid out the bulk purchase of salt twice. The \$65 per ton salt price was within historical norms, and we have conservatively budgeted for FY 23 and beyond at \$95 per ton.
- E2) Fox Hill Improvements 15-155-60-00-6005
a. This line-item represents the one-time expenditures for road resurfacing in Fox Hill, to be funded by the Rebuild Illinois revenues.
- E3) Road to Better Roads 15-155-60-00-6025
a. The FY 23 column reflects the roads chosen by the City Council in late 2021 and bid out in February 2022.
- E4) Pavement Striping Program 15-155-60-00-6028
a. This line-item contains various pavement striping projects throughout town, as dictated by the City's Road to Better Roads program, and other locations on an as needed basis. For FY 23 we have plans to stripe parts of Bristol Bay, Kennedy Road, and Cannonball Trail north of Route 34.
- E5) Route 47 expansion 15-155-60-00-6079
a. The final payments to the state for the City's contribution to the Route 47 expansion through downtown Yorkville will be made in FY 23.

City-Wide Capital Fund (23)

- R1) Federal Grants – STP Bristol Ridge 23-000-41-00-4163
a. The City was notified in November 2021 that the project had been moved forward for eligible funding via the Kane/Kendall Council of Mayor’s review of eligible Surface Transportation Project (STP) grant applications. The City had entered into a design engineering agreement in 2021, and the project is prepared to go to letting in June 2022. We anticipate the project will be completed in FY 23 and grant reimbursement received in the same year. The grant will fund approximately 75% of the total project, leaving a net construction cost to the City of around \$160,000.
- R2) DCEO Rebuild Downtown 23-000-41-00-4164
a. In late 2021, the City applied for a major downtown redevelopment grant via the State’s DCEO ReBuild Downtown grant program. As of time of this memo, the grant application is under review, with a decision expected sometime in 2022. For conservative budgeting purposes, we assume the grant will be awarded, the project completed, and the grant reimbursement received in FY 23.
- R3) Van Emmon LAFO 23-000-41-00-4165
a. This line-item assumes the City receives a grant award for and completes the E Van Emmon resurfacing project. This grant application was reviewed at the February 2022 Public Works Committee meeting and is up for consideration by the City Council at the February 22, 2022 meeting.
- R4) Building Permits 23-000-42-00-4210
a. This line-item corresponds to any building permit revenues received above and beyond related staffing and operational costs in the Community Development Department. The City’s past practice has been to identify these unexpected revenues as available for use for one-time capital projects. For conservative budgeting purposes, we do not assume any revenue in FY 23.
- R5) Road Contribution Fee 23-000-42-00-4222
a. The road contribution fee is an impact fee collected at time of building permit for developments that were generally constructed after 2006. These funds must be spent on the regional roadway system, and in some subdivisions, there are specific earmarks for use of these funds.
- R6) Road Infrastructure Fee 23-000-44-00-4440
a. The FY 23 column reflects the \$8 per month per household fee collected as part of the utility bill. This fee amount has been unchanged since implementation in FY 14. Any growth in revenue in future years is assumed from housing count increases.
- R7) Reimb - Com Ed 23-000-46-00-4606
a. This line-item includes Com Ed’s reimbursement to the City for Corneils Road resurfacing. This project was approved by the City and will be completed in FY 23 as part of a greater Com Ed infrastructure expansion in the immediate area.

- R8) Reimb – Grande Reserve Improvements 23-000-46-00-4612
a. The City Council approved a Grande Reserve annexation agreement in FY 21, which included reimbursement of Mill Road projects costs from the developer to the City. Most of the project was completed in calendar year 2021, but some of the project costs may fall in FY 23. Most of the FY 23 column is for collected and escrowed road contribution fees which will be classified as new revenue and used to offset Kennedy and Mill Road intersection improvements, expected in FY 23. The same collection, escrow, and revenue classification will be made in FY 24 for the Kennedy Road and Freedom Place intersection. These projects will not move forward unless the building permits and corresponding impact fees are received by the City. The schedule narrated above represents the earliest possible timelines for revenues.
- R9) Reimb – Bristol Bay annex 23-000-46-00-4618
a. The \$171,000 in FY 27 represents the City’s expected IDOT contribution towards the pavement gap between the IDOT construction boundaries for the Route 47 north expansion project and the current pavement boundaries of Bristol Bay Drive and Bertram Drive. The actual project is estimated at \$250,000, gross.
- R10) Reimb – Raintree Village 23-000-46-00-4636
a. The City agreed to accept responsibility for the completion of certain pieces of infrastructure in the development as part of a broader development agreement in 2019. This line-item represents the completion and final payment from the escrow account for the infrastructure in Raintree Village. There is no net cost to the City for this project at this time and all funds will be spent on punchlist related items.
- E1) Engineering Services 23-230-54-00-5465
a. The FY 23, 24, 25, and 27 columns represent minor design and construction engineering costs for various small projects like pavement striping. The larger jump in FY 26 represents an expected update to the City’s LIDAR based road survey and scoring system update, as referenced in the RTBR presentation in Fall 2021 to City Council.
- E2) Fox Hill Improvements 23-230-60-00-6005
a. The streetlights in Fox Hill have been deteriorating and staff has replaced the light poles on an as needed basis. The FY 22 and FY 23 columns represent the City doing most of the installation work in house and some of the repairs through a vendor.
- E3) Mill Road Improvements 23-230-60-00-6012
a. The FY 23 column represents the final payments for the Grande Reserve developer funded Mill Road improvements.

- E4) Road to Better Roads 23-230-60-00-6025
a. This line-item includes some leftover payments from the FY 22 Road to Better Roads program and the Fox Hill Rebuild IL project, the non-MFT portion of the FY 23 Road to Better Roads program, pavement preservation initiatives (\$60,000), Poplar Drive railroad crossing improvements mandated by Omnitrax and the City's previous agreements with Omnitrax (estimated at \$200,000), and the potential intergovernmental agreements covering Fox Road and the Cannonball Trail curve.
- E5) Bristol Ridge Road 23-230-60-00-6032
a. The FY 23 column represents completion of the project with grant funds, as mentioned in the revenue section above.
- E6) Shared Use Path Maintenance Program 23-230-60-00-6033
a. The City has not yet calculated the estimated annual cost to properly maintain its entire trail system. Currently, we recommend an average annual expenditure of \$140,000 for this program. Exact locations and details will be presented to Council later, based on bidding schedules. Additionally, the scope could be increased and/or the cost could be decreased if the City Council approves the purchase of the proposed seal coat machine.
- E7) Raintree Village Improvements 23-230-60-00-6036
a. As referenced in the revenue section above, the City agreed to complete certain pieces of infrastructure in the subdivision. This line-item and the FY 23 column represents the final pieces of infrastructure to be completed by the City.
- E8) Parking Lot Maintenance Program 23-230-60-00-6037
a. The City has not yet calculated the estimated annual cost to properly maintain its entire parking lot system. Currently, we recommend an average annual expenditure of \$151,000 for this program. Exact locations and details will be presented to Council later, based on bidding schedules. Additionally, the scope could be increased and/or the cost could be decreased if the City Council approves the purchase of the proposed seal coat machine.
- E9) Sidewalk Replacement Program 23-230-60-00-6041
a. The City has not yet calculated the estimated annual cost to properly maintain its entire sidewalk system. Currently, we recommend a \$200,000 annual program for the next few years. Sidewalks can be chosen on a worst-first basis, as there is no value advantage to a replacing a sidewalk at certain times in its lifespan, and we propose no further analysis or study estimate to strategically make project decisions.
- E10) Route 71 (Rt 47- Rt 126) Project 23-230-60-00-6058
a. This line-item represents a portion of the City's local share of costs for the Route 71 expansion project. This project began in FY 19, and we expect the invoices to be paid by the City through FY 23.

- E11) US 34 (IL 47 / Orchard Rd) Project 23-230-60-00-6059
a. This line-item represents a portion of the City's local share of costs for the Route 34 eastern expansion project. This project began in FY 18 and we expect the invoices to be paid by the City through FY 23. The funds budgeted are based on the IDOT approved bids but do not consider any possible change orders.
- E12) Route 47 (Rte 30 / Water Park Way) 23-230-60-00-6063
a. The state has construction funding available for the expansion of Route 47 on the northside of town. This line-item represents the earliest possible state construction timeline and the City's financial responsibility according to a previously approved memorandum of understanding.
- E13) Baseline Road Improvements 23-230-60-00-6071
a. Baseline Road is one of the worst rated roads in the City, and this project was previously on the unfunded capital projects list. We propose to complete a mill and overlay over the entire City stretch from Route 47 to the township section of Baseline (east of Eldamain Rd). This project will not touch the bridge deck or substructure, which are both set to be replaced by IDOT as part of the Route 47 north expansion project.
- E14) Rebuild Downtown Project 23-230-60-00-6073
a. As mentioned in the revenue section above, this line-item assumes the City receives the state / DCEO Rebuild Downtown grant award in FY 23. This project will not occur without state grant award.
- E15) Corneils Road Improvements 23-230-60-00-6085
a. As referenced in the revenue section above, ComEd will be reimbursing the City 100% for the costs related to resurfacing Corneils Road.
- E16) Kennedy Road (Freedom Place) 23-230-60-00-6087
E17) Kennedy Road (Mill Road) 23-230-60-00-6088
a. Both projects are set to occur within the five-year budget, based on the growth patterns of the Grande Reserve subdivision and the City's collection of the \$2,000 per unit road contribution fee. As stated in the revenue section above, the City plans to escrow all road contribution fees collected within the Grande Reserve subdivision for use on the Kennedy Road near Freedom Place and north of the BNSF railroad tracks. The Freedom Place project will commence when enough funds are escrowed to complete the work (estimated FY 24) and the north section of Kennedy Road (near the regional park and the Mill Road intersection) is proceeding with anticipated funds already received.
- E18) Kennedy Rd Bike Trail 23-230-60-00-6094
a. This line item contains the final gross expenses from the construction of the trail. Pursuant to the commitment made by the Push for the Path group in 2012, the City's estimated local share in the amount of \$217,000 was covered entirely through private donations and grant funding.

- E19) Bristol Bay Subdivision 23-230-60-00-6098
 a. This line-item represents the City's share of costs associated with extending the existing east-west roads in the Bristol Bay subdivision to connect to the future Route 47 northern expansion.
- E20) Principal Payment (2014A Bond) 23-230-81-00-8000
- E21) Interest Payment (2014A Bond) 23-230-81-00-8050
 a. This line-item contains the debt service for a 20-year bond associated with the Game Farm Road project.

Building and Grounds Fund (24)

- R1) Development Fees – Municipal Bldg 24-000-42-00-4218
 a. This line-item contains revenue received by the City at time of building permit via a municipal building impact fee. This fee is either \$150 or \$1,752 per new dwelling unit, depending on the subdivision.
- R2) Building and Grounds Chargeback 24-000-44-00-4416
 a. As mentioned in the General Fund narratives above, this line-item represents 80% of the cost of the shared Facilities Manager and the personnel costs of the Building and Grounds Maintenance Worker II hired in FY 22.
- R3) Bond Proceeds 24-000-49-00-4900
- R4) Premium on Bond Issuance 24-000-49-00-4903
 a. These line-items represent two bond sales in FY 22 for \$9.785m for all costs associated with the Prairie Pointe land acquisition and building renovation. In addition, a projected bond sale of \$22m is included in this line item in FY 24 related to the construction of a new Public Works facility. The remaining 20% of these costs are allocated between the Water and Sewer Funds.
- R5) Transfer from General 24-000-49-00-4901
 a. This line-item contains future general fund transfers to cover the debt service payments on the 2021 bond and the 2023 bond.
- R6) Transfer from City-Wide Capital 24-000-49-00-4924
 a. Approximately \$350,000 of the transfer in FY 22 represents the amount set aside as savings for the Prairie Pointe building project, as referenced in the FY 21 budget amendment proposal.
- R7) Transfer from Water 24-000-49-00-4951
 a. This line-item contains future Water Fund transfers to cover the debt service payments on the 2023 bond (PW facility).
- R8) Transfer from Sewer 24-000-49-00-4952
 a. This line item contains future Sewer Fund transfers to cover the debt service payments on the 2023 bond (PW Facility).

- E1) Facility Management Services 24-216-54-00-5432
a. This line-item represents the City's cost of the Facilities Manager, as shared with Oswego through intergovernmental agreement. The term of the intergovernmental agreement expires on December 31, 2022, with notice to terminate due by June 30th. We recommend continuing this position through FY 27.
- E2) Property and Building Maintenance Services 24-216-54-00-5446
a. The FY 22 column contained \$75,000 for PW building study and design costs, with the remainder going to normal building maintenance projects as determined by the City's Facilities Manager. For FY 23, we propose that a portion of this line-item will go towards future PW facility planning and normal building maintenance projects as they come up.
- E3) City Hall Improvements 24-216-60-00-6030
a. This line-item contains funding for base bids plus relevant alternates, as opened on February 15th, plus all known supplemental purchases and estimates of supplemental purchases to be determined.
- E4) Public Works Facility 24-216-60-6042
a. The \$22m listed in FY 24 and 25 assumes successful completion of PW facility construction in 2023 and debt service payments in 2024. Given that a Public Works facility cost should be partially borne by the Water and Sewer Funds, and the City has a significant amount of debt service retiring in the near term, we chose to show the impact of the building construction in the Building and Grounds, General, Water, and Sewer Funds. The related debt service is currently evenly split 1/3 each in the General, Water, and Sewer Funds.
- E5) Principal Payment (2021 Bond) 24-216-82-00-8000
E6) Interest Payment (2021 Bond) 24-216-82-00-8050
E7) Principal Payment (2022 Bond) 24-216-95-00-8000
E8) Interest Expense (2022 Bond) 24-216-95-00-8050
a. These line-items represent the debt service on the two bond sales of ~\$9.26m in FY 22 for Prairie Pointe land acquisition and building renovation.
- E9) Principal Payment (2023 Bond) 24-216-86-00-8000
E10) Interest Payment (2023 Bond) 24-216-86-00-8050
a. These line-items represent the debt service on a bond sale in FY 24 of \$22m.
- E11) Transfer to City-Wide Capital 24-216-99-00-9923
a. The amount in the FY 22 column represents the reimbursement of land acquisition proceeds for the Prairie Pointe property to the City-Wide Capital Fund from 2021 bond proceeds.

Vehicle and Equipment (25)

- R1) Building and Grounds Chargeback 25-000-44-00-4416
- R2) Police Chargeback 25-000-44-00-4420
- R3) Public Works Chargeback 25-000-44-00-4421
- R4) Parks & Recreation Chargeback 25-000-44-00-4427
- a. As discussed in the general fund line-item narrative, these line-items represent transfers from the General Fund (police & public works), Building and Grounds Fund, Parks and Recreation Fund to cover the gap between vehicle and equipment purchases and available funds in the respective departments.
- R5) Miscellaneous Reimb – Park Capital 25-000-46-00-4692
- a. This line-item contains two separate developer reimbursements for parks projects itemized below: ~\$50,000 from leftover Raintree Village subdivision improvement proceeds for a project to be determined and \$50,000 from the Grande Reserve developer for construction of a pickleball court, as contemplated by the City Council in February 2022.
- R6) Sale of PW Capital 25-000-49-00-4921
- a. As part of a larger purchase of capital equipment (outlined below), staff expects to sell various pieces of equipment in FY 23, including but not limited to an old ditch mowing tractor, an old leaf vacuum, and the PW Director's Ford Explorer. Each sale will be processed according to the City's disposal of property policy.
- E1) Rental and Lease Purchase (Police) 25-205-54-00-5485
- a. This line-item contains all costs associated with the City's police body camera program, as approved by the City Council in January 2022.
- E2) Equipment (Police) 25-205-60-00-6060
- a. This line-item contains \$20,000 in each of FY 23 and FY 24 for the purchase of more speed signs and message boards. The Police have found usefulness in the current speed signs and would like to expand them to more areas.
- E3) Vehicles (Police) 25-205-60-00-6070
- a. The annual target for squad car replacement is somewhere between \$200,000 and \$300,000. We propose to fund 3 new police cars annually each year of this budget proposal, which is an increase from last year's budget proposal which had some years at 2 cars and some years at 3 cars. Given local supply chain issues, we expect to bring pre-authorization for the FY 23 cars to the March Public Safety Committee meeting.
- E4) Computer Equipment and Software (General Govt) 25-212-56-00-5635
- a. This line-item is new and contains all the laptop-desktop replacements for the entire City. Like the vehicle chargebacks, each department pays for their computer replacements via a chargeback in each fund. The City is on a 3 or 4-year replacement cycle for computers.

- E5) Equipment (Public Works) 25-215-60-00-6060
- a. The FY 23 proposal includes a seal-coating machine at \$60k, a striping machine at \$9k, a grapple bucket for \$15k, a gator replacement (UTV) at \$15k, a new ditch mowing tractor at \$95k (gross cost – will pair with the \$40k trade in mentioned above), a flatbed trailer for \$15k, a new wheel loader for \$175k, several snowplow blades and a new brine loading rig at \$25k. Items above worth more than \$25k each will be presented to City Council for approval at a future committee / council meeting. Items worth less than \$25k can be authorized by staff, and detailed information about the use of each of these items will be distributed in a supplemental memo forthcoming by Director Dhuse. The FY 24 and beyond columns include a regular scheduled funding amount to meet long-term equipment replacement schedules.
- E6) Vehicles (Public Works) 25-215-60-00-6070
- a. The FY 23 proposal includes a \$223k for a Peterbilt cab, chassis, and buildout previously approved by City Council in March 2021 and still awaiting delivery, a new electrical bucket truck for \$230k, a new leaf vacuum truck for \$110k, a new small pickup truck for the Director and for small plowing jobs, a new F250 pickup truck for the City’s current Building and Grounds Maintenance Worker II employee, and a new single axel large dump truck for \$240k. All items not already approved by the City Council will be presented to City Council for approval at a future committee / council meeting. Detailed information about the use of each of these items will be included in a supplemental memo forthcoming from Director Dhuse. The FY 24 and beyond columns include a regularly scheduled funding amount to meet long-term equipment replacement schedules.
- E7) Principal Payment (PW 185 Wolf Street bldg.) 25-215-92-00-8000
- E8) Interest Payment (PW 185 Wolf Street bldg.) 25-215-92-00-8050
- a. These line-items cover the annual purchase installment payments to the property seller for the Public Works south building. The final payment will not occur until November 2028.
- E9) Park Improvements 25-225-60-00-6010
- a. The five-year budget proposal contains various playground replacements, based on the useful lifespan of the playground equipment installed at all parks in town. The Parks Department has mapped out every playground and when it needs to be replaced and this budget fully funds that plan. Obviously, equipment can be delayed or moved around in timing based on ongoing analysis and funding considerations. For FY 22, staff ordered the playground equipment for and are planning on refurbishing both Price and Fox Hill parks. Due to supply chain issues, the City has not received the playground equipment pieces. Staff expects to receive the equipment in FY 22. The FY 23 column includes payment of final invoices on the Sleezer park, installing a new pickle ball court, and the replacement playground at Kiwanis Park. FY 24 includes replacement playgrounds at Rice, Rotary, and a new playground in Countryside. For FY 25, replacements for Cannonball, Gilbert, and a new playground at Prestwick. For FY 26, we expect to replace playgrounds at Sunflower, Bridge, and Raintree Park A. For FY 27, we propose to replace playgrounds at Stepping Stones and Bristol Station playgrounds.

- E10) Equipment (Parks Capital) 25-225-60-00-6060
a. The FY 23 column contains a “normal program” of \$50,000 in various equipment replacement, plus a \$24,000 purchase for a new gator vehicle.
- E11) Vehicles (Parks Capital) 25-225-60-00-6070
a. The FY 23 column contains a “normal program” of \$50,000 in vehicle replacements (FY 23 – cargo van), plus the unexpended FY 22 column for pickup replacements not ordered due to supply chain issues.

Debt Service Fund (42)

- E1) Principal Payment (2014B Refunding) 42-420-79-00-8000
E2) Interest Payment (2014B Refunding) 42-420-79-00-8050
a. The FY 23 column represents the final bond payment for the 2007 In-town road program.

Water Fund (51)

- R1) DCEO – General Infra Grant 51-000-44-00-4166
a. The City was notified in early 2022 that it is the recipient of a \$100,000 general state infrastructure grant through DCEO. We have completed the paperwork to put these funds towards the water tower rehab project and are awaiting formal distribution of the funds as of February 2022.
- R2) Water Sales 51-000-44-00-4424
a. As discussed in the Items to Note section below, we propose a water rate increase on an interim basis towards funding the Lake Michigan water source project, including a number of engineering studies needed and proposed in FY 23. The current water rate is \$17 bi-monthly base rate for the first 350 cubic feet of water plus \$4.30 per 100 cubic feet thereafter. We propose to change the base rate to \$24 bi-monthly on September 1st and change the volumetric rate to \$4.80 per 100 cubic feet thereafter, on January 1, 2023.
- R3) Water Infrastructure Fees 51-000-44-00-4440
a. No change is proposed for the Water Infrastructure Fee for FY 23. It is currently set at \$8.25 per month through the end of FY 22 and will need to be reauthorized for FY 23.
- R4) Water Connection Fees 51-000-44-00-4450
a. For FY 22, we expect 100 new housing starts, which should net approximately \$3,000 in revenue per home. Each subdivision has its own water connection fee amount, depending on when the subdivision was annexed.
- R5) Rental Income 51-000-48-00-4820
a. This line-item contains rental and lease fees from various cellular and internet antennas on City water towers.

- E1) Administrative Chargeback 51-510-54-00-5401
a. This line-item represents the cost of Administration and Finance Department staff spending time on utility billing and water projects. The exact breakout of costs is included in the attached administrative chargeback exhibit.
- E2) Water Meter Replacement Program 51-510-54-00-5404
a. The City needs to replace water meters older than 20 years to accurately capture water usage and revenue. Unaccounted for water loss can be partially attributed to old water meters, and the IDNR requires the City to lower its unaccounted-for water loss when switching to Lake Michigan. Additionally, the City has a patchwork inventory of water meter brands and systems and the staff recommends we move towards an easy-to-use tower-read or drive-by water meter system to lower staff time spent on water meter reading. The City has approximately 7,500 water meters and we propose to replace around 3,500 meters in the next four fiscal years by utilizing an outsourced contractor (approximately 900 meters per year). Exact details will be provided to the Public Works committee when a bidding package can be drafted by staff.
- E3) Building and Grounds Chargeback 51-510-54-00-5453
a. This line-item contains a small portion of personnel costs for Buildings and Grounds employees as outlined within the chargeback exhibit.
- E4) Water Main Replacement Program 51-510-54-00-5404
a. The line-item expenditure represents the dollar amount we can fund for water infrastructure as part of the program through FY 27. This line-item was formerly branded as Road to Better Roads, but we recommend changing it this year because a good portion of the projects within are not caused by pavement projects.
- E5) Professional Service 51-510-54-00-5462
a. This line-item contains costs for normal, annual professional services (~\$55,000), a portion of the cost of the ERP system a leak detection study, and the costs associated with the City's federal and state level lobbyists.
- E6) Water Sourcing - DWC 51-510-60-00-6011
a. This line-item was previously named "land acquisition" when it contemplated purchase of a property for the Fox River regional water plant. Per the Items to Note section above, we have programmed enough funds to complete a variety of Lake Michigan / DuPage Water Commission (DWC) engineering studies and analyses in FY 23, 24, and 25. The remaining FY 24 through FY 27 expenditures and corresponding revenue increases will be discussed later this year by the City Council.
- E7) Water Tower Rehab 51-510-60-00-6015
a. This line-item contains repainting the north-central water tower in FY 23 and the south-central water tower in FY 25.
- E8) Well Rehabilitations 51-510-60-00-6022
a. The City is planning to rehab two wells in FY 23, Well 7 and Well 4.

- E9) Equipment 51-510-60-00-6060
a. The FY 23 column contains \$30,000 for a bulk water, metered dispenser. This dispenser will be used by contractors and other organizations to easily access and pay for bulk water purchases.
- E10) Route 71 Watermain Relocation 51-510-60-00-6066
a. This line-item contains the water-related local project costs for the Route 71 expansion project.
- E11) Vehicles (Water Dept) 51-510-60-00-6070
a. The amount in FY 23 represents two new transit vans (used for JULIE locates and other light-duty work) and one new pickup truck each year thereafter (fully funded replacement schedule).
- E12) Rebuild Downtown Project 51-510-60-00-6073
a. This line-item assumes the City's Downtown grant application is approved by the DCEO sometime in FY 23 and is then completed over the next two fiscal years.
- E13) Cation Exchange Media Replacement 51-510-60-00-6081
a. The City's water treatment facilities contain cation exchange units that are necessary to keep potable water within radium compliance. The media (resin) within the units has a useful life and typically needs to be replaced every 10-15 years to remain effective. The City's water treatment plants were all constructed in the mid-2000's and the media are reaching the end of its useful life. Within this line-item, we've budgeted for full replacement of all media Water Treatment Plant 4 in FY 23 and Water Treatment Plant 7 in FY 24. While these systems will not likely be used once the City switches over to Lake Michigan water, the condition of the materials within may need to be replaced to keep the water system within radium compliance before the switch over occurs. The staff will be regularly monitoring and analyzing the necessary replacement dates.
- E14) 2015A Bond Principal 51-510-77-00-8000
E15) 2015A Bond Interest 51-510-77-00-8050
a. These two line-items represent the debt service payments associated with the Countryside water main project.
- E16) Transfer to Buildings and Grounds 51-510-99-00-9924
a. This line-item contains future water fund transfers to cover the debt service payments on the 2023 bond (PW facility).

Sewer Fund (52)

- R1) Federal Grants – CDBG Funds 52-000-41-00-4167
a. This line-item assumes the City is successful in receiving the sewer extension grant on behalf of Bright Farms.
- R2) Sewer Maintenance Fees 52-000-44-00-4435
a. The sewer fund has not had a change in sewer rates since FY 2019. To fund the long-term capital, debt service, and developer commitment obligations, an inflationary rate increase is proposed for each year through FY 27. Similar to the water fund, we show a 6% aggregate revenue increase, which we assume will be split between account growth (3%) and an inflationary rate increase of 3%.
- R3) Sewer Infrastructure Fee 52-000-44-00-4440
a. No change in the sewer infrastructure fee is proposed in FY 23. It is currently \$4 per unit per month through April 2022. The fee will need to be reauthorized in FY 23.
- R4) Transfers from General Fund 52-000-49-00-4901
This line-item represents the non-home rule sales tax transfers from the general fund, used to offset portions of the 2011/2022 Refunding Bond.
- E1) Buildings and Grounds Chargeback 52-520-54-00-5453
a. This line-item contains a small portion of contractual and personnel costs for Buildings and Grounds employees, as outlined in the chargeback exhibit.
- E2) Professional Services 52-520-54-00-5462
a. The increase in this line-item is due to the ERP project.
- E3) Engineering Services 52-520-54-00-5465
a. The FY 23 column includes the potential study of long-term capital needs and sewer rates, if needed.
- E4) Sewer Main Replacement Program 52-520-60-00-6025
a. The line-item expenditure represents the dollar amount we can fund for sewer infrastructure as part of the program through FY 27. This line-item was formerly branded as Road to Better Roads, but we've changed it this year to reflect the fact that many of the sewer lining initiatives were unrelated to road construction.
- E5) Equipment (Sewer Dept) 52-520-60-00-6060
a. The FT 23 column contains a new pipe crawler camera for inspecting sanitary mains. This will provide our staff and residents more immediate access to the sewers when there are issues. Additionally, we can avoid outsourced camera services costs in the amount of \$5,000 to \$10,000 a year currently and will be able to avoid an undetermined but larger one-time cost when we complete the next SSES study.

- E6) Route 71 Expansion 52-520-60-00-6066
a. This line-item represents sewer related local project costs for the Route 71 expansion project. We anticipate this project to be complete in FY 23.
- E7) Vehicles 52-520-60-00-6070
a. The FY 23 column includes \$100,000 for the new PW bucket truck (partially funded in sewer) and the Director's pickup truck and plow accessories (partially funded in sewer). The \$90,000 annual expenditure thereafter generally represents 1 or 2 vehicles per year (fully funding long-term vehicle replacement costs).
- E8) Rebuild Downtown Project 52-520-60-00-6073
a. This line-item assumes the City's Downtown grant application is approved by the DCEO sometime in FY 23 and is then completed over the next two fiscal years. All costs within this line-item and fund will be put towards sewer infrastructure within the grant application.
- E9) Sanitary Sewer Improvements 52-520-60-00-6092
a. This line-item assumes the City is successful in approving a development agreement with Bright Farms and the project is constructed in FY 23. Of note, the current budget proposal assumes 100% Bright Farm funding of the project, subject to recapture. Any decision by the City Council to contribute towards this project would be addressed through a budget proposal amendment.
- E10) Transfer to Buildings and Grounds 52-520-99-00-9924
a. This line-item contains future sewer fund transfers to cover the debt service payments on the 2023 bond (PW facility).

Land Cash Fund (72)

As referenced in the introductory sections of this memo, the Land-Cash Fund is generally not useful, and the majority of the Park developments and renovations will be housed in the Parks Capital section of the Vehicle and equipment fund.

Parks and Recreation Fund (79)

- R1) Special Events 79-000-44-00-4402
a. This line-item represents a normal year of all special events run by the Parks and Recreation staff throughout the year, except for Hometown Days which has its own revenue line-item.
- R2) Child Development 79-000-44-00-4403
a. This line-item represents a normal year of a variety of child-focused programs ran by the Parks and Recreation Department, including Preschool and Ready, Set, Go. (2yr. Old Preschool)

- R3) Athletics and Fitness 79-000-44-00-4404
 a. The increase in this line-item is caused by registration increases due to population growth, decrease in COVID-related hesitancy to participate in programs, and the return and expansion of the Basketball Leagues. This line-item includes all athletic programming including Baseball/Softball Leagues, Soccer Leagues, Basketball Leagues, sports camps and classes, and adult fitness classes held at the Van Emmon Activity Center.
- R4) Rental Income 79-000-48-00-4820
 a. This line-item includes rental revenue from the leased buildings on Hydraulic in Riverfront Park, and the cell tower lease at Wheaton Woods Park.
- R5) Park Rentals 79-000-48-00-4825
 a. The revenue generated by this line item is primarily from baseball and soccer field rentals for tournaments, daily field usage and individual park rentals.
- R6) Hometown Days 79-000-48-00-4843
 a. This line-item represents a normal year of Hometown Days programming.
- R7) Transfer from General Fund 79-000-490-00-4901
 a. The City Council approved a one-time liquidation of the Parks and Recreation Dept fund balance in FY 21, which caused the decrease in FY 21 and return to historical levels in FY 22.
- E1) Program Supplies (Recreation) 79-795-56-00-5606
 a. This contains most of the expenses related to the Department running year-round special events, sports leagues, preschool, camps, and recreation program schedule. Expenses include sports league equipment, band fees, signage, preschool curriculum needs etc.

Countryside TIF Fund (87)

- R1) Property Taxes 87-000-40-00-4000
 a. In FY 21, the movie theater paid its sixth full year of property taxes but at a lower amount rate than previous due to a reassessment, which was fully offset by the development of all but one outlot in the development in FY 22. The property taxes generated are moderately exceeding the debt service costs of the original and refinanced TIF bond obligations through FY 25, before turning upside down in FY 26. This TIF expires in FY 29, and the City needs to see the full development and successful operation of the banquet facility and remaining commercial outlot if we hope to eliminate the long-term negative fund equity.

Downtown TIF Fund (88)

- R1) Property Taxes 88-880-40-00-4000
a. Properties within the TIF have seen modest growth in value, as compared to the City's conservative revenue projections. With the approval of a couple new redevelopment projects, there is a possibility that revenue growth in this line-item could pick up in future years (although offset by TIF incentives on the expenditure side). As a general reminder, this TIF expires in FY 30.
- E1) TIF Incentive Payout 88-880-54-00-5425
a. Based on historical payouts, we've set the FY 23 figure at ~\$39,000. The FY 24 could be significantly higher if the Williams Group finishes their project in 2023 and other new projects commence. Since there is no little net impact on the budget, we do not address those revenues and expenditures until they are known.
- E2) Professional Services 88-880-54-00-5462
a. This line item represents any studies or legal services used by the City in relation to TIF projects or incentive agreements.
- E3) Project Costs 88-880-60-00-6000
a. This line-item is for minor City-initiated projects within the TIF districts.

Downtown TIF II Fund (89)

- R1) Property Taxes 89-000-40-00-4000
a. Properties within the TIF have seen modest growth in value, plus the Old Jail development was completed in FY 21. The FY 22 column represents the total increment for all properties in Downtown TIF 2. We have estimated inflationary growth in FY 23 and beyond.
- E1) Project Costs 89-890-54-00-5425
a. The only project receiving TIF incentives as of FY 23 is the old jail redevelopment. The dollar amounts in the columns in the five-year budget proposal reflect the agreement approved by City Council in Summer 2019.
- E2) Professional Services 89-890-54-00-5462
a. This line-item represents all legal costs incurred during the creation of the TIF.

Cash Flow – Surplus (Deficit)

This section of the budget shows the surpluses and deficits for every fund in the entire budget and can be used to see the City’s “overall budget” performance. The total at the bottom of the column for each fiscal year is the basis for whether the City’s overall budget is running a surplus or deficit.

The FY 22 total projected budget being significantly better than the FY 22 adopted budget surplus is primarily result of bond revenues being deposited in FY 22 and then being used in FY 23, but underlying that cause is extremely strong local and state revenues, receipt of ARPA funds, and tight management control of expenditures in all operating funds. The five-year total budget outlook is significantly improved from last year’s budget proposal, even though the City is proposing to complete a record number of capital projects.

Cash Flow – Fund Balance

This section of the budget is directly related to the “Cash Flow – Surplus (Deficit)” section above. Fund balance, by definition, is the accumulated surplus of the City since its founding, and therefore these amounts represent the approximate amount of projected cash the City should expect to have on hand at the end of each fiscal year.

As we discussed in the big picture narrative, we expect fund balance in the General Fund to stay around 40% through FY 24, although the three TIF district funds will weigh down fund balance to ~30% through FY 24. The Water Fund is stable in the next two years, before temporarily declining in FY 25, and then rebounds sharply in FY 26 and FY 27. However, the City is fully funding its water capital improvement plan on a pay-as-you-go basis – except for the ~\$96,000,000 Lake Michigan water source project, so much of the five-year outlook for this Fund remains to be determined. As discussed earlier in this memo, the Sewer Fund is stable if an inflationary rate increase is imposed – which would allow us to fully fund the sewer capital improvement plan over the next five years.

The total at the bottom of each column represents the City’s overall aggregate fund balance. The past few years has benchmarked severe fiscal problems at \$4M in aggregate fund balance. Fortunately, the booming local housing and retail economy and years of adhering to conservative budget principles have helped the aggregate fund balance along, such that the minimum aggregate fund balance in the five-year budget proposal is \$5.9m in FY 26. While that low point is moderately better than the low point in last year’s five-year budget proposal (\$5.5m in FY 26), the City is funding tens of millions of dollars in new infrastructure, roads, and municipal buildings – and we have yet to address the broader Lake Michigan water source project. In short, the City is in an extremely strong financial position while funding more capital projects than it ever has – which provides us with the flexibility should an economic downturn or similar budget issue present itself.

Allocated Items – Aggregated

This section carries forward from last year, and contains aggregate costs from all departments, including liability insurance, employee health, dental and vision insurance, property taxes, non-abated property taxes, building permit revenue, employee salaries, other capital projects in excess of \$500,000, etc.

**United City of Yorkville
Chargeback Martrix Exhibit
Fiscal Year 2023**

Fiscal Year 2020								Administrative Chargebacks			
		Percentage of Time Spent			Allocated Cost			74.33%	25.67%		
		Utility %	C-TIF	D-TIF	Utility Billing	C-TIF	D-TIF	Water	Sewer	C-TIF	D-TIF
Support Assistant	ADM	50.00%	0.00%	0.00%	38,664	-	-	28,739	9,925	-	-
City Administrator	ADM	10.00%	2.00%	8.00%	24,800	4,960	19,840	18,434	6,366	4,960	19,840
Executive Assistant / City Clerk	ADM	5.00%	0.00%	0.00%	4,783	-	-	3,555	1,228	-	-
Admin Assistant	ADM	12.50%	0.00%	0.00%	8,367	-	-	6,219	2,148	-	-
Assistant City Admin	ADM	0.00%	1.00%	1.00%	-	1,725	1,725	-	-	1,725	1,725
Receptionist/Building Permit Clerk	COM	5.00%	0.00%	0.00%	5,010	-	-	3,724	1,286	-	-
Finance Director	FIN	15.00%	1.00%	1.00%	32,517	2,168	2,168	24,169	8,347	2,168	2,168
Accounting Clerk	FIN	10.00%	0.00%	0.00%	12,743	-	-	9,472	3,271	-	-
Senior Accounting Clerk	FIN	5.00%	0.00%	0.00%	6,345	-	-	4,716	1,629	-	-
Director of Public Works	STR	0.00%	1.00%	1.00%	-	2,060	2,060	-	-	2,060	2,060
Community Development Director	COM	0.00%	1.00%	1.00%	-	2,121	2,121	-	-	2,121	2,121
Senior Planner	COM	0.00%	1.00%	1.00%	-	1,098	1,098	-	-	1,098	1,098
Receptionist/Building Permit Clerk	COM	5.00%	0.00%	0.00%	4,011	-	-	2,981	1,030	-	-
Support Assistant	COM	50.00%	2.00%	2.50%	41,794	1,672	2,090	31,065	10,729	1,672	2,090
					\$ 179,035	\$ 15,804	\$ 31,102	\$ 133,075	\$ 45,960	\$ 15,804	\$ 31,102
								51-5401	52-5401	87-5401	88-5401
								01-4415			

United City of Yorkville
Revenues & Other Financing Sources by Category
Fiscal Year 2023

FUND	Taxes	Inter- governmental	Licenses & Permits	Fines & Forfeits	Charges for Services	Investment Earnings	Reimb- ursements	Miscel- laneous	Other Financing Sources	Fund Total
<u>(01) General Fund</u>	\$ 14,316,507	\$ 5,221,840	\$ 574,500	\$ 115,350	\$ 1,950,962	\$ 7,500	\$ 30,000	\$ 62,000	\$ -	\$ 22,278,659
<u>Special Revenue Funds</u>										
(15) Motor Fuel Tax	-	1,175,560	-	-	-	1,000	-	-	-	1,176,560
(79) Parks and Recreation	-	-	-	-	650,000	150	-	225,781	2,179,541	3,055,472
(72) Land Cash	-	-	-	-	-	-	-	-	-	-
(87) Countryside TIF	256,625	-	-	-	-	-	-	-	-	256,625
(88) Downtown TIF	96,000	-	-	-	-	-	-	-	-	96,000
(89) Downtown TIF II	80,733	-	-	-	-	-	-	-	-	80,733
(11) Fox Hill SSA	21,500	-	-	-	-	-	-	-	-	21,500
(12) Sunflower SSA	21,000	-	-	-	-	-	-	-	-	21,000
<u>(42) Debt Service Fund</u>	-	-	8,000	-	-	-	-	-	322,075	330,075
<u>Capital Project Funds</u>										
(25) Vehicle & Equipment	-	-	110,500	6,800	891,767	-	35,000	500	52,000	1,096,567
(23) City-Wide Capital	-	1,174,620	52,500	-	846,600	150	1,117,000	-	771,772	3,962,642
(24) Buildings & Grounds	-	-	30,000	-	199,586	1,200	-	-	776,443	1,007,229
<u>Enterprise Funds</u>										
(51) Water	-	100,000	-	-	5,393,543	2,000	-	105,601	177,859	5,779,003
(52) Sewer	-	1,000,000	-	-	1,776,200	750	2,227,415	-	1,600,356	6,604,721
<u>Library Funds</u>										
(82) Library Operations	1,656,344	29,151	-	7,000	11,500	1,000	-	3,250	23,638	1,731,883
(84) Library Capital	-	-	50,000	-	-	350	-	-	-	50,350
TOTAL REVENUES	\$ 16,448,709	\$ 8,701,171	\$ 825,500	\$ 129,150	\$ 11,720,158	\$ 14,100	\$ 3,409,415	\$ 397,132	\$ 5,903,684	\$ 47,549,019

United City of Yorkville
Expenditures & Other Financing Uses by Category
Fiscal Year 2023

FUND	Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Contingency	Developer Commitments	Debt Service	Other Financing Uses	Fund Total
<u>(01) General Fund</u>	\$ 5,880,082	\$ 3,589,486	\$ 6,758,491	\$ 301,775	\$ -	\$ 75,000	\$ -	\$ -	\$ 5,673,825	\$ 22,278,659
<u>Special Revenue Funds</u>										
(15) Motor Fuel Tax	-	-	-	190,000	1,087,045	-	-	-	-	1,277,045
(79) Parks and Recreation	1,330,068	510,664	590,720	624,020	-	-	-	-	-	3,055,472
(72) Land Cash	-	-	-	-	-	-	-	-	-	-
(87) Countryside TIF	-	-	18,504	-	-	-	-	208,787	-	227,291
(88) Downtown TIF	-	-	74,492	-	13,120	-	-	-	-	87,612
(89) Downtown TIF II	-	-	30,500	-	-	-	-	-	-	30,500
(11) Fox Hill SSA	-	-	59,200	-	-	-	-	-	-	59,200
(12) Sunflower SSA	-	-	17,200	-	-	-	-	-	-	17,200
<u>(42) Debt Service Fund</u>	-	-	475	-	-	-	-	329,600	-	330,075
<u>Capital Project Funds</u>										
(25) Vehicle & Equipment	-	-	56,100	87,483	1,902,767	-	-	71,570	-	2,117,920
(23) City-Wide Capital	-	-	145,302	105,000	4,918,224	-	-	319,338	104,209	5,592,073
(24) Buildings & Grounds	54,720	12,135	275,303	26,000	9,700,000	-	-	803,402	-	10,871,560
<u>Enterprise Funds</u>										
(51) Water	562,785	270,666	1,409,029	470,418	3,166,916	-	130,281	1,654,108	-	7,664,203
(52) Sewer	292,011	161,122	261,972	63,363	3,791,554	-	120,259	1,231,615	73,650	5,995,546
<u>Library Funds</u>										
(82) Library Operations	504,111	201,239	172,198	26,300	-	-	-	847,313	-	1,751,161
(84) Library Capital	-	-	3,500	82,000	-	-	-	-	-	85,500
TOTAL EXPENDITURES	\$ 8,623,777	\$ 4,745,312	\$ 9,872,986	\$ 1,976,359	\$ 24,579,626	\$ 75,000	\$ 250,540	\$ 5,465,733	\$ 5,851,684	\$ 61,441,017

United City of Yorkville
Fund Balance History
Fiscal Years 2020 - 2027

FUND	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
<u>(01) General Fund</u>	\$ 7,512,060	\$ 9,172,354	\$ 7,512,060	\$ 9,321,313	\$ 9,321,313	\$ 8,240,539	\$ 7,631,043	\$ 6,744,740	\$ 6,127,120
<u>Special Revenue Funds</u>									
(15) Motor Fuel Tax	695,707	1,243,821	(267,652)	270,323	169,838	66,205	31,670	17,595	24,849
(79) Parks and Recreation	411,485	73,000	-	-	-	-	-	-	-
(72) Land Cash	247,841	31,131	59,959	-	-	-	-	-	-
(87) Countryside TIF	(1,141,784)	(1,211,222)	(1,175,479)	(1,182,714)	(1,153,380)	(1,118,739)	(1,077,110)	(1,185,421)	(1,282,188)
(88) Downtown TIF	(1,237,549)	(1,448,929)	(1,682,954)	(1,638,038)	(1,629,650)	(1,618,595)	(1,608,057)	(1,598,103)	(1,588,806)
(89) Downtown TIF II	(73,799)	(47,869)	(31,910)	(6,910)	43,323	113,074	178,894	247,731	318,218
(11) Fox Hill SSA	13,492	10,231	(32,199)	15,065	(22,635)	(12,275)	585	13,445	24,577
(12) Sunflower SSA	(16,200)	(8,409)	(9,237)	(3,046)	754	4,114	7,474	10,834	12,466
<u>(42) Debt Service Fund</u>	-	-	-	-	-	-	-	-	-
<u>Capital Project Funds</u>									
(25) Vehicle & Equipment	511,692	1,485,791	273,410	1,380,996	359,643	320,000	320,000	320,000	320,000
(23) City-Wide Capital	588,155	119,569	467,802	1,851,069	221,638	-	-	-	-
(24) Buildings & Grounds	-	-	-	10,641,399	777,068	12,041,616	602,671	-	-
<u>Enterprise Funds *</u>									
(51) Water	3,268,245	3,901,358	2,600,578	3,786,969	1,901,769	913,875	(337,556)	737,266	2,796,999
(52) Sewer	1,222,388	864,688	692,051	953,507	1,562,682	1,504,717	791,520	574,190	931,937
<u>Library Funds</u>									
(82) Library Operations	578,607	638,033	578,676	669,007	649,729	633,294	608,539	579,848	545,556
(84) Library Capital	123,583	169,188	107,933	180,862	145,712	110,712	75,962	41,462	31,552
Totals	\$ 12,703,923	\$ 14,992,735	\$ 9,093,038	\$ 26,239,802	\$ 12,347,804	\$ 21,198,537	\$ 7,225,635	\$ 6,503,587	\$ 8,262,280

* Fund Balance Equivalent

United City of Yorkville
Revenues & Other Financing Sources Budget Summary - All Funds
Fiscal Years 2020 - 2027

FUND	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
<u>(01) General Fund</u>	\$ 16,637,799	\$ 19,693,430	\$ 18,100,270	\$ 22,160,765	\$ 22,278,659	\$ 21,314,220	\$ 21,810,141	\$ 22,372,473	\$ 22,966,639
<u>Special Revenue Funds</u>									
(15) Motor Fuel Tax	785,522	1,388,742	1,260,019	1,306,915	1,176,560	986,367	1,005,465	1,025,925	1,047,254
(79) Parks and Recreation	2,177,839	1,904,501	2,643,058	2,484,308	3,055,472	3,114,428	3,248,602	3,329,170	3,398,413
(72) Land Cash	41,044	18,963	25,760	1,136	-	-	-	-	-
(87) Countryside TIF	203,884	151,422	260,727	250,366	256,625	263,041	269,617	276,357	283,266
(88) Downtown TIF	75,759	70,677	70,000	96,795	96,000	98,400	100,860	103,382	105,967
(89) Downtown TIF II	25,171	48,103	48,526	78,764	80,733	82,751	84,820	86,941	89,115
(11) Fox Hill SSA	13,382	16,034	19,000	16,034	21,500	24,000	26,500	26,500	26,500
(12) Sunflower SSA	18,140	20,363	21,000	20,363	21,000	22,000	22,000	22,000	22,000
<u>(42) Debt Service Fund</u>	324,025	323,225	329,375	329,375	330,075	-	-	-	-
<u>Capital Project Funds</u>									
(25) Vehicle & Equipment	1,074,179	1,538,720	547,226	658,344	1,096,567	1,029,745	1,067,898	1,127,353	1,070,106
(23) City-Wide Capital	1,319,856	2,890,605	5,808,072	6,226,409	3,962,642	5,120,574	3,693,941	2,090,589	2,145,093
(24) Buildings & Grounds	-	-	9,584,249	13,646,527	1,007,229	22,585,379	1,347,327	1,690,534	2,040,411
<u>Enterprise Funds</u>									
(51) Water	4,759,975	5,345,960	5,061,271	5,378,758	5,779,003	5,918,580	6,109,641	6,241,820	6,503,222
(52) Sewer	2,217,258	1,911,814	2,275,602	6,413,606	6,604,721	2,919,123	2,704,136	2,589,727	2,112,403
<u>Library Funds</u>									
(82) Library Operations	1,588,431	1,628,293	1,692,702	1,690,791	1,731,883	1,795,449	1,820,712	987,662	1,016,901
(84) Library Capital	109,653	104,813	50,200	110,190	50,350	50,500	50,750	51,000	51,500
TOTAL REVENUES & TRANSFERS	\$ 31,371,917	\$ 37,055,665	\$ 47,797,057	\$ 60,869,446	\$ 47,549,019	\$ 65,324,557	\$ 43,362,410	\$ 42,021,433	\$ 42,878,790

United City of Yorkville
Expenditures & Other Financing Uses Budget Summary - All Funds
Fiscal Years 2020 - 2027

FUND	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
<u>(01) General Fund</u>	\$ 16,005,561	\$ 18,033,136	\$ 18,100,270	\$ 22,011,806	\$ 22,278,659	\$ 22,394,994	\$ 22,419,637	\$ 23,258,776	\$ 23,584,259
<u>Special Revenue Funds</u>									
(15) Motor Fuel Tax	725,197	840,628	2,435,413	2,280,413	1,277,045	1,090,000	1,040,000	1,040,000	1,040,000
(79) Parks and Recreation	2,219,270	2,242,984	2,801,058	2,557,308	3,055,472	3,114,428	3,248,602	3,329,170	3,398,413
(72) Land Cash	5,035	235,673	5,000	32,267	-	-	-	-	-
(87) Countryside TIF	923,209	220,861	223,397	221,858	227,291	228,400	227,988	384,668	380,033
(88) Downtown TIF	288,791	282,057	291,412	285,904	87,612	87,345	90,322	93,428	96,670
(89) Downtown TIF II	96,235	22,173	30,500	37,805	30,500	13,000	19,000	18,104	18,628
(11) Fox Hill SSA	10,374	19,295	59,200	11,200	59,200	13,640	13,640	13,640	15,368
(12) Sunflower SSA	11,713	12,572	17,200	15,000	17,200	18,640	18,640	18,640	20,368
<u>(42) Debt Service Fund</u>	324,025	323,225	329,375	329,375	330,075	-	-	-	-
<u>Capital Project Funds</u>									
(25) Vehicle & Equipment	1,058,525	564,621	1,877,998	763,139	2,117,920	1,069,388	1,067,898	1,127,353	1,070,106
(23) City-Wide Capital	1,361,129	3,359,194	5,545,285	4,494,909	5,592,073	5,342,212	3,693,941	2,090,589	2,145,093
(24) Buildings & Grounds	-	-	9,584,249	3,005,128	10,871,560	11,320,831	12,786,272	2,293,205	2,040,411
<u>Enterprise Funds</u>									
(51) Water	5,024,758	4,712,847	6,081,733	5,493,147	7,664,203	6,906,474	7,361,072	5,166,998	4,443,489
(52) Sewer	2,105,121	2,269,514	2,428,579	6,324,787	5,995,546	2,977,088	3,417,333	2,807,057	1,754,656
<u>Library Funds</u>									
(82) Library Operations	1,564,096	1,568,867	1,709,443	1,659,817	1,751,161	1,811,884	1,845,467	1,016,353	1,051,193
(84) Library Capital	69,330	59,209	95,500	98,516	85,500	85,500	85,500	85,500	61,410
TOTAL EXPENDITURES & TRANSFERS	\$ 31,792,369	\$ 34,766,856	\$ 51,615,612	\$ 49,622,379	\$ 61,441,017	\$ 56,473,824	\$ 57,335,312	\$ 42,743,481	\$ 41,120,097

United City of Yorkville
Fiscal Year 2023 Budget
Fund Balance Summary

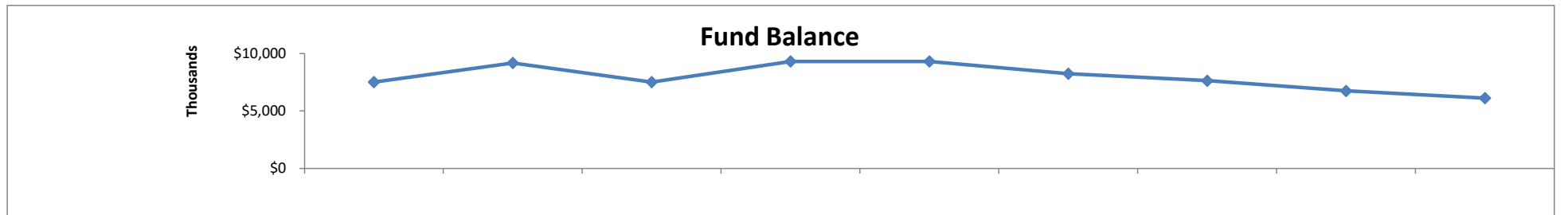
FUND	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Budgeted Financing Sources(Uses)	Surplus (Deficit)	Ending Fund Balance
<u>General Fund</u>	\$ 9,321,313	\$ 22,278,659	\$ 16,604,834	\$ (5,673,825)	\$ -	\$ 9,321,313
<u>Special Revenue Funds</u>						
Motor Fuel Tax	270,323	1,176,560	1,277,045	-	(100,485)	169,838
Parks and Recreation	-	875,931	3,055,472	2,179,541	-	-
Land Cash	-	-	-	-	-	-
Countryside TIF	(1,182,714)	256,625	227,291	-	29,334	(1,153,380)
Downtown TIF	(1,638,038)	96,000	87,612	-	8,388	(1,629,650)
Downtown TIF II	(6,910)	80,733	30,500	-	50,233	43,323
Fox Hill SSA	15,065	21,500	59,200	-	(37,700)	(22,635)
Sunflower SSA	(3,046)	21,000	17,200	-	3,800	754
<u>Debt Service Fund</u>	-	8,000	330,075	322,075	-	-
<u>Capital Project Funds</u>						
Vehicle & Equipment	1,380,996	1,044,567	2,117,920	52,000	(1,021,353)	359,643
City-Wide Capital	1,851,069	3,190,870	# 5,487,864	667,563	(1,629,431)	221,638
Buildings & Grounds	10,641,399	230,786	10,871,560	776,443	(9,864,331)	777,068
<u>Enterprise Funds *</u>						
Water	3,786,969	5,601,144	7,664,203	177,859	(1,885,200)	1,901,769
Sewer	953,507	5,004,365	5,921,896	1,526,706	609,175	1,562,682
<u>Library Funds</u>						
Library Operations	669,007	1,708,245	1,751,161	23,638	(19,278)	649,729
Library Capital	180,862	50,350	85,500	-	(35,150)	145,712
Totals	\$ 26,239,802	\$ 41,645,335	\$ 55,589,333	\$ 52,000	\$ (13,891,998)	\$ 12,347,804

* Fund Balance Equivalent

GENERAL FUND (01)

The General Fund is the City's primary operating fund. It accounts for major tax revenue used to support administrative and public safety functions.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Taxes	\$ 11,378,438	\$ 11,970,763	\$ 12,089,017	\$ 13,975,569	\$ 14,316,507	\$ 14,664,248	\$ 15,011,394	\$ 15,367,998	\$ 15,734,141
Intergovernmental	2,742,091	5,016,435	3,401,780	5,150,598	5,221,840	3,881,917	3,939,980	3,999,244	4,061,084
Licenses & Permits	490,959	602,328	524,500	891,470	574,500	524,500	474,500	474,500	474,500
Fines & Forfeits	73,872	109,268	116,850	117,860	115,350	115,350	117,850	117,850	117,850
Charges for Service	1,670,693	1,743,212	1,781,123	1,869,313	1,950,962	2,066,205	2,189,417	2,320,881	2,462,064
Investment Earnings	147,836	12,085	20,000	8,899	7,500	20,000	35,000	50,000	75,000
Reimbursements	76,923	56,038	37,000	27,056	30,000	30,000	30,000	30,000	30,000
Miscellaneous	24,895	50,612	95,000	95,000	62,000	12,000	12,000	12,000	12,000
Total Revenues	\$ 16,605,707	\$ 19,560,741	\$ 18,065,270	\$ 22,135,765	\$ 22,278,659	\$ 21,314,220	\$ 21,810,141	\$ 22,372,473	\$ 22,966,639
Other Financing Sources	32,092	132,689	35,000	25,000	-	-	-	-	-
Total Revenues and Transfers	\$ 16,637,799	\$ 19,693,430	\$ 18,100,270	\$ 22,160,765	\$ 22,278,659	\$ 21,314,220	\$ 21,810,141	\$ 22,372,473	\$ 22,966,639
Expenditures									
Salaries	\$ 5,209,011	\$ 4,906,111	\$ 5,566,894	\$ 5,406,844	\$ 5,880,082	\$ 6,139,386	\$ 6,386,070	\$ 6,642,114	\$ 6,907,850
Benefits	3,086,254	3,124,113	3,421,209	3,384,000	3,589,486	3,832,636	4,095,879	4,349,763	4,643,288
Contractual Services	4,800,124	6,342,215	5,775,712	6,069,400	6,758,491	6,748,337	6,788,535	7,017,717	7,068,161
Supplies	343,632	234,069	284,030	277,502	301,775	300,175	306,302	313,047	323,154
Contingency	-	-	44,000	-	75,000	75,000	75,000	75,000	75,000
Total Expenditures	\$ 13,439,021	\$ 14,606,508	\$ 15,091,845	\$ 15,137,746	\$ 16,604,834	\$ 17,095,534	\$ 17,651,786	\$ 18,397,641	\$ 19,017,453
Other Financing Uses	2,566,540	3,426,628	3,008,425	6,874,060	5,673,825	5,299,460	4,767,851	4,861,135	4,566,806
Total Expenditures & Transfers	\$ 16,005,561	\$ 18,033,136	\$ 18,100,270	\$ 22,011,806	\$ 22,278,659	\$ 22,394,994	\$ 22,419,637	\$ 23,258,776	\$ 23,584,259
Surplus (Deficit)	\$ 632,238	\$ 1,660,294	\$ -	\$ 148,959	\$ -	\$ (1,080,774)	\$ (609,496)	\$ (886,303)	\$ (617,620)
Ending Fund Balance	\$ 7,512,060	\$ 9,172,354	\$ 7,512,060	\$ 9,321,313	\$ 9,321,313	\$ 8,240,539	\$ 7,631,043	\$ 6,744,740	\$ 6,127,120
	46.93%	50.86%	41.50%	42.35%	41.84%	36.80%	34.04%	29.00%	25.98%



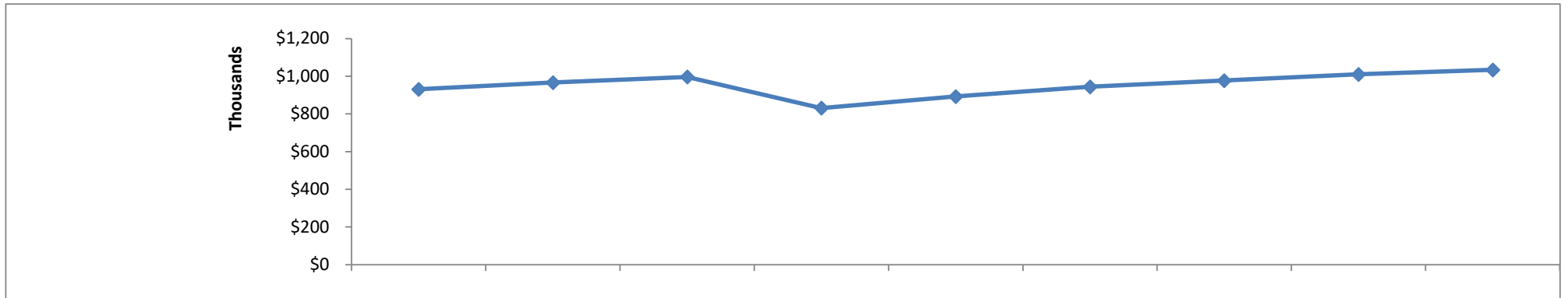
Account Number	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
<u>GENERAL FUND - 01</u>										
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	\$ 2,123,744	\$ 2,100,975	\$ 2,091,475	\$ 2,084,951	\$ 2,213,427	\$ 2,238,427	\$ 2,263,427	\$ 2,313,427	\$ 2,363,427
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION	1,108,182	1,226,938	1,334,771	1,330,510	1,330,767	1,405,767	1,480,767	1,530,767	1,580,767
01-000-40-00-4030	MUNICIPAL SALES TAX	3,222,256	3,617,361	3,582,508	4,420,820	4,553,445	4,690,048	4,830,749	4,975,671	5,124,941
01-000-40-00-4035	NON-HOME RULE SALES TAX	2,413,689	2,724,628	2,649,473	3,440,619	3,543,838	3,650,153	3,759,658	3,872,448	3,988,621
01-000-40-00-4040	ELECTRIC UTILITY TAX	700,784	705,758	715,000	705,000	705,000	705,000	705,000	705,000	705,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	270,656	296,112	270,000	295,000	295,000	295,000	295,000	295,000	295,000
01-000-40-00-4043	EXCISE TAX	263,210	227,090	209,000	194,167	174,750	157,275	141,548	127,393	114,654
01-000-40-00-4044	TELEPHONE UTILITY TAX	8,340	8,340	8,340	8,340	8,340	8,340	8,340	8,340	8,340
01-000-40-00-4045	CABLE FRANCHISE FEES	302,831	290,272	300,000	295,000	295,000	295,000	295,000	295,000	295,000
01-000-40-00-4050	HOTEL TAX	80,302	66,751	80,000	110,000	110,000	110,000	110,000	110,000	110,000
01-000-40-00-4055	VIDEO GAMING TAX	131,292	125,582	140,000	235,000	230,000	230,000	230,000	230,000	230,000
01-000-40-00-4060	AMUSEMENT TAX	196,786	69,445	125,000	190,000	190,000	200,000	200,000	200,000	200,000
01-000-40-00-4065	ADMISSIONS TAX	146,143	58,105	145,000	148,662	145,000	145,000	145,000	145,000	145,000
01-000-40-00-4070	BUSINESS DISTRICT TAX - KENDALL MRKT	345,185	377,240	379,950	398,000	409,940	422,238	434,905	447,952	461,391
01-000-40-00-4071	BUSINESS DISTRICT TAX - DOWNTOWN	33,641	35,259	30,000	47,500	40,000	40,000	40,000	40,000	40,000
01-000-40-00-4072	BUSINESS DISTRICT TAX - COUNTRYSIDE	14,516	25,826	12,000	55,000	55,000	55,000	55,000	55,000	55,000
01-000-40-00-4075	AUTO RENTAL TAX	16,881	15,081	16,500	17,000	17,000	17,000	17,000	17,000	17,000
01-000-41-00-4100	STATE INCOME TAX	1,870,977	2,470,986	2,336,774	2,763,606	2,848,816	2,905,792	2,963,908	3,023,186	3,083,650
01-000-41-00-4105	LOCAL USE TAX	665,636	855,744	937,660	813,307	807,488	807,488	807,488	807,488	807,488
01-000-41-00-4106	CANNABIS EXCISE TAX	4,009	16,831	19,596	32,108	41,989	43,249	44,546	45,882	47,258
01-000-41-00-4110	ROAD & BRIDGE TAX	131,199	52,363	54,975	54,872	55,000	55,000	55,000	55,000	55,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	17,683	22,429	16,500	30,000	25,000	25,000	25,000	25,000	25,000
01-000-41-00-4160	FEDERAL GRANTS	20,534	1,548,837	15,275	1,436,189	1,422,797	24,388	23,038	21,688	21,688
01-000-41-00-4168	STATE GRANTS - TRAFFIC SIGNAL MAINTENANCE	18,553	30,292	20,000	12,329	20,000	20,000	20,000	20,000	20,000
01-000-41-00-4170	STATE GRANTS	11,639	18,060	-	7,513	-	-	-	-	-
01-000-41-00-4182	MISC INTERGOVERNMENTAL	1,861	893	1,000	674	750	1,000	1,000	1,000	1,000
01-000-42-00-4200	LIQUOR LICENSES	48,671	95,217	65,000	65,000	65,000	65,000	65,000	65,000	65,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	9,797	12,052	9,500	9,500	9,500	9,500	9,500	9,500	9,500
01-000-42-00-4210	BUILDING PERMITS	432,491	495,059	450,000	816,970	500,000	450,000	400,000	400,000	400,000
01-000-43-00-4310	CIRCUIT COURT FINES	34,975	32,472	35,000	35,000	35,000	35,000	35,000	35,000	35,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	23,142	13,941	26,500	20,000	20,000	20,000	22,500	22,500	22,500
01-000-43-00-4323	OFFENDER REGISTRATION FEES	255	355	350	360	350	350	350	350	350
01-000-43-00-4325	POLICE TOWS	15,500	62,500	55,000	62,500	60,000	60,000	60,000	60,000	60,000
01-000-44-00-4400	GARBAGE SURCHARGE	1,270,622	1,354,988	1,376,063	1,450,000	1,525,021	1,633,486	1,749,717	1,873,990	2,007,766
01-000-44-00-4405	UB COLLECTION FEES	168,662	172,889	165,000	170,000	170,000	170,000	170,000	170,000	170,000
01-000-44-00-4407	LATE PENALTIES - GARBAGE	20,958	89	21,000	28,000	28,000	28,000	28,000	28,000	28,000
01-000-44-00-4415	ADMINISTRATIVE CHARGEBACK	204,836	213,896	218,560	218,560	225,941	232,719	239,700	246,891	254,298
01-000-44-00-4474	POLICE SPECIAL DETAIL	5,615	1,350	500	2,753	2,000	2,000	2,000	2,000	2,000
01-000-45-00-4500	INVESTMENT EARNINGS	107,884	12,085	20,000	5,250	7,500	20,000	35,000	50,000	75,000
01-000-45-00-4550	GAIN ON INVESTMENT	39,952	-	-	3,649	-	-	-	-	-

Account Number	Description	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
		Actual	Actual	Adopted	Projected	Proposed	Projected	Projected	Projected	Projected
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	13,568	5,638	10,000	-	5,000	5,000	5,000	5,000	5,000
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	10,112	9,824	15,000	1,056	10,000	10,000	10,000	10,000	10,000
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	11,647	-	-	-	-	-	-	-	-
01-000-46-00-4690	REIMB - MISCELLANEOUS	41,596	40,576	12,000	26,000	15,000	15,000	15,000	15,000	15,000
01-000-48-00-4820	RENTAL INCOME	6,370	4,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
01-000-48-00-4850	MISCELLANEOUS INCOME	18,525	46,612	88,000	88,000	55,000	5,000	5,000	5,000	5,000
	General Fund Revenues	\$ 16,605,707	\$ 19,560,741	\$ 18,065,270	\$ 22,135,765	\$ 22,278,659	\$ 21,314,220	\$ 21,810,141	\$ 22,372,473	\$ 22,966,639
01-000-49-00-4916	TRANSFER FROM CW MUNICIPAL BUILDING	32,092	132,689	35,000	25,000	-	-	-	-	-
	Other Financing Sources	\$ 32,092	\$ 132,689	\$ 35,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Total General Fund Revenues & Transfers	\$ 16,637,799	\$ 19,693,430	\$ 18,100,270	\$ 22,160,765	\$ 22,278,659	\$ 21,314,220	\$ 21,810,141	\$ 22,372,473	\$ 22,966,639

ADMINISTRATION DEPARTMENT

The Administration Department includes both elected official and management expenditures. The executive and legislative branches consist of the Mayor and an eight member City Council. The city administrator is hired by the Mayor with the consent of the City Council. City staff report to the city administrator. It is the role of the city administrator to direct staff in the daily administration of City services.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Expenditures									
Salaries	\$ 581,285	\$ 597,456	\$ 626,473	\$ 528,800	\$ 533,258	\$ 580,286	\$ 596,109	\$ 612,395	\$ 629,156
Benefits	202,728	199,237	201,133	152,853	152,041	161,090	170,878	181,281	192,449
Contractual Services	138,576	158,328	158,837	140,058	197,067	193,177	200,098	206,936	202,896
Supplies	8,727	11,598	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Administration	\$ 931,316	\$ 966,619	\$ 996,443	\$ 831,711	\$ 892,366	\$ 944,553	\$ 977,085	\$ 1,010,612	\$ 1,034,501

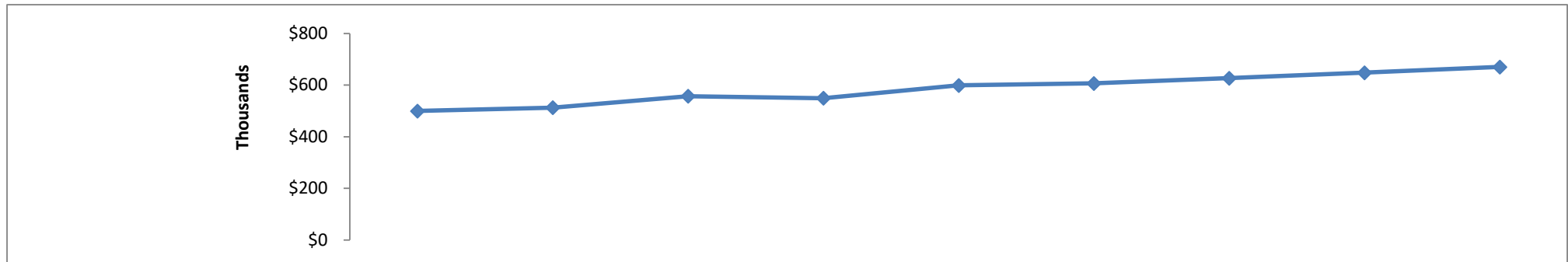


		FY 2020	FY 2021	FY 2022		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Account Number	Description	Actual	Actual	Adopted	Projected		Proposed	Projected	Projected	Projected	Projected
Administration											
01-110-50-00-5001	SALARIES - MAYOR	\$ 9,673	\$ 9,935	\$ 10,000	\$ 9,800	\$	10,000	\$ 18,000	\$ 18,288	\$ 18,582	\$ 18,881
01-110-50-00-5002	SALARIES - LIQUOR COMM	965	1,000	1,000	1,000		1,000	1,000	1,000	1,000	1,000
01-110-50-00-5005	SALARIES - ALDERMAN	46,454	47,680	48,000	48,000		48,000	72,800	73,680	74,578	75,493
01-110-50-00-5010	SALARIES - ADMINISTRATION	524,193	538,841	567,473	470,000		474,258	488,486	503,141	518,235	533,782
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	51,596	60,163	59,061	48,000		42,749	45,234	48,000	50,891	54,019
01-110-52-00-5214	FICA CONTRIBUTION	40,408	42,064	44,356	37,500		37,918	39,056	40,228	41,435	42,678
01-110-52-00-5216	GROUP HEALTH INSURANCE	101,313	88,509	88,445	60,192		63,330	68,396	73,868	79,777	86,159
01-110-52-00-5222	GROUP LIFE INSURANCE	428	428	687	581		572	578	584	590	596
01-110-52-00-5223	DENTAL INSURANCE	7,853	6,943	7,454	5,670		6,508	6,833	7,175	7,534	7,911
01-110-52-00-5224	VISION INSURANCE	1,130	1,130	1,130	910		964	993	1,023	1,054	1,086
01-110-54-00-5412	TRAINING & CONFERENCES	14,113	2,018	17,000	4,000		17,000	17,000	17,000	17,000	17,000
01-110-54-00-5415	TRAVEL & LODGING	12,684	-	10,000	4,000		10,000	10,000	10,000	10,000	10,000
01-110-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	10,421	1,543	3,336	3,336		6,815	-	3,845	7,446	-
01-110-54-00-5426	PUBLISHING & ADVERTISING	2,734	5,793	5,000	5,500		5,000	5,000	5,000	5,000	5,000
01-110-54-00-5430	PRINTING & DUPLICATING	3,108	1,036	3,250	2,000		7,000	7,000	7,000	7,000	7,000
01-110-54-00-5440	TELECOMMUNICATIONS	20,995	26,499	22,300	30,461		35,000	35,000	35,000	35,000	35,000
01-110-54-00-5448	FILING FEES	53	67	500	250		500	500	500	500	500
01-110-54-00-5451	CODIFICATION	2,023	7,493	10,000	6,000		10,000	10,000	10,000	10,000	10,000
01-110-54-00-5452	POSTAGE & SHIPPING	2,054	440	3,000	1,000		2,500	2,500	2,500	2,500	2,500
01-110-54-00-5460	DUES & SUBSCRIPTIONS	22,254	22,406	22,000	22,000		22,000	22,000	22,000	22,000	22,000
01-110-54-00-5462	PROFESSIONAL SERVICES	5,576	10,777	12,000	12,000		12,000	12,000	12,000	12,000	12,000
01-110-54-00-5480	UTILITIES	28,357	64,458	33,708	33,708		35,730	37,874	40,146	42,555	45,108
01-110-54-00-5485	RENTAL & LEASE PURCHASE	2,597	2,709	3,000	2,792		7,500	7,500	7,500	7,500	7,500
01-110-54-00-5488	OFFICE CLEANING	11,607	13,089	13,743	13,011		26,022	26,803	27,607	28,435	29,288
01-110-56-00-5610	OFFICE SUPPLIES	8,727	11,598	10,000	10,000		10,000	10,000	10,000	10,000	10,000
Administration Department Expenditures		\$ 931,316	\$ 966,619	\$ 996,443	831,711	\$	892,366	\$ 944,553	\$ 977,085	\$ 1,010,612	\$ 1,034,501

FINANCE DEPARTMENT

The Finance Department is responsible for the accounting, internal controls, external reporting and auditing of all financial transactions. The Finance Department is in charge of preparing for the annual audit, utility billing, receivables, payables, treasury management and payroll and works with administration in the preparation of the annual budget. Personnel are budgeted in the General and Water Funds.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Expenditures									
Salaries	\$ 291,239	\$ 283,247	\$ 326,735	\$ 318,000	\$ 336,380	\$ 336,171	\$ 346,256	\$ 356,644	\$ 367,343
Benefits	110,722	97,908	110,880	104,332	134,729	142,473	151,824	161,808	172,549
Contractual Services	96,488	128,758	117,275	125,245	125,418	126,090	126,764	127,440	128,117
Supplies	1,519	3,153	2,500	2,000	2,500	2,500	2,500	2,500	2,500
Total Finance	\$ 499,968	\$ 513,066	\$ 557,390	\$ 549,577	\$ 599,027	\$ 607,234	\$ 627,344	\$ 648,392	\$ 670,509



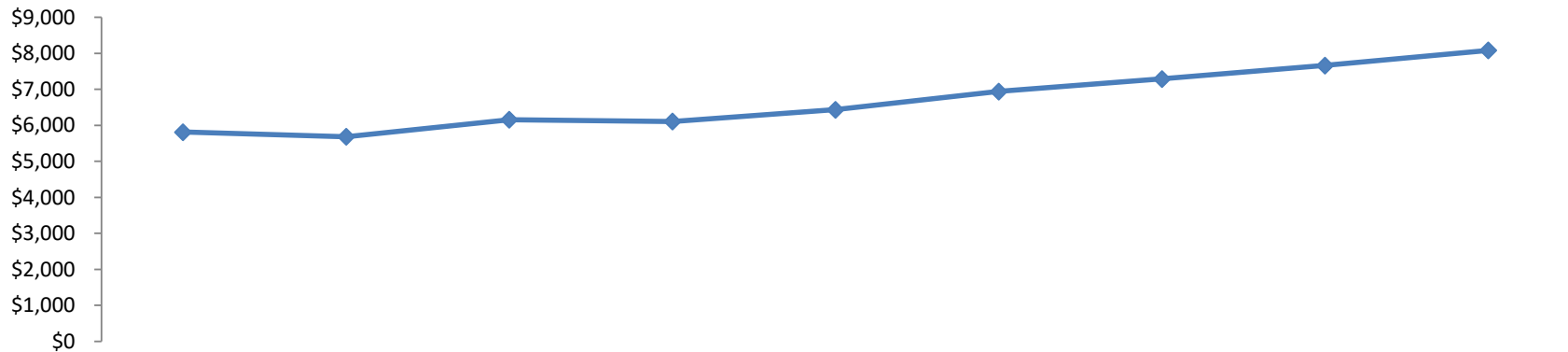
		FY 2020		FY 2021		FY 2022		FY 2022		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
Account Number	Description	Actual		Actual		Adopted		Projected		Proposed		Projected		Projected		Projected		Projected	
Finance																			
01-120-50-00-5010	SALARIES & WAGES	\$	291,239	\$	283,247	\$	326,735	\$	318,000	\$	336,380	\$	336,171	\$	346,256	\$	356,644	\$	367,343
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION		28,738		31,395		34,006		34,006		30,321		31,129		33,033		35,022		37,175
01-120-52-00-5214	FICA CONTRIBUTION		20,882		20,418		23,676		23,250		24,548		25,284		26,043		26,824		27,629
01-120-52-00-5216	GROUP HEALTH INSURANCE		54,957		41,116		48,081		41,958		74,496		80,456		86,892		93,843		101,350
01-120-52-00-5222	GROUP LIFE INSURANCE		246		225		361		362		382		386		390		394		398
01-120-52-00-5223	DENTAL INSURANCE		5,192		4,125		4,132		4,132		4,339		4,556		4,784		5,023		5,274
01-120-52-00-5224	VISION INSURANCE		707		629		624		624		643		662		682		702		723
01-120-54-00-5412	TRAINING & CONFERENCES		1,257		1,220		3,500		2,500		3,500		3,500		3,500		3,500		3,500
01-120-54-00-5414	AUDITING SERVICES		30,600		31,400		35,900		35,900		28,695		29,300		29,905		30,510		31,115
01-120-54-00-5415	TRAVEL & LODGING		188		-		600		50		600		600		600		600		600
01-120-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK		1,900		1,454		1,895		1,895		2,223		2,290		2,359		2,430		2,502
01-120-54-00-5430	PRINTING & DUPLICATING		3,182		2,344		3,500		3,000		3,250		3,250		3,250		3,250		3,250
01-120-54-00-5440	TELECOMMUNICATIONS		941		1,593		1,980		2,200		2,250		2,250		2,250		2,250		2,250
01-120-54-00-5452	POSTAGE & SHIPPING		1,015		912		1,200		1,100		1,200		1,200		1,200		1,200		1,200
01-120-54-00-5460	DUES & SUBSCRIPTIONS		1,071		745		1,500		1,500		1,500		1,500		1,500		1,500		1,500
01-120-54-00-5462	PROFESSIONAL SERVICES		54,792		87,031		65,000		75,000		80,000		80,000		80,000		80,000		80,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE		1,542		2,059		2,200		2,100		2,200		2,200		2,200		2,200		2,200
01-120-56-00-5610	OFFICE SUPPLIES		1,519		3,153		2,500		2,000		2,500		2,500		2,500		2,500		2,500
Finance Department Expenditures		\$	499,968	\$	513,066	\$	557,390		549,577	\$	599,027	\$	607,234	\$	627,344	\$	648,392	\$	670,509

POLICE DEPARTMENT

The mission of the Yorkville Police Department is to work in partnership with the community to protect life and property, assist neighborhoods with solving their problems and enhance the quality of life in our City.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Expenditures									
Salaries	\$ 3,410,082	\$ 3,027,146	\$ 3,454,778	\$ 3,387,921	\$ 3,636,535	\$ 3,809,041	\$ 3,988,639	\$ 4,175,596	\$ 4,370,186
Benefits	2,037,600	2,065,536	2,233,424	2,253,100	2,325,779	2,495,763	2,679,425	2,848,631	3,051,544
Contractual Services	248,963	477,185	355,804	351,459	343,448	495,021	480,252	491,553	507,557
Supplies	117,129	116,549	114,898	116,550	129,975	140,835	143,977	147,528	154,217
Total Police	\$ 5,813,774	\$ 5,686,416	\$ 6,158,904	\$ 6,109,030	\$ 6,435,737	\$ 6,940,660	\$ 7,292,293	\$ 7,663,308	\$ 8,083,504

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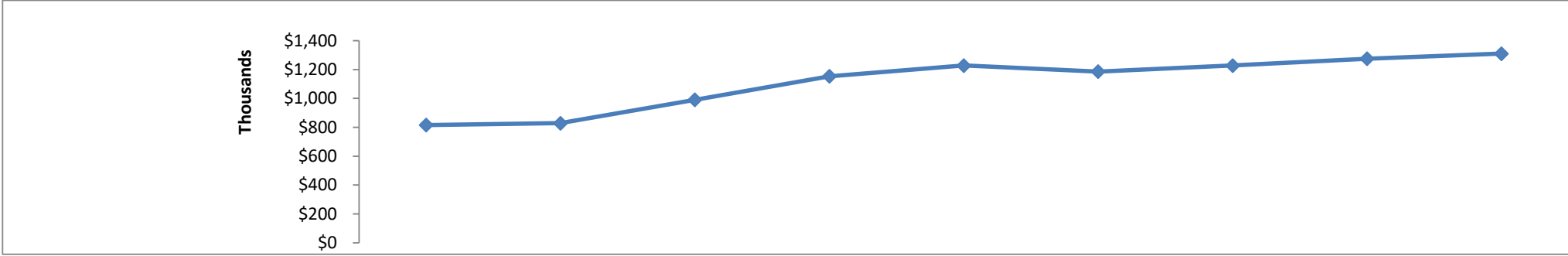


Account Number	Description	FY 2020		FY 2021		FY 2022		FY 2022		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
		Actual		Actual		Adopted		Projected		Proposed		Projected		Projected		Projected		Projected	
Police																			
01-210-50-00-5008	SALARIES - POLICE OFFICERS	\$	1,881,771	\$	1,912,488	\$	1,975,199	\$	1,980,000	\$	2,132,588	\$	2,266,305	\$	2,405,951	\$	2,551,757	\$	2,703,962
01-210-50-00-5011	SALARIES - COMMAND STAFF		474,577		394,701		525,732		470,000		551,192		567,728		584,760		602,303		620,372
01-210-50-00-5012	SALARIES - SERGEANTS		691,635		388,883		559,921		559,921		574,834		592,079		609,841		628,136		646,980
01-210-50-00-5013	SALARIES - POLICE CLERKS		170,286		167,504		182,926		167,000		166,921		171,929		177,087		182,400		187,872
01-210-50-00-5014	SALARIES - CROSSING GUARD		26,914		22,490		30,000		30,000		30,000		30,000		30,000		30,000		30,000
01-210-50-00-5015	PART-TIME SALARIES		67,160		53,925		70,000		70,000		70,000		70,000		70,000		70,000		70,000
01-210-50-00-5020	OVERTIME		97,739		87,155		111,000		111,000		111,000		111,000		111,000		111,000		111,000
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION		16,734		18,723		19,039		19,039		15,046		15,921		16,894		17,912		19,013
01-210-52-00-5213	EMPLOYER CONTRIBUTION - POLICE PENSION		1,111,484		1,230,604		1,334,771		1,334,771		1,334,771		1,405,767		1,480,767		1,530,767		1,580,767
01-210-52-00-5214	FICA CONTRIBUTION		247,668		225,698		257,542		255,000		270,666		283,464		296,774		310,616		347,125
01-210-52-00-5216	GROUP HEALTH INSURANCE		609,034		544,727		572,407		583,224		649,929		730,611		820,043		919,108		1,028,775
01-210-52-00-5222	GROUP LIFE INSURANCE		2,557		2,546		4,269		4,217		4,331		4,506		4,684		4,865		5,049
01-210-52-00-5223	DENTAL INSURANCE		43,911		37,173		39,409		50,835		44,463		48,474		52,775		57,385		62,324
01-210-52-00-5224	VISION INSURANCE		6,212		6,065		5,987		6,014		6,573		7,020		7,488		7,978		8,491
01-210-54-00-5410	TUITION REIMBURSEMENT		8,444		14,665		13,350		13,350		6,250		8,700		8,700		-		-
01-210-54-00-5411	POLICE COMMISSION		5,611		15,865		5,780		5,780		7,810		18,000		10,000		8,000		22,400
01-210-54-00-5412	TRAINING & CONFERENCE		14,767		49,891		24,500		24,500		24,500		24,500		24,500		24,500		24,500
01-210-54-00-5415	TRAVEL & LODGING		1,938		2,763		10,000		10,000		10,000		10,000		10,000		10,000		10,000
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK		24,032		218,334		91,732		91,732		47,825		203,456		195,350		201,650		217,500
01-210-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK		15,714		208		3,336		3,336		21,276		3,312		3,845		18,718		3,619
01-210-54-00-5430	PRINTING & DUPLICATING		5,243		2,448		5,000		5,000		5,000		5,000		5,000		5,000		5,000
01-210-54-00-5440	TELECOMMUNICATIONS		45,828		41,696		43,500		43,500		43,500		43,500		43,500		43,500		43,500
01-210-54-00-5452	POSTAGE & SHIPPING		998		854		1,200		1,000		1,600		1,200		1,200		1,200		1,200
01-210-54-00-5460	DUES & SUBSCRIPTIONS		12,713		14,602		10,700		10,700		11,000		11,000		11,000		11,000		11,000
01-210-54-00-5462	PROFESSIONAL SERVICES		27,228		34,992		39,950		39,950		45,115		46,000		46,000		46,000		46,000
01-210-54-00-5467	ADJUDICATION SERVICES		16,265		13,206		20,750		18,000		22,050		22,050		22,050		22,050		22,050
01-210-54-00-5469	NEW WORLD & LIVE SCAN		-		-		2,000		2,000		2,000		2,000		2,000		2,000		2,000
01-210-54-00-5472	KENDALL CO JUV PROBATION		4,000		1,793		4,600		4,600		6,500		6,500		6,500		6,500		6,500
01-210-54-00-5485	RENTAL & LEASE PURCHASE		5,205		4,857		5,600		5,000		6,000		6,000		6,000		6,000		6,000
01-210-54-00-5488	OFFICE CLEANING		11,607		13,089		13,806		13,011		26,022		26,803		27,607		28,435		29,288
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE		49,370		47,922		60,000		60,000		57,000		57,000		57,000		57,000		57,000
01-210-56-00-5600	WEARING APPAREL		22,820		21,088		15,000		15,000		15,000		15,000		15,000		15,000		15,000
01-210-56-00-5610	OFFICE SUPPLIES		2,865		4,344		4,500		4,500		4,500		4,500		4,500		4,500		4,500
01-210-56-00-5620	OPERATING SUPPLIES		19,864		20,763		16,500		16,500		17,100		17,100		17,100		17,100		17,100
01-210-56-00-5650	COMMUNITY SERVICES		1,579		1,368		3,000		2,000		3,000		3,000		3,000		3,000		3,000
01-210-56-00-5690	BALLISTIC VESTS		4,659		6,865		4,550		4,550		3,375		8,775		6,075		3,375		3,375
01-210-56-00-5695	GASOLINE		55,494		53,119		62,348		65,000		78,000		83,460		89,302		95,553		102,242
01-210-56-00-5696	AMMUNITION		9,848		9,002		9,000		9,000		9,000		9,000		9,000		9,000		9,000
Police Department Expenditures		\$	5,813,774	\$	5,686,416	\$	6,158,904		6,109,030	\$	6,435,737	\$	6,940,660	\$	7,292,293	\$	7,663,308	\$	8,083,504

COMMUNITY DEVELOPMENT DEPARTMENT

The primary focus of the Community Development Department is to ensure that all existing and new construction is consistent with the overall development goals of the City which entails short and long-range planning, administration of zoning regulations, building permits issuance and code enforcement. The department also provides staff support to the City Council, Plan Commission, Zoning Board of Appeals and Park Board and assists in the review of all development plans proposed within the United City of Yorkville.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Expenditures									
Salaries	\$ 507,395	\$ 530,591	\$ 561,611	\$ 613,000	\$ 743,420	\$ 765,723	\$ 788,695	\$ 812,356	\$ 836,727
Benefits	189,680	183,273	194,672	205,841	244,040	258,908	274,995	292,115	310,509
Contractual Services	106,863	102,055	222,980	323,654	213,093	146,469	148,417	154,383	146,598
Supplies	12,412	12,179	11,252	11,252	28,000	15,293	15,874	16,495	17,160
Total Community Development	\$ 816,350	\$ 828,098	\$ 990,515	\$ 1,153,747	\$ 1,228,553	\$ 1,186,393	\$ 1,227,981	\$ 1,275,349	\$ 1,310,994



		FY 2020		FY 2021		FY 2022		FY 2022		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
Account Number	Description	Actual		Actual		Adopted		Projected		Proposed		Projected		Projected		Projected		Projected	
Community Development																			
01-220-50-00-5010	SALARIES & WAGES	\$	507,395	\$	530,591	\$	561,611	\$	613,000	\$	743,420	\$	765,723	\$	788,695	\$	812,356	\$	836,727
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION		50,185		59,535		58,451		63,500		67,011		70,906		75,242		79,773		84,677
01-220-52-00-5214	FICA CONTRIBUTION		37,593		39,361		41,374		45,500		55,572		57,239		58,956		60,725		62,547
01-220-52-00-5216	GROUP HEALTH INSURANCE		93,330		76,505		85,991		87,530		109,972		118,770		128,272		138,534		149,617
01-220-52-00-5222	GROUP LIFE INSURANCE		439		420		707		651		940		949		958		968		978
01-220-52-00-5223	DENTAL INSURANCE		7,052		6,371		7,034		7,474		9,123		9,579		10,058		10,561		11,089
01-220-52-00-5224	VISION INSURANCE		1,081		1,081		1,115		1,186		1,422		1,465		1,509		1,554		1,601
01-220-54-00-5412	TRAINING & CONFERENCES		1,624		3,277		7,300		4,500		7,850		7,850		7,850		7,850		7,850
01-220-54-00-5415	TRAVEL & LODGING		40		3		6,500		3,000		7,000		7,000		7,000		7,000		7,000
01-220-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK		-		-		31,000		109,154		-		-		-		-		-
01-220-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK		3,115		-		-		-		8,518		1,394		3,342		9,308		1,523
01-220-54-00-5426	PUBLISHING & ADVERTISING		2,308		696		2,500		2,500		2,500		2,500		2,500		2,500		2,500
01-220-54-00-5430	PRINTING & DUPLICATING		1,110		1,007		1,500		1,100		3,000		3,000		3,000		3,000		3,000
01-220-54-00-5440	TELECOMMUNICATIONS		3,229		2,986		4,000		4,000		5,000		5,000		5,000		5,000		5,000
01-220-54-00-5452	POSTAGE & SHIPPING		324		103		500		500		500		1,000		1,000		1,000		1,000
01-220-54-00-5459	INSPECTIONS		40,010		79,895		70,000		150,000		90,000		90,000		90,000		90,000		90,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS		3,391		1,990		2,750		2,750		3,500		3,500		3,500		3,500		3,500
01-220-54-00-5462	PROFESSIONAL SERVICES		49,443		8,368		89,280		40,000		75,000		15,000		15,000		15,000		15,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE		2,269		2,269		3,150		3,150		5,500		5,500		5,500		5,500		5,500
01-220-54-00-5490	VEHICLE MAINTENANCE SERVICES		-		1,461		4,500		3,000		4,725		4,725		4,725		4,725		4,725
01-220-56-00-5610	OFFICE SUPPLIES		971		916		1,500		1,500		2,000		2,000		2,000		2,000		2,000
01-220-56-00-5620	OPERATING SUPPLIES		7,958		7,248		5,000		5,000		18,250		5,000		5,000		5,000		5,000
01-220-56-00-5695	GASOLINE		3,483		4,015		4,752		4,752		7,750		8,293		8,874		9,495		10,160
Community Development Department Expenditures		\$	816,350	\$	828,098	\$	990,515		1,153,747	\$	1,228,553	\$	1,186,393	\$	1,227,981	\$	1,275,349	\$	1,310,994

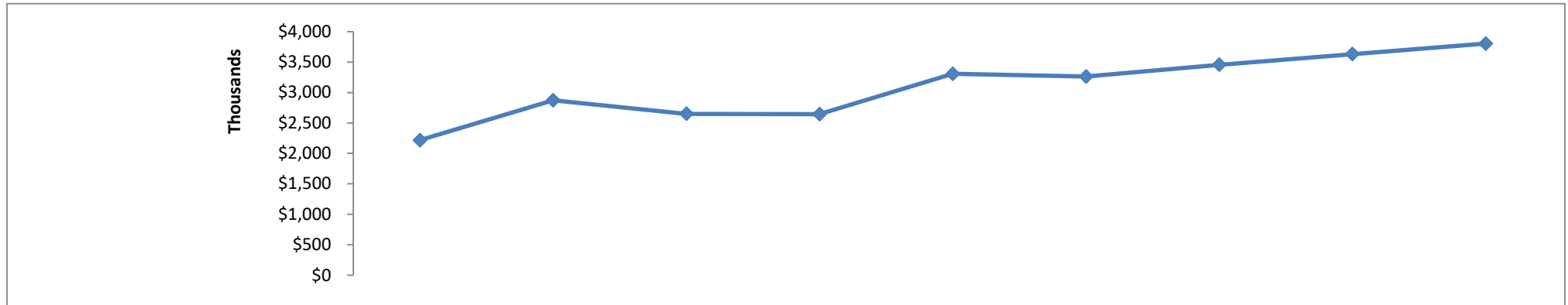
PUBLIC WORKS DEPARTMENT - STREET OPERATIONS / HEALTH & SANITATION

The Public Works Department is an integral part of the United City of Yorkville. We provide high quality drinking water, efficient disposal of sanitary waste and maintain a comprehensive road and storm sewer network to ensure the safety and quality of life for the citizens of Yorkville.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Expenditures									
Salaries	\$ 413,395	\$ 466,321	\$ 596,797	\$ 556,370	\$ 628,489	\$ 646,165	\$ 664,371	\$ 683,123	\$ 702,438
Benefits	186,497	204,868	273,580	242,391	265,916	283,117	301,710	321,573	342,936
Contractual Services	1,417,923	2,110,084	1,648,528	1,713,088	2,290,342	2,211,854	2,364,826	2,499,708	2,628,098
Supplies	198,619	90,590	130,380	132,700	121,300	121,547	123,951	126,524	129,277
Total Public Works	\$ 2,216,434	\$ 2,871,863	\$ 2,649,285	\$ 2,644,549	\$ 3,306,047	\$ 3,262,683	\$ 3,454,858	\$ 3,630,928	\$ 3,802,749

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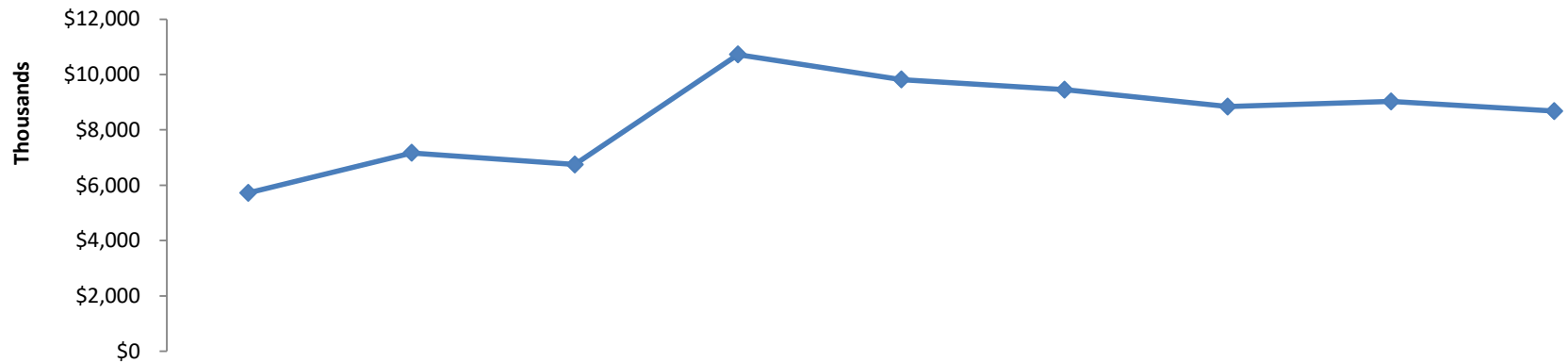


		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Account Number	Description	Actual	Actual	Adopted	Projected	Proposed	Projected	Projected	Projected	Projected
Public Works - Street Operations										
01-410-50-00-5010	SALARIES & WAGES	\$ 380,160	\$ 435,874	\$ 560,857	\$ 530,000	\$ 589,189	\$ 606,865	\$ 625,071	\$ 643,823	\$ 663,138
01-410-50-00-5015	PART-TIME SALARIES	11,665	-	13,440	3,870	16,800	16,800	16,800	16,800	16,800
01-410-50-00-5020	OVERTIME	21,570	30,447	22,500	22,500	22,500	22,500	22,500	22,500	22,500
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	39,814	50,696	60,715	59,000	55,137	58,279	61,778	65,433	69,387
01-410-52-00-5214	FICA CONTRIBUTION	30,153	33,576	43,565	43,565	46,684	48,085	49,528	51,014	52,544
01-410-52-00-5216	GROUP HEALTH INSURANCE	107,865	111,839	156,120	128,886	150,660	162,713	175,730	189,788	204,971
01-410-52-00-5222	GROUP LIFE INSURANCE	391	437	941	1,072	799	807	815	823	831
01-410-52-00-5223	DENTAL INSURANCE	7,256	7,171	10,663	8,601	10,908	11,453	12,026	12,627	13,258
01-410-52-00-5224	VISION INSURANCE	1,018	1,149	1,576	1,267	1,728	1,780	1,833	1,888	1,945
01-410-54-00-5412	TRAINING & CONFERENCES	2,423	210	6,000	3,000	6,000	6,000	6,000	6,000	6,000
01-410-54-00-5415	TRAVEL & LODGING	750	70	3,000	1,000	3,000	3,000	3,000	3,000	3,000
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	622,551	100,000	108,000	545,105	363,497	393,646	393,646	393,646
01-410-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	7,395	-	-	-	8,780	-	2,972	9,594	-
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	26,083	4,690	30,000	20,000	20,000	20,000	20,000	20,000	20,000
01-410-54-00-5440	TELECOMMUNICATIONS	3,363	3,610	7,600	7,600	7,600	7,600	7,600	7,600	7,600
01-410-54-00-5455	MOSQUITO CONTROL	-	-	6,615	-	6,615	6,946	7,293	7,658	8,041
01-410-54-00-5458	TREE & STUMP MAINTENANCE	5,091	17,000	15,000	15,000	30,000	30,000	30,000	30,000	30,000
01-410-54-00-5462	PROFESSIONAL SERVICES	10,042	12,287	9,225	9,225	9,225	9,225	9,225	9,225	9,225
01-410-54-00-5483	JULIE SERVICES	3,114	1,097	4,500	4,500	4,500	4,500	4,500	4,500	4,500
01-410-54-00-5485	RENTAL & LEASE PURCHASE	4,052	3,536	6,000	5,000	6,000	6,000	6,000	6,000	6,000
01-410-54-00-5488	OFFICE CLEANING	791	1,290	1,329	1,390	1,460	1,504	1,549	1,595	1,643
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	70,059	75,004	65,000	65,000	65,000	65,000	65,000	65,000	65,000
01-410-56-00-5600	WEARING APPAREL	2,524	3,884	5,000	5,000	8,000	8,000	8,000	8,000	8,000
01-410-56-00-5620	OPERATING SUPPLIES	119,082	5,199	22,000	22,000	18,000	18,000	18,000	18,000	18,000
01-410-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	30,312	35,523	30,000	30,000	30,000	30,000	30,000	30,000	30,000
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	13,494	5,573	21,500	19,500	12,000	10,000	10,000	10,000	10,000
01-410-56-00-5640	REPAIR & MAINTENANCE	9,762	8,708	25,000	25,000	20,000	20,000	20,000	20,000	20,000
01-410-56-00-5665	JULIE SUPPLIES	2,681	1,738	1,200	1,200	1,200	1,200	1,200	1,200	1,200
01-410-56-00-5695	GASOLINE	20,764	29,965	25,680	30,000	32,100	34,347	36,751	39,324	42,077
Public Works - Street Department Expenditures		\$ 931,674	\$ 1,503,124	\$ 1,255,026	1,171,176	\$ 1,728,990	\$ 1,574,101	\$ 1,646,817	\$ 1,695,038	\$ 1,729,306
Public Works - Health & Sanitation										
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	\$ 34,472	\$ 41,868	\$ 44,588	\$ 43,478	\$ 43,036	\$ 46,096	\$ 49,324	\$ 52,900	\$ 56,677
01-540-54-00-5442	GARBAGE SERVICES	1,244,648	1,318,644	1,340,671	\$ 1,420,895	1,525,021	1,633,486	1,749,717	1,873,990	2,007,766
01-540-54-00-5443	LEAF PICKUP	5,640	8,227	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Public Works - Health & Sanitation Department Expenditures		\$ 1,284,760	\$ 1,368,739	\$ 1,394,259	1,473,373	\$ 1,577,057	\$ 1,688,582	\$ 1,808,041	\$ 1,935,890	\$ 2,073,443
Total Public Works - Street & Sanitation Department Expenditures		\$ 2,216,434	\$ 2,871,863	\$ 2,649,285	2,644,549	\$ 3,306,047	\$ 3,262,683	\$ 3,454,858	\$ 3,630,928	\$ 3,802,749

ADMINISTRATIVE SERVICES DEPARTMENT

The Administrative Services Department accounts for General Fund expenditures that are shared by all departments and cannot be easily classified in one department or the other. These expenditures include such items as tax rebates, shared services, information technology, bad debt, engineering services, legal expenditures and interfund transfers.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Expenditures									
Salaries	\$ 5,615	\$ 1,350	\$ 500	\$ 2,753	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Benefits	359,027	373,291	407,520	425,483	466,981	491,285	517,047	544,355	573,301
Contractual Services	2,791,311	3,365,805	3,272,288	3,415,896	3,589,123	3,575,726	3,468,178	3,537,697	3,454,895
Supplies	5,226	-	15,000	5,000	10,000	10,000	10,000	10,000	10,000
Contingency	-	-	44,000	-	75,000	75,000	75,000	75,000	75,000
Total Expenditures	\$ 3,161,179	\$ 3,740,446	\$ 3,739,308	\$ 3,849,132	\$ 4,143,104	\$ 4,154,011	\$ 4,072,225	\$ 4,169,052	\$ 4,115,196
Other Financing Uses	2,566,540	3,426,628	3,008,425	6,874,060	5,673,825	5,299,460	4,767,851	4,861,135	4,566,806
Total Admin Services & Transfers	\$ 5,727,719	\$ 7,167,074	\$ 6,747,733	\$ 10,723,192	\$ 9,816,929	\$ 9,453,471	\$ 8,840,076	\$ 9,030,187	\$ 8,682,002



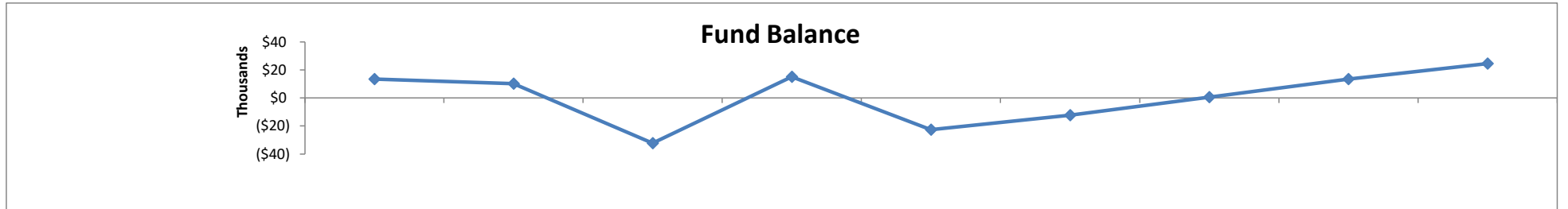
		FY 2020	FY 2021	FY 2022		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Account Number	Description	Actual	Actual	Adopted	Projected	Proposed	Projected	Projected	Projected	Projected
Administrative Services										
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	\$ 5,615	\$ 1,350	\$ 500	\$ 2,753	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	13,978	10,064	16,500	12,549	16,500	16,500	16,500	16,500	16,500
01-640-52-00-5231	LIABILITY INSURANCE	311,973	325,209	346,323	368,237	405,061	429,365	455,127	482,435	511,381
01-640-52-00-5240	RETIREES - GROUP HEALTH INSURANCE	31,818	37,897	44,302	44,302	45,420	45,420	45,420	45,420	45,420
01-640-52-00-5241	RETIREES - DENTAL INSURANCE	1,091	122	333	333	-	-	-	-	-
01-640-52-00-5242	RETIREES - VISION INSURANCE	167	(1)	62	62	-	-	-	-	-
01-640-54-00-5418	PURCHASING SERVICES	53,064	56,309	62,437	46,252	55,707	57,703	59,778	61,938	64,184
01-640-54-00-5423	IDOR ADMINISTRATION FEE	45,538	50,984	49,556	62,871	64,411	66,164	67,981	69,863	71,811
01-640-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	1,895	1,895	-	-	1,989	-	-
01-640-54-00-5427	GC HOUSING RENTAL ASSISTANCE	8,148	9,348	10,114	9,960	10,187	11,206	12,327	13,560	14,916
01-640-54-00-5428	UTILITY TAX REBATE	6,933	7,703	8,000	8,000	-	-	-	-	-
01-640-54-00-5431	LOCAL ECONOMIC SUPPORT PROGRAM	-	734,250	-	-	-	-	-	-	-
01-640-54-00-5432	FACILITY MANAGEMENT SERVICES	57,547	59,348	-	-	-	-	-	-	-
01-640-54-00-5439	AMUSEMENT TAX REBATE	36,334	5,685	12,000	28,595	36,000	18,000	-	-	-
01-640-54-00-5449	KENCOM	105,851	162,842	124,409	169,439	178,583	188,890	199,773	211,265	223,402
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	223,210	180,860	400,000	200,000	400,000	382,500	225,000	225,000	225,000
01-640-54-00-5453	BUILDINGS & GROUNDS CHARGEBACK	-	-	118,190	86,963	154,526	115,658	118,453	124,505	130,329
01-640-54-00-5456	CORPORATE COUNSEL	82,228	90,090	110,000	80,000	110,000	110,000	110,000	110,000	110,000
01-640-54-00-5461	LITIGATION COUNSEL	78,731	65,917	110,000	80,000	100,000	100,000	100,000	100,000	100,000
01-640-54-00-5462	PROFESSIONAL SERVICES	47,072	20,923	48,150	34,273	38,400	38,450	38,500	38,550	38,600
01-640-54-00-5463	SPECIAL COUNSEL	43,207	36,188	25,000	20,000	35,000	35,000	35,000	35,000	35,000
01-640-54-00-5465	ENGINEERING SERVICES	248,597	266,979	300,000	450,000	450,000	450,000	450,000	450,000	450,000
01-640-54-00-5473	KENDALL AREA TRANSIT	23,550	11,775	25,000	35,325	25,000	25,000	25,000	25,000	25,000
01-640-54-00-5475	CABLE CONSORTIUM FEE	76,777	-	65,000	-	65,000	65,000	65,000	65,000	65,000
01-640-54-00-5481	HOTEL TAX REBATE	72,272	60,077	72,000	99,000	99,000	99,000	99,000	99,000	99,000
01-640-54-00-5486	ECONOMIC DEVELOPMENT	166,428	179,317	165,000	170,000	175,100	180,353	185,764	191,337	197,077
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,258	1,287	1,326	1,328	1,368	1,409	1,451	1,495	1,540
01-640-54-00-5492	SALES TAX REBATE	882,297	877,425	1,004,700	1,191,843	950,000	978,500	1,007,855	1,038,091	919,234
01-640-54-00-5493	BUSINESS DISTRICT REBATE	385,475	429,558	413,511	490,490	494,841	506,893	519,307	532,093	545,263
01-640-54-00-5494	ADMISSIONS TAX REBATE	146,143	58,105	145,000	148,662	145,000	145,000	145,000	145,000	138,539
01-640-54-00-5499	BAD DEBT	651	835	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-640-56-00-5625	REIMBURSABLE REPAIRS	5,226	-	15,000	5,000	10,000	10,000	10,000	10,000	10,000
01-640-70-00-7799	CONTINGENCY	-	-	44,000	-	75,000	75,000	75,000	75,000	75,000
Administrative Services Department Expenditures		\$ 3,161,179	\$ 3,740,446	\$ 3,739,308	3,849,132	\$ 4,143,104	\$ 4,154,011	\$ 4,072,225	\$ 4,169,052	\$ 4,115,196

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
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	\$ 240,663	\$ 1,442,336	\$ 401,250	\$ 914,712	\$ 771,772	\$ 1,904,042	\$ 1,209,638	\$ 1,087,670	\$ 951,606
01-640-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	-	-	304,209	3,342,189	776,443	68,457	394,550	730,862	1,073,116
01-640-99-00-9942	TRANSFER TO DEBT SERVICE	315,471	310,231	321,375	319,875	322,075	-	-	-	-
01-640-99-00-9952	TRANSFER TO SEWER	575,030	174,744	519,749	519,749	1,600,356	1,065,723	769,303	568,980	-
01-640-99-00-9979	TRANSFER TO PARKS & RECREATION	1,410,988	1,473,433	1,434,849	1,755,955	2,179,541	2,236,242	2,367,924	2,445,661	2,512,504
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS	24,388	25,884	26,993	21,580	23,638	24,996	26,436	27,962	29,580
	Other Financing Uses	\$ 2,566,540	\$ 3,426,628	\$ 3,008,425	6,874,060	\$ 5,673,825	\$ 5,299,460	\$ 4,767,851	\$ 4,861,135	\$ 4,566,806
Total General Fund Expenditures		\$ 13,439,021	\$ 14,606,508	\$ 15,091,845	\$ 15,137,746	\$ 16,604,834	\$ 17,095,534	\$ 17,651,786	\$ 18,397,641	\$ 19,017,453
	Transfers In	\$ 32,092	\$ 132,689	\$ 35,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
	(Transfers Out)	(2,566,540)	(3,426,628)	(3,008,425)	(6,874,060)	(5,673,825)	(5,299,460)	(4,767,851)	(4,861,135)	(4,566,806)
General Fund Net Transfers		\$ (2,534,448)	\$ (3,293,939)	\$ (2,973,425)	(6,849,060)	\$ (5,673,825)	\$ (5,299,460)	\$ (4,767,851)	\$ (4,861,135)	\$ (4,566,806)
Surplus(Deficit)		632,238	1,660,294	-	148,959	-	(1,080,774)	(609,496)	(886,303)	(617,620)
Fund Balance		\$ 7,512,060	9,172,354	\$ 7,512,060	9,321,313	\$ 9,321,313	\$ 8,240,539	\$ 7,631,043	\$ 6,744,740	\$ 6,127,120
Fund Balance %		46.93%	50.86%	41.50%	42.35%	41.84%	36.80%	34.04%	29.00%	25.98%

Fox Hill SSA Fund (11)

This fund was created for the purpose of maintaining the common areas of the Fox Hill Estates (SSA 2004-201) subdivision. All money for the fund is derived from property taxes levied on homeowners in the subdivision.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Taxes	\$ 13,382	\$ 16,034	\$ 19,000	\$ 16,034	\$ 21,500	\$ 24,000	\$ 26,500	\$ 26,500	\$ 26,500
Total Revenues	\$ 13,382	\$ 16,034	\$ 19,000	\$ 16,034	\$ 21,500	\$ 24,000	\$ 26,500	\$ 26,500	\$ 26,500
Expenditures									
Contractual Services	\$ 10,374	\$ 19,295	\$ 59,200	\$ 11,200	\$ 59,200	\$ 13,640	\$ 13,640	\$ 13,640	\$ 15,368
Total Expenditures	\$ 10,374	\$ 19,295	\$ 59,200	\$ 11,200	\$ 59,200	\$ 13,640	\$ 13,640	\$ 13,640	\$ 15,368
Surplus (Deficit)	\$ 3,008	\$ (3,261)	\$ (40,200)	\$ 4,834	\$ (37,700)	\$ 10,360	\$ 12,860	\$ 12,860	\$ 11,132
Ending Fund Balance	\$ 13,492	\$ 10,231	\$ (32,199)	\$ 15,065	\$ (22,635)	\$ (12,275)	\$ 585	\$ 13,445	\$ 24,577
	130.06%	53.02%	-54.39%	134.51%	-38.23%	-89.99%	4.29%	98.57%	159.92%

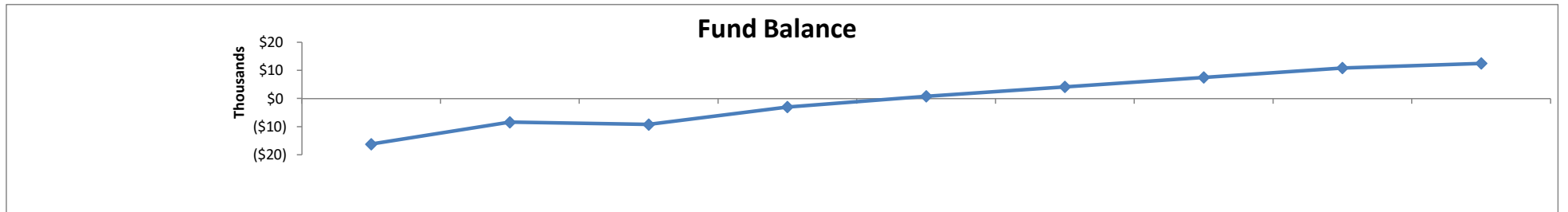


Account Number	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
<u>FOX HILL SSA FUND - 11</u>										
11-000-40-00-4000	PROPERTY TAXES	\$ 13,382	\$ 16,034	\$ 19,000	\$ 16,034	\$ 21,500	\$ 24,000	\$ 26,500	\$ 26,500	\$ 26,500
	Fox Hill SSA Revenues	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	11,200	59,200	13,640	13,640	13,640	15,368
	Fox Hill SSA Expenditures	\$ 10,374	\$ 19,295	\$ 59,200	\$ 11,200	\$ 59,200	\$ 13,640	\$ 13,640	\$ 13,640	\$ 15,368
	Surplus(Deficit)	3,008	(3,261)	(40,200)	4,834	(37,700)	10,360	12,860	12,860	11,132
	Fund Balance	\$ 13,492	\$ 10,231	\$ (32,199)	\$ 15,065	\$ (22,635)	\$ (12,275)	\$ 585	\$ 13,445	\$ 24,577
		130.06%	53.02%	-54.39%	134.51%	-38.23%	-89.99%	4.29%	98.57%	159.92%

Sunflower SSA Fund (12)

This fund was created for the purpose of maintaining the common areas of the Sunflower Estates (SSA 2006-119) subdivision. All money for the fund is derived from property taxes levied on homeowners in the subdivision.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Taxes	\$ 18,140	\$ 20,363	\$ 21,000	\$ 20,363	\$ 21,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Total Revenues	\$ 18,140	\$ 20,363	\$ 21,000	\$ 20,363	\$ 21,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Expenditures									
Contractual Services	\$ 11,713	\$ 12,572	\$ 17,200	\$ 15,000	\$ 17,200	\$ 18,640	\$ 18,640	\$ 18,640	\$ 20,368
Total Expenditures	\$ 11,713	\$ 12,572	\$ 17,200	\$ 15,000	\$ 17,200	\$ 18,640	\$ 18,640	\$ 18,640	\$ 20,368
Surplus (Deficit)	\$ 6,427	\$ 7,791	\$ 3,800	\$ 5,363	\$ 3,800	\$ 3,360	\$ 3,360	\$ 3,360	\$ 1,632
Ending Fund Balance	\$ (16,200)	\$ (8,409)	\$ (9,237)	\$ (3,046)	\$ 754	\$ 4,114	\$ 7,474	\$ 10,834	\$ 12,466
	-138.31%	-66.89%	-53.70%	-20.31%	4.38%	22.07%	40.10%	58.12%	61.20%

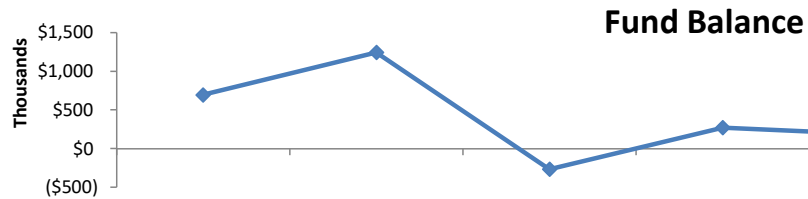


Account Number	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
<u>SUNFLOWER SSA FUND - 12</u>										
12-000-40-00-4000	PROPERTY TAXES	\$ 18,140	\$ 20,363	\$ 21,000	\$ 20,363	\$ 21,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
	Sunflower SSA Revenues	\$ 18,140	\$ 20,363	\$ 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	10,000	12,200	13,640	13,640	13,640	15,368
	Sunflower SSA Expenditures	\$ 11,713	\$ 12,572	\$ 17,200	\$ 15,000	\$ 17,200	\$ 18,640	\$ 18,640	\$ 18,640	\$ 20,368
	Surplus(Deficit)	6,427	7,791	3,800	5,363	3,800	3,360	3,360	3,360	1,632
	Fund Balance	\$ (16,200)	\$ (8,409)	\$ (9,237)	\$ (3,046)	\$ 754	\$ 4,114	\$ 7,474	\$ 10,834	\$ 12,466
		-138.31%	-66.89%	-53.70%	-20.31%	4.38%	22.07%	40.10%	58.12%	61.20%

Motor Fuel Tax Fund (15)

The Motor Fuel Tax Fund is used to maintain existing and construct new City owned roadways, alleys and parking lots. The fund also purchases materials used in the maintenance and operation of those facilities.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Intergovernmental	\$ 749,242	\$ 1,387,340	\$ 1,258,019	\$ 1,306,390	\$ 1,175,560	\$ 984,367	\$ 1,002,465	\$ 1,020,925	\$ 1,039,754
Investment Earnings	9,563	1,402	2,000	525	1,000	2,000	3,000	5,000	7,500
Reimbursements	26,717	-	-	-	-	-	-	-	-
Total Revenues	\$ 785,522	\$ 1,388,742	\$ 1,260,019	\$ 1,306,915	\$ 1,176,560	\$ 986,367	\$ 1,005,465	\$ 1,025,925	\$ 1,047,254
Expenditures									
Supplies	\$ 97,930	\$ 86,539	\$ 138,000	\$ 138,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
Capital Outlay	627,267	754,089	2,297,413	2,142,413	1,087,045	900,000	850,000	850,000	850,000
Total Expenditures	\$ 725,197	\$ 840,628	\$ 2,435,413	\$ 2,280,413	\$ 1,277,045	\$ 1,090,000	\$ 1,040,000	\$ 1,040,000	\$ 1,040,000
Surplus (Deficit)	\$ 60,325	\$ 548,114	\$ (1,175,394)	\$ (973,498)	\$ (100,485)	\$ (103,633)	\$ (34,535)	\$ (14,075)	\$ 7,254
Ending Fund Balance	\$ 695,707	\$ 1,243,821	\$ (267,652)	\$ 270,323	\$ 169,838	\$ 66,205	\$ 31,670	\$ 17,595	\$ 24,849

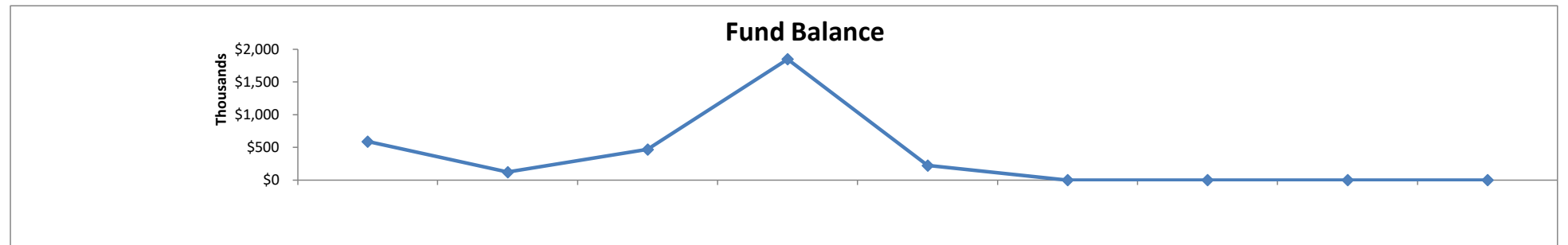


Account Number	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
<u>MOTOR FUEL TAX FUND - 15</u>										
15-000-41-00-4112	MOTOR FUEL TAX	\$ 466,091	\$ 396,493	\$ 482,526	466,371	506,026	\$ 516,147	\$ 526,470	\$ 536,999	\$ 547,739
15-000-41-00-4113	MFT HIGH GROWTH	47,299	79,463	11,000	79,463	79,463	79,463	79,463	79,463	79,463
15-000-41-00-4114	TRANSPORTATION RENEWAL TAX	235,852	284,572	346,618	342,681	381,134	388,757	396,532	404,463	412,552
15-000-41-00-4115	REBUILD ILLINOIS	-	626,812	417,875	417,875	208,937	-	-	-	-
15-000-45-00-4500	INVESTMENT EARNINGS	9,563	1,402	2,000	525	1,000	2,000	3,000	5,000	7,500
15-000-46-00-4690	REIMB - MISCELLANEOUS	26,717	-	-	-	-	-	-	-	-
	Motor Fuel Tax Revenues	\$ 785,522	\$ 1,388,742	\$ 1,260,019	\$ 1,306,915	\$ 1,176,560	\$ 986,367	\$ 1,005,465	\$ 1,025,925	\$ 1,047,254
15-155-56-00-5618	SALT	\$ 97,930	\$ 86,539	\$ 138,000	138,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
15-155-60-00-6005	FOX HILL IMPROVEMENTS	-	-	1,253,625	1,253,625	-	-	-	-	-
15-155-60-00-6025	ROAD TO BETTER ROADS PROGRAM	553,480	655,303	920,000	790,000	1,000,000	850,000	800,000	800,000	800,000
15-155-60-00-6028	PAVEMENT STRIPING PROGRAM	-	24,999	50,000	25,000	50,000	50,000	50,000	50,000	50,000
15-155-60-00-6079	ROUTE 47 EXPANSION	73,787	73,787	73,788	73,788	37,045	-	-	-	-
	Motor Fuel Tax Expenditures	\$ 725,197	\$ 840,628	\$ 2,435,413	\$ 2,280,413	\$ 1,277,045	\$ 1,090,000	\$ 1,040,000	\$ 1,040,000	\$ 1,040,000
	Surplus(Deficit)	60,325	548,114	(1,175,394)	(973,498)	(100,485)	(103,633)	(34,535)	(14,075)	7,254
	Fund Balance	\$ 695,707	\$ 1,243,821	\$ (267,652)	\$ 270,323	\$ 169,838	\$ 66,205	\$ 31,670	\$ 17,595	\$ 24,849

City-Wide Capital Fund (23)

The City-Wide Capital Fund is used to maintain existing and construct new public infrastructure, and to fund other improvements that benefit the public.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Intergovernmental	\$ 38,000	\$ -	\$ -	\$ -	\$ 1,174,620	\$ 1,200,000	\$ 1,500,000	\$ -	\$ -
Licenses & Permits	154,916	486,868	105,000	359,530	52,500	52,500	102,500	102,500	102,500
Charges for Service	775,218	787,642	785,000	830,000	846,600	863,532	880,803	898,419	916,387
Investment Earnings	61,060	69	500	4,664	150	500	1,000	2,000	3,000
Reimbursements	49,999	127,867	2,521,322	2,071,000	1,117,000	1,100,000	-	-	171,600
Miscellaneous	-	45,823	-	-	-	-	-	-	-
Total Revenues	\$ 1,079,193	\$ 1,448,269	\$ 3,411,822	\$ 3,265,194	\$ 3,190,870	\$ 3,216,532	\$ 2,484,303	\$ 1,002,919	\$ 1,193,487
Other Financing Sources	240,663	1,442,336	2,396,250	2,961,215	771,772	1,904,042	1,209,638	1,087,670	951,606
Total Revenues and Transfers	\$ 1,319,856	\$ 2,890,605	\$ 5,808,072	\$ 6,226,409	\$ 3,962,642	\$ 5,120,574	\$ 3,693,941	\$ 2,090,589	\$ 2,145,093
Expenditures									
Contractual Services	\$ 191,913	\$ 292,619	\$ 234,189	\$ 261,689	\$ 145,302	\$ 147,312	\$ 154,742	\$ 252,618	\$ 170,967
Supplies	46,637	109,435	102,500	75,000	105,000	105,000	105,000	105,000	105,000
Capital Outlay	663,393	2,399,218	4,403,876	3,353,500	4,918,224	4,672,235	3,013,427	1,362,467	1,501,000
Debt Service	322,188	321,338	315,338	315,338	319,338	313,038	316,738	315,138	313,388
Total Expenditures	\$ 1,224,131	\$ 3,122,610	\$ 5,055,903	\$ 4,005,527	\$ 5,487,864	\$ 5,237,585	\$ 3,589,907	\$ 2,035,223	\$ 2,090,355
Other Financing Uses	136,998	236,584	489,382	489,382	104,209	104,627	104,034	55,366	54,738
Total Expenditures & Transfers	\$ 1,361,129	\$ 3,359,194	\$ 5,545,285	\$ 4,494,909	\$ 5,592,073	\$ 5,342,212	\$ 3,693,941	\$ 2,090,589	\$ 2,145,093
Surplus (Deficit)	\$ (41,273)	\$ (468,589)	\$ 262,787	\$ 1,731,500	\$ (1,629,431)	\$ (221,638)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 588,155	\$ 119,569	\$ 467,802	\$ 1,851,069	\$ 221,638	\$ -	\$ -	\$ -	\$ -



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
<u>CITY-WIDE CAPITAL FUND - 23</u>										
23-000-41-00-4163	FEDERAL GRANTS - STP BRISTOL RIDGE	\$ -	\$ -	\$ -	\$ -	\$ 476,475	\$ -	\$ -	\$ -	\$ -
23-000-41-00-4164	DCEO - REBUILD DOWNTOWN	-	-	-	-	300,000	1,200,000	1,500,000	-	-
23-000-41-00-4165	VAN EMMON LAFO	-	-	-	-	398,145	-	-	-	-
23-000-41-00-4189	DCEO - MATERIAL STORAGE BLDG	38,000	-	-	-	-	-	-	-	-
23-000-42-00-4210	BUILDING PERMITS	2,530	240,594	-	308,030	-	-	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	6,294	1,585	5,000	1,500	2,500	2,500	2,500	2,500	2,500
23-000-42-00-4218	DEVELOPMENT FEES - MUNICIPAL BLDG	32,092	132,689	-	-	-	-	-	-	-
23-000-42-00-4222	ROAD CONTRIBUTION FEE	114,000	112,000	100,000	50,000	50,000	50,000	100,000	100,000	100,000
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	775,218	787,642	785,000	830,000	846,600	863,532	880,803	898,419	916,387
23-000-45-00-4500	INVESTMENT EARNINGS	10,709	69	500	65	150	500	1,000	2,000	3,000
23-000-45-00-4550	GAIN ON INVESTMENT	50,351	-	-	4,599	-	-	-	-	-
23-000-46-00-4606	REIMB - COM ED	-	-	-	-	145,000	-	-	-	-
23-000-46-00-4607	REIMB - BLACKBERRY WOODS	7,050	4,767	4,322	-	-	-	-	-	-
23-000-46-00-4612	REIMB - GRANDE RESERVE IMPROVEMENTS	19,219	15,355	2,320,000	2,061,000	750,000	1,100,000	-	-	-
23-000-46-00-4618	REIMB - BRISTOL BAY ANNEX	-	-	-	-	-	-	-	-	171,600
23-000-46-00-4621	REIMB - FOUNTAIN VILLAGE	9,440	1,175	-	-	-	-	-	-	-
23-000-46-00-4636	REIMB - RAINTREE VILLAGE	2,165	84,494	165,000	10,000	190,000	-	-	-	-
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	-	-	26,523	-	26,523	-	-	-	-
23-000-46-00-4690	REIMB - MISCELLANEOUS	12,125	22,076	5,477	-	5,477	-	-	-	-
23-000-48-00-4850	MISCELLANEOUS INCOME	-	45,823	-	-	-	-	-	-	-
	City-Wide Capital Revenues	\$ 1,079,193	\$ 1,448,269	\$ 3,411,822	\$ 3,265,194	\$ 3,190,870	\$ 3,216,532	\$ 2,484,303	\$ 1,002,919	\$ 1,193,487
23-000-49-00-4901	TRANSFER FROM GENERAL	240,663	1,442,336	401,250	914,712	771,772	1,904,042	1,209,638	1,087,670	951,606
23-000-49-00-4924	TRANSFER FROM BUILDINGS & GROUNDS	-	-	1,995,000	2,046,503	-	-	-	-	-
	Other Financing Sources	\$ 240,663	\$ 1,442,336	\$ 2,396,250	\$ 2,961,215	\$ 771,772	\$ 1,904,042	\$ 1,209,638	\$ 1,087,670	\$ 951,606
	Total City-Wide Capital Revenues & Transfers	\$ 1,319,856	\$ 2,890,605	\$ 5,808,072	\$ 6,226,409	\$ 3,962,642	\$ 5,120,574	\$ 3,693,941	\$ 2,090,589	\$ 2,145,093
City-Wide - Buildings & Grounds Expenditures										
23-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	\$ 92,586	\$ 75,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23-216-56-00-5626	HANGING BASKETS	427	320	-	-	-	-	-	-	-
23-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	10,914	67,387	-	-	-	-	-	-	-
23-216-60-00-6003	MATERIALS STORAGE BUILDING	240,663	-	-	-	-	-	-	-	-
23-216-60-00-6011	PROPERTY ACQUISITION	-	2,046,503	-	-	-	-	-	-	-
	City-Wide - Buildings & Grounds Expenditures	\$ 344,590	\$ 2,189,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23-216-99-00-9901	TRANSFER TO GENERAL	\$ 32,092	\$ 132,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Financing Uses	\$ 32,092	\$ 132,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	City-Wide - Buildings & Grounds Expenditures & Transfers	\$ 376,682	\$ 2,322,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

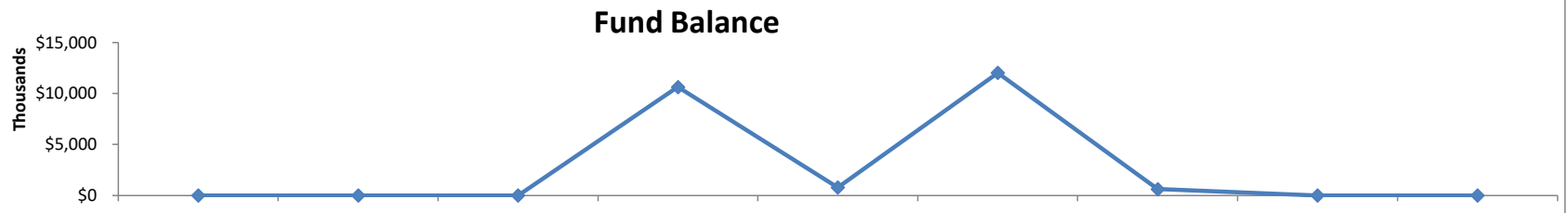
Account Number	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
City-Wide Capital Expenditures										
23-230-54-00-5462	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 13,500	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
23-230-54-00-5465	ENGINEERING SERVICES	-	109,350	109,000	150,000	17,000	12,000	12,000	102,000	12,000
23-230-54-00-5482	STREET LIGHTING	98,090	106,402	110,214	110,214	116,827	123,837	131,267	139,143	147,492
23-230-54-00-5498	PAYING AGENT FEES	475	475	475	475	475	475	475	475	475
23-230-54-00-5499	BAD DEBT	762	664	1,000	1,000	1,000	1,000	1,000	1,000	1,000
23-230-56-00-5619	SIGNS	16,349	15,788	15,000	15,000	15,000	15,000	15,000	15,000	15,000
23-230-56-00-5632	ASPHALT PATCHING	16,235	5,612	35,000	10,000	35,000	35,000	35,000	35,000	35,000
23-230-56-00-5637	SIDEWALK CONSTRUCTION SUPPLIES	2,712	5,210	7,500	5,000	10,000	10,000	10,000	10,000	10,000
23-230-56-00-5642	STREET LIGHTING & OTHER SUPPLIES	-	15,118	45,000	45,000	45,000	45,000	45,000	45,000	45,000
23-230-60-00-6005	FOX HILL IMPROVEMENTS	-	-	85,000	75,000	75,000	-	-	-	-
23-230-60-00-6012	MILL ROAD IMPROVEMENTS	186,548	41,252	2,260,000	2,001,000	200,000	-	-	-	-
23-230-60-00-6014	BLACKBERRY WOODS	7,050	4,767	6,101	-	-	-	-	-	-
23-230-60-00-6016	US 34 (CENTER / ELDAMAIN RD) PROJECT	96,568	-	110,000	-	106,576	-	-	-	-
23-230-60-00-6023	FOUNTAIN VILLAGE SUBDIVISION	9,440	1,175	-	-	-	-	-	-	-
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	99,289	103,363	1,148,725	965,000	1,435,000	1,010,000	760,000	760,000	760,000
23-230-60-00-6032	BRISTOL RIDGE ROAD	-	-	70,000	70,000	635,300	-	-	-	-
23-230-60-00-6033	SHARED USE PATH MAINTENANCE PROGRAM	-	-	-	-	140,000	140,000	140,000	140,000	140,000
23-230-60-00-6034	WHISPERING MEADOWS SUBDIVISION	2,828	-	-	-	-	-	-	-	-
23-230-60-00-6036	RAINTREE VILLAGE IMPROVEMENTS	2,165	84,494	165,000	10,000	190,000	-	-	-	-
23-230-60-00-6037	PARKING LOT MAINTENANCE PROGRAM	-	-	-	-	151,000	151,000	151,000	151,000	151,000
23-230-60-00-6041	SIDEWALK REPLACEMENT PROGRAM	-	6,709	300,000	172,500	200,000	200,000	200,000	200,000	200,000
23-230-60-00-6058	ROUTE 71 (RTE 47 / RTE 126) PROJECT	-	110,955	82,050	-	25,253	-	-	-	-
23-230-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	18,842	-	85,000	-	84,903	-	-	-	-
23-230-60-00-6063	ROUTE 47 (RTE 30 / WATER PARK WAY)	-	-	-	-	-	111,467	111,467	111,467	-
23-230-60-00-6071	BASELINE ROAD IMPROVEMENTS	-	-	-	-	35,000	639,000	-	-	-
23-230-60-00-6073	REBUILD DOWNTOWN PROJECT	-	-	-	-	330,192	1,320,768	1,650,960	-	-
23-230-60-00-6085	CORNEILS ROAD IMPROVEMENTS	-	-	-	-	145,000	-	-	-	-
23-230-60-00-6087	KENNEDY ROAD (FREEDOM PLACE)	-	-	-	-	100,000	1,100,000	-	-	-
23-230-60-00-6088	KENNEDY ROAD (NORTH)	-	-	60,000	60,000	450,000	-	-	-	-
23-230-60-00-6089	VAN EMMON LAFO PROJECT	-	-	-	-	583,000	-	-	-	-
23-230-60-00-6094	KENNEDY ROAD BIKE TRAIL	-	-	32,000	-	32,000	-	-	-	-
23-230-60-00-6098	BRISTOL BAY SUBDIVISION	-	-	-	-	-	-	-	-	250,000
2014A Bond										
23-230-78-00-8000	PRINCIPAL PAYMENT	195,000	200,000	200,000	200,000	210,000	210,000	220,000	225,000	230,000
23-230-78-00-8050	INTEREST PAYMENT	127,188	121,338	115,338	115,338	109,338	103,038	96,738	90,138	83,388
City-Wide Capital Expenditures		\$ 879,541	\$ 932,672	\$ 5,055,903	\$ 4,005,527	\$ 5,487,864	\$ 5,237,585	\$ 3,589,907	\$ 2,035,223	\$ 2,090,355

Account Number	Description	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
		Actual	Actual	Adopted	Projected	Proposed	Projected	Projected	Projected	Projected
23-230-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	\$ -	\$ -	\$ 384,824	\$ 384,824	\$ -	\$ -	\$ -	\$ -	\$ -
23-230-99-00-9951	TRANSFER TO WATER	104,906	103,895	104,558	104,558	104,209	104,627	104,034	55,366	54,738
	Other Financing Uses	\$ 104,906	\$ 103,895	\$ 489,382	\$ 489,382	\$ 104,209	\$ 104,627	\$ 104,034	\$ 55,366	\$ 54,738
	City-Wide Capital Expenditures & Transfers	\$ 984,447	\$ 1,036,567	\$ 5,545,285	\$ 4,494,909	\$ 5,592,073	\$ 5,342,212	\$ 3,693,941	\$ 2,090,589	\$ 2,145,093
	Total City-Wide Capital Fund Expenditures	\$ 1,224,131	\$ 3,122,610	\$ 5,055,903	\$ 4,005,527	\$ 5,487,864	\$ 5,237,585	\$ 3,589,907	\$ 2,035,223	\$ 2,090,355
	Transfers In	\$ 240,663	\$ 1,442,336	\$ 2,396,250	\$ 2,961,215	\$ 771,772	\$ 1,904,042	\$ 1,209,638	\$ 1,087,670	\$ 951,606
	(Transfers Out)	(136,998)	(236,584)	(489,382)	(489,382)	(104,209)	(104,627)	(104,034)	(55,366)	(54,738)
	City-Wide Capital Fund Net Transfers	\$ 103,665	\$ 1,205,752	\$ 1,906,868	\$ 2,471,833	\$ 667,563	\$ 1,799,415	\$ 1,105,604	\$ 1,032,304	\$ 896,868
	Surplus(Deficit)	(41,273)	(468,589)	262,787	1,731,500	(1,629,431)	(221,638)	-	-	-
	Fund Balance	\$ 588,155	\$ 119,569	\$ 467,802	\$ 1,851,069	\$ 221,638	\$ -	\$ -	\$ -	\$ -

Buildings & Grounds Fund (24)

The Buildings & Grounds Fund was created in Fiscal Year 2022 and is used to maintain existing and construct new municipal owned buildings.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Licenses & Permits	\$ -	\$ -	\$ 35,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Charges for Service	-	-	147,738	108,703	199,586	151,193	154,887	162,656	170,147
Investment Earnings	-	-	3,000	800	1,200	1,500	2,000	3,000	3,000
Miscellaneous	-	-	2,000	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ 187,738	\$ 134,503	\$ 230,786	\$ 182,693	\$ 186,887	\$ 195,656	\$ 203,147
Other Financing Sources	-	-	9,396,511	13,512,024	776,443	22,402,686	1,160,440	1,494,878	1,837,264
Total Revenues and Transfers	\$ -	\$ -	\$ 9,584,249	\$ 13,646,527	\$ 1,007,229	\$ 22,585,379	\$ 1,347,327	\$ 1,690,534	\$ 2,040,411
Expenditures									
Salaries	\$ -	\$ -	\$ 50,117	\$ 34,500	\$ 54,720	\$ 56,362	\$ 58,053	\$ 59,795	\$ 61,589
Benefits	-	-	32,111	8,282	12,135	12,601	13,104	13,628	14,186
Contractual Services	-	-	307,988	332,457	275,303	425,953	225,909	231,208	236,136
Supplies	-	-	27,000	25,912	26,000	26,000	26,000	26,000	26,000
Capital Outlay	-	-	6,980,000	400,000	9,700,000	10,000,000	10,500,000	-	-
Debt Service	-	-	157,033	132,474	803,402	799,915	1,963,206	1,962,574	1,702,500
Total Expenditures	\$ -	\$ -	\$ 7,554,249	\$ 933,625	\$ 10,871,560	\$ 11,320,831	\$ 12,786,272	\$ 2,293,205	\$ 2,040,411
Other Financing Uses	-	-	2,030,000	2,071,503	-	-	-	-	-
Total Expenditures & Transfers	\$ -	\$ -	\$ 9,584,249	\$ 3,005,128	\$ 10,871,560	\$ 11,320,831	\$ 12,786,272	\$ 2,293,205	\$ 2,040,411
Surplus (Deficit)	\$ -	\$ -	\$ -	\$ 10,641,399	\$ (9,864,331)	\$ 11,264,548	\$ (11,438,945)	\$ (602,671)	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 10,641,399	\$ 777,068	\$ 12,041,616	\$ 602,671	\$ -	\$ -



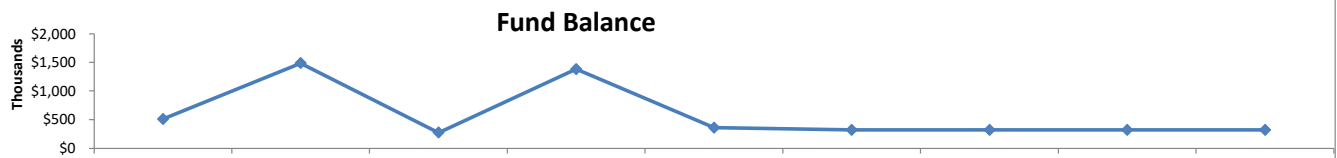
Account Number	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
<u>BUILDINGS & GROUNDS FUND - 24</u>										
24-000-42-00-4218	DEVELOPMENT FEES - MUNICIPAL BLDG	\$ -	\$ -	\$ 35,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
24-000-44-00-4416	BUILDINGS & GROUNDS CHARGEBACK	-	-	147,738	108,703	199,586	151,193	154,887	162,656	170,147
24-000-45-00-4500	INVESTMENT EARNINGS	-	-	3,000	800	1,200	1,500	2,000	3,000	3,000
24-000-48-00-4845	DONATIONS	-	-	2,000	-	-	-	-	-	-
	Buildings & Grounds Revenues	\$ -	\$ -	\$ 187,738	\$ 134,503	\$ 230,786	\$ 182,693	\$ 186,887	\$ 195,656	\$ 203,147
24-000-49-00-4900	BOND PROCEEDS	-	-	8,707,478	9,260,000	-	19,695,000	-	-	-
24-000-49-00-4901	TRANSFER FROM GENERAL	-	-	304,209	3,342,189	776,443	68,457	394,550	730,862	1,073,116
24-000-49-00-4903	PREMIUM ON BOND ISSUANCE	-	-	-	525,011	-	2,506,343	-	-	-
24-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	-	-	384,824	384,824	-	-	-	-	-
24-000-49-00-4951	TRANSFER FROM WATER	-	-	-	-	-	66,443	382,945	382,008	382,074
24-000-49-00-4952	TRANSFER FROM SEWER	-	-	-	-	-	66,443	382,945	382,008	382,074
	Other Financing Sources	\$ -	\$ -	\$ 9,396,511	\$ 13,512,024	\$ 776,443	\$ 22,402,686	\$ 1,160,440	\$ 1,494,878	\$ 1,837,264
	Buildings & Grounds Revenues & Transfers	\$ -	\$ -	\$ 9,584,249	\$ 13,646,527	\$ 1,007,229	\$ 22,585,379	\$ 1,347,327	\$ 1,690,534	\$ 2,040,411
Building & Grounds Expenditures										
24-216-50-00-5010	SALARIES & WAGES	\$ -	\$ -	\$ 50,117	\$ 34,500	\$ 54,720	\$ 56,362	\$ 58,053	\$ 59,795	\$ 61,589
24-216-52-00-5212	RETIREMENT PLAN CONTRIBUTION	-	-	5,216	3,800	4,932	5,219	5,538	5,872	6,233
24-216-52-00-5214	FICA CONTRIBUTION	-	-	3,547	3,000	4,186	4,312	4,441	4,574	4,711
24-216-52-00-5216	GROUP HEALTH INSURANCE	-	-	21,690	900	1,800	1,800	1,800	1,800	1,800
24-216-52-00-5222	GROUP LIFE INSURANCE	-	-	109	62	127	128	129	130	131
24-216-52-00-5223	DENTAL INSURANCE	-	-	1,352	444	933	980	1,029	1,080	1,134
24-216-52-00-5224	VISION INSURANCE	-	-	197	76	157	162	167	172	177
24-216-54-00-5402	BOND ISSUANCE COSTS	-	-	82,478	107,035	-	201,343	-	-	-
24-216-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	-	-	55,000	-	-	-	-
24-216-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	1,401	2,290	-	1,531	2,502
24-216-54-00-5432	FACILITY MANAGEMENT SERVICES	-	-	65,510	65,107	68,362	71,780	75,369	79,137	83,094
24-216-54-00-5440	TELECOMMUNICATIONS	-	-	-	315	540	540	540	540	540
24-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	-	-	160,000	160,000	150,000	150,000	150,000	150,000	150,000
24-216-56-00-5600	WEARING APPAREL	-	-	-	500	1,000	1,000	1,000	1,000	1,000
24-216-56-00-5626	HANGING BASKETS	-	-	2,000	412	-	-	-	-	-
24-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000
24-216-60-00-6030	CITY HALL IMPROVEMENTS	-	-	6,980,000	400,000	8,200,000	-	-	-	-
24-216-60-00-6042	PUBLIC WORKS FACILITY	-	-	-	-	1,500,000	10,000,000	10,500,000	-	-
Debt Service - 2021 Bond										
24-216-82-00-8000	PRINCIPAL PAYMENT	-	-	-	-	320,000	330,000	345,000	360,000	375,000
24-216-82-00-8050	INTEREST PAYMENT	-	-	157,033	132,474	223,900	211,100	197,900	184,100	169,700

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
Debt Service - 2023 Bond										
24-216-86-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	5,000	370,000	385,000
24-216-86-00-8050	INTEREST PAYMENT	-	-	-	-	-	-	1,155,440	787,600	772,800
Debt Service - 2022 Bond										
24-216-95-00-8000	PRINCIPAL PAYMENT	-	-	-	-	248,158	250,112	254,020	257,928	-
24-216-95-00-8050	INTEREST EXPENSE	-	-	-	-	11,344	8,703	5,846	2,946	-
	Building & Grounds Expenditures	\$ -	\$ -	\$ 7,554,249	\$ 933,625	\$ 10,871,560	\$ 11,320,831	\$ 12,786,272	\$ 2,293,205	\$ 2,040,411
24-216-99-00-9901	TRANSFER TO GENERAL	\$ -	\$ -	\$ 35,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
24-216-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	-	1,995,000	2,046,503	-	-	-	-	-
	Other Financing Uses	\$ -	\$ -	\$ 2,030,000	\$ 2,071,503	\$ -	\$ -	\$ -	\$ -	\$ -
	Building & Grounds Expenditures & Transfers	\$ -	\$ -	\$ 9,584,249	\$ 3,005,128	\$ 10,871,560	\$ 11,320,831	\$ 12,786,272	\$ 2,293,205	\$ 2,040,411
	Total Building & Grounds Fund Expenditures	\$ -	\$ -	\$ 7,554,249	\$ 933,625	\$ 10,871,560	\$ 11,320,831	\$ 12,786,272	\$ 2,293,205	\$ 2,040,411
	Transfers In	\$ -	\$ -	\$ 9,396,511	\$ 13,512,024	\$ 776,443	\$ 22,402,686	\$ 1,160,440	\$ 1,494,878	\$ 1,837,264
	(Transfers Out)	-	-	(2,030,000)	(2,071,503)	-	-	-	-	-
	Building & Grounds Fund Net Transfers	\$ -	\$ -	\$ 7,366,511	\$ 11,440,521	\$ 776,443	\$ 22,402,686	\$ 1,160,440	\$ 1,494,878	\$ 1,837,264
	Surplus(Deficit)	-	-	-	10,641,399	(9,864,331)	11,264,548	(11,438,945)	(602,671)	-
	Fund Balance	\$ -	\$ -	\$ -	\$ 10,641,399	\$ 777,068	\$ 12,041,616	\$ 602,671	\$ -	\$ -

Vehicle and Equipment Fund (25)

This fund was created in Fiscal Year 2014, consolidating the Police Capital, Public Works Capital and Park & Recreation Capital funds. The General Government function was added in Fiscal Year 2019 to account for administrative vehicle and City-wide computer purchases. This fund primarily derives its revenue from monies collected from building permits and development fees, in addition to functional chargebacks. The revenue is primarily used to purchase vehicles and equipment for use in the operations of the Police, General Government, Public Works and Parks & Recreation Departments.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Intergovernmental	\$ 4,795	\$ 9,490	\$ -	\$ 9,590	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	363,661	268,641	109,500	149,000	110,500	110,500	110,500	110,500	110,500
Fines & Forfeits	6,799	3,998	7,800	6,800	6,800	6,800	6,800	6,800	6,800
Charges for Service	92,968	1,231,404	325,830	409,984	891,767	859,849	950,098	1,009,553	952,306
Investment Earnings	2,233	150	1,000	105	-	-	-	-	-
Reimbursements	44,082	9,190	102,096	15,000	35,000	52,096	-	-	-
Miscellaneous	645	1,920	1,000	-	500	500	500	500	500
Total Revenues	\$ 515,183	\$ 1,524,793	\$ 547,226	\$ 590,479	\$ 1,044,567	\$ 1,029,745	\$ 1,067,898	\$ 1,127,353	\$ 1,070,106
Other Financing Sources	558,996	13,927	-	67,865	52,000	-	-	-	-
Total Revenues and Transfers	\$ 1,074,179	\$ 1,538,720	\$ 547,226	\$ 658,344	\$ 1,096,567	\$ 1,029,745	\$ 1,067,898	\$ 1,127,353	\$ 1,070,106
Police Capital Expenditures									
Contractual Services	\$ 4,289	\$ 457	\$ 8,750	\$ 8,750	\$ 53,750	\$ 38,750	\$ 38,750	\$ 38,750	\$ 48,750
Capital Outlay	59,702	158,102	310,000	120,259	200,000	209,000	194,400	200,700	206,550
Sub-Total Expenditures	\$ 63,991	\$ 158,559	\$ 318,750	\$ 129,009	\$ 253,750	\$ 247,750	\$ 233,150	\$ 239,450	\$ 255,300
General Government Capital Expenditures									
Supplies	\$ 66,720	\$ 3,643	\$ 12,232	\$ 12,232	\$ 86,983	\$ 13,122	\$ 20,328	\$ 88,483	\$ 15,386
Capital Outlay	-	-	31,000	110,095	-	-	-	-	-
Sub-Total Expenditures	\$ 66,720	\$ 3,643	\$ 43,232	\$ 122,327	\$ 86,983	\$ 13,122	\$ 20,328	\$ 88,483	\$ 15,386
Public Works Capital Expenditures									
Contractual Services	\$ 580	\$ 469	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
Supplies	-	-	1,000	-	500	500	500	500	500
Capital Outlay	201,110	163,355	926,000	253,990	1,222,111	400,000	400,000	400,000	400,000
Debt Service	66,676	69,396	69,396	69,396	69,396	69,396	69,396	69,396	69,396
Total Expenditures	\$ 268,366	\$ 233,220	\$ 997,146	\$ 324,136	\$ 1,292,757	\$ 470,646	\$ 470,646	\$ 470,646	\$ 470,646
Other Financing Uses	531,617	-	-	-	-	-	-	-	-
Sub-Total Expenditures & Transfers	\$ 799,983	\$ 233,220	\$ 997,146	\$ 324,136	\$ 1,292,757	\$ 470,646	\$ 470,646	\$ 470,646	\$ 470,646
Parks & Rec Capital Expenditures									
Contractual Services	\$ 10	\$ -	\$ 1,600	\$ -	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
Capital Outlay	109,076	167,024	515,096	185,493	480,656	334,096	340,000	325,000	325,000
Debt Service	2,089	2,175	2,174	2,174	2,174	2,174	2,174	2,174	2,174
Total Expenditures	\$ 111,175	\$ 169,199	\$ 518,870	\$ 187,667	\$ 484,430	\$ 337,870	\$ 343,774	\$ 328,774	\$ 328,774
Other Financing Uses	16,656	-	-	-	-	-	-	-	-
Sub-Total Expenditures & Transfers	\$ 127,831	\$ 169,199	\$ 518,870	\$ 187,667	\$ 484,430	\$ 337,870	\$ 343,774	\$ 328,774	\$ 328,774
Total Expenditures & Transfers	\$ 1,058,525	\$ 564,621	\$ 1,877,998	\$ 763,139	\$ 2,117,920	\$ 1,069,388	\$ 1,067,898	\$ 1,127,353	\$ 1,070,106
Surplus (Deficit)	\$ 15,654	\$ 974,099	\$ (1,330,772)	\$ (104,795)	\$ (1,021,353)	\$ (39,643)	\$ -	\$ -	\$ -
<i>Police Capital Fund Balance</i>	<i>\$ 73,881</i>	<i>\$ 227,811</i>	<i>\$ -</i>	<i>\$ 244,619</i>	<i>\$ 76,494</i>	<i>\$ 70,000</i>	<i>\$ 70,000</i>	<i>\$ 70,000</i>	<i>\$ 70,000</i>
<i>General Government Fund Balance</i>	<i>941</i>	<i>941</i>	<i>941</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Public Works Capital Fund Balance</i>	<i>101,612</i>	<i>679,034</i>	<i>22,469</i>	<i>593,801</i>	<i>30,149</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Parks & Rec Capital Fund Balance</i>	<i>335,258</i>	<i>578,005</i>	<i>250,000</i>	<i>542,576</i>	<i>253,000</i>	<i>250,000</i>	<i>250,000</i>	<i>250,000</i>	<i>250,000</i>
Ending Fund Balance	\$ 511,692	\$ 1,485,791	\$ 273,410	\$ 1,380,996	\$ 359,643	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000



Account Number	Description	FY 2020		FY 2021		FY 2022		FY 2022		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
		Actual		Actual		Adopted		Projected		Proposed		Projected		Projected		Projected		Projected	
<u>VEHICLE & EQUIPMENT FUND - 25</u>																			
25-000-41-00-4170	STATE GRANTS	\$	4,795	\$	9,490	\$	-	\$	9,590	\$	-	\$	-	\$	-	\$	-	\$	-
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL		92,100		69,450		30,000		35,000		30,000		30,000		30,000		30,000		30,000
25-000-42-00-4217	WEATHER WARNING SIREN FEES		1,536		2,441		-		2,000		1,000		1,000		1,000		1,000		1,000
25-000-42-00-4218	ENGINEERING CAPITAL FEE		11,550		22,400		10,000		25,000		10,000		10,000		10,000		10,000		10,000
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL		252,600		163,150		64,500		75,000		64,500		64,500		64,500		64,500		64,500
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL		5,875		11,200		5,000		12,000		5,000		5,000		5,000		5,000		5,000
25-000-43-00-4315	DUI FINES		6,023		3,228		7,000		6,000		6,000		6,000		6,000		6,000		6,000
25-000-43-00-4316	ELECTRONIC CITATION FEES		776		770		800		800		800		800		800		800		800
25-000-44-00-4416	BUILDING & GROUNDS CHARGEBACK		-		-		-		-		55,000		-		-		-		-
25-000-44-00-4418	MOWING INCOME		2,215		1,877		2,000		-		2,000		2,000		2,000		2,000		2,000
25-000-44-00-4419	COMMUNITY DEVELOPMENT CHARGEBACK		-		-		31,000		109,154		-		-		-		-		-
25-000-44-00-4420	POLICE CHARGEBACK		24,032		218,334		91,732		91,732		47,825		203,456		195,350		201,650		217,500
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK		-		622,551		100,000		108,000		545,105		363,497		393,646		393,646		393,646
25-000-44-00-4427	PARKS & RECREATION CHARGEBACK		-		385,000		88,866		88,866		154,854		277,774		338,774		323,774		323,774
25-000-44-00-4428	COMPUTER REPLACEMENT CHARGEBACK		66,721		3,642		12,232		12,232		86,983		13,122		20,328		88,483		15,386
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL		1,084		150		1,000		-		-		-		-		-		-
25-000-45-00-4550	GAIN ON INVESTMENT		1,149		-		-		105		-		-		-		-		-
25-000-46-00-4691	MISCELLANEOUS REIMB - PW CAPITAL		10,368		-		-		-		-		-		-		-		-
25-000-46-00-4692	MISCELLANEOUS REIMB - PARK CAPITAL		33,714		9,190		102,096		15,000		35,000		52,096		-		-		-
25-000-48-00-4850	MISCELLANEOUS INCOME - GEN GOV		492		-		-		-		-		-		-		-		-
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL		87		666		-		-		-		-		-		-		-
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL		39		665		1,000		-		500		500		500		500		500
25-000-48-00-4855	MISCELLANEOUS INCOME - PARK CAPITAL		27		589		-		-		-		-		-		-		-
	Vehicle & Equipment Revenues	\$	515,183	\$	1,524,793	\$	547,226	\$	590,479	\$	1,044,567	\$	1,029,745	\$	1,067,898	\$	1,127,353	\$	1,070,106
25-000-49-00-4906	LOAN ISSUANCE		548,273		-		-		-		-		-		-		-		-
25-000-49-00-4910	SALE OF CAPITAL ASSETS - GEN GOV		450		-		-		-		-		-		-		-		-
25-000-49-00-4920	SALE OF CAPITAL ASSETS - POLICE CAPITAL		8,523		8,015		-		695		-		-		-		-		-
25-000-49-00-4921	SALE OF CAPITAL ASSETS - PW CAPITAL		1,300		-		-		30,903		52,000		-		-		-		-
25-000-49-00-4922	SALE OF CAPITAL ASSETS - PARK CAPITAL		450		5,912		-		4,000		-		-		-		-		-
25-000-49-00-4972	TRANSFER FROM LAND CASH		-		-		-		32,267		-		-		-		-		-
	Other Financing Sources	\$	558,996	\$	13,927	\$	-	\$	67,865	\$	52,000	\$	-	\$	-	\$	-	\$	-
	Total Vehicle & Equipment Revenues & Transfers	\$	1,074,179	\$	1,538,720	\$	547,226	\$	658,344	\$	1,096,567	\$	1,029,745	\$	1,067,898	\$	1,127,353	\$	1,070,106

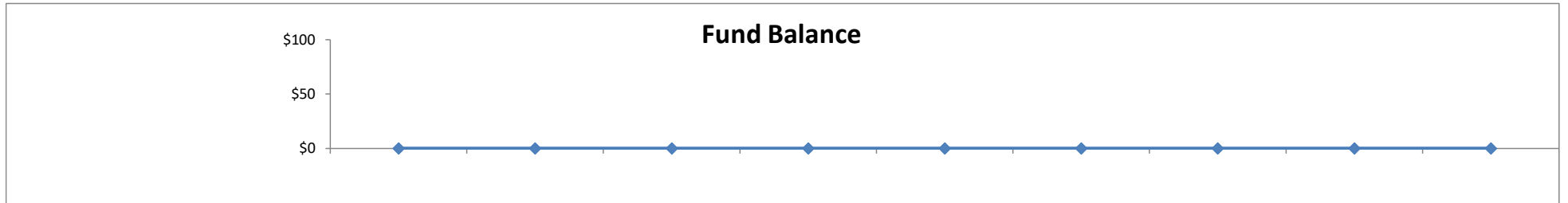
Account Number	Description	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
		Actual	Actual	Adopted	Projected	Proposed	Projected	Projected	Projected	Projected
Police Capital										
25-205-54-00-5485	RENTAL & LEASE PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 40,000
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	4,289	457	8,750	8,750	8,750	8,750	8,750	8,750	8,750
25-205-60-00-6060	EQUIPMENT	-	44,320	50,000	-	20,000	20,000	-	-	-
25-205-60-00-6070	VEHICLES	59,702	113,782	260,000	120,259	180,000	189,000	194,400	200,700	206,550
Police Capital Expenditures		\$ 63,991	\$ 158,559	\$ 318,750	\$ 129,009	\$ 253,750	\$ 247,750	\$ 233,150	\$ 239,450	\$ 255,300
General Government Capital										
25-212-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	\$ 66,720	\$ 3,643	\$ 12,232	\$ 12,232	\$ 86,983	\$ 13,122	\$ 20,328	\$ 88,483	\$ 15,386
25-212-60-00-6070	VEHICLES	-	-	31,000	110,095	-	-	-	-	-
General Government Capital Expenditures		\$ 66,720	\$ 3,643	\$ 43,232	\$ 122,327	\$ 86,983	\$ 13,122	\$ 20,328	\$ 88,483	\$ 15,386
Public Works Capital										
25-215-54-00-5448	FILING FEES	\$ 580	\$ 469	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
25-215-56-00-5620	OPERATING SUPPLIES	-	-	1,000	-	500	500	500	500	500
25-215-60-00-6060	EQUIPMENT	-	63,986	15,000	139,936	439,940	100,000	100,000	100,000	100,000
25-215-60-00-6070	VEHICLES	201,110	99,369	911,000	114,054	782,171	300,000	300,000	300,000	300,000
185 Wolf Street Building										
25-215-92-00-8000	PRINCIPAL PAYMENT	42,905	51,664	53,527	53,527	55,514	57,544	59,710	61,927	64,225
25-215-92-00-8050	INTEREST PAYMENT	23,771	17,732	15,869	15,869	13,882	11,852	9,686	7,469	5,171
Public Works Capital Expenditures		\$ 268,366	\$ 233,220	\$ 997,146	\$ 324,136	\$ 1,292,757	\$ 470,646	\$ 470,646	\$ 470,646	\$ 470,646
25-215-99-00-9960	PAYMENT TO ESCROW AGENT	\$ 531,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses		\$ 531,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Public Works Capital Expenditures & Transfers		\$ 799,983	\$ 233,220	\$ 997,146	\$ 324,136	\$ 1,292,757	\$ 470,646	\$ 470,646	\$ 470,646	\$ 470,646
Parks & Recreation Capital										
25-225-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	\$ 10	\$ -	\$ 1,600	\$ -	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
25-225-60-00-6010	PARK IMPROVEMENTS	41,118	50,131	152,096	128,658	205,000	234,096	240,000	225,000	225,000
25-225-60-00-6060	EQUIPMENT	-	57,758	50,000	56,835	65,156	50,000	50,000	50,000	50,000
25-225-60-00-6070	VEHICLES	67,958	59,135	313,000	-	210,500	50,000	50,000	50,000	50,000
185 Wolf Street Building										
25-225-92-00-8000	PRINCIPAL PAYMENT	1,344	1,619	1,677	1,677	1,739	1,803	1,871	1,940	2,012
25-225-92-00-8050	INTEREST PAYMENT	745	556	497	497	435	371	303	234	162
Parks & Recreation Capital Expenditures		\$ 111,175	\$ 169,199	\$ 518,870	\$ 187,667	\$ 484,430	\$ 337,870	\$ 343,774	\$ 328,774	\$ 328,774

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
25-225-99-00-9960	PAYMENT TO ESCROW AGENT	16,656	-	-	-	-	-	-	-	-
	Other Financing Uses	\$ 16,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Parks & Recreation Capital Expenditures & Transfers	\$ 127,831	\$ 169,199	\$ 518,870	\$ 187,667	\$ 484,430	\$ 337,870	\$ 343,774	\$ 328,774	\$ 328,774
	Total Vehicle & Equipment Fund Expenditures	\$ 510,252	\$ 564,621	\$ 1,877,998	\$ 763,139	\$ 2,117,920	\$ 1,069,388	\$ 1,067,898	\$ 1,127,353	\$ 1,070,106
	Transfers In	\$ 558,996	\$ 13,927	\$ -	\$ 67,865	\$ 52,000	\$ -	\$ -	\$ -	\$ -
	(Transfers Out)	(548,273)	-	-	-	-	-	-	-	-
	Vehicle & Equipment Fund Net Transfers	\$ 10,723	\$ 13,927	\$ -	\$ 67,865	\$ 52,000	\$ -	\$ -	\$ -	\$ -
	Surplus(Deficit)	15,654	974,099	(1,330,772)	(104,795)	(1,021,353)	(39,643)	-	-	-
	Fund Balance - Police Capital	\$ 73,881	\$ 227,811	\$ -	\$ 244,619	\$ 76,494	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
	Fund Balance - General Government	941	941	941	-	-	-	-	-	-
	Fund Balance - Public Works Capital	101,612	679,034	22,469	593,801	30,149	-	-	-	-
	Fund Balance - Parks & Rec Capital	335,258	578,005	250,000	542,576	253,000	250,000	250,000	250,000	250,000
	Fund Balance	\$ 511,692	\$ 1,485,791	\$ 273,410	\$ 1,380,996	\$ 359,643	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000

Debt Service Fund (42)

The Debt Service Fund accumulates monies for payment of the 2014B bonds, which refinanced the 2005A bonds. The 2005A bonds were originally issued to finance road improvement projects.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Licenses & Permits	\$ 8,555	\$ 12,994	\$ 8,000	\$ 9,500	\$ 8,000	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 8,555	\$ 12,994	\$ 8,000	\$ 9,500	\$ 8,000	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	315,470	310,231	321,375	319,875	322,075	-	-	-	-
Total Revenue	\$ 324,025	\$ 323,225	\$ 329,375	\$ 329,375	\$ 330,075	\$ -	\$ -	\$ -	\$ -
Expenditures									
Contractual Services	\$ 475	\$ 475	\$ 475	\$ 475	\$ 475	\$ -	\$ -	\$ -	\$ -
Debt Service	323,550	322,750	328,900	328,900	329,600	-	-	-	-
Total Expenditures	\$ 324,025	\$ 323,225	\$ 329,375	\$ 329,375	\$ 330,075	\$ -	\$ -	\$ -	\$ -
Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

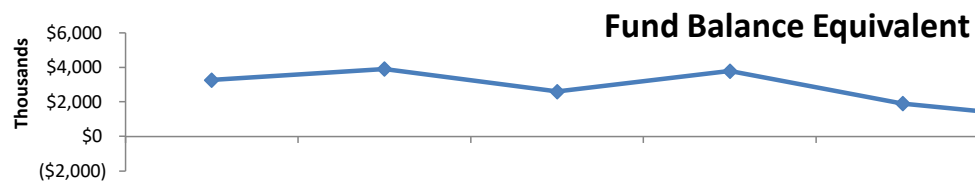


Account Number	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
<u>DEBT SERVICE FUND - 42</u>										
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	\$ 8,555	\$ 12,994	\$ 8,000	\$ 9,500	\$ 8,000	\$ -	\$ -	\$ -	\$ -
	Debt Service Fund Revenues	\$ 8,555	\$ 12,994	\$ 8,000	\$ 9,500	\$ 8,000	\$ -	\$ -	\$ -	\$ -
42-000-49-00-4901	TRANSFER FROM GENERAL	\$ 315,470	\$ 310,231	\$ 321,375	\$ 319,875	\$ 322,075	\$ -	\$ -	\$ -	\$ -
	Other Financing Sources	\$ 315,470	\$ 310,231	\$ 321,375	\$ 319,875	\$ 322,075	\$ -	\$ -	\$ -	\$ -
	Debt Service Fund Revenues & Transfers	\$ 324,025	\$ 323,225	\$ 329,375	\$ 329,375	\$ 330,075	\$ -	\$ -	\$ -	\$ -
42-420-54-00-5498	PAYING AGENT FEES	\$ 475	\$ 475	\$ 475	\$ 475	\$ 475	\$ -	\$ -	\$ -	\$ -
2014B Refunding Bond										
42-420-79-00-8000	PRINCIPAL PAYMENT	290,000	295,000	310,000	310,000	320,000	-	-	-	-
42-420-79-00-8050	INTEREST PAYMENT	33,550	27,750	18,900	18,900	9,600	-	-	-	-
	Debt Service Fund Expenditures	\$ 324,025	\$ 323,225	\$ 329,375	\$ 329,375	\$ 330,075	\$ -	\$ -	\$ -	\$ -
	Surplus(Deficit)	-	-	-	-	-	-	-	-	-
	Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Water Fund (51)

The Water Fund is an enterprise fund which is comprised of both a capital and operational budget. The capital portion is used for the improvement and expansion of water infrastructure, while the operational side is used to service and maintain City water systems.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Intergovernmental	\$ -	\$ -	131,250	-	100,000	-	-	-	-
Charges for Service	4,440,881	5,062,645	4,643,894	5,090,800	5,393,543	5,628,444	5,819,836	6,062,267	6,316,278
Investment Earnings	27,873	1,302	3,000	1,911	2,000	3,000	5,000	10,000	15,000
Reimbursements	11,110	2,524	-	2,920	-	-	-	-	-
Miscellaneous	101,330	100,469	102,894	102,894	105,601	108,384	111,246	114,187	117,206
Total Revenues	\$ 4,581,194	\$ 5,166,940	\$ 4,881,038	\$ 5,198,525	\$ 5,601,144	\$ 5,739,828	\$ 5,936,082	\$ 6,186,454	\$ 6,448,484
Other Financing Sources	178,781	179,020	180,233	180,233	177,859	178,752	173,559	55,366	54,738
Total Revenues and Transfers	\$ 4,759,975	\$ 5,345,960	\$ 5,061,271	\$ 5,378,758	\$ 5,779,003	\$ 5,918,580	\$ 6,109,641	\$ 6,241,820	\$ 6,503,222
Expenses									
Salaries	\$ 403,984	\$ 453,904	\$ 537,856	\$ 503,488	\$ 562,785	\$ 578,109	\$ 583,892	\$ 600,149	\$ 616,893
Benefits	195,247	235,333	243,593	249,885	270,666	287,916	305,568	325,404	346,704
Contractual Services	848,173	896,256	1,073,649	983,840	1,409,029	1,379,624	1,350,137	1,355,155	1,011,069
Supplies	388,696	414,134	370,225	453,724	470,418	468,097	455,392	468,336	481,964
Capital Outlay	827,158	407,285	2,040,580	1,486,380	3,166,916	2,890,788	2,929,060	1,677,500	1,311,500
Developer Commitments	-	-	-	-	130,281	521,124	651,405	-	-
Debt Service	2,361,500	2,305,935	1,815,830	1,815,830	1,654,108	714,373	702,673	358,446	293,285
Total Expenses	\$ 5,024,758	\$ 4,712,847	\$ 6,081,733	\$ 5,493,147	\$ 7,664,203	\$ 6,840,031	\$ 6,978,127	\$ 4,784,990	\$ 4,061,415
Other Financing Uses	-	-	-	-	-	66,443	382,945	382,008	382,074
Total Expenses & Transfers	\$ 5,024,758	\$ 4,712,847	\$ 6,081,733	\$ 5,493,147	\$ 7,664,203	\$ 6,906,474	\$ 7,361,072	\$ 5,166,998	\$ 4,443,489
Surplus (Deficit)	\$ (264,783)	\$ 633,113	\$ (1,020,462)	\$ (114,389)	\$ (1,885,200)	\$ (987,894)	\$ (1,251,431)	\$ 1,074,822	\$ 2,059,733
Ending Fund Balance Equivalent	\$ 3,268,245	\$ 3,901,358	\$ 2,600,578	\$ 3,786,969	\$ 1,901,769	\$ 913,875	\$ (337,556)	\$ 737,266	\$ 2,796,999
	65.04%	82.78%	42.76%	68.94%	24.81%	13.23%	-4.59%	14.27%	62.95%



		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Account Number	Description	Actual	Actual	Adopted	Projected	Proposed	Projected	Projected	Projected	Projected
<u>WATER FUND - 51</u>										
51-000-41-00-4165	FEDERAL GRANTS - ARPA FUNDS	\$ -	\$ -	\$ 131,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51-000-41-00-4166	DCEO - GENERAL INFRA GRANT	-	-	-	-	100,000	-	-	-	-
51-000-44-00-4424	WATER SALES	3,049,572	3,300,613	3,412,500	3,500,000	3,886,543	4,274,104	4,487,809	4,712,199	4,947,809
51-000-44-00-4425	BULK WATER SALES	10,700	7,900	5,000	5,800	5,000	5,000	5,000	5,000	5,000
51-000-44-00-4426	LATE PENALTIES - WATER	103,063	755	116,394	135,000	135,000	135,000	135,000	135,000	135,000
51-000-44-00-4430	WATER METER SALES	135,841	241,930	60,000	225,000	200,000	100,000	60,000	60,000	60,000
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	799,153	822,094	820,000	850,000	867,000	884,340	902,027	920,068	938,469
51-000-44-00-4450	WATER CONNECTION FEES	342,552	689,353	230,000	375,000	300,000	230,000	230,000	230,000	230,000
51-000-45-00-4500	INVESTMENT EARNINGS	21,180	1,302	3,000	1,300	2,000	3,000	5,000	10,000	15,000
51-000-45-00-4550	GAIN ON INVESTMENT	6,693	-	-	611	-	-	-	-	-
51-000-46-00-4690	REIMB - MISCELLANEOUS	11,110	2,524	-	2,920	-	-	-	-	-
51-000-48-00-4820	RENTAL INCOME	100,814	100,010	102,644	102,644	105,351	108,134	110,996	113,937	116,956
51-000-48-00-4850	MISCELLANEOUS INCOME	516	459	250	250	250	250	250	250	250
	Water Fund Revenues	\$ 4,581,194	\$ 5,166,940	\$ 4,881,038	\$ 5,198,525	\$ 5,601,144	\$ 5,739,828	\$ 5,936,082	\$ 6,186,454	\$ 6,448,484
51-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	104,906	103,895	104,558	104,558	104,209	104,627	104,034	55,366	54,738
51-000-49-00-4952	TRANSFER FROM SEWER	73,875	75,125	75,675	75,675	73,650	74,125	69,525	-	-
	Other Financing Sources	\$ 178,781	\$ 179,020	\$ 180,233	\$ 180,233	\$ 177,859	\$ 178,752	\$ 173,559	\$ 55,366	\$ 54,738
	Total Water Fund Revenues & Transfers	\$ 4,759,975	\$ 5,345,960	\$ 5,061,271	\$ 5,378,758	\$ 5,779,003	\$ 5,918,580	\$ 6,109,641	\$ 6,241,820	\$ 6,503,222
Water Operations Department										
51-510-50-00-5010	SALARIES & WAGES	\$ 392,258	\$ 442,918	\$ 485,856	\$ 490,000	\$ 510,785	\$ 526,109	\$ 541,892	\$ 558,149	\$ 574,893
51-510-50-00-5015	PART-TIME SALARIES	4,177	-	30,000	3,488	30,000	30,000	30,000	30,000	30,000
51-510-50-00-5020	OVERTIME	7,549	10,986	22,000	10,000	22,000	22,000	12,000	12,000	12,000
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	39,564	50,683	52,857	55,000	48,025	50,755	52,841	55,989	59,394
51-510-52-00-5214	FICA CONTRIBUTION	29,650	33,514	39,634	38,500	41,534	42,780	44,063	45,385	46,747
51-510-52-00-5216	GROUP HEALTH INSURANCE	88,497	111,960	107,242	115,661	135,391	146,222	157,920	170,554	184,198
51-510-52-00-5222	GROUP LIFE INSURANCE	428	540	897	787	851	860	869	878	887
51-510-52-00-5223	DENTAL INSURANCE	6,657	7,127	8,634	8,241	9,286	9,750	10,238	10,750	11,288
51-510-52-00-5224	VISION INSURANCE	984	1,188	1,306	1,285	1,474	1,518	1,564	1,611	1,659
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	1,374	1,054	2,000	1,225	2,000	2,000	2,000	2,000	2,000
51-510-52-00-5231	LIABILITY INSURANCE	28,093	29,267	31,023	29,186	32,105	34,031	36,073	38,237	40,531
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	118,631	124,225	126,596	126,596	133,075	137,067	141,179	145,414	149,776
51-510-54-00-5404	WATER METER REPLACEMENT PROGRAM	-	-	-	-	350,000	350,000	350,000	350,000	-
51-510-54-00-5412	TRAINING & CONFERENCES	3,242	713	9,200	5,000	9,200	9,200	9,200	9,200	9,200
51-510-54-00-5415	TRAVEL & LODGING	768	158	4,000	2,000	4,000	4,000	4,000	4,000	4,000
51-510-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	8,944	-	-	-	10,967	-	-	11,984	-
51-510-54-00-5426	PUBLISHING & ADVERTISING	449	304	500	500	500	500	500	500	500
51-510-54-00-5429	WATER SAMPLES	16,089	7,888	8,000	8,000	8,000	8,000	10,000	8,000	8,000
51-510-54-00-5430	PRINTING & DUPLICATING	3,367	2,595	3,250	3,250	3,250	3,250	3,250	3,250	3,250

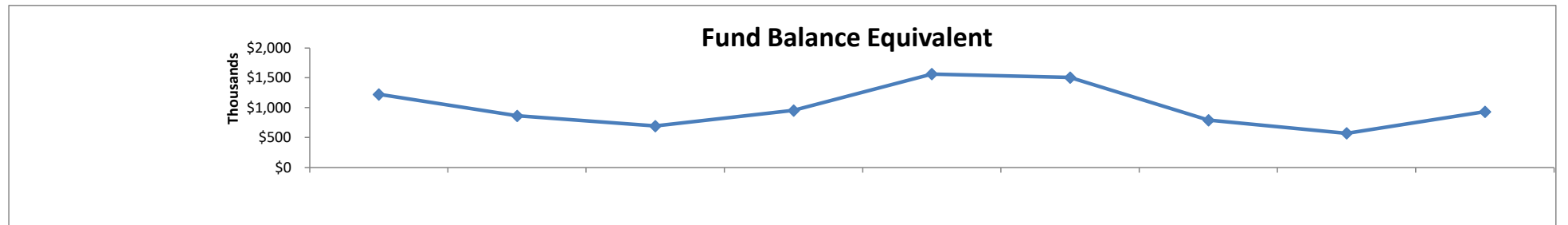
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Account Number	Description	Actual	Actual	Adopted	Projected	Proposed	Projected	Projected	Projected	Projected
51-510-54-00-5440	TELECOMMUNICATIONS	47,667	40,601	40,000	40,000	40,000	40,000	40,000	40,000	40,000
51-510-54-00-5445	TREATMENT FACILITY SERVICES	204,593	228,211	225,000	225,000	225,000	230,000	230,000	210,000	200,000
51-510-54-00-5448	FILING FEES	1,934	1,129	3,000	3,000	3,000	3,000	3,000	3,000	3,000
51-510-54-00-5452	POSTAGE & SHIPPING	21,640	19,944	20,000	20,000	20,000	20,000	20,000	20,000	20,000
51-510-54-00-5453	BUILDINGS & GROUNDS CHARGEBACK	-	-	14,774	10,870	19,316	14,457	14,807	15,563	16,291
51-510-54-00-5460	DUES & SUBSCRIPTIONS	1,646	1,336	2,500	2,500	2,500	2,500	2,500	2,500	2,500
51-510-54-00-5462	PROFESSIONAL SERVICES	88,766	92,584	166,000	103,500	166,000	159,750	103,500	92,500	92,500
51-510-54-00-5465	ENGINEERING SERVICES	13,577	66,487	75,000	75,000	35,000	-	-	-	-
51-510-54-00-5480	UTILITIES	283,487	290,225	312,700	300,496	318,526	337,638	357,896	379,370	402,132
51-510-54-00-5483	JULIE SERVICES	3,114	1,097	4,500	4,500	4,500	4,500	4,500	4,500	4,500
51-510-54-00-5485	RENTAL & LEASE PURCHASE	1,948	2,125	2,000	2,000	2,000	2,000	2,000	2,000	2,000
51-510-54-00-5488	OFFICE CLEANING	791	1,290	1,329	1,329	1,395	1,437	1,480	1,524	1,570
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	10,978	5,092	12,000	12,000	12,000	12,000	12,000	12,000	12,000
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	11,105	6,559	32,000	32,000	32,000	32,000	32,000	32,000	32,000
51-510-54-00-5498	PAYING AGENT FEES	1,299	1,299	1,300	1,299	1,300	825	825	350	350
51-510-54-00-5499	BAD DEBT	4,138	2,394	10,000	5,000	7,500	7,500	7,500	7,500	7,500
51-510-56-00-5600	WEARING APPAREL	3,518	4,743	5,000	5,000	9,000	9,000	9,000	9,000	9,000
51-510-56-00-5620	OPERATING SUPPLIES	8,075	9,230	11,000	11,000	11,000	11,000	11,000	11,000	11,000
51-510-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	1,532	1,306	2,500	2,500	2,500	2,500	2,500	2,500	2,500
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	862	4,255	8,400	6,400	4,000	4,000	4,000	4,000	4,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	178,975	176,801	191,425	191,924	205,520	211,596	222,176	233,285	244,949
51-510-56-00-5640	REPAIR & MAINTENANCE	8,945	16,099	27,500	27,500	27,500	27,500	27,500	27,500	27,500
51-510-56-00-5664	METERS & PARTS	164,887	185,090	100,000	185,000	185,000	175,000	150,000	150,000	150,000
51-510-56-00-5665	JULIE SUPPLIES	2,681	1,668	3,000	3,000	3,000	3,000	3,000	3,000	3,000
51-510-56-00-5695	GASOLINE	19,221	14,942	21,400	21,400	22,898	24,501	26,216	28,051	30,015
51-510-60-00-6011	WATER SOURCING - DWC	-	-	-	-	534,000	300,000	150,000	-	-
51-510-60-00-6015	WATER TOWER REHABILITATION	-	-	20,000	20,000	681,000	40,000	870,000	-	-
51-510-60-00-6022	WELL REHABILITATIONS	492	-	192,000	270,000	265,000	-	-	-	-
51-510-60-00-6025	WATER MAIN REPLACEMENT PROGRAM	631,491	26,273	950,000	770,000	1,150,000	1,796,500	1,224,950	1,605,500	1,246,500
51-510-60-00-6034	WHISPERING MEADOWS SUBDIVISION	271	-	-	-	-	-	-	-	-
51-510-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	4,475	-	21,000	-	20,164	-	-	-	-
51-510-60-00-6060	EQUIPMENT	76,438	7,696	18,000	20,000	30,000	7,000	-	7,000	-
51-510-60-00-6065	BEAVER STREET BOOSTER STATION	-	32,046	445,000	270,000	25,000	-	-	-	-
51-510-60-00-6066	RTE 71 WATERMAIN REPLACEMENT	8,997	49,546	33,208	-	12,025	-	-	-	-
51-510-60-00-6070	VEHICLES	-	89,984	100,000	71,008	97,000	65,000	65,000	65,000	65,000
51-510-60-00-6073	REBUILD DOWNTOWN PROJECT	-	-	-	-	123,822	495,288	619,110	-	-
51-510-60-00-6079	ROUTE 47 EXPANSION	45,372	45,372	45,372	45,372	18,905	-	-	-	-
51-510-60-00-6081	CATION EXCHANGE MEDIA REPLACEMENT	59,622	156,368	216,000	20,000	210,000	187,000	-	-	-
51-510-75-00-7505	DEVELOPER COMMITMENT	-	-	-	-	130,281	521,124	651,405	-	-

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
2015A Bond										
51-510-77-00-8000	PRINCIPAL PAYMENT	290,483	297,837	312,545	312,545	323,576	338,284	349,315	158,111	161,788
51-510-77-00-8050	INTEREST PAYMENT	151,787	140,167	128,254	128,254	115,752	102,809	89,278	75,305	68,981
Debt Service - 2016 Refunding Bond										
51-510-85-00-8000	PRINCIPAL PAYMENT	1,470,000	1,475,000	1,040,000	1,040,000	915,000	-	-	-	-
51-510-85-00-8050	INTEREST PAYMENT	176,450	117,650	58,650	58,650	27,450	-	-	-	-
Debt Service - IEPA Loan L17-156300										
51-510-89-00-8000	PRINCIPAL PAYMENT	104,423	107,050	109,743	109,743	112,503	115,333	118,235	121,209	61,744
51-510-89-00-8050	INTEREST EXPENSE	20,607	17,981	15,288	15,288	12,527	9,697	6,795	3,821	772
Debt Service - 2014C Refunding Bond										
51-510-94-00-8000	PRINCIPAL PAYMENT	125,000	130,000	135,000	135,000	135,000	140,000	135,000	-	-
51-510-94-00-8050	INTEREST PAYMENT	22,750	20,250	16,350	16,350	12,300	8,250	4,050	-	-
	Water Fund Expenses	\$ 5,024,758	\$ 4,712,847	\$ 6,081,733	\$ 5,493,147	\$ 7,664,203	\$ 6,840,031	\$ 6,978,127	\$ 4,784,990	\$ 4,061,415
51-510-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	-	-	-	-	-	66,443	382,945	382,008	382,074
	Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,443	\$ 382,945	\$ 382,008	\$ 382,074
Total Water Fund Expenses		\$ 5,024,758	\$ 4,712,847	\$ 6,081,733	\$ 5,493,147	\$ 7,664,203	\$ 6,840,031	\$ 6,978,127	\$ 4,784,990	\$ 4,061,415
	Transfers In	\$ 178,781	\$ 179,020	\$ 180,233	\$ 180,233	\$ 177,859	\$ 178,752	\$ 173,559	\$ 55,366	\$ 54,738
	(Transfers Out)	-	-	-	-	-	(66,443)	(382,945)	(382,008)	(382,074)
Water Fund Net Transfers		\$ 178,781	\$ 179,020	\$ 180,233	\$ 180,233	\$ 177,859	\$ 112,309	\$ (209,386)	\$ (326,642)	\$ (327,336)
Surplus(Deficit)		(264,783)	633,113	(1,020,462)	(114,389)	(1,885,200)	(987,894)	(1,251,431)	1,074,822	2,059,733
Fund Balance Equivalent		\$ 3,268,245	\$ 3,901,358	\$ 2,600,578	\$ 3,786,969	\$ 1,901,769	\$ 913,875	\$ (337,556)	\$ 737,266	\$ 2,796,999
		65.04%	82.78%	42.76%	68.94%	24.81%	13.23%	-4.59%	14.27%	62.95%

Sewer Fund (52)

The Sewer Fund is an enterprise fund which is comprised of both a capital and operational budget. The capital portion is used for improvement and expansion of the sanitary sewer infrastructure while the operational side allows the City to service and maintain sanitary sewer systems.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Intergovernmental	\$ -	\$ -	\$ 84,500	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Charges for Service	1,601,847	1,731,961	1,669,853	1,729,000	1,776,200	1,852,400	1,932,833	2,017,747	2,107,403
Investment Earnings	38,751	480	1,500	3,174	750	1,000	2,000	3,000	5,000
Reimbursements	1,630	4,629	-	1,683	2,227,415	-	-	-	-
Total Revenues	\$ 1,642,228	\$ 1,737,070	\$ 1,755,853	\$ 1,733,857	\$ 5,004,365	\$ 1,853,400	\$ 1,934,833	\$ 2,020,747	\$ 2,112,403
Other Financing Sources	575,030	174,744	519,749	4,679,749	1,600,356	1,065,723	769,303	568,980	-
Total Revenues and Transfers	\$ 2,217,258	\$ 1,911,814	\$ 2,275,602	\$ 6,413,606	\$ 6,604,721	\$ 2,919,123	\$ 2,704,136	\$ 2,589,727	\$ 2,112,403
Expenses									
Salaries	\$ 203,811	\$ 243,940	\$ 278,833	\$ 274,700	\$ 292,011	\$ 300,540	\$ 309,325	\$ 318,374	\$ 327,694
Benefits	119,911	134,831	151,754	149,965	161,122	171,737	183,191	195,440	208,607
Contractual Services	140,242	266,720	214,665	237,319	261,972	223,655	205,565	239,888	237,300
Supplies	51,182	36,319	65,563	63,563	63,363	63,828	65,431	67,146	68,981
Capital Outlay	132,845	212,077	341,309	109,488	3,791,554	530,000	530,000	530,000	530,000
Developer Commitments	30,948	-	-	-	120,259	481,037	601,297	-	-
Debt Service	1,352,307	1,300,502	1,300,780	1,300,780	1,231,615	1,065,723	1,070,054	1,074,201	-
Total Expenses	\$ 2,031,246	\$ 2,194,389	\$ 2,352,904	\$ 2,135,815	\$ 5,921,896	\$ 2,836,520	\$ 2,964,863	\$ 2,425,049	\$ 1,372,582
Other Financing Uses	73,875	75,125	75,675	4,188,972	73,650	140,568	452,470	382,008	382,074
Total Expenses & Transfers	\$ 2,105,121	\$ 2,269,514	\$ 2,428,579	\$ 6,324,787	\$ 5,995,546	\$ 2,977,088	\$ 3,417,333	\$ 2,807,057	\$ 1,754,656
Surplus (Deficit)	\$ 112,137	\$ (357,700)	\$ (152,977)	\$ 88,819	\$ 609,175	\$ (57,965)	\$ (713,197)	\$ (217,330)	\$ 357,747
Ending Fund Balance Equivalent	\$ 1,222,388	\$ 864,688	\$ 692,051	\$ 953,507	\$ 1,562,682	\$ 1,504,717	\$ 791,520	\$ 574,190	\$ 931,937
	58.07%	38.10%	28.50%	15.08%	26.06%	50.54%	23.16%	20.46%	53.11%



		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Account Number	Description	Actual	Actual	Adopted	Projected	Proposed	Projected	Projected	Projected	Projected
<u>SEWER FUND - 52</u>										
52-000-41-00-4165	FEDERAL GRANTS - ARPA FUNDS	\$ -	\$ -	\$ 84,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52-000-41-00-4167	FEDERAL GRANTS - CDBG FUNDS	-	-	-	-	1,000,000	-	-	-	-
52-000-44-00-4435	SEWER MAINTENANCE FEES	1,000,794	1,029,086	1,055,596	1,065,000	1,128,900	1,196,634	1,268,432	1,344,538	1,425,210
52-000-44-00-4440	SEWER INFRASTRUCTURE FEE	387,142	394,933	395,000	415,000	423,300	431,766	440,401	449,209	458,193
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS	74,200	80,300	23,300	105,000	25,000	25,000	25,000	25,000	25,000
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	124,500	226,800	180,000	125,000	180,000	180,000	180,000	180,000	180,000
52-000-44-00-4462	LATE PENALTIES - SEWER	14,611	87	15,957	19,000	19,000	19,000	19,000	19,000	19,000
52-000-44-00-4465	RIVER CROSSING FEES	600	755	-	-	-	-	-	-	-
52-000-45-00-4500	INVESTMENT EARNINGS	7,292	480	1,500	300	750	1,000	2,000	3,000	5,000
52-000-45-00-4550	GAIN ON INVESTMENT	31,459	-	-	2,874	-	-	-	-	-
52-000-46-00-4684	REIMB - SANITARY SEWER	-	-	-	-	2,227,415	-	-	-	-
52-000-46-00-4690	REIMB - MISCELLANEOUS	1,630	4,629	-	1,683	-	-	-	-	-
	Sewer Fund Revenues	\$ 1,642,228	\$ 1,737,070	\$ 1,755,853	\$ 1,733,857	\$ 5,004,365	\$ 1,853,400	\$ 1,934,833	\$ 2,020,747	\$ 2,112,403
52-000-49-00-4901	TRANSFER FROM GENERAL	\$ 575,030	\$ 174,744	\$ 519,749	\$ 519,749	\$ 1,600,356	\$ 1,065,723	\$ 769,303	\$ 568,980	\$ -
52-000-49-00-4902	BOND ISSUANCE	-	-	-	4,160,000	-	-	-	-	-
	Other Financing Sources	\$ 575,030	\$ 174,744	\$ 519,749	\$ 4,679,749	\$ 1,600,356	\$ 1,065,723	\$ 769,303	\$ 568,980	\$ -
	Sewer Fund Revenues & Transfers	\$ 2,217,258	\$ 1,911,814	\$ 2,275,602	\$ 6,413,606	\$ 6,604,721	\$ 2,919,123	\$ 2,704,136	\$ 2,589,727	\$ 2,112,403
Sewer Operations Department										
52-520-50-00-5010	SALARIES & WAGES	\$ 198,203	\$ 243,852	\$ 271,613	\$ 274,000	\$ 284,311	\$ 292,840	\$ 301,625	\$ 310,674	\$ 319,994
52-520-50-00-5015	PART-TIME SALARIES	5,328	-	6,720	-	7,200	7,200	7,200	7,200	7,200
52-520-50-00-5020	OVERTIME	280	88	500	700	500	500	500	500	500
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	19,733	27,046	28,321	28,321	25,673	27,163	28,823	30,557	32,434
52-520-52-00-5214	FICA CONTRIBUTION	14,720	17,858	20,151	20,151	21,325	21,965	22,624	23,303	24,002
52-520-52-00-5216	GROUP HEALTH INSURANCE	65,585	69,200	80,510	80,566	90,652	97,904	105,736	114,195	123,331
52-520-52-00-5222	GROUP LIFE INSURANCE	242	314	529	474	519	524	529	534	539
52-520-52-00-5223	DENTAL INSURANCE	4,644	4,917	5,527	5,480	6,184	6,493	6,818	7,159	7,517
52-520-52-00-5224	VISION INSURANCE	647	795	830	809	906	933	961	990	1,020
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	724	516	850	652	1,000	1,000	1,000	1,000	1,000
52-520-52-00-5231	LIABILITY INSURANCE	13,616	14,185	15,036	13,512	14,863	15,755	16,700	17,702	18,764
52-520-54-00-5401	ADMINISTRATIVE CHARGEBACK	42,696	44,709	45,563	45,563	45,960	47,339	48,759	50,222	51,729
52-520-54-00-5402	BOND ISSUANCE COSTS	-	-	-	44,414	-	-	-	-	-
52-520-54-00-5412	TRAINING & CONFERENCES	1,570	164	3,500	1,000	3,500	3,500	3,500	3,500	3,500
52-520-54-00-5415	TRAVEL & LODGING	1,216	2	3,000	500	3,000	3,000	3,000	3,000	3,000
52-520-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	5,176	-	-	-	7,899	-	-	8,632	-
52-520-54-00-5430	PRINTING & DUPLICATING	1,630	1,232	1,500	1,500	1,500	1,500	1,500	1,500	1,500
52-520-54-00-5440	TELECOMMUNICATIONS	8,641	8,490	13,500	12,000	13,500	13,500	13,500	13,500	13,500
52-520-54-00-5444	LIFT STATION SERVICES	15,591	121,752	36,000	36,000	40,000	40,000	30,000	52,000	55,000
52-520-54-00-5453	BUILDINGS & GROUNDS CHARGEBACK	-	-	14,774	10,870	19,316	14,457	14,807	15,563	16,291

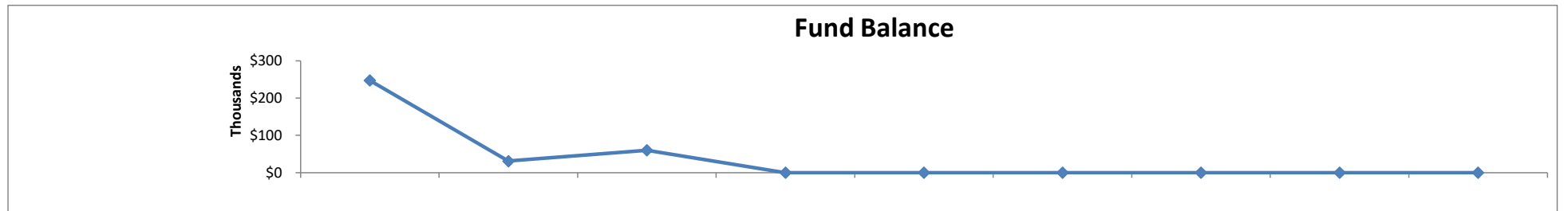
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Account Number	Description	Actual	Actual	Adopted	Projected	Proposed	Projected	Projected	Projected	Projected
52-520-54-00-5462	PROFESSIONAL SERVICES	18,556	31,940	35,500	30,000	42,500	41,250	30,000	30,000	30,000
52-520-54-00-5465	ENGINEERING SERVICES	-	-	-	-	27,000	-	-	-	-
52-520-54-00-5480	UTILITIES	24,249	16,795	25,249	20,000	21,200	22,472	23,820	25,249	26,764
52-520-54-00-5483	JULIE SERVICES	3,114	1,097	4,500	4,500	4,500	4,500	4,500	4,500	4,500
52-520-54-00-5485	RENTAL & LEASE PURCHASE	1,497	1,553	1,500	1,500	2,000	2,000	2,000	2,000	2,000
52-520-54-00-5488	OFFICE CLEANING	791	1,309	1,329	1,283	1,347	1,387	1,429	1,472	1,516
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	5,542	35,858	10,000	10,000	10,000	10,000	10,000	10,000	10,000
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	7,988	-	16,000	16,000	16,000	16,000	16,000	16,000	16,000
52-520-54-00-5498	PAYING AGENT FEES	589	689	750	689	750	750	750	750	-
52-520-54-00-5499	BAD DEBT	1,396	1,130	2,000	1,500	2,000	2,000	2,000	2,000	2,000
52-520-56-00-5600	WEARING APPAREL	1,354	2,774	3,980	3,980	3,980	3,980	3,980	3,980	3,980
52-520-56-00-5610	OFFICE SUPPLIES	1,667	1,513	1,250	1,250	1,250	1,250	1,250	1,250	1,250
52-520-56-00-5613	LIFT STATION MAINTENANCE	9,473	6,469	8,000	8,000	8,000	8,000	8,000	8,000	8,000
52-520-56-00-5620	OPERATING SUPPLIES	9,351	6,582	9,500	9,500	9,500	9,500	9,500	9,500	9,500
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	4,786	2,954	10,000	10,000	10,000	10,000	10,000	10,000	10,000
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	1,157	955	5,600	3,600	2,000	2,000	2,000	2,000	2,000
52-520-56-00-5640	REPAIR & MAINTENANCE	3,008	1,545	5,000	5,000	5,000	5,000	5,000	5,000	5,000
52-520-56-00-5665	JULIE SUPPLIES	2,680	1,101	2,233	2,233	2,233	1,200	1,200	1,200	1,200
52-520-56-00-5695	GASOLINE	17,706	12,426	20,000	20,000	21,400	22,898	24,501	26,216	28,051
52-520-60-00-6001	SCADA SYSTEM	-	88,495	67,000	67,000	-	-	-	-	-
52-520-60-00-6025	SEWER MAIN REPLACEMENT PROGRAM	59,900	-	-	-	220,000	440,000	440,000	440,000	440,000
52-520-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	236	-	1,100	-	1,061	-	-	-	-
52-520-60-00-6060	EQUIPMENT	-	-	82,000	20,000	100,000	-	-	-	-
52-520-60-00-6066	RTE 71 SANITARY SEWER REPLACEMENT	12,225	96,777	68,721	-	22,848	-	-	-	-
52-520-60-00-6070	VEHICLES	38,002	4,323	100,000	-	165,000	90,000	90,000	90,000	90,000
52-520-60-00-6073	REBUILD DOWNTOWN PROJECT	-	-	-	-	45,860	-	-	-	-
52-520-60-00-6079	ROUTE 47 EXPANSION	22,482	22,482	22,488	22,488	9,370	-	-	-	-
52-520-60-00-6092	SANITARY SEWER IMPROVEMENTS	-	-	-	-	3,227,415	-	-	-	-
52-520-75-00-7500	LENNAR - RAINTREE SEWER RECAPTURE	30,948	-	-	-	-	-	-	-	-
52-520-75-00-7505	DEVELOPER COMMITMENT	-	-	-	-	120,259	481,037	601,297	-	-
Debt Service - 2003B IRBB Debt Certificates										
52-520-90-00-8000	PRINCIPAL PAYMENT	135,000	140,000	150,000	150,000	155,000	-	-	-	-
52-520-90-00-8050	INTEREST EXPENSE	29,668	22,850	15,710	15,710	8,060	-	-	-	-
Debt Service - 2011 Refunding Bond										
52-520-92-00-8000	PRINCIPAL PAYMENT	845,000	885,000	920,000	920,000	-	-	-	-	-
52-520-92-00-8050	INTEREST EXPENSE	289,114	252,652	215,070	215,070	-	-	-	-	-
Debt Service - 2022 Bond										
52-520-95-00-8000	PRINCIPAL PAYMENT	-	-	-	-	1,021,842	1,029,888	1,045,980	1,062,072	-
52-520-95-00-8050	INTEREST EXPENSE	-	-	-	-	46,713	35,835	24,074	12,129	-

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
Debt Service - IEPA Loan L17-115300										
52-520-96-00-8000	PRINCIPAL PAYMENT	52,832	-	-	-	-	-	-	-	-
52-520-96-00-8050	INTEREST EXPENSE	693	-	-	-	-	-	-	-	-
	Sewer Fund Expenses	\$ 2,031,246	\$ 2,194,389	\$ 2,352,904	\$ 2,135,815	\$ 5,921,896	\$ 2,836,520	\$ 2,964,863	\$ 2,425,049	\$ 1,372,582
52-520-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,443	\$ 382,945	\$ 382,008	\$ 382,074
52-520-99-00-9951	TRANSFER TO WATER	73,875	75,125	75,675	75,675	73,650	74,125	69,525	-	-
52-520-99-00-9990	PAYMENT TO ESCROW AGENT	-	-	-	4,113,297	-	-	-	-	-
	Other Financing Uses	\$ 73,875	\$ 75,125	\$ 75,675	\$ 4,188,972	\$ 73,650	\$ 140,568	\$ 452,470	\$ 382,008	\$ 382,074
	Total Sewer Fund Expenses	\$ 2,031,246	\$ 2,194,389	\$ 2,352,904	\$ 2,135,815	\$ 5,921,896	\$ 2,836,520	\$ 2,964,863	\$ 2,425,049	\$ 1,372,582
	Transfers In	\$ 575,030	\$ 174,744	\$ 519,749	\$ 4,679,749	\$ 1,600,356	\$ 1,065,723	\$ 769,303	\$ 568,980	\$ -
	(Transfers Out)	(73,875)	(75,125)	(75,675)	(4,188,972)	(73,650)	(140,568)	(452,470)	(382,008)	(382,074)
	Sewer Fund Net Transfers	\$ 501,155	\$ 99,619	\$ 444,074	\$ 490,777	\$ 1,526,706	\$ 925,155	\$ 316,833	\$ 186,972	\$ (382,074)
	Surplus(Deficit)	112,137	(357,700)	(152,977)	88,819	609,175	(57,965)	(713,197)	(217,330)	357,747
	Fund Balance Equivalent	\$ 1,222,388	\$ 864,688	\$ 692,051	\$ 953,507	\$ 1,562,682	\$ 1,504,717	\$ 791,520	\$ 574,190	\$ 931,937
		58.07%	38.10%	28.50%	15.08%	26.06%	50.54%	23.16%	20.46%	53.11%

Land Cash Fund (72)

Land-Cash funds are dedicated by developers through the contribution ordinance to serve the immediate and future needs of park and recreation of residents in new subdivisions. Land for park development and cash spent on recreational facilities is often matched through grant funding to meet the community's recreation needs at a lower cost to the City.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Land Cash Contributions	41,044	18,770	25,760	1,136	-	-	-	-	-
Miscellaneous	-	193	-	-	-	-	-	-	-
Total Revenues	\$ 41,044	\$ 18,963	\$ 25,760	\$ 1,136	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures									
Contractual Services	\$ 5,035	\$ 5,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	230,383	5,000	-	-	-	-	-	-
Total Expenditures	\$ 5,035	\$ 235,673	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	-	-	-	32,267	-	-	-	-	-
Total Expenditures & Transfers	\$ 5,035	\$ 235,673	\$ 5,000	\$ 32,267	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus (Deficit)	\$ 36,009	\$ (216,710)	\$ 20,760	\$ (31,131)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 247,841	\$ 31,131	\$ 59,959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

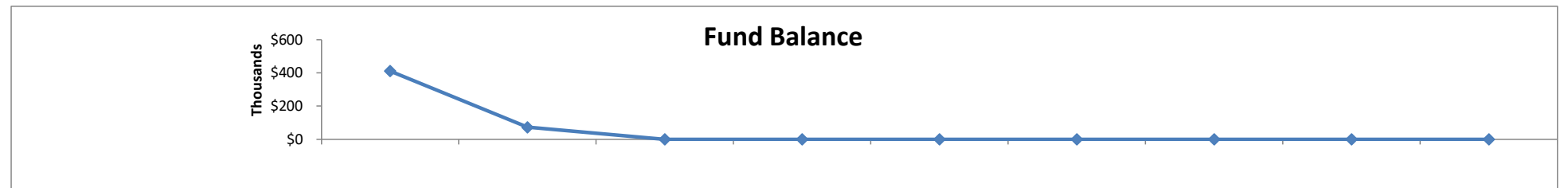


Account Number	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
<u>LAND CASH FUND - 72</u>										
72-000-47-00-4701	WHITE OAK	\$ 2,812	\$ 1,406	\$ 1,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72-000-47-00-4702	WHISPERING MEADOWS	-	-	4,699	-	-	-	-	-	-
72-000-47-00-4703	AUTUMN CREEK	6,006	-	-	-	-	-	-	-	-
72-000-47-00-4704	BLACKBERRY WOODS	1,136	1,705	1,932	1,136	-	-	-	-	-
72-000-47-00-4706	CALEDONIA	14,094	2,013	4,698	-	-	-	-	-	-
72-000-47-00-4708	COUNTRY HILLS	7,690	429	4,358	-	-	-	-	-	-
72-000-47-00-4712	GREENBRIAR PARK DETENTION	-	1,071	-	-	-	-	-	-	-
72-000-47-00-4724	KENDALL MARKETPLACE	486	5,531	-	-	-	-	-	-	-
72-000-47-00-4725	HEARTLAND MEADOWS	-	-	3,522	-	-	-	-	-	-
72-000-47-00-4736	BRIARWOOD	8,820	6,615	5,145	-	-	-	-	-	-
72-000-48-00-4850	MISCELLANEOUS INCOME	-	193	-	-	-	-	-	-	-
	Land Cash Fund Revenues	\$ 41,044	\$ 18,963	\$ 25,760	\$ 1,136	\$ -	\$ -	\$ -	\$ -	\$ -
72-720-54-00-5485	RENTAL & LEASE PURCHASE	\$ 5,035	\$ 5,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72-720-60-00-6013	BEECHER CENTER PARK	-	118,032	-	-	-	-	-	-	-
72-720-60-00-6029	CALEDONIA PARK	-	65,077	-	-	-	-	-	-	-
72-720-60-00-6040	PRESTWICK	-	-	-	-	-	-	-	-	-
72-720-60-00-6047	AUTUMN CREEK	-	47,274	-	-	-	-	-	-	-
72-720-60-00-6067	BLACKBERRY CREEK NATURE PRESERVE	-	-	5,000	-	-	-	-	-	-
	Land Cash Fund Expenditures	\$ 5,035	\$ 235,673	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72-720-99-00-9925	TRANSFER TO VEHICLE & EQUIPMENT	-	-	-	32,267	-	-	-	-	-
	Other Financing Uses	\$ -	\$ -	\$ -	\$ 32,267	\$ -	\$ -	\$ -	\$ -	\$ -
Total Land Cash Expenditures		\$ 5,035	\$ 235,673	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfers Out)		\$ -	\$ -	\$ -	(32,267)	\$ -	\$ -	\$ -	\$ -	\$ -
Land Cash Fund Net Transfers		\$ -	\$ -	\$ -	\$ (32,267)	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus(Deficit)		36,009	(216,710)	20,760	(31,131)	-	-	-	-	-
Fund Balance		\$ 247,841	\$ 31,131	\$ 59,959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Parks and Recreation Fund (79)

This fund accounts for the daily operations of the Parks and Recreation Department. Programs, classes, special events and maintenance of City wide park land and public facilities make up the day to day operations. Programs and classes consist of a wide variety of options serving children through senior citizens. Special events range from Music Under the Stars to Home Town Days. City wide maintenance consists of over two hundred acres at more than fifty sites including buildings, boulevards, parks, utility locations and natural areas.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Intergovernmental	\$ -	\$ -	\$ 334,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	527,941	357,208	650,000	488,287	650,000	650,000	650,000	650,000	650,000
Investment Earnings	1,333	235	250	90	150	250	500	1,000	1,000
Reimbursements	14,147	5,607	-	3,991	-	-	-	-	-
Miscellaneous	223,430	68,018	223,709	235,985	225,781	227,936	230,178	232,509	234,909
Total Revenues	\$ 766,851	\$ 431,068	\$ 1,208,209	\$ 728,353	\$ 875,931	\$ 878,186	\$ 880,678	\$ 883,509	\$ 885,909
Other Financing Sources	1,410,988	1,473,433	1,434,849	1,755,955	2,179,541	2,236,242	2,367,924	2,445,661	2,512,504
Total Revenue & Transfers	\$ 2,177,839	\$ 1,904,501	\$ 2,643,058	\$ 2,484,308	\$ 3,055,472	\$ 3,114,428	\$ 3,248,602	\$ 3,329,170	\$ 3,398,413
Expenditures									
Salaries	\$ 1,043,046	\$ 1,007,587	\$ 1,232,462	\$ 1,181,500	\$ 1,330,068	\$ 1,339,486	\$ 1,375,168	\$ 1,411,861	\$ 1,449,595
Benefits	438,889	424,491	511,964	441,064	510,664	529,038	563,599	600,521	640,222
Contractual Services	269,209	521,370	423,588	343,149	590,720	623,888	684,613	688,136	676,274
Supplies	468,126	289,536	633,044	591,595	624,020	622,016	625,222	628,652	632,322
Total Expenditures	\$ 2,219,270	\$ 2,242,984	\$ 2,801,058	\$ 2,557,308	\$ 3,055,472	\$ 3,114,428	\$ 3,248,602	\$ 3,329,170	\$ 3,398,413
Surplus (Deficit)	\$ (41,431)	\$ (338,483)	\$ (158,000)	\$ (73,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 411,485	\$ 73,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	18.54%	3.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%



Account Number	Description	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
		Actual	Actual	Adopted	Projected	Proposed	Projected	Projected	Projected	Projected
<u>PARKS & RECREATION FUND - 79</u>										
79-000-41-00-4165	FEDERAL GRANTS - ARPA FUNDS	\$ -	\$ -	\$ 334,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79-000-44-00-4402	SPECIAL EVENTS	83,523	9,549	90,000	70,689	90,000	90,000	90,000	90,000	90,000
79-000-44-00-4403	CHILD DEVELOPMENT	129,116	83,029	145,000	125,000	145,000	145,000	145,000	145,000	145,000
79-000-44-00-4404	ATHLETICS & FITNESS	272,906	259,988	370,000	270,000	370,000	370,000	370,000	370,000	370,000
79-000-44-00-4441	CONCESSION REVENUE	42,396	4,642	45,000	22,598	45,000	45,000	45,000	45,000	45,000
79-000-45-00-4500	INVESTMENT EARNINGS	1,333	235	250	90	150	250	500	1,000	1,000
79-000-46-00-4690	REIMB - MISCELLANEOUS	14,147	5,607	-	3,991	-	-	-	-	-
79-000-48-00-4820	RENTAL INCOME	57,539	54,976	66,209	66,209	68,281	70,436	72,678	75,009	77,409
79-000-48-00-4825	PARK RENTALS	18,259	1,746	17,500	11,000	17,500	17,500	17,500	17,500	17,500
79-000-48-00-4843	HOMETOWN DAYS	124,328	-	120,000	145,676	120,000	120,000	120,000	120,000	120,000
79-000-48-00-4846	SPONSORSHIPS & DONATIONS	18,154	3,745	15,000	8,000	15,000	15,000	15,000	15,000	15,000
79-000-48-00-4850	MISCELLANEOUS INCOME	5,150	7,551	5,000	5,100	5,000	5,000	5,000	5,000	5,000
Parks & Recreation Fund Revenues		\$ 766,851	\$ 431,068	\$ 1,208,209	\$ 728,353	\$ 875,931	\$ 878,186	\$ 880,678	\$ 883,509	\$ 885,909
79-000-49-00-4901	TRANSFER FROM GENERAL	\$ 1,410,988	\$ 1,473,433	\$ 1,434,849	\$ 1,755,955	\$ 2,179,541	\$ 2,236,242	\$ 2,367,924	\$ 2,445,661	\$ 2,512,504
Other Financing Sources		\$ 1,410,988	\$ 1,473,433	\$ 1,434,849	\$ 1,755,955	\$ 2,179,541	\$ 2,236,242	\$ 2,367,924	\$ 2,445,661	\$ 2,512,504
Parks & Recreation Revenues & Transfers		\$ 2,177,839	\$ 1,904,501	\$ 2,643,058	\$ 2,484,308	\$ 3,055,472	\$ 3,114,428	\$ 3,248,602	\$ 3,329,170	\$ 3,398,413
Parks Department										
79-790-50-00-5010	SALARIES & WAGES	\$ 539,106	\$ 587,260	\$ 659,709	\$ 650,000	\$ 698,640	\$ 719,599	\$ 741,187	\$ 763,423	\$ 786,326
79-790-50-00-5015	PART-TIME SALARIES	48,917	11,294	62,500	62,500	67,250	68,250	69,250	70,250	71,250
79-790-50-00-5020	OVERTIME	3,594	1,959	5,000	5,000	5,000	5,000	5,000	5,000	5,000
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	54,761	67,663	70,935	70,935	64,943	67,098	71,186	75,459	80,082
79-790-52-00-5214	FICA CONTRIBUTION	43,472	45,274	53,594	53,594	57,313	59,032	60,803	62,627	64,506
79-790-52-00-5216	GROUP HEALTH INSURANCE	153,228	143,220	173,195	149,355	163,125	176,175	190,269	205,491	221,930
79-790-52-00-5222	GROUP LIFE INSURANCE	617	645	1,149	1,029	1,138	1,149	1,160	1,172	1,184
79-790-52-00-5223	DENTAL INSURANCE	10,748	9,545	11,605	10,794	12,469	13,092	13,747	14,434	15,156
79-790-52-00-5224	VISION INSURANCE	1,510	1,544	1,734	1,616	1,826	1,881	1,937	1,995	2,055
79-790-54-00-5412	TRAINING & CONFERENCES	4,249	23	9,000	3,000	9,000	8,000	8,000	8,000	8,000
79-790-54-00-5415	TRAVEL & LODGING	-	6	3,000	-	3,000	3,000	3,000	3,000	3,000
79-790-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	385,000	88,866	88,866	154,854	277,774	338,774	323,774	323,774
79-790-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	8,209	-	-	-	10,814	959	-	11,816	1,048
79-790-54-00-5440	TELECOMMUNICATIONS	8,367	8,875	8,250	9,000	9,000	9,000	9,000	9,000	9,000
79-790-54-00-5462	PROFESSIONAL SERVICES	7,960	10,189	11,400	11,400	11,400	11,400	11,400	11,400	11,400
79-790-54-00-5466	LEGAL SERVICES	591	270	1,000	500	1,000	1,000	1,000	1,000	1,000
79-790-54-00-5485	RENTAL & LEASE PURCHASE	1,691	2,176	8,055	8,055	8,428	8,720	9,026	9,347	9,685
79-790-54-00-5488	OFFICE CLEANING	2,341	3,504	3,487	4,244	4,456	4,590	4,728	4,870	5,016
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	32,234	21,656	40,000	40,000	40,000	40,000	40,000	40,000	40,000
79-790-56-00-5600	WEARING APPAREL	3,390	5,942	6,220	6,220	6,220	6,220	6,220	6,220	6,220
79-790-56-00-5620	OPERATING SUPPLIES	24,447	23,393	25,000	25,000	30,000	30,000	30,000	30,000	30,000

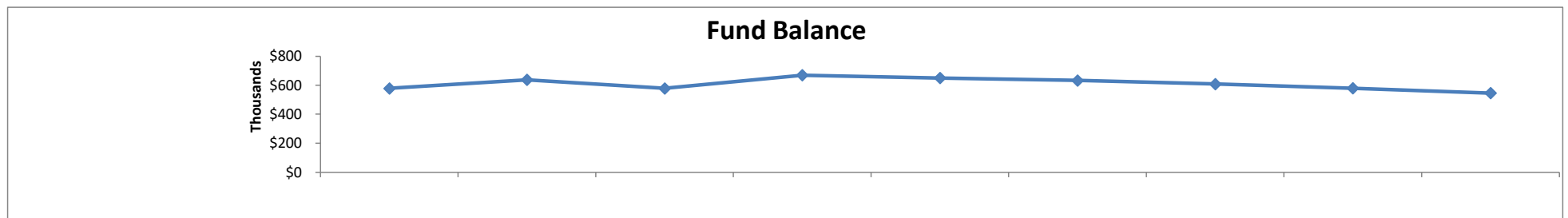
Account Number	Description	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
		Actual	Actual	Adopted	Projected	Proposed	Projected	Projected	Projected	Projected
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	4,541	4,198	11,000	11,000	11,000	6,000	6,000	6,000	6,000
79-790-56-00-5640	REPAIR & MAINTENANCE	66,190	37,541	71,000	71,000	71,000	71,000	71,000	71,000	71,000
79-790-56-00-5646	ATHLETIC FIELDS & EQUIPMENT	52,081	5,334	55,000	55,000	55,000	55,000	55,000	55,000	55,000
79-790-56-00-5695	GASOLINE	20,321	19,923	21,824	40,000	42,800	45,796	49,002	52,432	56,102
Parks Department Expenditures		\$ 1,092,565	\$ 1,396,434	\$ 1,402,523	\$ 1,378,108	\$ 1,539,676	\$ 1,689,735	\$ 1,796,689	\$ 1,842,710	\$ 1,883,734
Recreation Department										
79-795-50-00-5010	SALARIES & WAGES	\$ 362,352	\$ 372,355	\$ 386,753	\$ 375,000	\$ 416,678	\$ 403,137	\$ 415,231	\$ 427,688	\$ 440,519
79-795-50-00-5015	PART-TIME SALARIES	14,151	473	23,500	9,000	27,500	28,500	29,500	30,500	31,500
79-795-50-00-5045	CONCESSION WAGES	11,389	-	15,000	15,000	15,000	15,000	15,000	15,000	15,000
79-795-50-00-5046	PRE-SCHOOL WAGES	31,664	20,559	40,000	40,000	60,000	60,000	60,000	60,000	60,000
79-795-50-00-5052	INSTRUCTORS WAGES	31,873	13,687	40,000	25,000	40,000	40,000	40,000	40,000	40,000
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	35,840	41,742	45,446	40,000	43,860	37,330	39,613	41,999	44,581
79-795-52-00-5214	FICA CONTRIBUTION	33,656	30,377	37,238	33,000	41,339	38,957	40,126	41,330	42,570
79-795-52-00-5216	GROUP HEALTH INSURANCE	96,861	76,908	107,479	74,143	116,325	125,631	135,681	146,535	158,258
79-795-52-00-5222	GROUP LIFE INSURANCE	449	411	748	630	728	735	742	749	756
79-795-52-00-5223	DENTAL INSURANCE	6,763	6,142	7,685	5,158	6,590	6,920	7,266	7,629	8,010
79-795-52-00-5224	VISION INSURANCE	984	1,020	1,156	810	1,008	1,038	1,069	1,101	1,134
79-795-54-00-5412	TRAINING & CONFERENCES	3,753	204	5,000	6,000	5,000	5,000	5,000	5,000	5,000
79-795-54-00-5415	TRAVEL & LODGING	847	-	3,000	-	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	5,847	438	1,770	1,770	8,290	2,877	1,976	7,024	4,192
79-795-54-00-5426	PUBLISHING & ADVERTISING	34,208	4,655	55,000	20,000	55,000	55,000	55,000	55,000	55,000
79-795-54-00-5440	TELECOMMUNICATIONS	10,319	11,641	8,750	8,750	8,750	8,750	8,750	8,750	8,750
79-795-54-00-5447	SCHOLARSHIPS	-	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500
79-795-54-00-5452	POSTAGE & SHIPPING	3,353	1,562	3,500	3,500	3,500	3,500	3,500	3,500	3,500
79-795-54-00-5460	DUES & SUBSCRIPTIONS	2,737	2,803	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5462	PROFESSIONAL SERVICES	120,436	51,882	140,000	110,000	140,000	140,000	140,000	140,000	140,000
79-795-54-00-5480	UTILITIES	12,524	5,337	14,072	10,000	10,600	11,236	11,910	12,625	13,383
79-795-54-00-5485	RENTAL & LEASE PURCHASE	1,376	1,416	3,000	2,000	6,000	6,000	6,000	6,000	6,000
79-795-54-00-5488	OFFICE CLEANING	6,318	7,560	7,938	7,564	15,128	15,582	16,049	16,530	17,026
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	1,849	2,173	3,000	3,000	78,000	3,000	3,000	3,000	3,000
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	124,197	700	120,000	127,875	120,000	120,000	120,000	120,000	120,000
79-795-56-00-5606	PROGRAM SUPPLIES	141,280	118,617	285,000	210,000	240,000	240,000	240,000	240,000	240,000
79-795-56-00-5607	CONCESSION SUPPLIES	15,346	4,852	18,000	15,500	18,000	18,000	18,000	18,000	18,000
79-795-56-00-5610	OFFICE SUPPLIES	1,849	2,038	3,000	3,000	3,000	3,000	3,000	3,000	3,000

Account Number	Description	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
		Actual	Actual	Adopted	Projected	Proposed	Projected	Projected	Projected	Projected
79-795-56-00-5620	OPERATING SUPPLIES	13,458	65,858	15,000	25,000	25,000	25,000	25,000	25,000	25,000
79-795-56-00-5640	REPAIR & MAINTENANCE	1,026	1,140	2,000	2,000	2,000	2,000	2,000	2,000	2,000
	Recreation Department Expenditures	\$ 1,126,705	\$ 846,550	\$ 1,398,535	\$ 1,179,200	\$ 1,515,796	\$ 1,424,693	\$ 1,451,913	\$ 1,486,460	\$ 1,514,679
	Total Parks & Recreation Fund Expenditures	\$ 2,219,270	\$ 2,242,984	\$ 2,801,058	\$ 2,557,308	\$ 3,055,472	\$ 3,114,428	\$ 3,248,602	\$ 3,329,170	\$ 3,398,413
	Transfers In	\$ 1,410,988	\$ 1,473,433	\$ 1,434,849	\$ 1,755,955	\$ 2,179,541	\$ 2,236,242	\$ 2,367,924	\$ 2,445,661	\$ 2,512,504
	(Transfers Out)	-	-	-	-	-	-	-	-	-
	Parks & Recreation Fund Net Transfers	\$ 1,410,988	\$ 1,473,433	\$ 1,434,849	\$ 1,755,955	\$ 2,179,541	\$ 2,236,242	\$ 2,367,924	\$ 2,445,661	\$ 2,512,504
	Surplus(Deficit)	(41,431)	(338,483)	(158,000)	(73,000)	-	-	-	-	-
	Fund Balance	\$ 411,485	\$ 73,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		18.54%	3.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Library Operations Fund (82)

The Yorkville Public Library provides the people of the community, from pre-school through maturity, with access to a collection of books and other materials which will serve their educational, cultural and recreational needs. The Library board and staff strive to provide the community an environment that promotes the love of reading.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Taxes	\$ 1,497,431	\$ 1,561,523	\$ 1,612,758	\$ 1,611,808	\$ 1,656,344	\$ 1,716,302	\$ 1,739,125	\$ 904,049	\$ 931,170
Intergovernmental	27,011	29,083	26,401	35,722	29,151	29,151	29,151	29,151	29,151
Fines & Forfeits	7,552	3,249	8,500	6,700	7,000	7,500	7,500	7,500	7,500
Charges for Service	11,204	6,081	12,300	11,276	11,500	12,000	12,000	12,000	12,000
Investment Earnings	16,471	1,268	2,000	1,105	1,000	1,500	2,000	2,500	3,000
Miscellaneous	4,374	1,204	3,750	2,600	3,250	4,000	4,500	4,500	4,500
Total Revenues	\$ 1,564,043	\$ 1,602,408	\$ 1,665,709	\$ 1,669,211	\$ 1,708,245	\$ 1,770,453	\$ 1,794,276	\$ 959,700	\$ 987,321
Other Financing Sources	24,388	25,885	26,993	21,580	23,638	24,996	26,436	27,962	29,580
Total Revenues and Transfers	\$ 1,588,431	\$ 1,628,293	\$ 1,692,702	\$ 1,690,791	\$ 1,731,883	\$ 1,795,449	\$ 1,820,712	\$ 987,662	\$ 1,016,901
Expenditures									
Salaries	\$ 442,119	\$ 425,775	\$ 482,014	\$ 447,000	\$ 504,111	\$ 522,844	\$ 542,839	\$ 562,104	\$ 578,647
Benefits	164,310	169,709	208,903	185,903	201,239	222,200	236,856	252,400	268,820
Contractual Services	137,300	127,366	153,001	160,389	172,198	173,790	175,472	175,549	177,426
Supplies	23,354	18,929	25,300	26,300	26,300	26,300	26,300	26,300	26,300
Debt Service	797,013	827,088	840,225	840,225	847,313	866,750	864,000	-	-
Total Expenditures	\$ 1,564,096	\$ 1,568,867	\$ 1,709,443	\$ 1,659,817	\$ 1,751,161	\$ 1,811,884	\$ 1,845,467	\$ 1,016,353	\$ 1,051,193
Surplus (Deficit)	\$ 24,335	\$ 59,426	\$ (16,741)	\$ 30,974	\$ (19,278)	\$ (16,435)	\$ (24,755)	\$ (28,691)	\$ (34,292)
Ending Fund Balance	\$ 578,607	\$ 638,033	\$ 578,676	\$ 669,007	\$ 649,729	\$ 633,294	\$ 608,539	\$ 579,848	\$ 545,556
	36.99%	40.67%	33.85%	40.31%	37.10%	34.95%	32.97%	57.05%	51.90%
Operational Fund Balance %	75.43%	86.01%	66.57%	81.63%	71.88%	67.01%	62.00%	57.05%	51.90%



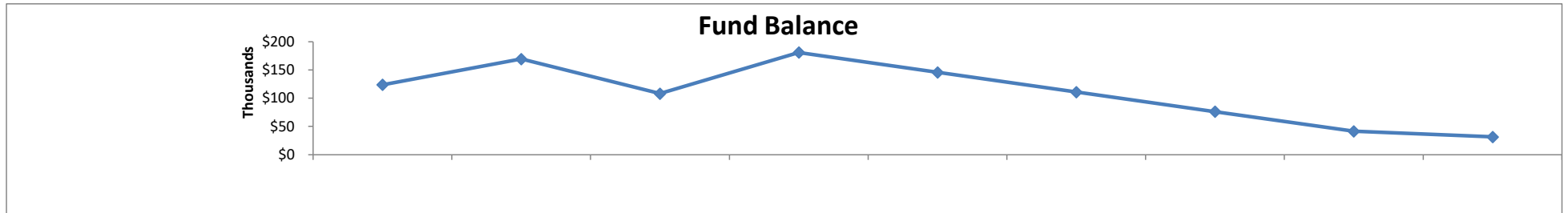
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Account Number	Description	Actual	Actual	Adopted	Projected	Proposed	Projected	Projected	Projected	Projected
<u>LIBRARY FUND - 82</u>										
82-000-40-00-4000	PROPERTY TAXES - LIBRARY OPS	\$ 702,716	\$ 736,883	\$ 776,734	\$ 774,248	\$ 811,573	\$ 852,152	\$ 877,717	\$ 904,049	\$ 931,170
82-000-40-00-4083	PROPERTY TAXES - DEBT SERVICE	794,715	824,640	836,024	837,560	844,771	864,150	861,408	-	-
82-000-41-00-4120	PERSONAL PROPERTY TAX	5,860	7,432	5,250	10,000	8,000	8,000	8,000	8,000	8,000
82-000-41-00-4160	FEDERAL GRANTS	-	500	-	764	-	-	-	-	-
82-000-41-00-4170	STATE GRANTS	21,151	21,151	21,151	24,958	21,151	21,151	21,151	21,151	21,151
82-000-43-00-4330	LIBRARY FINES	7,552	3,249	8,500	6,700	7,000	7,500	7,500	7,500	7,500
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	7,558	4,653	8,500	8,500	8,500	8,500	8,500	8,500	8,500
82-000-44-00-4422	COPY FEES	3,582	1,426	3,800	2,750	3,000	3,500	3,500	3,500	3,500
82-000-44-00-4439	PROGRAM FEES	64	2	-	26	-	-	-	-	-
82-000-45-00-4500	INVESTMENT EARNINGS	12,589	1,268	2,000	750	1,000	1,500	2,000	2,500	3,000
82-000-45-00-4550	GAIN ON INVESTMENT	3,882	-	-	355	-	-	-	-	-
82-000-48-00-4820	RENTAL INCOME	1,400	-	1,750	100	500	1,000	1,500	1,500	1,500
82-000-48-00-4850	MISCELLANEOUS INCOME	2,974	1,204	2,000	2,500	2,750	3,000	3,000	3,000	3,000
	Library Fund Revenues	\$ 1,564,043	\$ 1,602,408	\$ 1,665,709	\$ 1,669,211	\$ 1,708,245	\$ 1,770,453	\$ 1,794,276	\$ 959,700	\$ 987,321
82-000-49-00-4901	TRANSFER FROM GENERAL	24,388	25,885	26,993	21,580	23,638	24,996	26,436	27,962	29,580
	Other Financing Sources	\$ 24,388	\$ 25,885	\$ 26,993	\$ 21,580	\$ 23,638	\$ 24,996	\$ 26,436	\$ 27,962	\$ 29,580
	Library Fund Revenue & Transfers	\$ 1,588,431	\$ 1,628,293	\$ 1,692,702	\$ 1,690,791	\$ 1,731,883	\$ 1,795,449	\$ 1,820,712	\$ 987,662	\$ 1,016,901
Library Operations Department										
82-820-50-00-5010	SALARIES & WAGES	\$ 275,622	\$ 274,146	\$ 286,470	\$ 276,000	\$ 291,111	\$ 299,844	\$ 308,839	\$ 318,104	\$ 327,647
82-820-50-00-5015	PART-TIME SALARIES	166,497	151,629	195,544	171,000	213,000	223,000	234,000	244,000	251,000
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	27,240	30,711	32,180	28,500	28,674	30,341	32,196	34,135	36,233
82-820-52-00-5214	FICA CONTRIBUTION	33,137	31,869	35,685	33,000	37,492	39,998	41,527	43,001	44,266
82-820-52-00-5216	GROUP HEALTH INSURANCE	71,184	73,940	105,501	94,924	102,663	117,593	127,000	137,160	148,133
82-820-52-00-5222	GROUP LIFE INSURANCE	362	328	377	532	586	395	399	403	407
82-820-52-00-5223	DENTAL INSURANCE	6,987	5,977	7,079	6,485	7,135	7,715	8,101	8,506	8,931
82-820-52-00-5224	VISION INSURANCE	1,012	999	1,088	882	1,051	1,162	1,197	1,233	1,270
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	849	1,363	1,000	1,000	1,000	1,000	1,000	1,000	1,000
82-820-52-00-5231	LIABILITY INSURANCE	23,539	24,522	25,993	20,580	22,638	23,996	25,436	26,962	28,580
82-820-54-00-5412	TRAINING & CONFERENCES	486	30	3,000	1,500	3,000	3,000	3,000	3,000	3,000
82-820-54-00-5415	TRAVEL & LODGING	1,834	-	1,500	750	1,500	1,500	1,500	1,500	1,500
82-820-54-00-5426	PUBLISHING & ADVERTISING	825	1,104	2,500	2,500	2,500	2,500	2,500	2,500	2,500
82-820-54-00-5440	TELECOMMUNICATIONS	4,524	4,814	7,200	7,200	8,000	8,000	8,000	8,000	8,000
82-820-54-00-5452	POSTAGE & SHIPPING	483	491	750	750	750	750	750	750	750
82-820-54-00-5453	BUILDING & GROUND CHARGEBACK	-	-	-	-	6,428	6,621	6,820	7,025	7,236
82-820-54-00-5460	DUES & SUBSCRIPTIONS	9,755	11,974	11,000	11,000	11,000	11,000	11,000	11,000	11,000
82-820-54-00-5462	PROFESSIONAL SERVICES	29,445	41,078	40,000	40,000	40,000	40,000	40,000	40,000	40,000
82-820-54-00-5466	LEGAL SERVICES	630	4,613	3,000	3,000	3,000	3,000	3,000	3,000	3,000
82-820-54-00-5468	AUTOMATION	15,603	16,752	20,000	20,000	21,000	21,000	21,000	21,000	21,000

		FY 2020	FY 2021	FY 2022		FY 2022		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Account Number	Description	Actual	Actual	Adopted	Projected	Proposed	Projected	Projected	Projected	Projected	Projected	Projected
82-820-54-00-5480	UTILITIES	10,992	13,213	12,351	22,000	23,320	24,719	26,202	27,774	29,440		
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	61,034	31,608	50,000	50,000	50,000	50,000	50,000	50,000	50,000		
82-820-54-00-5498	PAYING AGENT FEES	1,689	1,689	1,700	1,689	1,700	1,700	1,700	-	-		
82-820-56-00-5610	OFFICE SUPPLIES	8,408	4,773	8,000	8,000	8,000	8,000	8,000	8,000	8,000		
82-820-56-00-5620	LIBRARY OPERATING SUPPLIES	3,325	1,559	4,000	4,000	4,000	4,000	4,000	4,000	4,000		
82-820-56-00-5621	CUSTODIAL SUPPLIES	9,695	11,132	7,000	7,000	7,000	7,000	7,000	7,000	7,000		
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	348	2,000	3,000	3,000	3,000	3,000	3,000	3,000		
82-820-56-00-5671	LIBRARY PROGRAMMING	1,022	679	2,000	2,000	2,000	2,000	2,000	2,000	2,000		
82-820-56-00-5676	EMPLOYEE RECOGNITION	200	45	300	300	300	300	300	300	300		
82-820-56-00-5685	DVD'S	-	-	500	500	500	500	500	500	500		
82-820-56-00-5686	BOOKS	704	393	1,500	1,500	1,500	1,500	1,500	1,500	1,500		
Debt Service - 2006 Bond												
82-820-84-00-8000	PRINCIPAL PAYMENT	50,000	75,000	75,000	75,000	75,000	100,000	100,000	-	-		
82-820-84-00-8050	INTEREST PAYMENT	22,613	20,238	16,675	16,675	13,113	9,550	4,800	-	-		
Debt Service - 2013 Refunding Bond												
82-820-99-00-8000	PRINCIPAL PAYMENT	585,000	610,000	645,000	645,000	675,000	700,000	730,000	-	-		
82-820-99-00-8050	INTEREST PAYMENT	139,400	121,850	103,550	103,550	84,200	57,200	29,200	-	-		
Library Fund Expenditures		\$ 1,564,096	\$ 1,568,867	\$ 1,709,443	\$ 1,659,817	\$ 1,751,161	\$ 1,811,884	\$ 1,845,467	\$ 1,016,353	\$ 1,051,193		
Transfers In		\$ 24,388	\$ 25,885	\$ 26,993	\$ 21,580	\$ 23,638	\$ 24,996	\$ 26,436	\$ 27,962	\$ 29,580		
(Transfers Out)		-	-	-	-	-	-	-	-	-		
Library Fund Net Transfers		\$ 24,388	\$ 25,885	\$ 26,993	\$ 21,580	\$ 23,638	\$ 24,996	\$ 26,436	\$ 27,962	\$ 29,580		
Surplus(Deficit)		\$ 24,335	\$ 59,426	\$ (16,741)	\$ 30,974	\$ (19,278)	\$ (16,435)	\$ (24,755)	\$ (28,691)	\$ (34,292)		
Fund Balance		\$ 578,607	\$ 638,033	\$ 578,676	\$ 669,007	\$ 649,729	\$ 633,294	\$ 608,539	\$ 579,848	\$ 545,556		
		36.99%	40.67%	33.85%	40.31%	37.10%	34.95%	32.97%	57.05%	51.90%		
Operational Fund Balance %		75.43%	86.01%	66.57%	81.63%	71.88%	67.01%	62.00%	57.05%	51.90%		

Library Capital Fund (84)

The Library Capital Fund derives its revenue from monies collected from building permits. The revenue is used for Library building maintenance and associated capital, contractual and supply purchases.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Licenses & Permits	\$ 110,775	\$ 104,600	\$ 50,000	\$ 110,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Investment Earnings	658	182	200	190	350	500	750	1,000	1,500
Miscellaneous	(1,780)	31	-	-	-	-	-	-	-
Total Revenues	\$ 109,653	\$ 104,813	\$ 50,200	\$ 110,190	\$ 50,350	\$ 50,500	\$ 50,750	\$ 51,000	\$ 51,500
Expenditures									
Contractual Services	\$ 3,000	\$ 3,347	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Supplies	66,330	55,862	72,000	76,100	82,000	82,000	82,000	82,000	57,910
Capital Outlay	-	-	20,000	18,916	-	-	-	-	-
Total Expenditures	\$ 69,330	\$ 59,209	\$ 95,500	\$ 98,516	\$ 85,500	\$ 85,500	\$ 85,500	\$ 85,500	\$ 61,410
Surplus (Deficit)	\$ 40,323	\$ 45,604	\$ (45,300)	\$ 11,674	\$ (35,150)	\$ (35,000)	\$ (34,750)	\$ (34,500)	\$ (9,910)
Ending Fund Balance	\$ 123,583	\$ 169,188	\$ 107,933	\$ 180,862	\$ 145,712	\$ 110,712	\$ 75,962	\$ 41,462	\$ 31,552

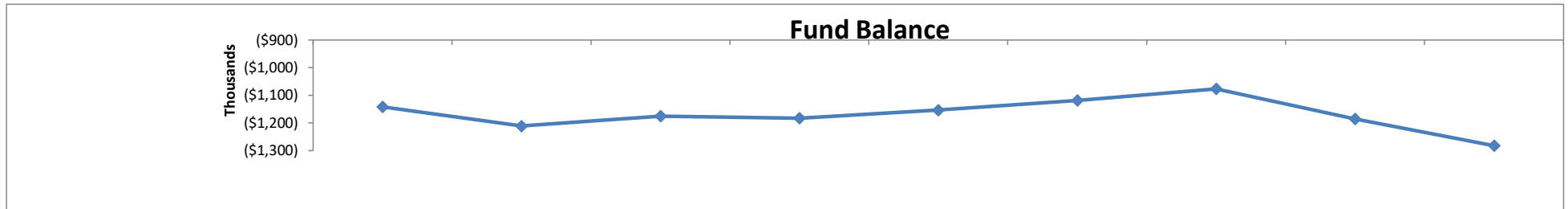


Account Number	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
<u>LIBRARY CAPITAL FUND - 84</u>										
84-000-42-00-4214	DEVELOPMENT FEES	\$ 110,775	\$ 104,600	\$ 50,000	\$ 110,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
84-000-45-00-4500	INVESTMENT EARNINGS	658	182	200	190	350	500	750	1,000	1,500
84-000-48-00-4850	MISCELLANEOUS INCOME	(1,780)	31	-	-	-	-	-	-	-
	Library Capital Fund Revenues	\$ 109,653	\$ 104,813	\$ 50,200	\$ 110,190	\$ 50,350	\$ 50,500	\$ 50,750	\$ 51,000	\$ 51,500
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	\$ 3,000	\$ 3,347	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	5,392	8,387	15,000	19,100	25,000	25,000	25,000	25,000	25,000
84-840-56-00-5683	AUDIO BOOKS	3,550	2,351	3,500	3,500	3,500	3,500	3,500	3,500	3,500
84-840-56-00-5684	COMPACT DISCS & OTHER MUSIC	769	283	500	500	500	500	500	500	500
84-840-56-00-5685	DVD'S	2,585	2,307	3,000	3,000	3,000	3,000	3,000	3,000	3,000
84-840-56-00-5686	BOOKS	54,034	42,534	50,000	50,000	50,000	50,000	50,000	50,000	25,910
84-840-60-00-6020	BUILDING IMPROVEMENTS	-	-	20,000	18,916	-	-	-	-	-
	Library Capital Fund Expenditures	\$ 69,330	\$ 59,209	\$ 95,500	\$ 98,516	\$ 85,500	\$ 85,500	\$ 85,500	\$ 85,500	\$ 61,410
	Surplus(Deficit)	40,323	45,604	(45,300)	11,674	(35,150)	(35,000)	(34,750)	(34,500)	(9,910)
	Fund Balance	\$ 123,583	\$ 169,188	\$ 107,933	\$ 180,862	\$ 145,712	\$ 110,712	\$ 75,962	\$ 41,462	\$ 31,552

Countryside TIF Fund (87)

The Countryside TIF was created in February of 2005, with the intent of constructing a future retail development at Countryside Center. This TIF is located at the northwest corner of US Route 34 and IL Route 47.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Taxes	\$ 203,884	\$ 151,422	\$ 260,727	\$ 250,366	\$ 256,625	\$ 263,041	\$ 269,617	\$ 276,357	\$ 283,266
Total Revenues	\$ 203,884	\$ 151,422	\$ 260,727	\$ 250,366	\$ 256,625	\$ 263,041	\$ 269,617	\$ 276,357	\$ 283,266
Expenditures									
Contractual Services	\$ 713,364	\$ 12,550	\$ 14,081	\$ 12,542	\$ 18,504	\$ 18,978	\$ 19,466	\$ 19,969	\$ 20,487
Debt Service	209,845	208,311	209,316	209,316	208,787	209,422	208,522	364,699	359,546
Total Expenditures	\$ 923,209	\$ 220,861	\$ 223,397	\$ 221,858	\$ 227,291	\$ 228,400	\$ 227,988	\$ 384,668	\$ 380,033
Surplus (Deficit)	\$ (719,325)	\$ (69,439)	\$ 37,330	\$ 28,508	\$ 29,334	\$ 34,641	\$ 41,629	\$ (108,311)	\$ (96,767)
Ending Fund Balance	\$ (1,141,784)	\$ (1,211,222)	\$ (1,175,479)	\$ (1,182,714)	\$ (1,153,380)	\$ (1,118,739)	\$ (1,077,110)	\$ (1,185,421)	\$ (1,282,188)

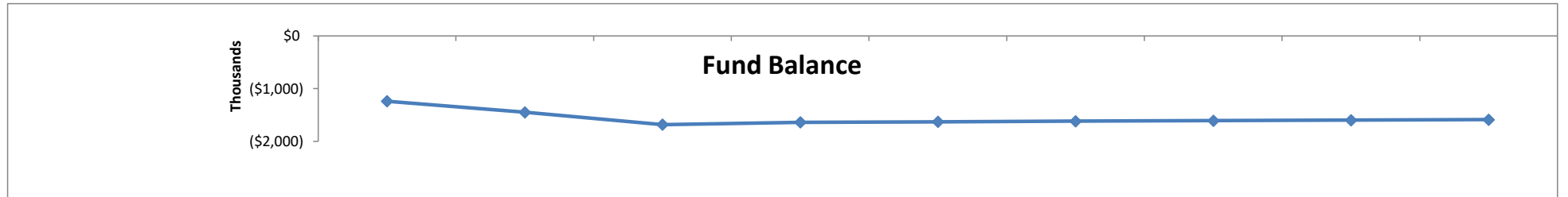


Account Number	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
<u>COUNTRYSIDE TIF FUND - 87</u>										
87-000-40-00-4000	PROPERTY TAXES	\$ 203,884	\$ 151,422	\$ 260,727	\$ 250,366	\$ 256,625	\$ 263,041	\$ 269,617	\$ 276,357	\$ 283,266
	Countryside TIF Revenues	\$ 203,884	\$ 151,422	\$ 260,727	\$ 250,366	\$ 256,625	\$ 263,041	\$ 269,617	\$ 276,357	\$ 283,266
87-870-54-00-5401	ADMINISTRATIVE CHARGEBACK	\$ 11,263	\$ 11,475	\$ 11,381	\$ 11,381	\$ 15,804	\$ 16,278	\$ 16,766	\$ 17,269	\$ 17,787
87-870-54-00-5425	TIF INCENTIVE PAYOUT	700,000	-	-	-	-	-	-	-	-
87-870-54-00-5462	PROFESSIONAL SERVICES	1,440	414	2,000	500	2,000	2,000	2,000	2,000	2,000
87-870-54-00-5498	PAYING AGENT FEES	661	661	700	661	700	700	700	700	700
2015A Bond										
87-870-77-00-8000	PRINCIPAL PAYMENT	104,517	107,163	112,455	112,455	116,424	121,716	125,685	56,889	58,212
87-870-77-00-8050	INTEREST PAYMENT	54,613	50,433	46,146	46,146	41,648	36,991	32,122	27,095	24,819
Debt Service - 2014 Refunding Bond										
87-870-93-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	230,000	235,000
87-870-93-00-8050	INTEREST PAYMENT	50,715	50,715	50,715	50,715	50,715	50,715	50,715	50,715	41,515
	Countryside TIF Expenditures	\$ 923,209	\$ 220,861	\$ 223,397	\$ 221,858	\$ 227,291	\$ 228,400	\$ 227,988	\$ 384,668	\$ 380,033
	Surplus(Deficit)	(719,325)	(69,439)	37,330	28,508	29,334	34,641	41,629	(108,311)	(96,767)
	Fund Balance	\$ (1,141,784)	\$ (1,211,222)	\$ (1,175,479)	\$ (1,182,714)	\$ (1,153,380)	\$ (1,118,739)	\$ (1,077,110)	\$ (1,185,421)	\$ (1,282,188)

Downtown TIF Fund (88)

The Downtown TIF was created in 2006, in order to finance a mixed use development in the downtown area.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Taxes	\$ 75,759	\$ 70,677	\$ 70,000	\$ 96,795	\$ 96,000	\$ 98,400	\$ 100,860	\$ 103,382	\$ 105,967
Total Revenues	\$ 75,759	\$ 70,677	\$ 70,000	\$ 96,795	\$ 96,000	\$ 98,400	\$ 100,860	\$ 103,382	\$ 105,967
Expenditures									
Contractual Services	\$ 59,864	\$ 61,357	\$ 67,840	\$ 72,332	\$ 74,492	\$ 77,345	\$ 80,322	\$ 83,428	\$ 86,670
Capital Outlay	10,677	8,467	17,488	7,488	13,120	10,000	10,000	10,000	10,000
Debt Service	218,250	212,233	206,084	206,084	-	-	-	-	-
Total Expenditures	\$ 288,791	\$ 282,057	\$ 291,412	\$ 285,904	\$ 87,612	\$ 87,345	\$ 90,322	\$ 93,428	\$ 96,670
Surplus (Deficit)	\$ (213,032)	\$ (211,380)	\$ (221,412)	\$ (189,109)	\$ 8,388	\$ 11,055	\$ 10,538	\$ 9,954	\$ 9,297
Ending Fund Balance	\$ (1,237,549)	\$ (1,448,929)	\$ (1,682,954)	\$ (1,638,038)	\$ (1,629,650)	\$ (1,618,595)	\$ (1,608,057)	\$ (1,598,103)	\$ (1,588,806)

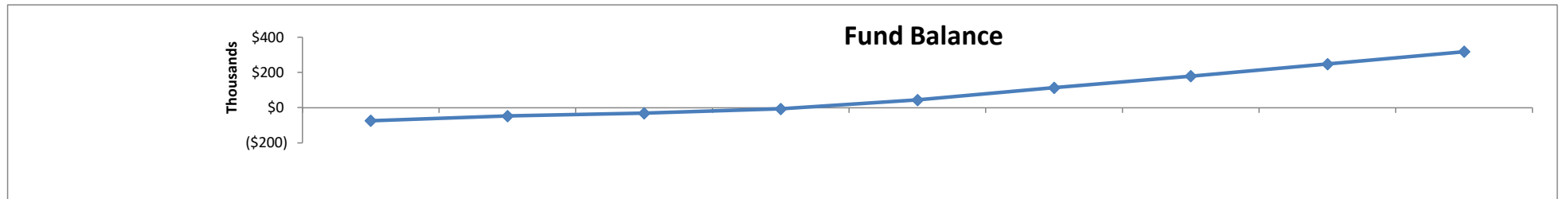


Account Number	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
<u>DOWNTOWN TIF FUND - 88</u>										
88-000-40-00-4000	PROPERTY TAXES	\$ 75,759	\$ 70,677	\$ 70,000	\$ 96,795	\$ 96,000	\$ 98,400	\$ 100,860	\$ 103,382	\$ 105,967
	Downtown TIF Revenues	\$ 75,759	\$ 70,677	\$ 70,000	\$ 96,795	\$ 96,000	\$ 98,400	\$ 100,860	\$ 103,382	\$ 105,967
88-880-54-00-5401	ADMINISTRATIVE CHARGEBACK	\$ 32,246	\$ 33,487	\$ 35,020	\$ 35,020	\$ 31,102	\$ 32,035	\$ 32,996	\$ 33,986	\$ 35,006
88-880-54-00-5425	TIF INCENTIVE PAYOUT	25,597	27,256	27,820	36,562	38,390	40,310	42,326	44,442	46,664
88-880-54-00-5462	PROFESSIONAL SERVICES	2,021	614	5,000	750	5,000	5,000	5,000	5,000	5,000
88-880-60-00-6000	PROJECT COSTS	3,189	979	10,000	-	10,000	10,000	10,000	10,000	10,000
88-880-60-00-6079	ROUTE 47 EXPANSION	7,488	7,488	7,488	7,488	3,120	-	-	-	-
FNBO Loan - 102 E Van Emmon Building										
88-880-81-00-8000	PRINCIPAL PAYMENT	200,000	200,000	200,000	200,000	-	-	-	-	-
88-880-81-00-8050	INTEREST PAYMENT	18,250	12,233	6,084	6,084	-	-	-	-	-
	Downtown TIF Expenditures	\$ 288,791	\$ 282,057	\$ 291,412	\$ 285,904	\$ 87,612	\$ 87,345	\$ 90,322	\$ 93,428	\$ 96,670
	Surplus(Deficit)	(213,032)	(211,380)	(221,412)	(189,109)	8,388	11,055	10,538	9,954	9,297
	Fund Balance	\$ (1,237,549)	\$ (1,448,929)	\$ (1,682,954)	\$ (1,638,038)	\$ (1,629,650)	\$ (1,618,595)	\$ (1,608,057)	\$ (1,598,103)	\$ (1,588,806)

Downtown TIF Fund II (89)

The Downtown TIF II was created in 2018, in order to help promote downtown redevelopment and support the existing Downtown TIF.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Taxes	\$ 24,171	\$ 47,342	\$ 48,526	\$ 78,764	\$ 80,733	\$ 82,751	\$ 84,820	\$ 86,941	\$ 89,115
Miscellaneous	-	761	-	-	-	-	-	-	-
Total Revenues	\$ 24,171	\$ 48,103	\$ 48,526	\$ 78,764	\$ 80,733	\$ 82,751	\$ 84,820	\$ 86,941	\$ 89,115
Other Financing Sources	1,000	-	-	-	-	-	-	-	-
Total Revenue	\$ 25,171	\$ 48,103	\$ 48,526	\$ 78,764	\$ 80,733	\$ 82,751	\$ 84,820	\$ 86,941	\$ 89,115
Expenditures									
Contractual Services	\$ 96,235	\$ 22,173	\$ 30,500	\$ 37,805	\$ 30,500	\$ 13,000	\$ 19,000	\$ 18,104	\$ 18,628
Total Expenditures	\$ 96,235	\$ 22,173	\$ 30,500	\$ 37,805	\$ 30,500	\$ 13,000	\$ 19,000	\$ 18,104	\$ 18,628
Surplus (Deficit)	\$ (71,064)	\$ 25,930	\$ 18,026	\$ 40,959	\$ 50,233	\$ 69,751	\$ 65,820	\$ 68,837	\$ 70,487
Ending Fund Balance	\$ (73,799)	\$ (47,869)	\$ (31,910)	\$ (6,910)	\$ 43,323	\$ 113,074	\$ 178,894	\$ 247,731	\$ 318,218

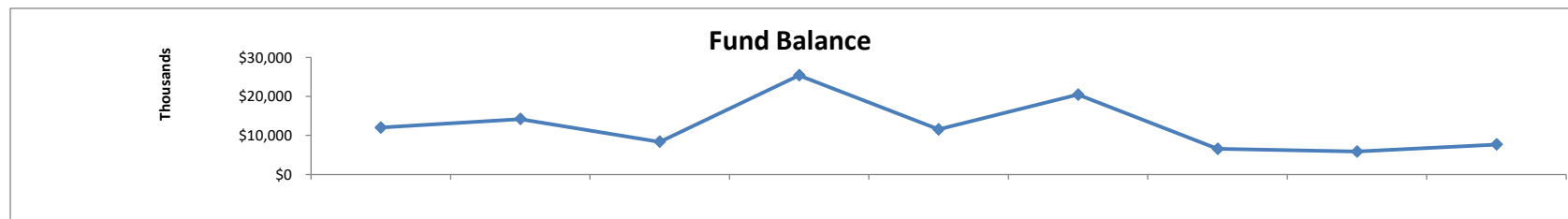


Account Number	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
<u>DOWNTOWN TIF II FUND - 89</u>										
89-000-40-00-4000	PROPERTY TAXES	\$ 24,171	\$ 47,342	\$ 48,526	\$ 78,764	\$ 80,733	\$ 82,751	\$ 84,820	\$ 86,941	\$ 89,115
89-000-48-00-4850	MISCELLANEOUS INCOME	-	761	-	-	-	-	-	-	-
	Downtown TIF II Fund Revenues	\$ 24,171	\$ 48,103	\$ 48,526	\$ 78,764	\$ 80,733	\$ 82,751	\$ 84,820	\$ 86,941	\$ 89,115
89-000-49-00-4910	SALE OF CAPITAL ASSETS	1,000	-	-	-	-	-	-	-	-
	Other Financing Sources	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Downtown TIF II Revenues & Transfers	\$ 25,171	\$ 48,103	\$ 48,526	\$ 78,764	\$ 80,733	\$ 82,751	\$ 84,820	\$ 86,941	\$ 89,115
89-890-54-00-5425	TIF INCENTIVE PAYOUT	\$ 80,000	\$ 20,979	\$ 25,500	\$ 36,805	\$ 25,500	\$ 8,000	\$ 14,000	\$ 13,104	\$ 13,628
89-890-54-00-5462	PROFESSIONAL SERVICES	16,235	1,194	5,000	1,000	5,000	5,000	5,000	5,000	5,000
	Downtown TIF II Expenditures	\$ 96,235	\$ 22,173	\$ 30,500	\$ 37,805	\$ 30,500	\$ 13,000	\$ 19,000	\$ 18,104	\$ 18,628
	Surplus(Deficit)	(71,064)	25,930	18,026	40,959	50,233	69,751	65,820	68,837	70,487
	Fund Balance	\$ (73,799)	\$ (47,869)	\$ (31,910)	\$ (6,910)	\$ 43,323	\$ 113,074	\$ 178,894	\$ 247,731	\$ 318,218

United City of Yorkville - Consolidated Budget

The table and graph below present the City's funds in aggregate, similar to that of a private business (for illustrative purposes only). All budgeted funds are included except for the following: Library Operations (82); and Library Capital (84).

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Taxes	\$ 11,713,774	\$ 12,276,601	\$ 12,508,270	\$ 14,437,891	\$ 14,792,365	\$ 15,154,440	\$ 15,515,191	\$ 15,883,178	\$ 16,260,989
Intergovernmental	3,534,128	6,413,265	5,209,799	6,466,578	8,672,020	6,066,284	6,442,445	5,020,169	5,100,838
Licenses & Permits	1,018,091	1,370,831	782,000	1,434,500	775,500	717,500	717,500	717,500	717,500
Fines & Forfeits	80,671	113,266	124,650	124,660	122,150	122,150	124,650	124,650	124,650
Charges for Service	9,109,548	10,914,072	10,003,438	10,526,087	11,708,658	12,071,623	12,577,874	13,121,523	13,574,585
Investment Earnings	288,649	15,723	31,250	20,168	12,750	28,250	48,500	74,000	109,500
Reimbursements	224,608	205,855	2,660,418	2,121,650	3,409,415	1,182,096	30,000	30,000	201,600
Land Cash Contributions	41,044	18,770	25,760	1,136	-	-	-	-	-
Miscellaneous	350,300	267,796	424,603	433,879	393,882	348,820	353,924	359,196	364,615
Total Revenues	\$ 26,360,813	\$ 31,596,179	\$ 31,770,188	\$ 35,566,549	\$ 39,886,740	\$ 35,691,163	\$ 35,810,084	\$ 35,330,216	\$ 36,454,277
Other Financing Sources	3,313,020	3,726,380	14,283,967	23,501,916	5,880,046	27,787,445	5,680,864	5,652,555	5,356,112
Total Revenues & Transfers	\$ 29,673,833	\$ 35,322,559	\$ 46,054,155	\$ 59,068,465	\$ 45,766,786	\$ 63,478,608	\$ 41,490,948	\$ 40,982,771	\$ 41,810,389
Expenditures									
Salaries	\$ 6,859,852	\$ 6,611,542	\$ 7,666,162	\$ 7,401,032	\$ 8,119,666	\$ 8,413,883	\$ 8,712,508	\$ 9,032,293	\$ 9,363,621
Benefits	3,840,301	3,918,768	4,360,631	4,233,196	4,544,073	4,833,928	5,161,341	5,484,756	5,853,007
Contractual Services	7,151,600	8,453,818	8,230,187	8,386,708	9,697,288	9,731,472	9,601,669	9,979,603	9,612,528
Supplies	1,462,923	1,173,675	1,633,594	1,637,528	1,868,059	1,788,738	1,794,175	1,887,164	1,843,307
Capital Outlay	2,631,228	4,500,000	17,867,762	8,169,106	24,579,626	19,946,119	18,766,887	5,355,667	5,134,050
Contingency	-	-	44,000	-	75,000	75,000	75,000	75,000	75,000
Developer Commitment	30,948	-	-	-	250,540	1,002,161	1,252,702	-	-
Debt Service	4,856,405	4,742,640	4,404,851	4,380,292	4,618,420	3,174,041	4,332,763	4,146,628	2,740,289
Total Expenditures	\$ 26,833,257	\$ 29,400,443	\$ 44,207,187	\$ 34,207,862	\$ 53,752,672	\$ 48,965,342	\$ 49,697,045	\$ 35,961,111	\$ 34,621,802
Other Financing Uses	3,325,686	3,738,337	5,603,482	13,656,184	5,851,684	5,611,098	5,707,300	5,680,517	5,385,692
Total Expenditures & Transfers	\$ 30,158,943	\$ 33,138,780	\$ 49,810,669	\$ 47,864,046	\$ 59,604,356	\$ 54,576,440	\$ 55,404,345	\$ 41,641,628	\$ 40,007,494
Surplus (Deficit)	\$ (485,110)	\$ 2,183,779	\$ (3,756,514)	\$ 11,204,419	\$ (13,837,570)	\$ 8,902,168	\$ (13,913,397)	\$ (658,857)	\$ 1,802,895
Ending Fund Balance	\$ 12,001,733	\$ 14,185,514	\$ 8,346,470	\$ 25,389,933	\$ 11,552,363	\$ 20,454,531	\$ 6,541,134	\$ 5,882,277	\$ 7,685,172
	39.79%	42.81%	16.76%	53.05%	19.38%	37.48%	11.81%	14.13%	19.21%

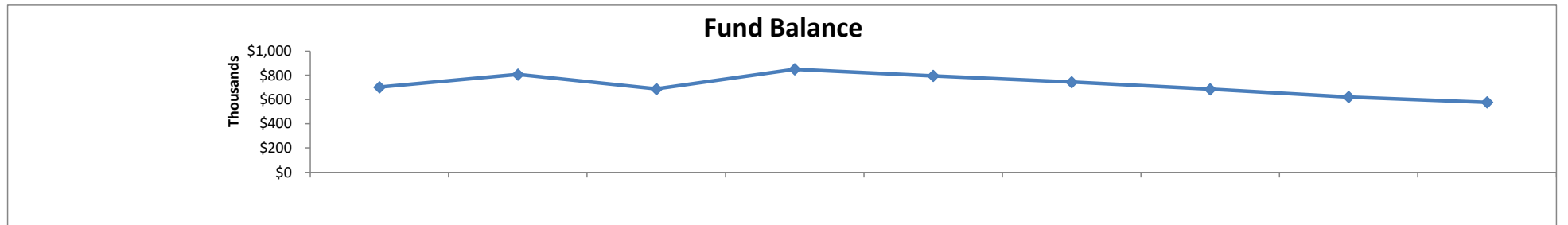


Account Number	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2022 Projected	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
CITY										
	<u>Cash Flow - Surplus(Deficit)</u>									
	General	\$ 632,238	\$ 1,660,294	\$ -	\$ 148,959	-	\$ (1,080,774)	\$ (609,496)	\$ (886,303)	\$ (617,620)
	Fox Hill	3,008	(3,261)	(40,200)	4,834	(37,700)	10,360	12,860	12,860	11,132
	Sunflower	6,427	7,791	3,800	5,363	3,800	3,360	3,360	3,360	1,632
	Motor Fuel Tax	60,325	548,114	(1,175,394)	(973,498)	(100,485)	(103,633)	(34,535)	(14,075)	7,254
	City Wide Capital	(41,273)	(468,589)	262,787	1,731,500	(1,629,431)	(221,638)	-	-	-
	Buildings & Grounds	-	-	-	10,641,399	(9,864,331)	11,264,548	(11,438,945)	(602,671)	-
	Vehicle & Equipment	15,654	974,099	(1,330,772)	(104,795)	(1,021,353)	(39,643)	-	-	-
	Debt Service	-	-	-	-	-	-	-	-	-
	Water	(264,783)	633,113	(1,020,462)	(114,389)	(1,885,200)	(987,894)	(1,251,431)	1,074,822	2,059,733
	Sewer	112,137	(357,700)	(152,977)	88,819	609,175	(57,965)	(713,197)	(217,330)	357,747
	Land Cash	36,009	(216,710)	20,760	(31,131)	-	-	-	-	-
	Park & Recreation	(41,431)	(338,483)	(158,000)	(73,000)	-	-	-	-	-
	Countryside TIF	(719,325)	(69,439)	37,330	28,508	29,334	34,641	41,629	(108,311)	(96,767)
	Downtown TIF	(213,032)	(211,380)	(221,412)	(189,109)	8,388	11,055	10,538	9,954	9,297
	Downtown TIF II	(71,064)	25,930	18,026	40,959	50,233	69,751	65,820	68,837	70,487
		\$ (485,110)	\$ 2,183,779	\$ (3,756,514)	\$ 11,204,419	\$ (13,837,570)	\$ 8,902,168	\$ (13,913,397)	\$ (658,857)	\$ 1,802,895
	<u>Cash Flow - Fund Balance</u>									
	General	\$ 7,512,060	\$ 9,172,354	\$ 7,512,060	\$ 9,321,313	\$ 9,321,313	\$ 8,240,539	\$ 7,631,043	\$ 6,744,740	\$ 6,127,120
	Fox Hill	13,492	10,231	(32,199)	15,065	(22,635)	(12,275)	585	13,445	24,577
	Sunflower	(16,200)	(8,409)	(9,237)	(3,046)	754	4,114	7,474	10,834	12,466
	Motor Fuel Tax	695,707	1,243,821	(267,652)	270,323	169,838	66,205	31,670	17,595	24,849
	City Wide Capital	588,155	119,569	467,802	1,851,069	221,638	-	-	-	-
	Buildings & Grounds	-	-	-	10,641,399	777,068	12,041,616	602,671	-	-
	Vehicle & Equipment	511,692	1,485,791	273,410	1,380,996	359,643	320,000	320,000	320,000	320,000
	Debt Service	-	-	-	-	-	-	-	-	-
	Water	3,268,245	3,901,358	2,600,578	3,786,969	1,901,769	913,875	(337,556)	737,266	2,796,999
	Sewer	1,222,388	864,688	692,051	953,507	1,562,682	1,504,717	791,520	574,190	931,937
	Land Cash	247,841	31,131	59,959	-	-	-	-	-	-
	Park & Recreation	411,485	73,000	-	-	-	-	-	-	-
	Countryside TIF	(1,141,784)	(1,211,222)	(1,175,479)	(1,182,714)	(1,153,380)	(1,118,739)	(1,077,110)	(1,185,421)	(1,282,188)
	Downtown TIF	(1,237,549)	(1,448,929)	(1,682,954)	(1,638,038)	(1,629,650)	(1,618,595)	(1,608,057)	(1,598,103)	(1,588,806)
	Downtown TIF II	(73,799)	(47,869)	(31,910)	(6,910)	43,323	113,074	178,894	247,731	318,218
		\$ 12,001,733	\$ 14,185,514	\$ 8,406,429	\$ 25,389,933	\$ 11,552,363	\$ 20,454,531	\$ 6,541,134	\$ 5,882,277	\$ 7,685,172

Yorkville Public Library - Consolidated Budget

The table and graph below present the Library's funds in aggregate, similar to that of a private business (for illustrative purposes only). All budgeted Library funds are included: Library Operations (82); and Library Capital (84).

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Projected	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues									
Taxes	\$ 1,497,431	\$ 1,561,523	\$ 1,612,758	\$ 1,611,808	\$ 1,656,344	\$ 1,716,302	\$ 1,739,125	\$ 904,049	\$ 931,170
Intergovernmental	27,011	29,083	26,401	35,722	29,151	29,151	29,151	29,151	29,151
Licenses & Permits	110,775	104,600	50,000	110,000	50,000	50,000	50,000	50,000	50,000
Fines & Forfeits	7,552	3,249	8,500	6,700	7,000	7,500	7,500	7,500	7,500
Charges for Service	11,204	6,081	12,300	11,276	11,500	12,000	12,000	12,000	12,000
Investment Earnings	17,129	1,450	2,200	1,295	1,350	2,000	2,750	3,500	4,500
Miscellaneous	2,594	1,235	3,750	2,600	3,250	4,000	4,500	4,500	4,500
Total Revenues	\$ 1,673,696	\$ 1,707,221	\$ 1,715,909	\$ 1,779,401	\$ 1,758,595	\$ 1,820,953	\$ 1,845,026	\$ 1,010,700	\$ 1,038,821
Other Financing Sources	24,388	25,885	26,993	21,580	23,638	24,996	26,436	27,962	29,580
Total Revenues & Transfers	\$ 1,698,084	\$ 1,733,106	\$ 1,742,902	\$ 1,800,981	\$ 1,782,233	\$ 1,845,949	\$ 1,871,462	\$ 1,038,662	\$ 1,068,401
Expenditures									
Salaries	\$ 442,119	\$ 425,775	\$ 482,014	\$ 447,000	\$ 504,111	\$ 522,844	\$ 542,839	\$ 562,104	\$ 578,647
Benefits	164,310	169,709	208,903	185,903	201,239	222,200	236,856	252,400	268,820
Contractual Services	140,300	130,713	156,501	163,889	175,698	177,290	178,972	179,049	180,926
Supplies	89,684	74,791	97,300	102,400	108,300	108,300	108,300	108,300	84,210
Capital Outlay	-	-	20,000	18,916	-	-	-	-	-
Debt Service	797,013	827,088	840,225	840,225	847,313	866,750	864,000	-	-
Total Expenditures	\$ 1,633,426	\$ 1,628,076	\$ 1,804,943	\$ 1,758,333	\$ 1,836,661	\$ 1,897,384	\$ 1,930,967	\$ 1,101,853	\$ 1,112,603
Surplus (Deficit)	\$ 64,658	\$ 105,030	\$ (62,041)	\$ 42,648	\$ (54,428)	\$ (51,435)	\$ (59,505)	\$ (63,191)	\$ (44,202)
Ending Fund Balance	\$ 702,190	\$ 807,221	\$ 686,609	\$ 849,869	\$ 795,441	\$ 744,006	\$ 684,501	\$ 621,310	\$ 577,108
	42.99%	49.58%	38.04%	48.33%	43.31%	39.21%	35.45%	56.39%	51.87%



		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Account Number	Description	Actual	Actual	Adopted	Projected	Proposed	Projected	Projected	Projected	Projected
<u>Library</u>										
<u>Cash Flow - Surplus(Deficit)</u>										
	Library Ops	\$ 24,335	\$ 59,426	\$ (16,741)	\$ 30,974	\$ (19,278)	\$ (16,435)	\$ (24,755)	\$ (28,691)	\$ (34,292)
	Library Capital	<u>40,323</u>	<u>45,604</u>	<u>(45,300)</u>	<u>11,674</u>	<u>(35,150)</u>	<u>(35,000)</u>	<u>(34,750)</u>	<u>(34,500)</u>	<u>(9,910)</u>
		\$ 64,658	\$ 105,030	\$ (62,041)	\$ 42,648	\$ (54,428)	\$ (51,435)	\$ (59,505)	\$ (63,191)	\$ (44,202)
<u>Cash Flow - Fund Balance</u>										
	Library Ops	\$ 578,607	\$ 638,033	\$ 578,676	\$ 669,007	\$ 649,729	\$ 633,294	\$ 608,539	\$ 579,848	\$ 545,556
	Library Capital	<u>123,583</u>	<u>169,188</u>	<u>107,933</u>	<u>180,862</u>	<u>145,712</u>	<u>110,712</u>	<u>75,962</u>	<u>41,462</u>	<u>31,552</u>
		\$ 702,190	\$ 807,221	\$ 686,609	\$ 849,869	\$ 795,441	\$ 744,006	\$ 684,501	\$ 621,310	\$ 577,108

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
<u>Allocated Insurance Expenditures - Aggregated</u>										
	Liability Insurance	\$ 377,221	\$ 393,183	\$ 418,375	\$ 431,515	\$ 474,667	\$ 503,147	\$ 533,336	\$ 565,336	\$ 599,256
	Unemployment Ins	\$ 16,925	\$ 12,997	\$ 20,350	\$ 15,426	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500
<u>City</u>	Health Insurance	\$ 1,402,488	\$ 1,301,881	\$ 1,485,462	\$ 1,366,717	\$ 1,601,100	\$ 1,754,098	\$ 1,921,631	\$ 2,105,045	\$ 2,305,809
<u>City</u>	Dental Insurance	\$ 101,167	\$ 89,636	\$ 103,828	\$ 107,162	\$ 110,803	\$ 118,130	\$ 125,916	\$ 134,182	\$ 142,961
<u>City</u>	Vision Insurance	\$ 14,440	\$ 14,600	\$ 15,717	\$ 14,659	\$ 16,701	\$ 17,452	\$ 18,233	\$ 19,045	\$ 19,891
<u>Library</u>	<u>Health Insurance</u>	\$ 71,184	\$ 73,940	\$ 105,501	\$ 94,924	\$ 102,663	\$ 117,593	\$ 127,000	\$ 137,160	\$ 148,133
<u>Library</u>	Dental Insurance	\$ 6,987	\$ 5,977	\$ 7,079	\$ 6,485	\$ 7,135	\$ 7,715	\$ 8,101	\$ 8,506	\$ 8,931
<u>Library</u>	Vision Insurance	\$ 1,012	\$ 999	\$ 1,088	\$ 882	\$ 1,051	\$ 1,162	\$ 1,197	\$ 1,233	\$ 1,270
<u>Property Taxes</u>										
	Corporate	\$ 2,123,744	\$ 2,100,975	\$ 2,091,475	\$ 2,084,951	\$ 2,213,427	\$ 2,238,427	\$ 2,263,427	\$ 2,313,427	\$ 2,363,427
	Police Pension	<u>1,108,182</u>	<u>1,226,938</u>	<u>1,334,771</u>	<u>1,330,510</u>	<u>1,330,767</u>	<u>1,405,767</u>	<u>1,480,767</u>	<u>1,530,767</u>	<u>1,580,767</u>
	Total City	\$ 3,231,926	\$ 3,327,913	\$ 3,426,246	\$ 3,415,461	\$ 3,544,194	\$ 3,644,194	\$ 3,744,194	\$ 3,844,194	\$ 3,944,194
		2.72%	2.97%	2.95%	2.63%	3.77%	2.82%	2.74%	2.67%	2.60%
	Library Operations	\$ 702,716	\$ 736,883	\$ 776,734	\$ 774,248	\$ 811,573	\$ 852,152	\$ 877,717	\$ 904,049	\$ 931,170
	Library Debt Service	<u>794,715</u>	<u>824,640</u>	<u>836,024</u>	<u>837,560</u>	<u>844,771</u>	<u>864,150</u>	<u>861,408</u>	<u>-</u>	<u>-</u>
	Total Library	\$ 1,497,431	\$ 1,561,523	\$ 1,612,758	\$ 1,611,808	\$ 1,656,344	\$ 1,716,302	\$ 1,739,125	\$ 904,049	\$ 931,170
	Special Service Areas	\$ 31,522	\$ 36,397	\$ 40,000	\$ 36,397	\$ 42,500	\$ 46,000	\$ 48,500	\$ 48,500	\$ 48,500
		8.62%	15.47%	9.90%	0.00%	16.77%	8.24%	0.00%	0.00%	0.00%

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
<u>Property Taxes (continued)</u>										
	<i>TIF Districts</i>	\$ 303,814	\$ 269,441	\$ 379,253	\$ 425,925	\$ 433,358	\$ 444,192	\$ 455,297	\$ 466,680	\$ 478,348
		9.55%	-11.31%	40.76%	58.08%	1.75%	2.50%	0.00%	0.00%	0.00%
	<i>Road & Bridge Tax</i>	\$ 131,199	\$ 52,363	\$ 54,975	\$ 54,872	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
		1.97%	-60.09%	4.99%	4.79%	0.23%	0.00%	0.00%	0.00%	0.00%
	Grand Total	\$ 5,195,892	\$ 5,247,637	\$ 5,513,232	\$ 5,544,463	\$ 5,731,396	\$ 5,905,688	\$ 6,042,116	\$ 5,318,423	\$ 5,457,212
		3.06%	1.00%	5.06%	5.66%	3.37%	3.04%	2.31%	-11.98%	2.61%
	<u>Total City Debt Service Payments</u>	<u>\$ 4,856,405</u>	<u>\$ 4,742,640</u>	<u>\$ 4,404,851</u>	<u>\$ 4,380,292</u>	<u>\$ 4,618,420</u>	<u>\$ 3,174,041</u>	<u>\$ 4,332,763</u>	<u>\$ 4,146,628</u>	<u>\$ 2,740,289</u>
	Principal	3,856,504	3,890,333	3,544,947	3,544,947	3,934,756	2,594,680	2,659,816	2,905,076	1,572,981
	Interest	999,901	852,307	859,904	835,345	683,664	579,361	1,672,947	1,241,552	1,167,308
	Building Permits Revenue	\$ 435,021	\$ 735,653	\$ 450,000	\$ 1,125,000	\$ 500,000	\$ 450,000	\$ 400,000	\$ 400,000	\$ 400,000
<u>Aggregated Salary & Wage Information</u>										
	<u>City Salaries</u>									
	Full Time	\$ 6,413,175	\$ 6,298,514	\$ 7,114,502	\$ 6,931,421	\$ 7,533,916	\$ 7,793,333	\$ 8,098,790	\$ 8,415,383	\$ 8,743,497
	Overtime	136,347	131,985	161,500	151,953	163,000	163,000	153,000	153,000	153,000
	Part Time	310,330	181,043	390,160	317,658	422,750	457,550	460,718	463,910	467,124
	Total	\$ 6,859,852	\$ 6,611,542	\$ 7,666,162	\$ 7,401,032	\$ 8,119,666	\$ 8,413,883	\$ 8,712,508	\$ 9,032,293	\$ 9,363,621
	<u>Lib Salaries</u>									
	Full Time	\$ 275,622	\$ 274,146	\$ 286,470	\$ 276,000	\$ 291,111	\$ 299,844	\$ 308,839	\$ 318,104	\$ 327,647
	Part Time	166,497	151,629	195,544	171,000	213,000	223,000	234,000	244,000	251,000
	Total	\$ 442,119	\$ 425,775	\$ 482,014	\$ 447,000	\$ 504,111	\$ 522,844	\$ 542,839	\$ 562,104	\$ 578,647
	<u>Total Salaries</u>									
	Full Time	\$ 6,688,797	\$ 6,572,660	\$ 7,400,972	\$ 7,207,421	\$ 7,825,027	\$ 8,093,177	\$ 8,407,629	\$ 8,733,487	\$ 9,071,144
	Overtime	136,347	131,985	161,500	151,953	163,000	163,000	153,000	153,000	153,000
	Part Time	476,827	332,672	585,704	488,658	635,750	680,550	694,718	707,910	718,124
	Total	\$ 7,301,971	\$ 7,037,317	\$ 8,148,176	\$ 7,848,032	\$ 8,623,777	\$ 8,936,727	\$ 9,255,347	\$ 9,594,397	\$ 9,942,268

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
Aggregated Benefit Information										
	<u>City</u> Benefits									
	IMRF	\$ 336,965	\$ 407,646	\$ 434,047	\$ 421,601	\$ 397,697	\$ 409,034	\$ 432,948	\$ 458,907	\$ 486,995
	Police Pension	1,111,484	1,230,604	1,334,771	1,334,771	1,334,771	1,405,767	1,480,767	1,530,767	1,580,767
	FICA	<u>498,202</u>	<u>488,140</u>	<u>564,677</u>	<u>553,060</u>	<u>601,085</u>	<u>620,174</u>	<u>643,586</u>	<u>667,833</u>	<u>715,059</u>
	Total	\$ 1,946,651	\$ 2,126,390	\$ 2,333,495	\$ 2,309,432	\$ 2,333,553	\$ 2,434,975	\$ 2,557,301	\$ 2,657,507	\$ 2,782,821
	<u>Lib</u> Benefits									
	IMRF	\$ 27,240	\$ 30,711	\$ 32,180	\$ 28,500	\$ 28,674	\$ 30,341	\$ 32,196	\$ 34,135	\$ 36,233
	FICA	<u>33,137</u>	<u>31,869</u>	<u>35,685</u>	<u>33,000</u>	<u>37,492</u>	<u>39,998</u>	<u>41,527</u>	<u>43,001</u>	<u>44,266</u>
	Total	\$ 60,377	\$ 62,580	\$ 67,865	\$ 61,500	\$ 66,166	\$ 70,339	\$ 73,723	\$ 77,136	\$ 80,499
	<u>Total</u> Benefits									
	IMRF	\$ 364,205	\$ 438,357	\$ 466,227	\$ 450,101	\$ 426,371	\$ 439,375	\$ 465,144	\$ 493,042	\$ 523,228
	Police Pension	1,111,484	1,230,604	1,334,771	1,334,771	1,334,771	1,405,767	1,480,767	1,530,767	1,580,767
	FICA	<u>531,339</u>	<u>520,009</u>	<u>600,362</u>	<u>586,060</u>	<u>638,577</u>	<u>660,172</u>	<u>685,113</u>	<u>710,834</u>	<u>759,325</u>
	Total	\$ 2,007,028	\$ 2,188,970	\$ 2,401,360	\$ 2,370,932	\$ 2,399,719	\$ 2,505,314	\$ 2,631,024	\$ 2,734,643	\$ 2,863,320
Selected Capital Projects - Aggregated > \$500,000										
	<i><u>Route 47 Expansion Project</u></i>	\$ 149,129	\$ 149,129	\$ 149,136	\$ 149,136	\$ 68,440	\$ -	\$ -	\$ -	\$ -
	Motor Fuel Tax	73,787	73,787	73,788	73,788	37,045	-	-	-	-
	Water	45,372	45,372	45,372	45,372	18,905	-	-	-	-
	Sewer	22,482	22,482	22,488	22,488	9,370	-	-	-	-
	Downtown TIF	7,488	7,488	7,488	7,488	3,120	-	-	-	-
	<i><u>Road to Better Roads Program</u></i>	\$ 652,769	\$ 758,666	\$ 2,068,725	\$ 1,755,000	\$ 2,435,000	\$ 1,860,000	\$ 1,560,000	\$ 1,560,000	\$ 1,560,000
	Motor Fuel Tax	553,480	655,303	920,000	790,000	1,000,000	850,000	800,000	800,000	800,000
	City-Wide Capital	99,289	103,363	1,148,725	965,000	1,435,000	1,010,000	760,000	760,000	760,000
	<i><u>Water Main Replacement Program</u></i>	\$ 631,491	\$ 26,273	\$ 950,000	\$ 770,000	\$ 1,050,000	\$ 1,796,500	\$ 1,224,950	\$ 1,605,500	\$ 1,246,500
	Water	631,491	26,273	950,000	770,000	1,150,000	1,796,500	1,224,950	1,605,500	1,246,500
	Grant Proceeds	-	-	-	-	(100,000)	-	-	-	-
	<i><u>Sewer Main Replacement Program</u></i>	\$ 59,900	\$ -	\$ -	\$ -	\$ 220,000	\$ 440,000	\$ 440,000	\$ 440,000	\$ 440,000
	Sewer	59,900	-	-	-	220,000	440,000	440,000	440,000	440,000
	<i><u>Grande Reserve Improvements</u></i>	\$ 167,329	\$ 25,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Mill Road	186,548	41,252	2,260,000	2,001,000	200,000	-	-	-	-
	Kennedy Road (Freedom Place)	-	-	-	-	100,000	1,100,000	-	-	-
	Kennedy Road (North)	-	-	60,000	60,000	450,000	-	-	-	-
	Developer Reimbursement	(19,219)	(15,355)	(2,320,000)	(2,061,000)	(750,000)	(1,100,000)	-	-	-

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
Selected Capital Projects - Aggregated > \$500,000 continued										
	<u>Well Rehabs</u>	\$ 492	\$ -	\$ 192,000	\$ 270,000	\$ 265,000	\$ -	\$ -	\$ -	\$ -
	Water	492	-	192,000	270,000	265,000	-	-	-	-
	<u>Cation Exchange Media Replacement</u>	\$ 59,622	\$ 156,368	\$ 216,000	\$ 20,000	\$ 210,000	\$ 187,000	\$ -	\$ -	\$ -
	Water	59,622	156,368	216,000	20,000	210,000	187,000	-	-	-
	<u>Water Tower Rehabilitation</u>	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 681,000	\$ 40,000	\$ 870,000	\$ -	\$ -
	Water	-	-	20,000	20,000	681,000	40,000	870,000	-	-
	<u>Fox Hill Improvements</u>	\$ -	\$ (626,812)	\$ 835,750	\$ 1,117,641	\$ (123,937)	\$ -	\$ -	\$ -	\$ -
	Motor Fuel Tax	-	-	1,253,625	1,253,625	-	-	-	-	-
	City-Wide	-	-	-	281,891	85,000	-	-	-	-
	Rebuild IL Proceeds	-	(626,812)	(417,875)	(417,875)	(208,937)	-	-	-	-
	<u>Bristol Ridge Road</u>	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 158,825	\$ -	\$ -	\$ -	\$ -
	City-Wide	-	-	70,000	70,000	635,300	-	-	-	-
	Grant Proceeds	-	-	-	-	(476,475)	-	-	-	-
	<u>Van Emmon Street</u>	\$ -	\$ -	\$ -	\$ -	\$ 184,855	\$ -	\$ -	\$ -	\$ -
	City-Wide	-	-	-	-	583,000	-	-	-	-
	Grant Proceeds	-	-	-	-	(398,145)	-	-	-	-
	<u>Rebuild Downtown</u>	\$ -	\$ -	\$ -	\$ -	\$ 199,874	\$ 616,056	\$ 770,070	\$ -	\$ -
	City-Wide	-	-	-	-	330,192	1,320,768	1,650,960	-	-
	Water	-	-	-	-	123,822	495,288	619,110	-	-
	Sewer	-	-	-	-	45,860	-	-	-	-
	Grant Proceeds	-	-	-	-	(300,000)	(1,200,000)	(1,500,000)	-	-
	<u>Water Sourcing - DWC</u>	\$ -	\$ -	\$ -	\$ -	\$ 534,000	\$ 300,000	\$ 150,000	\$ -	\$ -
	Water	-	-	-	-	534,000	300,000	150,000	-	-
	<u>Sanitary Sewer Improvements</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sewer	-	-	-	-	3,227,415	-	-	-	-
	Grant Proceeds	-	-	-	-	(1,000,000)	-	-	-	-
	Reimbursement	-	-	-	-	(2,227,415)	-	-	-	-
	<u>City Hall Improvements</u>	\$ -	\$ -	\$ 267,522	\$ (7,231,473)	\$ 8,200,000	\$ -	\$ -	\$ -	\$ -
	Building & Grounds	-	-	8,975,000	2,446,503	8,200,000	-	-	-	-
	Bond Proceeds	-	-	(8,707,478)	(9,677,976)	-	-	-	-	-

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
Selected Capital Projects - Aggregated > \$500,000 continued										
	<i>Public Works Facility</i>	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ (12,000,000)	\$ 10,500,000	\$ -	\$ -
	Building & Grounds	-	-	-	-	1,500,000	10,000,000	10,500,000	-	-
	Bond Proceeds	-	-	-	-	-	(22,000,000)			
	<i>Police Capital</i>	\$ 59,702	\$ 158,102	\$ 310,000	\$ 120,259	\$ 200,000	\$ 209,000	\$ 194,400	\$ 200,700	\$ 206,550
	Vehicles	59,702	113,782	260,000	120,259	180,000	189,000	194,400	200,700	206,550
	Equipment	-	44,320	50,000	-	20,000	20,000	-	-	-
	<i>Public Works Capital</i>	\$ 353,986	\$ 268,731	\$ 1,144,000	\$ 384,998	\$ 1,479,111	\$ 479,000	\$ 465,000	\$ 479,000	\$ 465,000
	Vehicles	277,548	197,049	1,029,000	205,062	909,171	372,000	365,000	372,000	365,000
	Equipment	76,438	71,682	115,000	179,936	569,940	107,000	100,000	107,000	100,000
	<i>Parks & Recreation Capital</i>	\$ 109,076	\$ 167,024	\$ 515,096	\$ 185,493	\$ 480,656	\$ 334,096	\$ 340,000	\$ 325,000	\$ 325,000
	Vehicles	67,958	59,135	313,000	-	210,500	50,000	50,000	50,000	50,000
	Equipment	-	57,758	50,000	56,835	65,156	50,000	50,000	50,000	50,000
	Park Improvements	41,118	50,131	152,096	128,658	205,000	234,096	240,000	225,000	225,000
	<i>Baseline Road Improvements</i>	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 639,000	\$ -	\$ -	\$ -
	City-Wide Capital	-	-	-	-	35,000	639,000	-	-	-
	<i>Maintenance / Replacment Programs</i>	\$ -	\$ 6,709	\$ 300,000	\$ 172,500	\$ 841,000	\$ 841,000	\$ 841,000	\$ 841,000	\$ 491,000
	Shared Use Path	-	-	-	-	140,000	140,000	140,000	140,000	140,000
	Parking Lot	-	-	-	-	151,000	151,000	151,000	151,000	151,000
	Sidewalks	-	6,709	300,000	172,500	200,000	200,000	200,000	200,000	200,000
	Water Meters	-	-	-	-	350,000	350,000	350,000	350,000	-