

# **FISCAL YEAR 2024 BUDGET**



**MAY 1, 2023 - APRIL 30, 2024**

# ***United City of Yorkville, Illinois***

## **Fiscal Year 2024 Budget**

**May 1, 2023 to April 30, 2024**

### ***Elected Officials***

Mayor: John Purcell

1<sup>st</sup> Ward Alderman: Dan Transier

1<sup>st</sup> Ward Alderman: Ken Koch

2<sup>nd</sup> Ward Alderman: Craig Soling

2<sup>nd</sup> Ward Alderman: Joe Plocher

3<sup>rd</sup> Ward Alderman: Matt Marek

3<sup>rd</sup> Ward Alderman: Chris Funkhouser

4<sup>th</sup> Ward Alderman: Seaver Tarulis

4<sup>th</sup> Ward Alderman: Rusty Corneils

### ***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 24 budget narrative

## **Purpose:**

Please accept this report and budget spreadsheet as proposal for the FY 24 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, 2023, and April 30, 2024.

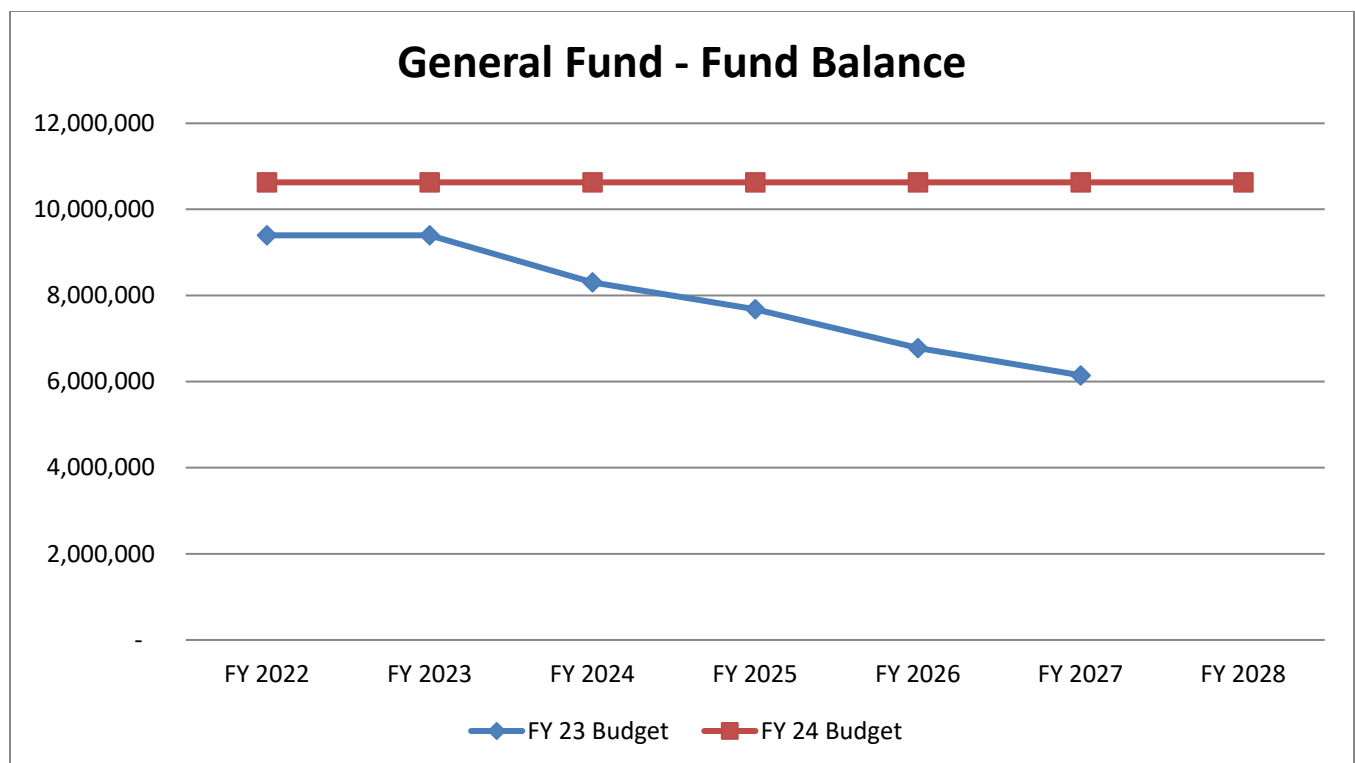
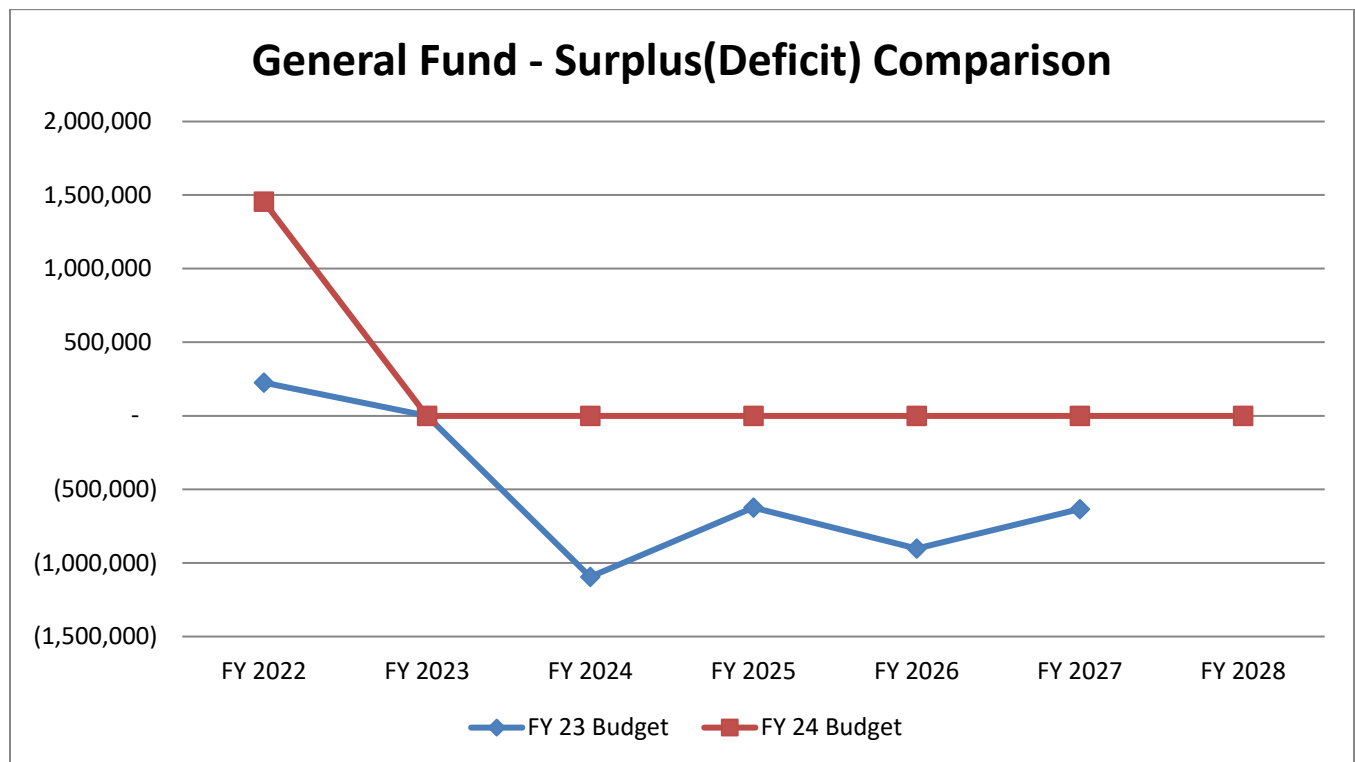
## **Background and “the big picture”:**

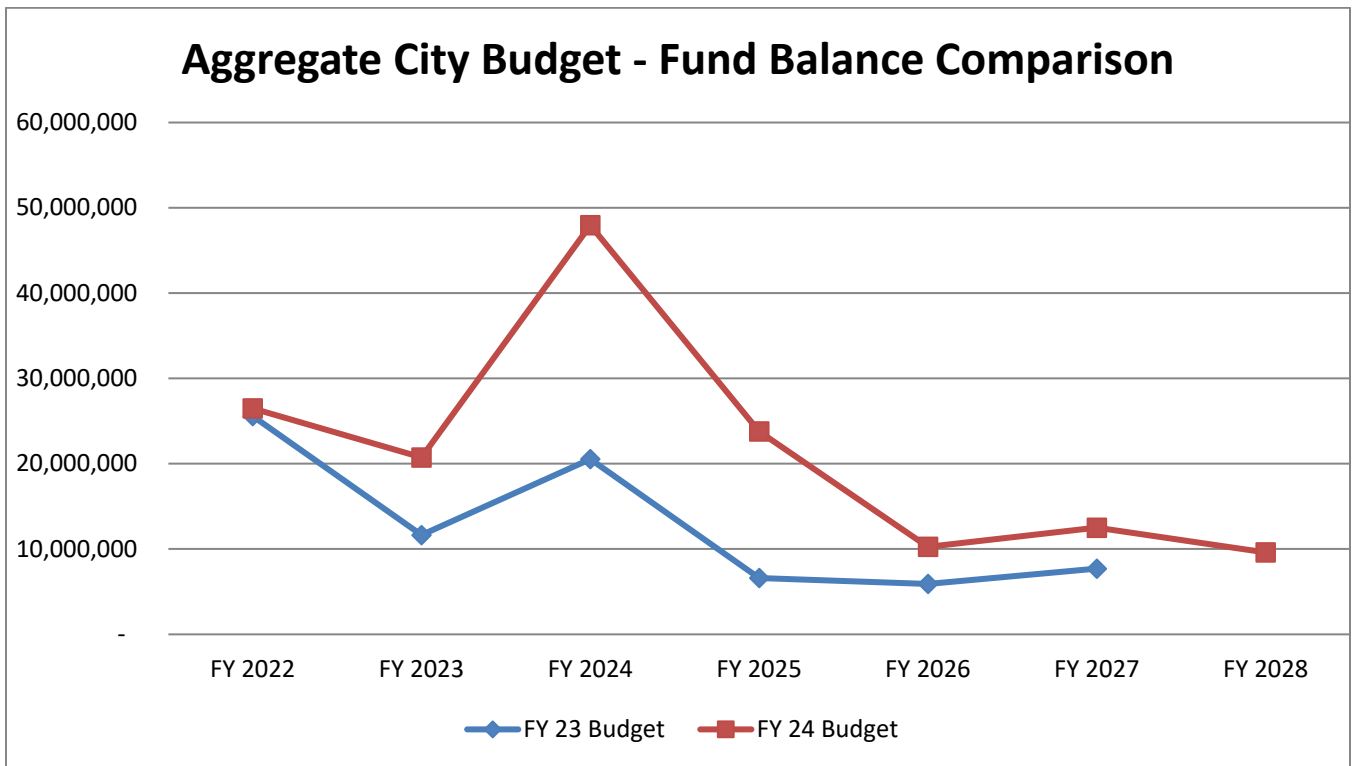
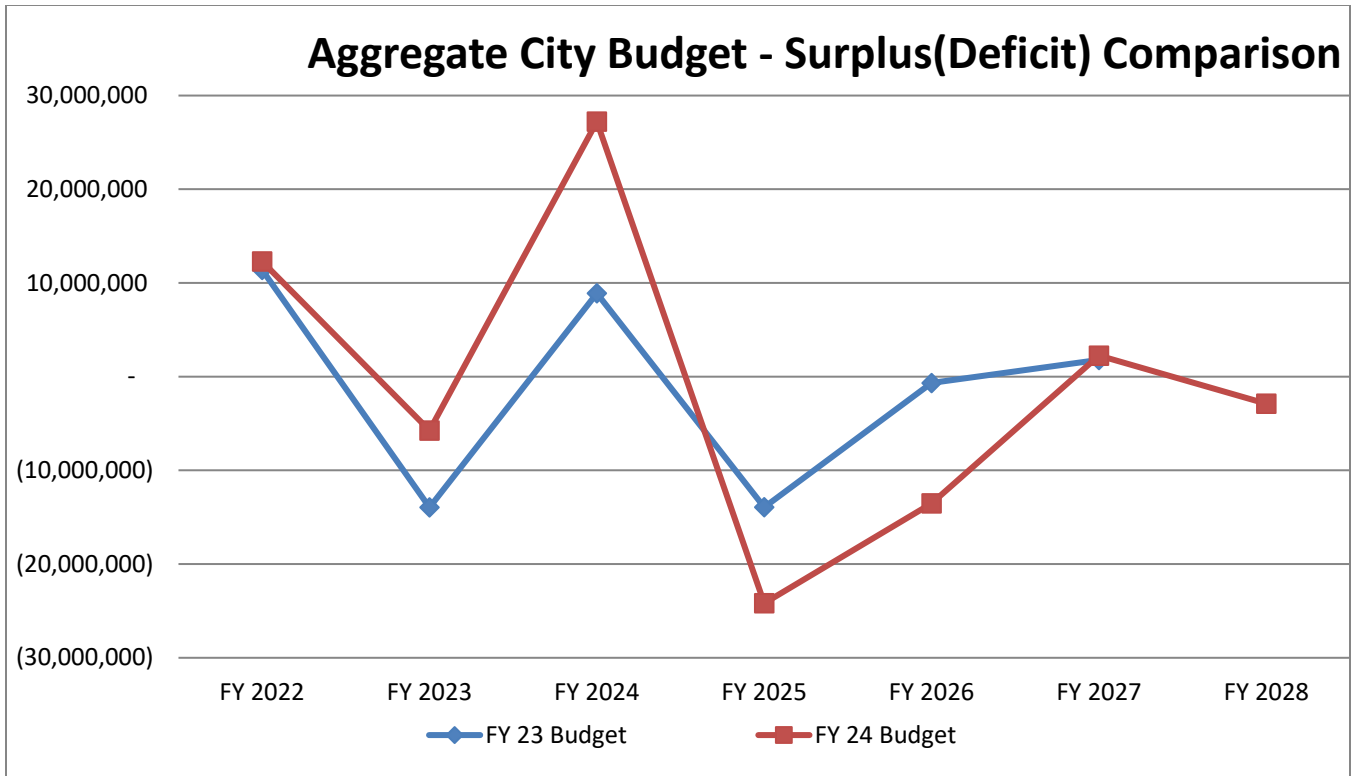
The City Council last discussed a comprehensive budget proposal in April 2022, when it approved the FY 23 budget, with additional information for FY 24, FY 25, FY 26, and FY 27. This approval represented the eleventh five-year budget for the City, and we return to a five-year budget again this year.

Last year’s budget discussion revolved around an interim water rate increase to fund the Lake Michigan water source project, the earliest stages of planning for a Public Works facility, the renovation of the 651 Prairie Pointe building, and significantly increased capital improvement plan. Despite all of those projects, the City only increased water rates and had an inflationary increase in the sewer rates to fund the projects. The five-year financial outlook of the City was stronger than it’s ever been.

Since last year, the City’s financial position has improved again. A combination of strong revenue streams coming out of the pandemic, tight management control of operational expenditures, proper bidding and completion of millions of dollars of capital projects, and delivery delays of large vehicle purchases will leave the five-year budget far away from liquidity issues and will show the City’s General Fund fund balances at above 30% for the entire five-year budget, even counting the negative fund equity from the TIF districts. Most significantly, the City appears to be heading into a new phase of solid financial footing with a new generation of major capital projects, with the problems caused by the Great Recession, years of developer non-performance, and debt from mid-2000s set to be fully resolved mid-way through this five-year budget cycle. This statement was made in last year’s budget proposal, but I think it’s incredibly important for our ongoing frame of reference and will repeat it: thirteen years 10-15 years ago, 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. During that phase in the City’s history, City Council members and staff would look at the 2020s and say something to the effect of “when we pay off all this infrastructure expansion debt, we’ll be in a better place.” We are there.

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:





In short, we are well positioned for FY 24 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.

### **Year-by-year summary, FY 23 projections**

The General Fund outlook for FY 23 has had its third straight year of extreme overperformance. While there have been some major capital project deferrals (i.e., delivery delays on vehicles, timing issues on other improvements, etc.), the positive outcome is due to a combination of strong revenue performance across the board, management control of expenditures, and the aforementioned project deferrals. 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. We expect to end FY 23 with a balanced General Fund and 44% fund balance, after we transfer almost \$3m in expected surplus to the City-Wide Capital Fund.

We expect the Water Fund to end FY 23 in deficit, but at a lesser deficit than budgeted and with a 48% fund balance. Any fund balance left in FY 23 will be put to full use in the coming fiscal years as the City spends \$120m+ on the Lake Michigan Water Source Project. No other funds are expected to end FY 23 with any new, major issues.

The FY 23 aggregated budget and cash-flow is positive due to the reasons mentioned above. While the City is expected to have north of \$20m in fund balance by the end of FY 23, most of this will be spent in the next few fiscal years while the City tackles the Lake Michigan Water Source Project, the Public Works/Parks Facility, and the subdivision pavement cluster.



## **Year-by-year summary, FY 24 proposed**

### General Fund

Surplus (Deficit)	\$0
Fund Balance	46%

#### Notes

- 1) Variable merit and COLA increases for staff
- 2) New Accountant (50% funded by General) and Planner 1 positions
- 3) Shared services Police Training Coordinator - with Oswego

### Water Fund

Surplus (Deficit)	\$882,578
Fund Balance	27%

#### Notes

- 1) Potential Lake Michigan project-based interim water rate increase or Places of Eating Tax implementation
- 2) New Accountant (50% funded by Water) position

### Sewer Fund

Surplus (Deficit)	\$187,677
Fund Balance	90%

#### Notes

- 1) Sewer maintenance fee increases approx. 5% - from new housing starts and inflationary increase

### Aggregate Budget

Surplus (Deficit)	\$27,225,679
Fund Balance	\$47,957,707

#### Notes

- 1) Robust surplus caused by the issuance of \$30m+ in bond proceeds related to the new Public Works/Parks Facility

### Capital Projects List

ERP implementation begins, Road to Better Roads, sidewalk replacements, pavement striping, Rte. 34 eastern & western expansion completed, Rte. 71 (eastern portion) finalized, Kennedy Rd (Freedom Place) and Kennedy Road (North) culminate, water meter replacement program begins, Baseline Road completed, Rte. 71 water/sewer main replacement wraps up, Raintree Village subdivision improvements completed, new Public Works/Parks facility slated to begin, Van Emmon LAFO project commences, North Central Water Tower painting completed, DWC Water Sourcing project begins, enhanced watermain improvements related to DWC transition starts, rehab of Well #7 culminates, Well #6/Main and Treatment Plant project starts, SSES work continues, work begins of Well #7 standby generator, sanitary sewer improvements (Bright Farms) wraps up, new playground equipment at Rice and Prestwick parks.

## **Year-by-year summary, FY 25 projections**

### General Fund

Surplus (Deficit)	\$0
Fund Balance	45%

#### Notes

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

### Water Fund

Surplus (Deficit)	\$2,139,236
Fund Balance	5%

#### Notes

- 1) Lake Michigan caused water rate increase expected to be considered by City Council prior to FY 25

### Sewer Fund

Surplus (Deficit)	(\$634,302)
Fund Balance	52%

#### Notes

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

### Aggregate Budget

Surplus (Deficit)	(\$24,179,341)
Fund Balance	\$23,778,366

#### Notes

- 1) Deficit created by the spend down of a \$30m+ bond for the construction of a new Public Works/Parks facility
- 2) Fund balance in the General Fund remains unchanged. Water Fund runs a surplus due IEPA and WIFIA proceeds for DWC/Lake Michigan project. Sewer Fund projected with deficit, as it spends fund balance on capital. 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, Comp Plan update begins, ERP implementation ends, special census planned, sidewalk replacements, water meter replacement continues, Van Emmon LAFO project culminates, construction continues on proposed Public Works/Parks facility, South Central water tower repainting completed, Well #6/Main and Treatment Plant project ends, Rte. 47 (northern) project starts, DWC Water project continues, enhanced water main improvements stemming from DWC transition continue, Well #7 standby generator work wraps up, potential land acquisition for new Park & Rec property, SSES Rehab continues, park improvements installed at Cannonball and Rotary.

### **Year-by-year summary, FY 26 projections**

#### General Fund

Surplus (Deficit)	\$0
Fund Balance	44%

#### Notes

- 1) Undetermined merit increases for staff
- 2) New Records Clerk and Evidence Custodian positions

#### Water Fund

Surplus (Deficit)	(\$7,401,617)
Fund Balance	-6%

#### Notes

- 2) Water sales as shown increase approx. 25%, but broader water rate increase/places of eating tax to fund Lake Michigan source project expected to be settled before FY 25 begins

#### Sewer Fund

Surplus (Deficit)	(\$810,822)
Fund Balance	27%

#### Notes

- 1) Sewer maintenance fee increases approx. 5% - from new housing starts and inflationary increase

#### Aggregate Budget

Surplus (Deficit)	(\$13,522,041)
Fund Balance	\$10,256,325

#### Notes

- 1) Deficit caused by the spend down of bond/loan proceeds related to the proposed Public Works/Parks facility and the DWC/Lake Michigan project
- 2) Fund balance in the General Fund holds steady. Water and Sewer Funds continue to decline from ongoing capital projects. TIF's post a moderate deficit, as principal begins to come due on the 2014 Countryside bond. As with prior fiscal years, accumulated negative equity of the 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 continues, Route 47 (North) project progresses, Comp Plan update continues, new Public Works/Parks facility slated for completion, enhanced water main improvements stemming from DWC transition continue, DWC Water Sourcing project progresses, SSES rehab program continues, park improvements installed at Sunflower and Gilbert.

### Year-by-year summary, FY 27, and FY 28 projections

General Fund	<u>FY 27</u>	<u>FY 28</u>
Surplus (Deficit)	\$0	\$0
Fund Balance	43%	42%

#### Notes

- 1) Undetermined merit increases for staff
- 2) New patrol officers in FY 27 and FY 28

Water Fund		
Surplus (Deficit)	\$1,137,375	(\$2,233,440)
Fund Balance	6%	-13%

#### Notes

- 3) Water sales as shown increase approx. 25%, but broader water rate increase/places of eating tax to fund Lake Michigan source project expected to be settled before FY 25 begins

Sewer Fund		
Surplus (Deficit)	\$29,387	\$162,049
Fund Balance	54%	64%

#### Notes

- 1) Sewer maintenance fee increases approx. 5% - from new housing starts and inflationary increase

Aggregate Budget		
Surplus (Deficit)	\$2,240,148	(\$2,886,985)
Fund Balance	\$12,496,473	\$9,609,488

#### Notes

- 1) Fund balance in the General Fund remains flat. Water Fund generates a surplus from loan proceeds in FY 27, before spending down in FY 28. Sewer Fund yields a modest surplus in FY 27 and FY 28. TIF Funds continue to generate nominal deficits, but accumulated deficit position of TIF Funds continues to put pressure on the General Fund.

### Capital Projects List

Road to Better Roads, pavement striping, sidewalk replacements, Route 47-North (Rte. 30/Water Park Way) project completed, water meter replacement program wraps up, enhanced water main improvements stemming from DWC transition continue, DWC Water Sourcing project progresses, Comp plan update completed, SSES rehab program continues, park improvements completed at Bridge, Raintree A, Grande Reserve, Stepping Stones and Bristol Station parks.

## **Items to note – big picture**

### **Items to note – Lake Michigan water source project**

The City is continuing to progress to obtain Lake Michigan water in 2028. We are expecting to obtain our allocation permit from the IDNR early in FY24. Coordination efforts will continue with the DuPage Water Commission (DWC) and formal agreements are planned to be presented for consideration later this year. The City will also be contributing to the design of the DWC transmission main. Several action items are included within the FY24 budget including ongoing efforts to reduce water loss and increase water main replacement. Design of City planned improvements is also planned to be advanced later in FY24.

For illustrative purposes, we have attached our first publicly communicated timing for all Lake Michigan related project components. These projects, including timing and cost estimates, still need to be vetted by external partners (DWC, Oswego, Montgomery) before a formal funding plan can be discussed. But for purposes of understanding the different components of the project, we've included both a 5-year budget summary as well as a more detailed review of each component of the project. Of note, these spreadsheets do not contain information on Well#6 and treatment plant, and the watermain replacements we must do as part of the IDNR permit process. We anticipate a review of these project components at an upcoming Public Works Committee meeting.

While the entire project plan with funding components will not be ready for City Council discussion until later in 2023, some discussion points are coming into focus. For instance, we do anticipate a number of different debt issuances to fund construction of the project: a normal municipal bond issuance of ~\$9.3m needed next year to fund water main replacement related to the DWC transition and to offset the Well #6 work; a low interest IEPA loan in FY 25 for \$11m; a low interest IEPA loan in FY 27 of \$11.5m; a low interest IEPA loan of \$2.8m in FY 28; and ~ \$118m WIFIA loan as soon as FY 25. To reiterate, these figures and timing are extremely preliminary and better information will be available in the coming months.

On the revenue side and as mentioned at the February 28, 2023, City Council meeting, the City will need millions of dollars in new revenues to make debt service payments on the Lake Michigan water source project. The only concrete proposal in front of the City Council currently is the discussion of the places of eating tax vs. a FY 24 water rate increase. This revenue stream is needed to help fund FY 24 projects, prevent a FY 25 fund balance low-point, and decrease the reliance on water rate increases to fund the final project plan. There are no concrete proposals for FY 25 and beyond – the revenue increases shown are simply illustrative of gap funding the extremely-preliminary cost estimates on the project.

### Items to note – RINF fee increase with pay-as-you-go vs. bonding

As discussed at the February 28, 2023, City Council meeting, the City Council has a looming subdivision cluster that will need street rehabilitation sometime within a 2–5-year timeframe. The subdivisions listed in the attached spreadsheet were all built in the early 2000s and the roads have not been significantly improved since then. The annual spend required to complete these 23 miles of subdivision roads exceeds \$3.5m per year, and it is expected these roads will be on top of the City's normal \$1.5m Road to Better Roads program. In short, the City needs to figure out when to repave these roads and must identify revenue streams to cover the annual debt service payments of several hundred thousand dollars afterwards.

As the City Council has debated in the past few years about when and how to raise water rates to pay for the Lake Michigan water source project, the same concept applies to the subdivision cluster roadway rehabilitations: any increase in the revenue stream now means more gradual increases over time, or deferred increases in the revenue stream now means sharper increases later. Four scenarios were shown during the presentation, although these could all be tweaked in a number of ways:

- 1) No change in the Road Infrastructure Fee (RINF) now, complete the roads when they are due, issue ~\$10m of bonds and increase revenues to cover a ~\$900,000 annual debt service payment
- 2) No change in the RINF, complete the roads on a delayed basis resulting in ~30 years between pavement rehab in these subdivisions
- 3) One time increase in RINF from \$8 per month to \$9.60 per month, followed by annual inflationary increases, leading to an estimated \$7-\$8m bond issuance and a ~\$675,000 annual debt service payment
- 4) Annual inflationary only increases (4% - moving from \$8 per month to \$8.32 per month in the first year), issue \$8m-\$9m of bonds and a ~\$775,000 annual debt service payment

For conservative budgeting purposes, we have left this matter unaddressed within the FY 24 budget proposal. We request feedback from the City Council on the RINF proposals and the construction timing, and final proposals with budget amendments will be submitted later.

### 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 2022, the Mayor and staff identified a property in the Yorkville Business Center off Boombah Blvd as ideal for a Public Works facility. This property was purchased in late 2022, and the next steps in the design process would be to finalize policy decisions on building size and cost (ultimate buildout of around \$30m or smaller garage option at around \$22m), authorize a design contract with a firm, and begin to plan out construction timing for FY 24 and beyond.

For conservative budgeting purposes, we've budgeted for ultimate design of the building through bidding, a construction manager, and construction of the building. This ~\$30m cost is shown in the Buildings and Grounds Fund, with financing provided via chargebacks out of the Streets Dept (General Fund), the Water Fund and Sewer Fund. Given this cost split between multiple departments, we are currently proposing that the project be constructed with no specific recommendation to raise revenues or rates to pay for the building. Rate increases will still be needed to address the Lake Michigan water project, however.

One new component of the Public Works facility will be the mechanic's garage. The City has outsourced almost all vehicle maintenance for its entire history, except for a few months stint in the late 2000s with one in-house mechanic. When the new building is constructed, we think we will be able to justify the hiring of 1-2 mechanics who will be able to do most preventative vehicle maintenance and normal repairs in-house, for all vehicles City-wide. Large trucks and complex vehicles may still be outsourced at that time. We have shown this proposal in FY 27 in the Vehicle and Equipment Fund, as well as throughout all the operational departments as a Vehicle Maintenance Chargeback. This concept will need to be vetted by City Council during this FY 24 budget proposal (least details), again during the building design phase (more details), and during the FY 27 budget proposal (most details).

### 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. Scheduling conflicts and other priorities deferred the expected goal setting session in Fall 2022. We propose to do two special meetings (evening or weekend) in 2023; one during Spring/Summer 2023 to address Lake Michigan water source project planning, and one in Fall 2023 to do a traditional goal setting session with the new City Council.

#### 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 we think 850-950 new housing starts have been constructed since the Census was completed. That puts the City's estimated population around 24,000 as of March 2023.

For every new resident counted as part of a special census, the City stands to receive more than \$240 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. While we have discussed conducting a special census soon during past budget proposals, we have two mitigating factors: home rule status is not assured until the City has a verified population of more than 25,000, and the City is eligible for a WIFIA loan at 80% of the project cost if the population is below 25,000 (and only 49% if above 25,000 residents). We are analyzing the WIFIA loan application process and expect to make a recommendation on the timing of a special census later this year. For purposes of this five-year budget proposal, we have assumed a special census will be completed in FY 25.

#### Items to note – Sales tax projections

The City saw record sales tax growth between 2020 and 2023, leaving the City Council to transfer unanticipated sales tax revenues into the capital fund in FY 22 and FY 23. These two figures ended up at \$570,000 and aided in the funding the City's expansion of the capital improvement plan. With year-over-year revenue growth returning to more normal growth patterns, we've changed our annual growth assumptions from 3% to 2%.



### Items to note – Prairie Pointe building planning

The City Council last discussed the Prairie Pointe renovation budget in September 2022, when the City Council heard that the final project costs were estimated at just below \$10.5m, which was slightly lower than the \$10.58m number communicated in March 2022. Since then, we have reached the 99% level at buildout, and final costs should be submitted in the next several weeks. We will give a full-update of the budget at closeout of project, but the most recent budget analysis from Sept 2022 is attached. The two line-items in flux are the “Phones, networking, equipment, etc.” which is likely to come in at less than \$241,925 as projected (final costs expected in a few weeks) and the “Owner Contingency” line-item, which is currently at ~\$310k as of March 2023.

One of the final components of the building is the delivery of some network equipment, set to be shipped out on March 15<sup>th</sup> (unless delayed) and installed before an expected move-in date in mid-April. When the City Council approved the bulk of the IT purchases in June 2022, the motion included some discretion for staff to purchase IT components that may not be needed, depending on how the City conducted the move-in and when that move-in occurred. While these costs are also not final, we anticipate that total IT networking equipment costs will be less than the motion amount of \$221k, due to the City’s decision to move into the new building and cease operations at the old building. There is still a server and SAN that was communicated as optional in June 2022, for ~\$65,000, which we will make a formal recommendation on in the next few weeks (will require City Council authorization).

Some final project components that are already approved by City Council include the City Council Chamber audio equipment which is not set to be delivered until late 2023, and the final pieces of networking equipment set to be delivered in March 2023. Additionally, the City Council will either need to authorize or the staff will need to work within their department budgets for the exterior monument signage, interior decorating and operational needs, and any solar proposal.

### Items to note – staffing requests

The five-year budget contains a variety of personnel requests, as narrated throughout this memo in the year-by-year overview and the small picture sections below:

- 1) Finance Department / Water Department
  - a. A full-time utility billing clerk, who would handle growth in customer accounts and would cross-train with the current utility billing clerk. We propose to hire this position in FY 24, prior to migration to a new ERP.
- 2) Police Department
  - a. One new police officer in each of FY 25, FY 27, and FY 28 to meet staffing levels based on population growth.
  - b. One civilian evidence custodian in FY 26, to meet operational needs based on projected growth.
  - c. One new records clerk in FY 26, to meet operational needs based on projected growth.
- 3) Community Development Department
  - a. One new Planner I in FY 24, to get back to pre-recession staffing levels in anticipation of new greenfield development in FY 24 and beyond.
- 4) Vehicle and equipment fund
  - a. One new Mechanic in FY 27, for city-wide vehicle maintenance and repair needs at the new Public Works/Parks facility.

These positions would bring the City to 89 full-time employees in FY 24, 90 full-time employees in FY 25, 92 full-time employees in FY 26, 94 full-time employees in FY 27, and 95 full-time employees in FY 28. For reference, the City had 98 full-time employees in FY 08 and had budget authorization for more than 100 full-time employees.

### Items to note – Countryside TIF

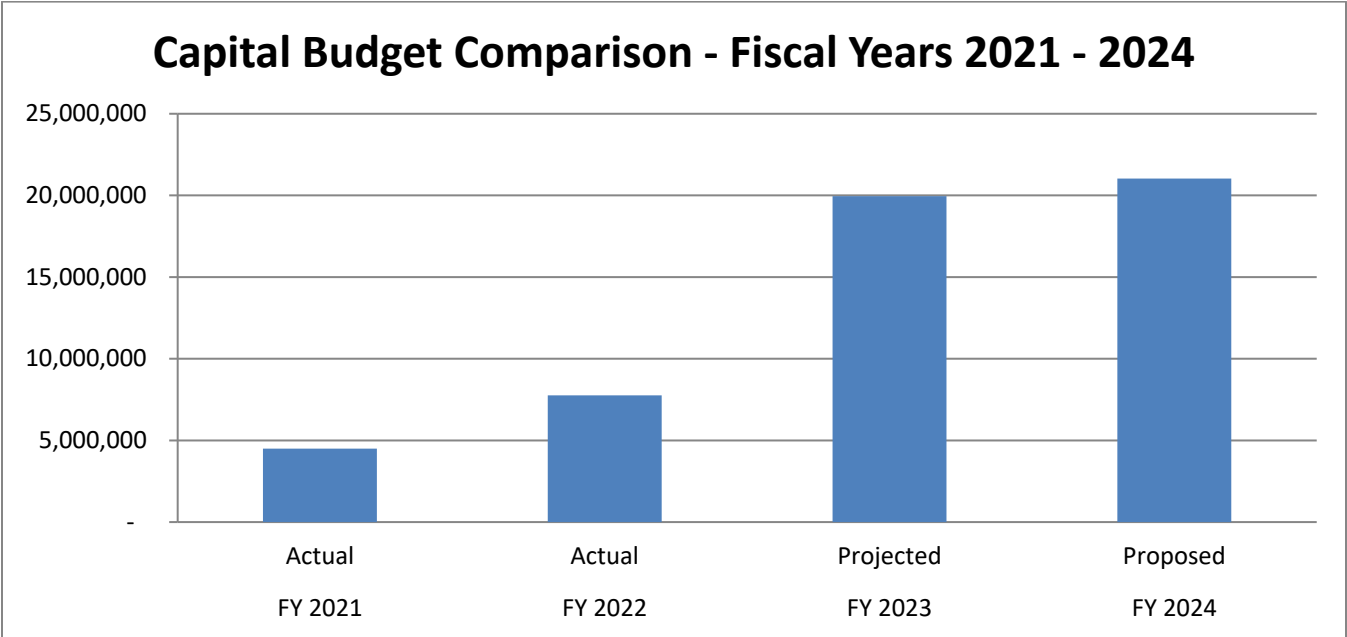
The property taxes generated are expected to exceed the bond obligations in FY 24 and FY 25, with the fund going into a deficit budget position by FY 26, absent further development. Without further development action or an increase in property values within the TIF, the City stands to end the TIF in FY 29 with a \$1.7m deficit. As we have previously communicated in our audit and budget discussions, the City's General Fund could absorb this deficit and remain within fund balance policy.

One of the final undeveloped lots is being constructed upon for the Station One Smokehouse restaurant expected in 2023. For conservative budgeting purposes, we have foregone estimating the property taxes to be generated on that property, and we will update our analysis after property tax revenues are received later this year. The biggest underdeveloped lot in the TIF district is the banquet-hall building pad next to the Holiday Inn Express. The property has not had an active permit on it in a few years and there are no submitted plans to the City to finish construction.

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. Capital budgets have significantly increased over the last two fiscal years and are expected to finish around \$20m in FY 23, with the City Hall/Police Station renovation (~\$7.5m) and the Bright Farms sanitary sewer improvement projects (~\$3.6m) serving as the primary cost drivers. Capital projects are expected to exceed \$21m in FY 24, as the result of enhanced capital spending in the Water Fund (related to the DWC water sourcing transition) and the anticipated construction of a new Public Works/Parks facility.



### Items to note – Bond Ratings and refinancing

The City was upgraded one notch from to AA- to AA, by Fitch Ratings in July 2019, which was most 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, area demographics, budgetary flexibility (increasing revenues and/or decreasing expenditures/expenses), and relatively high fund balance (reserve) 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 2022 is below.

City or Town	Inspectors Full Time, 2022	Inspectors Part Time, 2022	# of Inspections in 2022	Average Inspections Per Year/Per Inspector	Average Inspections Per Day/Per Inspector	# of Outsourced Inspections
Oswego	3	0	4,539	1,513	6	483
Montgomery	2	0	1,620	810	3	210
Kendall County	1	1	1,390	926	4	70
Sugar Grove	2	0	1,765	883	3	0
Yorkville	2	1	8,937	3,575	14	2269
Plano	1	0	1,445	1,445	6	0
Plainfield	4	0	14,955	3,739	14	958

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### **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. The FY 24 column reflects the City Council’s policy decision in December 2022 to increase the tax levy by new construction only. We assume a similar policy decision and increase in FY 25 and more conservative 3% aggregate increases in FY 26 and beyond. While the City is expected to achieve home rule status in the next few years, which will unlock more revenue flexibility for property taxes, any inflationary amounts until then will be foregone. 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 holding steady at \$1.334M over the last two fiscal years, the actuarial determined contribution for FY 24 will increase by \$44,000 due to negative returns in equity markets over the course of FY 22. The percent funded is at 53.6% at the end of FY 22. FY 24 will represent the tenth 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. In FY 23, we assumed a 3% year-over-year increase in all sales taxes and those numbers are right in line with current projections. Even though inflation has been far greater than 3% in the past year, we’ve seen sales tax performance plateau from its historically high increases in FY 21 and FY 22. With the pandemic fully over and people resuming their normal vacation and business travel routines, we would expect that more local dollars will be spent outside City limits. Thus, we have revised our year-over-year predictions to 2% sales tax growth.
- 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 between 3% and 5% 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. The City currently has 17 video gaming locations with 93 terminals.
- R11) Amusement Tax 01-000-40-00-4060  
Despite projecting relatively flat growth in this tax, which is collected from ticket fees at Raging Waves, NCG Movie Theaters, and a few other businesses in town, we saw record revenues in FY 23, due primarily to a better than average year at Raging Waves. Going forward, we've assumed the amount of this revenue will revert to a more historical norm without growth in the future.
- 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 March 2028.
- 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. IML’s estimate for this revenue stream was \$132 per capita when the City approved the FY 23 budget in March 2022, and the actual revenues have been between \$145 and \$160 per capita. For FY 24, IML is expecting these revenues to tail off slightly to a \$155 per capita amount. Additionally, we assume the City will conduct a special census in 2025, with population totals and increased revenue to be observed Jan 1, 2026. Staff feels this timing will put the City population above 25,000 and will avoid any issues with WIFIA loan eligibility.
- R17) Local Use Tax 01-000-41-00-4105  
a. The IML projected this tax at \$37.50 per capita in January 2022 for the FY 23 budget year. Actual revenues have been between \$36 and \$40 per capita. IML projects the FY 24 value to be \$41 per capita, and we assume a 2% growth 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 FY 23 was \$1.95 per capita, but actual revenues were between \$1.61 and \$2 per capita. IML assumes the FY 24 revenues will be \$1.79 per capita, and we assume 3% growth going forward.
- R19) Federal Grants 01-000-41-00-4160  
a. The large values in FY 21, FY 22, and FY 23 represents the City’s receipt of CURE funds via the CARES Act, the Business Interruption Grant (BIG), the Downstate Small Business Stabilization Grant, and American Rescue Plan Act (ARPA) funds. We expect no further pandemic-era grants to be available in the future.
- R20) Building Permits 01-000-42-00-4210  
a. Revenue figures within this line-item were conservatively projected at \$500,000 in FY 23 (decreasing slightly thereafter) but actual revenues for FY 23 continue to be strong. Not included within the FY 23 projection is a large Bright Farms permit fee, which will cause the FY 23 actual revenues to exceed \$1m. For conservative budgeting purposes, we’ve identified the cost of community development operations for building inspections at ~\$735,000 in FY 23. Any revenues received above that value will 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 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, I-Prime and Associated Bank. With rising interest rates throughout the country, the City has seen our investment earnings rise significantly.
- R24) Miscellaneous Income 01-000-48-00-4850  
a. This revenue line-item in FY 22 represented green power civic grants from the City's residential electric aggregation program. The rest of the years, past and future, are for one-off revenues received.
- E1) Salaries – All Departments Multiple #'s  
a. We are proposing a ~4% 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 24 through FY 28.
- E2) Health Insurance – All Departments Multiple #'s  
a. For FY 24 thru FY 28, we are assuming an annual 8% increase in health insurance and a 5% increase in dental costs.
- E3) IMRF – All Departments Multiple #'s  
a. After declining by 20% in 2022, the City's Employer rate fell even further (-26%) in 2023, going from 8.90% to 6.56%, due to strong stock market returns by IMRF in 2021. 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 24 through FY 28. The preliminary 2024 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, both Officer Hart and Sergeant Stroup (Police Department) are pursuing master's degrees at Aurora University.



- E5) Training and Travel – All Departments Multiple #'s
- a. Travel and conferences are budgeted for all employees at historical levels. Generally, we budget for department heads and senior staff to attend one national and one state conference, and all other employees training on an as needed basis.
- 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 consultant.
- 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 ACFR 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. We assumed this line-item would increase in FY 24 with the move to the new City Hall. However, cleaning services have not been finalized at time of this memo, so the costs are still estimates.
- 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) Salaries & Wages (Finance) 01-120-50-00-5010  
a. As discussed in the Items to Note section above, we propose to hire a new utility billing clerk to assist with the transfer to a new ERP in FY 24, as well as to cross train and transition all utility billing functions.
- E14) Auditing Services (Finance) 01-120-54-00-5414  
a. The City's auditing services contract with Lauterbach and Amen will expire in FY 27.
- E15) Salaries – Police Officers 01-210-50-00-5008  
E16) Salaries – Command Staff 01-210-50-00-5011  
E17) Salaries – Sergeants 01-210-50-00-5012  
E18) Salaries – Police Clerks 01-210-50-00-5013  
a. Last year's staffing plan for the Police Department carries forward to this budget proposal. The City currently has 33 sworn officers budgeted in FY 23, which is one more than the City had in FY 22. We propose to increase employee counts to 34 sworn officers in FY 25, 35 in FY 27, and 36 in FY 28 with the hiring of an additional police officer in each of those respective years. Additionally, the command staff line item increases by one civilian employee in FY 26 with the expected hiring of an evidence custodian and the police clerks' line-item increases by one in FY 26 with the expected hiring of a new police clerk.
- E19) 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 25, 26, and 28.
- E20) Vehicle and Equipment Chargeback 01-210-54-00-5422  
a. This line-item represents the gap between police impact fees and the number of expenditures related to police-car purchases.
- E21) Salaries & Wages (Community Development) 01-220-50-00-5010  
a. As mentioned in the Items to Note section above, we propose hiring a new Planner I position. The City had this position in the late 2000s and it was later cut during the recession. This position will help with a few low-level permit and plan review issues and allow the senior management staff in the department to focus on big picture projects coming forward.

- E22) Inspections 01-220-54-00-5459  
a. Permits and permit revenues went higher in FY 22, resulting in the decision to hire both a property maintenance inspector and a front desk employee in FY 22. As a result, the outsourced inspection costs decreased significantly in FY 23.
- E23) 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 and the file scanning project, which was authorized by City Council in February 2019 and Winter 2022, respectively.
- E24) Operating Supplies (Community Development) 01-220-56-00-5620  
a. The increase in FY 23 included 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. This line-item returns to historical norms plus tablets for field inspectors in FY 24.
- E25) Part-Time Salaries (Streets) 01-410-50-00-5015  
a. This line item contains funds to hire two seasonal streets department employees at \$15 per hour for 700 hours per year, and a permanent part-time position for 1000 hours.
- E26) 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.
- E27) Traffic Signal Maintenance 01-410-54-00-5435  
a. The FY 24 column contains funds to restripe crosswalks at all traffic signals in town, which we expect to receive ~66% reimbursement from the state. Also, FY 24 includes \$42,000 for rewiring the traffic signals at Route 47 and Van Emmon, which we expect to receive reimbursement for 50% to 100% of the cost in FY 25.
- E28) 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 21 and 22 primarily due to purchasing manager staffing turnover. We re-engaged the service in FY 23 and propose to continue it into the future.
- E29) Rental & Lease Purchase 01-410-54-00-5485  
a. The FY 24 column includes \$25,000 for a street sweeper rental, which we expect to have to incur while we wait for delivery on a new, proposed street sweeper.
- E30) Operating Supplies 01-410-56-00-5620  
a. The FY 24 column includes \$6,000 for disaster preparation supplies. This was discussed among senior staff as a necessary step in our readiness operations after attending a National Incident Management Systems (NIMS) class in FY 23.

- E31) Repair & Maintenance 01-410-56-00-5640  
a. The City proposes to purchase a sealcoating machine in FY 24, with funds proposed in the Vehicle and Equipment Fund. This line-item increases in FY 24 and beyond for supplies for the sealcoating machine.
- E32) 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 953 senior accounts and 12 circuit breaker senior programs.
- E33) Purchasing Services 01-640-54-00-5418  
a. This line-item represented the Purchasing Manager shared with the Village of Oswego. This position was discontinued in 2022.
- E34) 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.
- E35) 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.
- E36) 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 May 1, 2023, and we are in the process of hiring a Yorkville-only, full-time Facilities Manager.
- E37) GIS Consortium Services 01-640-54-00-5434  
a. As discussed in the Items to Note section above, the City utilizes EEI via their base level professional services contract for GIS services. During the late 2000s, the City had an in-house GIS technician that allowed us to better integrate mapping data into our processes. We think there’s merit sharing staff and resources with a larger organization. Rather than propose an in-house GIS employee, we’ve spoken with Kendall County, who has a robust and highly skilled GIS department, about supplementing their department through funding an additional employee and giving the City access to work-hours. While talks are still very preliminary, we believe the concept has merit and we’d like to set aside funding for this proposal. Additionally, Oswego has expressed some interest in joining this shared services concept.

- E38) 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.
- E39) 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, 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.
- E40) 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 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.
- E41) Building and Grounds Chargeback 01-640-54-005453
- a. This line-item represents the General Fund's coverage of the Facilities Manager position and the Building and Grounds Maintenance Worker II, hired in FY 22. Both expenditures are housed in the Building and Grounds Fund.
- E42) 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.
- E43) 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).
- E44) 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.

- E45) 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.
- E46) 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.
- E47) 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.
- E48) 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.
- E49) Transfer to City-Wide Capital 01-640-99-00-9923  
a. The FY 23 column includes funds to cover the FY 23 City-Wide Capital program plus designated ARPA funds. The amount in the FY 24 column and beyond covers the projects listed in the City-Wide Capital Fund.
- E50) Transfer to Building & Grounds 01-640-99-00-9924  
a. The FY 24 column includes the normal transfer to fund the long-term Building and Grounds capital program.
- E51) 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 was retired in FY 23.
- 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.
- 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 24 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 24 projected revenue figure of \$24,000 reflects a \$108.60 per home tax amount, as mentioned during the Fox Hill SSA levy discussion in November 2022. Of note, the long-term debt on past projects and the negative fund equity will be cleared in FY 25.
- E1) Outside Repair and Maintenance 11-111-54-00-5417
- a. The FY 24 amount reflects our best estimate for the annual maintenance contract for mowing and landscaping, \$5,000 for tree trimming, \$25,000 for crack filling and sealing on the trails, 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.

### **Sunflower SSA (12)**

- R1) Property Taxes 12-000-40-00-4000
- a. The FY 24 revenue figures reflect the ~\$180 levy per home that was discussed by the City Council during the levy approved in November 2022. Of note, the long-term debt on past projects and the negative fund equity was cleared in FY 22.
- E1) Pond Maintenance 12-112-54-00-5416
- a. In FY 24 and beyond, the City is budgeting for annual algae treatments and basin monitoring.
- E2) 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 24 revenue figures reflect the City's share of the state's motor fuel tax at \$23.37 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.
- 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 24 figures represent a \$19.12 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 were 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 and higher than average prices in FY 23. The \$65 per ton salt price was within historical norms, and we have conservatively budgeted for FY 24 and beyond at \$95 per ton.
- E2) Road to Better Roads 15-155-60-00-6025
- a. The FY 24 column reflects the roads chosen by the City Council in late 2022 and set to be bid out in March 2023.
- E3) 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 24 we have plans to stripe parts of Game Farm Rd and the adjacent streets.
- E4) Route 47 expansion 15-155-60-00-6079
- a. The final payment to the state for the City's contribution to the Route 47 expansion through downtown Yorkville was made in Fall 2022. This repayment was part of a 10-year, 0% interest commitment the State made to the City in the early 2010s, when the City was dealing with the fallout from the Great Recession.

### **City-Wide Capital Fund (23)**

- R1) Federal Grants – STP Van Emmon 23-000-41-00-4165
- a. The City's grant application has been reviewed by the Kane/Kendall Council of Mayors and has been placed on a contingency list. If other projects are delayed or more funding is identified, our project could be moved up in priority. To capitalize on this possibility, the City needs to approve a design engineering contract in FY 24.
- R2) 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 24.



- R3) 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.
- R4) Road Infrastructure Fee 23-000-44-00-4440  
a. The FY 24 column reflects an \$8.50 per month per household fee collected as part of the utility bill, which reflects an inflationary increase to the RINF as illustrated in the February 28<sup>th</sup> CC meeting. For FY 25 and beyond, we assume revenue increases via housing growth.
- R5) Reimb - Com Ed 23-000-46-00-4606  
a. This line-item includes Com Ed's reimbursement to the City for Corneils Road resurfacing. While the payment was received in FY 23, we budget for the revenue in FY 24 as that's when the money will be taken out of escrow to complete the project.
- R6) 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 fell into FY 23. The FY 24 column is for collected and escrowed road contribution fees which will be reclassified as revenue and used to offset Kennedy and Mill Road intersection and Kennedy and Freedom Place intersection improvements, expected in FY 24. 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.
- R7) 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.
- R8) 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 punch list related items.
- E1) Engineering Services 23-230-54-00-5465  
a. The FY 24, 25, 27, and 28 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 24 column represents the last of the 55 lights being replaced by the City staff.
- E3) Road to Better Roads 23-230-60-00-6025  
a. This line-item the normal 2023 construction season RTBR plan plus some leftover payments Poplar Drive railroad crossing improvements mandated by Omnitrac and the City's previous agreements with Omnitrac (estimated at \$200,000), and the intergovernmental agreements covering Fox Road and the Cannonball Trail curve. The FY 25 and beyond columns illustrate a normal RTBR plan only, and do not address the subdivision cluster coming due for rehab in the next few years.
- E4) Shared Use Path Maintenance Program 23-230-60-00-6033  
a. This program was zeroed out before it began due to the proposal to purchase a sealcoating machine, in the FY 24 budget.
- E5) 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 24 column represents the final pieces of infrastructure to be completed by the City.
- E6) Parking Lot Maintenance Program 23-230-60-00-6037  
a. This program was zeroed out before it began due to the proposal to purchase a sealcoating machine, in the FY 24 budget.
- E7) Sidewalk Replacement Program 23-230-60-00-6041  
a. This line-item represents funds to replace sidewalks on a worst-first or as-needed basis. Project locations for FY 24 have not yet been chosen.
- E8) 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 24.
- E9) 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 24. The funds budgeted are based on the IDOT approved bids but do not consider any possible change orders.
- E10) 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.

- E11) Baseline Road Improvements 23-230-60-00-6071  
a. The Baseline Road project was awarded in February 2023 and is expected to be complete in the Summer of 2023. 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.
- E12) Corneils Road Improvements 23-230-60-00-6085  
a. As referenced in the revenue section above, ComEd has reimbursed the City for the costs related to resurfacing Corneils Road. The actual road resurfacing is expected to occur after Bright Farms completes its Corneils Road improvements.
- E13) Kennedy Road (Freedom Place) 23-230-60-00-6087  
E14) Kennedy Road (Mill Road) 23-230-60-00-6088  
a. Kennedy Road and Mill Road was substantially completed in FY 23. It is anticipated that the intersection of Kennedy Road and Freedom Place will be completed in FY24, pending right-of-way acquisition and accumulation of road contribution fees from Grande Reserve buildout.
- E15) 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.
- E16) Principal Payment (2014A Bond) 23-230-81-00-8000  
E17) 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 the cost of the Facilities Manager and 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 a bond sale projected in FY 24 for ~\$30m for all costs associated with the land acquisition for and construction of a new Public Works/Parks facility. This figure represents the most conservative project estimates, and the final bond sale will be dictated by City Council policy decision.

- R5) Transfer from General 24-000-49-00-4901  
a. This line-item contains future General Fund transfers to cover a portion of the debt service payments on the 2021 bond and the 2023 bond, and to finance operations.
- R6) Transfer from Water 24-000-49-00-4951  
a. This line-item contains future Water Fund transfers to cover a portion of the debt service payments on the 2024 bond (PW facility).
- R7) Transfer from Sewer 24-000-49-00-4952  
a. This line item contains future Sewer Fund transfers to cover a portion of the debt service payments on the 2024 bond (PW Facility).
- E1) Salaries & Wages 24-216-50-00-5010  
a. This line-item covers the Yorkville-only Facilities Manager and the Building and Grounds maintenance worker.
- E2) Bond Issuance Costs 24-216-54-00-5402  
a. This line-item covers the underwriters, ratings agency, legal costs, etc. related to the issuance of the 2024 Bond for the PW Facility.
- E3) Facility Management Services 24-216-54-00-5432  
a. This line-item represented the City's cost of the shared Facilities Manager, which is set to be discontinued in FY 23 in favor of a Yorkville-only Facilities Manager.
- E4) Property and Building Maintenance Services 24-216-54-00-5446  
a. The FY 24 and FY 25 columns contain funds for the next design phase of the PW Facility and costs related to the Bristol Bay Regional Detention Basin. This basin needs to be restored to a fully naturalized state, needs some miscellaneous infrastructure repair work, and needs an annual maintenance contract.
- E5) City Hall Improvements 24-216-60-00-6030  
a. This line-item covered the 651 Prairie Pointe renovations, which are set to be fully completed in FY 23.
- E6) Public Works Facility 24-216-60-6042  
a. This line-item contains funding to cover the most expensive option for the PW facility. While the City Council still needs to decide on size, we are conservatively budgeting for the larger building.
- E7) Principal Payment (2021 Bond) 24-216-82-00-8000  
E8) Interest Payment (2021 Bond) 24-216-82-00-8050  
E9) Principal Payment (2022 Bond) 24-216-95-00-8000  
E10) 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.

- |      |                               |                   |
|------|-------------------------------|-------------------|
| E11) | Principal Payment (2024 Bond) | 24-216-86-00-8000 |
| E12) | Interest Payment (2024 Bond)  | 24-216-86-00-8050 |
- a. These line-items represent the debt service on a proposed bond sale in FY 24 of ~\$30m for the PW Facility. This debt service will be paid off by the Streets Dept (General Fund), Water Fund and Sewer Fund.

### **Vehicle and Equipment (25)**

- |     |              |                   |
|-----|--------------|-------------------|
| R1) | State Grants | 25-000-41-00-4170 |
|-----|--------------|-------------------|
- a. This line item covers squad car camera reimbursement from the Illinois Law Enforcement Training and Standards Board (ILETSB) in amounts corresponding to our squad car purchases each year.
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|-----|-----------------------------------|-------------------|
| R2) | Development Fees – Police Capital | 25-000-42-00-4215 |
| R3) | Engineering Capital Fee           | 25-000-42-00-4218 |
| R4) | Development Fees – PW Capital     | 25-000-42-00-4219 |
| R5) | Development Fees – Park Capital   | 25-000-42-00-4220 |
- a. These revenues are generated by payment of impact fees at time of building permit for new housing starts, with fee amounts dictated by City codes in effect at the time of subdivision construction or as negotiated with the developer at time of annexation.
- |     |                                 |                   |
|-----|---------------------------------|-------------------|
| R6) | Building and Grounds Chargeback | 25-000-44-00-4416 |
| R7) | Police Chargeback               | 25-000-44-00-4420 |
| R8) | Public Works Chargeback         | 25-000-44-00-4421 |
| R9) | 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.
- |      |                                    |                   |
|------|------------------------------------|-------------------|
| R10) | Miscellaneous Reimb – Park Capital | 25-000-46-00-4692 |
|------|------------------------------------|-------------------|
- a. The FY 23 column 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. The FY 25 column shows funds due to be paid by the Grande Reserve developer to the City for construction of Parks A, B, and C in Grande Reserve. The FY 26 column shows a contribution by the Bristol Bay developer to the City to fund construction of the park near the BKFPD fire station in Bristol Bay. The FY 27 column includes anticipated funds from the Grande Reserve developer for park improvements in the yet to be developed areas west of Bristol Ridge Rd. If/when these areas are platted, the fees are due; this FY 27 timing represents the City staffs earliest possible estimate for subdivision construction.

- R11) Sale of PW Capital 25-000-49-00-4921
- a. As part of receipt of dump trucks ordered in the past, and a larger purchase of capital equipment (outlined below), staff expects to sell various pieces of equipment in FY 24, including but not limited to one large dump truck, two smaller dump trucks, a mower, and a skid steer. Assuming the City Council approves the budget proposal as drafted, we would tentatively plan for and bring the following vehicles forward for sale in future years: a large dump truck, a backhoe, and a mower in FY 25; two large dump trucks in FY 26; two large dump trucks in FY 27, and one large dump truck in FY 28.
- E1) Vehicle Maintenance Services (Multiple Line-items 25-200-\*)
- a. With the anticipated construction of a PW Facility in FY 24 thru FY 26, including vehicle maintenance bays, we propose to hire a Mechanic in FY 27. While a more detailed proposal would be brought forward as part of the building planning process, and then again in FY 27 when we move to hire, we anticipate most of the City's preventative maintenance and standard repairs across all departments would be handled by an in-house mechanic.
- E2) 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.
- E3) Equipment (Police) 25-205-60-00-6060
- a. The FY 25 column contains funds for a police response training simulator based on the new training requirements mandated by the Illinois Law Enforcement Training and Standards Board. This training simulator will be used by sworn and civilian personnel in dealing with mental health subjects, resistance response, and shoot/don't shoot scenarios. The FY 28 column contains funds to replace one of the City's speed sign message boards.
- E4) Vehicles (Police) 25-205-60-00-6070
- a. The annual target for squad car replacement is somewhere between \$200,000 and \$300,000. The FY 24 column contains the purchase of two squad cars, as pre-authorized by the City Council in November 2022, and a critical incident response vehicle. The critical incident response vehicle would be prepared to immediately respond to major incidents, cutting down on the operational response time by a larger group of officers during these incidents. We anticipate that the vehicle will be used strategically at public events by Parks and Recreation staff, as well. We propose to purchase two squads in FY 25, three in FY 26, and two each in FY 27 and FY 28.
- E5) 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.

- E6) Equipment (Public Works) 25-215-60-00-6060  
a. The FY 24 column contains \$75k for a sealcoat machine, \$35k for a boom mower, \$120k for a mini-loader, and \$8k for a striping machine. The FY 25 column contains \$175k for a backhoe, \$12k for a mower, and \$8k for a plow replacement. The FY 26 column includes funds for a plow replacement. The FY 27 column includes funds for a new mower. The FY 28 column contains funds for a trackless tractor.
- E7) Vehicles (Public Works) 25-215-60-00-6070  
a. The FY 24 column contains funds to cover delivery of a single axle dump truck, a bucket truck, and a single axle dump truck as authorized in FY 23. Additionally, we propose to fund the purchase of a tandem axle dump truck with wing (\$350k), two one-ton dump trucks (\$70k each), a street sweeper (\$350k), a leaf vacuum (\$150k), and a new Ford Explorer for the Facilities Manager. The FY 25 column contains funds for a tandem axle dump truck (\$325k). The FY 26 column contains funds for a single axle dump truck (\$300k) and a tandem axle dump truck (\$350k). The FY 27 column contains funds for two single-axle dump trucks (\$315k each), and a one-ton pickup truck (\$62k). The FY 28 column contains funds for a single axle dump truck (\$335k).
- E8) Principal Payment (PW 185 Wolf Street bldg.) 25-215-92-00-8000  
E9) 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 occurs in November 2028.
- E10) Park Improvements 25-225-60-00-6010  
a. The FY 24 column includes funds for Rice Park (\$80k), Prestwick (\$75k), a Riverfront park concrete repair and improvement (\$25k), installation and preparation of Kiwanis, Countryside, Prestwick, and Sleezer parks (\$50k), and Countryside Park improvements (\$85k). The FY 25 column includes funds to complete Cannonball Park and Rotary Park (\$100k each). The FY 26 column includes replacement of Sunflower Park (\$80k), Gilbert Park (\$70k), and construction of a park at Bristol Bay (\$50k). The FY 27 column contains funds for Bridge Park (\$75k), Raintree Park A (\$75k), and \$250k for Parks F, G, and H in Grande Reserve (mentioned above and contingent upon development). The FY 28 column includes Stepping Stones Park (\$100k) and Bristol Station (\$125k).
- E11) Property Acquisition (Parks Capital) 25-225-60-00-6017  
a. This line-item contains funds for a yet-to-be-determined Parks and Recreation property acquisition, to be funded through developer contributions from the Grande Reserve developer and from proceeds from sale of the Bristol Bay 65 property to the Go For It Sports Dome.

- E12) Equipment (Parks Capital) 25-225-60-00-6060
- a. The FY 24 column contains funds for a new large mower (\$35k), a small lawn mower (\$15k), a new backhoe (\$12k), and miscellaneous equipment. The FY 25 column contains funds for the purchase of two mowers (\$14k each) and miscellaneous equipment. The FY 26 column contains funds for the purchase of a skid steer (\$70k), a gator, a mower (\$14k), new lightning detectors at ~9 City parks, and miscellaneous equipment. The FY 27 column contains funds for a new wing mower. The FY 28 column includes funds for two mowers (\$14k each).
- E13) Vehicles (Parks Capital) 25-225-60-00-6070
- a. The FY 24 column includes funds for one pickup truck. The FY 25 column covers purchase of a new recreation department van, and FY 26 and FY 27 have funds for two new pickup trucks in each year (\$40k to \$50k per truck).

### **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 represented the final bond payment for the 2007/2014B In-town road program.

### **Water Fund (51)**

- R1) Water Policy Decision 51-000-40-00-40xx
- a. Per the budget policy presentation at the February 28<sup>th</sup> City Council meeting, the City Council will need to provide direction on the merits of a phased water rate increase, a places of eating tax, or a combination of the two. These two concepts are generally interchangeable from a revenue basis, so we've titled the line-item accordingly and await City Council direction. As a reminder, every 1% of a places of eating tax is estimated to generate \$700k and a water base rate increase from \$24 bi-monthly to \$31 bi-monthly and a water volumetric rate increase from \$4.80 per 100 cubic feet to \$5.30 per 100 cubic feet would generate \$700k if implemented for an entire year. For budget purposes, we assumed the City Council would approve a partial year policy decision in FY 24 and a full-year implementation of either option in FY 25.
- R2) 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 2023.



- R3) Water Sales 51-000-44-00-4424
- a. This line-item reflects an inflationary/growth increase only in FY 24 and rough estimate/placeholder values for revenue increases in each year thereafter. These rough estimates were derived from a calculation of the gap funding needed to cover the extremely-preliminary cost estimates of the earliest-possible Lake Michigan water source project components and are not accompanied with a water rate increase recommendation. Better cost estimates and a water rate proposal will be brought forward by staff later in 2023.
- R4) Water Infrastructure Fees 51-000-44-00-4440
- a. No change is proposed for the Water Infrastructure Fee for FY 24. It is currently set at \$8.25 per month through the end of FY 23 and will need to be reauthorized for FY 24.
- R5) Water Connection Fees 51-000-44-00-4450
- a. For FY 23, 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.
- R6) 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.
- R7) Miscellaneous Income 51-000-48-00-4850
- a. The FY 24 and FY 25 columns contains expected funds from YBSD for City construction of watermain benefiting YBSD's main plant and the immediate area. These discussions have occurred at a staff level and will have to be brought forward to each organization's governing boards in FY 24. In general, the City will be able to loop the watermain for the Blackberry Woods area, bringing improvements in water quality. YBSD needs the new watermain for their plant expansion.
- R8) Bond Proceeds 51-000-49-00-4900
- R9) Premium on Bond issuance 51-000-49-00-4903
- a. These proceeds correspond to the 2023 bond needed to fund the well, treatment plant, and watermain necessary as reviewed by the City Council in late 2022.
- R10) IEPA Loan Proceeds 51-000-49-00-4905
- R11) Loan Proceeds – WIFIA 51-000-49-00-4908
- a. These line-items represent the extremely-preliminary, earliest possible construction timelines of the Lake Michigan water source project, and the City's use of the IEPA low-interest loan program and the federal WIFIA loan program. Detailed proposals are expected to be presented to the City Council by staff later in 2023.
- R12) Sale of Capital Assets
- a. We propose to trade in one pickup truck in FY 26 and two one-ton utility cab trucks in FY 28.

- E1) Salaries & Wages 51-510-50-00-5010  
a. As discussed above, the City proposes to hire a second utility billing clerk in FY 24 to offset growth in customer counts and to properly cross train staff in all aspects of the utility billing system.
- E2) 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.
- E3) Bond Issuance Costs 51-510-54-00-5402  
a. As referenced elsewhere in this memo, the City is expected to incur various application fees and legal costs with bond issuances and loan applications for various water projects. Most of this cost will be incurred within the WIFIA loan program.
- E4) 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 5,000 meters in the next four fiscal years by utilizing an outsourced contractor (approximately 1,200 meters per year). Exact details will be provided to the Public Works committee when a bidding package can be drafted by staff.
- E5) 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.
- E6) Professional Services 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, and the costs associated with the City's federal and state level lobbyists.
- E7) Engineering Services 51-510-54-00-5465  
a. Each year contains work to be done because of the City's Lake Michigan water source project, including a source water assessment protection program, an annual water audit, an annual non-revenue water reduction plan, and a leak detection program.
- E8) Water Sourcing - DWC 51-510-60-00-6011  
a. A full Lake Michigan water source project capital improvement plan will be presented to City Council later this year by staff. In general, this line-item contains the extremely-preliminary, earliest possible construction timeline cost estimates for the Lake Michigan project.

- E9) Water Tower Rehab 51-510-60-00-6015  
a. This line-item contains funds to repaint the north-central water tower in FY 24 and the south-central water tower in FY 24 and 25.
- E10) Well Rehabilitations 51-510-60-00-6022  
a. The City conducted rehab programs on two wells in FY 23, and some of the costs are expected to be paid out in FY 24.
- E11) Watermain Replacement Program 51-510-60-00-6025  
a. This line-item covers the City's normal watermain replacement schedule (formerly called the Road to Better Roads line-item) plus the accelerated watermain replacement schedule as mandated by the IDNR during the City's Lake Michigan water allocation permit process.
- E12) Well #6 /Main & Treatment Plant 51-510-60-00-6029  
a. As presented to the City at the end of 2022, the City needs to drill a new well for primary use now and for backup use in the future. This new Well #6 is likely to be in the Game Farm Rd area and will include improvements to the City's existing water treatment plant at 610 Tower Lane. To meet the City's immediate need and to protect against any Lake Michigan project delays, construction needs to occur beginning in FY 24 for completion in FY 25 and use in FY 26.
- E13) Equipment 51-510-60-00-6060  
a. The FY 24 column contains \$50k for new water transfer switches and \$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. The \$7k semi-annual expenditures in future years is for water meter reading equipment replacement.
- E14) Well #7 Standby Generator 51-510-60-00-6068  
a. As discussed in previous budget years, the southside of town has no backup electricity source for the water system, which makes it more difficult to balance water needs throughout town when there is an electrical outage. We planned to install a backup generator in the past few years, until the project become larger in scope and had to be delayed. With the arrival of the Lake Michigan water source project imminent and the use of this generator for the future receiving station, the City will need this Well 7 standby generator to be installed by the time of the Lake Michigan hook up.
- E15) Vehicles (Water Dept) 51-510-60-00-6070  
a. The amount in FY 26 represents a new  $\frac{3}{4}$  ton crew cab pickup plow and FY 28 contains funds for two new one-ton pickup trucks.
- E16) 2015A Bond Principal 51-510-77-00-8000  
E17) 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.

- E18) Principal Payment (WIFIA) 51-510-88-00-8000
- E19) Interest Payment (WIFIA) 51-510-88-00-8050
- a. These line-items cover the extremely-preliminary debt service amounts of a WIFIA loan for the earliest construction possibility of the Lake Michigan water source project. New, more accurate figures will be discussed by the City Council later in 2023. For illustrative purposes, the amounts in these line-items show the City opting for a 5-year principal payment deferral and a 35-year maximum term.
- E20) Principal Payment (2023 Bond) 51-510-86-00-8000
- E21) Interest Payment (2023 Bond) 51-510-86-00-8050
- a. This bond represents the funding source for the watermain replacements required to be conducted by the IDNR as part of our Lake Michigan water source permit process, as well as the Well #6 and treatment plant project. The principal amount required to complete these projects is ~\$9.3m and the debt service payments shown reflect at 30-year term.
- E22) Principal Payment (2026 IEPA Loan) 51-510-86-00-8000
- E23) Interest Payment (2026 IEPA Loan) 51-510-86-00-8050
- E24) Principal Payment (2028 IEPA Loan) 51-510-86-00-8000
- E25) Interest Payment (2028 IEPA Loan) 51-510-86-00-8050
- a. These line-items cover the extremely-preliminary debt service amounts of an IEPA loan in 2025 (\$11m), IEPA loan in 2027 (\$11.5m) and IEPA loan in 2028 (\$2.75m) for the earliest construction possibility of the Lake Michigan water source project. New, more accurate figures will be discussed by the City Council later in 2023. For illustrative purposes, these loans are shown as a 20-year term. Although there isn't a debt service payment shown in FY 28 for the 2028 IEPA loan, there will be a payment in FY 29, and we will need this loan to complete the Lake Michigan project.
- E26) 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) Sewer Maintenance Fees 52-000-44-00-4435
- a. The sewer fund had not had a change in sewer rates since FY 2019, when in FY 22 rates were increased by an inflationary amount. To fund the long-term capital, debt service, and developer commitment obligations, an inflationary rate increase is proposed for each year through FY 28. We show a 5% aggregate revenue increase, which we assume will be split between account growth (2%) and an inflationary rate increase of 3%.
- R2) Sewer Infrastructure Fee 52-000-44-00-4440
- a. No change in the sewer infrastructure fee is proposed in FY 24. It is currently \$4 per unit per month through April 2023. The fee will need to be reauthorized in FY 24.

- R3) 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) Part-time Salaries 52-520-50-00-5015  
a. We propose to hire a permanent part-time sewer employee at \$15/hour for 1000 hours per year.
- E2) 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.
- E3) Professional Services 52-520-54-00-5462  
a. The increase in this line-item is due to the ERP project.
- E4) Engineering Services 52-520-54-00-5465  
a. The FY 24 column includes the potential study of long-term capital needs and sewer rates, if needed.
- E5) 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 28. This line-item was formerly branded as Road to Better Roads.
- 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 24 column includes \$100,000 for the new PW bucket truck (partially funded in sewer). The FY 25 column includes \$53,000 for a ¾ ton crew cab pickup truck. The FY 26 column includes \$450,000 for the replacement of the City's sewer vacuum truck. The FY 27 column includes funds for a new one-ton pickup truck.
- E8) Sanitary Sewer Improvements 52-520-60-00-6092  
a. This line-item covers the expenditure side of the Bright Farms sanitary sewer extension project. Most of this project is paid for by Bright Farms, with the City's \$150,000 commitment spread out over 4 years.
- E9) Principal Payment (2022 Bond) 52-520-95-00-8000
- E10) Interest Expense (2022 Bond) 52-520-95-00-8050  
a. These line-items represent the final payments in the City's original Rob Roy sanitary sewer extension from the mid-2000s. These are titled with a 2022 bond because the remaining principal on the previous bond was wrapped up into the 2022 City Hall renovation project bond and refinanced.

- E11) 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).

**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. This line-item includes all athletic programming including Baseball/Softball Leagues, Soccer Leagues, Basketball Leagues, sports camps, and classes.
- 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 football field rental agreements, tournament rentals, and individual park rentals.
- R6) Hometown Days 79-000-48-00-4843  
a. This line-item represents a normal year of Hometown Days programming and has been increased to reflect the additional funds both spent and obtained due to expanding the festival while still accounting to breakeven.
- R7) Transfer from General Fund 79-000-490-00-4901  
a. The Parks and Recreation Fund runs at 0% fund balance by design, which causes the transfers to look out of proportion from past years to future years. Some of the increase in this transfer is also budget format, as the departments are funding different chargebacks for capital and operations. Finally, the Recreation Department has added employees and instructors as programs like the Preschool at the Y115 building have been created.
- 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. One of the final undeveloped lots is being constructed upon for the Station One Smokehouse restaurant expected in 2023. For conservative budgeting purposes, we have foregone estimating the property taxes to be generated on that property, and we will update our analysis after property tax revenues are received later this year. The biggest underdeveloped lot in the TIF district is the banquet-hall building pad next to the Holiday Inn Express. The property has not had an active permit on it in a few years and there are no submitted plans to the City to finish construction. The property taxes generated are expected to exceed the bond obligations in FY 24 and FY 25, with the fund going into deficit by FY 26, absent further development. Without further development action or an increase in property values within the TIF, the City stands to end the TIF in FY 29 with a \$1.7m deficit. As we have previously communicated in our audit and budget discussions, the City's General Fund could absorb this deficit and remain within fund balance policy.

### **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 24 figure at ~\$39,000. This line-item does not address expected payments to the Williams Group for their projects at Hydraulic and Route 47, but the revenues are also left out.
- 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 24 column represents the total increment for all properties in Downtown TIF 2. We have estimated inflationary growth in FY 25 and beyond. Currently, the incremental property taxes are exceeding the fund expenditures.

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.

**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 23 total projected budget being significantly better than the FY 23 adopted budget surplus is a result of strong revenue growth, project deferrals, receipt of ARPA funds, and tight management control of expenditures in all operating funds. The five-year total budget outlook is again stronger than last year’s budget proposal but has a wider variance on cash flow due to the historically-significant projects the City is undertaking.

**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 28, although the three TIF district funds will weigh down fund balance to ~30%. The Water Fund is stable in FY 24, pending a policy decision from City Council on a rate increase vs. the places of eating tax. In FY 25 and beyond, the Lake Michigan water source project will fully hit the budget and a revenue plan will be debated in 2023. 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 \$9.6m in FY 28. While that low point is significantly better than past budget proposals, the City has yet to address the broader Lake Michigan water source project funding. 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 more than \$500,000, etc.

PLANNING

Phase	Component Name	Original Projection	March 2022 Actual or Projected	September 2022 Actual or Projected	Difference, March 2022 to Sept 2022	Difference, Original to Sept 2022
Acquisition	Due diligence & preliminary expenditures	Not estimated	\$ 31,200	\$ 31,200	\$ -	\$ -
Acquisition	Cordogan Structural Analysis	Not estimated	\$ 8,000	\$ 8,000	\$ -	\$ -
Acquisition	Land acquisition	Not estimated	\$ 1,976,267	\$ 1,976,267	\$ -	\$ -
Design	Cordogan Phase 1, Space Needs	Not estimated	\$ 33,047	\$ 33,047	\$ -	\$ -
Design	Cordogan Phases 2 - 6 **	\$ 411,000	\$ 440,000	\$ 438,393	\$ (1,607)	\$ 27,393
Design	Building Plan Review	Not estimated	\$ 2,700	\$ 5,218	\$ 2,518	\$ -
Construction	Construction and renovation	\$ 5,536,686	\$ 5,197,000	\$ 5,197,000	\$ -	\$ (339,686)
Construction	Alternate 2 - HVAC AND ROOF	\$ 448,000	\$ 605,000	\$ 605,000	\$ -	\$ 157,000
Construction	HVAC Natural Gas v. Electric	\$ 60,000	\$ 62,000	\$ 61,477	\$ (523)	\$ 1,477
Construction	Alternate 4 - Move the generator	Not estimated	\$ 87,000	\$ 87,000	\$ -	\$ -
Construction	Cordogan site improvements	\$ 118,898	\$ 118,898	\$ 86,334	\$ (32,564)	\$ (32,564)
Construction	Parking Lot Improvements	\$ 350,000	\$ 386,102	\$ 365,542	\$ (20,560)	\$ 15,542
Construction	Bradford Storage, base contract	\$ 379,450	\$ 304,559	\$ 304,559	\$ -	\$ (74,891)
Construction	Bradford Storage, ComDev	Not estimated	\$ 8,700	\$ 8,700	\$ -	\$ -
Construction	Phones, networking equip, etc	\$ 124,500	\$ 322,423	\$ 241,925	\$ (80,498)	\$ 117,425
Construction	Security System and Interview Rooms	\$ 186,750	\$ 253,223	\$ 202,410	\$ (50,813)	\$ 15,660
Construction	Furniture - Lacasse	\$ 317,314	\$ 426,369	\$ 426,369	\$ -	\$ 109,055
Construction	Electronics & Misc FF&E	Not estimated	\$ 50,000	\$ 26,000	\$ (24,000)	\$ -
Construction	Cordogan Construction Inspections & Reimb	\$ 50,000	\$ 50,000	\$ 15,000	\$ (35,000)	\$ (35,000)
Construction	Moving Costs	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -
Construction	Utility Fees and Testing	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -
Construction	Owner Contingency***	\$ 190,389	\$ 190,389	\$ 367,590	\$ 177,201	\$ 177,201
	Misc. credits	\$ -	\$ -	\$ (37,551)	\$ (37,551)	\$ (37,551)
Totals		\$ 10,399,901	\$ 10,582,877	\$ 10,479,480	\$ (103,397)	\$ 101,061

\*\* Contract is set up as 6.85% of final construction pricing, which was variable. Highest estimate communicated was 6.85% of \$6m for \$411,000.

\*\*\* Owner contingency includes all approved change orders, all known change orders yet to be voted on, and roughly \$40,000 of extra allowance for unanticipated change orders. Of this owner contingency, approximately \$60,000 for cabling and wireless access point wiring was originally planned within the "phones, networking, equipment" line-item but is coded within the owner contingency since it was authorized as a change order.

FISCAL YEAR 2024 - ADMINISTRATIVE CHARGEBACK MATRIX		Percentage of Time Spent			Allocated Cost			74.33%	25.67%		
	Total Cost	Utility %	C-TIF	D-TIF	Utility Billing	C-TIF	D-TIF	Water	Sewer	C-TIF	D-TIF
Support Assistant	78,453	50.00%	0.00%	0.00%	39,227	-	-	29,157	10,070	-	-
City Administrator	256,402	10.00%	2.00%	8.00%	25,640	5,128	20,512	19,058	6,582	5,128	20,512
Executive Assistant / City Clerk	98,447	5.00%	0.00%	0.00%	4,922	-	-	3,659	1,264	-	-
Admin Assistant	93,974	12.50%	0.00%	0.00%	11,747	-	-	8,731	3,015	-	-
Assistant City Admin	177,264	0.00%	1.00%	1.00%	-	1,773	1,773	-	-	1,773	1,773
Receptionist/Building Permit Clerk	103,402	5.00%	0.00%	0.00%	5,170	-	-	3,843	1,327	-	-
Finance Director	222,404	15.00%	1.00%	1.00%	33,361	2,224	2,224	24,797	8,564	2,224	2,224
Accounting Clerk	120,692	10.00%	0.00%	0.00%	12,069	-	-	8,971	3,098	-	-
Senior Accountant	130,835	5.00%	0.00%	0.00%	6,542	-	-	4,862	1,679	-	-
Director of Public Works	211,187	0.00%	1.00%	1.00%	-	2,112	2,112	-	-	2,112	2,112
Community Development Director	222,567	0.00%	1.00%	1.00%	-	2,226	2,226	-	-	2,226	2,226
Senior Planner	112,770	0.00%	1.00%	1.00%	-	1,128	1,128	-	-	1,128	1,128
Receptionist/Building Permit Clerk	82,523	5.00%	0.00%	0.00%	4,126	-	-	3,067	1,059	-	-
Support Assistant	86,183	50.00%	2.00%	2.50%	43,091	1,724	2,155	32,030	11,062	1,724	2,155

\$	185,895	\$	16,314	\$	32,129	\$	138,174	\$	47,721	\$	16,314	\$	32,129	\$	234,337	GF - Admin Chargeback
							51-5401		52-5401		87-5401		88-5401		01-4415	

FISCAL YEAR 2024 - BUILDINGS & GROUNDS CHARGEBACK MATRIX		Percentage of Time Spent		Allocated Cost		Building & Grounds Chargeback	
	Total Cost		Library		Library		Library
Maint Worker II	77,856		9.62%		7,486		7,486
Facilities Manager	153,800		0.00%		-		-
							\$ 7,486
							\$ 7,486 B & G - Chargeback
							82-5453 24-4416

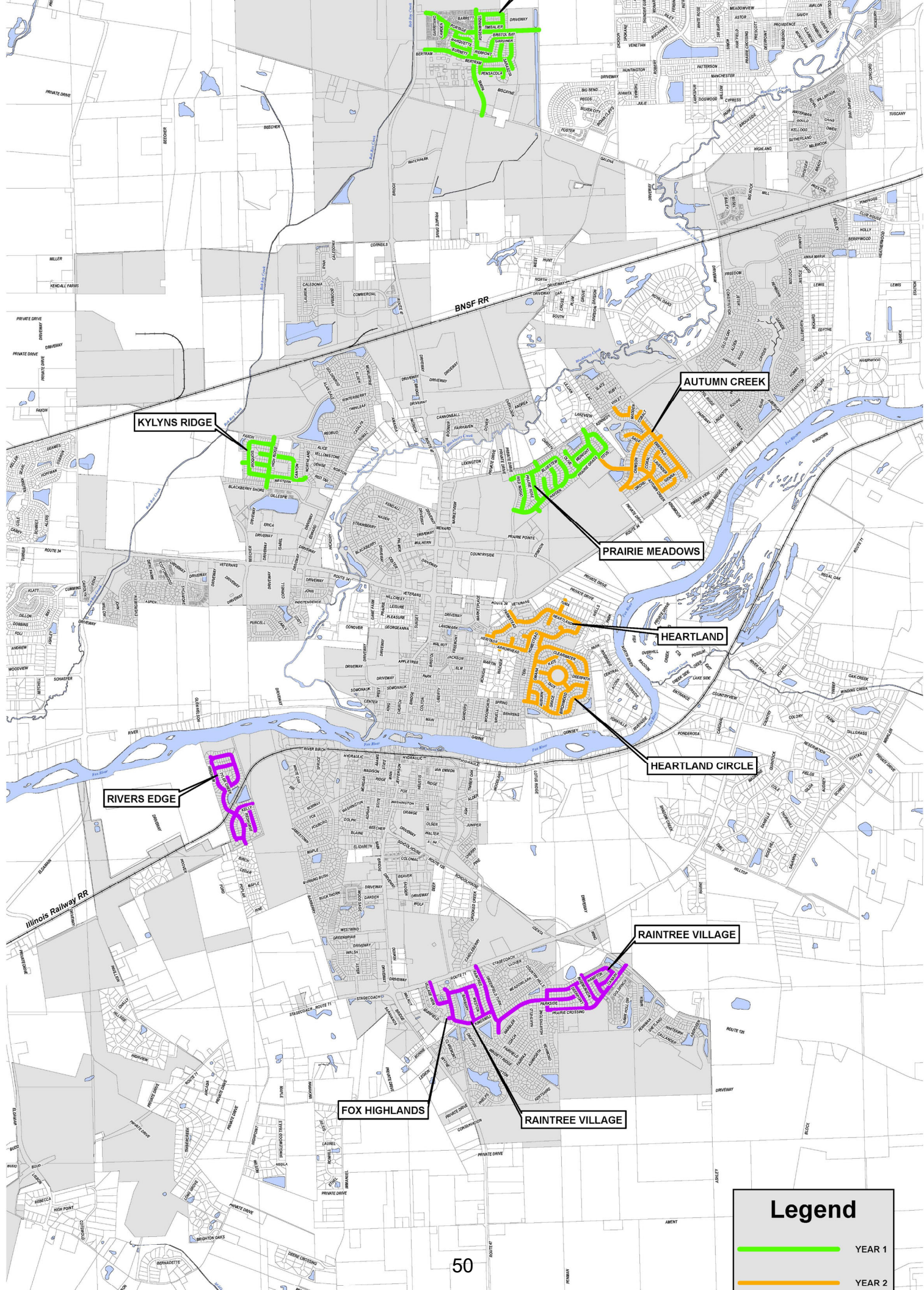
PROPOSED FUTURE SUBDIVISION PAVING NEEDS

YEAR 1 STREET REHABILITATION OPTIONS								
SUBDIVISION	STRATEGY	LENGTH	AREA	WEIGHTED AVERAGE DEFLECTION CONDITION	WEIGHTED AVERAGE DYNAMIC CONDITION	WEIGHTED AVERAGE SURFACE CONDITION	WEIGHTED AVERAGE RANK	TOTAL COST
BRISTOL BAY	VARIABLE DEPTH MILL, OVERLAY 3"	4.02	61,840	100	82.9	71.0	82.1	\$ 1,732,084
PRAIRIE MEADOWS	VARIABLE DEPTH MILL, OVERLAY 3"	1.76	27,400	100	87.4	67.3	82.9	\$ 819,846
KYLYN'S	VARIABLE DEPTH MILL, OVERLAY 3"	1.64	25,230	100	89.6	72.6	84.7	\$ 754,916
TOTAL:								\$ 3,306,846

YEAR 2 STREET REHABILITATION OPTIONS								
SUBDIVISION	STRATEGY	LENGTH	AREA	WEIGHTED AVERAGE DEFLECTION CONDITION	WEIGHTED AVERAGE DYNAMIC CONDITION	WEIGHTED AVERAGE SURFACE CONDITION	WEIGHTED AVERAGE RANK	TOTAL COST
AUTUMN CREEK UNITS 1, 1A, 2, 2A, & 2B	VARIABLE DEPTH MILL, OVERLAY 3"	4.21	66810.4	100	89.1	75.3	85.4	\$ 1,946,152
HEARTLAND CIRCLE	VARIABLE DEPTH MILL, OVERLAY 3"	3.13	49,120.00	100.00	85.3	74.3	83.9	\$ 1,469,738
HEARTLAND	VARIABLE DEPTH MILL, OVERLAY 3"	2.02	33,945.00	100.00	88.6	70.0	84.1	\$ 1,015,681
TOTAL:								\$ 4,431,572

YEAR 3 STREET REHABILITATION OPTIONS								
SUBDIVISION	STRATEGY	LENGTH	AREA	WEIGHTED AVERAGE DEFLECTION CONDITION	WEIGHTED AVERAGE DYNAMIC CONDITION	WEIGHTED AVERAGE SURFACE CONDITION	WEIGHTED AVERAGE RANK	TOTAL COST
RIVERS EDGE	VARIABLE DEPTH MILL, OVERLAY 3"	2.07	33,235.00	100.0	88.5	71.4	84.5	\$ 1,034,214.63
FOX HIGHLANDS/RAINTREE UNITS 1, 2 & 3	VARIABLE DEPTH MILL, OVERLAY 3"	4.42	73,010.00	100.0	91.5	70.4	84.6	\$ 2,271,942.53
TOTAL:								\$ 3,306,157





**Legend**

YEAR 1

YEAR 2

**United City of Yorkville**  
**Revenues & Other Financing Sources by Category**  
**Fiscal Year 2024**

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>	\$ 15,483,617	\$ 4,486,700	\$ 589,000	\$ 95,350	\$ 2,155,298	\$ 150,000	\$ 30,000	\$ 28,000	\$ -	\$ 23,017,965
<u>Special Revenue Funds</u>										
(15) Motor Fuel Tax	-	994,400	-	-	-	5,000	-	-	-	999,400
(79) Parks and Recreation	-	-	-	-	670,000	1,250	-	257,936	2,440,844	3,370,030
(72) Land Cash	-	-	-	-	-	-	-	-	-	-
(87) Countryside TIF	228,000	-	-	-	-	-	-	-	-	228,000
(88) Downtown TIF	122,000	-	-	-	-	-	-	-	-	122,000
(89) Downtown TIF II	146,000	-	-	-	-	-	-	-	-	146,000
(11) Fox Hill SSA	24,000	-	-	-	-	-	-	-	-	24,000
(12) Sunflower SSA	21,000	-	-	-	-	-	-	-	-	21,000
<u>(42) Debt Service Fund</u>	-	-	-	-	-	-	-	-	-	-
<u>Capital Project Funds</u>										
(25) Vehicle & Equipment	-	-	110,000	7,300	1,567,477	-	-	500	126,000	1,811,277
(23) City-Wide Capital	-	-	103,000	-	897,130	25,000	1,445,653	-	603,012	3,073,795
(24) Buildings & Grounds	-	-	30,000	-	280,386	275,000	-	-	32,589,237	33,174,623
<u>Enterprise Funds</u>										
(51) Water	350,000	-	-	-	5,459,210	35,000	48,500	109,134	10,262,457	16,264,301
(52) Sewer	-	-	-	-	1,884,029	30,000	57,000	-	1,065,723	3,036,752
<u>Library Funds</u>										
(82) Library Operations	1,763,193	47,000	-	1,000	6,000	15,000	-	3,250	31,335	1,866,778
(84) Library Capital	-	-	50,000	-	-	150	-	-	-	50,150
<b>TOTAL REVENUES</b>	<b>\$ 18,137,810</b>	<b>\$ 5,528,100</b>	<b>\$ 882,000</b>	<b>\$ 103,650</b>	<b>\$ 12,919,530</b>	<b>\$ 536,400</b>	<b>\$ 1,581,153</b>	<b>\$ 398,820</b>	<b>\$ 47,118,608</b>	<b>\$ 87,206,071</b>

**United City of Yorkville**  
**Expenditures & Other Financing Uses by Category**  
**Fiscal Year 2024**

FUND	Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Contingency	Developer Commitments	Debt Service	Other Financing Uses	Fund Total
<u>(01) General Fund</u>	\$ 6,359,779	\$ 3,749,289	\$ 8,231,466	\$ 361,347	\$ -	\$ 75,000	\$ -	\$ -	\$ 4,241,084	\$ 23,017,965
<u>Special Revenue Funds</u>										
(15) Motor Fuel Tax	-	-	-	190,000	1,050,000	-	-	-	-	1,240,000
(79) Parks and Recreation	1,546,393	542,523	632,457	687,920	-	-	-	-	-	3,409,293
(72) Land Cash	-	-	-	-	-	-	-	-	-	-
(87) Countryside TIF	-	-	18,014	-	-	-	-	209,422	-	227,436
(88) Downtown TIF	-	-	76,857	-	5,000	-	-	-	-	81,857
(89) Downtown TIF II	-	-	11,000	-	-	-	-	-	-	11,000
(11) Fox Hill SSA	-	-	60,640	-	-	-	-	-	-	60,640
(12) Sunflower SSA	-	-	18,640	-	-	-	-	-	-	18,640
<u>(42) Debt Service Fund</u>	-	-	-	-	-	-	-	-	-	-
<u>Capital Project Funds</u>										
(25) Vehicle & Equipment	-	-	38,100	18,618	2,550,500	-	-	71,570	-	2,678,788
(23) City-Wide Capital	-	-	140,075	115,000	3,724,254	-	-	313,038	104,627	4,396,994
(24) Buildings & Grounds	176,683	58,394	521,417	51,500	3,010,000	-	-	799,915	-	4,617,909
<u>Enterprise Funds</u>										
(51) Water	613,000	315,829	2,732,234	469,600	10,034,025	-	136,795	975,291	97,224	15,373,998
(52) Sewer	317,421	162,278	266,270	79,120	619,100	-	163,772	1,065,723	171,349	2,845,033
<u>Library Funds</u>										
(82) Library Operations	456,307	184,238	350,405	51,300	-	-	-	866,750	-	1,909,000
(84) Library Capital	-	-	3,500	55,000	56,000	-	-	-	-	114,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,469,583</b>	<b>\$ 5,012,551</b>	<b>\$ 13,101,075</b>	<b>\$ 2,079,405</b>	<b>\$ 21,048,879</b>	<b>\$ 75,000</b>	<b>\$ 300,567</b>	<b>\$ 4,301,709</b>	<b>\$ 4,614,284</b>	<b>\$ 60,003,053</b>

**United City of Yorkville**  
**Fund Balance History**  
**Fiscal Years 2021 - 2028**

FUND	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<u>(01) General Fund</u>	\$ 9,172,354	\$ 10,627,100	\$ 9,398,466	\$ 10,627,100	\$ 10,627,100	\$ 10,627,100	\$ 10,627,100	\$ 10,627,100	\$ 10,627,100
<u>Special Revenue Funds</u>									
(15) Motor Fuel Tax	1,243,821	269,412	169,838	244,583	3,983	1,682	8,646	3,097	-
(79) Parks and Recreation	73,000	-	-	39,263	-	-	-	-	-
(72) Land Cash	31,131	33,843	-	-	-	-	-	-	-
(87) Countryside TIF	(1,211,222)	(1,182,815)	(1,177,872)	(1,176,443)	(1,175,879)	(1,169,204)	(1,313,367)	(1,446,907)	(1,575,762)
(88) Downtown TIF	(1,448,929)	(1,639,928)	(1,629,650)	(1,615,054)	(1,574,911)	(1,534,668)	(1,494,378)	(1,454,097)	(1,413,884)
(89) Downtown TIF II	(47,869)	(6,625)	61,943	63,949	198,949	331,599	468,886	609,484	753,641
(11) Fox Hill SSA	10,231	21,576	(22,635)	33,077	(3,563)	6,797	17,157	25,789	34,421
(12) Sunflower SSA	(8,409)	2,386	754	8,386	10,746	13,106	15,466	16,098	16,730
<u>(42) Debt Service Fund</u>	-	-	-	-	-	-	-	-	-
<u>Capital Project Funds</u>									
(25) Vehicle & Equipment	1,485,791	1,391,622	359,643	1,168,484	300,973	70,973	70,973	70,973	70,973
(23) City-Wide Capital	119,569	2,165,601	254,218	4,599,336	3,276,137	2,566,184	1,806,361	1,989,649	2,340,025
(24) Buildings & Grounds	-	10,002,257	777,068	1,172,075	29,728,789	4,713,259	259,946	-	-
<u>Enterprise Funds *</u>									
(51) Water	3,901,358	3,791,199	1,880,869	3,195,487	4,085,790	6,233,369	(1,159,238)	1,172,184	(2,188,121)
(52) Sewer	864,688	1,001,490	1,562,682	2,373,052	2,564,771	1,934,834	1,128,726	1,163,204	1,330,751
<u>Library Funds</u>									
(82) Library Operations	638,033	746,897	663,784	758,441	716,219	723,878	731,752	729,393	725,351
(84) Library Capital	169,188	176,662	145,712	234,847	170,497	(77,853)	(66,203)	(244,553)	(222,903)
<b>Totals</b>	<b>\$ 14,992,735</b>	<b>\$ 27,400,677</b>	<b>\$ 12,444,820</b>	<b>\$ 21,726,583</b>	<b>\$ 48,929,601</b>	<b>\$ 24,441,056</b>	<b>\$ 11,101,827</b>	<b>\$ 13,261,414</b>	<b>\$ 10,498,322</b>

\* Fund Balance Equivalent



**United City of Yorkville**  
**Revenues & Other Financing Sources Budget Summary - All Funds**  
**Fiscal Years 2021 - 2028**

FUND	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<u>(01) General Fund</u>	\$ 19,693,430	\$ 23,139,178	\$ 22,339,736	\$ 24,406,337	\$ 23,017,965	\$ 23,498,009	\$ 23,990,473	\$ 24,773,085	\$ 25,084,858
<u>Special Revenue Funds</u>									
(15) Motor Fuel Tax	1,388,742	1,257,491	1,176,560	1,221,443	999,400	1,017,699	1,056,964	1,139,451	1,160,551
(79) Parks and Recreation	1,904,501	2,308,046	3,123,472	3,159,421	3,370,030	3,592,821	3,673,691	3,727,078	3,872,431
(72) Land Cash	18,963	2,712	-	-	-	-	-	-	-
(87) Countryside TIF	151,422	250,366	232,133	232,124	228,000	233,700	239,543	245,532	251,670
(88) Downtown TIF	70,677	96,795	96,000	100,932	122,000	125,050	128,176	131,380	134,665
(89) Downtown TIF II	48,103	78,764	99,353	97,574	146,000	149,650	153,391	157,226	161,157
(11) Fox Hill SSA	16,034	16,034	21,500	21,501	24,000	24,000	24,000	24,000	24,000
(12) Sunflower SSA	20,363	20,363	21,000	21,000	21,000	21,000	21,000	21,000	21,000
<u>(42) Debt Service Fund</u>	323,225	329,375	330,075	329,798	-	-	-	-	-
<u>Capital Project Funds</u>									
(25) Vehicle & Equipment	1,538,720	611,587	1,105,870	1,316,219	1,811,277	1,766,794	1,508,206	1,826,811	1,424,353
(23) City-Wide Capital	2,890,605	5,816,246	3,995,222	5,283,696	3,073,795	1,281,640	1,144,168	1,833,762	1,891,556
(24) Buildings & Grounds	-	13,625,800	1,007,229	1,221,404	33,174,623	2,450,378	2,430,764	2,846,508	3,115,704
<u>Enterprise Funds</u>									
(51) Water	5,345,960	5,206,164	5,779,003	6,004,231	16,264,301	132,318,139	11,763,027	22,167,144	14,557,681
(52) Sewer	1,911,814	6,453,152	6,604,721	7,165,376	3,036,752	3,046,627	3,374,766	2,148,007	2,209,065
<u>Library Funds</u>									
(82) Library Operations	1,628,293	1,707,182	1,736,773	1,842,727	1,866,778	1,905,793	1,079,058	1,110,539	1,143,025
(84) Library Capital	104,813	104,065	50,350	120,185	50,150	50,150	50,150	50,150	50,150
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>\$ 37,055,665</b>	<b>\$ 61,023,320</b>	<b>\$ 47,718,997</b>	<b>\$ 52,543,968</b>	<b>\$ 87,206,071</b>	<b>\$ 171,481,450</b>	<b>\$ 50,637,377</b>	<b>\$ 62,201,673</b>	<b>\$ 55,101,866</b>

**United City of Yorkville**  
**Expenditures & Other Financing Uses Budget Summary - All Funds**  
**Fiscal Years 2021 - 2028**

FUND	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<u>(01) General Fund</u>	\$ 18,033,136	\$ 21,684,432	\$ 22,479,736	\$ 24,406,337	\$ 23,017,965	\$ 23,498,009	\$ 23,990,473	\$ 24,773,085	\$ 25,084,858
<u>Special Revenue Funds</u>									
(15) Motor Fuel Tax	840,628	2,231,900	1,277,045	1,246,272	1,240,000	1,020,000	1,050,000	1,145,000	1,163,648
(79) Parks and Recreation	2,242,984	2,381,046	3,218,472	3,120,158	3,409,293	3,592,821	3,673,691	3,727,078	3,872,431
(72) Land Cash	235,673	-	-	33,843	-	-	-	-	-
(87) Countryside TIF	220,861	221,959	227,291	225,752	227,436	227,025	383,706	379,072	380,525
(88) Downtown TIF	282,057	287,794	87,612	76,058	81,857	84,807	87,886	91,099	94,452
(89) Downtown TIF II	22,173	37,521	30,500	27,000	11,000	17,000	16,104	16,628	17,000
(11) Fox Hill SSA	19,295	4,688	59,200	10,000	60,640	13,640	13,640	15,368	15,368
(12) Sunflower SSA	12,572	9,569	17,200	15,000	18,640	18,640	18,640	20,368	20,368
<u>(42) Debt Service Fund</u>	323,225	329,375	330,075	329,798	-	-	-	-	-
<u>Capital Project Funds</u>									
(25) Vehicle & Equipment	564,621	705,755	2,235,223	1,539,357	2,678,788	1,996,794	1,508,206	1,826,811	1,424,353
(23) City-Wide Capital	3,359,194	3,770,215	5,592,073	2,849,961	4,396,994	1,991,593	1,903,991	1,650,474	1,541,180
(24) Buildings & Grounds	-	3,623,545	10,871,560	10,051,586	4,617,909	27,465,908	6,884,077	3,106,454	3,115,704
<u>Enterprise Funds</u>									
(51) Water	4,712,847	5,316,323	7,693,103	6,599,943	15,373,998	130,170,560	19,155,634	19,835,722	17,917,986
(52) Sewer	2,269,514	6,316,350	5,995,546	5,793,814	2,845,033	3,676,564	4,180,874	2,113,529	2,041,518
<u>Library Funds</u>									
(82) Library Operations	1,568,867	1,598,317	1,763,820	1,831,183	1,909,000	1,898,134	1,071,184	1,112,898	1,147,067
(84) Library Capital	59,209	96,591	85,500	62,000	114,500	298,500	38,500	228,500	28,500
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 34,766,856</b>	<b>\$ 48,615,380</b>	<b>\$ 61,963,956</b>	<b>\$ 58,218,062</b>	<b>\$ 60,003,053</b>	<b>\$ 195,969,995</b>	<b>\$ 63,976,606</b>	<b>\$ 60,042,086</b>	<b>\$ 57,864,958</b>

**United City of Yorkville**  
**Fiscal Year 2024 Budget**  
**Fund Balance Summary**

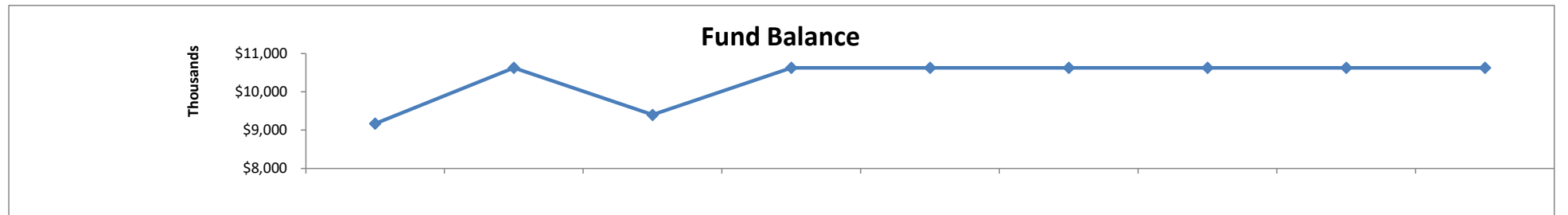
FUND	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Budgeted Financing Sources(Uses)	Surplus (Deficit)	Ending Fund Balance
<u>General Fund</u>	\$ 10,627,100	\$ 23,017,965	\$ 18,776,881	\$ (4,241,084)	\$ -	\$ 10,627,100
<u>Special Revenue Funds</u>						
Motor Fuel Tax	244,583	999,400	1,240,000	-	(240,600)	3,983
Parks and Recreation	39,263	929,186	3,409,293	2,440,844	(39,263)	-
Land Cash	-	-	-	-	-	-
Countryside TIF	(1,176,443)	228,000	227,436	-	564	(1,175,879)
Downtown TIF	(1,615,054)	122,000	81,857	-	40,143	(1,574,911)
Downtown TIF II	63,949	146,000	11,000	-	135,000	198,949
Fox Hill SSA	33,077	24,000	60,640	-	(36,640)	(3,563)
Sunflower SSA	8,386	21,000	18,640	-	2,360	10,746
<u>Debt Service Fund</u>	-	-	-	-	-	-
<u>Capital Project Funds</u>						
Vehicle & Equipment	1,168,484	1,685,277	2,678,788	126,000	(867,511)	300,973
City-Wide Capital	4,599,336	2,470,783	# 4,292,367	498,385	(1,323,199)	3,276,137
Buildings & Grounds	1,172,075	585,386	4,617,909	32,589,237	28,556,714	29,728,789
<u>Enterprise Funds *</u>						
Water	3,195,487	6,001,844	15,276,774	10,165,233	890,303	4,085,790
Sewer	2,373,052	1,971,029	2,673,684	894,374	191,719	2,564,771
<u>Library Funds</u>						
Library Operations	758,441	1,835,443	1,909,000	31,335	(42,222)	716,219
Library Capital	234,847	50,150	114,500	-	(64,350)	170,497
<b>Totals</b>	<b>\$ 21,726,583</b>	<b>\$ 40,087,463</b>	<b>\$ 55,388,769</b>	<b>\$ 42,504,324</b>	<b>\$ 27,203,018</b>	<b>\$ 48,929,601</b>

\* 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Taxes	\$ 11,970,763	\$ 14,350,349	\$ 14,316,507	\$ 15,188,087	\$ 15,483,617	\$ 15,778,329	\$ 16,050,218	\$ 16,328,424	\$ 16,388,062
Intergovernmental	5,016,435	5,630,190	5,282,917	6,010,301	4,486,700	4,620,246	4,755,482	5,140,409	5,238,297
Licenses & Permits	602,328	834,170	574,500	823,000	589,000	539,000	514,000	489,000	489,000
Fines & Forfeits	109,268	197,158	115,350	95,350	95,350	95,350	95,350	95,350	95,350
Charges for Service	1,743,212	1,902,362	1,950,962	2,031,849	2,155,298	2,282,084	2,417,423	2,561,902	2,716,149
Investment Earnings	12,085	(33,857)	7,500	200,000	150,000	125,000	100,000	100,000	100,000
Reimbursements	56,038	80,473	30,000	26,500	30,000	30,000	30,000	30,000	30,000
Miscellaneous	50,612	157,102	62,000	31,250	28,000	28,000	28,000	28,000	28,000
<b>Total Revenues</b>	<b>\$ 19,560,741</b>	<b>\$ 23,117,947</b>	<b>\$ 22,339,736</b>	<b>\$ 24,406,337</b>	<b>\$ 23,017,965</b>	<b>\$ 23,498,009</b>	<b>\$ 23,990,473</b>	<b>\$ 24,773,085</b>	<b>\$ 25,084,858</b>
Other Financing Sources	132,689	21,231	-	-	-	-	-	-	-
<b>Total Revenues and Transfers</b>	<b>\$ 19,693,430</b>	<b>\$ 23,139,178</b>	<b>\$ 22,339,736</b>	<b>\$ 24,406,337</b>	<b>\$ 23,017,965</b>	<b>\$ 23,498,009</b>	<b>\$ 23,990,473</b>	<b>\$ 24,773,085</b>	<b>\$ 25,084,858</b>
<b>Expenditures</b>									
Salaries	\$ 4,906,111	\$ 5,341,401	\$ 5,880,082	\$ 5,718,931	\$ 6,359,779	\$ 6,567,269	\$ 6,856,094	\$ 7,124,911	\$ 7,452,209
Benefits	3,124,113	3,293,296	3,601,680	3,482,850	3,749,289	3,937,983	4,198,329	4,447,879	4,706,104
Contractual Services	6,342,215	5,977,511	6,902,794	7,032,327	8,231,466	7,875,124	7,894,800	8,012,929	7,327,217
Supplies	234,069	275,185	313,775	309,901	361,347	364,566	375,554	386,637	397,192
Contingency	-	-	22,000	-	75,000	75,000	75,000	75,000	75,000
<b>Total Expenditures</b>	<b>\$ 14,606,508</b>	<b>\$ 14,887,393</b>	<b>\$ 16,720,331</b>	<b>\$ 16,544,009</b>	<b>\$ 18,776,881</b>	<b>\$ 18,819,942</b>	<b>\$ 19,399,777</b>	<b>\$ 20,047,356</b>	<b>\$ 19,957,722</b>
Other Financing Uses	3,426,628	6,797,039	5,759,405	7,862,328	4,241,084	4,678,067	4,590,696	4,725,729	5,127,136
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 18,033,136</b>	<b>\$ 21,684,432</b>	<b>\$ 22,479,736</b>	<b>\$ 24,406,337</b>	<b>\$ 23,017,965</b>	<b>\$ 23,498,009</b>	<b>\$ 23,990,473</b>	<b>\$ 24,773,085</b>	<b>\$ 25,084,858</b>
Surplus (Deficit)	\$ 1,660,294	\$ 1,454,746	\$ (140,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 9,172,354</b>	<b>\$ 10,627,100</b>	<b>\$ 9,398,466</b>	<b>\$ 10,627,100</b>	<b>\$ 10,627,100</b>	<b>\$ 10,627,100</b>	<b>\$ 10,627,100</b>	<b>\$ 10,627,100</b>	<b>\$ 10,627,100</b>
	50.86%	49.01%	41.81%	43.54%	46.17%	45.23%	44.30%	42.90%	42.36%



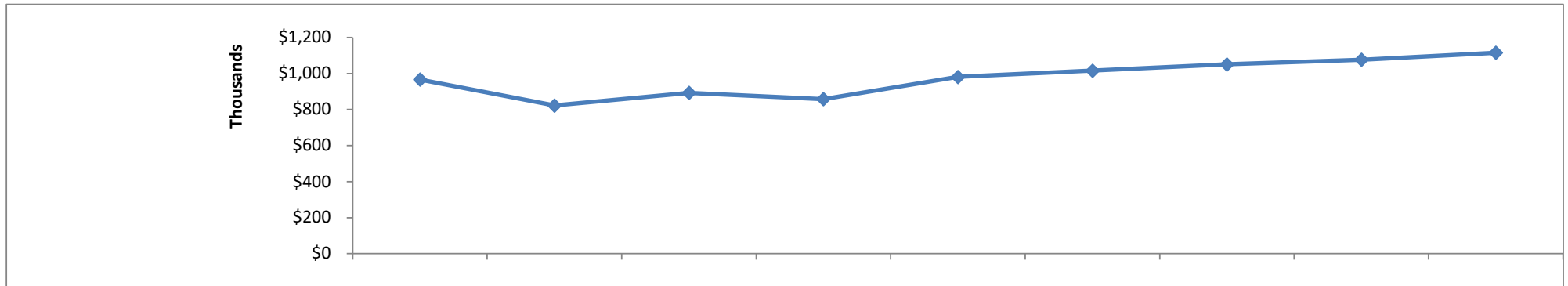
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>GENERAL FUND - 01</u></b>										
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	\$ 2,100,975	\$ 2,084,951	\$ 2,213,427	\$ 2,220,747	\$ 2,346,977	\$ 2,446,977	\$ 2,520,386	\$ 2,595,998	\$ 2,673,878
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION	1,226,938	1,330,510	1,330,767	1,331,704	1,374,700	1,400,000	1,425,000	1,450,000	1,450,000
01-000-40-00-4030	MUNICIPAL SALES TAX	3,617,361	4,450,012	4,553,445	4,580,000	4,671,600	4,765,032	4,860,333	4,957,540	5,056,691
01-000-40-00-4035	NON-HOME RULE SALES TAX	2,724,628	3,483,930	3,543,838	3,700,000	3,774,000	3,849,480	3,926,470	4,004,999	4,085,099
01-000-40-00-4040	ELECTRIC UTILITY TAX	705,758	734,332	705,000	735,000	735,000	735,000	735,000	735,000	735,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	296,112	466,934	295,000	580,000	580,000	580,000	580,000	580,000	580,000
01-000-40-00-4043	EXCISE TAX	227,090	199,888	174,750	200,000	194,000	184,300	175,085	166,331	158,014
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	290,272	298,048	295,000	296,000	296,000	296,000	296,000	296,000	296,000
01-000-40-00-4050	HOTEL TAX	66,751	138,415	110,000	140,000	140,000	140,000	140,000	140,000	140,000
01-000-40-00-4055	VIDEO GAMING TAX	125,582	252,890	230,000	300,000	300,000	300,000	300,000	300,000	300,000
01-000-40-00-4060	AMUSEMENT TAX	69,445	188,617	190,000	260,000	225,000	225,000	225,000	225,000	225,000
01-000-40-00-4065	ADMISSIONS TAX	58,105	148,662	145,000	208,296	200,000	200,000	200,000	200,000	-
01-000-40-00-4070	BUSINESS DISTRICT TAX - KENDALL MRKT	377,240	446,883	409,940	500,000	510,000	520,200	530,604	541,216	552,040
01-000-40-00-4071	BUSINESS DISTRICT TAX - DOWNTOWN	35,259	43,410	40,000	40,000	40,000	40,000	40,000	40,000	40,000
01-000-40-00-4072	BUSINESS DISTRICT TAX - COUNTRYSIDE	25,826	57,358	55,000	70,000	70,000	70,000	70,000	70,000	70,000
01-000-40-00-4075	AUTO RENTAL TAX	15,081	17,169	17,000	18,000	18,000	18,000	18,000	18,000	18,000
01-000-41-00-4100	STATE INCOME TAX	2,470,986	3,175,556	2,848,816	3,483,393	3,346,228	3,413,153	3,556,758	3,858,440	3,935,608
01-000-41-00-4105	LOCAL USE TAX	855,744	798,764	807,488	861,320	882,853	900,510	938,398	1,017,992	1,038,352
01-000-41-00-4106	CANNABIS EXCISE TAX	16,831	32,368	41,989	34,668	38,544	39,700	41,776	45,764	47,137
01-000-41-00-4110	ROAD & BRIDGE TAX	52,363	54,872	116,077	115,949	120,000	120,000	120,000	120,000	120,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	22,429	48,889	25,000	50,000	50,000	50,000	50,000	50,000	50,000
01-000-41-00-4160	FEDERAL GRANTS	1,548,837	1,506,738	1,422,797	1,420,459	18,225	17,700	17,700	17,363	16,350
01-000-41-00-4168	STATE GRANTS - TRAFFIC SIGNAL MAINTENANCE	30,292	12,329	20,000	37,465	30,000	78,333	30,000	30,000	30,000
01-000-41-00-4170	STATE GRANTS	18,060	-	-	6,020	-	-	-	-	-
01-000-41-00-4182	MISC INTERGOVERNMENTAL	893	674	750	1,027	850	850	850	850	850
01-000-42-00-4200	LIQUOR LICENSES	95,217	79,614	65,000	80,000	80,000	80,000	80,000	80,000	80,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	12,052	8,577	9,500	8,000	9,000	9,000	9,000	9,000	9,000
01-000-42-00-4210	BUILDING PERMITS	495,059	745,979	500,000	735,000	500,000	450,000	425,000	400,000	400,000
01-000-43-00-4310	CIRCUIT COURT FINES	32,472	50,258	35,000	55,000	50,000	50,000	50,000	50,000	50,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	13,941	88,880	20,000	10,000	15,000	15,000	15,000	15,000	15,000
01-000-43-00-4323	OFFENDER REGISTRATION FEES	355	520	350	350	350	350	350	350	350
01-000-43-00-4325	POLICE TOWS	62,500	57,500	60,000	30,000	30,000	30,000	30,000	30,000	30,000
01-000-44-00-4400	GARBAGE SURCHARGE	1,354,988	1,465,163	1,525,021	1,580,000	1,690,600	1,808,942	1,935,568	2,071,058	2,216,032
01-000-44-00-4405	UB COLLECTION FEES	172,889	184,951	170,000	185,000	185,000	185,000	185,000	185,000	185,000
01-000-44-00-4407	LATE PENALTIES - GARBAGE	89	28,985	28,000	34,000	35,360	36,774	38,245	39,775	41,366
01-000-44-00-4415	ADMINISTRATIVE CHARGEBACK	213,896	218,560	225,941	225,941	234,338	241,368	248,610	256,069	263,751
01-000-44-00-4474	POLICE SPECIAL DETAIL	1,350	4,703	2,000	6,908	10,000	10,000	10,000	10,000	10,000

Account Number	Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-000-45-00-4500	INVESTMENT EARNINGS	12,085	11,013	7,500	200,000	150,000	125,000	100,000	100,000	100,000
01-000-45-00-4555	UNREALIZED GAIN (LOSS)	-	(44,870)	-	-	-	-	-	-	-
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	5,638	296	5,000	-	5,000	5,000	5,000	5,000	5,000
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	9,824	1,056	10,000	6,500	10,000	10,000	10,000	10,000	10,000
01-000-46-00-4690	REIMB - MISCELLANEOUS	40,576	79,121	15,000	20,000	15,000	15,000	15,000	15,000	15,000
01-000-48-00-4820	RENTAL INCOME	4,000	5,890	7,000	6,250	6,000	6,000	6,000	6,000	6,000
01-000-48-00-4850	MISCELLANEOUS INCOME	46,612	151,212	55,000	25,000	22,000	22,000	22,000	22,000	22,000
General Fund Revenues		\$ 19,560,741	\$ 23,117,947	\$ 22,339,736	\$ 24,406,337	\$ 23,017,965	\$ 23,498,009	\$ 23,990,473	\$ 24,773,085	\$ 25,084,858
01-000-49-00-4916	TRANSFER FROM CW MUNICIPAL BUILDING	132,689	21,231	-	-	-	-	-	-	-
Other Financing Sources		\$ 132,689	\$ 21,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Revenues & Transfers		\$ 19,693,430	\$ 23,139,178	\$ 22,339,736	\$ 24,406,337	\$ 23,017,965	\$ 23,498,009	\$ 23,990,473	\$ 24,773,085	\$ 25,084,858

## 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Expenditures</b>									
Salaries	\$ 597,456	\$ 529,083	\$ 533,258	\$ 521,000	\$ 607,744	\$ 623,790	\$ 640,307	\$ 657,305	\$ 674,803
Benefits	199,237	145,513	152,041	150,082	174,443	186,708	198,412	210,893	224,264
Contractual Services	158,328	138,583	197,067	176,870	188,500	195,274	201,984	198,149	205,816
Supplies	11,598	9,164	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Administration</b>	<b>\$ 966,619</b>	<b>\$ 822,343</b>	<b>\$ 892,366</b>	<b>\$ 857,952</b>	<b>\$ 980,687</b>	<b>\$ 1,015,772</b>	<b>\$ 1,050,703</b>	<b>\$ 1,076,347</b>	<b>\$ 1,114,883</b>



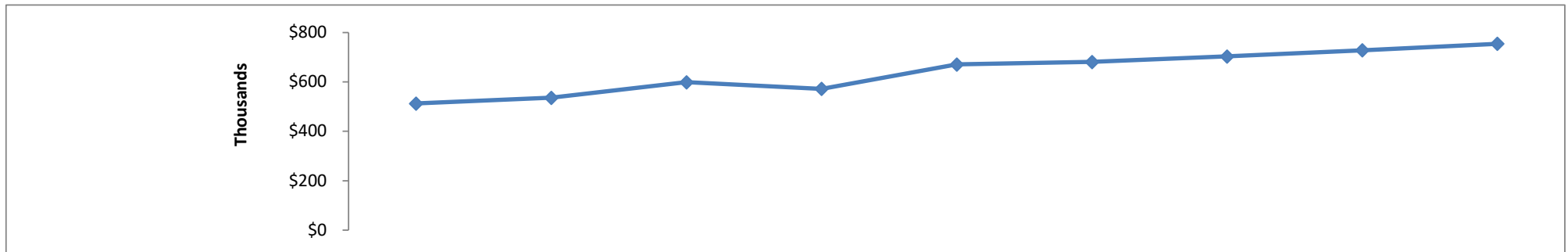
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Administration</b>										
01-110-50-00-5001	SALARIES - MAYOR	\$ 9,935	\$ 9,800	\$ 10,000	\$ 10,000	\$ 18,000	\$ 18,288	\$ 18,582	\$ 18,881	\$ 19,187
01-110-50-00-5002	SALARIES - LIQUOR COMM	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-110-50-00-5005	SALARIES - ALDERMAN	47,680	46,000	48,000	48,000	72,800	73,680	74,578	75,493	76,427
01-110-50-00-5010	SALARIES - ADMINISTRATION	538,841	472,283	474,258	462,000	495,944	510,822	526,147	541,931	558,189
01-110-50-00-5015	PART-TIME SALARIES	-	-	-	-	20,000	20,000	20,000	20,000	20,000
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	60,163	46,428	42,749	39,500	33,346	36,830	39,093	41,458	43,985
01-110-52-00-5214	FICA CONTRIBUTION	42,064	35,793	37,918	37,000	43,654	44,964	46,313	47,702	49,133
01-110-52-00-5216	GROUP HEALTH INSURANCE	88,509	56,131	63,330	65,933	89,114	96,243	103,942	112,257	121,238
01-110-52-00-5222	GROUP LIFE INSURANCE	428	581	572	611	558	558	564	570	576
01-110-52-00-5223	DENTAL INSURANCE	6,943	5,670	6,508	6,083	6,835	7,177	7,536	7,913	8,309
01-110-52-00-5224	VISION INSURANCE	1,130	910	964	955	936	936	964	993	1,023
01-110-54-00-5412	TRAINING & CONFERENCES	2,018	1,908	17,000	7,500	17,000	17,000	17,000	17,000	17,000
01-110-54-00-5415	TRAVEL & LODGING	-	2,116	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-110-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	1,543	4,612	6,815	6,920	-	3,733	7,230	-	4,079
01-110-54-00-5426	PUBLISHING & ADVERTISING	5,793	5,033	5,000	2,500	5,000	5,000	5,000	5,000	5,000
01-110-54-00-5430	PRINTING & DUPLICATING	1,036	1,279	7,000	3,500	6,000	6,000	6,000	6,000	6,000
01-110-54-00-5440	TELECOMMUNICATIONS	26,499	32,921	35,000	42,000	35,000	35,000	35,000	35,000	35,000
01-110-54-00-5448	FILING FEES	67	-	500	500	500	500	500	500	500
01-110-54-00-5451	CODIFICATION	7,493	2,272	10,000	5,700	10,000	10,000	10,000	10,000	10,000
01-110-54-00-5452	POSTAGE & SHIPPING	440	311	2,500	750	1,500	1,500	1,500	1,500	1,500
01-110-54-00-5460	DUES & SUBSCRIPTIONS	22,406	22,489	22,000	22,000	26,200	26,200	26,200	26,200	26,200
01-110-54-00-5462	PROFESSIONAL SERVICES	10,777	9,725	12,000	14,000	14,000	14,000	14,000	14,000	14,000
01-110-54-00-5480	UTILITIES	64,458	40,210	35,730	42,500	45,050	47,753	50,618	53,655	56,874
01-110-54-00-5485	RENTAL & LEASE PURCHASE	2,709	2,792	7,500	4,000	7,000	7,000	7,000	7,000	7,000
01-110-54-00-5488	OFFICE CLEANING	13,089	12,915	26,022	15,000	11,250	11,588	11,936	12,294	12,663
01-110-56-00-5610	OFFICE SUPPLIES	11,598	9,164	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	<b>Administration Department Expenditures</b>	<b>\$ 966,619</b>	<b>\$ 822,343</b>	<b>\$ 892,366</b>	<b>857,952</b>	<b>\$ 980,687</b>	<b>\$ 1,015,772</b>	<b>\$ 1,050,703</b>	<b>\$ 1,076,347</b>	<b>\$ 1,114,883</b>



## 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Expenditures</b>									
Salaries	\$ 283,247	\$ 316,610	\$ 336,380	\$ 329,000	\$ 387,649	\$ 388,978	\$ 400,647	\$ 412,666	\$ 425,046
Benefits	97,908	98,451	134,729	122,481	139,321	148,694	158,375	168,717	179,813
Contractual Services	128,758	119,345	125,418	118,603	141,235	141,133	142,155	144,403	147,518
Supplies	3,153	1,820	2,500	2,000	2,500	2,500	2,500	2,500	2,500
<b>Total Finance</b>	<b>\$ 513,066</b>	<b>\$ 536,226</b>	<b>\$ 599,027</b>	<b>\$ 572,084</b>	<b>\$ 670,705</b>	<b>\$ 681,305</b>	<b>\$ 703,677</b>	<b>\$ 728,286</b>	<b>\$ 754,877</b>



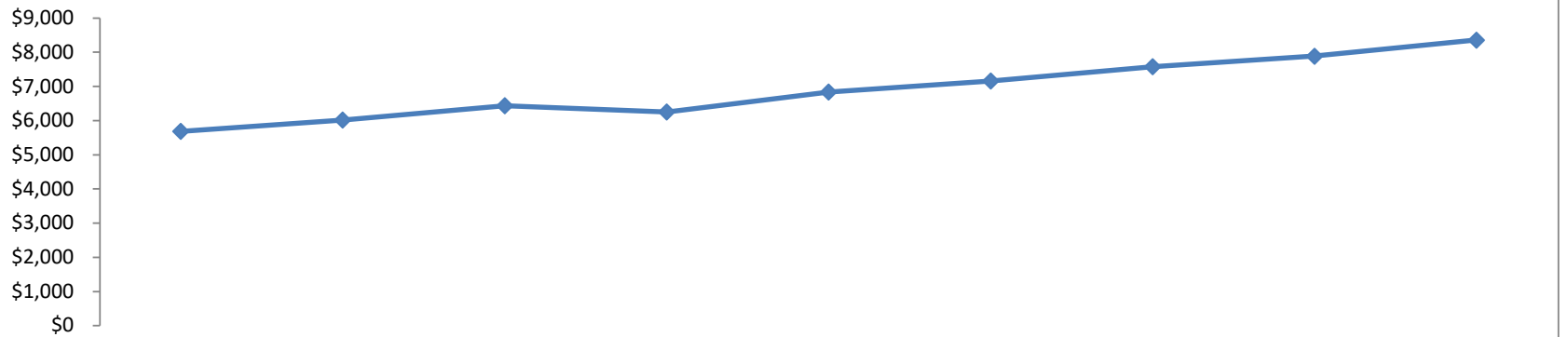
Account Number	Description	FY 2021		FY 2022		FY 2023		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028	
		Actual		Actual		Adopted		Projected		Adopted		Projected		Projected		Projected		Projected	
Finance																			
01-120-50-00-5010	SALARIES & WAGES	\$	283,247	\$	316,610	\$	336,380	\$	329,000	\$	387,649	\$	388,978	\$	400,647	\$	412,666	\$	425,046
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION		31,395		32,884		30,321		28,000		26,065		28,045		29,768		31,569		33,494
01-120-52-00-5214	FICA CONTRIBUTION		20,418		22,937		24,548		24,548		28,816		29,680		30,570		31,487		32,432
01-120-52-00-5216	GROUP HEALTH INSURANCE		41,116		37,512		74,496		65,244		78,709		85,006		91,806		99,150		107,082
01-120-52-00-5222	GROUP LIFE INSURANCE		225		362		382		370		434		434		438		442		446
01-120-52-00-5223	DENTAL INSURANCE		4,125		4,132		4,339		3,695		4,639		4,871		5,115		5,371		5,640
01-120-52-00-5224	VISION INSURANCE		629		624		643		624		658		658		678		698		719
01-120-54-00-5412	TRAINING & CONFERENCES		1,220		140		3,500		2,750		3,500		3,500		3,500		3,500		3,500
01-120-54-00-5414	AUDITING SERVICES		31,400		35,900		28,695		28,695		29,300		29,905		30,510		31,115		35,000
01-120-54-00-5415	TRAVEL & LODGING		-		-		600		50		750		750		750		750		750
01-120-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK		1,454		3,736		2,223		1,622		3,335		2,290		2,359		3,644		2,505
01-120-54-00-5430	PRINTING & DUPLICATING		2,344		3,265		3,250		3,250		4,000		4,000		4,000		4,000		4,000
01-120-54-00-5440	TELECOMMUNICATIONS		1,593		2,049		2,250		2,136		2,300		2,300		2,300		2,300		2,300
01-120-54-00-5452	POSTAGE & SHIPPING		912		1,044		1,200		1,100		1,300		1,300		1,300		1,300		1,300
01-120-54-00-5460	DUES & SUBSCRIPTIONS		745		510		1,500		1,000		1,500		1,500		1,500		1,500		1,500
01-120-54-00-5462	PROFESSIONAL SERVICES		87,031		70,638		80,000		75,000		80,000		80,000		80,000		80,000		80,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE		2,059		2,063		2,200		3,000		4,000		4,000		4,000		4,000		4,000
01-120-54-00-5488	OFFICE CLEANING		-		-		-		-		11,250		11,588		11,936		12,294		12,663
01-120-56-00-5610	OFFICE SUPPLIES		3,153		1,820		2,500		2,000		2,500		2,500		2,500		2,500		2,500
Finance Department Expenditures		\$	513,066	\$	536,226	\$	599,027		572,084	\$	670,705	\$	681,305	\$	703,677	\$	728,286	\$	754,877

## 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Expenditures</b>									
Salaries	\$ 3,027,146	\$ 3,363,402	\$ 3,636,535	\$ 3,510,334	\$ 3,800,222	\$ 3,945,692	\$ 4,160,347	\$ 4,352,783	\$ 4,601,418
Benefits	2,065,536	2,199,861	2,325,779	2,259,598	2,391,759	2,493,070	2,666,261	2,823,009	2,982,123
Contractual Services	477,185	316,253	343,448	335,585	487,331	560,643	583,561	534,480	589,263
Supplies	116,549	139,387	129,975	149,326	155,600	161,666	169,280	176,752	183,444
<b>Total Police</b>	<b>\$ 5,686,416</b>	<b>\$ 6,018,903</b>	<b>\$ 6,435,737</b>	<b>\$ 6,254,843</b>	<b>\$ 6,834,912</b>	<b>\$ 7,161,071</b>	<b>\$ 7,579,449</b>	<b>\$ 7,887,024</b>	<b>\$ 8,356,248</b>

Thousands



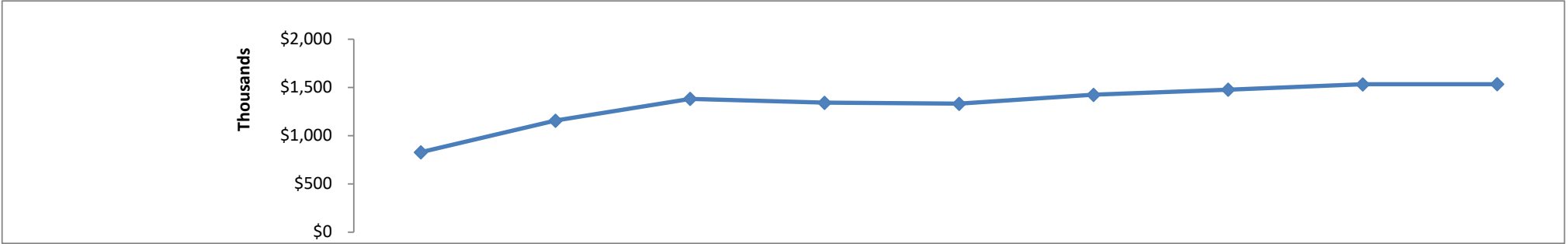
		FY 2021		FY 2022		FY 2023		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028	
Account Number	Description	Actual		Actual		Adopted		Projected		Adopted		Projected		Projected		Projected		Projected	
Police																			
01-210-50-00-5008	SALARIES - POLICE OFFICERS	\$	1,912,488	\$	2,005,286	\$	2,132,588	\$	2,035,000	\$	2,241,458	\$	2,346,495	\$	2,455,818	\$	2,569,579	\$	2,770,523
01-210-50-00-5011	SALARIES - COMMAND STAFF		394,701		473,178		551,192		550,500		573,567		590,774		673,497		693,702		714,513
01-210-50-00-5012	SALARIES - SERGEANTS		388,883		559,317		574,834		574,834		597,691		615,622		634,091		653,114		672,707
01-210-50-00-5013	SALARIES - POLICE CLERKS		167,504		165,838		166,921		165,000		176,506		181,801		203,441		242,888		250,175
01-210-50-00-5014	SALARIES - CROSSING GUARD		22,490		27,597		30,000		25,000		30,000		30,000		30,000		30,000		30,000
01-210-50-00-5015	PART-TIME SALARIES		53,925		56,665		70,000		60,000		70,000		70,000		52,500		52,500		52,500
01-210-50-00-5020	OVERTIME		87,155		75,521		111,000		100,000		111,000		111,000		111,000		111,000		111,000
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION		18,723		17,232		15,046		14,000		11,868		13,108		19,945		23,703		25,148
01-210-52-00-5213	EMPLOYER CONTRIBUTION - POLICE PENSION		1,230,604		1,334,771		1,334,771		1,334,771		1,378,837		1,400,000		1,425,000		1,450,000		1,450,000
01-210-52-00-5214	FICA CONTRIBUTION		225,698		249,950		270,666		266,000		282,882		294,115		311,595		326,219		345,044
01-210-52-00-5216	GROUP HEALTH INSURANCE		544,727		547,823		649,929		591,313		660,847		726,187		843,040		950,532		1,082,102
01-210-52-00-5222	GROUP LIFE INSURANCE		2,546		4,228		4,331		4,107		4,240		4,240		4,528		4,708		4,976
01-210-52-00-5223	DENTAL INSURANCE		37,173		39,843		44,463		43,201		46,703		49,038		55,107		60,279		66,634
01-210-52-00-5224	VISION INSURANCE		6,065		6,014		6,573		6,206		6,382		6,382		7,046		7,568		8,219
01-210-54-00-5410	TUITION REIMBURSEMENT		14,665		12,864		6,250		6,250		12,142		5,000		-		-		-
01-210-54-00-5411	POLICE COMMISSION		15,865		5,171		7,810		7,810		18,000		8,000		8,000		18,000		8,000
01-210-54-00-5412	TRAINING & CONFERENCE		49,891		24,817		24,500		24,500		24,500		24,500		24,500		24,500		24,500
01-210-54-00-5413	TRAINING COORDINATOR SERVICES		-		-		-		-		50,000		52,500		55,125		57,881		60,775
01-210-54-00-5415	TRAVEL & LODGING		2,763		2,066		10,000		10,000		10,000		10,000		10,000		10,000		10,000
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK		218,334		91,732		47,825		47,825		129,173		215,350		224,906		156,692		214,697
01-210-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK		208		3,518		21,276		17,627		3,216		3,733		18,172		3,514		4,079
01-210-54-00-5430	PRINTING & DUPLICATING		2,448		3,797		5,000		4,000		5,000		5,000		5,000		5,000		5,000
01-210-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK		-		-		-		-		-		-		-		49,698		51,640
01-210-54-00-5440	TELECOMMUNICATIONS		41,696		40,158		43,500		43,500		35,000		35,000		35,000		35,000		35,000
01-210-54-00-5452	POSTAGE & SHIPPING		854		702		1,600		1,100		1,450		1,450		1,450		1,450		1,450
01-210-54-00-5460	DUES & SUBSCRIPTIONS		14,602		9,997		11,000		12,200		12,200		12,200		12,200		12,200		12,200
01-210-54-00-5462	PROFESSIONAL SERVICES		34,992		29,959		45,115		45,115		46,000		46,000		46,000		46,000		46,000
01-210-54-00-5467	ADJUDICATION SERVICES		13,206		14,046		22,050		22,050		22,050		22,050		22,050		22,050		22,050
01-210-54-00-5469	NEW WORLD & LIVE SCAN		-		1,995		2,000		2,000		2,000		2,000		2,000		2,000		2,000
01-210-54-00-5472	KENDALL CO JUV PROBATION		1,793		6,608		6,500		6,608		6,600		6,600		6,600		6,600		6,600
01-210-54-00-5485	RENTAL & LEASE PURCHASE		4,857		4,825		6,000		6,000		8,000		8,000		8,000		8,000		8,000
01-210-54-00-5488	OFFICE CLEANING		13,089		12,724		26,022		28,000		42,000		43,260		44,558		45,895		47,272
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE		47,922		51,274		57,000		51,000		60,000		60,000		60,000		30,000		30,000
01-210-56-00-5600	WEARING APPAREL		21,088		14,963		15,000		15,000		15,000		15,000		15,000		15,000		15,000
01-210-56-00-5610	OFFICE SUPPLIES		4,344		7,487		4,500		4,500		4,500		4,500		4,500		4,500		4,500
01-210-56-00-5620	OPERATING SUPPLIES		20,763		31,366		17,100		17,100		17,000		17,000		17,000		17,000		17,000
01-210-56-00-5650	COMMUNITY SERVICES		1,368		2,947		3,000		3,000		3,000		3,000		3,000		3,000		3,000
01-210-56-00-5690	BALLISTIC VESTS		6,865		4,440		3,375		5,805		6,450		5,400		5,400		4,725		2,700

Account Number	Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-210-56-00-5695	GASOLINE	53,119	70,454	78,000	95,000	101,650	108,766	116,380	124,527	133,244
01-210-56-00-5696	AMMUNITION	<u>9,002</u>	<u>7,730</u>	<u>9,000</u>	<u>8,921</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
	Police Department Expenditures	\$ 5,686,416	\$ 6,018,903	\$ 6,435,737	6,254,843	\$ 6,834,912	\$ 7,161,071	\$ 7,579,449	\$ 7,887,024	\$ 8,356,248

# 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Expenditures</b>									
Salaries	\$ 530,591	\$ 602,702	\$ 743,420	\$ 740,000	\$ 852,944	\$ 878,532	\$ 904,888	\$ 932,035	\$ 959,996
Benefits	183,273	200,528	256,234	230,195	288,325	308,966	328,630	349,609	372,092
Contractual Services	102,055	340,487	353,093	340,953	166,402	211,907	218,048	223,630	174,041
Supplies	12,179	11,175	28,000	30,250	23,700	24,449	25,250	26,108	27,026
<b>Total Community Development</b>	<b>\$ 828,098</b>	<b>\$ 1,154,892</b>	<b>\$ 1,380,747</b>	<b>\$ 1,341,398</b>	<b>\$ 1,331,371</b>	<b>\$ 1,423,854</b>	<b>\$ 1,476,816</b>	<b>\$ 1,531,382</b>	<b>\$ 1,533,155</b>



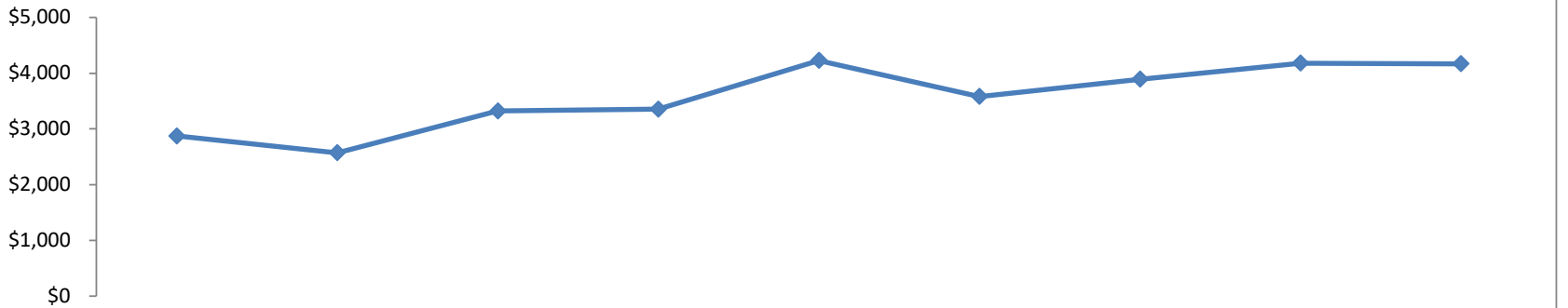
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Community Development</b>										
01-220-50-00-5010	SALARIES & WAGES	\$ 530,591	\$ 602,702	\$ 743,420	\$ 740,000	\$ 852,944	\$ 878,532	\$ 904,888	\$ 932,035	\$ 959,996
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	59,535	62,128	67,011	62,000	57,351	63,342	67,233	71,301	75,648
01-220-52-00-5214	FICA CONTRIBUTION	39,361	44,979	55,572	55,572	63,790	65,704	67,675	69,705	71,796
01-220-52-00-5216	GROUP HEALTH INSURANCE	76,505	84,594	121,479	100,667	150,781	162,843	175,870	189,940	205,135
01-220-52-00-5222	GROUP LIFE INSURANCE	420	608	940	975	1,071	1,071	1,082	1,093	1,104
01-220-52-00-5223	DENTAL INSURANCE	6,371	7,088	9,733	9,550	13,477	14,151	14,859	15,602	16,382
01-220-52-00-5224	VISION INSURANCE	1,081	1,131	1,499	1,431	1,855	1,855	1,911	1,968	2,027
01-220-54-00-5412	TRAINING & CONFERENCES	3,277	1,605	7,850	4,500	7,850	7,850	7,850	7,850	7,850
01-220-54-00-5415	TRAVEL & LODGING	3	1,426	7,000	6,300	7,000	7,000	7,000	7,000	7,000
01-220-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	110,395	-	-	-	-	-	-	-
01-220-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	5,910	8,518	8,428	3,577	3,244	9,037	3,908	3,545
01-220-54-00-5426	PUBLISHING & ADVERTISING	696	3,522	2,500	2,000	2,500	2,500	2,500	2,500	2,500
01-220-54-00-5430	PRINTING & DUPLICATING	1,007	835	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-220-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-	-	-	-	10,353	10,758
01-220-54-00-5440	TELECOMMUNICATIONS	2,986	3,403	5,000	5,000	7,000	7,000	7,000	7,000	7,000
01-220-54-00-5452	POSTAGE & SHIPPING	103	123	500	500	500	1,000	1,000	1,000	1,000
01-220-54-00-5459	INSPECTIONS	79,895	160,270	90,000	85,000	90,000	90,000	90,000	90,000	90,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	1,990	2,112	3,500	3,500	3,500	3,500	3,500	3,500	3,500
01-220-54-00-5462	PROFESSIONAL SERVICES	8,368	46,690	215,000	215,000	20,000	65,000	65,000	65,000	15,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE	2,269	2,269	5,500	3,000	5,500	5,500	5,500	5,500	5,500
01-220-54-00-5488	OFFICE CLEANING	-	-	-	-	11,250	11,588	11,936	12,294	12,663
01-220-54-00-5490	VEHICLE MAINTENANCE SERVICES	1,461	1,927	4,725	4,725	4,725	4,725	4,725	4,725	4,725
01-220-56-00-5610	OFFICE SUPPLIES	916	1,675	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-220-56-00-5620	OPERATING SUPPLIES	7,248	4,533	18,250	18,250	11,000	11,000	11,000	11,000	11,000
01-220-56-00-5695	GASOLINE	4,015	4,967	7,750	10,000	10,700	11,449	12,250	13,108	14,026
<b>Community Development Department Expenditures</b>		<b>\$ 828,098</b>	<b>\$ 1,154,892</b>	<b>\$ 1,380,747</b>	<b>1,341,398</b>	<b>\$ 1,331,371</b>	<b>\$ 1,423,854</b>	<b>\$ 1,476,816</b>	<b>\$ 1,531,382</b>	<b>\$ 1,533,155</b>

## 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Expenditures</b>									
Salaries	\$ 466,321	\$ 524,901	\$ 628,489	\$ 611,689	\$ 701,220	\$ 720,277	\$ 739,905	\$ 760,122	\$ 780,946
Benefits	204,868	220,161	265,916	252,634	243,709	261,129	277,890	295,785	314,974
Contractual Services	2,110,084	1,713,870	2,294,645	2,383,124	3,124,059	2,447,793	2,717,929	2,965,219	2,910,192
Supplies	90,590	113,639	133,300	108,325	159,547	155,951	158,524	161,277	164,222
<b>Total Public Works</b>	<b>\$ 2,871,863</b>	<b>\$ 2,572,571</b>	<b>\$ 3,322,350</b>	<b>\$ 3,355,772</b>	<b>\$ 4,228,535</b>	<b>\$ 3,585,150</b>	<b>\$ 3,894,248</b>	<b>\$ 4,182,403</b>	<b>\$ 4,170,334</b>

Thousands





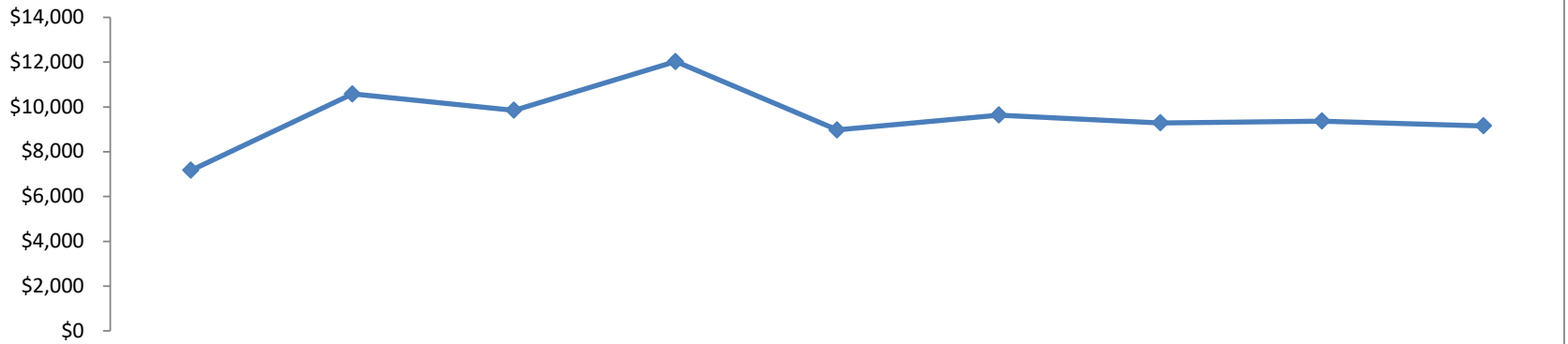
		FY 2021	FY 2022	FY 2023		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028	
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
Public Works - Street Operations																	
01-410-50-00-5010	SALARIES & WAGES	\$ 435,874	\$ 493,536	\$ 589,189	\$ 589,189	\$ 635,220	\$ 654,277	\$ 673,905	\$ 694,122	\$ 714,946							
01-410-50-00-5015	PART-TIME SALARIES	-	3,870	16,800	-	36,000	36,000	36,000	36,000	36,000							
01-410-50-00-5020	OVERTIME	30,447	27,495	22,500	22,500	30,000	30,000	30,000	30,000	30,000							
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	50,696	52,811	55,137	53,250	44,728	49,336	52,300	55,395	58,702							
01-410-52-00-5214	FICA CONTRIBUTION	33,576	38,377	46,684	46,684	52,357	53,928	55,546	57,212	58,928							
01-410-52-00-5216	GROUP HEALTH INSURANCE	111,839	118,132	150,660	139,728	134,167	144,900	156,492	169,011	182,532							
01-410-52-00-5222	GROUP LIFE INSURANCE	437	1,049	799	1,041	774	774	782	790	798							
01-410-52-00-5223	DENTAL INSURANCE	7,171	8,534	10,908	10,451	10,157	10,665	11,198	11,758	12,346							
01-410-52-00-5224	VISION INSURANCE	1,149	1,258	1,728	1,480	1,526	1,526	1,572	1,619	1,668							
01-410-54-00-5412	TRAINING & CONFERENCES	210	-	6,000	3,000	6,000	6,000	6,000	6,000	6,000							
01-410-54-00-5415	TRAVEL & LODGING	70	8	3,000	2,000	3,000	3,000	3,000	3,000	3,000							
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	622,551	108,000	549,408	549,408	1,113,569	423,646	558,146	662,646	455,146							
01-410-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	453	8,780	6,866	-	2,886	9,315	-	3,153							
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	4,690	16,406	20,000	45,000	100,000	30,000	30,000	30,000	30,000							
01-410-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-	-	-	-	37,272	38,729							
01-410-54-00-5440	TELECOMMUNICATIONS	3,610	4,866	7,600	6,000	7,600	7,600	7,600	7,600	7,600							
01-410-54-00-5455	MOSQUITO CONTROL	-	-	6,615	7,404	7,404	7,774	8,163	8,571	9,000							
01-410-54-00-5458	TREE & STUMP MAINTENANCE	17,000	12,750	30,000	20,000	30,000	30,000	30,000	30,000	30,000							
01-410-54-00-5462	PROFESSIONAL SERVICES	12,287	11,753	9,225	12,000	12,000	12,000	12,000	12,000	12,000							
01-410-54-00-5483	JULIE SERVICES	1,097	4,002	4,500	4,500	4,500	4,500	4,500	4,500	4,500							
01-410-54-00-5485	RENTAL & LEASE PURCHASE	3,536	3,379	6,000	10,000	35,000	10,000	10,000	10,000	10,000							
01-410-54-00-5488	OFFICE CLEANING	1,290	1,270	1,460	1,290	1,355	1,396	1,438	10,000	10,000							
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	75,004	73,825	65,000	105,000	80,000	65,000	65,000	32,500	32,500							
01-410-56-00-5600	WEARING APPAREL	3,884	5,077	8,000	11,025	8,000	8,000	8,000	8,000	8,000							
01-410-56-00-5620	OPERATING SUPPLIES	5,199	19,760	18,000	14,000	21,000	20,000	20,000	20,000	20,000							
01-410-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	35,523	39,293	30,000	30,000	35,000	35,000	35,000	35,000	35,000							
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	5,573	8,921	24,000	14,000	15,000	10,000	10,000	10,000	10,000							
01-410-56-00-5640	REPAIR & MAINTENANCE	8,708	11,782	20,000	6,000	45,000	45,000	45,000	45,000	45,000							
01-410-56-00-5665	JULIE SUPPLIES	1,738	650	1,200	1,200	1,200	1,200	1,200	1,200	1,200							
01-410-56-00-5695	GASOLINE	29,965	28,156	32,100	32,100	34,347	36,751	39,324	42,077	45,022							
Public Works - Street Department Expenditures		\$ 1,503,124	\$ 1,095,413	\$ 1,745,293	1,745,116	\$ 2,504,904	\$ 1,741,159	\$ 1,921,481	\$ 2,071,273	\$ 1,911,770							
Public Works - Health & Sanitation																	
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	\$ 41,868	\$ 43,794	\$ 43,036	\$ 43,036	\$ 46,049	\$ 49,272	\$ 52,721	\$ 56,411	\$ 60,360							
01-540-54-00-5442	GARBAGE SERVICES	1,318,644	1,427,471	1,525,021	\$ 1,560,000	1,669,200	1,786,044	1,911,067	2,044,842	2,187,981							
01-540-54-00-5443	LEAF PICKUP	8,227	5,893	9,000	7,620	8,382	8,675	8,979	9,877	10,223							
Public Works - Health & Sanitation Department Expenditures		\$ 1,368,739	\$ 1,477,158	\$ 1,577,057	1,610,656	\$ 1,723,631	\$ 1,843,991	\$ 1,972,767	\$ 2,111,130	\$ 2,258,564							
Total Public Works - Street & Sanitation Department Expenditures		\$ 2,871,863	\$ 2,572,571	\$ 3,322,350	3,355,772	\$ 4,228,535	\$ 3,585,150	\$ 3,894,248	\$ 4,182,403	\$ 4,170,334							

## 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Expenditures</b>									
Salaries	\$ 1,350	\$ 4,703	\$ 2,000	\$ 6,908	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Benefits	373,291	428,782	466,981	467,860	511,732	539,416	568,761	599,866	632,838
Contractual Services	3,365,805	3,348,973	3,589,123	3,677,192	4,123,939	4,318,374	4,031,123	3,947,048	3,300,387
Supplies	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Contingency	-	-	22,000	-	75,000	75,000	75,000	75,000	75,000
<b>Total Expenditures</b>	<b>\$ 3,740,446</b>	<b>\$ 3,782,458</b>	<b>\$ 4,090,104</b>	<b>\$ 4,161,960</b>	<b>\$ 4,730,671</b>	<b>\$ 4,952,790</b>	<b>\$ 4,694,884</b>	<b>\$ 4,641,914</b>	<b>\$ 4,028,225</b>
Other Financing Uses	3,426,628	6,797,039	5,759,405	7,862,328	4,241,084	4,678,067	4,590,696	4,725,729	5,127,136
<b>Total Admin Services &amp; Transfers</b>	<b>\$ 7,167,074</b>	<b>\$ 10,579,497</b>	<b>\$ 9,849,509</b>	<b>\$ 12,024,288</b>	<b>\$ 8,971,755</b>	<b>\$ 9,630,857</b>	<b>\$ 9,285,580</b>	<b>\$ 9,367,643</b>	<b>\$ 9,155,361</b>

Thousands



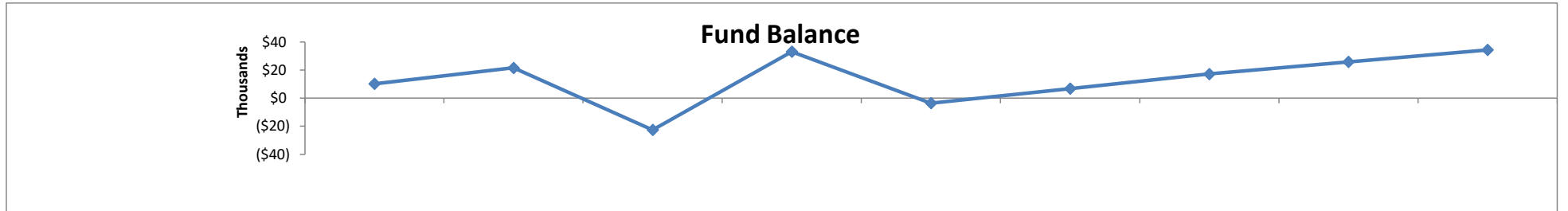
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Administrative Services										
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	\$ 1,350	\$ 4,703	\$ 2,000	\$ 6,908	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	10,064	15,312	16,500	14,761	16,000	16,000	16,000	16,000	16,000
01-640-52-00-5231	LIABILITY INSURANCE	325,209	369,608	405,061	419,447	461,392	489,076	518,421	549,526	582,498
01-640-52-00-5240	RETIREEES - GROUP HEALTH INSURANCE	37,897	41,950	45,420	33,652	34,340	34,340	34,340	34,340	34,340
01-640-52-00-5241	RETIREEES - DENTAL INSURANCE	122	1,838	-	-	-	-	-	-	-
01-640-52-00-5242	RETIREEES - VISION INSURANCE	(1)	74	-	-	-	-	-	-	-
01-640-54-00-5418	PURCHASING SERVICES	56,309	37,114	55,707	11,065	-	-	-	-	-
01-640-54-00-5423	IDOR ADMINISTRATION FEE	50,984	64,461	64,411	68,997	70,277	71,565	72,882	74,228	75,604
01-640-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	1,278	-	-	-	-	-	-	-
01-640-54-00-5427	GC HOUSING RENTAL ASSISTANCE	9,348	9,960	10,187	10,242	11,266	12,393	13,632	14,995	13,745
01-640-54-00-5428	UTILITY TAX REBATE	7,703	8,627	-	-	-	-	-	-	-
01-640-54-00-5431	LOCAL ECONOMIC SUPPORT PROGRAM	734,250	-	-	-	-	-	-	-	-
01-640-54-00-5432	FACILITY MANAGEMENT SERVICES	59,348	-	-	-	-	-	-	-	-
01-640-54-00-5434	GIS CONSORTIUM SERVICES	-	-	-	-	50,000	50,000	50,000	50,000	50,000
01-640-54-00-5439	AMUSEMENT TAX REBATE	5,685	25,564	36,000	33,000	25,500	-	-	-	-
01-640-54-00-5449	KENCOM	162,842	194,516	178,583	241,232	243,815	254,409	269,445	285,370	302,240
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	180,860	173,138	400,000	250,000	400,000	382,500	225,000	225,000	225,000
01-640-54-00-5453	BUILDINGS & GROUNDS CHARGEBACK	-	86,745	154,526	166,140	218,320	199,750	208,262	216,670	222,741
01-640-54-00-5456	CORPORATE COUNSEL	90,090	60,657	110,000	95,000	110,000	110,000	110,000	110,000	110,000
01-640-54-00-5461	LITIGATION COUNSEL	65,917	61,263	100,000	60,000	100,000	100,000	100,000	100,000	100,000
01-640-54-00-5462	PROFESSIONAL SERVICES	20,923	33,483	38,400	38,400	38,450	38,500	38,550	38,600	38,600
01-640-54-00-5463	SPECIAL COUNSEL	36,188	12,391	35,000	20,000	35,000	35,000	35,000	35,000	35,000
01-640-54-00-5465	ENGINEERING SERVICES	266,979	410,303	450,000	450,000	450,000	450,000	450,000	450,000	450,000
01-640-54-00-5473	KENDALL AREA TRANSIT	11,775	35,325	25,000	23,550	29,438	32,382	35,620	39,182	43,100
01-640-54-00-5475	CABLE CONSORTIUM FEE	-	-	65,000	-	-	-	-	-	-
01-640-54-00-5478	SPECIAL CENSUS	-	-	-	-	-	200,000	-	-	-
01-640-54-00-5481	HOTEL TAX REBATE	60,077	124,574	99,000	126,000	126,000	126,000	126,000	126,000	126,000
01-640-54-00-5486	ECONOMIC DEVELOPMENT	179,317	167,135	175,100	175,100	183,855	189,371	195,052	200,904	206,931
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,287	1,328	1,368	1,370	1,418	1,468	1,519	1,572	1,627
01-640-54-00-5492	SALES TAX REBATE	877,425	1,155,467	950,000	1,100,000	1,222,000	1,246,440	1,271,369	1,146,796	650,000
01-640-54-00-5493	BUSINESS DISTRICT REBATE	429,558	536,698	494,841	597,800	607,600	617,596	627,792	638,192	648,799
01-640-54-00-5494	ADMISSIONS TAX REBATE	58,105	148,662	145,000	208,296	200,000	200,000	200,000	193,539	-
01-640-54-00-5499	BAD DEBT	835	284	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-640-56-00-5625	REIMBURSABLE REPAIRS	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-640-70-00-7799	CONTINGENCY	-	-	22,000	-	75,000	75,000	75,000	75,000	75,000
Administrative Services Department Expenditures		\$ 3,740,446	\$ 3,782,458	\$ 4,090,104	4,161,960	\$ 4,730,671	\$ 4,952,790	\$ 4,694,884	\$ 4,641,914	\$ 4,028,225

Account Number	Description	FY 2021		FY 2022		FY 2023		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028	
		Actual		Actual		Adopted		Projected		Adopted		Projected		Projected		Projected		Projected	
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	\$	1,442,336	\$	1,091,989	\$	804,352	\$	2,902,227	\$	603,012	\$	195,067	\$	13,794	\$	758,721	\$	754,474
01-640-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS		-		3,324,556		776,443		776,443		100,170		718,413		727,716		1,139,032		1,399,704
01-640-99-00-9942	TRANSFER TO DEBT SERVICE		310,231		320,425		322,075		322,198		-		-		-		-		-
01-640-99-00-9952	TRANSFER TO SEWER		174,744		519,749		1,600,356		1,600,356		1,065,723		1,070,054		1,074,201		-		-
01-640-99-00-9979	TRANSFER TO PARKS & RECREATION		1,473,433		1,515,511		2,232,541		2,232,541		2,440,844		2,661,393		2,739,932		2,790,895		2,933,727
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS		25,884		24,809		23,638		28,563		31,335		33,140		35,053		37,081		39,231
	Other Financing Uses	\$	3,426,628	\$	6,797,039	\$	5,759,405		7,862,328	\$	4,241,084	\$	4,678,067	\$	4,590,696	\$	4,725,729	\$	5,127,136
Total General Fund Expenditures		\$	14,606,508	\$	14,887,393	\$	16,720,331	\$	16,544,009	\$	18,776,881	\$	18,819,942	\$	19,399,777	\$	20,047,356	\$	19,957,722
	Transfers In	\$	132,689	\$	21,231	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	(Transfers Out)		(3,426,628)		(6,797,039)		(5,759,405)		(7,862,328)		(4,241,084)		(4,678,067)		(4,590,696)		(4,725,729)		(5,127,136)
General Fund Net Transfers		\$	(3,293,939)	\$	(6,775,808)	\$	(5,759,405)		(7,862,328)	\$	(4,241,084)	\$	(4,678,067)	\$	(4,590,696)	\$	(4,725,729)	\$	(5,127,136)
	Surplus(Deficit)		1,660,294		1,454,746		(140,000)		-		-		-		-		-		-
	Fund Balance	\$	9,172,354	\$	10,627,100	\$	9,398,466	\$	10,627,100	\$	10,627,100	\$	10,627,100	\$	10,627,100	\$	10,627,100	\$	10,627,100
	Fund Balance %		50.86%		49.01%		41.81%		43.54%		46.17%		45.23%		44.30%		42.90%		42.36%

### 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Taxes	\$ 16,034	\$ 16,034	\$ 21,500	\$ 21,501	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
<b>Total Revenues</b>	<b>\$ 16,034</b>	<b>\$ 16,034</b>	<b>\$ 21,500</b>	<b>\$ 21,501</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>
<b>Expenditures</b>									
Contractual Services	\$ 19,295	\$ 4,688	\$ 59,200	\$ 10,000	\$ 60,640	\$ 13,640	\$ 13,640	\$ 15,368	\$ 15,368
<b>Total Expenditures</b>	<b>\$ 19,295</b>	<b>\$ 4,688</b>	<b>\$ 59,200</b>	<b>\$ 10,000</b>	<b>\$ 60,640</b>	<b>\$ 13,640</b>	<b>\$ 13,640</b>	<b>\$ 15,368</b>	<b>\$ 15,368</b>
Surplus (Deficit)	\$ (3,261)	\$ 11,346	\$ (37,700)	\$ 11,501	\$ (36,640)	\$ 10,360	\$ 10,360	\$ 8,632	\$ 8,632
<b>Ending Fund Balance</b>	<b>\$ 10,231</b>	<b>\$ 21,576</b>	<b>\$ (22,635)</b>	<b>\$ 33,077</b>	<b>\$ (3,563)</b>	<b>\$ 6,797</b>	<b>\$ 17,157</b>	<b>\$ 25,789</b>	<b>\$ 34,421</b>
	53.02%	460.24%	-38.23%	330.77%	-5.88%	49.83%	125.78%	167.81%	223.98%

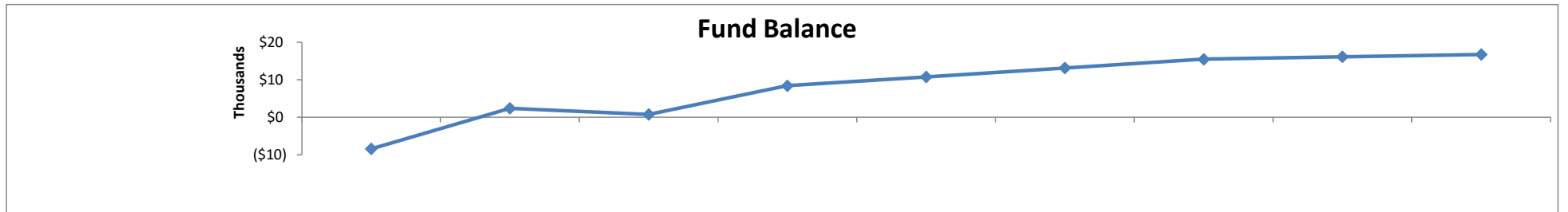


		FY 2021	FY 2022	FY 2023		FY 2023		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Adopted	Adopted	Projected	Projected	Projected	Projected	Projected	Projected
<b><u>FOX HILL SSA FUND - 11</u></b>												
11-000-40-00-4000	PROPERTY TAXES	\$ 16,034	\$ 16,034	\$ 21,500	\$ 21,501	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
	Fox Hill SSA Revenues	16,034	16,034	\$ 21,500	\$ 21,501	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	\$ 19,295	\$ 4,688	\$ 59,200	\$ 10,000	\$ 60,640	\$ 13,640	\$ 13,640	\$ 15,368	\$ 15,368	\$ 15,368	\$ 15,368
	Fox Hill SSA Expenditures	\$ 19,295	\$ 4,688	\$ 59,200	\$ 10,000	\$ 60,640	\$ 13,640	\$ 13,640	\$ 15,368	\$ 15,368	\$ 15,368	\$ 15,368
	Surplus(Deficit)	(3,261)	11,346	(37,700)	11,501	(36,640)	10,360	10,360	8,632	8,632	8,632	8,632
	Fund Balance	\$ 10,231	\$ 21,576	\$ (22,635)	\$ 33,077	\$ (3,563)	\$ 6,797	\$ 17,157	\$ 25,789	\$ 34,421	\$ 34,421	\$ 34,421
		53.02%	460.24%	-38.23%	330.77%	-5.88%	49.83%	125.78%	167.81%	223.98%	223.98%	223.98%

## 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 2021 Actual		FY 2022 Actual		FY 2023 Adopted Budget		FY 2023 Projected		FY 2024 Adopted Budget		FY 2025 Projected		FY 2026 Projected		FY 2027 Projected		FY 2028 Projected	
<b>Revenues</b>																		
Taxes	\$	20,363	\$	20,363	\$	21,000	\$	21,000	\$	21,000	\$	21,000	\$	21,000	\$	21,000	\$	21,000
<b>Total Revenues</b>	<b>\$</b>	<b>20,363</b>	<b>\$</b>	<b>20,363</b>	<b>\$</b>	<b>21,000</b>	<b>\$</b>	<b>21,000</b>	<b>\$</b>	<b>21,000</b>	<b>\$</b>	<b>21,000</b>	<b>\$</b>	<b>21,000</b>	<b>\$</b>	<b>21,000</b>	<b>\$</b>	<b>21,000</b>
<b>Expenditures</b>																		
Contractual Services	\$	12,572	\$	9,569	\$	17,200	\$	15,000	\$	18,640	\$	18,640	\$	18,640	\$	20,368	\$	20,368
<b>Total Expenditures</b>	<b>\$</b>	<b>12,572</b>	<b>\$</b>	<b>9,569</b>	<b>\$</b>	<b>17,200</b>	<b>\$</b>	<b>15,000</b>	<b>\$</b>	<b>18,640</b>	<b>\$</b>	<b>18,640</b>	<b>\$</b>	<b>18,640</b>	<b>\$</b>	<b>20,368</b>	<b>\$</b>	<b>20,368</b>
Surplus (Deficit)	\$	7,791	\$	10,794	\$	3,800	\$	6,000	\$	2,360	\$	2,360	\$	2,360	\$	632	\$	632
<b>Ending Fund Balance</b>	<b>\$</b>	<b>(8,409)</b>	<b>\$</b>	<b>2,386</b>	<b>\$</b>	<b>754</b>	<b>\$</b>	<b>8,386</b>	<b>\$</b>	<b>10,746</b>	<b>\$</b>	<b>13,106</b>	<b>\$</b>	<b>15,466</b>	<b>\$</b>	<b>16,098</b>	<b>\$</b>	<b>16,730</b>
		-66.89%		24.93%		4.38%		55.91%		57.65%		70.31%		82.97%		79.04%		82.14%



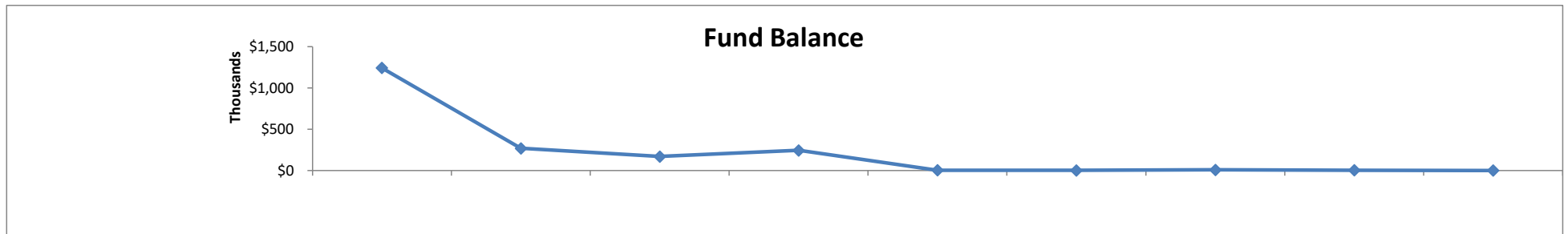
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>SUNFLOWER SSA FUND - 12</u></b>										
12-000-40-00-4000	PROPERTY TAXES	\$ 20,363	\$ 20,363	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
	Sunflower SSA Revenues	\$ 20,363	\$ 20,363	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
12-112-54-00-5416	POND MAINTENANCE	\$ 4,275	\$ 3,268	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	8,297	6,301	12,200	10,000	13,640	13,640	13,640	15,368	15,368
	Sunflower SSA Expenditures	\$ 12,572	\$ 9,569	\$ 17,200	\$ 15,000	\$ 18,640	\$ 18,640	\$ 18,640	\$ 20,368	\$ 20,368
	Surplus(Deficit)	7,791	10,794	3,800	6,000	2,360	2,360	2,360	632	632
	Fund Balance	\$ (8,409)	\$ 2,386	\$ 754	\$ 8,386	\$ 10,746	\$ 13,106	\$ 15,466	\$ 16,098	\$ 16,730
		-66.89%	24.93%	4.38%	55.91%	57.65%	70.31%	82.97%	79.04%	82.14%



## 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Intergovernmental	\$ 1,387,340	\$ 1,255,645	\$ 1,175,560	\$ 1,151,443	\$ 994,400	\$ 1,012,699	\$ 1,051,964	\$ 1,134,451	\$ 1,155,551
Investment Earnings	1,402	1,846	1,000	70,000	5,000	5,000	5,000	5,000	5,000
<b>Total Revenues</b>	<b>\$ 1,388,742</b>	<b>\$ 1,257,491</b>	<b>\$ 1,176,560</b>	<b>\$ 1,221,443</b>	<b>\$ 999,400</b>	<b>\$ 1,017,699</b>	<b>\$ 1,056,964</b>	<b>\$ 1,139,451</b>	<b>\$ 1,160,551</b>
<b>Expenditures</b>									
Supplies	\$ 86,539	\$ 114,587	\$ 190,000	\$ 165,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
Capital Outlay	754,089	2,117,313	1,087,045	1,081,272	1,050,000	830,000	860,000	955,000	973,648
<b>Total Expenditures</b>	<b>\$ 840,628</b>	<b>\$ 2,231,900</b>	<b>\$ 1,277,045</b>	<b>\$ 1,246,272</b>	<b>\$ 1,240,000</b>	<b>\$ 1,020,000</b>	<b>\$ 1,050,000</b>	<b>\$ 1,145,000</b>	<b>\$ 1,163,648</b>
Surplus (Deficit)	\$ 548,114	\$ (974,409)	\$ (100,485)	\$ (24,829)	\$ (240,600)	\$ (2,301)	\$ 6,964	\$ (5,549)	\$ (3,097)
<b>Ending Fund Balance</b>	<b>\$ 1,243,821</b>	<b>\$ 269,412</b>	<b>\$ 169,838</b>	<b>\$ 244,583</b>	<b>\$ 3,983</b>	<b>\$ 1,682</b>	<b>\$ 8,646</b>	<b>\$ 3,097</b>	<b>\$ -</b>

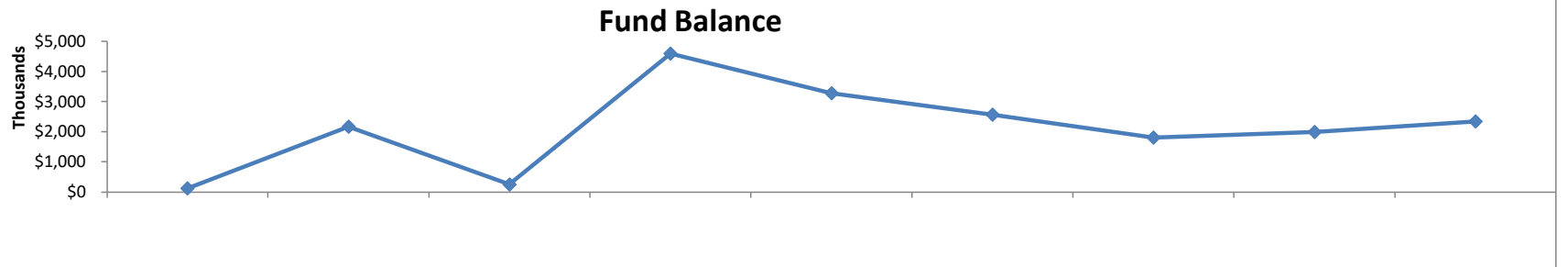


		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>MOTOR FUEL TAX FUND - 15</u></b>										
15-000-41-00-4112	MOTOR FUEL TAX	\$ 396,493	\$ 438,216	\$ 506,026	492,460	503,226	513,291	534,887	580,256	591,861
15-000-41-00-4113	MFT HIGH GROWTH	79,463	79,463	79,463	79,463	79,463	79,463	79,463	79,463	79,463
15-000-41-00-4114	TRANSPORTATION RENEWAL TAX	284,572	320,091	381,134	370,583	411,711	419,945	437,614	474,732	484,227
15-000-41-00-4115	REBUILD ILLINOIS	626,812	417,875	208,937	208,937	-	-	-	-	-
15-000-45-00-4500	INVESTMENT EARNINGS	1,402	1,846	1,000	70,000	5,000	5,000	5,000	5,000	5,000
	Motor Fuel Tax Revenues	\$ 1,388,742	\$ 1,257,491	\$ 1,176,560	\$ 1,221,443	\$ 999,400	\$ 1,017,699	\$ 1,056,964	\$ 1,139,451	\$ 1,160,551
15-155-56-00-5618	SALT	\$ 86,539	\$ 114,587	\$ 190,000	\$ 165,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
15-155-60-00-6005	FOX HILL IMPROVEMENTS	-	1,253,625	-	-	-	-	-	-	-
15-155-60-00-6025	ROAD TO BETTER ROADS PROGRAM	655,303	789,901	1,000,000	1,000,000	1,000,000	780,000	810,000	905,000	923,648
15-155-60-00-6028	PAVEMENT STRIPING PROGRAM	24,999	-	50,000	50,528	50,000	50,000	50,000	50,000	50,000
15-155-60-00-6079	ROUTE 47 EXPANSION	73,787	73,787	37,045	30,744	-	-	-	-	-
	Motor Fuel Tax Expenditures	\$ 840,628	\$ 2,231,900	\$ 1,277,045	\$ 1,246,272	\$ 1,240,000	\$ 1,020,000	\$ 1,050,000	\$ 1,145,000	\$ 1,163,648
	Surplus(Deficit)	548,114	(974,409)	(100,485)	(24,829)	(240,600)	(2,301)	6,964	(5,549)	(3,097)
	Fund Balance	\$ 1,243,821	\$ 269,412	\$ 169,838	\$ 244,583	\$ 3,983	\$ 1,682	\$ 8,646	\$ 3,097	\$ -

## 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Intergovernmental	\$ -	\$ -	\$ 1,174,620	\$ 41,652	\$ -	\$ 42,000	\$ -	\$ -	\$ -
Licenses & Permits	486,868	216,195	52,500	405,000	103,000	103,000	103,000	103,000	103,000
Charges for Service	787,642	837,007	846,600	871,000	897,130	915,073	933,374	952,041	971,082
Investment Earnings	69	4,712	150	28,000	25,000	20,000	20,000	20,000	20,000
Reimbursements	127,867	1,619,840	1,117,000	1,035,817	1,445,653	6,500	74,000	-	43,000
Miscellaneous	45,823	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,448,269</b>	<b>\$ 2,677,754</b>	<b>\$ 3,190,870</b>	<b>\$ 2,381,469</b>	<b>\$ 2,470,783</b>	<b>\$ 1,086,573</b>	<b>\$ 1,130,374</b>	<b>\$ 1,075,041</b>	<b>\$ 1,137,082</b>
Other Financing Sources	1,442,336	3,138,492	804,352	2,902,227	603,012	195,067	13,794	758,721	754,474
<b>Total Revenues and Transfers</b>	<b>\$ 2,890,605</b>	<b>\$ 5,816,246</b>	<b>\$ 3,995,222</b>	<b>\$ 5,283,696</b>	<b>\$ 3,073,795</b>	<b>\$ 1,281,640</b>	<b>\$ 1,144,168</b>	<b>\$ 1,833,762</b>	<b>\$ 1,891,556</b>
<b>Expenditures</b>									
Contractual Services	\$ 292,619	\$ 230,327	\$ 145,302	\$ 123,816	\$ 140,075	\$ 147,071	\$ 244,487	\$ 162,348	\$ 170,680
Supplies	109,435	60,490	105,000	87,000	115,000	115,000	115,000	115,000	115,000
Capital Outlay	2,399,218	2,674,678	4,918,224	2,215,598	3,724,254	1,308,750	1,174,000	1,005,000	879,352
Debt Service	321,338	315,338	319,338	319,338	313,038	316,738	315,138	313,388	321,200
<b>Total Expenditures</b>	<b>\$ 3,122,610</b>	<b>\$ 3,280,833</b>	<b>\$ 5,487,864</b>	<b>\$ 2,745,752</b>	<b>\$ 4,292,367</b>	<b>\$ 1,887,559</b>	<b>\$ 1,848,625</b>	<b>\$ 1,595,736</b>	<b>\$ 1,486,232</b>
Other Financing Uses	236,584	489,382	104,209	104,209	104,627	104,034	55,366	54,738	54,948
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 3,359,194</b>	<b>\$ 3,770,215</b>	<b>\$ 5,592,073</b>	<b>\$ 2,849,961</b>	<b>\$ 4,396,994</b>	<b>\$ 1,991,593</b>	<b>\$ 1,903,991</b>	<b>\$ 1,650,474</b>	<b>\$ 1,541,180</b>
Surplus (Deficit)	\$ (468,589)	\$ 2,046,031	\$ (1,596,851)	\$ 2,433,735	\$ (1,323,199)	\$ (709,953)	\$ (759,823)	\$ 183,288	\$ 350,376
<b>Ending Fund Balance</b>	<b>\$ 119,569</b>	<b>\$ 2,165,601</b>	<b>\$ 254,218</b>	<b>\$ 4,599,336</b>	<b>\$ 3,276,137</b>	<b>\$ 2,566,184</b>	<b>\$ 1,806,361</b>	<b>\$ 1,989,649</b>	<b>\$ 2,340,025</b>



Account Number	Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>CITY-WIDE CAPITAL FUND - 23</u></b>										
23-000-41-00-4163	FEDERAL GRANTS - STP BRISTOL RIDGE	\$ -	\$ -	\$ 476,475	\$ 41,652	\$ -	\$ -	\$ -	\$ -	\$ -
23-000-41-00-4164	FEDERAL GRANTS - DCEO DOWNTOWN	-	-	300,000	-	-	-	-	-	-
23-000-41-00-4165	FEDERAL GRANTS - STP VAN EMMON	-	-	398,145	-	-	42,000	-	-	-
23-000-42-00-4210	BUILDING PERMITS	240,594	203,480	-	215,000	-	-	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	1,585	4,715	2,500	15,000	3,000	3,000	3,000	3,000	3,000
23-000-42-00-4218	DEVELOPMENT FEES - MUNICIPAL BLDG	132,689	-	-	-	-	-	-	-	-
23-000-42-00-4222	ROAD CONTRIBUTION FEE	112,000	8,000	50,000	175,000	100,000	100,000	100,000	100,000	100,000
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	787,642	837,007	846,600	871,000	897,130	915,073	933,374	952,041	971,082
23-000-45-00-4500	INVESTMENT EARNINGS	69	4,712	150	28,000	25,000	20,000	20,000	20,000	20,000
23-000-46-00-4606	REIMB - COM ED	-	-	145,000	-	125,759	-	-	-	-
23-000-46-00-4607	REIMB - BLACKBERRY WOODS	4,767	-	-	-	-	-	-	-	-
23-000-46-00-4612	REIMB - GRANDE RESERVE IMPROVEMENTS	15,355	1,601,412	750,000	1,003,044	1,115,000	-	-	-	-
23-000-46-00-4618	REIMB - BRISTOL BAY ANNEX	-	-	-	-	-	6,500	74,000	-	43,000
23-000-46-00-4621	REIMB - FOUNTAIN VILLAGE	1,175	165	-	-	-	-	-	-	-
23-000-46-00-4636	REIMB - RAINTREE VILLAGE	84,494	6,355	190,000	-	204,894	-	-	-	-
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	-	-	26,523	26,523	-	-	-	-	-
23-000-46-00-4690	REIMB - MISCELLANEOUS	22,076	11,908	5,477	6,250	-	-	-	-	-
23-000-48-00-4850	MISCELLANEOUS INCOME	<u>45,823</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	City-Wide Capital Revenues	\$ 1,448,269	\$ 2,677,754	\$ 3,190,870	\$ 2,381,469	\$ 2,470,783	\$ 1,086,573	\$ 1,130,374	\$ 1,075,041	\$ 1,137,082
23-000-49-00-4900	BOND PROCEEDS	-	-	-	-	-	-	-	-	-
23-000-49-00-4903	PREMIUM ON BOND ISSUANCE	-	-	-	-	-	-	-	-	-
23-000-49-00-4901	TRANSFER FROM GENERAL	1,442,336	1,091,989	804,352	2,902,227	603,012	195,067	13,794	758,721	754,474
23-000-49-00-4924	TRANSFER FROM BUILDINGS & GROUNDS	<u>-</u>	<u>2,046,503</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Other Financing Sources	\$ 1,442,336	\$ 3,138,492	\$ 804,352	\$ 2,902,227	\$ 603,012	\$ 195,067	\$ 13,794	\$ 758,721	\$ 754,474
	Total City-Wide Capital Revenues & Transfers	\$ 2,890,605	\$ 5,816,246	\$ 3,995,222	\$ 5,283,696	\$ 3,073,795	\$ 1,281,640	\$ 1,144,168	\$ 1,833,762	\$ 1,891,556
City-Wide - Buildings & Grounds Expenditures										
23-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	\$ 75,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23-216-56-00-5626	HANGING BASKETS	320	-	-	-	-	-	-	-	-
23-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	67,387	-	-	-	-	-	-	-	-
23-216-60-00-6011	PROPERTY ACQUISITION	<u>2,046,503</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	City-Wide - Buildings & Grounds Expenditures	\$ 2,189,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23-216-99-00-9901	TRANSFER TO GENERAL	<u>\$ 132,689</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Other Financing Uses	\$ 132,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	City-Wide - Buildings & Grounds Expenditures & Transfers	\$ 2,322,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

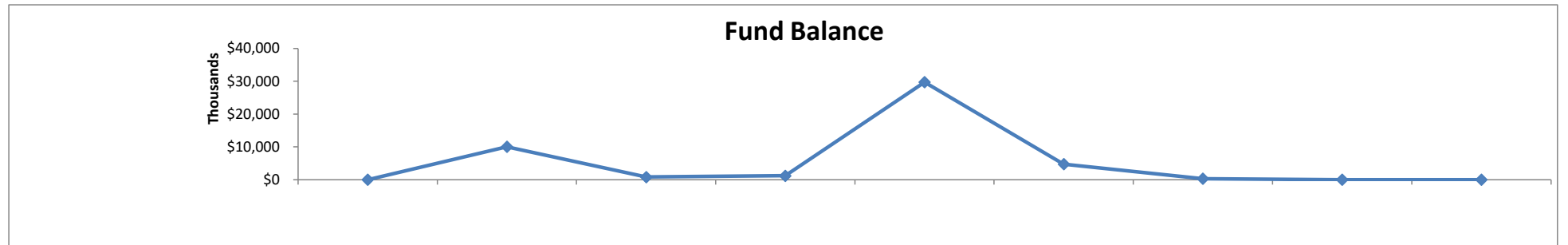
		FY 2021	FY 2022	FY 2023		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028	
Account Number	Description	Actual	Actual	Adopted		Projected		Adopted		Projected		Projected		Projected		Projected	
City-Wide Capital Expenditures																	
23-230-54-00-5402	BOND ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23-230-54-00-5462	PROFESSIONAL SERVICES	-	-	10,000	-	10,000	-	10,000	-	10,000	-	10,000	-	10,000	-	10,000	-
23-230-54-00-5465	ENGINEERING SERVICES	109,350	126,167	17,000	12,341	12,000	12,000	12,000	12,000	102,000	12,000	102,000	12,000	12,000	12,000	12,000	12,000
23-230-54-00-5482	STREET LIGHTING	106,402	103,350	116,827	110,000	116,600	123,596	131,012	138,873	147,205							
23-230-54-00-5498	PAYING AGENT FEES	475	475	475	475	475	475	475	475	475	475	475	475	475	475	475	475
23-230-54-00-5499	BAD DEBT	664	335	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
23-230-56-00-5619	SIGNS	15,788	10,751	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
23-230-56-00-5632	ASPHALT PATCHING	5,612	5,264	35,000	10,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
23-230-56-00-5637	SIDEWALK CONSTRUCTION SUPPLIES	5,210	7,500	10,000	7,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
23-230-56-00-5642	STREET LIGHTING & OTHER SUPPLIES	15,118	36,975	45,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
23-230-60-00-6005	FOX HILL IMPROVEMENTS	-	158	75,000	135,732	60,000	-	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6012	MILL ROAD IMPROVEMENTS	41,252	1,560,439	200,000	448,969	-	-	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6014	BLACKBERRY WOODS	4,767	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6016	US 34 (CENTER / ELDAMAIN RD) PROJECT	-	-	106,576	-	107,000	-	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6023	FOUNTAIN VILLAGE SUBDIVISION	1,175	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	103,363	812,945	1,435,000	678,573	1,154,360	780,000	750,000	655,000	636,352							
23-230-60-00-6032	BRISTOL RIDGE ROAD IMPROVEMENTS	-	76,381	635,300	151,895	-	-	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6033	SHARED USE PATH MAINTENANCE PROGRAM	-	-	140,000	-	-	-	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6036	RAINTREE VILLAGE IMPROVEMENTS	84,494	6,355	190,000	-	204,894	-	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6037	PARKING LOT MAINTENANCE PROGRAM	-	-	151,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6041	SIDEWALK REPLACEMENT PROGRAM	6,709	159,960	200,000	180,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
23-230-60-00-6058	ROUTE 71 (RTE 47 / RTE 126) PROJECT	110,955	-	25,253	-	26,000	-	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	-	84,903	-	85,000	-	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6063	ROUTE 47 (RTE 30 / WATER PARK WAY)	-	-	-	-	-	150,000	150,000	150,000	-							
23-230-60-00-6071	BASELINE ROAD IMPROVEMENTS	-	-	35,000	35,000	575,000	-	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6073	REBUILD DOWNTOWN PROJECT	-	-	330,192	-	-	-	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6085	CORNEILS ROAD IMPROVEMENTS	-	-	145,000	-	145,000	-	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6087	KENNEDY ROAD (FREEDOM PLACE)	-	-	100,000	100,000	1,100,000	-	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6088	KENNEDY ROAD (NORTH)	-	58,440	450,000	448,520	15,000	-	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6089	VAN EMMON STREET IMPROVEMENTS	-	-	583,000	-	52,000	172,250	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6094	KENNEDY ROAD BIKE TRAIL	-	-	32,000	31,909	-	-	-	-	-	-	-	-	-	-	-	-
23-230-60-00-6098	BRISTOL BAY SUBDIVISION	-	-	-	-	-	6,500	74,000	-	43,000							
Debt Service - 2025 Bond																	
23-230-78-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23-230-78-00-8050	INTEREST PAYMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected	
Debt Service - 2014A Bond											
23-230-78-00-8000	PRINCIPAL PAYMENT	200,000	200,000	210,000	210,000	210,000	220,000	225,000	230,000	245,000	
23-230-78-00-8050	INTEREST PAYMENT	121,338	115,338	109,338	109,338	103,038	96,738	90,138	83,388	76,200	
	City-Wide Capital Expenditures	\$ 932,672	\$ 3,280,833	\$ 5,487,864	\$ 2,745,752	\$ 4,292,367	\$ 1,887,559	\$ 1,848,625	\$ 1,595,736	\$ 1,486,232	
23-230-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	\$ -	\$ 384,824	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
23-230-99-00-9951	TRANSFER TO WATER	103,895	104,558	104,209	104,209	104,627	104,034	55,366	54,738	54,948	
	Other Financing Uses	\$ 103,895	\$ 489,382	\$ 104,209	\$ 104,209	\$ 104,627	\$ 104,034	\$ 55,366	\$ 54,738	\$ 54,948	
	City-Wide Capital Expenditures & Transfers	\$ 1,036,567	\$ 3,770,215	\$ 5,592,073	\$ 2,849,961	\$ 4,396,994	\$ 1,991,593	\$ 1,903,991	\$ 1,650,474	\$ 1,541,180	
	Total City-Wide Capital Fund Expenditures	\$ 3,122,610	\$ 3,280,833	\$ 5,487,864	\$ 2,745,752	\$ 4,292,367	\$ 1,887,559	\$ 1,848,625	\$ 1,595,736	\$ 1,486,232	
	Transfers In	\$ 1,442,336	\$ 3,138,492	\$ 804,352	\$ 2,902,227	\$ 603,012	\$ 195,067	\$ 13,794	\$ 758,721	\$ 754,474	
	(Transfers Out)	(236,584)	(489,382)	(104,209)	(104,209)	(104,627)	(104,034)	(55,366)	(54,738)	(54,948)	
	City-Wide Capital Fund Net Transfers	\$ 1,205,752	\$ 2,649,110	\$ 700,143	\$ 2,798,018	\$ 498,385	\$ 91,033	\$ (41,572)	\$ 703,983	\$ 699,526	
	Surplus(Deficit)	(468,589)	2,046,031	(1,596,851)	2,433,735	(1,323,199)	(709,953)	(759,823)	183,288	350,376	
	Fund Balance	\$ 119,569	\$ 2,165,601	\$ 254,218	\$ 4,599,336	\$ 3,276,137	\$ 2,566,184	\$ 1,806,361	\$ 1,989,649	\$ 2,340,025	

## 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Licenses & Permits	\$ -	\$ 21,231	\$ 30,000	\$ 170,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Charges for Service	-	108,431	199,586	214,104	280,386	257,399	268,270	279,018	286,552
Investment Earnings	-	1,171	1,200	37,500	275,000	50,000	10,000	5,000	5,000
Miscellaneous	-	576	-	23,357	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 131,409</b>	<b>\$ 230,786</b>	<b>\$ 444,961</b>	<b>\$ 585,386</b>	<b>\$ 337,399</b>	<b>\$ 308,270</b>	<b>\$ 314,018</b>	<b>\$ 321,552</b>
Other Financing Sources	-	13,494,391	776,443	776,443	32,589,237	2,112,979	2,122,494	2,532,490	2,794,152
<b>Total Revenues and Transfers</b>	<b>\$ -</b>	<b>\$ 13,625,800</b>	<b>\$ 1,007,229</b>	<b>\$ 1,221,404</b>	<b>\$ 33,174,623</b>	<b>\$ 2,450,378</b>	<b>\$ 2,430,764</b>	<b>\$ 2,846,508</b>	<b>\$ 3,115,704</b>
<b>Expenditures</b>									
Salaries	\$ -	\$ 33,558	\$ 54,720	\$ 63,000	\$ 176,683	\$ 181,893	\$ 187,260	\$ 192,788	\$ 198,482
Benefits	-	7,461	12,135	14,556	58,394	62,194	65,982	70,020	74,344
Contractual Services	-	290,097	275,303	278,847	521,417	199,575	155,586	161,146	158,878
Supplies	-	13,989	26,000	26,747	51,500	26,500	26,975	26,500	26,500
Capital Outlay	-	1,078,232	9,700,000	8,865,034	3,010,000	24,080,000	3,530,000	-	-
Debt Service	-	132,474	803,402	803,402	799,915	2,915,746	2,918,274	2,656,000	2,657,500
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,555,811</b>	<b>\$ 10,871,560</b>	<b>\$ 10,051,586</b>	<b>\$ 4,617,909</b>	<b>\$ 27,465,908</b>	<b>\$ 6,884,077</b>	<b>\$ 3,106,454</b>	<b>\$ 3,115,704</b>
Other Financing Uses	-	2,067,734	-	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>\$ -</b>	<b>\$ 3,623,545</b>	<b>\$ 10,871,560</b>	<b>\$ 10,051,586</b>	<b>\$ 4,617,909</b>	<b>\$ 27,465,908</b>	<b>\$ 6,884,077</b>	<b>\$ 3,106,454</b>	<b>\$ 3,115,704</b>
Surplus (Deficit)	\$ -	\$ 10,002,255	\$ (9,864,331)	\$ (8,830,182)	\$ 28,556,714	\$ (25,015,530)	\$ (4,453,313)	\$ (259,946)	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 10,002,257</b>	<b>\$ 777,068</b>	<b>\$ 1,172,075</b>	<b>\$ 29,728,789</b>	<b>\$ 4,713,259</b>	<b>\$ 259,946</b>	<b>\$ -</b>	<b>\$ -</b>



		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>BUILDINGS &amp; GROUNDS FUND - 24</u></b>										
24-000-42-00-4218	DEVELOPMENT FEES - MUNICIPAL BLDG	\$ -	\$ 21,231	\$ 30,000	\$ 170,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
24-000-44-00-4416	BUILDINGS & GROUNDS CHARGEBACK	-	108,431	199,586	214,104	280,386	257,399	268,270	279,018	286,552
24-000-45-00-4500	INVESTMENT EARNINGS	-	1,171	1,200	37,500	275,000	50,000	10,000	5,000	5,000
24-000-48-00-4850	MISCELLANEOUS INCOME	-	576	-	23,357	-	-	-	-	-
	<b>Buildings &amp; Grounds Revenues</b>	<b>\$ -</b>	<b>\$ 131,409</b>	<b>\$ 230,786</b>	<b>\$ 444,961</b>	<b>\$ 585,386</b>	<b>\$ 337,399</b>	<b>\$ 308,270</b>	<b>\$ 314,018</b>	<b>\$ 321,552</b>
24-000-49-00-4900	BOND PROCEEDS	-	9,260,000	-	-	29,365,000	-	-	-	-
24-000-49-00-4901	TRANSFER FROM GENERAL	-	3,324,556	776,443	776,443	100,170	718,413	727,716	1,139,032	1,399,704
24-000-49-00-4903	PREMIUM ON BOND ISSUANCE	-	525,011	-	-	2,929,619	-	-	-	-
24-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	-	384,824	-	-	-	-	-	-	-
24-000-49-00-4951	TRANSFER FROM WATER	-	-	-	-	97,224	697,283	697,389	696,729	697,224
24-000-49-00-4952	TRANSFER FROM SEWER	-	-	-	-	97,224	697,283	697,389	696,729	697,224
	<b>Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 13,494,391</b>	<b>\$ 776,443</b>	<b>\$ 776,443</b>	<b>\$ 32,589,237</b>	<b>\$ 2,112,979</b>	<b>\$ 2,122,494</b>	<b>\$ 2,532,490</b>	<b>\$ 2,794,152</b>
	<b>Buildings &amp; Grounds Revenues &amp; Transfers</b>	<b>\$ -</b>	<b>\$ 13,625,800</b>	<b>\$ 1,007,229</b>	<b>\$ 1,221,404</b>	<b>\$ 33,174,623</b>	<b>\$ 2,450,378</b>	<b>\$ 2,430,764</b>	<b>\$ 2,846,508</b>	<b>\$ 3,115,704</b>
<b>Building &amp; Grounds Expenditures</b>										
24-216-50-00-5010	SALARIES & WAGES	\$ -	\$ 33,558	\$ 54,720	\$ 60,000	\$ 173,683	\$ 178,893	\$ 184,260	\$ 189,788	\$ 195,482
24-216-50-00-5020	OVERTIME	-	-	-	3,000	3,000	3,000	3,000	3,000	3,000
24-216-52-00-5212	RETIREMENT PLAN CONTRIBUTION	-	3,339	4,932	6,200	11,880	12,898	13,691	14,519	15,404
24-216-52-00-5214	FICA CONTRIBUTION	-	2,640	4,186	5,350	13,218	13,615	14,023	14,444	14,877
24-216-52-00-5216	GROUP HEALTH INSURANCE	-	900	1,800	1,800	29,893	32,140	34,568	37,189	40,020
24-216-52-00-5222	GROUP LIFE INSURANCE	-	62	127	123	248	248	250	253	256
24-216-52-00-5223	DENTAL INSURANCE	-	444	933	931	2,767	2,905	3,050	3,203	3,363
24-216-52-00-5224	VISION INSURANCE	-	76	157	152	388	388	400	412	424
24-216-54-00-5402	BOND ISSUANCE COSTS	-	107,048	-	-	294,619	-	-	-	-
24-216-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	55,000	56,000	30,000	-	-	-	-
24-216-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	1,191	1,401	-	2,223	-	1,486	2,430	-
24-216-54-00-5432	FACILITY MANAGEMENT SERVICES	-	62,637	68,362	68,362	-	-	-	-	-
24-216-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-	-	-	-	4,141	4,303
24-216-54-00-5440	TELECOMMUNICATIONS	-	2,331	540	4,010	4,100	4,100	4,100	4,100	4,100
24-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	-	116,890	150,000	150,000	190,000	195,000	150,000	150,000	150,000
24-216-54-00-5498	PAYING AGENT FEES	-	-	-	475	475	475	475	475	475
24-216-56-00-5600	WEARING APPAREL	-	841	1,000	1,747	1,500	1,500	1,500	1,500	1,500
24-216-56-00-5626	HANGING BASKETS	-	412	-	-	-	-	-	-	-
24-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	-	12,736	25,000	25,000	50,000	25,000	25,000	25,000	25,000
24-216-60-00-6030	CITY HALL IMPROVEMENTS	-	1,078,232	8,200,000	7,465,034	-	-	-	-	-
24-216-60-00-6042	PUBLIC WORKS / PARKS FACILITY	-	-	1,500,000	1,400,000	3,010,000	24,080,000	3,530,000	-	-

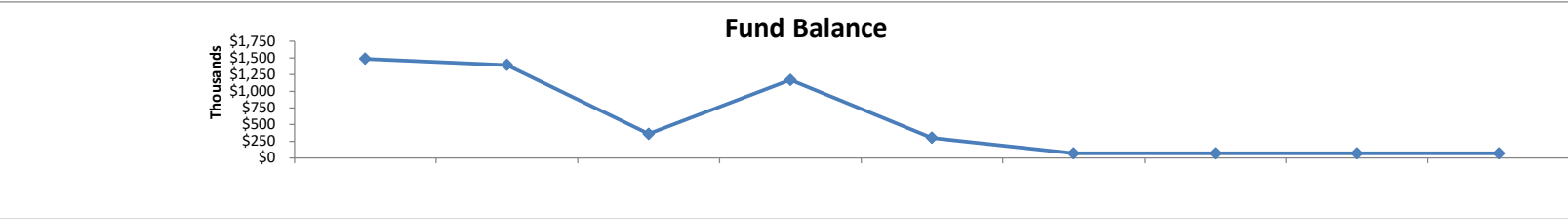


		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Debt Service - 2021 Bond</b>										
24-216-82-00-8000	PRINCIPAL PAYMENT	-	-	320,000	320,000	330,000	345,000	360,000	375,000	390,000
24-216-82-00-8050	INTEREST PAYMENT	-	132,474	223,900	223,900	211,100	197,900	184,100	169,700	154,700
<b>Debt Service - 2024 Bond</b>										
24-216-86-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	705,000	640,000	670,000	705,000
24-216-86-00-8050	INTEREST PAYMENT	-	-	-	-	-	1,407,980	1,473,300	1,441,300	1,407,800
<b>Debt Service - 2022 Bond</b>										
24-216-95-00-8000	PRINCIPAL PAYMENT	-	-	248,158	248,158	250,112	254,020	257,928	-	-
24-216-95-00-8050	INTEREST EXPENSE	-	-	11,344	11,344	8,703	5,846	2,946	-	-
	<b>Building &amp; Grounds Expenditures</b>	<b>\$ -</b>	<b>\$ 1,555,811</b>	<b>\$ 10,871,560</b>	<b>\$ 10,051,586</b>	<b>\$ 4,617,909</b>	<b>\$ 27,465,908</b>	<b>\$ 6,884,077</b>	<b>\$ 3,106,454</b>	<b>\$ 3,115,704</b>
24-216-99-00-9901	TRANSFER TO GENERAL	\$ -	\$ 21,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-216-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	2,046,503	-	-	-	-	-	-	-
	<b>Other Financing Uses</b>	<b>\$ -</b>	<b>\$ 2,067,734</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Building &amp; Grounds Expenditures &amp; Transfers</b>	<b>\$ -</b>	<b>\$ 3,623,545</b>	<b>\$ 10,871,560</b>	<b>\$ 10,051,586</b>	<b>\$ 4,617,909</b>	<b>\$ 27,465,908</b>	<b>\$ 6,884,077</b>	<b>\$ 3,106,454</b>	<b>\$ 3,115,704</b>
<b>Total Building &amp; Grounds Fund Expenditures</b>										
		<b>\$ -</b>	<b>\$ 1,555,811</b>	<b>\$ 10,871,560</b>	<b>\$ 10,051,586</b>	<b>\$ 4,617,909</b>	<b>\$ 27,465,908</b>	<b>\$ 6,884,077</b>	<b>\$ 3,106,454</b>	<b>\$ 3,115,704</b>
	Transfers In	\$ -	\$ 13,494,391	\$ 776,443	\$ 776,443	\$ 32,589,237	\$ 2,112,979	\$ 2,122,494	\$ 2,532,490	\$ 2,794,152
	(Transfers Out)	-	(2,067,734)	-	-	-	-	-	-	-
	<b>Building &amp; Grounds Fund Net Transfers</b>	<b>\$ -</b>	<b>\$ 11,426,657</b>	<b>\$ 776,443</b>	<b>\$ 776,443</b>	<b>\$ 32,589,237</b>	<b>\$ 2,112,979</b>	<b>\$ 2,122,494</b>	<b>\$ 2,532,490</b>	<b>\$ 2,794,152</b>
	<b>Surplus(Deficit)</b>	<b>-</b>	<b>10,002,255</b>	<b>(9,864,331)</b>	<b>(8,830,182)</b>	<b>28,556,714</b>	<b>(25,015,530)</b>	<b>(4,453,313)</b>	<b>(259,946)</b>	<b>-</b>
	<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ 10,002,257</b>	<b>\$ 777,068</b>	<b>\$ 1,172,075</b>	<b>\$ 29,728,789</b>	<b>\$ 4,713,259</b>	<b>\$ 259,946</b>	<b>\$ -</b>	<b>\$ -</b>

## 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Intergovernmental	\$ 9,490	\$ 9,590	\$ -	\$ 28,500	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	268,641	112,511	110,500	130,500	110,000	110,000	110,000	110,000	110,000
Fines & Forfeits	3,998	7,529	6,800	9,050	7,300	7,300	7,300	7,300	7,300
Charges for Service	1,231,404	423,071	896,070	932,985	1,567,477	988,074	1,232,406	1,307,011	1,219,553
Investment Earnings	150	105	-	-	-	-	-	-	-
Reimbursements	9,190	22,860	40,000	102,096	-	558,920	50,000	350,000	-
Miscellaneous	1,920	323	500	1,594	500	500	500	500	500
<b>Total Revenues</b>	<b>\$ 1,524,793</b>	<b>\$ 575,989</b>	<b>\$ 1,053,870</b>	<b>\$ 1,204,725</b>	<b>\$ 1,685,277</b>	<b>\$ 1,664,794</b>	<b>\$ 1,400,206</b>	<b>\$ 1,774,811</b>	<b>\$ 1,337,353</b>
Other Financing Sources	13,927	35,598	52,000	111,494	126,000	102,000	108,000	52,000	87,000
<b>Total Revenues and Transfers</b>	<b>\$ 1,538,720</b>	<b>\$ 611,587</b>	<b>\$ 1,105,870</b>	<b>\$ 1,316,219</b>	<b>\$ 1,811,277</b>	<b>\$ 1,766,794</b>	<b>\$ 1,508,206</b>	<b>\$ 1,826,811</b>	<b>\$ 1,424,353</b>
<b>Vehicle Maint Expenditures</b>									
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ 113,300
Benefits	-	-	-	-	-	-	-	53,584	56,679
<b>Sub-Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 163,584</b>	<b>\$ 169,979</b>
<b>Police Capital Expenditures</b>									
Contractual Services	\$ 457	\$ 466	\$ 53,750	\$ 46,366	\$ 35,750	\$ 35,750	\$ 35,750	\$ 35,750	\$ 58,750
Capital Outlay	158,102	120,259	200,000	199,748	211,000	223,400	235,956	166,742	201,747
<b>Sub-Total Expenditures</b>	<b>\$ 158,559</b>	<b>\$ 120,725</b>	<b>\$ 253,750</b>	<b>\$ 246,114</b>	<b>\$ 246,750</b>	<b>\$ 259,150</b>	<b>\$ 271,706</b>	<b>\$ 202,492</b>	<b>\$ 260,497</b>
<b>General Government Capital Expenditures</b>									
Supplies	\$ 3,643	\$ 24,088	\$ 86,983	\$ 74,898	\$ 18,118	\$ 17,804	\$ 88,080	\$ 20,815	\$ 19,457
Capital Outlay	-	110,395	-	-	-	-	-	-	-
<b>Sub-Total Expenditures</b>	<b>\$ 3,643</b>	<b>\$ 134,483</b>	<b>\$ 86,983</b>	<b>\$ 74,898</b>	<b>\$ 18,118</b>	<b>\$ 17,804</b>	<b>\$ 88,080</b>	<b>\$ 20,815</b>	<b>\$ 19,457</b>
<b>Public Works Capital Expenditures</b>									
Contractual Services	\$ 469	\$ 67	\$ 750	\$ 250	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
Supplies	-	-	500	1,594	500	500	500	500	500
Capital Outlay	163,355	239,288	1,226,414	606,316	1,909,500	520,500	658,000	707,500	535,000
Debt Service	69,396	69,396	69,396	69,396	69,396	69,396	69,396	69,396	69,396
<b>Sub-Total Expenditures</b>	<b>\$ 233,220</b>	<b>\$ 308,751</b>	<b>\$ 1,297,060</b>	<b>\$ 677,556</b>	<b>\$ 1,980,146</b>	<b>\$ 591,146</b>	<b>\$ 728,646</b>	<b>\$ 778,146</b>	<b>\$ 605,646</b>
<b>Parks &amp; Rec Capital Expenditures</b>									
Contractual Services	\$ -	\$ -	\$ 1,600	\$ -	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
Capital Outlay	167,024	139,622	593,656	538,615	430,000	1,124,920	416,000	658,000	365,000
Debt Service	2,175	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174
<b>Sub-Total Expenditures</b>	<b>\$ 169,199</b>	<b>\$ 141,796</b>	<b>\$ 597,430</b>	<b>\$ 540,789</b>	<b>\$ 433,774</b>	<b>\$ 1,128,694</b>	<b>\$ 419,774</b>	<b>\$ 661,774</b>	<b>\$ 368,774</b>
<b>Total Expenditures</b>	<b>\$ 564,621</b>	<b>\$ 705,755</b>	<b>\$ 2,235,223</b>	<b>\$ 1,539,357</b>	<b>\$ 2,678,788</b>	<b>\$ 1,996,794</b>	<b>\$ 1,508,206</b>	<b>\$ 1,826,811</b>	<b>\$ 1,424,353</b>
Surplus (Deficit)	\$ 974,099	\$ (94,168)	\$ (1,129,353)	\$ (223,138)	\$ (867,511)	\$ (230,000)	\$ -	\$ -	\$ -
<i>Police Capital Fund Balance</i>	<i>\$ 227,811</i>	<i>\$ 264,360</i>	<i>\$ 76,494</i>	<i>\$ 143,777</i>	<i>\$ 70,000</i>	<i>\$ 70,000</i>	<i>\$ 70,000</i>	<i>\$ 70,000</i>	<i>\$ 70,000</i>
<i>Vehicle Maint Fund Balance</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>General Government Fund Balance</i>	<i>941</i>	<i>973</i>	<i>-</i>	<i>973</i>	<i>973</i>	<i>973</i>	<i>973</i>	<i>973</i>	<i>973</i>
<i>Public Works Capital Fund Balance</i>	<i>679,034</i>	<i>586,136</i>	<i>30,149</i>	<i>645,077</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Parks &amp; Rec Capital Fund Balance</i>	<i>578,005</i>	<i>540,153</i>	<i>253,000</i>	<i>378,657</i>	<i>230,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>Ending Fund Balance</b>	<b>\$ 1,485,791</b>	<b>\$ 1,391,622</b>	<b>\$ 359,643</b>	<b>\$ 1,168,484</b>	<b>\$ 300,973</b>	<b>\$ 70,973</b>	<b>\$ 70,973</b>	<b>\$ 70,973</b>	<b>\$ 70,973</b>



Account Number	Description	FY 2021	FY 2022	FY 2023		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>VEHICLE &amp; EQUIPMENT FUND - 25</u></b>										
25-000-41-00-4170	STATE GRANTS	\$ 9,490	\$ 9,590	\$ -	\$ 28,500	\$ -	\$ -	\$ -	\$ -	\$ -
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	69,450	23,250	30,000	30,000	30,000	30,000	30,000	30,000	30,000
25-000-42-00-4217	WEATHER WARNING SIREN FEES	2,441	1,411	1,000	-	500	500	500	500	500
25-000-42-00-4218	ENGINEERING CAPITAL FEE	22,400	21,800	10,000	23,000	10,000	10,000	10,000	10,000	10,000
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	163,150	55,150	64,500	66,000	64,500	64,500	64,500	64,500	64,500
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	11,200	10,900	5,000	11,500	5,000	5,000	5,000	5,000	5,000
25-000-43-00-4315	DUI FINES	3,228	6,649	6,000	8,250	6,500	6,500	6,500	6,500	6,500
25-000-43-00-4316	ELECTRONIC CITATION FEES	770	880	800	800	800	800	800	800	800
25-000-44-00-4416	BUILDING & GROUNDS CHARGEBACK	-	-	55,000	56,000	30,000	-	-	-	-
25-000-44-00-4418	MOWING INCOME	1,877	-	2,000	-	500	500	500	500	500
25-000-44-00-4419	COMMUNITY DEVELOPMENT CHARGEBACK	-	110,395	-	-	-	-	-	-	-
25-000-44-00-4420	POLICE CHARGEBACK	218,334	91,732	47,825	47,825	129,173	215,350	224,906	156,692	214,697
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	622,551	108,000	549,408	549,408	1,113,569	423,646	558,146	662,646	455,146
25-000-44-00-4423	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-	-	-	-	163,584	169,979
25-000-44-00-4427	PARKS & RECREATION CHARGEBACK	385,000	88,866	154,854	204,854	276,117	330,774	360,774	302,774	359,774
25-000-44-00-4428	COMPUTER REPLACEMENT CHARGEBACK	3,642	24,078	86,983	74,898	18,118	17,804	88,080	20,815	19,457
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL	150	105	-	-	-	-	-	-	-
25-000-46-00-4695	MISCELLANEOUS REIMB - POLICE CAPITAL	-	22,860	-	-	-	-	-	-	-
25-000-46-00-4692	MISCELLANEOUS REIMB - PARK CAPITAL	9,190	-	40,000	102,096	-	558,920	50,000	350,000	-
25-000-48-00-4850	MISCELLANEOUS INCOME - GEN GOV	-	42	-	-	-	-	-	-	-
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL	666	208	-	-	-	-	-	-	-
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL	665	-	500	1,594	500	500	500	500	500
25-000-48-00-4855	MISCELLANEOUS INCOME - PARK CAPITAL	589	73	-	-	-	-	-	-	-
	Vehicle & Equipment Revenues	\$ 1,524,793	\$ 575,989	\$ 1,053,870	\$ 1,204,725	\$ 1,685,277	\$ 1,664,794	\$ 1,400,206	\$ 1,774,811	\$ 1,337,353
25-000-49-00-4920	SALE OF CAPITAL ASSETS - POLICE CAPITAL	8,015	695	-	10,156	6,000	6,000	9,000	8,000	8,000
25-000-49-00-4921	SALE OF CAPITAL ASSETS - PW CAPITAL	-	30,903	52,000	40,495	116,000	92,000	95,000	40,000	75,000
25-000-49-00-4922	SALE OF CAPITAL ASSETS - PARK CAPITAL	5,912	4,000	-	27,000	4,000	4,000	4,000	4,000	4,000
25-000-49-00-4972	TRANSFER FROM LAND CASH	-	-	-	33,843	-	-	-	-	-
	Other Financing Sources	\$ 13,927	\$ 35,598	\$ 52,000	\$ 111,494	\$ 126,000	\$ 102,000	\$ 108,000	\$ 52,000	\$ 87,000
	Total Vehicle & Equipment Revenues & Transfers	\$ 1,538,720	\$ 611,587	\$ 1,105,870	\$ 1,316,219	\$ 1,811,277	\$ 1,766,794	\$ 1,508,206	\$ 1,826,811	\$ 1,424,353

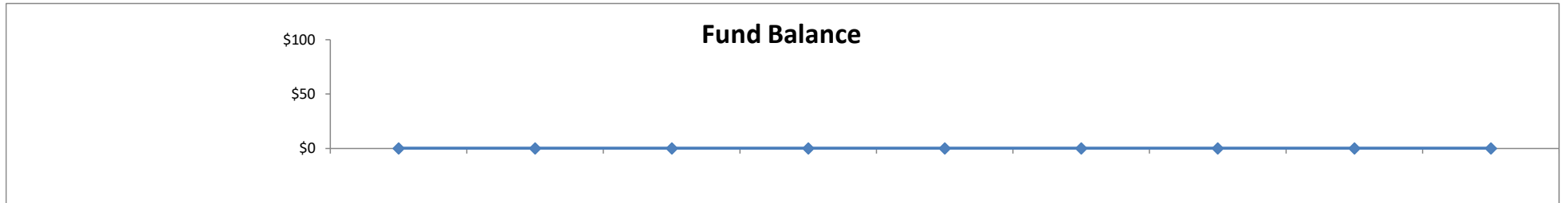
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Vehicle Maintenance Services</b>										
25-200-50-00-5010	SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ 113,300
25-200-52-00-5212	RETIREMENT PLAN CONTRIBUTION	-	-	-	-	-	-	-	8,915	8,928
25-200-52-00-5214	FICA CONTRIBUTION	-	-	-	-	-	-	-	8,127	8,371
25-200-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	-	-	-	34,066	36,791
25-200-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	-	-	-	139	140
25-200-52-00-5223	DENTAL INSURANCE	-	-	-	-	-	-	-	2,072	2,176
25-200-52-00-5224	VISION INSURANCE	-	-	-	-	-	-	-	265	273
<b>Vehicle Maintenance Services Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 163,584</b>	<b>\$ 169,979</b>
<b>Police Capital</b>										
25-205-54-00-5485	RENTAL & LEASE PURCHASE	\$ -	\$ -	\$ 45,000	\$ 38,831	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 50,000
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	457	466	8,750	7,535	8,750	8,750	8,750	8,750	8,750
25-205-60-00-6060	EQUIPMENT	44,320	-	20,000	20,000	-	75,000	-	-	25,000
25-205-60-00-6070	VEHICLES	<u>113,782</u>	<u>120,259</u>	<u>180,000</u>	<u>179,748</u>	<u>211,000</u>	<u>148,400</u>	<u>235,956</u>	<u>166,742</u>	<u>176,747</u>
<b>Police Capital Expenditures</b>		<b>\$ 158,559</b>	<b>\$ 120,725</b>	<b>\$ 253,750</b>	<b>\$ 246,114</b>	<b>\$ 246,750</b>	<b>\$ 259,150</b>	<b>\$ 271,706</b>	<b>\$ 202,492</b>	<b>\$ 260,497</b>
<b>General Government Capital</b>										
25-212-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	\$ 3,643	\$ 24,088	\$ 86,983	\$ 74,898	\$ 18,118	\$ 17,804	\$ 88,080	\$ 20,815	\$ 19,457
25-212-60-00-6070	VEHICLES	-	110,395	-	-	-	-	-	-	-
<b>General Government Capital Expenditures</b>		<b>\$ 3,643</b>	<b>\$ 134,483</b>	<b>\$ 86,983</b>	<b>\$ 74,898</b>	<b>\$ 18,118</b>	<b>\$ 17,804</b>	<b>\$ 88,080</b>	<b>\$ 20,815</b>	<b>\$ 19,457</b>
<b>Public Works Capital</b>										
25-215-54-00-5448	FILING FEES	\$ 469	\$ 67	\$ 750	\$ 250	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
25-215-56-00-5620	OPERATING SUPPLIES	-	-	500	1,594	500	500	500	500	500
25-215-60-00-6060	EQUIPMENT	63,986	92,186	439,940	399,952	238,500	195,500	8,000	15,000	200,000
25-215-60-00-6070	VEHICLES	99,369	147,102	786,474	206,364	1,671,000	325,000	650,000	692,500	335,000
<b>Debt Service - 185 Wolf Street Building</b>										
25-215-92-00-8000	PRINCIPAL PAYMENT	51,664	58,039	55,514	55,514	57,544	59,710	61,927	64,225	66,604
25-215-92-00-8050	INTEREST PAYMENT	<u>17,732</u>	<u>11,357</u>	<u>13,882</u>	<u>13,882</u>	<u>11,852</u>	<u>9,686</u>	<u>7,469</u>	<u>5,171</u>	<u>2,792</u>
<b>Public Works Capital Expenditures</b>		<b>\$ 233,220</b>	<b>\$ 308,751</b>	<b>\$ 1,297,060</b>	<b>\$ 677,556</b>	<b>\$ 1,980,146</b>	<b>\$ 591,146</b>	<b>\$ 728,646</b>	<b>\$ 778,146</b>	<b>\$ 605,646</b>
<b>Total Public Works Capital Expenditures &amp; Transfers</b>		<b>\$ 233,220</b>	<b>\$ 308,751</b>	<b>\$ 1,297,060</b>	<b>\$ 677,556</b>	<b>\$ 1,980,146</b>	<b>\$ 591,146</b>	<b>\$ 728,646</b>	<b>\$ 778,146</b>	<b>\$ 605,646</b>
<b>Parks &amp; Recreation Capital</b>										
25-225-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	\$ -	\$ -	\$ 1,600	\$ -	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
25-225-60-00-6010	PARK IMPROVEMENTS	50,131	90,890	310,000	259,568	315,000	200,000	200,000	500,000	225,000
25-225-60-00-6017	PROPERTY ACQUISITION	-	-	-	-	-	808,920	-	-	-
25-225-60-00-6060	EQUIPMENT	57,758	48,732	73,156	80,026	77,000	38,000	181,000	78,000	40,000
25-225-60-00-6070	VEHICLES	59,135	-	210,500	199,021	38,000	78,000	35,000	80,000	100,000

		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<i>Debt Service - 185 Wolf Street Building</i>										
25-225-92-00-8000	PRINCIPAL PAYMENT	1,619	1,818	1,739	1,739	1,803	1,871	1,940	2,012	2,087
25-225-92-00-8050	INTEREST PAYMENT	<u>556</u>	<u>356</u>	<u>435</u>	<u>435</u>	<u>371</u>	<u>303</u>	<u>234</u>	<u>162</u>	<u>87</u>
Parks & Recreation Capital Expenditures		\$ 169,199	\$ 141,796	\$ 597,430	\$ 540,789	\$ 433,774	\$ 1,128,694	\$ 419,774	\$ 661,774	\$ 368,774
Total Parks & Recreation Capital Expenditures & Transfers		\$ 169,199	\$ 141,796	\$ 597,430	\$ 540,789	\$ 433,774	\$ 1,128,694	\$ 419,774	\$ 661,774	\$ 368,774
Total Vehicle & Equipment Fund Expenditures		\$ 564,621	\$ 705,755	\$ 2,235,223	\$ 1,539,357	\$ 2,678,788	\$ 1,996,794	\$ 1,508,206	\$ 1,826,811	\$ 1,424,353
Transfers In		\$ 13,927	\$ 35,598	\$ 52,000	\$ 111,494	\$ 126,000	\$ 102,000	\$ 108,000	\$ 52,000	\$ 87,000
Vehicle & Equipment Fund Net Transfers		\$ 13,927	\$ 35,598	\$ 52,000	\$ 111,494	\$ 126,000	\$ 102,000	\$ 108,000	\$ 52,000	\$ 87,000
Surplus(Deficit)		974,099	(94,168)	(1,129,353)	(223,138)	(867,511)	(230,000)	-	-	-
Fund Balance - Police Capital		<u>\$ 227,811</u>	<u>\$ 264,360</u>	<u>\$ 76,494</u>	<u>\$ 143,777</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>
Fund Balance - Veh Maint Svcs		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - General Government		<u>941</u>	<u>973</u>	<u>-</u>	<u>973</u>	<u>973</u>	<u>973</u>	<u>973</u>	<u>973</u>	<u>973</u>
Fund Balance - Public Works Capital		<u>679,034</u>	<u>586,136</u>	<u>30,149</u>	<u>645,077</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Parks & Rec Capital		<u>578,005</u>	<u>540,153</u>	<u>253,000</u>	<u>378,657</u>	<u>230,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance		\$ 1,485,791	\$ 1,391,622	\$ 359,643	\$ 1,168,484	\$ 300,973	\$ 70,973	\$ 70,973	\$ 70,973	\$ 70,973

## 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Licenses & Permits	\$ 12,994	\$ 8,950	\$ 8,000	\$ 7,600	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 12,994</b>	<b>\$ 8,950</b>	<b>\$ 8,000</b>	<b>\$ 7,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Other Financing Sources	310,231	320,425	322,075	322,198	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 323,225</b>	<b>\$ 329,375</b>	<b>\$ 330,075</b>	<b>\$ 329,798</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>									
Contractual Services	\$ 475	\$ 475	\$ 475	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	322,750	328,900	329,600	329,600	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 323,225</b>	<b>\$ 329,375</b>	<b>\$ 330,075</b>	<b>\$ 329,798</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

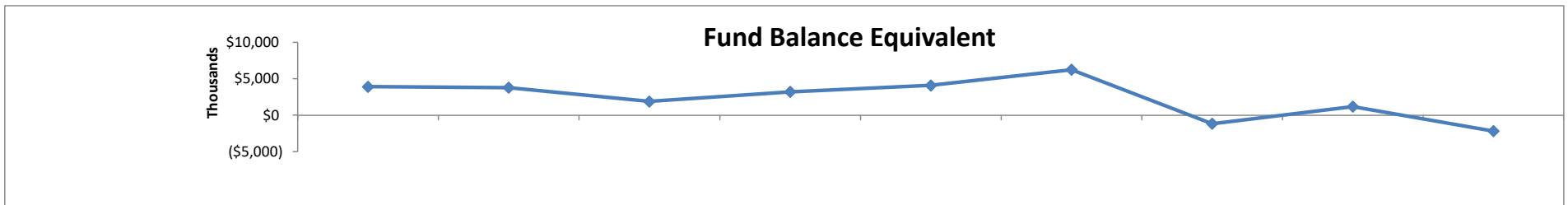


		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>DEBT SERVICE FUND - 42</u></b>										
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	\$ 12,994	\$ 8,950	\$ 8,000	\$ 7,600	\$ -	\$ -	\$ -	\$ -	\$ -
	Debt Service Fund Revenues	\$ 12,994	\$ 8,950	\$ 8,000	\$ 7,600	\$ -	\$ -	\$ -	\$ -	\$ -
42-000-49-00-4901	TRANSFER FROM GENERAL	\$ 310,231	\$ 320,425	\$ 322,075	\$ 322,198	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Financing Sources	\$ 310,231	\$ 320,425	\$ 322,075	\$ 322,198	\$ -	\$ -	\$ -	\$ -	\$ -
	Debt Service Fund Revenues & Transfers	\$ 323,225	\$ 329,375	\$ 330,075	\$ 329,798	\$ -	\$ -	\$ -	\$ -	\$ -
42-420-54-00-5498	PAYING AGENT FEES	\$ 475	\$ 475	\$ 475	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - 2014B Refunding Bond										
42-420-79-00-8000	PRINCIPAL PAYMENT	295,000	310,000	320,000	320,000	-	-	-	-	-
42-420-79-00-8050	INTEREST PAYMENT	27,750	18,900	9,600	9,600	-	-	-	-	-
	Debt Service Fund Expenditures	\$ 323,225	\$ 329,375	\$ 330,075	\$ 329,798	\$ -	\$ -	\$ -	\$ -	\$ -
	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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 714,000	\$ 728,280	\$ 742,846	\$ 757,703
Intergovernmental	-	-	100,000	100,000	-	-	-	-	-
Charges for Service	5,062,645	4,944,694	5,393,543	5,587,000	5,459,210	6,204,084	7,415,944	8,925,661	10,807,596
Investment Earnings	1,302	(27,633)	2,000	30,000	35,000	55,000	10,000	15,000	10,000
Reimbursements	2,524	2,920	-	2,021	48,500	503,500	-	-	-
Miscellaneous	100,469	105,950	105,601	107,351	109,134	111,996	114,937	117,399	119,934
<b>Total Revenues</b>	<b>\$ 5,166,940</b>	<b>\$ 5,025,931</b>	<b>\$ 5,601,144</b>	<b>\$ 5,826,372</b>	<b>\$ 6,001,844</b>	<b>\$ 7,588,580</b>	<b>\$ 8,269,161</b>	<b>\$ 9,800,906</b>	<b>\$ 11,695,233</b>
Other Financing Sources	179,020	180,233	177,859	177,859	10,262,457	124,729,559	3,493,866	12,366,238	2,862,448
<b>Total Revenues and Transfers</b>	<b>\$ 5,345,960</b>	<b>\$ 5,206,164</b>	<b>\$ 5,779,003</b>	<b>\$ 6,004,231</b>	<b>\$ 16,264,301</b>	<b>\$ 132,318,139</b>	<b>\$ 11,763,027</b>	<b>\$ 22,167,144</b>	<b>\$ 14,557,681</b>
<b>Expenses</b>									
Salaries	\$ 453,904	\$ 488,536	\$ 562,785	\$ 521,785	\$ 613,000	\$ 630,280	\$ 638,078	\$ 656,410	\$ 675,292
Benefits	235,333	234,464	270,666	282,245	315,829	338,254	359,848	383,712	409,305
Contractual Services	896,256	1,160,985	1,421,529	1,060,774	2,732,234	1,629,793	1,622,031	1,597,934	1,235,532
Supplies	414,134	480,005	470,418	462,000	469,600	455,822	468,700	482,270	496,570
Capital Outlay	407,285	1,136,503	3,183,316	2,619,031	10,034,025	123,024,500	8,404,500	9,697,500	7,391,700
Developer Commitments	-	-	130,281	-	136,795	547,180	683,974	-	-
Debt Service	2,305,935	1,815,830	1,654,108	1,654,108	975,291	2,847,448	6,281,114	6,321,167	7,012,363
<b>Total Expenses</b>	<b>\$ 4,712,847</b>	<b>\$ 5,316,323</b>	<b>\$ 7,693,103</b>	<b>\$ 6,599,943</b>	<b>\$ 15,276,774</b>	<b>\$ 129,473,277</b>	<b>\$ 18,458,245</b>	<b>\$ 19,138,993</b>	<b>\$ 17,220,762</b>
Other Financing Uses	-	-	-	-	97,224	697,283	697,389	696,729	697,224
<b>Total Expenses &amp; Transfers</b>	<b>\$ 4,712,847</b>	<b>\$ 5,316,323</b>	<b>\$ 7,693,103</b>	<b>\$ 6,599,943</b>	<b>\$ 15,373,998</b>	<b>\$ 130,170,560</b>	<b>\$ 19,155,634</b>	<b>\$ 19,835,722</b>	<b>\$ 17,917,986</b>
Surplus (Deficit)	\$ 633,113	\$ (110,159)	\$ (1,914,100)	\$ (595,712)	\$ 890,303	\$ 2,147,579	\$ (7,392,607)	\$ 2,331,422	\$ (3,360,305)
<b>Ending Fund Balance Equivalent</b>	<b>\$ 3,901,358</b>	<b>\$ 3,791,199</b>	<b>\$ 1,880,869</b>	<b>\$ 3,195,487</b>	<b>\$ 4,085,790</b>	<b>\$ 6,233,369</b>	<b>\$ (1,159,238)</b>	<b>\$ 1,172,184</b>	<b>\$ (2,188,121)</b>
	82.78%	71.31%	24.45%	48.42%	26.58%	4.79%	-6.05%	5.91%	-12.21%





		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>WATER FUND - 51</u></b>										
51-000-40-00-40xx	WATER POLICY DECISION	\$ -	\$ -	\$ -	\$ -	\$ 350,000	714,000	728,280	742,846	757,703
51-000-41-00-4166	DCEO - GENERAL INFRA GRANT	-	-	100,000	100,000	-	-	-	-	-
51-000-44-00-4424	WATER SALES	3,300,613	3,447,225	3,886,543	3,850,000	3,965,500	4,758,600	5,948,250	7,435,313	9,294,141
51-000-44-00-4425	BULK WATER SALES	7,900	6,050	5,000	-	5,000	5,000	5,000	5,000	5,000
51-000-44-00-4426	LATE PENALTIES - WATER	755	140,331	135,000	164,000	168,920	172,298	175,744	179,259	182,844
51-000-44-00-4430	WATER METER SALES	241,930	209,245	200,000	180,000	100,000	100,000	100,000	100,000	100,000
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	822,094	858,759	867,000	893,000	919,790	938,186	956,950	976,089	995,611
51-000-44-00-4450	WATER CONNECTION FEES	689,353	283,084	300,000	500,000	300,000	230,000	230,000	230,000	230,000
51-000-45-00-4500	INVESTMENT EARNINGS	1,302	2,030	2,000	30,000	35,000	55,000	10,000	15,000	10,000
51-000-45-00-4555	UNREALIZED GAIN(LOSS)	-	(29,663)	-	-	-	-	-	-	-
51-000-46-00-4690	REIMB - MISCELLANEOUS	2,524	2,920	-	2,021	48,500	503,500	-	-	-
51-000-48-00-4820	RENTAL INCOME	100,010	102,305	105,351	105,351	108,134	110,996	113,937	116,399	118,934
51-000-48-00-4850	MISCELLANEOUS INCOME	459	3,645	250	2,000	1,000	1,000	1,000	1,000	1,000
	Water Fund Revenues	\$ 5,166,940	\$ 5,025,931	\$ 5,601,144	\$ 5,826,372	\$ 6,001,844	\$ 7,588,580	\$ 8,269,161	\$ 9,800,906	\$ 11,695,233
51-000-49-00-4900	BOND PROCEEDS	-	-	-	-	9,265,000	-	-	-	-
51-000-49-00-4903	PREMIUM ON BOND ISSUANCE	-	-	-	-	818,705	-	-	-	-
51-000-49-00-4905	IEPA LOAN PROCEEDS	-	-	-	-	-	11,097,000	-	11,486,500	2,747,500
51-000-49-00-4908	LOAN PROCEEDS - WIFIA	-	-	-	-	-	113,459,000	3,420,500	825,000	-
51-000-49-00-4910	SALE OF CAPITAL ASSETS	-	-	-	-	-	-	18,000	-	60,000
51-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	103,895	104,558	104,209	104,209	104,627	104,034	55,366	54,738	54,948
51-000-49-00-4952	TRANSFER FROM SEWER	75,125	75,675	73,650	73,650	74,125	69,525	-	-	-
	Other Financing Sources	\$ 179,020	\$ 180,233	\$ 177,859	\$ 177,859	\$ 10,262,457	\$ 124,729,559	\$ 3,493,866	\$ 12,366,238	\$ 2,862,448
	Total Water Fund Revenues & Transfers	\$ 5,345,960	\$ 5,206,164	\$ 5,779,003	\$ 6,004,231	\$ 16,264,301	\$ 132,318,139	\$ 11,763,027	\$ 22,167,144	\$ 14,557,681
<b>Water Operations Department</b>										
51-510-50-00-5010	SALARIES & WAGES	\$ 442,918	\$ 475,333	\$ 510,785	\$ 510,785	\$ 576,000	\$ 593,280	\$ 611,078	\$ 629,410	\$ 648,292
51-510-50-00-5015	PART-TIME SALARIES	-	3,488	30,000	-	15,000	15,000	15,000	15,000	15,000
51-510-50-00-5020	OVERTIME	10,986	9,715	22,000	11,000	22,000	22,000	12,000	12,000	12,000
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	50,683	49,803	48,025	43,500	40,209	44,362	46,295	49,068	52,031
51-510-52-00-5214	FICA CONTRIBUTION	33,514	35,808	41,534	39,500	45,058	46,410	47,802	49,236	50,713
51-510-52-00-5216	GROUP HEALTH INSURANCE	111,960	107,445	135,391	148,855	174,548	188,512	203,593	219,880	237,470
51-510-52-00-5222	GROUP LIFE INSURANCE	540	781	851	722	909	909	918	927	936
51-510-52-00-5223	DENTAL INSURANCE	7,127	8,579	9,286	11,677	12,759	13,397	14,067	14,770	15,509
51-510-52-00-5224	VISION INSURANCE	1,188	1,275	1,474	1,410	1,705	1,705	1,756	1,809	1,863
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	1,054	1,479	2,000	1,453	2,000	2,000	2,000	2,000	2,000
51-510-52-00-5231	LIABILITY INSURANCE	29,267	29,294	32,105	35,128	38,641	40,959	43,417	46,022	48,783
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	124,225	126,596	133,075	133,075	138,174	142,319	146,589	150,987	155,517
51-510-54-00-5402	BOND ISSUANCE COSTS	-	-	-	-	528,705	-	-	-	-

		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-54-00-5404	WATER METER REPLACEMENT PROGRAM	-	-	350,000	-	900,000	450,000	450,000	400,000	-
51-510-54-00-5412	TRAINING & CONFERENCES	713	2,079	9,200	3,000	9,200	9,200	9,200	9,200	9,200
51-510-54-00-5415	TRAVEL & LODGING	158	34	4,000	1,250	4,000	4,000	4,000	4,000	4,000
51-510-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	453	10,967	8,147	1,112	-	11,635	1,215	-
51-510-54-00-5426	PUBLISHING & ADVERTISING	304	-	500	500	500	500	500	500	500
51-510-54-00-5429	WATER SAMPLES	7,888	8,167	8,000	8,500	8,500	8,500	10,000	8,500	8,500
51-510-54-00-5430	PRINTING & DUPLICATING	2,595	3,690	3,250	3,250	3,250	3,250	3,250	3,250	3,250
51-510-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-	-	-	-	16,565	17,213
51-510-54-00-5440	TELECOMMUNICATIONS	40,601	47,954	40,000	50,000	50,000	50,000	50,000	50,000	50,000
51-510-54-00-5445	TREATMENT FACILITY SERVICES	228,211	305,648	225,000	325,000	360,000	260,000	260,000	260,000	260,000
51-510-54-00-5448	FILING FEES	1,129	1,541	3,000	2,000	2,500	2,500	2,500	2,500	2,500
51-510-54-00-5452	POSTAGE & SHIPPING	19,944	18,075	20,000	25,000	25,000	25,000	25,000	25,000	25,000
51-510-54-00-5453	BUILDINGS & GROUNDS CHARGEBACK	-	10,843	19,316	20,768	27,290	24,969	26,033	27,084	27,543
51-510-54-00-5460	DUES & SUBSCRIPTIONS	1,336	3,821	2,500	2,500	2,500	2,500	2,500	2,500	2,500
51-510-54-00-5462	PROFESSIONAL SERVICES	92,584	134,702	178,500	116,000	160,000	148,750	97,500	92,500	97,500
51-510-54-00-5465	ENGINEERING SERVICES	66,487	131,407	35,000	7,420	137,500	89,000	93,000	97,000	101,000
51-510-54-00-5480	UTILITIES	290,225	329,524	318,526	318,526	337,638	357,896	379,370	402,132	426,260
51-510-54-00-5483	JULIE SERVICES	1,097	4,002	4,500	4,500	4,500	4,500	4,500	4,500	4,500
51-510-54-00-5485	RENTAL & LEASE PURCHASE	2,125	3,459	2,000	2,000	2,500	2,500	2,500	2,500	2,500
51-510-54-00-5488	OFFICE CLEANING	1,290	1,270	1,395	1,395	1,465	1,509	1,554	1,601	1,649
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	5,092	12,141	12,000	12,000	12,000	12,000	12,000	6,000	6,000
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	6,559	12,709	32,000	10,000	10,000	10,000	10,000	10,000	10,000
51-510-54-00-5498	PAYING AGENT FEES	1,299	1,299	1,300	943	900	15,900	15,400	15,400	15,400
51-510-54-00-5499	BAD DEBT	2,394	1,571	7,500	5,000	5,000	5,000	5,000	5,000	5,000
51-510-56-00-5600	WEARING APPAREL	4,743	4,484	9,000	9,000	9,000	9,000	9,000	9,000	9,000
51-510-56-00-5620	OPERATING SUPPLIES	9,230	9,651	11,000	11,000	17,000	16,000	16,000	16,000	16,000
51-510-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	1,306	3,287	2,500	2,500	2,500	2,500	2,500	2,500	2,500
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	4,255	4,326	4,000	4,000	4,000	4,000	4,000	4,000	4,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	176,801	167,223	205,520	190,000	199,500	209,475	219,949	230,946	242,493
51-510-56-00-5640	REPAIR & MAINTENANCE	16,099	28,090	27,500	27,500	27,500	27,500	27,500	27,500	27,500
51-510-56-00-5664	METERS & PARTS	185,090	235,749	185,000	185,000	175,000	150,000	150,000	150,000	150,000
51-510-56-00-5665	JULIE SUPPLIES	1,668	1,196	3,000	3,000	3,000	3,000	3,000	3,000	3,000
51-510-56-00-5695	GASOLINE	14,942	25,999	22,898	30,000	32,100	34,347	36,751	39,324	42,077
51-510-60-00-6011	WATER SOURCING - DWC	-	-	534,000	181,290	1,870,000	112,266,000	4,791,000	7,150,000	4,727,200
51-510-60-00-6015	WATER TOWER REHABILITATION	-	21,619	681,000	212,708	550,000	945,000	-	-	-
51-510-60-00-6022	WELL REHABILITATIONS	-	68,498	265,000	538,734	53,500	-	-	-	-
51-510-60-00-6025	WATER MAIN REPLACEMENT PROGRAM	26,273	807,678	1,150,000	1,334,294	3,874,500	5,454,500	3,550,500	2,547,500	2,517,500
51-510-60-00-6029	WELL #10 / MAIN & TREATMENT PLANT	-	-	-	25,000	3,529,000	3,114,000	-	-	-
51-510-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	-	20,164	-	23,000	-	-	-	-

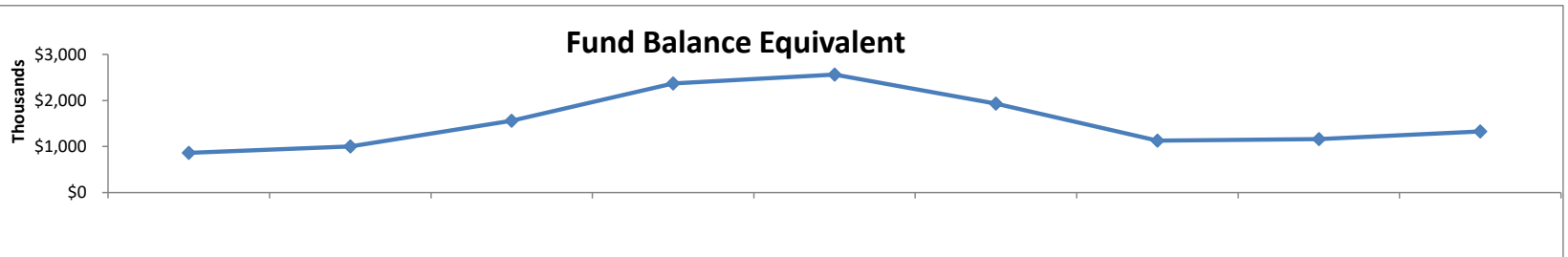
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-60-00-6060	EQUIPMENT	7,696	-	46,400	10,940	87,000	-	7,000	-	7,000
51-510-60-00-6065	BEAVER STREET BOOSTER STATION	32,046	190,424	25,000	109,099	-	-	-	-	-
51-510-60-00-6066	RTE 71 WATERMAIN REPLACEMENT	49,546	-	12,025	-	12,025	-	-	-	-
51-510-60-00-6068	WELL #7 STANDBY GENERATOR	-	-	-	-	35,000	1,245,000	-	-	-
51-510-60-00-6070	VEHICLES	89,984	-	97,000	185,953	-	-	56,000	-	140,000
51-510-60-00-6073	REBUILD DOWNTOWN PROJECT	-	-	123,822	-	-	-	-	-	-
51-510-60-00-6079	ROUTE 47 EXPANSION	45,372	45,372	18,905	18,905	-	-	-	-	-
51-510-60-00-6081	CATION EXCHANGE MEDIA REPLACEMENT	156,368	2,912	210,000	2,108	-	-	-	-	-
51-510-75-00-7505	DEVELOPER COMMITMENT	-	-	130,281	-	136,795	547,180	683,974	-	-
<b>Debt Service - 2015A Bond</b>										
51-510-77-00-8000	PRINCIPAL PAYMENT	297,837	312,545	323,576	323,576	338,284	349,315	158,111	161,788	169,142
51-510-77-00-8050	INTEREST PAYMENT	140,167	128,254	115,752	115,752	102,809	89,278	75,305	68,981	62,509
<b>Debt Service - 2016 Refunding Bond</b>										
51-510-85-00-8000	PRINCIPAL PAYMENT	1,475,000	1,040,000	915,000	915,000	-	-	-	-	-
51-510-85-00-8050	INTEREST PAYMENT	117,650	58,650	27,450	27,450	-	-	-	-	-
<b>Debt Service - WIFIA Loan</b>										
51-510-83-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	-
51-510-83-00-8050	INTEREST PAYMENT	-	-	-	-	-	1,512,787	4,583,967	4,686,180	4,708,180
<b>Debt Service - IEPA Loan L17-156300</b>										
51-510-89-00-8000	PRINCIPAL PAYMENT	107,050	109,743	112,503	112,503	115,333	118,235	121,209	61,744	-
51-510-89-00-8050	INTEREST EXPENSE	17,981	15,288	12,527	12,527	9,697	6,795	3,821	772	-
<b>Debt Service - 2023 Bond</b>										
51-510-86-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	135,000	140,000	150,000	155,000
51-510-86-00-8050	INTEREST PAYMENT	-	-	-	-	260,918	496,988	490,238	483,238	475,738
<b>Debt Service - 2025 IEPA Loan</b>										
51-510-88-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	433,732	444,644	455,829
51-510-88-00-8050	INTEREST PAYMENT	-	-	-	-	-	-	274,731	263,820	252,634
<b>Debt Service - 2027 IEPA Loan</b>										
51-510-90-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	448,957
51-510-90-00-8050	INTEREST PAYMENT	-	-	-	-	-	-	-	-	284,374
<b>Debt Service - 2028 IEPA Loan</b>										
51-510-90-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	-
51-510-90-00-8050	INTEREST PAYMENT	-	-	-	-	-	-	-	-	-
<b>Debt Service - 2014C Refunding Bond</b>										
51-510-94-00-8000	PRINCIPAL PAYMENT	130,000	135,000	135,000	135,000	140,000	135,000	-	-	-
51-510-94-00-8050	INTEREST PAYMENT	20,250	16,350	12,300	12,300	8,250	4,050	-	-	-
<b>Water Fund Expenses</b>		<b>\$ 4,712,847</b>	<b>\$ 5,316,323</b>	<b>\$ 7,693,103</b>	<b>\$ 6,599,943</b>	<b>\$ 15,276,774</b>	<b>\$ 129,473,277</b>	<b>\$ 18,458,245</b>	<b>\$ 19,138,993</b>	<b>\$ 17,220,762</b>

Account Number	Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	-	-	-	-	97,224	697,283	697,389	696,729	697,224
	Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ 97,224	\$ 697,283	\$ 697,389	\$ 696,729	\$ 697,224
Total Water Fund Expenses		\$ 4,712,847	\$ 5,316,323	\$ 7,693,103	\$ 6,599,943	\$ 15,276,774	\$ 129,473,277	\$ 18,458,245	\$ 19,138,993	\$ 17,220,762
Transfers In		\$ 179,020	\$ 180,233	\$ 177,859	\$ 177,859	\$ 10,262,457	\$ 124,729,559	\$ 3,493,866	\$ 12,366,238	\$ 2,862,448
(Transfers Out)		-	-	-	-	(97,224)	(697,283)	(697,389)	(696,729)	(697,224)
Water Fund Net Transfers		\$ 179,020	\$ 180,233	\$ 177,859	\$ 177,859	\$ 10,165,233	\$ 124,032,276	\$ 2,796,477	\$ 11,669,509	\$ 2,165,224
Surplus(Deficit)		633,113	(110,159)	(1,914,100)	(595,712)	890,303	2,147,579	(7,392,607)	2,331,422	(3,360,305)
Fund Balance Equivalent		\$ 3,901,358	\$ 3,791,199	\$ 1,880,869	\$ 3,195,487	\$ 4,085,790	\$ 6,233,369	\$ (1,159,238)	\$ 1,172,184	\$ (2,188,121)
		82.78%	71.31%	24.45%	48.42%	26.58%	4.79%	-6.05%	5.91%	-12.21%

## 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Intergovernmental	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	1,731,961	1,714,066	1,776,200	1,905,000	1,884,029	1,959,573	2,033,565	2,111,007	2,192,065
Investment Earnings	480	3,139	750	32,500	30,000	15,000	15,000	15,000	15,000
Reimbursements	4,629	56,198	2,227,415	3,627,520	57,000	2,000	2,000	2,000	2,000
<b>Total Revenues</b>	<b>\$ 1,737,070</b>	<b>\$ 1,773,403</b>	<b>\$ 5,004,365</b>	<b>\$ 5,565,020</b>	<b>\$ 1,971,029</b>	<b>\$ 1,976,573</b>	<b>\$ 2,050,565</b>	<b>\$ 2,128,007</b>	<b>\$ 2,209,065</b>
Other Financing Sources	174,744	4,679,749	1,600,356	1,600,356	1,065,723	1,070,054	1,324,201	20,000	-
<b>Total Revenues and Transfers</b>	<b>\$ 1,911,814</b>	<b>\$ 6,453,152</b>	<b>\$ 6,604,721</b>	<b>\$ 7,165,376</b>	<b>\$ 3,036,752</b>	<b>\$ 3,046,627</b>	<b>\$ 3,374,766</b>	<b>\$ 2,148,007</b>	<b>\$ 2,209,065</b>
<b>Expenses</b>									
Salaries	\$ 243,940	\$ 260,928	\$ 292,011	\$ 245,000	\$ 317,421	\$ 326,494	\$ 335,839	\$ 345,464	\$ 355,378
Benefits	134,831	134,681	161,122	112,832	162,278	173,843	185,381	197,724	210,966
Contractual Services	266,720	250,576	261,972	229,542	266,270	223,334	246,277	245,528	249,522
Supplies	36,319	60,191	63,363	75,050	79,120	80,442	82,926	85,584	88,428
Capital Outlay	212,077	120,222	3,791,554	3,826,125	619,100	493,000	890,000	505,000	440,000
Developer Commitments	-	-	120,259	-	163,772	542,589	668,861	37,500	-
Debt Service	1,300,502	1,300,780	1,231,615	1,231,615	1,065,723	1,070,054	1,074,201	-	-
<b>Total Expenses</b>	<b>\$ 2,194,389</b>	<b>\$ 2,127,378</b>	<b>\$ 5,921,896</b>	<b>\$ 5,720,164</b>	<b>\$ 2,673,684</b>	<b>\$ 2,909,756</b>	<b>\$ 3,483,485</b>	<b>\$ 1,416,800</b>	<b>\$ 1,344,294</b>
Other Financing Uses	75,125	4,188,972	73,650	73,650	171,349	766,808	697,389	696,729	697,224
<b>Total Expenses &amp; Transfers</b>	<b>\$ 2,269,514</b>	<b>\$ 6,316,350</b>	<b>\$ 5,995,546</b>	<b>\$ 5,793,814</b>	<b>\$ 2,845,033</b>	<b>\$ 3,676,564</b>	<b>\$ 4,180,874</b>	<b>\$ 2,113,529</b>	<b>\$ 2,041,518</b>
Surplus (Deficit)	\$ (357,700)	\$ 136,802	\$ 609,175	\$ 1,371,562	\$ 191,719	\$ (629,937)	\$ (806,108)	\$ 34,478	\$ 167,547
<b>Ending Fund Balance Equivalent</b>	<b>\$ 864,688</b>	<b>\$ 1,001,490</b>	<b>\$ 1,562,682</b>	<b>\$ 2,373,052</b>	<b>\$ 2,564,771</b>	<b>\$ 1,934,834</b>	<b>\$ 1,128,726</b>	<b>\$ 1,163,204</b>	<b>\$ 1,330,751</b>
	38.10%	15.86%	26.06%	40.96%	90.15%	52.63%	27.00%	55.04%	65.18%



		FY 2021		FY 2022		FY 2023		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028	
Account Number	Description	Actual		Actual		Adopted		Projected		Adopted		Projected		Projected		Projected		Projected	
<b><u>SEWER FUND - 52</u></b>																			
52-000-41-00-4167	FEDERAL GRANTS - CDBG FUNDS	\$	-	\$	-	\$	1,000,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
52-000-44-00-4435	SEWER MAINTENANCE FEES		1,029,086		1,074,893		1,128,900		1,150,000		1,205,229		1,271,297		1,335,624		1,403,207		1,474,209
52-000-44-00-4440	SEWER INFRASTRUCTURE FEE		394,933		419,657		423,300		437,000		450,110		459,112		468,294		477,660		487,213
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS		80,300		106,700		25,000		105,000		25,000		25,000		25,000		25,000		25,000
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL		226,800		93,600		180,000		190,000		180,000		180,000		180,000		180,000		180,000
52-000-44-00-4462	LATE PENALTIES - SEWER		87		19,216		19,000		23,000		23,690		24,164		24,647		25,140		25,643
52-000-44-00-4465	RIVER CROSSING FEES		755		-		-		-		-		-		-		-		-
52-000-45-00-4500	INVESTMENT EARNINGS		480		3,139		750		32,500		30,000		15,000		15,000		15,000		15,000
52-000-46-00-4684	REIMB - SANITARY SEWER		-		53,957		2,227,415		3,625,520		55,000		-		-		-		-
52-000-46-00-4690	REIMB - MISCELLANEOUS		4,629		2,241		-		2,000		2,000		2,000		2,000		2,000		2,000
	Sewer Fund Revenues	\$	1,737,070	\$	1,773,403	\$	5,004,365	\$	5,565,020	\$	1,971,029	\$	1,976,573	\$	2,050,565	\$	2,128,007	\$	2,209,065
52-000-49-00-4901	TRANSFER FROM GENERAL	\$	174,744	\$	519,749	\$	1,600,356	\$	1,600,356	\$	1,065,723	\$	1,070,054	\$	1,074,201	\$	-	\$	-
52-000-49-00-4902	BOND ISSUANCE		-		4,160,000		-		-		-		-		-		-		-
52-000-49-00-4910	SALE OF CAPITAL ASSETS		-		-		-		-		-		-		250,000		20,000		-
	Other Financing Sources	\$	174,744	\$	4,679,749	\$	1,600,356	\$	1,600,356	\$	1,065,723	\$	1,070,054	\$	1,324,201	\$	20,000	\$	-
	Sewer Fund Revenues & Transfers	\$	1,911,814	\$	6,453,152	\$	6,604,721	\$	7,165,376	\$	3,036,752	\$	3,046,627	\$	3,374,766	\$	2,148,007	\$	2,209,065
<b>Sewer Operations Department</b>																			
52-520-50-00-5010	SALARIES & WAGES	\$	243,940	\$	260,928	\$	284,811	\$	245,000	\$	302,421	\$	311,494	\$	320,839	\$	330,464	\$	340,378
52-520-50-00-5015	PART-TIME SALARIES		-		-		7,200		-		15,000		15,000		15,000		15,000		15,000
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION		27,046		26,834		25,673		22,500		20,334		22,459		23,838		25,280		26,822
52-520-52-00-5214	FICA CONTRIBUTION		17,858		19,124		21,325		20,500		23,346		24,046		24,767		25,510		26,275
52-520-52-00-5216	GROUP HEALTH INSURANCE		69,200		68,112		90,652		47,993		91,588		98,915		106,828		115,374		124,604
52-520-52-00-5222	GROUP LIFE INSURANCE		314		467		519		430		506		506		511		516		521
52-520-52-00-5223	DENTAL INSURANCE		4,917		5,007		6,184		3,452		6,496		6,821		7,162		7,520		7,896
52-520-52-00-5224	VISION INSURANCE		795		799		906		712		879		879		905		932		960
52-520-52-00-5230	UNEMPLOYMENT INSURANCE		516		778		1,000		764		1,000		1,000		1,000		1,000		1,000
52-520-52-00-5231	LIABILITY INSURANCE		14,185		13,560		14,863		16,481		18,129		19,217		20,370		21,592		22,888
52-520-54-00-5401	ADMINISTRATIVE CHARGEBACK		44,709		45,563		45,960		45,960		47,721		49,153		50,628		52,147		53,711
52-520-54-00-5402	BOND ISSUANCE COSTS		-		44,469		-		-		-		-		-		-		-
52-520-54-00-5412	TRAINING & CONFERENCES		164		30		3,500		1,000		3,500		3,500		3,500		3,500		3,500
52-520-54-00-5415	TRAVEL & LODGING		2		8		3,000		1,000		3,000		3,000		3,000		3,000		3,000
52-520-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK		-		453		7,899		5,617		-		-		8,380		-		-
52-520-54-00-5430	PRINTING & DUPLICATING		1,232		1,739		1,500		1,500		1,500		1,500		1,500		1,500		1,500
52-520-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK		-		-		-		-		-		-		-		6,212		6,455
52-520-54-00-5440	TELECOMMUNICATIONS		8,490		10,816		13,500		13,500		13,500		13,500		13,500		13,500		13,500
52-520-54-00-5444	LIFT STATION SERVICES		121,752		75,877		40,000		40,000		45,000		30,000		52,000		55,000		55,000

		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
52-520-54-00-5453	BUILDINGS & GROUNDS CHARGEBACK	-	10,843	19,316	20,768	27,290	24,969	26,033	27,084	27,843
52-520-54-00-5462	PROFESSIONAL SERVICES	31,940	30,175	42,500	30,000	42,500	41,250	30,000	30,000	30,000
52-520-54-00-5465	ENGINEERING SERVICES	-	-	27,000	-	27,000	-	-	-	-
52-520-54-00-5480	UTILITIES	16,795	17,142	21,200	18,250	19,345	20,506	21,736	23,040	24,422
52-520-54-00-5483	JULIE SERVICES	1,097	4,002	4,500	4,500	4,500	4,500	4,500	4,500	4,500
52-520-54-00-5485	RENTAL & LEASE PURCHASE	1,553	2,949	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52-520-54-00-5488	OFFICE CLEANING	1,309	1,270	1,347	1,347	1,414	1,456	1,500	1,545	1,591
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	35,858	3,625	10,000	32,000	10,000	10,000	10,000	5,000	5,000
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	350	16,000	10,000	16,000	16,000	16,000	16,000	16,000
52-520-54-00-5498	PAYING AGENT FEES	689	689	750	600	500	500	500	-	-
52-520-54-00-5499	BAD DEBT	1,130	576	2,000	1,500	1,500	1,500	1,500	1,500	1,500
52-520-56-00-5600	WEARING APPAREL	2,774	2,295	3,980	4,300	4,000	4,000	4,000	4,000	4,000
52-520-56-00-5610	OFFICE SUPPLIES	1,513	2,155	1,250	1,250	1,250	1,250	1,250	1,250	1,250
52-520-56-00-5613	LIFT STATION MAINTENANCE	6,469	10,417	8,000	9,000	9,000	9,000	9,000	9,000	9,000
52-520-56-00-5620	OPERATING SUPPLIES	6,582	6,077	9,500	9,500	12,500	11,500	11,500	11,500	11,500
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	2,954	7,696	10,000	10,000	10,000	10,000	10,000	10,000	10,000
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	955	6,825	2,000	3,000	3,000	3,000	3,000	3,000	3,000
52-520-56-00-5640	REPAIR & MAINTENANCE	1,545	320	5,000	5,000	5,000	5,000	5,000	5,000	5,000
52-520-56-00-5665	JULIE SUPPLIES	1,101	650	2,233	2,000	1,200	1,200	1,200	1,200	1,200
52-520-56-00-5695	GASOLINE	12,426	23,756	21,400	31,000	33,170	35,492	37,976	40,634	43,478
52-520-60-00-6001	SCADA SYSTEM	88,495	43,783	-	-	-	-	-	-	-
52-520-60-00-6025	SEWER MAIN REPLACEMENT PROGRAM	-	-	220,000	106,000	440,000	440,000	440,000	440,000	440,000
52-520-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	-	1,061	-	1,100	-	-	-	-
52-520-60-00-6060	EQUIPMENT	-	-	100,000	65,905	-	-	-	-	-
52-520-60-00-6066	RTE 71 SANITARY SEWER REPLACEMENT	96,777	-	22,848	-	23,000	-	-	-	-
52-520-60-00-6070	VEHICLES	4,323	-	165,000	18,333	100,000	53,000	450,000	65,000	-
52-520-60-00-6073	REBUILD DOWNTOWN PROJECT	-	-	45,860	-	-	-	-	-	-
52-520-60-00-6079	ROUTE 47 EXPANSION	22,482	22,482	9,370	9,367	-	-	-	-	-
52-520-60-00-6092	SANITARY SEWER IMPROVEMENTS	-	53,957	3,227,415	3,626,520	55,000	-	-	-	-
52-520-75-00-7505	DEVELOPER COMMITMENT	-	-	120,259	-	163,772	542,589	668,861	37,500	-
<b>Debt Service - 2003B IRBB Debt Certificates</b>										
52-520-90-00-8000	PRINCIPAL PAYMENT	140,000	150,000	155,000	155,000	-	-	-	-	-
52-520-90-00-8050	INTEREST EXPENSE	22,850	15,710	8,060	8,060	-	-	-	-	-
<b>Debt Service - 2011 Refunding Bond</b>										
52-520-92-00-8000	PRINCIPAL PAYMENT	885,000	920,000	-	-	-	-	-	-	-
52-520-92-00-8050	INTEREST EXPENSE	252,652	215,070	-	-	-	-	-	-	-

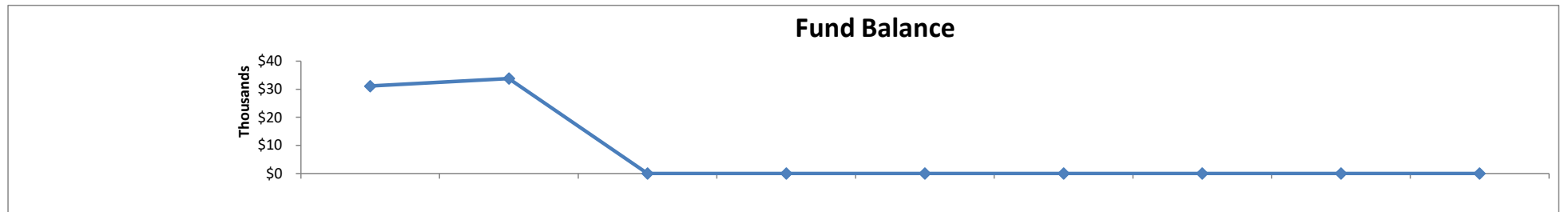
Account Number	Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Debt Service - 2022 Bond										
52-520-95-00-8000	PRINCIPAL PAYMENT	-	-	1,021,842	1,021,842	1,029,888	1,045,980	1,062,072	-	-
52-520-95-00-8050	INTEREST EXPENSE	-	-	46,713	46,713	35,835	24,074	12,129	-	-
	Sewer Fund Expenses	\$ 2,194,389	\$ 2,127,378	\$ 5,921,896	\$ 5,720,164	\$ 2,673,684	\$ 2,909,756	\$ 3,483,485	\$ 1,416,800	\$ 1,344,294
52-520-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	\$ -	\$ -	\$ -	\$ -	\$ 97,224	\$ 697,283	\$ 697,389	\$ 696,729	\$ 697,224
52-520-99-00-9951	TRANSFER TO WATER	75,125	75,675	73,650	73,650	74,125	69,525	-	-	-
52-520-99-00-9990	PAYMENT TO ESCROW AGENT	-	4,113,297	-	-	-	-	-	-	-
	Other Financing Uses	\$ 75,125	\$ 4,188,972	\$ 73,650	\$ 73,650	\$ 171,349	\$ 766,808	\$ 697,389	\$ 696,729	\$ 697,224
Total Sewer Fund Expenses		\$ 2,194,389	\$ 2,127,378	\$ 5,921,896	\$ 5,720,164	\$ 2,673,684	\$ 2,909,756	\$ 3,483,485	\$ 1,416,800	\$ 1,344,294
	Transfers In	\$ 174,744	\$ 4,679,749	\$ 1,600,356	\$ 1,600,356	\$ 1,065,723	\$ 1,070,054	\$ 1,324,201	\$ 20,000	\$ -
	(Transfers Out)	(75,125)	(4,188,972)	(73,650)	(73,650)	(171,349)	(766,808)	(697,389)	(696,729)	(697,224)
Sewer Fund Net Transfers		\$ 99,619	\$ 490,777	\$ 1,526,706	\$ 1,526,706	\$ 894,374	\$ 303,246	\$ 626,812	\$ (676,729)	\$ (697,224)
Surplus(Deficit)		(357,700)	136,802	609,175	1,371,562	191,719	(629,937)	(806,108)	34,478	167,547
Fund Balance Equivalent		\$ 864,688	\$ 1,001,490	\$ 1,562,682	\$ 2,373,052	\$ 2,564,771	\$ 1,934,834	\$ 1,128,726	\$ 1,163,204	\$ 1,330,751
		38.10%	15.86%	26.06%	40.96%	90.15%	52.63%	27.00%	55.04%	65.18%



## 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Land Cash Contributions	18,770	2,712	-	-	-	-	-	-	-
Miscellaneous	193	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 18,963</b>	<b>\$ 2,712</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>									
Contractual Services	\$ 5,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	230,383	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 235,673</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Other Financing Uses	-	-	-	33,843	-	-	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 235,673</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,843</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Surplus (Deficit)	\$ (216,710)	\$ 2,712	\$ -	\$ (33,843)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 31,131</b>	<b>\$ 33,843</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

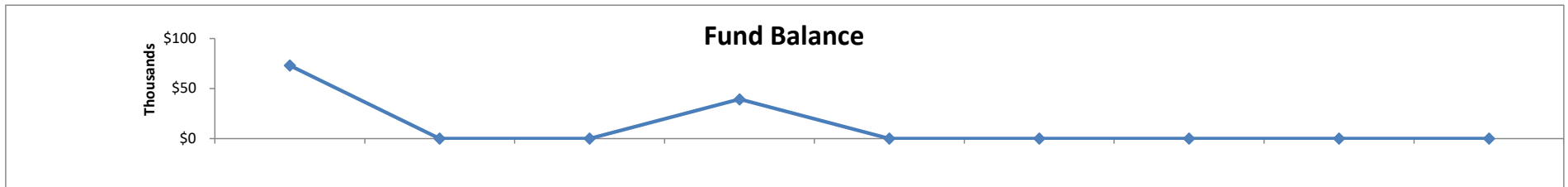


Account Number	Description	FY 2021	FY 2022	FY 2023		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>LAND CASH FUND - 72</u></b>										
72-000-47-00-4701	WHITE OAK	\$ 1,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72-000-47-00-4704	BLACKBERRY WOODS	1,705	1,705	-	-	-	-	-	-	-
72-000-47-00-4706	CALEDONIA	2,013	1,007	-	-	-	-	-	-	-
72-000-47-00-4708	COUNTRY HILLS	429	-	-	-	-	-	-	-	-
72-000-47-00-4712	GREENBRIAR PARK DETENTION	1,071	-	-	-	-	-	-	-	-
72-000-47-00-4724	KENDALL MARKETPLACE	5,531	-	-	-	-	-	-	-	-
72-000-47-00-4736	BRIARWOOD	6,615	-	-	-	-	-	-	-	-
72-000-48-00-4850	MISCELLANEOUS INCOME	193	-	-	-	-	-	-	-	-
	Land Cash Fund Revenues	\$ 18,963	\$ 2,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72-720-54-00-5485	RENTAL & LEASE PURCHASE	\$ 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	-	-	-	-	-	-	-	-	-
	Land Cash Fund Expenditures	\$ 235,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72-720-99-00-9925	TRANSFER TO VEHICLE & EQUIPMENT	-	-	-	33,843	-	-	-	-	-
	Other Financing Uses	\$ -	\$ -	\$ -	33,843	\$ -	\$ -	\$ -	\$ -	\$ -
Total Land Cash Expenditures		\$ 235,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfers Out)		\$ -	\$ -	\$ -	(33,843)	\$ -	\$ -	\$ -	\$ -	\$ -
Land Cash Fund Net Transfers		\$ -	\$ -	\$ -	(33,843)	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus(Deficit)		(216,710)	2,712	-	(33,843)	-	-	-	-	-
Fund Balance		\$ 31,131	\$ 33,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Charges for Service	357,208	549,231	665,000	652,528	670,000	670,000	670,000	670,000	670,000
Investment Earnings	235	91	150	1,500	1,250	1,250	1,250	1,250	1,250
Reimbursements	5,607	3,991	-	21,125	-	-	-	-	-
Miscellaneous	68,018	239,222	225,781	251,727	257,936	260,178	262,509	264,933	267,454
<b>Total Revenues</b>	<b>\$ 431,068</b>	<b>\$ 792,535</b>	<b>\$ 890,931</b>	<b>\$ 926,880</b>	<b>\$ 929,186</b>	<b>\$ 931,428</b>	<b>\$ 933,759</b>	<b>\$ 936,183</b>	<b>\$ 938,704</b>
Other Financing Sources	1,473,433	1,515,511	2,232,541	2,232,541	2,440,844	2,661,393	2,739,932	2,790,895	2,933,727
<b>Total Revenue &amp; Transfers</b>	<b>\$ 1,904,501</b>	<b>\$ 2,308,046</b>	<b>\$ 3,123,472</b>	<b>\$ 3,159,421</b>	<b>\$ 3,370,030</b>	<b>\$ 3,592,821</b>	<b>\$ 3,673,691</b>	<b>\$ 3,727,078</b>	<b>\$ 3,872,431</b>
<b>Expenditures</b>									
Salaries	\$ 1,007,587	\$ 1,122,835	\$ 1,369,336	\$ 1,363,706	\$ 1,546,393	\$ 1,585,314	\$ 1,625,403	\$ 1,666,695	\$ 1,709,226
Benefits	424,491	421,101	539,396	462,171	542,523	579,258	615,153	653,519	694,627
Contractual Services	521,370	284,725	590,720	604,243	632,457	735,835	735,912	704,496	760,705
Supplies	289,536	552,385	719,020	690,038	687,920	692,414	697,223	702,368	707,873
<b>Total Expenditures</b>	<b>\$ 2,242,984</b>	<b>\$ 2,381,046</b>	<b>\$ 3,218,472</b>	<b>\$ 3,120,158</b>	<b>\$ 3,409,293</b>	<b>\$ 3,592,821</b>	<b>\$ 3,673,691</b>	<b>\$ 3,727,078</b>	<b>\$ 3,872,431</b>
Surplus (Deficit)	\$ (338,483)	\$ (73,000)	\$ (95,000)	\$ 39,263	\$ (39,263)	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 73,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,263</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	3.25%	0.00%	0.00%	1.26%	0.00%	0.00%	0.00%	0.00%	0.00%



		FY 2021	FY 2022	FY 2023		FY 2023		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>PARKS &amp; RECREATION FUND - 79</u></b>												
79-000-44-00-4402	SPECIAL EVENTS	\$ 9,549	\$ 73,124	\$ 90,000	\$ 74,528	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
79-000-44-00-4403	CHILD DEVELOPMENT	83,029	126,268	145,000	131,000	145,000	145,000	145,000	145,000	145,000	145,000	145,000
79-000-44-00-4404	ATHLETICS & FITNESS	259,988	323,635	370,000	390,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000
79-000-44-00-4441	CONCESSION REVENUE	4,642	26,204	45,000	42,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
79-000-44-00-4482	LIBRARY CHARGEBACK	-	-	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
79-000-45-00-4500	INVESTMENT EARNINGS	235	91	150	1,500	1,250	1,250	1,250	1,250	1,250	1,250	1,250
79-000-46-00-4690	REIMB - MISCELLANEOUS	5,607	3,991	-	21,125	-	-	-	-	-	-	-
79-000-48-00-4820	RENTAL INCOME	54,976	64,149	68,281	68,281	70,436	72,678	75,009	77,433	79,954		79,954
79-000-48-00-4825	PARK RENTALS	1,746	9,968	17,500	9,369	17,500	17,500	17,500	17,500	17,500		17,500
79-000-48-00-4843	HOMETOWN DAYS	-	145,676	120,000	165,729	150,000	150,000	150,000	150,000	150,000		150,000
79-000-48-00-4846	SPONSORSHIPS & DONATIONS	3,745	7,800	15,000	2,600	15,000	15,000	15,000	15,000	15,000		15,000
79-000-48-00-4850	MISCELLANEOUS INCOME	7,551	11,629	5,000	5,748	5,000	5,000	5,000	5,000	5,000		5,000
Parks & Recreation Fund Revenues		\$ 431,068	\$ 792,535	\$ 890,931	\$ 926,880	\$ 929,186	\$ 931,428	\$ 933,759	\$ 936,183	\$ 938,704		
79-000-49-00-4901	TRANSFER FROM GENERAL	\$ 1,473,433	\$ 1,515,511	2,232,541	2,232,541	\$ 2,440,844	\$ 2,661,393	\$ 2,739,932	\$ 2,790,895	\$ 2,933,727		
Other Financing Sources		\$ 1,473,433	\$ 1,515,511	\$ 2,232,541	\$ 2,232,541	\$ 2,440,844	\$ 2,661,393	\$ 2,739,932	\$ 2,790,895	\$ 2,933,727		
Parks & Recreation Revenues & Transfers		\$ 1,904,501	\$ 2,308,046	\$ 3,123,472	\$ 3,159,421	\$ 3,370,030	\$ 3,592,821	\$ 3,673,691	\$ 3,727,078	\$ 3,872,431		
Parks Department												
79-790-50-00-5010	SALARIES & WAGES	\$ 587,260	\$ 626,958	\$ 698,640	\$ 698,640	\$ 761,977	\$ 784,836	\$ 808,381	\$ 832,632	\$ 857,611		
79-790-50-00-5015	PART-TIME SALARIES	11,294	54,471	67,250	67,250	85,000	85,000	85,000	85,000	85,000		85,000
79-790-50-00-5020	OVERTIME	1,959	4,590	5,000	8,000	10,000	10,000	10,000	10,000	10,000		10,000
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	67,663	66,794	64,943	61,000	53,038	57,308	60,806	64,461	68,368		68,368
79-790-52-00-5214	FICA CONTRIBUTION	45,274	51,118	57,313	58,600	63,509	65,414	67,376	69,397	71,479		71,479
79-790-52-00-5216	GROUP HEALTH INSURANCE	143,220	141,648	163,125	145,428	190,686	205,941	222,416	240,209	259,426		259,426
79-790-52-00-5222	GROUP LIFE INSURANCE	645	1,015	1,138	1,122	1,126	1,126	1,137	1,148	1,159		1,159
79-790-52-00-5223	DENTAL INSURANCE	9,545	10,794	12,469	12,475	14,400	15,120	15,876	16,670	17,504		17,504
79-790-52-00-5224	VISION INSURANCE	1,544	1,616	1,826	1,773	1,929	1,929	1,987	2,047	2,108		2,108
79-790-54-00-5412	TRAINING & CONFERENCES	23	1,160	9,000	9,000	8,000	8,000	8,000	8,000	8,000		8,000
79-790-54-00-5415	TRAVEL & LODGING	6	322	3,000	3,000	3,000	3,000	3,000	3,000	3,000		3,000
79-790-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	385,000	88,866	154,854	204,854	276,117	330,774	360,774	302,774	359,774		
79-790-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	10,814	12,197	931	-	11,472	1,017	-		-
79-790-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-	-	-	-	33,131	34,426		
79-790-54-00-5440	TELECOMMUNICATIONS	8,875	9,348	9,000	9,500	10,000	10,000	10,000	10,000	10,000		10,000
79-790-54-00-5462	PROFESSIONAL SERVICES	10,189	10,648	11,400	11,400	11,400	11,400	11,400	11,400	11,400		11,400
79-790-54-00-5466	LEGAL SERVICES	270	495	1,000	1,706	1,000	1,000	1,000	1,000	1,000		1,000
79-790-54-00-5485	RENTAL & LEASE PURCHASE	2,176	7,934	8,428	8,428	9,120	9,426	9,747	10,085	10,439		
79-790-54-00-5488	OFFICE CLEANING	3,504	3,542	4,456	4,456	4,679	4,819	4,964	5,113	5,266		

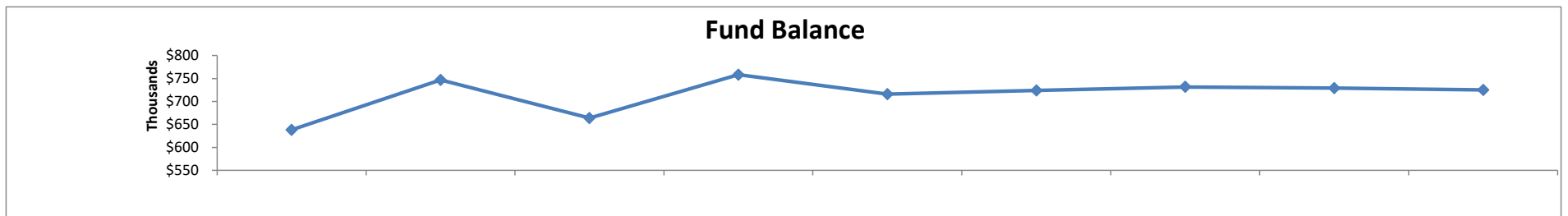
Account Number	Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	21,656	24,007	40,000	40,000	40,000	90,000	40,000	40,000	40,000
79-790-56-00-5600	WEARING APPAREL	5,942	5,226	6,220	14,000	6,220	6,220	6,220	6,220	6,220
79-790-56-00-5620	OPERATING SUPPLIES	23,393	14,277	30,000	30,000	30,000	30,000	30,000	30,000	30,000
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	4,198	8,862	11,000	11,000	6,000	6,000	6,000	6,000	6,000
79-790-56-00-5640	REPAIR & MAINTENANCE	37,541	83,078	71,000	71,000	71,000	71,000	71,000	71,000	71,000
79-790-56-00-5646	ATHLETIC FIELDS & EQUIPMENT	5,334	49,357	55,000	55,000	55,000	55,000	55,000	55,000	55,000
79-790-56-00-5695	GASOLINE	19,923	34,212	42,800	60,000	64,200	68,694	73,503	78,648	84,153
Parks Department Expenditures		\$ 1,396,434	\$ 1,300,338	\$ 1,539,676	\$ 1,599,829	\$ 1,778,332	\$ 1,932,007	\$ 1,975,059	\$ 1,993,952	\$ 2,108,333
Recreation Department										
79-795-50-00-5010	SALARIES & WAGES	\$ 372,355	\$ 369,077	\$ 455,946	\$ 460,000	\$ 535,416	\$ 551,478	\$ 568,022	\$ 585,063	\$ 602,615
79-795-50-00-5015	PART-TIME SALARIES	473	4,078	27,500	22,816	17,000	17,000	17,000	17,000	17,000
79-795-50-00-5045	CONCESSION WAGES	-	8,820	15,000	15,000	17,000	17,000	17,000	17,000	17,000
79-795-50-00-5046	PRE-SCHOOL WAGES	20,559	42,373	60,000	60,000	80,000	80,000	80,000	80,000	80,000
79-795-50-00-5052	INSTRUCTORS WAGES	13,687	12,468	40,000	32,000	40,000	40,000	40,000	40,000	40,000
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	41,742	39,317	47,064	44,500	42,045	45,530	46,722	47,951	49,217
79-795-52-00-5214	FICA CONTRIBUTION	30,377	32,801	44,133	44,133	51,229	52,766	54,349	55,979	57,658
79-795-52-00-5216	GROUP HEALTH INSURANCE	76,908	69,510	137,506	84,576	114,604	123,772	133,674	144,368	155,917
79-795-52-00-5222	GROUP LIFE INSURANCE	411	607	826	866	923	923	932	941	950
79-795-52-00-5223	DENTAL INSURANCE	6,142	5,084	7,868	6,666	7,895	8,290	8,705	9,140	9,597
79-795-52-00-5224	VISION INSURANCE	1,020	797	1,185	1,032	1,139	1,139	1,173	1,208	1,244
79-795-54-00-5412	TRAINING & CONFERENCES	204	1,952	5,000	5,000	6,000	6,000	6,000	6,000	6,000
79-795-54-00-5415	TRAVEL & LODGING	-	4	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	438	2,473	8,290	7,474	3,724	1,918	8,994	5,087	2,096
79-795-54-00-5426	PUBLISHING & ADVERTISING	4,655	11,356	55,000	20,000	55,000	55,000	55,000	55,000	55,000
79-795-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-	-	-	-	6,212	6,455
79-795-54-00-5440	TELECOMMUNICATIONS	11,641	14,482	8,750	15,000	12,000	12,000	12,000	12,000	12,000
79-795-54-00-5447	SCHOLARSHIPS	-	-	2,500	1,000	2,500	2,500	2,500	2,500	2,500
79-795-54-00-5452	POSTAGE & SHIPPING	1,562	1,114	3,500	3,500	3,500	3,500	3,500	3,500	3,500
79-795-54-00-5460	DUES & SUBSCRIPTIONS	2,803	2,247	3,000	3,000	4,000	4,000	4,000	4,000	4,000
79-795-54-00-5462	PROFESSIONAL SERVICES	51,882	87,708	140,000	140,000	140,000	140,000	140,000	140,000	140,000
79-795-54-00-5480	UTILITIES	5,337	7,333	10,600	10,600	11,236	11,910	12,625	13,383	14,186
79-795-54-00-5485	RENTAL & LEASE PURCHASE	1,416	1,339	6,000	6,000	6,000	6,000	6,000	6,000	6,000
79-795-54-00-5488	OFFICE CLEANING	7,560	7,419	15,128	15,128	11,250	11,588	11,936	12,294	12,663
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	2,173	976	78,000	70,000	10,000	10,000	10,000	10,000	10,000
79-795-56-00-5600	WEARING APPAREL	-	-	-	-	7,500	7,500	7,500	7,500	7,500
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	700	127,875	120,000	156,038	150,000	150,000	150,000	150,000	150,000
79-795-56-00-5606	PROGRAM SUPPLIES	118,617	189,296	335,000	240,000	240,000	240,000	240,000	240,000	240,000
79-795-56-00-5607	CONCESSION SUPPLIES	4,852	13,014	18,000	18,000	18,000	18,000	18,000	18,000	18,000
79-795-56-00-5610	OFFICE SUPPLIES	2,038	2,395	3,000	3,000	3,000	3,000	3,000	3,000	3,000

Account Number	Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
79-795-56-00-5620	OPERATING SUPPLIES	65,858	23,430	25,000	30,000	35,000	35,000	35,000	35,000	35,000
79-795-56-00-5640	REPAIR & MAINTENANCE	1,140	1,363	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Recreation Department Expenditures		\$ 846,550	\$ 1,080,708	\$ 1,678,796	\$ 1,520,329	\$ 1,630,961	\$ 1,660,814	\$ 1,698,632	\$ 1,733,126	\$ 1,764,098
Total Parks & Recreation Fund Expenditures		\$ 2,242,984	\$ 2,381,046	\$ 3,218,472	\$ 3,120,158	\$ 3,409,293	\$ 3,592,821	\$ 3,673,691	\$ 3,727,078	\$ 3,872,431
Transfers In		\$ 1,473,433	\$ 1,515,511	\$ 2,232,541	\$ 2,232,541	\$ 2,440,844	\$ 2,661,393	\$ 2,739,932	\$ 2,790,895	\$ 2,933,727
(Transfers Out)		-	-	-	-	-	-	-	-	-
Parks & Recreation Fund Net Transfers		\$ 1,473,433	\$ 1,515,511	\$ 2,232,541	\$ 2,232,541	\$ 2,440,844	\$ 2,661,393	\$ 2,739,932	\$ 2,790,895	\$ 2,933,727
Surplus(Deficit)		(338,483)	(73,000)	(95,000)	39,263	(39,263)	-	-	-	-
Fund Balance		\$ 73,000	\$ -	\$ -	\$ 39,263	\$ -	\$ -	\$ -	\$ -	\$ -
		3.25%	0.00%	0.00%	1.26%	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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Taxes	\$ 1,561,523	\$ 1,611,808	\$ 1,667,234	\$ 1,665,847	\$ 1,763,193	\$ 1,805,403	\$ 981,755	\$ 1,011,208	\$ 1,041,544
Intergovernmental	29,083	48,746	29,151	51,217	47,000	47,000	47,000	47,000	47,000
Fines & Forfeits	3,249	6,576	1,000	2,500	1,000	1,000	1,000	1,000	1,000
Charges for Service	6,081	11,131	11,500	13,500	6,000	6,000	6,000	6,000	6,000
Investment Earnings	1,268	1,342	1,000	20,000	15,000	10,000	5,000	5,000	5,000
Miscellaneous	1,204	2,770	3,250	61,100	3,250	3,250	3,250	3,250	3,250
<b>Total Revenues</b>	<b>\$ 1,602,408</b>	<b>\$ 1,682,373</b>	<b>\$ 1,713,135</b>	<b>\$ 1,814,164</b>	<b>\$ 1,835,443</b>	<b>\$ 1,872,653</b>	<b>\$ 1,044,005</b>	<b>\$ 1,073,458</b>	<b>\$ 1,103,794</b>
Other Financing Sources	25,885	24,809	23,638	28,563	31,335	33,140	35,053	37,081	39,231
<b>Total Revenues and Transfers</b>	<b>\$ 1,628,293</b>	<b>\$ 1,707,182</b>	<b>\$ 1,736,773</b>	<b>\$ 1,842,727</b>	<b>\$ 1,866,778</b>	<b>\$ 1,905,793</b>	<b>\$ 1,079,058</b>	<b>\$ 1,110,539</b>	<b>\$ 1,143,025</b>
<b>Expenditures</b>									
Salaries	\$ 425,775	\$ 439,588	\$ 504,111	\$ 473,000	\$ 456,307	\$ 472,956	\$ 490,865	\$ 505,041	\$ 520,492
Benefits	169,709	172,081	198,898	202,413	184,238	196,015	208,735	221,982	236,230
Contractual Services	127,366	127,412	187,198	286,177	350,405	303,863	300,284	304,575	309,045
Supplies	18,929	19,011	26,300	22,280	51,300	61,300	71,300	81,300	81,300
Debt Service	827,088	840,225	847,313	847,313	866,750	864,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,568,867</b>	<b>\$ 1,598,317</b>	<b>\$ 1,763,820</b>	<b>\$ 1,831,183</b>	<b>\$ 1,909,000</b>	<b>\$ 1,898,134</b>	<b>\$ 1,071,184</b>	<b>\$ 1,112,898</b>	<b>\$ 1,147,067</b>
Surplus (Deficit)	\$ 59,426	\$ 108,865	\$ (27,047)	\$ 11,544	\$ (42,222)	\$ 7,659	\$ 7,874	\$ (2,359)	\$ (4,042)
<b>Ending Fund Balance</b>	<b>\$ 638,033</b>	<b>\$ 746,897</b>	<b>\$ 663,784</b>	<b>\$ 758,441</b>	<b>\$ 716,219</b>	<b>\$ 723,878</b>	<b>\$ 731,752</b>	<b>\$ 729,393</b>	<b>\$ 725,351</b>
	40.67%	46.73%	37.63%	41.42%	37.52%	38.14%	68.31%	65.54%	63.24%
<b>Operational Fund Balance %</b>	<b>86.01%</b>	<b>98.52%</b>	<b>72.43%</b>	<b>77.09%</b>	<b>68.72%</b>	<b>70.00%</b>	<b>68.31%</b>	<b>65.54%</b>	<b>63.24%</b>



		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>LIBRARY FUND - 82</u></b>										
82-000-40-00-4000	PROPERTY TAXES - LIBRARY OPS	\$ 736,883	\$ 774,248	\$ 822,463	\$ 820,513	\$ 899,043	\$ 943,995	\$ 981,755	\$ 1,011,208	\$ 1,041,544
82-000-40-00-4083	PROPERTY TAXES - DEBT SERVICE	824,640	837,560	844,771	845,334	864,150	861,408	-	-	-
82-000-41-00-4120	PERSONAL PROPERTY TAX	7,432	16,201	8,000	17,000	17,000	17,000	17,000	17,000	17,000
82-000-41-00-4160	FEDERAL GRANTS	500	7,587	-	2,456	-	-	-	-	-
82-000-41-00-4170	STATE GRANTS	21,151	24,958	21,151	31,761	30,000	30,000	30,000	30,000	30,000
82-000-43-00-4330	LIBRARY FINES	3,249	6,576	1,000	2,500	1,000	1,000	1,000	1,000	1,000
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	4,653	8,378	8,500	11,000	3,500	3,500	3,500	3,500	3,500
82-000-44-00-4422	COPY FEES	1,426	2,702	3,000	2,500	2,500	2,500	2,500	2,500	2,500
82-000-44-00-4439	PROGRAM FEES	2	51	-	-	-	-	-	-	-
82-000-45-00-4500	INVESTMENT EARNINGS	1,268	1,342	1,000	20,000	15,000	10,000	5,000	5,000	5,000
82-000-48-00-4820	RENTAL INCOME	-	200	500	100	250	250	250	250	250
82-000-48-00-4850	MISCELLANEOUS INCOME	1,204	2,570	2,750	61,000	3,000	3,000	3,000	3,000	3,000
	Library Fund Revenues	\$ 1,602,408	\$ 1,682,373	\$ 1,713,135	\$ 1,814,164	\$ 1,835,443	\$ 1,872,653	\$ 1,044,005	\$ 1,073,458	\$ 1,103,794
82-000-49-00-4901	TRANSFER FROM GENERAL	25,885	24,809	23,638	28,563	31,335	33,140	35,053	37,081	39,231
	Other Financing Sources	\$ 25,885	\$ 24,809	\$ 23,638	\$ 28,563	\$ 31,335	\$ 33,140	\$ 35,053	\$ 37,081	\$ 39,231
	Library Fund Revenue & Transfers	\$ 1,628,293	\$ 1,707,182	\$ 1,736,773	\$ 1,842,727	\$ 1,866,778	\$ 1,905,793	\$ 1,079,058	\$ 1,110,539	\$ 1,143,025
<b>Library Operations Department</b>										
82-820-50-00-5010	SALARIES & WAGES	\$ 274,146	\$ 269,386	\$ 291,111	\$ 308,000	\$ 288,307	\$ 296,956	\$ 305,865	\$ 315,041	\$ 324,492
82-820-50-00-5015	PART-TIME SALARIES	151,629	170,202	213,000	165,000	168,000	176,000	185,000	190,000	196,000
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	30,711	27,675	26,240	26,240	21,201	21,411	22,726	24,101	25,570
82-820-52-00-5214	FICA CONTRIBUTION	31,869	32,700	37,585	36,000	33,917	36,181	37,551	38,636	39,818
82-820-52-00-5216	GROUP HEALTH INSURANCE	73,940	79,114	102,663	102,297	89,456	96,612	104,341	112,688	121,703
82-820-52-00-5222	GROUP LIFE INSURANCE	328	532	586	583	554	554	560	566	572
82-820-52-00-5223	DENTAL INSURANCE	5,977	6,336	7,135	7,647	6,835	7,177	7,536	7,913	8,309
82-820-52-00-5224	VISION INSURANCE	999	915	1,051	1,083	940	940	968	997	1,027
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	1,363	645	1,000	1,213	1,250	1,250	1,250	1,250	1,250
82-820-52-00-5231	LIABILITY INSURANCE	24,522	24,164	22,638	27,350	30,085	31,890	33,803	35,831	37,981
82-820-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	15,000	15,000	15,000	15,000	15,000	15,000	15,000
82-820-54-00-5412	TRAINING & CONFERENCES	30	357	3,000	2,000	3,000	3,000	3,000	3,000	3,000
82-820-54-00-5415	TRAVEL & LODGING	-	310	1,500	1,000	1,500	1,500	1,500	1,500	1,500
82-820-54-00-5426	PUBLISHING & ADVERTISING	1,104	1,332	2,500	1,500	2,500	2,500	2,500	2,500	2,500
82-820-54-00-5440	TELECOMMUNICATIONS	4,814	7,199	8,000	8,000	8,000	8,000	8,000	8,000	8,000
82-820-54-00-5452	POSTAGE & SHIPPING	491	884	750	1,200	1,000	1,000	1,000	1,000	1,000
82-820-54-00-5453	BUILDING & GROUND CHARGEBACK	-	-	6,428	6,428	7,486	7,711	7,942	8,180	8,425
82-820-54-00-5460	DUES & SUBSCRIPTIONS	11,974	9,324	11,000	11,000	18,000	18,000	18,000	18,000	18,000
82-820-54-00-5462	PROFESSIONAL SERVICES	41,078	34,322	40,000	30,000	33,500	28,000	28,000	28,000	28,000

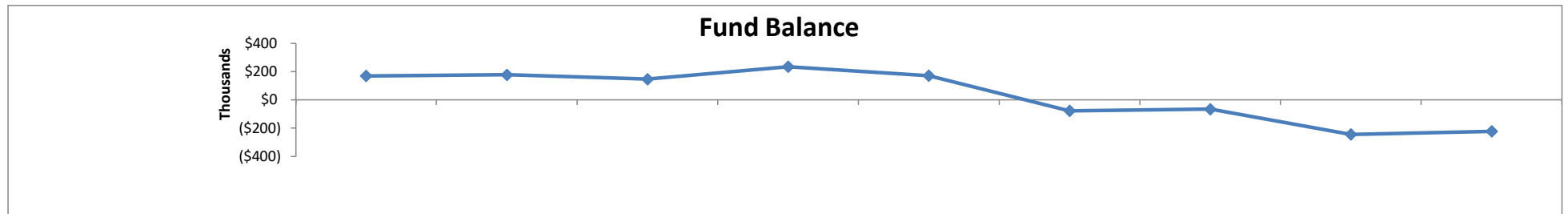


Account Number	Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
82-820-54-00-5466	LEGAL SERVICES	4,613	4,050	3,000	1,000	3,000	3,000	3,000	3,000	3,000
82-820-54-00-5468	AUTOMATION	16,752	17,461	21,000	18,000	25,000	25,000	25,000	25,000	25,000
82-820-54-00-5480	UTILITIES	13,213	27,568	23,320	23,320	24,719	26,202	27,774	29,440	31,206
82-820-54-00-5488	OFFICE CLEANING	-	-	-	36,040	75,000	77,250	79,568	81,955	84,414
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	31,608	22,916	50,000	130,000	131,000	86,000	80,000	80,000	80,000
82-820-54-00-5498	PAYING AGENT FEES	1,689	1,689	1,700	1,689	1,700	1,700	-	-	-
82-820-56-00-5610	OFFICE SUPPLIES	4,773	4,694	8,000	6,000	8,000	8,000	8,000	8,000	8,000
82-820-56-00-5620	LIBRARY OPERATING SUPPLIES	1,559	1,240	4,000	4,000	4,000	4,000	4,000	4,000	4,000
82-820-56-00-5621	CUSTODIAL SUPPLIES	11,132	4,030	7,000	6,000	7,000	7,000	7,000	7,000	7,000
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	348	6,916	3,000	3,480	3,000	3,000	3,000	3,000	3,000
82-820-56-00-5671	LIBRARY PROGRAMMING	679	325	2,000	1,000	2,000	2,000	2,000	2,000	2,000
82-820-56-00-5676	EMPLOYEE RECOGNITION	45	171	300	300	300	300	300	300	300
82-820-56-00-5683	AUDIO BOOKS	-	-	-	-	3,500	3,500	3,500	3,500	3,500
82-820-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	-	-	-	500	500	500	500	500
82-820-56-00-5685	DVD'S	-	-	500	-	3,000	3,000	3,000	3,000	3,000
82-820-56-00-5686	BOOKS	393	1,635	1,500	1,500	20,000	30,000	40,000	50,000	50,000
Debt Service - 2006 Bond										
82-820-84-00-8000	PRINCIPAL PAYMENT	75,000	75,000	75,000	75,000	100,000	100,000	-	-	-
82-820-84-00-8050	INTEREST PAYMENT	20,238	16,675	13,113	13,113	9,550	4,800	-	-	-
Debt Service - 2013 Refunding Bond										
82-820-99-00-8000	PRINCIPAL PAYMENT	610,000	645,000	675,000	675,000	700,000	730,000	-	-	-
82-820-99-00-8050	INTEREST PAYMENT	121,850	103,550	84,200	84,200	57,200	29,200	-	-	-
Library Fund Expenditures		\$ 1,568,867	\$ 1,598,317	\$ 1,763,820	\$ 1,831,183	\$ 1,909,000	\$ 1,898,134	\$ 1,071,184	\$ 1,112,898	\$ 1,147,067
Transfers In		\$ 25,885	\$ 24,809	\$ 23,638	\$ 28,563	\$ 31,335	\$ 33,140	\$ 35,053	\$ 37,081	\$ 39,231
(Transfers Out)		-	-	-	-	-	-	-	-	-
Library Fund Net Transfers		\$ 25,885	\$ 24,809	\$ 23,638	\$ 28,563	\$ 31,335	\$ 33,140	\$ 35,053	\$ 37,081	\$ 39,231
Surplus(Deficit)		\$ 59,426	\$ 108,865	\$ (27,047)	\$ 11,544	\$ (42,222)	\$ 7,659	\$ 7,874	\$ (2,359)	\$ (4,042)
Fund Balance		\$ 638,033	\$ 746,897	\$ 663,784	\$ 758,441	\$ 716,219	\$ 723,878	\$ 731,752	\$ 729,393	\$ 725,351
		40.67%	46.73%	37.63%	41.42%	37.52%	38.14%	68.31%	65.54%	63.24%
Operational Fund Balance %		86.01%	98.52%	72.43%	77.09%	68.72%	70.00%	68.31%	65.54%	63.24%

## 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Licenses & Permits	\$ 104,600	\$ 103,850	\$ 50,000	\$ 120,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Investment Earnings	182	189	350	185	150	150	150	150	150
Miscellaneous	31	26	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 104,813</b>	<b>\$ 104,065</b>	<b>\$ 50,350</b>	<b>\$ 120,185</b>	<b>\$ 50,150</b>	<b>\$ 50,150</b>	<b>\$ 50,150</b>	<b>\$ 50,150</b>	<b>\$ 50,150</b>
<b>Expenditures</b>									
Contractual Services	\$ 3,347	\$ 3,000	\$ 3,500	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Supplies	55,862	75,541	82,000	59,000	55,000	45,000	35,000	25,000	25,000
Capital Outlay	-	18,050	-	-	56,000	250,000	-	200,000	-
<b>Total Expenditures</b>	<b>\$ 59,209</b>	<b>\$ 96,591</b>	<b>\$ 85,500</b>	<b>\$ 62,000</b>	<b>\$ 114,500</b>	<b>\$ 298,500</b>	<b>\$ 38,500</b>	<b>\$ 228,500</b>	<b>\$ 28,500</b>
Surplus (Deficit)	\$ 45,604	\$ 7,474	\$ (35,150)	\$ 58,185	\$ (64,350)	\$ (248,350)	\$ 11,650	\$ (178,350)	\$ 21,650
<b>Ending Fund Balance</b>	<b>\$ 169,188</b>	<b>\$ 176,662</b>	<b>\$ 145,712</b>	<b>\$ 234,847</b>	<b>\$ 170,497</b>	<b>\$ (77,853)</b>	<b>\$ (66,203)</b>	<b>\$ (244,553)</b>	<b>\$ (222,903)</b>

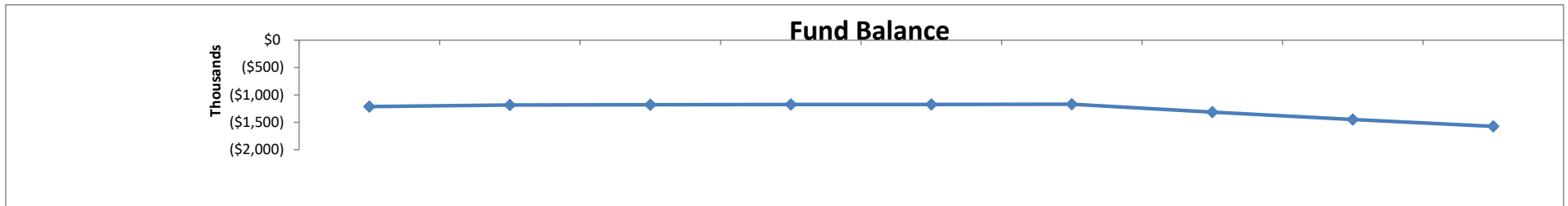


		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>LIBRARY CAPITAL FUND - 84</u></b>										
84-000-42-00-4214	DEVELOPMENT FEES	\$ 104,600	\$ 103,850	\$ 50,000	\$ 120,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
84-000-45-00-4500	INVESTMENT EARNINGS	182	189	350	185	150	150	150	150	150
84-000-48-00-4850	MISCELLANEOUS INCOME	<u>31</u>	<u>26</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Library Capital Fund Revenues</b>	<b>\$ 104,813</b>	<b>\$ 104,065</b>	<b>\$ 50,350</b>	<b>\$ 120,185</b>	<b>\$ 50,150</b>	<b>\$ 50,150</b>	<b>\$ 50,150</b>	<b>\$ 50,150</b>	<b>\$ 50,150</b>
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	\$ 3,347	\$ 3,000	\$ 3,500	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	8,387	19,965	25,000	10,000	25,000	25,000	25,000	25,000	25,000
84-840-56-00-5683	AUDIO BOOKS	2,351	3,029	3,500	3,000	-	-	-	-	-
84-840-56-00-5684	COMPACT DISCS & OTHER MUSIC	283	45	500	500	-	-	-	-	-
84-840-56-00-5685	DVD'S	2,307	2,822	3,000	3,000	-	-	-	-	-
84-840-56-00-5686	BOOKS	42,534	49,680	50,000	42,500	30,000	20,000	10,000	-	-
84-840-60-00-6020	BUILDING IMPROVEMENTS	<u>-</u>	<u>18,050</u>	<u>-</u>	<u>-</u>	<u>56,000</u>	<u>250,000</u>	<u>-</u>	<u>200,000</u>	<u>-</u>
	<b>Library Capital Fund Expenditures</b>	<b>\$ 59,209</b>	<b>\$ 96,591</b>	<b>\$ 85,500</b>	<b>\$ 62,000</b>	<b>\$ 114,500</b>	<b>\$ 298,500</b>	<b>\$ 38,500</b>	<b>\$ 228,500</b>	<b>\$ 28,500</b>
	<b>Surplus(Deficit)</b>	<b>45,604</b>	<b>7,474</b>	<b>(35,150)</b>	<b>58,185</b>	<b>(64,350)</b>	<b>(248,350)</b>	<b>11,650</b>	<b>(178,350)</b>	<b>21,650</b>
	<b>Fund Balance</b>	<b>\$ 169,188</b>	<b>\$ 176,662</b>	<b>\$ 145,712</b>	<b>\$ 234,847</b>	<b>\$ 170,497</b>	<b>\$ (77,853)</b>	<b>\$ (66,203)</b>	<b>\$ (244,553)</b>	<b>\$ (222,903)</b>

### 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Taxes	\$ 151,422	\$ 250,366	\$ 232,133	\$ 232,124	\$ 228,000	\$ 233,700	\$ 239,543	\$ 245,532	\$ 251,670
<b>Total Revenues</b>	<b>\$ 151,422</b>	<b>\$ 250,366</b>	<b>\$ 232,133</b>	<b>\$ 232,124</b>	<b>\$ 228,000</b>	<b>\$ 233,700</b>	<b>\$ 239,543</b>	<b>\$ 245,532</b>	<b>\$ 251,670</b>
<b>Expenditures</b>									
Contractual Services	\$ 12,550	\$ 12,643	\$ 18,504	\$ 16,965	\$ 18,014	\$ 18,503	\$ 19,007	\$ 19,526	\$ 20,061
Debt Service	208,311	209,316	208,787	208,787	209,422	208,522	364,699	359,546	360,464
<b>Total Expenditures</b>	<b>\$ 220,861</b>	<b>\$ 221,959</b>	<b>\$ 227,291</b>	<b>\$ 225,752</b>	<b>\$ 227,436</b>	<b>\$ 227,025</b>	<b>\$ 383,706</b>	<b>\$ 379,072</b>	<b>\$ 380,525</b>
Surplus (Deficit)	\$ (69,439)	\$ 28,407	\$ 4,842	\$ 6,372	\$ 564	\$ 6,675	\$ (144,163)	\$ (133,540)	\$ (128,855)
<b>Ending Fund Balance</b>	<b>\$ (1,211,222)</b>	<b>\$ (1,182,815)</b>	<b>\$ (1,177,872)</b>	<b>\$ (1,176,443)</b>	<b>\$ (1,175,879)</b>	<b>\$ (1,169,204)</b>	<b>\$ (1,313,367)</b>	<b>\$ (1,446,907)</b>	<b>\$ (1,575,762)</b>

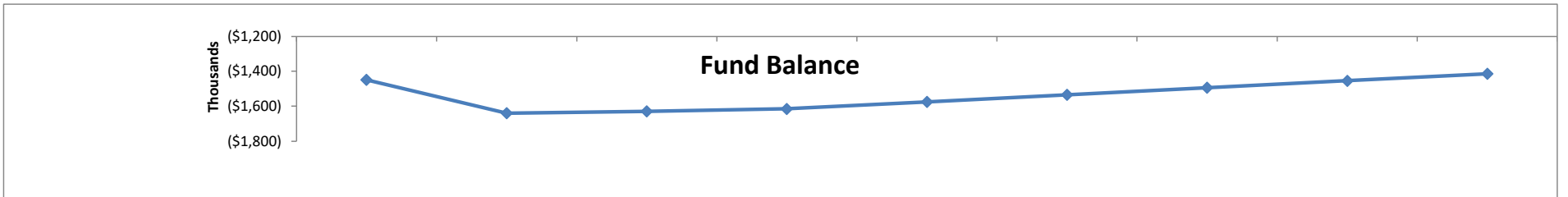


Account Number	Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>COUNTRYSIDE TIF FUND - 87</u></b>										
87-000-40-00-4000	PROPERTY TAXES	\$ 151,422	\$ 250,366	\$ 232,133	\$ 232,124	\$ 228,000	\$ 233,700	\$ 239,543	\$ 245,532	\$ 251,670
	<b>Countryside TIF Revenues</b>	<b>\$ 151,422</b>	<b>\$ 250,366</b>	<b>\$ 232,133</b>	<b>\$ 232,124</b>	<b>\$ 228,000</b>	<b>\$ 233,700</b>	<b>\$ 239,543</b>	<b>\$ 245,532</b>	<b>\$ 251,670</b>
87-870-54-00-5401	ADMINISTRATIVE CHARGEBACK	\$ 11,475	\$ 11,381	\$ 15,804	\$ 15,804	\$ 16,314	\$ 16,803	\$ 17,307	\$ 17,826	\$ 18,361
87-870-54-00-5462	PROFESSIONAL SERVICES	414	601	2,000	500	1,000	1,000	1,000	1,000	1,000
87-870-54-00-5498	PAYING AGENT FEES	661	661	700	661	700	700	700	700	700
<b>Debt Service - 2015A Bond</b>										
87-870-77-00-8000	PRINCIPAL PAYMENT	107,163	112,455	116,424	116,424	121,716	125,685	56,889	58,212	60,858
87-870-77-00-8050	INTEREST PAYMENT	50,433	46,146	41,648	41,648	36,991	32,122	27,095	24,819	22,491
<b>Debt Service - 2014 Refunding Bond</b>										
87-870-93-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	230,000	235,000	245,000
87-870-93-00-8050	INTEREST PAYMENT	50,715	50,715	50,715	50,715	50,715	50,715	50,715	41,515	32,115
	<b>Countryside TIF Expenditures</b>	<b>\$ 220,861</b>	<b>\$ 221,959</b>	<b>\$ 227,291</b>	<b>\$ 225,752</b>	<b>\$ 227,436</b>	<b>\$ 227,025</b>	<b>\$ 383,706</b>	<b>\$ 379,072</b>	<b>\$ 380,525</b>
	<b>Surplus(Deficit)</b>	<b>(69,439)</b>	<b>28,407</b>	<b>4,842</b>	<b>6,372</b>	<b>564</b>	<b>6,675</b>	<b>(144,163)</b>	<b>(133,540)</b>	<b>(128,855)</b>
	<b>Fund Balance</b>	<b>\$ (1,211,222)</b>	<b>\$ (1,182,815)</b>	<b>\$ (1,177,872)</b>	<b>\$ (1,176,443)</b>	<b>\$ (1,175,879)</b>	<b>\$ (1,169,204)</b>	<b>\$ (1,313,367)</b>	<b>\$ (1,446,907)</b>	<b>\$ (1,575,762)</b>

### Downtown TIF Fund (88)

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Taxes	\$ 70,677	\$ 96,795	\$ 96,000	\$ 100,932	\$ 122,000	\$ 125,050	\$ 128,176	\$ 131,380	\$ 134,665
<b>Total Revenues</b>	<b>\$ 70,677</b>	<b>\$ 96,795</b>	<b>\$ 96,000</b>	<b>\$ 100,932</b>	<b>\$ 122,000</b>	<b>\$ 125,050</b>	<b>\$ 128,176</b>	<b>\$ 131,380</b>	<b>\$ 134,665</b>
<b>Expenditures</b>									
Contractual Services	\$ 61,357	\$ 74,223	\$ 74,492	\$ 72,938	\$ 76,857	\$ 79,807	\$ 82,886	\$ 86,099	\$ 89,452
Capital Outlay	8,467	7,488	13,120	3,120	5,000	5,000	5,000	5,000	5,000
Debt Service	212,233	206,083	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 282,057</b>	<b>\$ 287,794</b>	<b>\$ 87,612</b>	<b>\$ 76,058</b>	<b>\$ 81,857</b>	<b>\$ 84,807</b>	<b>\$ 87,886</b>	<b>\$ 91,099</b>	<b>\$ 94,452</b>
Surplus (Deficit)	\$ (211,380)	\$ (190,999)	\$ 8,388	\$ 24,874	\$ 40,143	\$ 40,243	\$ 40,290	\$ 40,281	\$ 40,213
<b>Ending Fund Balance</b>	<b>\$ (1,448,929)</b>	<b>\$ (1,639,928)</b>	<b>\$ (1,629,650)</b>	<b>\$ (1,615,054)</b>	<b>\$ (1,574,911)</b>	<b>\$ (1,534,668)</b>	<b>\$ (1,494,378)</b>	<b>\$ (1,454,097)</b>	<b>\$ (1,413,884)</b>

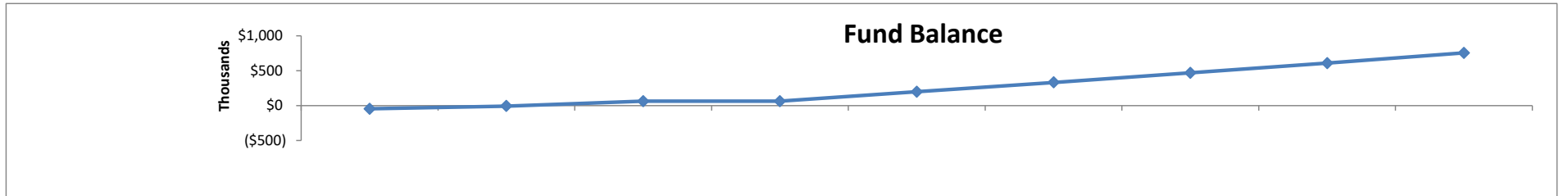


		FY 2021	FY 2022	FY 2023		FY 2023		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>DOWNTOWN TIF FUND - 88</u></b>												
88-000-40-00-4000	PROPERTY TAXES	\$ 70,677	\$ 96,795	\$ 96,000	\$ 100,932	\$ 122,000	\$ 125,050	\$ 128,176	\$ 131,380	\$ 134,665		
	Downtown TIF Revenues	\$ 70,677	\$ 96,795	\$ 96,000	\$ 100,932	\$ 122,000	\$ 125,050	\$ 128,176	\$ 131,380	\$ 134,665		
88-880-54-00-5401	ADMINISTRATIVE CHARGEBACK	\$ 33,487	\$ 35,020	\$ 31,102	\$ 31,102	\$ 32,129	\$ 33,093	\$ 34,086	\$ 35,109	\$ 36,162		
88-880-54-00-5425	TIF INCENTIVE PAYOUT	27,256	36,562	38,390	37,836	39,728	41,714	43,800	45,990	48,290		
88-880-54-00-5462	PROFESSIONAL SERVICES	614	2,641	5,000	4,000	5,000	5,000	5,000	5,000	5,000		
88-880-60-00-6000	PROJECT COSTS	979	-	10,000	-	5,000	5,000	5,000	5,000	5,000		
88-880-60-00-6079	ROUTE 47 EXPANSION	7,488	7,488	3,120	3,120	-	-	-	-	-		
Debt Service - FNBO Loan - 102 E Van Emmon Building												
88-880-81-00-8000	PRINCIPAL PAYMENT	200,000	200,000	-	-	-	-	-	-	-		
88-880-81-00-8050	INTEREST PAYMENT	12,233	6,083	-	-	-	-	-	-	-		
	Downtown TIF Expenditures	\$ 282,057	\$ 287,794	\$ 87,612	\$ 76,058	\$ 81,857	\$ 84,807	\$ 87,886	\$ 91,099	\$ 94,452		
	Surplus(Deficit)	(211,380)	(190,999)	8,388	24,874	40,143	40,243	40,290	40,281	40,213		
	Fund Balance	\$ (1,448,929)	\$ (1,639,928)	\$ (1,629,650)	\$ (1,615,054)	\$ (1,574,911)	\$ (1,534,668)	\$ (1,494,378)	\$ (1,454,097)	\$ (1,413,884)		

### 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Taxes	\$ 47,342	\$ 78,764	\$ 99,353	\$ 97,574	\$ 146,000	\$ 149,650	\$ 153,391	\$ 157,226	\$ 161,157
Miscellaneous	761	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 48,103</b>	<b>\$ 78,764</b>	<b>\$ 99,353</b>	<b>\$ 97,574</b>	<b>\$ 146,000</b>	<b>\$ 149,650</b>	<b>\$ 153,391</b>	<b>\$ 157,226</b>	<b>\$ 161,157</b>
<b>Expenditures</b>									
Contractual Services	\$ 22,173	\$ 37,521	\$ 30,500	\$ 27,000	\$ 11,000	\$ 17,000	\$ 16,104	\$ 16,628	\$ 17,000
<b>Total Expenditures</b>	<b>\$ 22,173</b>	<b>\$ 37,521</b>	<b>\$ 30,500</b>	<b>\$ 27,000</b>	<b>\$ 11,000</b>	<b>\$ 17,000</b>	<b>\$ 16,104</b>	<b>\$ 16,628</b>	<b>\$ 17,000</b>
Surplus (Deficit)	\$ 25,930	\$ 41,243	\$ 68,853	\$ 70,574	\$ 135,000	\$ 132,650	\$ 137,287	\$ 140,598	\$ 144,157
<b>Ending Fund Balance</b>	<b>\$ (47,869)</b>	<b>\$ (6,625)</b>	<b>\$ 61,943</b>	<b>\$ 63,949</b>	<b>\$ 198,949</b>	<b>\$ 331,599</b>	<b>\$ 468,886</b>	<b>\$ 609,484</b>	<b>\$ 753,641</b>



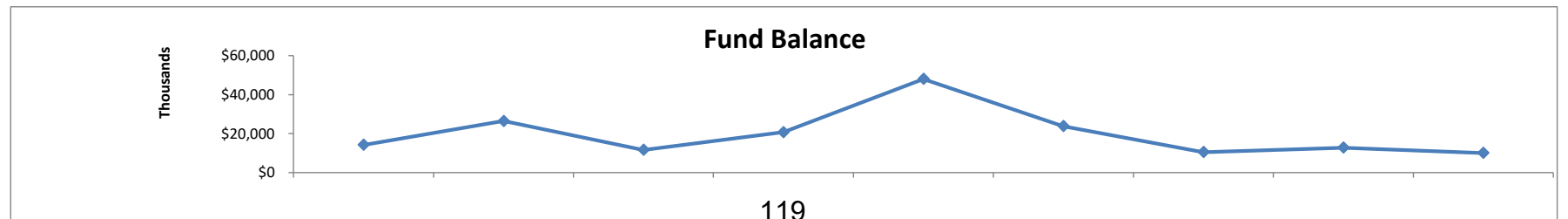


		FY 2021	FY 2022	FY 2023		FY 2023		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>DOWNTOWN TIF II FUND - 89</u></b>												
89-000-40-00-4000	PROPERTY TAXES	\$ 47,342	\$ 78,764	\$ 99,353	\$ 97,574	\$ 146,000	\$ 149,650	\$ 153,391	\$ 157,226	\$ 161,157		
89-000-48-00-4850	MISCELLANEOUS INCOME	761	-	-	-	-	-	-	-	-		
	<b>Downtown TIF II Fund Revenues</b>	<b>\$ 48,103</b>	<b>\$ 78,764</b>	<b>\$ 99,353</b>	<b>\$ 97,574</b>	<b>\$ 146,000</b>	<b>\$ 149,650</b>	<b>\$ 153,391</b>	<b>\$ 157,226</b>	<b>\$ 161,157</b>		
89-890-54-00-5425	TIF INCENTIVE PAYOUT	\$ 20,979	\$ 36,805	\$ 25,500	\$ 25,500	\$ 8,000	\$ 14,000	\$ 13,104	\$ 13,628	\$ 14,000		
89-890-54-00-5462	PROFESSIONAL SERVICES	1,194	716	5,000	1,500	3,000	3,000	3,000	3,000	3,000		
	<b>Downtown TIF II Expenditures</b>	<b>\$ 22,173</b>	<b>\$ 37,521</b>	<b>\$ 30,500</b>	<b>\$ 27,000</b>	<b>\$ 11,000</b>	<b>\$ 17,000</b>	<b>\$ 16,104</b>	<b>\$ 16,628</b>	<b>\$ 17,000</b>		
	<b>Surplus(Deficit)</b>	<b>25,930</b>	<b>41,243</b>	<b>68,853</b>	<b>70,574</b>	<b>135,000</b>	<b>132,650</b>	<b>137,287</b>	<b>140,598</b>	<b>144,157</b>		
	<b>Fund Balance</b>	<b>\$ (47,869)</b>	<b>\$ (6,625)</b>	<b>\$ 61,943</b>	<b>\$ 63,949</b>	<b>\$ 198,949</b>	<b>\$ 331,599</b>	<b>\$ 468,886</b>	<b>\$ 609,484</b>	<b>\$ 753,641</b>		

## 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Taxes	\$ 12,276,601	\$ 14,812,671	\$ 14,786,493	\$ 15,661,218	\$ 16,374,617	\$ 17,045,729	\$ 17,344,608	\$ 17,650,408	\$ 17,738,257
Intergovernmental	6,413,265	6,895,425	8,733,097	7,331,896	5,481,100	5,674,945	5,807,446	6,274,860	6,393,848
Licenses & Permits	1,370,831	1,193,057	775,500	1,536,100	832,000	782,000	757,000	732,000	732,000
Fines & Forfeits	113,266	204,687	122,150	104,400	102,650	102,650	102,650	102,650	102,650
Charges for Service	10,914,072	10,478,862	11,727,961	12,194,466	12,913,530	13,276,287	14,970,982	16,806,640	18,862,997
Investment Earnings	15,723	(50,426)	12,750	399,500	521,250	271,250	161,250	161,250	156,250
Reimbursements	205,855	1,786,282	3,414,415	4,815,079	1,581,153	1,100,920	156,000	382,000	75,000
Land Cash Contributions	18,770	2,712	-	-	-	-	-	-	-
Miscellaneous	267,796	503,173	393,882	415,279	395,570	400,674	405,946	410,832	415,888
<b>Total Revenues</b>	<b>\$ 31,596,179</b>	<b>\$ 35,826,443</b>	<b>\$ 39,966,248</b>	<b>\$ 42,457,938</b>	<b>\$ 38,201,870</b>	<b>\$ 38,654,455</b>	<b>\$ 39,705,882</b>	<b>\$ 42,520,640</b>	<b>\$ 44,476,890</b>
Other Financing Sources	3,726,380	23,385,630	5,965,626	8,123,118	47,087,273	130,871,052	9,802,287	18,520,344	9,431,801
<b>Total Revenues &amp; Transfers</b>	<b>\$ 35,322,559</b>	<b>\$ 59,212,073</b>	<b>\$ 45,931,874</b>	<b>\$ 50,581,056</b>	<b>\$ 85,289,143</b>	<b>\$ 169,525,507</b>	<b>\$ 49,508,169</b>	<b>\$ 61,040,984</b>	<b>\$ 53,908,691</b>
<b>Expenditures</b>									
Salaries	\$ 6,611,542	\$ 7,247,258	\$ 8,158,934	\$ 7,912,422	\$ 9,013,276	\$ 9,291,250	\$ 9,642,674	\$ 10,096,268	\$ 10,503,887
Benefits	3,918,768	4,091,003	4,584,999	4,354,654	4,828,313	5,091,532	5,424,693	5,806,438	6,152,025
Contractual Services	8,453,818	8,333,873	9,854,091	9,518,266	12,747,170	10,996,422	11,087,470	11,080,470	10,125,883
Supplies	1,173,675	1,580,920	1,975,059	1,892,228	1,973,105	1,943,048	2,044,958	2,009,674	2,041,520
Capital Outlay	4,500,000	7,744,000	24,713,329	19,954,859	20,992,879	151,610,070	16,173,456	13,699,742	10,791,447
Contingency	-	-	22,000	-	75,000	75,000	75,000	75,000	75,000
Developer Commitment	-	-	250,540	-	300,567	1,089,769	1,352,835	37,500	-
Debt Service	4,742,640	4,380,291	4,618,420	4,618,420	3,434,959	7,430,078	11,024,996	9,721,671	10,423,097
<b>Total Expenditures</b>	<b>\$ 29,400,443</b>	<b>\$ 33,377,345</b>	<b>\$ 54,177,372</b>	<b>\$ 48,250,849</b>	<b>\$ 53,365,269</b>	<b>\$ 187,527,169</b>	<b>\$ 56,826,082</b>	<b>\$ 52,526,763</b>	<b>\$ 50,112,859</b>
Other Financing Uses	3,738,337	13,543,127	5,937,264	8,074,030	4,614,284	6,246,192	6,040,840	6,173,925	6,576,532
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 33,138,780</b>	<b>\$ 46,920,472</b>	<b>\$ 60,114,636</b>	<b>\$ 56,324,879</b>	<b>\$ 57,979,553</b>	<b>\$ 193,773,361</b>	<b>\$ 62,866,922</b>	<b>\$ 58,700,688</b>	<b>\$ 56,689,391</b>
Surplus (Deficit)	\$ 2,183,779	\$ 12,291,601	\$ (14,182,762)	\$ (5,743,823)	\$ 27,309,590	\$ (24,247,854)	\$ (13,358,753)	\$ 2,340,296	\$ (2,780,700)
<b>Ending Fund Balance</b>	<b>\$ 14,185,514</b>	<b>\$ 26,477,118</b>	<b>\$ 11,635,324</b>	<b>\$ 20,733,295</b>	<b>\$ 48,042,885</b>	<b>\$ 23,795,031</b>	<b>\$ 10,436,278</b>	<b>\$ 12,776,574</b>	<b>\$ 9,995,874</b>
	42.81%	56.43%	19.36%	36.81%	82.86%	12.28%	16.60%	21.77%	17.63%

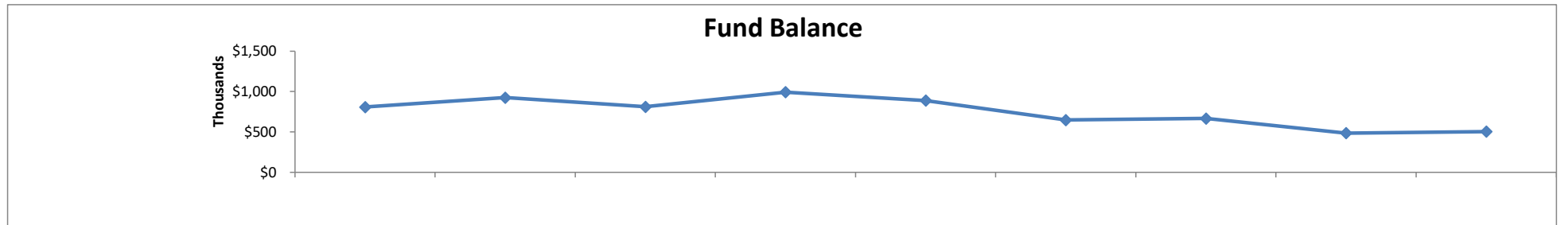


		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b>CITY</b>										
<b><u>Cash Flow - Surplus(Deficit)</u></b>										
Operating Funds	General	\$ 1,660,294	\$ 1,454,746	\$ (140,000)	\$ -	- \$	- \$	- \$	- \$	- \$
	Fox Hill	(3,261)	11,346	(37,700)	11,501	(36,640)	10,360	10,360	8,632	8,632
	Sunflower	7,791	10,794	3,800	6,000	2,360	2,360	2,360	632	632
	Motor Fuel Tax	548,114	(974,409)	(100,485)	(24,829)	(240,600)	(2,301)	6,964	(5,549)	(3,097)
	City Wide Capital	(468,589)	2,046,031	(1,596,851)	2,433,735	(1,323,199)	(709,953)	(759,823)	183,288	350,376
	Buildings & Grounds	-	10,002,255	(9,864,331)	(8,830,182)	28,556,714	(25,015,530)	(4,453,313)	(259,946)	-
	Vehicle & Equipment	974,099	(94,168)	(1,129,353)	(223,138)	(867,511)	(230,000)	-	-	-
	Debt Service	-	-	- \$	-	-	-	-	-	-
	Water	633,113	(110,159)	(1,914,100)	(595,712)	890,303	2,147,579	(7,392,607)	2,331,422	(3,360,305)
	Sewer	(357,700)	136,802	609,175	1,371,562	191,719	(629,937)	(806,108)	34,478	167,547
	Land Cash	(216,710)	2,712	- \$	(33,843)	-	-	-	-	-
	Park & Recreation	(338,483)	(73,000)	(95,000)	39,263	(39,263)	-	-	-	-
	Countryside TIF	(69,439)	28,407	4,842	6,372	564	6,675	(144,163)	(133,540)	(128,855)
	Downtown TIF	(211,380)	(190,999)	8,388	24,874	40,143	40,243	40,290	40,281	40,213
	Downtown TIF II	25,930	41,243	68,853	70,574	135,000	132,650	137,287	140,598	144,157
		<b>\$ 2,183,779</b>	<b>\$ 12,291,601</b>	<b>\$ (14,182,762)</b>	<b>\$ (5,743,823)</b>	<b>\$ 27,309,590</b>	<b>\$ (24,247,854)</b>	<b>\$ (13,358,753)</b>	<b>\$ 2,340,296</b>	<b>\$ (2,780,700)</b>
<b><u>Cash Flow - Fund Balance</u></b>										
Operating Funds	General	\$ 9,172,354	\$ 10,627,100	\$ 9,398,466	\$ 10,627,100	\$ 10,627,100	\$ 10,627,100	\$ 10,627,100	\$ 10,627,100	\$ 10,627,100
	Fox Hill	10,231	21,576	(22,635)	33,077	(3,563)	6,797	17,157	25,789	34,421
	Sunflower	(8,409)	2,386	754	8,386	10,746	13,106	15,466	16,098	16,730
	Motor Fuel Tax	1,243,821	269,412	169,838	244,583	3,983	1,682	8,646	3,097	-
	City Wide Capital	119,569	2,165,601	254,218	4,599,336	3,276,137	2,566,184	1,806,361	1,989,649	2,340,025
	Buildings & Grounds	-	10,002,257	777,068	1,172,075	29,728,789	4,713,259	259,946	-	-
	Vehicle & Equipment	1,485,791	1,391,622	359,643	1,168,484	300,973	70,973	70,973	70,973	70,973
	Debt Service	-	-	- \$	-	-	-	-	-	-
	Water	3,901,358	3,791,199	1,880,869	3,195,487	4,085,790	6,233,369	(1,159,238)	1,172,184	(2,188,121)
	Sewer	864,688	1,001,490	1,562,682	2,373,052	2,564,771	1,934,834	1,128,726	1,163,204	1,330,751
	Land Cash	31,131	33,843	- \$	-	-	-	-	-	-
	Park & Recreation	73,000	-	- \$	39,263	-	-	-	-	-
	Countryside TIF	(1,211,222)	(1,182,815)	(1,177,872)	(1,176,443)	(1,175,879)	(1,169,204)	(1,313,367)	(1,446,907)	(1,575,762)
	Downtown TIF	(1,448,929)	(1,639,928)	(1,629,650)	(1,615,054)	(1,574,911)	(1,534,668)	(1,494,378)	(1,454,097)	(1,413,884)
	Downtown TIF II	(47,869)	(6,625)	61,943	63,949	198,949	331,599	468,886	609,484	753,641
		<b>\$ 14,185,514</b>	<b>\$ 26,477,118</b>	<b>\$ 11,635,324</b>	<b>\$ 20,733,295</b>	<b>\$ 48,042,885</b>	<b>\$ 23,795,031</b>	<b>\$ 10,436,278</b>	<b>\$ 12,776,574</b>	<b>\$ 9,995,874</b>

## 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Projected	FY 2024 Adopted Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Revenues</b>									
Taxes	\$ 1,561,523	\$ 1,611,808	\$ 1,667,234	\$ 1,665,847	\$ 1,763,193	\$ 1,805,403	\$ 981,755	\$ 1,011,208	\$ 1,041,544
Intergovernmental	29,083	48,746	29,151	51,217	47,000	47,000	47,000	47,000	47,000
Licenses & Permits	104,600	103,850	50,000	120,000	50,000	50,000	50,000	50,000	50,000
Fines & Forfeits	3,249	6,576	1,000	2,500	1,000	1,000	1,000	1,000	1,000
Charges for Service	6,081	11,131	11,500	13,500	6,000	6,000	6,000	6,000	6,000
Investment Earnings	1,450	1,531	1,350	20,185	15,150	10,150	5,150	5,150	5,150
Miscellaneous	1,235	2,796	3,250	61,100	3,250	3,250	3,250	3,250	3,250
<b>Total Revenues</b>	<b>\$ 1,707,221</b>	<b>\$ 1,786,438</b>	<b>\$ 1,763,485</b>	<b>\$ 1,934,349</b>	<b>\$ 1,885,593</b>	<b>\$ 1,922,803</b>	<b>\$ 1,094,155</b>	<b>\$ 1,123,608</b>	<b>\$ 1,153,944</b>
Other Financing Sources	25,885	24,809	23,638	28,563	31,335	33,140	35,053	37,081	39,231
<b>Total Revenues &amp; Transfers</b>	<b>\$ 1,733,106</b>	<b>\$ 1,811,247</b>	<b>\$ 1,787,123</b>	<b>\$ 1,962,912</b>	<b>\$ 1,916,928</b>	<b>\$ 1,955,943</b>	<b>\$ 1,129,208</b>	<b>\$ 1,160,689</b>	<b>\$ 1,193,175</b>
<b>Expenditures</b>									
Salaries	\$ 425,775	\$ 439,588	\$ 504,111	\$ 473,000	\$ 456,307	\$ 472,956	\$ 490,865	\$ 505,041	\$ 520,492
Benefits	169,709	172,081	198,898	202,413	184,238	196,015	208,735	221,982	236,230
Contractual Services	130,713	130,412	190,698	289,177	353,905	307,363	303,784	308,075	312,545
Supplies	74,791	94,552	108,300	81,280	106,300	106,300	106,300	106,300	106,300
Capital Outlay	-	18,050	-	-	56,000	250,000	-	200,000	-
Debt Service	827,088	840,225	847,313	847,313	866,750	864,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,628,076</b>	<b>\$ 1,694,908</b>	<b>\$ 1,849,320</b>	<b>\$ 1,893,183</b>	<b>\$ 2,023,500</b>	<b>\$ 2,196,634</b>	<b>\$ 1,109,684</b>	<b>\$ 1,341,398</b>	<b>\$ 1,175,567</b>
Surplus (Deficit)	\$ 105,030	\$ 116,339	\$ (62,197)	\$ 69,729	\$ (106,572)	\$ (240,691)	\$ 19,524	\$ (180,709)	\$ 17,608
<b>Ending Fund Balance</b>	<b>\$ 807,221</b>	<b>\$ 923,559</b>	<b>\$ 809,496</b>	<b>\$ 993,288</b>	<b>\$ 886,716</b>	<b>\$ 646,025</b>	<b>\$ 665,549</b>	<b>\$ 484,840</b>	<b>\$ 502,448</b>
	49.58%	54.49%	43.77%	52.47%	43.82%	29.41%	59.98%	36.14%	42.74%



		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Library</u>										
	<b><u>Cash Flow - Surplus(Deficit)</u></b>									
Library Ops	\$	59,426	\$ 108,865	\$ (27,047)	\$ 11,544	\$ (42,222)	\$ 7,659	\$ 7,874	\$ (2,359)	\$ (4,042)
Library Capital		<u>45,604</u>	<u>7,474</u>	<u>(35,150)</u>	<u>58,185</u>	<u>(64,350)</u>	<u>(248,350)</u>	<u>11,650</u>	<u>(178,350)</u>	<u>21,650</u>
	\$	<b>105,030</b>	\$ <b>116,339</b>	\$ <b>(62,197)</b>	\$ <b>69,729</b>	\$ <b>(106,572)</b>	\$ <b>(240,691)</b>	\$ <b>19,524</b>	\$ <b>(180,709)</b>	\$ <b>17,608</b>
	<b><u>Cash Flow - Fund Balance</u></b>									
Library Ops	\$	638,033	\$ 746,897	\$ 663,784	\$ 758,441	\$ 716,219	\$ 723,878	\$ 731,752	\$ 729,393	\$ 725,351
Library Capital		<u>169,188</u>	<u>176,662</u>	<u>145,712</u>	<u>234,847</u>	<u>170,497</u>	<u>(77,853)</u>	<u>(66,203)</u>	<u>(244,553)</u>	<u>(222,903)</u>
	\$	<b>807,221</b>	\$ <b>923,559</b>	\$ <b>809,496</b>	\$ <b>993,288</b>	\$ <b>886,716</b>	\$ <b>646,025</b>	\$ <b>665,549</b>	\$ <b>484,840</b>	\$ <b>502,448</b>
<u>Allocated Insurance Expenditures - Aggregated</u>										
Liability Insurance	\$	393,183	\$ 436,626	\$ 474,667	\$ 498,406	\$ 548,247	\$ 581,142	\$ 616,011	\$ 652,971	\$ 692,150
Unemployment Ins	\$	12,997	\$ 18,214	\$ 20,500	\$ 18,191	\$ 20,250	\$ 20,250	\$ 20,250	\$ 20,250	\$ 20,250
<u>City</u> Health Insurance	\$	1,301,881	\$ 1,273,757	\$ 1,633,788	\$ 1,425,189	\$ 1,749,277	\$ 1,898,799	\$ 2,106,569	\$ 2,346,316	\$ 2,586,657
<u>City</u> Dental Insurance	\$	89,636	\$ 97,013	\$ 112,691	\$ 108,181	\$ 126,128	\$ 132,435	\$ 142,675	\$ 154,298	\$ 165,356
<u>City</u> Vision Insurance	\$	14,600	\$ 14,574	\$ 16,955	\$ 15,775	\$ 17,397	\$ 17,397	\$ 18,392	\$ 19,519	\$ 20,528
<u>Library</u> <u>Health Insurance</u>	\$	73,940	\$ 79,114	\$ 102,663	\$ 102,297	\$ 89,456	\$ 96,612	\$ 104,341	\$ 112,688	\$ 121,703
<u>Library</u> Dental Insurance	\$	5,977	\$ 6,336	\$ 7,135	\$ 7,647	\$ 6,835	\$ 7,177	\$ 7,536	\$ 7,913	\$ 8,309
<u>Library</u> Vision Insurance	\$	999	\$ 915	\$ 1,051	\$ 1,083	\$ 940	\$ 940	\$ 968	\$ 997	\$ 1,027
<u>Property Taxes</u>										
Corporate	\$	2,100,975	\$ 2,084,951	\$ 2,213,427	\$ 2,220,747	\$ 2,346,977	\$ 2,446,977	\$ 2,520,386	\$ 2,595,998	\$ 2,673,878
Police Pension		<u>1,226,938</u>	<u>1,330,510</u>	<u>1,330,767</u>	<u>1,331,704</u>	<u>1,374,700</u>	<u>1,400,000</u>	<u>1,425,000</u>	<u>1,450,000</u>	<u>1,450,000</u>
<b>Total City</b>	\$	<b>3,327,913</b>	\$ <b>3,415,461</b>	\$ <b>3,544,194</b>	\$ <b>3,552,451</b>	\$ <b>3,721,677</b>	\$ <b>3,846,977</b>	\$ <b>3,945,386</b>	\$ <b>4,045,998</b>	\$ <b>4,123,878</b>
		<i>5.89%</i>	<i>2.63%</i>	<i>3.77%</i>	<i>4.01%</i>	<i>4.76%</i>	<i>3.37%</i>	<i>2.56%</i>	<i>2.55%</i>	<i>1.92%</i>

		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b><u>Property Taxes (continued)</u></b>										
Library Operations	\$	736,883	\$ 774,248	\$ 822,463	\$ 820,513	\$ 899,043	\$ 943,995	\$ 981,755	\$ 1,011,208	\$ 1,041,544
Library Debt Service		824,640	837,560	844,771	845,334	864,150	861,408	-	-	-
<b>Total Library</b>	<b>\$</b>	<b>1,561,523</b>	<b>\$ 1,611,808</b>	<b>\$ 1,667,234</b>	<b>\$ 1,665,847</b>	<b>\$ 1,763,193</b>	<b>\$ 1,805,403</b>	<b>\$ 981,755</b>	<b>\$ 1,011,208</b>	<b>\$ 1,041,544</b>
<b>Special Service Areas</b>	<b>\$</b>	<b>36,397</b>	<b>\$ 36,397</b>	<b>\$ 42,500</b>	<b>\$ 42,501</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>
		25.42%	0.00%	16.77%	16.77%	5.88%	0.00%	0.00%	0.00%	0.00%
<b>TIF Districts</b>	<b>\$</b>	<b>269,441</b>	<b>\$ 425,925</b>	<b>\$ 427,486</b>	<b>\$ 430,630</b>	<b>\$ 496,000</b>	<b>\$ 508,400</b>	<b>\$ 521,110</b>	<b>\$ 534,138</b>	<b>\$ 547,492</b>
		-2.85%	58.08%	0.37%	1.10%	15.18%	2.50%	0.00%	0.00%	0.00%
<b>Road &amp; Bridge Tax</b>	<b>\$</b>	<b>52,363</b>	<b>\$ 54,872</b>	<b>\$ 116,077</b>	<b>\$ 115,949</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
		-59.30%	4.79%	111.54%	111.31%	3.49%	0.00%	0.00%	0.00%	0.00%
<b>Grand Total</b>	<b>\$</b>	<b>5,247,637</b>	<b>\$ 5,544,463</b>	<b>\$ 5,797,491</b>	<b>\$ 5,807,378</b>	<b>\$ 6,145,870</b>	<b>\$ 6,325,780</b>	<b>\$ 5,613,251</b>	<b>\$ 5,756,344</b>	<b>\$ 5,877,914</b>
		4.08%	5.66%	4.56%	4.74%	5.83%	2.93%	-11.26%	2.55%	2.11%
<b>Total City Debt Service Payments</b>	<b>\$</b>	<b>4,742,640</b>	<b>\$ 4,380,291</b>	<b>\$ 4,618,420</b>	<b>\$ 4,618,420</b>	<b>\$ 3,434,959</b>	<b>\$ 7,430,078</b>	<b>\$ 11,024,996</b>	<b>\$ 9,721,671</b>	<b>\$ 10,423,097</b>
<b>Principal</b>		3,890,333	3,549,600	3,934,756	3,934,756	2,594,680	3,494,816	3,748,808	2,452,625	2,943,477
<b>Interest</b>		852,307	830,691	683,664	683,664	840,279	3,935,262	7,276,188	7,269,046	7,479,620
<b>Building Permits Revenue</b>	<b>\$</b>	<b>735,653</b>	<b>\$ 949,459</b>	<b>\$ 500,000</b>	<b>\$ 950,000</b>	<b>\$ 500,000</b>	<b>\$ 450,000</b>	<b>\$ 425,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>
<b><u>Aggregated Salary &amp; Wage Information</u></b>										
<b>City</b>	<b>Salaries</b>									
Full Time	\$	6,298,602	\$ 6,854,604	\$ 7,573,684	\$ 7,419,948	\$ 8,310,476	\$ 8,587,282	\$ 8,965,014	\$ 9,417,394	\$ 9,823,773
Overtime		131,897	122,024	162,500	151,408	186,000	186,000	176,000	176,000	176,000
Part Time		181,043	270,630	422,750	341,066	516,800	517,968	501,660	502,874	504,114
<b>Total</b>	<b>\$</b>	<b>6,611,542</b>	<b>\$ 7,247,258</b>	<b>\$ 8,158,934</b>	<b>\$ 7,912,422</b>	<b>\$ 9,013,276</b>	<b>\$ 9,291,250</b>	<b>\$ 9,642,674</b>	<b>\$ 10,096,268</b>	<b>\$ 10,503,887</b>
<b>Lib</b>	<b>Salaries</b>									
Full Time	\$	274,146	\$ 269,386	\$ 291,111	\$ 308,000	\$ 288,307	\$ 296,956	\$ 305,865	\$ 315,041	\$ 324,492
Part Time		151,629	170,202	213,000	165,000	168,000	176,000	185,000	190,000	196,000
<b>Total</b>	<b>\$</b>	<b>425,775</b>	<b>\$ 439,588</b>	<b>\$ 504,111</b>	<b>\$ 473,000</b>	<b>\$ 456,307</b>	<b>\$ 472,956</b>	<b>\$ 490,865</b>	<b>\$ 505,041</b>	<b>\$ 520,492</b>

		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Total</b>	<b>Salaries</b>									
	Full Time	\$ 6,572,748	\$ 7,123,990	\$ 7,864,795	\$ 7,727,948	\$ 8,598,783	\$ 8,884,238	\$ 9,270,879	\$ 9,732,435	\$ 10,148,265
	Overtime	131,897	122,024	162,500	151,408	186,000	186,000	176,000	176,000	176,000
	Part Time	<u>332,672</u>	<u>440,832</u>	<u>635,750</u>	<u>506,066</u>	<u>684,800</u>	<u>693,968</u>	<u>686,660</u>	<u>692,874</u>	<u>700,114</u>
	<b>Total</b>	<b>\$ 7,037,317</b>	<b>\$ 7,686,846</b>	<b>\$ 8,663,045</b>	<b>\$ 8,385,422</b>	<b>\$ 9,469,583</b>	<b>\$ 9,764,206</b>	<b>\$ 10,133,539</b>	<b>\$ 10,601,309</b>	<b>\$ 11,024,379</b>

#### Aggregated Benefit Information

<u>City</u>	<b>Benefits</b>									
	IMRF	\$ 407,646	\$ 397,570	\$ 400,901	\$ 374,450	\$ 340,864	\$ 373,218	\$ 399,691	\$ 433,620	\$ 457,747
	Police Pension	1,230,604	1,334,771	1,334,771	1,334,771	1,378,837	1,400,000	1,425,000	1,450,000	1,450,000
	FICA	<u>488,140</u>	<u>533,527</u>	<u>603,879</u>	<u>597,887</u>	<u>667,859</u>	<u>690,642</u>	<u>720,016</u>	<u>755,018</u>	<u>786,706</u>
	<b>Total</b>	<b>\$ 2,126,390</b>	<b>\$ 2,265,868</b>	<b>\$ 2,339,551</b>	<b>\$ 2,307,108</b>	<b>\$ 2,387,560</b>	<b>\$ 2,463,860</b>	<b>\$ 2,544,707</b>	<b>\$ 2,638,638</b>	<b>\$ 2,694,453</b>
<u>Lib</u>	<b>Benefits</b>									
	IMRF	\$ 30,711	\$ 27,675	\$ 26,240	\$ 26,240	\$ 21,201	\$ 21,411	\$ 22,726	\$ 24,101	\$ 25,570
	FICA	<u>31,869</u>	<u>32,700</u>	<u>37,585</u>	<u>36,000</u>	<u>33,917</u>	<u>36,181</u>	<u>37,551</u>	<u>38,636</u>	<u>39,818</u>
	<b>Total</b>	<b>\$ 62,580</b>	<b>\$ 60,375</b>	<b>\$ 63,825</b>	<b>\$ 62,240</b>	<b>\$ 55,118</b>	<b>\$ 57,592</b>	<b>\$ 60,277</b>	<b>\$ 62,737</b>	<b>\$ 65,388</b>
<u>Total</u>	<b>Benefits</b>									
	IMRF	\$ 438,357	\$ 425,245	\$ 427,141	\$ 400,690	\$ 362,065	\$ 394,629	\$ 422,417	\$ 457,721	\$ 483,317
	Police Pension	1,230,604	1,334,771	1,334,771	1,334,771	1,378,837	1,400,000	1,425,000	1,450,000	1,450,000
	FICA	<u>520,009</u>	<u>566,227</u>	<u>641,464</u>	<u>633,887</u>	<u>701,776</u>	<u>726,823</u>	<u>757,567</u>	<u>793,654</u>	<u>826,524</u>
	<b>Total</b>	<b>\$ 2,188,970</b>	<b>\$ 2,326,243</b>	<b>\$ 2,403,376</b>	<b>\$ 2,369,348</b>	<b>\$ 2,442,678</b>	<b>\$ 2,521,452</b>	<b>\$ 2,604,984</b>	<b>\$ 2,701,375</b>	<b>\$ 2,759,841</b>

#### Selected Capital Projects - Aggregated > \$500,000

<u>Road to Better Roads Program</u>	<u>\$ 758,666</u>	<u>\$ 1,602,846</u>	<u>\$ 2,435,000</u>	<u>\$ 1,678,573</u>	<u>\$ 2,154,360</u>	<u>\$ 1,560,000</u>	<u>\$ 1,560,000</u>	<u>\$ 1,560,000</u>	<u>\$ 1,560,000</u>
Motor Fuel Tax	655,303	789,901	1,000,000	1,000,000	1,000,000	780,000	810,000	905,000	923,648
City-Wide Capital	103,363	812,945	1,435,000	678,573	1,154,360	780,000	750,000	655,000	636,352
<u>Water Main Replacement Program</u>	<u>\$ 26,273</u>	<u>\$ 807,678</u>	<u>\$ 1,050,000</u>	<u>\$ 1,234,294</u>	<u>\$ -</u>	<u>\$ 5,454,500</u>	<u>\$ 3,550,500</u>	<u>\$ 2,547,500</u>	<u>\$ 2,517,500</u>
Water	26,273	807,678	1,150,000	1,334,294	3,874,500	5,454,500	3,550,500	2,547,500	2,517,500
Grant Proceeds	-	-	(100,000)	(100,000)	-	-	-	-	-
Bond Proceeds	-	-	-	-	(3,874,500)	-	-	-	-
<u>Well #10 / Treatment Plant</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 220,000</u>	<u>\$ 131,000</u>	<u>\$ (2,240,205)</u>	<u>\$ 3,554,000</u>	<u>\$ 440,000</u>	<u>\$ 440,000</u>	<u>\$ 440,000</u>
Water	-	-	-	25,000	3,529,000	3,114,000	-	-	-
Bond Proceeds	-	-	-	-	(6,209,205)	-	-	-	-

	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Sewer Main Replacement Program</u>	\$ -	\$ -	\$ 220,000	\$ 106,000	\$ 440,000	\$ 440,000	\$ 440,000	\$ 440,000	\$ 440,000
Sewer	-	-	220,000	106,000	440,000	440,000	440,000	440,000	440,000
<u>Grande Reserve Improvements</u>	\$ 25,897	\$ 17,467	\$ -	\$ (5,555)	\$ -	\$ -	\$ -	\$ -	\$ -
Mill Road	41,252	1,560,439	200,000	448,969	-	-	-	-	-
Kennedy Road (Freedom Place)	-	-	100,000	100,000	1,100,000	-	-	-	-
Kennedy Road (North)	-	58,440	450,000	448,520	15,000	-	-	-	-
Developer Reimbursement	(15,355)	(1,601,412)	(750,000)	(1,003,044)	(1,115,000)	-	-	-	-
<u>Well Rehabs</u>	\$ -	\$ 68,498	\$ 265,000	\$ 538,734	\$ 53,500	\$ -	\$ -	\$ -	\$ -
Water	-	68,498	265,000	538,734	53,500	-	-	-	-
<u>Water Tower Rehabilitation</u>	\$ -	\$ 21,619	\$ 681,000	\$ 212,708	\$ 550,000	\$ 945,000	\$ -	\$ -	\$ -
Water	-	21,619	681,000	212,708	550,000	945,000	-	-	-
<u>Fox Hill Improvements</u>	\$ (626,812)	\$ 835,750	\$ (208,937)	\$ 72,954	\$ 85,000	\$ -	\$ -	\$ -	\$ -
Motor Fuel Tax	-	1,253,625	-	-	-	-	-	-	-
City-Wide	-	-	-	281,891	85,000	-	-	-	-
Rebuild IL Proceeds	(626,812)	(417,875)	(208,937)	(208,937)	-	-	-	-	-
<u>Water Sourcing - DWC/Lake Michigan</u>	\$ -	\$ -	\$ 534,000	\$ 181,290	\$ 1,870,000	\$ 112,266,000	\$ 4,791,000	\$ 7,150,000	\$ 4,727,200
Water	-	-	534,000	181,290	1,870,000	112,266,000	4,791,000	7,150,000	4,727,200
IEPA Loan	-	-	-	-	-	(11,097,000)	-	(11,486,500)	(2,747,500)
WIFIA Proceeds	-	-	-	-	-	(113,459,000)	(3,420,500)	(825,000)	-
<u>Sanitary Sewer Improvements</u>	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer	-	53,957	3,227,415	3,626,520	55,000	-	-	-	-
Grant Proceeds	-	-	(1,000,000)	-	-	-	-	-	-
Reimbursement	-	(53,957)	(2,227,415)	(3,625,520)	(55,000)	-	-	-	-
<u>City Hall Improvements</u>	\$ -	\$ (6,660,276)	\$ 8,200,000	\$ 7,465,034	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Grounds	-	3,124,735	8,200,000	7,465,034	-	-	-	-	-
Bond Proceeds	-	(9,785,011)	-	-	-	-	-	-	-
<u>Public Works Facility</u>	\$ -	\$ -	\$ 1,500,000	\$ 1,400,000	\$ (28,990,000)	\$ 24,080,000	\$ 3,530,000	\$ -	\$ -
Building & Grounds	-	-	1,500,000	1,400,000	3,304,619	24,080,000	3,530,000	-	-
Bond Proceeds	-	-	-	-	(32,294,619)	-	-	-	-



	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<i><u>Police Capital</u></i>	<b>\$ 158,102</b>	<b>\$ 120,259</b>	<b>\$ 200,000</b>	<b>\$ 199,748</b>	<b>\$ 211,000</b>	<b>\$ 223,400</b>	<b>\$ 235,956</b>	<b>\$ 166,742</b>	<b>\$ 201,747</b>
Vehicles	113,782	120,259	180,000	179,748	211,000	148,400	235,956	166,742	176,747
Equipment	44,320	-	20,000	20,000	-	75,000	-	-	25,000
<i><u>Public Works Capital</u></i>	<b>\$ 265,358</b>	<b>\$ 239,288</b>	<b>\$ 1,634,814</b>	<b>\$ 887,447</b>	<b>\$ 2,096,500</b>	<b>\$ 573,500</b>	<b>\$ 1,171,000</b>	<b>\$ 772,500</b>	<b>\$ 682,000</b>
Vehicles	193,676	147,102	1,048,474	410,650	1,771,000	378,000	1,156,000	757,500	475,000
Equipment	71,682	92,186	586,340	476,797	325,500	195,500	15,000	15,000	207,000
<i><u>Parks &amp; Recreation Capital</u></i>	<b>\$ 167,024</b>	<b>\$ 139,622</b>	<b>\$ 593,656</b>	<b>\$ 538,615</b>	<b>\$ 430,000</b>	<b>\$ 1,124,920</b>	<b>\$ 416,000</b>	<b>\$ 658,000</b>	<b>\$ 365,000</b>
Vehicles	59,135	-	210,500	199,021	38,000	78,000	35,000	80,000	100,000
Equipment	57,758	48,732	73,156	80,026	77,000	38,000	181,000	78,000	40,000
Park Improvements	50,131	90,890	310,000	259,568	315,000	200,000	200,000	500,000	225,000
Property Acquisition	-	-	-	-	-	808,920	-	-	-
<i><u>Baseline Road Improvements</u></i>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 575,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
City-Wide Capital	-	-	35,000	35,000	575,000	-	-	-	-
<i><u>Maintenance / Replacement Programs</u></i>	<b>\$ 6,709</b>	<b>\$ 159,960</b>	<b>\$ 550,000</b>	<b>\$ 180,000</b>	<b>\$ 1,100,000</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ 600,000</b>	<b>\$ 200,000</b>
Sidewalks	6,709	159,960	200,000	180,000	200,000	200,000	200,000	200,000	200,000
Water Meters	-	-	350,000	-	900,000	450,000	450,000	400,000	-