

FISCAL YEAR 2025 BUDGET



MAY 1, 2024 - APRIL 30, 2025

United City of Yorkville, Illinois

Fiscal Year 2025 Budget

May 1, 2024 to April 30, 2025

Elected Officials

Mayor: John Purcell

1st Ward Alderman: Dan Transier

1st Ward Alderman: Ken Koch

2nd Ward Alderman: Craig Soling

2nd Ward Alderman: Joe Plocher

3rd Ward Alderman: Matt Marek

3rd Ward Alderman: Chris Funkhouser

4th Ward Alderman: Seaver Tarulis

4th Ward Alderman: 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 25 budget narrative

Purpose:

Please accept this report and budget spreadsheet as proposal for the FY 25 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, 2024, and April 30, 2025.

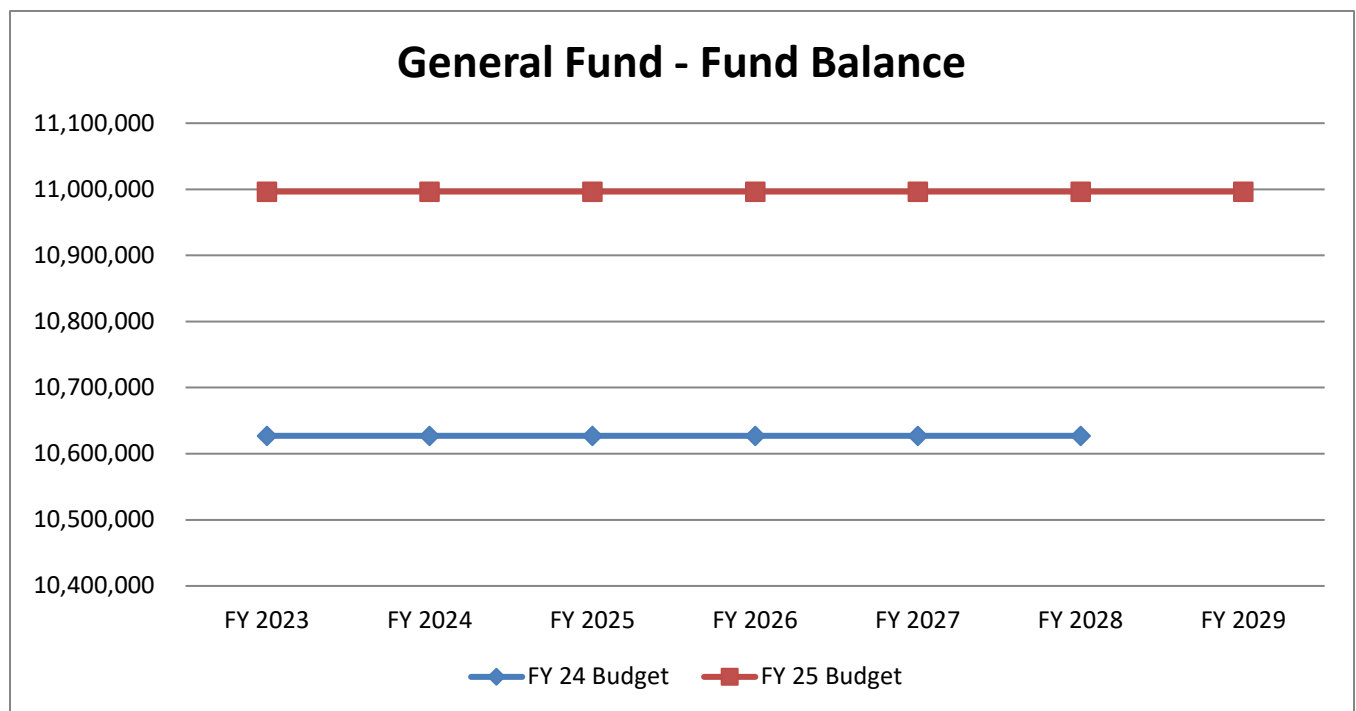
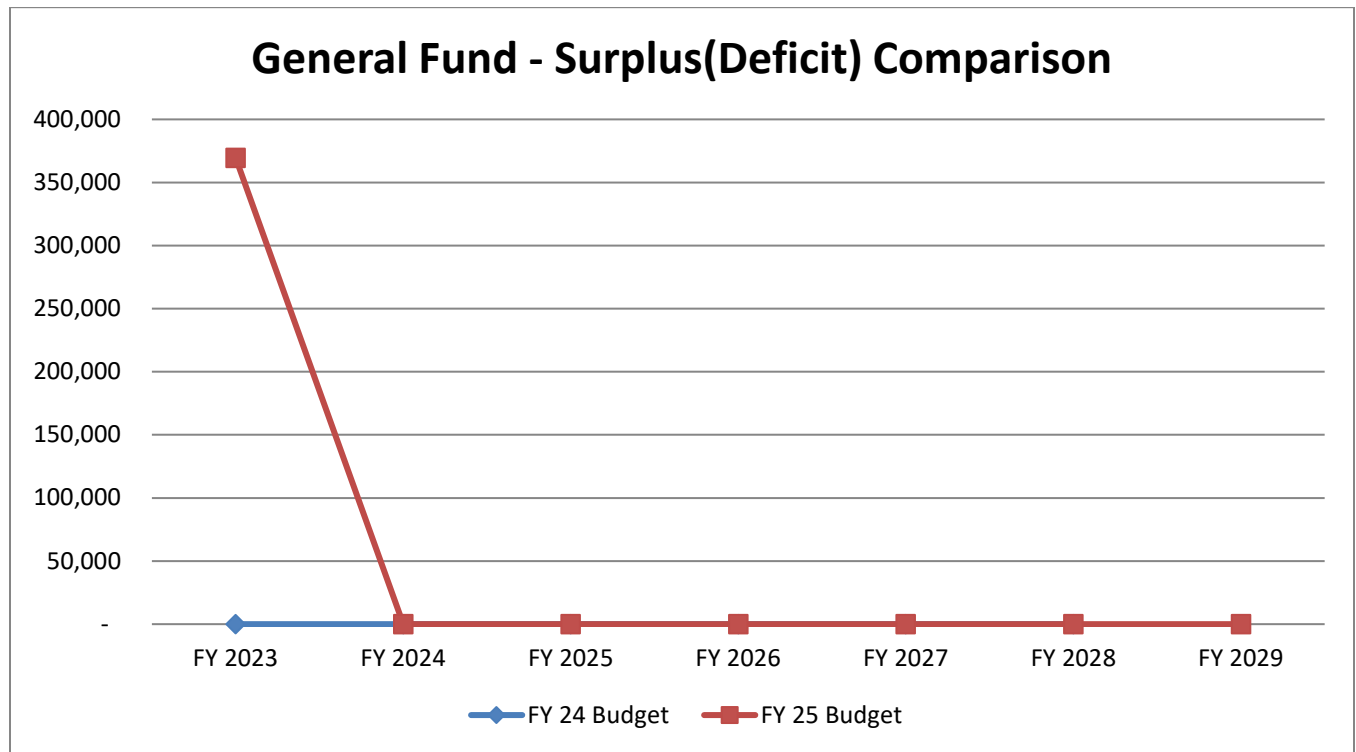
Background and “the big picture”:

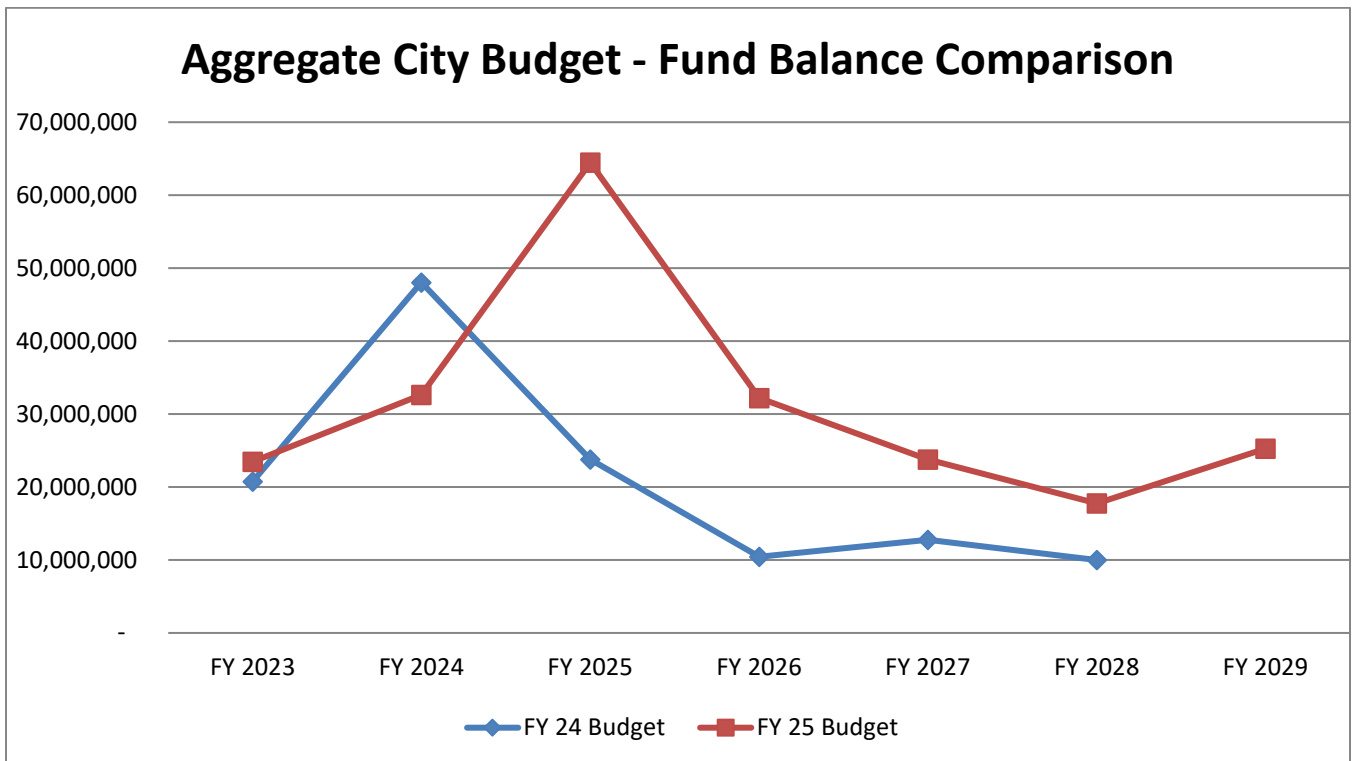
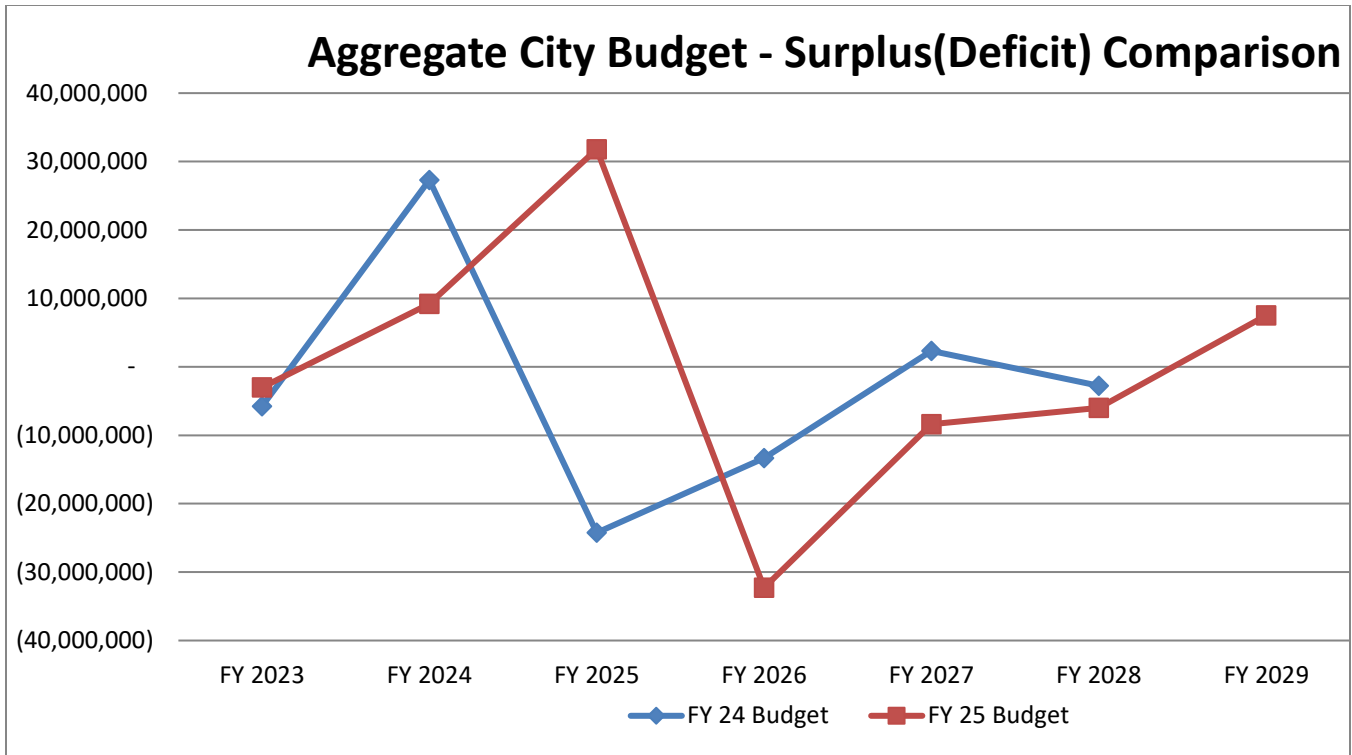
The City Council last discussed a comprehensive budget proposal in April 2023, when it approved the FY 24 budget, with additional information for FY 25, FY 26, FY 27, and FY 28. This approval represented the twelfth five-year budget for the City, and we return to a five-year budget again this year.

Last year’s budget discussion revolved policy decisions on a places of eating tax vs. a ~17% water rate increase to fund the Lake Michigan water source project (places of eating tax implemented Jan 1, 2024, and water rates frozen for one year), the upcoming road rehabilitation projects related to the subdivision cluster and how to fund those items and funding a new Public Works and Parks facility. With some of those policy options and corresponding revenues settled, 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 that are conservatively estimated at the start of the fiscal year, 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 again 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. For the second year in a row, 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 is the third straight year this statement has led off the budget memo, but it is still accurate and worth repeating for perspective: 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 25 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 24 projections

The General Fund outlook for FY 24 has had its fourth 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 24 with a balanced General Fund and 45% fund balance, after we transfer an additional \$1.2m in expected surplus to the City-Wide Capital Fund.

We expect the Water Fund to end FY 24 in surplus, due to strong revenue performance, receipt of unexpected grants, and some project delays, and with an 80% fund balance. No other funds are expected to end FY 24 with any new, major issues.

The FY 24 aggregated budget and cash-flow is positive due to the reasons mentioned above. However, the bottom-line aggregate budget surplus deficit is significantly lower than the FY 24 adopted budget, simply due to the deferral of the Public Works and Parks facility bond from FY 24 into FY 25.

Year-by-year summary, FY 25 proposed

General Fund

Surplus (Deficit)	\$0
Fund Balance	45%

Notes

- 1) Variable merit and COLA increases for staff
- 2) Six new full-time positions: Patrol Officer; Payroll & Benefits Coordinator (Finance); Assistant Public Works Director (1/3 funded by General); Arborist (Operator – Streets); and two Street Maintenance Worker II positions
- 3) Special census planned, pending completion of WIFIA application

Water Fund

Surplus (Deficit)	\$7,946,592
Fund Balance	44%

Notes

- 1) Water sale revenues projected to increase ~25% based on undetermined water rate increase.
- 2) New Assistant Public Works Director (1/3 funded by Water) position; Operator (1/2 funded by Water); and a part-time utility billing clerk

Sewer Fund

Surplus (Deficit)	(\$454,142)
Fund Balance	55%

Notes

- 1) Sewer maintenance fee increases approx. 4% - from new housing starts, with no inflationary increase planned
- 2) New Assistant Public Works Director (1/3 funded by Sewer) position; Operator (1/2 funded by Sewer)

Aggregate Budget

Surplus (Deficit)	\$31,806,115
Fund Balance	\$64,461,970

Notes

- 1) Two new Parks and Recreation Maintenance Worker I positions
- 2) Robust surplus caused by the issuance of \$60m+ in bond proceeds related to the new Public Works/Parks Facility and DWC water sourcing project

Year-by-year summary, FY 25 proposed (continued from prior page)

Capital Projects List

ERP implementation begins, Road to Better Roads, additional RTBR for subdivision paving commences, sidewalk replacements, Rte. 34 western expansion completed, Rob Roy drainage district work wraps up, various water, sewer and roadway improvements begin on IDOT's Rte. 47 north and south projects, Kennedy Rd (Emerald Ln/Freedom Dr) starts, Rte. 71 (eastern portion) finalized, Kennedy Rd (Freedom Place) culminates, Bristol Bay subdivision improvements begin, new Public Works / Park facility breaks ground, water meter replacement program begins, Rte. 71 water/sewer main replacement wraps up, Raintree Village subdivision improvements completed, Van Emmon STP project commences, North Central Water Tower painting completed, developer funded water and sewer improvements in Lincoln Prairie are expected to finish, DWC Water Sourcing and Well #10 raw water main & treatment plant projects continue, enhanced watermain improvements related to DWC transition are ongoing, Well #7 standby generator work culminates, potential land acquisition for new Park property, new playground equipment at Rotary park

Year-by-year summary, FY 26 projections

General Fund

Surplus (Deficit)	\$0
Fund Balance	45%

Notes

- 1) Undetermined merit increases for staff
- 2) No new positions currently budgeted

Water Fund

Surplus (Deficit)	(\$7,702,957)
Fund Balance	15%

Notes

- 1) Water sale revenues projected to increase ~20% based on undetermined water rate increase

Sewer Fund

Surplus (Deficit)	(\$179,295)
Fund Balance	85%

Notes

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

Aggregate Budget

Surplus (Deficit)	(\$32,284,388)
Fund Balance	\$32,177,582

Notes

- 1) Deficit created by the spend down of \$60m+ in bond proceeds stemming from the construction of a new Public Works/Parks facility and DWC water sourcing expenses
- 2) Fund balance in the General Fund remains unchanged. Water Fund runs a deficit due to major capital outflows associated with the DWC/Lake Michigan project. Sewer Fund projected with deficit, due to the planned spend down of fund balance on capital projects. TIF Funds turn a nominal surplus, but overall negative equity position of TIF's continues to put a strain on the General Fund

Year-by-year summary, FY 26 proposed (continued from prior page)

Capital Projects List

ERP implementation finishes, Road to Better Roads, additional RTBR for subdivision paving continues, sidewalk replacements, various water, sewer and roadway improvements are ongoing for Rte. 47 north and south projects, Kennedy Rd (Emerald Ln/Freedom Dr) continues, Bristol Bay subdivision and Van Emmon St improvements are completed, Public Works / Park facility construction, DWC water sourcing and water meter replacement program continues, Well #10 raw water main & treatment plant projects finishes, enhanced watermain improvements related to DWC transition carry on, SSES Rehab resumes, park improvements installed at Cannonball and Grande Reserve – Park C.

Year-by-year summary, FY 27 projections

General Fund

Surplus (Deficit)	\$0
Fund Balance	43%

Notes

- 1) Undetermined merit increases for staff
- 2) No new positions currently budgeted

Water Fund

Surplus (Deficit)	\$488,806
Fund Balance	18%

Notes

- 1) Water sale revenues projected to increase ~15% based on undetermined water rate increase

Sewer Fund

Surplus (Deficit)	(\$393,324)
Fund Balance	105%

Notes

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

Aggregate Budget

Surplus (Deficit)	(\$8,398,718)
Fund Balance	\$23,778,864

Notes

- 1) Deficit caused by the spend down of bond proceeds related to the proposed Public Works/Parks facility and the RTBR subdivision road paving project
- 2) Fund balance in the General Fund holds steady. Water Fund posts a moderate surplus due to an influx of bond proceeds. Sewer Fund continues to decline from ongoing capital projects. TIF's post a small surplus, however, 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, additional RTBR for subdivision paving continues, sidewalk replacements, various roadway improvements carry on regarding IDOT's Rte. 47 north project, Kennedy Rd (Emerald Ln/Freedom Dr) continues, Public Works / Park facility completed, water meter replacement program wraps up, DWC Water Sourcing continues, enhanced watermain improvements related to DWC transition proceed forward, SSES Rehab, park improvements installed at Sunflower, Bridge and Bristol Bay parks

Year-by-year summary, FY 28 and FY 29 projections

General Fund	<u>FY 28</u>	<u>FY 29</u>
Surplus (Deficit)	\$0	\$0
Fund Balance	42%	41%

Notes

- 1) Undetermined merit increases for staff
- 2) No new positions currently budgeted

Water Fund		
Surplus (Deficit)	(\$4,149,575)	\$7,054,656
Fund Balance	15%	132%

Notes

- 1) Water sale revenues projected to increase ~20% based on undetermined water rate increase

Sewer Fund		
Surplus (Deficit)	(\$209,159)	(\$108,262)
Fund Balance	100%	97%

Notes

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

Aggregate Budget		
Surplus (Deficit)	(6,021,237)	\$7,508,597
Fund Balance	\$17,757,627	\$25,266,224

Notes

- 1) Fund balance in the General Fund remains flat. The Water Fund continues to fluctuate, based on the timing of projected cash flows related to the ongoing DWC water sourcing project. The Sewer Fund continues its planned spend down on capital improvements in FY 28 and FY 29, as indicated by its moderate deficits in those years. TIF Funds continue to generate nominal surpluses, but the accumulated deficit position of TIF Funds continues to put pressure on the General Fund.

Capital Projects List

Road to Better Roads, additional RTBR for subdivision paving is completed, sidewalk replacements, roadway improvements on Rte. 47 north and Kennedy Rd (Emerald Ln/Freedom Dr) culminate, DWC Water Sourcing starts to wind down, enhanced watermain improvements related to DWC transition revert to standard replacement program in FY 29, SSES Rehab, park improvements installed at Gilbert, Bristol Station and Grande Reserve Parks F, G and H

Items to note – big picture

Items to note - City Council goals

In October 2023, the City Council held a goal setting session for the first time since 2019. The ranked priority of those goals is attached to this memo (Exhibit 1). In an effort to align this budget proposal to those goals, we offer the following proposals:

- 1) Downtown
 - a. The Downtown TIF fund identifies \$1m in project funding in FY 25 for a yet-to-be determined downtown project. While this figure is in the original Downtown TIF fund, this project could be in Downtown TIF 2 or split between both downtown TIFs according to the City Council's wishes. We propose a public discussion in FY 25 about the merits of various downtown project proposals.
- 2) Staffing
 - a. The Items to Note section includes a staffing study of our municipal neighbors and the FY 25 budget includes over \$1m in funding for nine new FT positions in Police, Finance, Streets, Water, Sewer, and Parks.
- 3) Lake Michigan
 - a. The Items to Note section provides information on the status of the Lake Michigan water source project. Over \$10.3m is proposed for FY 25.
- 4) Public Works and Parks Facility
 - a. The Items to Note section outlines the status of the Public Works and Parks facility project, including available funding within this five-year budget proposal.
- 5) Subdivision Cluster / RTBR
 - a. The Items to Note section outlines the status of all road rehabilitation funding, including a subdivision cluster program that can be done with a \$6m bond and no change in the RINF fee.
- 6) Vehicles
 - a. This five-year budget proposal includes ~\$6.5m in total funding for new vehicles between all departments. Broken down, that includes \$963,000 for Police, \$582,000 for Parks and Recreation and \$4.96m for Public Works. All these figures generally meet the expected replacement value for fleet vehicles over their normal operational lifespan.
- 7) Automation and Technology
 - a. The City continues to include funding for a replacement enterprise resource planning system (ERP) in FY 25 and FY 26. The execution delay of this system has been caused by the relative importance of other projects within the City's control (Prairie Pointe, Public Works and Parks facility, Lake Michigan water source, etc.).
- 8) Home Rule Planning
 - a. As referenced in the Items to Note section, the City is planning to conduct a special census in 2024/2025 to achieve home rule status, to protect WIFIA loan eligibility, and to maximize state shared revenues. There are no specific proposals for new municipal authority or programs associated with home rule status.
- 9) School Intergovernmental Agreements
 - a. The City and the School district regularly review partnership opportunities from joint purchasing to event security, to joint programming like the Little Foxes Preschool, and

other operational issues. The School District has new Superintendent joining in Fall 2024; we propose to review opportunities with him at that time and report back to the City Council afterwards.

10) Pre-grant planning efforts

- a. The City has several grants related to Surface Transportation Programs from the Kane Kendall Council of Mayors in this five-year budget proposal. The City staff have participated in tourism grant applications in the last year, have received COPS grants for the VirTra training system, and we propose to review grant opportunities to related to downtown planning, new trails, sidewalk construction, and park and open space land acquisition and development in FY 25.

City Council - Goal Session Summary

October 2023

Number	Goals	Score
1	Downtown <i>Public Development - 24</i> <i>Private Development - 23</i> <i>Parking - 23</i> <i>General - 14</i>	84
2	Staffing	58
3 tie	Lake Michigan	52
3 tie	PW Facility	52
5	Subdivision Cluster/RTBR	45
6	Vehicles	37
7	Automation & Technology	34
8	Home Rule Planning	17
9	School IGA	15
10	Pre-Grant Planning Efforts	14
11 tie	Facility Planning	12
11 tie	Green Door	12
11 tie	Quiet Zones	12
14 tie	Event Security	10
14 tie	Budget Performance	10
16 tie	Building Permit Fees	6
16 tie	Metra Extension	6
18 tie	Land Purchase/Sale	4
18 tie	Library Capital	4
20 tie	School Safety (Exterior & Traffic)	3
20 tie	Solar Farm	3
22	Southside Development	1

Items to note – staffing requests (City Council Goal #2)

Per the City Council's goals from October 2023, we had staff put together a robust staffing plan for this five-year budget. It involves 9.5 new employees in FY 25 alone, and these positions are fully funded for an entire fiscal year in the FY 25 budget proposal. The Mayor has made it known to management staff that each of these hires will be reviewed for timing and funding availability before the recruitment will begin. General estimates of hire dates and recruitment timing are included in the narrative below. We have had discussions with department heads about other staffing requests for FY 26 and beyond; these are summarized below, but none of the FY 26 and beyond positions are funded within the five-year budget. We anticipate reviewing these requests again in next year's budget proposal, based on available funding and operational need.

In advance of the City Council's consideration of these 9.5 new staff members in FY 25, we surveyed some of our neighboring towns for a snapshot of their staffing levels (Exhibit 7). We have shown both gross employee counts and employee counts per 1,000 residents. Of note, while Public Works appears to be severely understaffed compared to our neighboring towns, we have two mitigating factors within the data: 1) Yorkville is rare in that it has a full Parks and Recreation Department, complete with Parks employees that can help out with Public Works projects and operations like snow plowing, and 2) two of the major outliers (Geneva and Algonquin) have either an electric utility and related employees or Forestry, Fleet, and Building and Ground divisions and employees.

The summary of each new position requested is:

- 1) FY 25
 - a. 1 Police Officer
 - i. Brings the Police Department up to 34 sworn officers, keeping up with population growth of the City.
 - ii. This position is funded for a May 1 start. We anticipate that a November 1 hire date is more likely.
 - b. 1 Payroll Benefits Coordinator in Finance
 - i. As the City adds employees, we need more staff members to support administrative services. Hiring a Payroll Benefits Coordinator will take work away from management staff within the Finance Department, allowing the work to be completed by an employee with a relatively lower salary.
 - ii. This position is funded for a May 1 start. We anticipate starting this recruitment immediately after the beginning of the fiscal year.
 - c. 0.5 Utility Billing Clerk in Finance
 - i. The City had two FT Utility Billing Clerks in FY 24, and then one retired in January 2024. We propose to backfill one of the FT positions with a PT position – so while this is a new position, it results in a reduction of 0.5 FT employees as compared to FY 24.
 - ii. This position is funded for a May 1 start. We anticipate starting this recruitment immediately after the beginning of the fiscal year.
 - d. 1 Assistant Director of Public Works
 - i. The City has discussed hiring this position to supplement all management services for Public Works for several years, including fully funding this position a couple

times in the past few years. For a variety of reasons, this position was never filled when it was previously included in the budget. We propose to fill this position in FY 25. This will provide us additional managerial coverage for all our upcoming public infrastructure projects, increase our ability to respond to resident requests and complaints, and sets us up well for succession planning in the next several years.

- ii. This position is funded for a May 1 start. We will consider starting this recruitment immediately after the beginning of the fiscal year.
- e. 1 Arborist Operator in Streets
 - i. This is a position most larger municipalities will add into Public Works as they grow. This position would be responsible for all parkway tree maintenance operations, would get involved in landscape plan review from time to time, and would oversee the improvement of the City's tree cover on public and private lots. We propose to fund a moderate new tree budget in FY 25 and beyond, which will allow this position some flexibility in operations going forward.
 - ii. This position is funded for a May 1 start. We will consider starting this recruitment in Fall 2024.
- f. 2 Maintenance Worker IIs in Streets
 - i. The City has not added any Streets Department employees since 2021. To keep up with population growth and provide for better service delivery like quicker snow plowing, we propose to hire two frontline maintenance workers. These positions will help to bring us up to the regional average for Public Works employees per 1,000 residents.
 - ii. These positions are funded for a May 1 start. We would propose to start recruitment immediately after the start of the fiscal year, to train these employees prior to the winter season in 2024/2025.
- g. 1 Water/Sewer Operator
 - i. The water and sewer department are enterprise funds, but frequently pull staff from the Streets Department and sometimes the Parks Department when operational needs arise. To cut down on the amount of non-Water/Sewer employee hours in Water/Sewer projects, we propose to hire a Water / Sewer Operator. This position will bring experience to be able to do things like dig watermain breaks, run the vac truck, and run other heavy equipment – plus, this position will drive a snowplow during winter operations. This position will help bring us up to the regional average for Public Works employees per 1,000 residents
 - ii. This position is funded for a May 1 start. We would propose to start recruitment in Summer 2024.
- h. 2 Maintenance Worker Is in Parks (one in the Natural Areas division, and one in the Playgrounds division)
 - i. The City has not added any Parks Department employees since 2021. To keep up with population growth and provide better service delivery like playground installations, playground inspections, and special events staffing, we propose to hire two frontline maintenance workers. These positions will help provide better Parks service delivery but will also help to bring us up to the regional average for Public Works employees per 1,000 residents.

- 2) Future fiscal years - these positions are requested by staff but are not yet funded in the budget proposal. We anticipate reassessing these requests during next year's budget proposal:
- a. FY 26
 - i. Police Evidence Custodian
 - ii. Streets/Water/Sewer Administrative Assistant (contemplates working in the new PW and Parks building)
 - iii. Water / Sewer Maintenance Worker II
 - iv. Superintendent of Streets
 - v. Superintendent of Water/Sewer
 - b. FY 27
 - i. Police Officer
 - ii. Mechanic
 - c. FY 28
 - i. Police Officer
 - ii. Police Records Clerk
 - iii. GIS Coordinator (Public Works)
 - iv. Building and Grounds Maintenance Worker II
 - d. FY 29
 - i. Police Officer
 - ii. Streets Operator
 - iii. Maintenance Worker II (Streets)

Finally, the City staff have conducted a salary survey for all non-union positions for the purposes of establishing competitive salary ranges whenever position recruitments need to be conducted. This information and the salary range recommendations are being compiled at time of this budget proposal release. We anticipate having a recommended schedule of salary ranges for all non-union positions for City Council concurrence prior to the approval of the FY 25 budget. For the most part, we are not proposing individual personnel compensation changes because of the salary range recommendations; however, we would anticipate a few management-approved salary changes for employees that would fall outside of a new proposed salary range. When the information is completed for City Council review, we will note those adjustments accordingly.

<u>Municipality</u>	<u>Population</u>	<u>Full Time</u>	<u>FTE per 1000</u>	<u>FTE</u>	<u>FTE/1000</u>	<u>Administration</u>		<u>Finance</u>	
		<u>Employees</u>	<u>residents</u>	<u>excl Parks</u>	<u>excl Parks</u>	<u>FTE</u>	<u>FTE/1000</u>	<u>FTE</u>	<u>FTE/1000</u>
		<u>(FTE)</u>	<u>(FTE/1000)</u>	<u>and Rec</u>	<u>and Rec</u>				
Algonquin	29,700	143.8	4.843	143.8	4.843	13.00	0.438	5.69	0.192
Geneva	17,529	69.0	3.936	69.0	3.936	9.00	0.429	5.00	0.238
Lemont	21,000	147.0	7.000	147.0	7.000	5.00	0.285	3.00	0.171
Lockport	17,441	73.1	4.193	73.1	4.193	5.75	0.220	5.50	0.211
Montgomery	20,262	86.4	4.263	86.4	4.263	5.00	0.247	5.00	0.247
North Aurora	17,529	69.0	3.936	69.0	3.936	5.00	0.287	3.00	0.172
Oswego	34,585	132.3	3.824	132.3	3.824	7.00	0.202	6.00	0.173
Plano	11,847	53.0	4.474	53.0	4.474	4.00	0.338	3.00	0.253
Shorewood	18,186	79.0	4.344	75.0	4.124	2.00	0.110	5.00	0.275
South Elgin	23,865	89.0	3.729	83.0	3.478	3.00	0.126	10.00	0.419
Sugar Grove	9,300	42.0	4.516	42.0	4.516	2.00	0.215	3.26	0.351
Average	20,113	89.4	4.460	88.5	4.417	5.52	0.263	4.95	0.246
Yorkville	25,000	88.0	3.520	71.0	2.840	5.00	0.200	4.00	0.160

<u>Municipality</u>	<u>Population</u>	<u>Full Time</u>	<u>FTE per 1000</u>	<u>FTE</u>	<u>FTE/1000</u>	<u>ComDev</u>		<u>Building Safety</u>		<u>Public Works</u>	
		<u>Employees</u>	<u>residents</u>	<u>excl Parks</u>	<u>excl Parks</u>	<u>FTE</u>	<u>FTE/1000</u>	<u>FTE</u>	<u>FTE/1000</u>	<u>FTE</u>	<u>FTE/1000</u>
		<u>(FTE)</u>	<u>(FTE/1000)</u>	<u>and Rec</u>	<u>and Rec</u>						
Algonquin	29,700	143.8	4.843	143.8	4.843	4.00	0.135	4.93	0.166	57.31	1.930
Geneva	17,529	69.0	3.936	69.0	3.936	4.00	0.190	5.00	0.238	56.00	2.667
Lemont	21,000	147.0	7.000	147.0	7.000	3.00	0.171	3.00	0.171	24.00	1.369
Lockport	17,441	73.1	4.193	73.1	4.193	3.00	0.115	3.00	0.115	24.00	0.920
Montgomery	20,262	86.4	4.263	86.4	4.263	2.00	0.099	3.50	0.173	25.00	1.234
North Aurora	17,529	69.0	3.936	69.0	3.936	5.00	0.287	0.00	0.000	20.45	1.173
Oswego	34,585	132.3	3.824	132.3	3.824	5.00	0.145	9.50	0.275	28.00	0.810
Plano	11,847	53.0	4.474	53.0	4.474	2.00	0.169	1.00	0.084	16.00	1.351
Shorewood	18,186	79.0	4.344	75.0	4.124	4.00	0.220	7.00	0.385	24.00	1.320
South Elgin	23,865	89.0	3.729	83.0	3.478	3.00	0.126	4.00	0.168	25.00	1.048
Sugar Grove	9,300	42.0	4.516	42.0	4.516	4.15	0.446	0.00	0.000	15.18	1.632
Average	20,113	89.4	4.460	88.5	4.417	3.56	0.191	3.72	0.161	28.63	1.405
Yorkville	25,000	88.0	3.520	71.0	2.840	2.00	0.080	6.00	0.240	18.00	0.720

<u>Municipality</u>	<u>Population</u>	<u>Full Time Employees (FTE)</u>	<u>FTE per 1000 residents (FTE/1000)</u>	<u>FTE excl Parks and Rec</u>	<u>FTE/1000 excl Parks and Rec</u>	<u>Police</u>		<u>Parks</u>		<u>Recreation</u>	
						<u>FTE</u>	<u>FTE/1000</u>	<u>FTE</u>	<u>FTE/1000</u>	<u>FTE</u>	<u>FTE/1000</u>
Algonquin	29,700	143.8	4.843	143.8	4.843	54.90	1.848	n/a	n/a	n/a	n/a
Geneva	17,529	69.0	3.936	69.0	3.936	46.00	2.190	n/a	n/a	n/a	n/a
Lemont	21,000	147.0	7.000	147.0	7.000	31.00	1.768	n/a	n/a	n/a	n/a
Lockport	17,441	73.1	4.193	73.1	4.193	31.00	1.188	n/a	n/a	n/a	n/a
Montgomery	20,262	86.4	4.263	86.4	4.263	48.88	2.412	n/a	n/a	n/a	n/a
North Aurora	17,529	69.0	3.936	69.0	3.936	37.65	2.159	n/a	n/a	n/a	n/a
Oswego	34,585	132.3	3.824	132.3	3.824	68.50	1.981	n/a	n/a	n/a	n/a
Plano	11,847	53.0	4.474	53.0	4.474	26.00	2.195	n/a	n/a	n/a	n/a
Shorewood	18,186	79.0	4.344	75.0	4.124	37.00	2.035	1.00	0.055	3.00	0.165
South Elgin	23,865	89.0	3.729	83.0	3.478	38.00	1.592	3.00	0.126	3.00	0.126
Sugar Grove	9,300	42.0	4.516	42.0	4.516	17.80	1.914	n/a	n/a	n/a	n/a
Average	20,113	89.4	4.460	88.5	4.417	39.70	1.935	2.00	0.090	3.00	0.145
Yorkville	25,000	88.0	3.520	71.0	2.840	36.00	1.440	9.50	0.380	7.50	0.300

Items to note – Lake Michigan water source project (City Council Goal #3 tied)

The City is continuing to progress to obtain Lake Michigan Water in 2027 or 2028. The City successfully received a positive recommendation from the IDNR for a Lake Michigan allocation permit in late 2023, and a final decision order is expected imminently. The City entered into a phase I engineering funding agreement with DuPage Water Commission (DWC) in April 2023 and those studies are wrapping up in February 2024. Preliminary cost estimates and route options have been sent from DWC to the Waterlink (Oswego-Montgomery-Yorkville organizations) staff in early February 2024, with public presentation of those figures expected in March/April 2024. In general, cost estimates continue to rise in accordance with construction inflation, new assumptions, and proposals by DWC and Waterlink staff, and as plans move from high level to more detail oriented. In general, the expected route of the watermain will change from what had been reviewed by the Waterlink communities in the past few years, primarily to take advantage of easier and more cost-effective construction methods. After the updated route plans and cost estimates are reviewed publicly in the next couple months, we anticipate that the Waterlink communities will host a group / public discussion about the cost split for each community before finalizing a full DWC membership agreement in 2024.

Concurrently but separately from the DWC engineering process, the City is finalizing an overall financing plan with our financial advisors that will take advantage of federal WIFIA loans (process expected to wrap up in 2024 with a loan close in 2024/early 2025), IEPA low interest revolving loans, and/or municipal bonds. These debt service schedules and proposals are being drafted to thread the needle on the timing of various projects needing to be complete prior to receiving Lake Michigan water, such as internal water system improvements, engineering and land acquisition being coordinated by DWC, corrosion control studies, and Lake Michigan specific infrastructure items. This FY 25 budget process makes some high-level assumptions on a financing-plans complete with debt service schedules, but these figures are only a placeholder until the DWC cost estimates and the regional discussion on cost-sharing occurs later this year.

The City Council will be expected to discuss and vote on the following items in the next several months:

- 1) Transmission main route and cost estimates, Q1/Q2 2024, as previously mentioned
- 2) Phase 2 Engineering agreement funding with DWC, Q1 2024
- 3) Corrosion control study approval and IGA for funding split, Q1/Q2 2024
- 4) Land acquisition for a southern receiving point with a standpipe water storage facility, Q1/Q2/Q3 2024
- 5) WIFIA loan application expected in Q2 2024, as previously mentioned
- 6) Authorization to prepare and then sell a municipal bond, Q3 2024
- 7) DuPage Water Commission customer agreement, before Q4 2024
- 8) Design engineering contracts for:
 - a. A north receiving station, before end of FY 25
 - b. A northwest elevated water storage tank, before end of FY 25
 - c. A south receiving station, before end of FY 25
 - d. A south receiving station standpipe-type water tower, before end of FY 25
 - e. IL—126 area watermain improvements, before end of FY 25
 - f. Bluestem Drive water main improvements, before end of FY 25

Finally, within this five-year budget proposal, the City staff assumes that annual water sales revenues will need to go up by 25% in aggregate in FY 25, and 15-25% in aggregate each year thereafter through FY 29. No specific base water rate or volumetric water rate is proposed for FY 25; we anticipate leading a discussion about different rate structures at a City Council meeting. The ~\$10m annual water sales revenue in FY 29, again, is a ballpark figure based on the preliminary financing plan shown within the budget, and these figures will change in the next few months.

Items to note – Public Works and Parks building planning (City Council Goal #3 tied)

The City Council approved a design agreement with Kluber and EEI in February 2024, beginning the process towards constructing a new Public Works and Parks Facility in 2024 and 2025. We anticipate selection of a construction manager by April 2024, with the intent to look at constructing some site improvements and a building pad by the end of calendar year 2024.

In accordance with the above schedule, we have budgeted for the most conservative cost estimates possible. In last year's five-year budget proposal, we included roughly \$30m in total funds over multiple fiscal years to cover the highest cost estimates provided by the City's architects. In this year's five-year budget proposal, we have included roughly \$40m in total funds over multiple fiscal years to cover the cost estimates reviewed last year. This extra \$10m is not tied to a specific building design or cost overrun as much as it is a hedge against construction inflation and to provide a suitable contingency fund for the project. We are attempting to demonstrate to the City Council the relative impact and affordability of the highest cost estimates for the facility, so that the City Council can make a fully-informed decision about the size and scope of the building in the next few months. We intend to pursue value engineering to drive this cost down in accordance with the feedback already received by the City Council.

Items to note – Subdivision Cluster / Road to Better Roads funding (City Council Goal #5)

In last year's five-year budget proposal, the City Council reviewed several policy options for funding the upcoming subdivision cluster coming due for road rehabilitation. Those options involved a variety of options related to increasing the \$8 per month Road Infrastructure Fee (RINF), changing the timing of subdivision completion, and issuing bonds at varying amounts. In this five-year budget proposal, we plan to complete most of the subdivisions between FY 25 and FY 28 (proposal with map attached), funded through funds saved during the FY 23 and FY 24 budget year, a ~\$6 million bond issuance expected in FY 26, and no change in the RINF fee. On top of the subdivision cluster projects, the City has more than \$8.5m in normal Road to Better Roads program neighborhood paving plus another \$6.2m in individual road project funding possible within the five-year budget proposal.

The City Council is expected to debate the design engineering agreement for a ~\$3m program in FY 25 at the February 2024 Public Works Committee and meetings thereafter. This discussion will coincide with a general overview of the multi-year proposal. Additional decision making for the subdivisions beyond FY 25 (including selection of specific subdivisions and timing) will occur during the FY 26, and FY 27 budget proposals in the coming years.

Items to note – Home rule status and special census (City Council Goal #8)

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 1,200 and 1,300 new housing starts have been constructed since the Census was completed. That puts the City's estimated population around 25,000 as of February 2024.

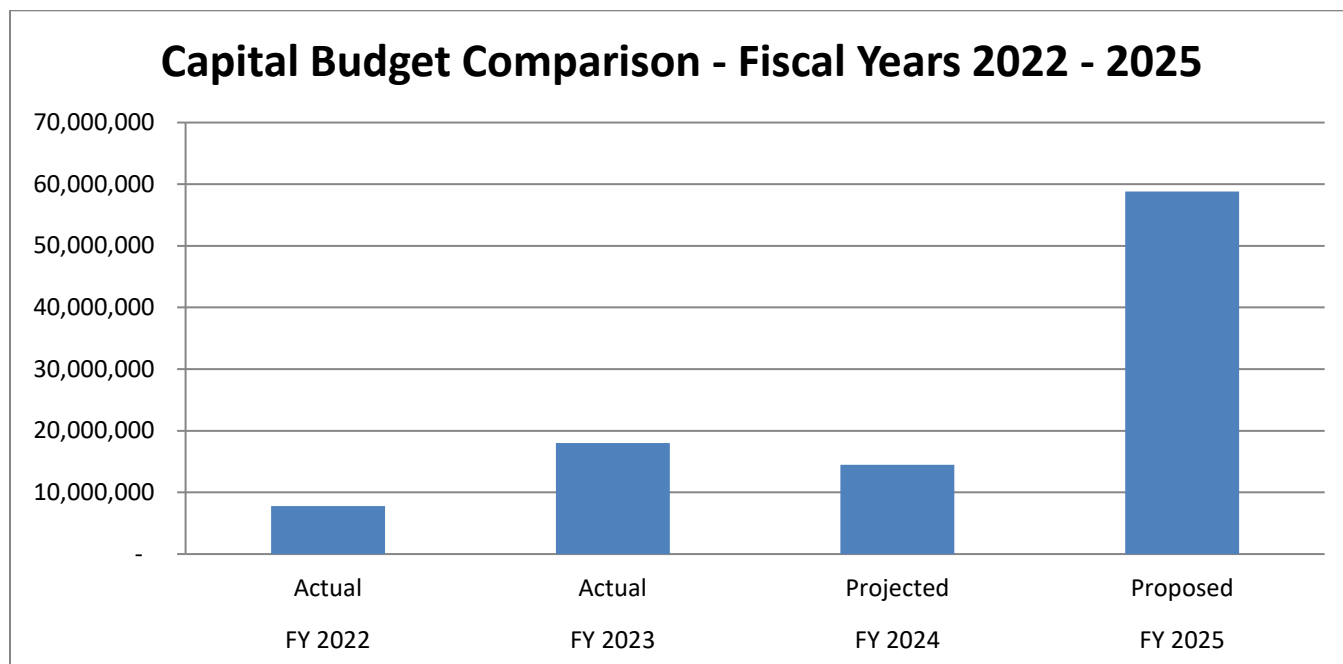
For every new resident counted as part of a special census, the City stands to receive more than \$250 per year. This combination of per capita income taxes, use taxes, motor fuel taxes, transportation renewal fund, and cannabis taxes are state shared revenues based on a City's population.

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). For purposes of this five-year budget proposal, we have assumed a special census will be completed in FY 25.

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 (DWC water sourcing project). The biggest decision 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 \$14.5m in FY 24. Capital expenditures spiked in FY 23 to just under \$18m, with the City Hall/Police Station renovation (~\$6.8m) and the Bright Farms sanitary sewer improvement projects (~\$3.2m) serving as the primary cost drivers. Capital projects are expected to around \$60m in FY 25, as the result of enhanced capital spending in the Water Fund (related to the DWC water sourcing transition and Lincoln Prairie improvements), the anticipated construction of a new Public Works/Parks facility and an augmented roads program.



Items to note – Bond Ratings and refinancing

The City was upgraded one notch from to AA- to AA, by Standard & Poor's in September 2016, which was most recently affirmed in June 2023. Fitch Ratings has rated the City's debt at AA since 2019; 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, local 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 2023 is below.

City or Town	Inspectors Full Time, 2023	Inspectors Part Time, 2023	# of Inspections in 2023	Average Inspections Per Year/Per Inspector	Average Inspections Per Day/Per Inspector	# of Outsourced Inspections	# of Inspections Requiring Illinois Plumbing License	Permits Issued
Oswego	3	0	8,732	2,910	11	659	3,011	3,109
Montgomery	2	0	1,833	917	4	93	93	3,008
Kendall County	1	1	1,117	745	3	38	96	358
Sugar Grove	1	0	291	291	1	88	267	629
Yorkville	3	0	11,442	3,814	15	3,696	1,789	2,272
Plano								
Plainfield	5	0	14,999	2,999	12	0	2,428	2,857

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 25 column reflects the City Council’s policy decision in December 2023 to increase the tax levy by new construction only. We assume a similar policy decision and increase in FY 26 and more conservative \$50,000 increases each year thereafter (~2%) in FY 27 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. The 2023 (FY 25) City contribution (i.e., actuarially determined funding policy contribution) to the Yorkville Police Pension Fund will be \$1,386,265, which is a nominal increase of \$7,360 (0.5%) over the 2022 (FY 24) contribution amount of \$1,378,837. The current funding level of the Police Pension Fund is 53.85%. FY 25 will represent the eleventh 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 24, we assumed rolled back an estimated 3% long term growth estimate for sales taxes to 2% year-over-year increases. As of February 2024, we’re on pace for 3.2% growth. We propose no change to the assumed 2% annual increase going forward.
- R5) Electric Utility Tax 01-000-40-00-4040
- a. This revenue line-item represents the City’s locally imposed tax on electricity usage. If the City is successful in attracting data centers on the Green Door / Yorkville Nexus property, this revenue would be in line to substantially increase. While we are currently proposing to share these incremental utility tax revenues with Green Door / Yorkville Nexus until their public infrastructure investment is recoup, the City is expected to retain a share of these new taxes each year. For conservative budgeting purposes, we have assumed Green Door / Yorkville Nexus will not come on-line within the five-year budget proposal.

- R6) Natural Gas Utility Tax 01-000-40-00-4041
a. This revenue line-item represents the City's locally imposed tax on natural gas usage. This revenue is variable depending on the price of natural gas (currently low) and the amount of gas used. Since the past two winters have been relatively mild and natural gas prices are low, the City is expected to observe a lower revenue figure for FY 24. We've budgeted for conservative historical amounts in FY 25 and beyond.
- 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 approximately 6% 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, DirecTV and Metronet. Total revenues are projected to be flat due to overall growth in new homes offset by a trend away from franchise video services.
- R9) Hotel Tax 01-000-40-00-4050
a. Hotel tax revenues have grown at double digit rates two years in a row since the end of the pandemic. Our busy local economy and general domestic travel trends support some growth going forward, but we've chosen to project flat revenues to be conservative.
- R10) Video Gaming Tax 01-000-40-00-4055
a. Video gaming revenues have finally plateaued after multiple years of strong growth. We plan for 2.5% growth going forward. The City currently has 19 video gaming locations with 103 terminals.
- R11) Amusement Tax 01-000-40-00-4060
a. 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 and FY 24, 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 December 2029.

- 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 \$155 per capita when the City approved the FY 24 budget in Spring 2023, and the actual revenues have been near \$165 per capita. For FY 25, IML is expecting these revenues to increase to \$170 per capita. Additionally, we assume the City will conduct a special census in 2025, with population totals and increased revenue to be observed May 1, 2026 (FY 27). 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 ~\$40 per capita in December 2023 for the FY 25 budget year. Actual revenues have been in that \$40 range. IML projects inflationary growth going forward. The increase seen in FY 27 is related to the planned Special Census.
- 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 24 was \$1.79 per capita, but actual revenues were lower. IML assumes the FY 25 revenues will be \$1.48 per capita, and we assume 2% growth going forward.
- R19) Federal Grants 01-000-41-00-4160
a. The large values in 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.

- R20) Building Permits 01-000-42-00-4210
- a. Building permit revenues are a one-time revenue stream, and one that is difficult to predict at the beginning of every budget season. For the past few years, we have recommended a cautious approach – identifying a benchmark revenue figure within the General Fund to offset related community development hard and soft costs to conduct inspections and diverting any revenue overage to the capital funds to be used for one-time expenditures. FY 24 figures are likely to be much higher than budget projections due to the receipt of the Bright Farms building permit and a large pod of permits being submitted to the City in January and February 2024. In FY 25 and beyond, we continue to budget for a more moderate amount on the off-chance we eventually have a non-high-growth year.
- 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 high interest rates throughout the country and a solid pool of cash on hand, the City has seen our investment earnings rise significantly.
- R24) Miscellaneous Income 01-000-48-00-4850
- a. This revenue line-item covers green power civic grants from the City’s residential electric aggregation program (\$2,000 per month) plus the City’s credit card (~\$1,200 per month). The rest of the years, past and future, are for one-off revenues received.
- E1) Salaries – All Departments Multiple #’s
- a. We are proposing 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 26 through FY 29.
- E2) Health Insurance – All Departments Multiple #’s
- a. For FY 25 thru FY 29, 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. In 2024, the employer rate continued to fall to 5.83% (-11%), as the City's existing early retirement incentive with IMRF from 2011 expired at the end of 2023. 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 25 through FY 29. 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 pre-employment drug tests and background checks.
 - c. Finance – GFOA ACFR award fee, utility billing processing and credit card fees, bank fees, software renewal fees, public official bond renewal 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, LEADS, pre-employment drug screens, pre-employment physicals, FAA drone registration, IACP renewal, APBNET annual fee and WatchGuard.
 - e. Community Development – Access to iWorQ (code enforcement and permit management software), consultant work related to the subdivision control ordinance (UDO), document scanning fees, 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, Kendall County salt igloo annual renewal fee 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, AWWA annual dues, IPWA Annual Dues and BSI backflow monitoring.
 - i. Sewer Operations – Sewer cleaning, alarm monitoring, utility billing processing and credit card fees, and manhole repair.
 - j. Parks – background checks, copy charges, lightning detector annual fees, and park board minute taker fees.
 - k. Recreation – Referees and umpires, recreation class instructors, graphic design, web track maintenance agreement, pest control, background checks, and park board minute taker fees.
- E9) Office Cleaning – All City Hall Multiple #'s
- a. This line-item covers a pro-rata share of the cost to clean all City buildings for each department. The current cleaning contract expires in August 2024, with a one-year extension option.
- 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 the gradual elected official's salary changes starting in 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 Payroll and Benefits Coordinator to better streamline HR/payroll processes throughout the City and to alleviate existing workload from Finance Department staff.

- 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. As discussed in the Items to Note section above, we propose to hire a new police officer in FY 25, bringing the City's sworn officer count to 34. FY 26 and beyond will be reviewed during next year's budget proposal.
- E19) Police Commission 01-210-54-00-5411
a. Sergeant testing will occur in FY 27. Patrol officer testing will occur in every year of the five-year budget proposal.
- E20) Training Coordinator Services (Police) 01-210-54-00-5413
a. This line-item covers the cost of the shared Police Training Coordinator with the Village of Oswego.
- E21) 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.
- 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. In FY 24, we saw very high permit counts which resulted in an increased in outsourced costs.
- E23) Professional Services (Community Development) 01-220-54-00-5462
a. The FY 24 column for this line-item contains the final payments for the UDO project, which was adopted by the City Council in late 2023.
- E24) Salaries & Wages (Streets) 01-410-50-00-5010
a. As referenced in the Items to Note section above, we propose to hire four new streets employees in FY 25: an Assistant Director of Public Works (costs split between other divisions), an Operator Arborist, and two Maintenance Worker IIs.
- E25) Part-Time Salaries (Streets) 01-410-50-00-5015
a. This line item contains funds to hire two seasonal streets department employees at \$20 per hour for 1,000 hours per year.
- 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 25 column contains funds for traffic signal maintenance and intersection striping for most Route 34 intersections in town.
- E28) Telecommunications (Streets)
a. This line-item generally covers cell phone costs for City employees. In Streets in FY 25, we've included a few thousand dollars for a GIS tracking software for our snowplow trucks. We infrequently hear from residents that trucks are driving too fast for conditions, even though it is difficult to get a large plow truck up to speed on neighborhood streets. This would allow us to provide a proper customer service response to complainants when they contact us, by allowing us to reference the actual location and speed of the plow truck as it goes through neighborhoods. Additionally, the staff can use this to monitor plow route progress during snow events.
- E29) Mosquito Control 01-410-54-00-5455
a. The line-item expense for mosquito control represents treatment of storm sewer inlets only.
- E30) 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 992 senior accounts and 16 circuit breaker senior programs.
- E31) 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.
- E32) 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 current 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 around 10% increases each year after FY 24. The ordinance contemplates the program expiring in FY 28, related to the development agreement approved for the project. For continuity and conservative budgeting purposes, we assume the program will be renewed through FY 29.
- E33) GIS Consortium Services 01-640-54-00-5434
a. 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. We studied sharing GIS services with Kendall County last year and we've received proposals from a regional GIS consortium called MGP which serves over 40 communities in Lake, Cook, Will, and DuPage counties. We're preparing a formal recommendation for review by the City Council to utilize shared GIS services in the coming months.

- E34) Amusement Tax Rebate 01-640-54-00-5439
a. As part of the Countryside redevelopment project incentives, the City was 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. This incentive was satisfied as October 2023.
- E35) 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.
- E36) 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 25. 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.
- E37) Building and Grounds Chargeback 01-640-54-005453
a. This line-item represents the General Fund's coverage of personnel, operations and building improvement expenditures that are housed in the Building and Grounds Fund.
- E38) 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.
- E39) 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).
- E40) 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.
- E41) 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. All the City's sales tax sharing incentive agreements are expected to expire by the end of FY 28.

- E42) 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 (expires March 2028), Kendall Crossing, and the downtown business district.
- E43) 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.
- E44) 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.
- E45) Transfer to City-Wide Capital 01-640-99-00-9923
a. We're preparing to transfer any FY 24 budget surplus into the CW capital fund, reflected in a FY 24 projected amount that is far greater than the FY 24 budget amount. In FY 25 and beyond, this line-item covers the projects listed in the City-Wide Capital Fund.
- E46) Transfer to Building & Grounds 01-640-99-00-9924
a. The FY 25 column includes the normal transfer to fund the long-term Building and Grounds capital program and to fund one-third of proposed debt service amounts for the Public Works/Parks facility.
- 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 26 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 25 and beyond projected revenue figure of \$24,000 reflects a \$108.60 per home tax amount, as mentioned during the Fox Hill SSA levy discussion in late 2023. Of note, the long-term debt on past projects and the negative fund equity was cleared in FY 24.
- E1) Outside Repair and Maintenance 11-111-54-00-5417
 - a. The FY 25 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 25 revenue figures reflect the ~\$180 levy per home that was discussed by the City Council during the levy approved in late 2023.
- E1) Pond Maintenance 12-112-54-00-5416
 - a. In FY 25 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)

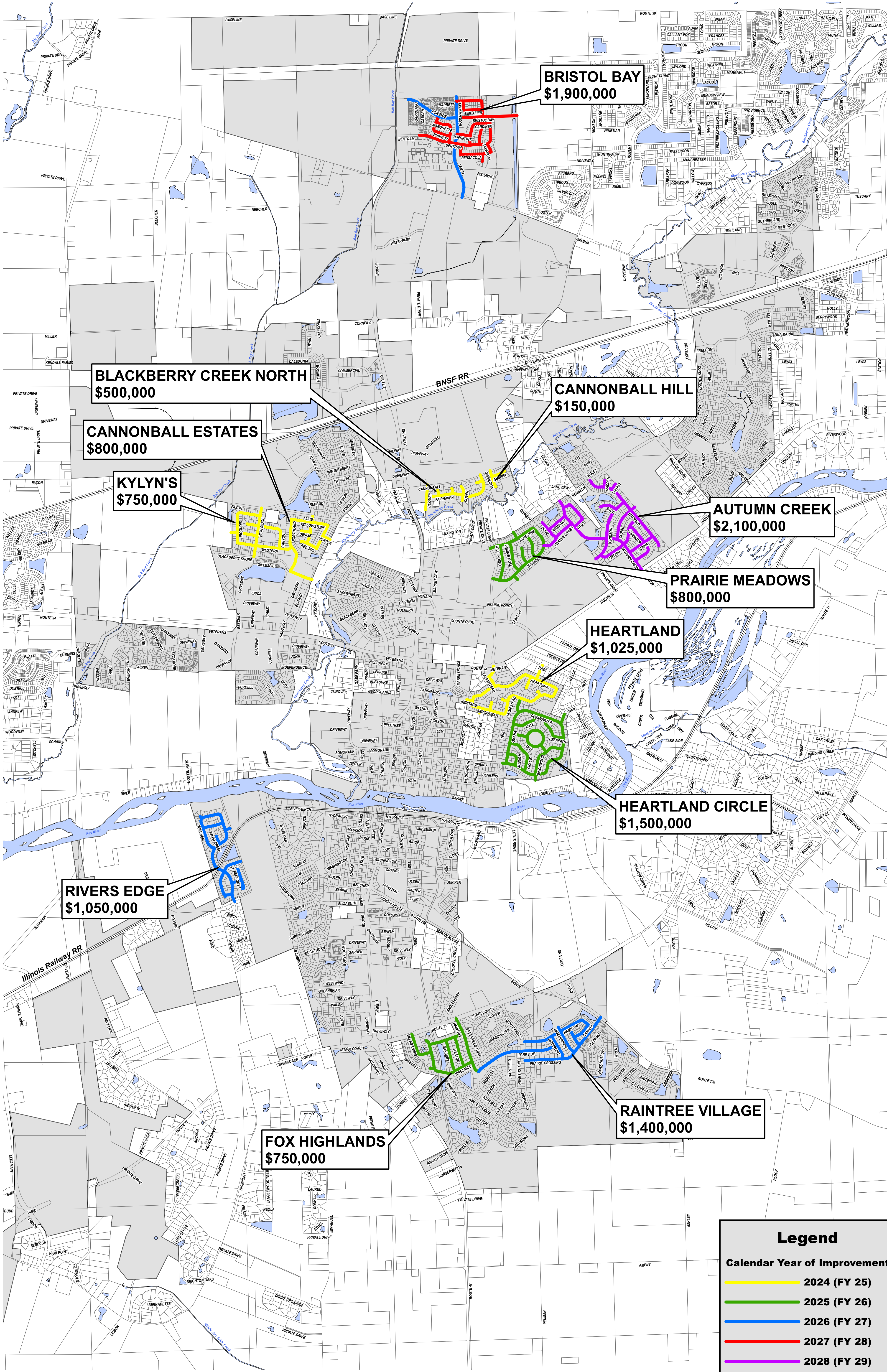
- R1) Motor Fuel Tax 15-000-41-00-4112
a. The FY 25 revenue figures reflect the City's share of the state's motor fuel tax at ~\$22.50 per capita (IML estimate) and our certified population of 21,533. In subsequent years, the amount of the tax will increase by an inflationary factor each year, and we assume the special census will go into effect in FY 27.
- 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 25 figures represent a ~21 per capita distribution.
- E1) Salt 15-155-56-00-5618
a. The state bid pricing for salt in 2023 was ~\$79 per ton, with ~2,100 tons ordered. Historical pricing for salt has been in the \$50 to \$100 per ton range. For FY 25 and beyond, we've budgeted for pricing around \$95 per ton.
- E2) Road to Better Roads 15-155-60-00-6025
a. The FY 25 column reflects the roads chosen by the City Council in late 2023 and set to be bid out in early 2024.
- E3) Pavement Striping Program 15-155-60-00-6028
a. Per staff recommendation, all pavement striping funds have been moved to Fund 23 (City Wide Capital) due to the administrative burden of using MFT funds.

City-Wide Capital Fund (23)

- R1) Federal Grants 23-000-41-00-4160
a. This line-item contains revenue received by the City via the Kendall County ARPA / Rob Roy Drainage District intergovernmental agreement. While the entire \$500,000 in revenues was received in 2023, the City has booked the revenue in escrow, and is including it in the budget / revenues as the expenditures of the project are incurred.
- R2) Federal Grants – STP Bristol Ridge 23-000-41-00-4163
a. While the Bristol Ridge Road repaving project occurred in FY 23, this line-item contains the remaining construction engineering reimbursements related to the roadway improvements on Bristol Ridge Road. Per the grant agreement, the City pays 100% of construction engineering costs upfront and is then reimbursed at a rate of 75% by the State.
- R3) 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.
- R4) Building Permits 23-000-42-00-4210
a. This line-item corresponds to any building permit revenues received above and beyond related staffing and operational costs in the Community Development Department. The City’s past practice has been to identify these unexpected revenues as available for use for one-time capital projects. For conservative budgeting purposes, we do not assume any revenue in FY 25.
- R5) Road Contribution Fee 23-000-42-00-4222
a. The road contribution fee is an impact fee collected at time of building permit for developments that were generally constructed after 2006. These funds must be spent on the regional roadway system, and in some subdivisions, there are specific earmarks for use of these funds. Additionally, all the impact fees collected within Grande Reserve are being escrowed (and not shown as revenue until corresponding expenditures are incurred).
- R6) Road Infrastructure Fee 23-000-44-00-4440
a. The FY 25 column reflects an \$8 per month per household fee collected as part of the utility bill. For FY 25 and beyond, we assume revenue increases via housing growth only. If the City Council decides to change the road infrastructure fee (RINF) this year in accordance with the subdivision cluster and funding strategy, we will update the budget afterwards.
- R7) Reimb - Com Ed 23-000-46-00-4606
a. This line-item includes Com Ed’s reimbursement to the City for Corneils Road resurfacing. While the payment was received in FY 23, we budget for the revenue in FY 25 as that’s when the money will be taken out of escrow to complete the project.

- R8) Reimb – Grande Reserve Improvements 23-000-46-00-4612
a. The FY 25 column is for collected and escrowed developer proceeds and 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 25. The FY 28 column contains revenues to offset the expected Kennedy Road repaving between Emerald Lane and Freedom Place; this project is shown with roughly \$411,000 of City funds to be used plus more than \$2m in impact fees from Grande Reserve. These projects will not move forward unless the building permits and corresponding impact fees are received by the City. The schedule narrated above represents the earliest possible timelines for revenues.
- R9) Reimb – Bristol Bay annex 23-000-46-00-4618
a. In 2018, the City released security from Pulte/Centex (then developer of Bristol Bay) that was to cover completion of a few dozen feet of roadway extensions of Bristol Bay Drive and Bertram Drive, in exchange for a \$171,000 cash deposit that the City could put towards the cost of extending these roads in the future as part of the Route 47 expansion project. With the project set to begin in the next couple fiscal years, we will move the funds from escrow into the budget in FY 26.
- R10) Reimb – Raintree Village 23-000-46-00-4636
a. The City agreed to accept responsibility for the completion of certain pieces of infrastructure in the development as part of a broader development agreement in 2019. This line-item represents the completion and final payment from the escrow account for the infrastructure in Raintree Village, which will be completed in FY 25 as part of the RTBR program. 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.
- R11) Bond Proceeds 23-000-49-00-4900
a. This line item represents a bond issuance to fully fund all City-Wide Capital projects planned in FY 26 and beyond but is most closely tied to the funding for the subdivision cluster / road rehabilitation.
- E1) Engineering Services 23-230-54-00-5465
a. We propose to update our pavement management plan in FY 25. This will consist of an updated inventory of street conditions, including a LIDAR based survey. The last substantial update of this inventory was done in 2018.
- 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 25 column represents the final five lights being replaced by the City staff.
- E3) Road to Better Roads 23-230-60-00-6025
a. This line-item contains the normal 2024 construction season RTBR plan and the second payment to Bristol Township for the Cannonball Rd curve. The FY 26 and beyond columns illustrate a normal RTBR plan only.

- E4) RTBR Program – Subdivision Paving 23-230-60-00-6028
- a. As discussed in the Items to Note section above, the City proposes to complete the cluster of subdivisions coming due for pavement rehab this decade by funding 3-4 subdivision in FY 25 (Blackberry Creek North, Cannonball Estates, Heartland, and Kylvn’s Ridge) and two to three subdivisions in each of FY 26 and FY 27. FY 28 and beyond is under review. The staff have added a suggested subdivision cluster timing for FY 26 and beyond, but this suggestion should be considered after the City completes an update to its pavement management plan and analysis in 2025 (Exhibit 2).
- E5) Drainage District Improvements 23-230-60-00-6034
- a. This line-item represents the expenditure side of the arrangement between the City, Kendall County, and the Rob Roy Drainage District to complete work within the drainage district’s boundaries. FY 24 includes previously approved tree removal. FY 25 includes any carryover work from FY 24 plus future restoration, dredging, and stabilization as expected to be recommended by the drainage district.
- E6) Rte 47 Improv (Water Park Way / Jericho) 23-230-60-00-6035
- a. This line item represents the City’s share of non-utility costs for the Route 47 expansion project between Raging Waves and Route 30. This work is in final design stage with IDOT and is expected to be bid out in 2024/2025.
- E7) Rte 47 Improv (Water Park Way / Kennedy Road) 23-230-60-00-6039
- a. This line item represents the City’s share of non-utility costs for the Route 47 expansion between Raging Waves and Kennedy Road. While the IDOT project is not expected to start construction for a couple more years, the City is responsible for moving a water main from future IDOT right of way before the IDOT project begins. These non-utility costs are part of the City’s responsibility for the Route 47 expansion projects; the utility costs housed within the water fund will be reimbursed by the state.
- E8) Kennedy Road (Emerald Lane to Freedom Drive) 23-230-60-00-6040
- a. It is anticipated that Kennedy Road will be reconstructed between Emerald Lane and Freedom Place in FY 28, pending right-of-way acquisition and accumulation of road contribution fees from Grande Reserve buildout.
- E9) 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 25 have not yet been chosen.
- E10) Rte 47 & Rte 71 Improv (Rt 71 to Caton Farm) 23-230-60-00-6044
- a. This line-item contains funds for the City’s share of costs for the Route 47 expansion south of town. This work is expected to begin in a few years, but the City is responsible for moving a water main from future IDOT right of way before the IDOT project begins. These non-utility costs are part of the City’s responsibility for the Route 47 expansion projects; the utility costs housed within the water fund may or may not be reimbursed by the state.



Legend

Calendar Year of Improvement

- 2024 (FY 25)
- 2025 (FY 26)
- 2026 (FY 27)
- 2027 (FY 28)
- 2028 (FY 29)



Engineering Enterprises, Inc.
52 Wheeler Road
Sugar Grove, Illinois 60554
(630) 466-6700
www.eeiweb.com

United City of Yorkville
651 Prairie Pointe Dr,
Yorkville, IL 60560

DATE: FEBRUARY 2024
PROJECT NO: YO2337
BY: MJT
PATH: H:\GIS\PUBLIC\YORKVILLE\2022\YO2338
FILE: YO2338 Parking 5-year Plan Option 2 Cost

ROAD PROGRAM UPDATE
UNITED CITY OF YORKVILLE, ILLINOIS

PROJECTED PLAN



- E11) Tree Replacement Program 23-230-60-00-6045
a. The City has been struck by emerald ash borer and storms, and we have had to remove dead and dying trees throughout City parks and properties. We propose to begin to replenish some of our City-wide tree cover through annual appropriation of this line-item. The exact number of trees per year and locations of those trees are up to City Council review, and no specific proposal is made at time of budget proposal creation.
- E12) 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 25.
- E13) Prairie Pointe Pedestrian Bridge 23-230-60-00-6062
a. The City Council has expressed interest in creating a walkway from the Prairie Pointe parking lot to the ballfields at Riemenschneider Park. We've budgeted \$50,000 as an upper end estimate for a fully accessible pedestrian bridge. Exact bridge design and project scope can be discussed by the City Council later.
- E14) 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 between Raging Waves and Baseline Road. This line-item represents the earliest possible state construction timeline and the City's financial responsibility according to a previously approved memorandum of understanding.
- E15) 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. Patching of the road will occur outside of the planned improvements by Bright Farms this FY.
- E16) Kennedy Road (Freedom Place) 23-230-60-00-6087
a. It is anticipated that the intersection of Kennedy Road and Freedom Place will be completed in FY25, pending right-of-way acquisition and accumulation of road contribution fees from Grande Reserve buildout.
- E17) Van Emmon Street Improvements 23-230-60-00-6089
a. If the City receives a Kane Kendall Council of Mayors grant for Van Emmon pavement rehab, we propose to complete the project in FY 26. We expect to hear about the outcome of this grant by mid-2024.
- E18) 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.

- E19) Principal Payment (2025 Bond) 23-230-76-00-8000
- E20) Interest Payment (2025 Bond) 23-230-76-00-8050
 - a. These line-items contain the debt service for a 15-year bond expected to be sold in FY 26 to fund City wide Capital projects, including the subdivision cluster / road rehabilitation.
- E21) Principal Payment (2014A Bond) 23-230-78-00-8000
- E22) Interest Payment (2014A Bond) 23-230-78-00-8050
 - 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 \$1,759 per new dwelling unit, depending on the subdivision. The large increase observed in FY 24 was due to the completion of the Kendall Marketplace residential project, which had a \$1,759 per dwelling unit fee.
- R2) Building and Grounds Chargeback 24-000-44-00-4416
a. This chargeback represents the General, Water and Sewer Funds share of building and grounds related services.
- R3) Investment Earnings 24-000-45-00-4500
a. If the City sells a bond for the PW project, we expect to receive a few hundred thousand in interest from cash on hand in FY 25.
- R4) Miscellaneous Income 24-000-48-00-4850
a. If the City pursues a park site land acquisition in FY 25, we anticipate transferring funds for land acquisition/facility construction currently sitting in Parks Capital. If no land acquisition is completed in FY 25, this amount will be zeroed out.
- R5) Bond Proceeds 24-000-49-00-4900
R6) Premium on Bond Issuance 24-000-49-00-4903
a. These line-items represent a bond sale projected in FY 25 for ~\$40m 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 plus a 33% contingency, and the final bond sale will be dictated by City Council policy decision.
- R7) 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.
- R8) Sale of Capital Assets 24-000-49-00-4910
a. If the Kendall Marketplace sale is completed to Marker, we propose to deposit the sale proceeds in this fund in FY 25.
- R9) 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).
- R10) 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 Facilities Manager and the Building and Grounds maintenance worker.
- E2) Bond Issuance Costs 24-216-54-00-5402
a. This line-item covers the financial advisor, 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 25 columns contain funds for 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. Additionally, this line-item will cover security alarm monitoring service, all preventive maintenance, and inspections for all buildings – including but not limited to fire alarm and fire suppression system service, fire extinguisher inspections, elevator maintenance and repairs, Spring and Fall HVAC start up maintenance, service for the furnaces and boilers, carpet cleaning, window cleaning and maintenance, repairs as systems fail, and other building maintenance projects as they come up. This basin needs to be restored to a fully naturalized state, needs some miscellaneous infrastructure repair work, and needs an annual maintenance contract.
- E5) Property & Bldg Maint Supplies 24-216-56-00-5656
a. This line item covers all general building maintenance and repair supply purchases. In this year's budget, we have specifically identified funds for the last part of the Prairie Pointe landscaping project (\$5,000), for a new automatic gate at the Tower Lane facility (\$10,000), and LED lights for the garage at Prairie Pointe (\$1,000).
- E6) Property Acquisition 24-216-60-00-6017
a. This fund covers acquisition of property contemplated for park purposes.
- E7) Building Improvements 24-216-60-00-6020
a. This line-item covers various building maintenance projects within the Beecher Center. In FY 25, we've identified projects within the Beecher Center (new roof for \$57,000 and a fire alarm panel for \$25,000). In FY 26 and beyond, we've identified projects for replacing the aluminum siding (\$92,000 in FY 26), new carpet and flooring (\$72,000 in FY 27), interior lighting upgrades (\$120,000 in FY 28), and replacing the accessible doors (\$28,000 in FY 29).
- E8) Public Works / Parks Facility 24-216-60-6042
a. This line-item contains funding to cover the most expensive option for the PW / Parks facility, plus a large contingency. The City Council will need to dictate scope of the building during the design process in the coming months.

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| E9) | Principal Payment (2021 Bond) | 24-216-82-00-8000 |
| E10) | Interest Payment (2021 Bond) | 24-216-82-00-8050 |
| E11) | Principal Payment (2022 Bond) | 24-216-95-00-8000 |
| E12) | 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.
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| E13) | Principal Payment (2024 Bond) | 24-216-86-00-8000 |
| E14) | Interest Payment (2024 Bond) | 24-216-86-00-8050 |
- a. These line-items represent the debt service on a proposed bond sale in FY 25 of ~\$40m 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)

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| R1) | Development Fees – Police Capital | 25-000-42-00-4215 |
| R2) | Engineering Capital Fee | 25-000-42-00-4218 |
| R3) | Development Fees – PW Capital | 25-000-42-00-4219 |
| R4) | 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.
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| R5) | Building and Grounds Chargeback | 25-000-44-00-4416 |
| R6) | Police Chargeback | 25-000-44-00-4420 |
| R7) | Public Works Chargeback | 25-000-44-00-4421 |
| R8) | 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 & streets), Building and Grounds Fund, Parks and Recreation Fund to cover the gap between vehicle and equipment purchases and available funds in the respective departments.
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| R9) | Vehicle Maintenance Chargeback | 25-000-44-00-4423 |
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- a. This line item contemplates the completion of the PW facility and the hiring of a mechanic in FY 27. If the City is successful in setting up an in-house mechanic shop, we will distribute costs of operations throughout the departments based on vehicle counts. This revenue line-item represents the incoming payments from those departments. This methodology and amount could change prior to FY 27.
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| R10) | Miscellaneous Reimb – Park Capital | 25-000-46-00-4692 |
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- a. The FY 26 and FY 29 columns show funds due to be paid by the Grande Reserve developer to the City for construction of Parks C, F, G, and H in Grande Reserve. In the case of parks F, G, H and the corresponding revenues, these funds are not due from the developer to the City until the unplatted farmland in the southern part of Grande Reserve begins development. The FY 27 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.
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|------|--------------------|-------------------|
| R11) | Sale of PW Capital | 25-000-49-00-4921 |
|------|--------------------|-------------------|
- a. As part of the purchase of our four new dump trucks in February 2024, the staff will be recommending the sale of various vehicles over the next five fiscal years as new vehicle purchases are received. If desired, a detailed breakdown of expected sales can be viewed within the Public Works vehicle replacement schedule.
-
- | | | |
|-----|------------------------------|--------------------------------|
| E1) | Vehicle Maintenance Services | (Multiple Line-items 25-200-*) |
|-----|------------------------------|--------------------------------|
- a. With the anticipated construction of a PW Facility, including vehicle maintenance bays, we propose to hire a Mechanic in FY 27. While a more detailed proposal will be brought forward in future fiscal years, 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 and leased tasers.
- E3) Equipment (Police) 25-205-60-00-6060
a. 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 25 column contains the purchase of three squad cars, as pre-authorized by the City Council in November 2023. We propose to purchase two squads in FY 26 and FY 27, three in FY 28, and two in FY 29.
- E5) Computer Equipment and Software (General Govt) 25-212-56-00-5635
a. This line-item 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. We propose to purchase a trackless/ventrac-type tractor in FY 25 for \$250,000, a mower for \$35,000 in FY 26, a mower for \$15,000 in FY 27, and a wheeled excavator for \$275,000 in FY 29.
- E7) Vehicles (Public Works) 25-215-60-00-6070
a. The year-by-year overview of Public Works vehicle purchases, including which vehicles are replacements vs. additions to the fleet, is included in an exhibit attached to this budget memo (Exhibit 3).
- 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 25 column includes funds for replacing the turf for baseball fields at Bridge Park (\$15,000), replacement playground at Rotary Park (\$100,000 – expected to be installed in FY 26), Riverfront Park concrete repair and improvement (\$25,000), and ongoing playground installations carried over from FY 24 (\$46,000). FY 26 includes funds for a replacement playground at Cannonball Park (\$105,000 – expected to be installed in FY 27) and Grande Reserve Park C (\$40,000). FY 27 includes funds for replacement playgrounds at Sunflower Park (\$85,000 – expected to be installed in FY 28), Bridge Park (\$70,000 – expected to be installed in FY 28), and Bristol Bay Park (\$50,000). The FY 28 column includes funds for replacement playgrounds at Raintree Park A (\$70,000) and Stepping Stones Park (\$100,000). Finally, FY 29 includes funds for replacement playgrounds at Gilbert Park (\$60,000) and Bristol Station Park (\$125,000), and expected funds for construction of Grande Reserve Parks F, G, and H (Exhibit 4).

Public Works Capital (25-215) - Vehicles & Equipment Summary

Account Number	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Description	Projected	Proposed	Projected	Projected	Projected	Projected	Totals
25-215-60-00-6070							
Vehicles	\$ 474,139	\$ 2,176,000	\$ 202,667	\$ 872,500	\$ 815,000	\$ 535,000	\$ 5,075,306
Bucket Truck	129,106	-	-	-	-	-	129,106
Street Sweeper	345,033	-	-	-	-	-	345,033
Tandem Dump Truck	-	300,000 *	-	330,000	-	-	630,000
Single Axle Dump	-	236,000 *	-	300,000	315,000	335,000	1,186,000
Single Axle Dump	-	285,000 *	-	-	315,000	-	600,000
F550 Dump Truck	-	125,000 *	-	-	-	-	125,000
Leaf Vac	-	-	150,000	-	-	-	150,000
Truck Rebuild	-	-	30,000	-	-	-	30,000
Tandem Dump Truck	-	330,000 *	-	-	-	-	330,000
Single Axle Dump	-	300,000 *	-	-	-	-	300,000
Single Axle Dump	-	300,000 *	-	-	-	-	300,000
Single Axle Dump	-	300,000 *	-	-	-	-	300,000
One Ton Pickup	-	-	-	62,500	-	-	62,500
Half Ton Pickup	-	-	-	-	60,000	-	60,000
One Ton Dump	-	-	-	180,000	-	200,000	380,000
PW Director Truck	-	-	22,667	-	-	-	22,667
Facility Maintenance Truck	-	-	-	-	65,000	-	65,000
Facility Maintenance Van	-	-	-	-	60,000	-	60,000
25-215-60-00-6060							
Equipment	\$ 215,368	\$ 250,000	\$ 35,000	\$ 15,000	\$ -	\$ 275,000	\$ 790,368
Boom Mower	35,000	-	-	-	-	-	35,000
Mini Loader	88,465	-	-	-	-	-	88,465
Rear Blade	5,040	-	-	-	-	-	5,040
Trailer	15,473	-	-	-	-	-	15,473
Seal Coat Machine	71,390	-	-	-	-	-	71,390
Trackless/Ventrac type tractor	-	250,000	-	-	-	-	250,000
Wheeled Excavator	-	-	-	-	-	275,000	275,000
Mower	-	-	35,000	15,000	-	-	50,000
Grand Totals	\$ 689,507	\$ 2,426,000	\$ 237,667	\$ 887,500	\$ 815,000	\$ 810,000	\$ 5,865,674
Carried over from FY 2024		\$ 946,000	\$ 150,000	\$ -	\$ 65,000	\$ -	\$ 1,161,000
Additions to the Fleet							

* Previously Authorized by City Council for Purchase

- E11) Building Improvements (Parks Capital) 25-225-60-00-6020
a. FY 25 includes funds to replace the roof, siding, and doors at the Beecher concession stand.
- E12) Equipment (Parks Capital) 25-225-60-00-6060
a. This includes FY 25 funds for a mower, skid steer, watering trail & tank, safety barricades, forester woodchipper attachment, misc. recreation equipment and to replace parks trash cans. FY 26 includes funds for a new mower, fork truck, misc. recreation equipment and to replace parks trash cans. FY 27 has designated funds for a new mower, gator utility vehicle, wing mower, mower brush, parks trash cans, and truck trailer (Exhibit 4).
- E13) Vehicles (Parks Capital) 25-225-60-00-6070
a. The year-by-year overview of Parks vehicle purchases, including which vehicles are replacements vs. additions to the fleet, is included in an exhibit attached to this budget memo (Exhibit 4).

Park & Recreation Capital (25-225) - Vehicles / Equipment / Park Improvements Summary

Account Number	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Description	Projected	Proposed	Projected	Projected	Projected	Projected	Totals
25-225-60-00-6070							
Vehicles	\$ 38,995	\$ 94,000	\$ 184,000	\$ 52,000	\$ 117,000	\$ 155,000	\$ 640,995
Pickup Truck	38,995	52,000	52,000	52,000	52,000	-	246,995
Pickup Truck	-	42,000	52,000	-	-	-	94,000
Recreation Van	-	-	38,000	-	-	45,000	83,000
Pickup Truck	-	-	42,000	-	-	-	42,000
Dump Truck	-	-	-	-	65,000	-	65,000
Utility Truck	-	-	-	-	-	55,000	55,000
Utility Truck	-	-	-	-	-	55,000	55,000
25-225-60-00-6060							
Equipment	\$ 107,913	\$ 219,000	\$ 115,000	\$ 135,000	\$ 77,000	\$ 41,000	\$ 694,913
Mower	13,359	15,000	15,000	16,000	16,000	16,000	91,359
Scissor Lift	9,650	-	-	-	-	-	9,650
Generator	2,398	-	-	-	-	-	2,398
Backhoe	13,090	-	-	-	-	-	13,090
Skid Steer	-	55,000	-	-	-	-	55,000
Watering Trailer and Tank	-	15,000	-	-	-	-	15,000
Safety Barriers	-	78,000	-	-	-	-	78,000
Gator	-	-	-	12,000	-	-	12,000
Forrester Attachment	-	31,000	-	-	-	-	31,000
Wing Mower	-	-	-	68,000	-	-	68,000
Fork Truck	-	-	25,000	-	-	-	25,000
Miscellaneous Recreation Equipment	8,000	15,000	15,000	15,000	15,000	15,000	83,000
Utility Brush Mower	-	-	-	8,000	-	-	8,000
Replace Trash Cans	13,500	10,000	10,000	10,000	10,000	10,000	63,500
Trailer	8,127	-	-	6,000	-	-	14,127
Paint Sprayer	-	-	-	-	20,000	-	20,000
Mower	33,199	-	-	-	16,000	-	49,199
Preschool Cabinets	1,500	-	-	-	-	-	1,500
Lighting Detectors	-	-	50,000	-	-	-	50,000
Storage Containers	4,740	-	-	-	-	-	4,740
Traffic Cones	350	-	-	-	-	-	350

Park & Recreation Capital (25-225) - Vehicles / Equipment / Park Improvements Summary (continued)

Account Number	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Description	Projected	Proposed	Projected	Projected	Projected	Projected	Totals
25-225-60-00-6010							
Park Improvements	\$ 417,332	\$ 186,000	\$ 160,000	\$ 220,000	\$ 185,000	\$ 560,000	\$ 1,728,332
Replace Turf - Baseball Outfields at Br	-	15,000	15,000	15,000	15,000	15,000	75,000
Playgrounds - Rotary Park	-	100,000	-	-	-	-	100,000
Playgrounds - Sleezer Park	76,092	-	-	-	-	-	76,092
Playgrounds - Kiwanis Park	73,726	-	-	-	-	-	73,726
Playgrounds - Countryside Park	27,266	-	-	-	-	-	27,266
Playgrounds - Rice Park	80,751	-	-	-	-	-	80,751
Playgrounds - Prestwick Park	62,763	-	-	-	-	-	62,763
Riverfront Concrete Project	-	25,000	-	-	-	-	25,000
Playground Installation Carry Over from	-	46,000	-	-	-	-	46,000
Playgrounds - Cannonball Park	-	-	105,000	-	-	-	105,000
Playgrounds - Sunflower Park	-	-	-	85,000	-	-	85,000
Grande Reserve - Park C	-	-	40,000	-	-	-	40,000
Playgrounds - Bridge Park	-	-	-	70,000	-	-	70,000
Playgrounds - Raintree A Park	-	-	-	-	70,000	-	70,000
Playgrounds - Stepping Stones Park	-	-	-	-	100,000	-	100,000
Playgrounds - Bristol Bay Park	-	-	-	50,000	-	-	50,000
Playgrounds - Gilbert Park	-	-	-	-	-	60,000	60,000
Playgrounds - Bristol Station Park	-	-	-	-	-	125,000	125,000
Grande Reserve - Park F	-	-	-	-	-	120,000	120,000
Grande Reserve - Park G	-	-	-	-	-	120,000	120,000
Grande Reserve - Park H	-	-	-	-	-	120,000	120,000
Countryside Shelter	38,000	-	-	-	-	-	38,000
Countryside Installation	43,734	-	-	-	-	-	43,734
Kiwanis Installation	15,000	-	-	-	-	-	15,000
Grand Totals	\$ 564,240	\$ 499,000	\$ 459,000	\$ 407,000	\$ 379,000	\$ 756,000	\$ 3,064,240

All purchases existing Vehicles and Equipment, unless noted otherwise (highlighted in blue).

New additions.

Water Fund (51)

- R1) Places of Eating Tax 51-000-40-00-4085
a. Per City Council policy, all revenues from the Places of Eating Tax, which was enacted January 1, 2024, are being deposited into the water fund. It is too early into the tax reporting and enforcement period to tell if our annual projections will be accurate or not.
- R2) Federal Grants 51-000-41-00-4160
a. The FY 24 column contains ARPA proceeds from Kendall County to be used on the Lake Michigan water source project. The FY 25 and FY 26 columns contain upcoming federal earmarked funds for the City's corrosion control project being conducted in conjunction with Oswego, Montgomery, and the DuPage Water Commission.
- R3) Water Sales 51-000-44-00-4424
a. This line-item reflects an aggregate annual revenue increase of 25% in FY 25, and then 15% to 25% increases each year thereafter through FY 29. Exact proposals for base and volumetric rates will be discussed at a future City Council meeting. As stated in the Items to Note section above, preliminary cost estimates from DuPage Water Commission are being reviewed by staff and are expected to be ready for public discourse in the next couple months, followed by a concept financing plan. The \$10.7m shown in FY 29 is expected to be in the ballpark for annual revenues needed to fund the Lake Michigan project, and theoretically, any water rate increase between the current \$4m annual revenue and \$10.3m could be warranted.
- R4) Water Infrastructure Fees 51-000-44-00-4440
a. No change is proposed for the Water Infrastructure Fee for FY 25. It is currently set at \$8.25 per month through the end of FY 24 and will need to be reauthorized for FY 25.
- R5) Water Connection Fees 51-000-44-00-4450
a. For FY 25, 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. FY 24 was an exceptionally strong development year, seeing more than 400 new homes constructed. Accordingly, these revenues were greater in FY 24 than they have been in a few years.
- R6) Reimb – YBSD 51-000-46-00-4662
a. This revenue line-item covers YBSD's expected reimbursement for the Center Street watermain project, which will serve their new treatment plant.
- R7) Reimb – Illinois Rte 47 (IDOT) 51-000-46-00-4662
a. The City is responsible for moving watermain from future IDOT right of way near Raging Waves, as part of the Route 47 north expansion project. 100% of the cost of this watermain project will be covered by IDOT.

- R8) Reimb – Lincoln Prairie 51-000-46-00-4665
a. This line-item represents Green Door / Yorkville Nexus’s expected repayment of 100% of the watermain loop to be constructed to serve their project in the Eldamain Rd corridor. This revenue will only be received when the City and Green Door / Yorkville Nexus finalize a development agreement and choose to move forward with the infrastructure project.
- R9) 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.
- R10) Bond Proceeds 51-000-49-00-4900
a. This line-item shows a Lake Michigan water source project funding scenario where no IEPA loans are received, and all non-WIFIA funding is done through normal municipal bond sale of ~\$22.7m in FY 25 and \$8.5m in FY 27.
- R11) Loan Proceeds – WIFIA 51-000-49-00-4908
a. These line-items represent the preliminary funding sources for the Lake Michigan water source project, and the City’s use of the IEPA low-interest loan program and the federal WIFIA loan program. As stated in the Items to Note section above, public discussions about the timing of the project, routing of the infrastructure, and cost sharing will be had in the coming months.
- 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 both FY 28 and FY 29.
- E1) Salaries & Wages 51-510-50-00-5010
a. As discussed in the Items to Note section above, the City proposes to hire an Assistant Public Works Director and Sewer-Water Operator in FY 25.
- 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 (Exhibit 5).
- E3) 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 three 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.

FISCAL YEAR 2025 - ADMINISTRATIVE CHARGEBACK MATRIX		Percentage of Time Spent			Allocated Cost			74.33%	25.67%		
		Utility %	C-TIF	D-TIF	Utility Billing	C-TIF	D-TIF	Water	Sewer	C-TIF	D-TIF
Support Assistant	74,532	50.00%	0.00%	0.00%	37,266	-	-	27,700	9,567	-	-
City Administrator	279,784	10.00%	2.00%	8.00%	27,978	5,596	22,383	20,796	7,182	5,596	22,383
Executive Assistant / City Clerk	100,045	5.00%	0.00%	0.00%	5,002	-	-	3,718	1,284	-	-
Admin Assistant	96,633	12.50%	0.00%	0.00%	12,079	-	-	8,978	3,101	-	-
Assistant City Administrator	184,179	0.00%	1.00%	1.00%	-	1,842	1,842	-	-	1,842	1,842
Receptionist/Building Permit Clerk	107,093	5.00%	0.00%	0.00%	5,355	-	-	3,980	1,375	-	-
Finance Director	230,687	15.00%	1.00%	1.00%	34,603	2,307	2,307	25,720	8,883	2,307	2,307
Accounting Clerk	124,549	10.00%	0.00%	0.00%	12,455	-	-	9,258	3,197	-	-
Senior Accountant	135,832	5.00%	0.00%	0.00%	6,792	-	-	5,048	1,743	-	-
Director of Public Works	226,896	0.00%	1.00%	1.00%	-	2,269	2,269	-	-	2,269	2,269
Community Development Director	230,968	0.00%	1.00%	1.00%	-	2,310	2,310	-	-	2,310	2,310
Planner I	93,642	0.00%	1.00%	1.00%	-	936	936	-	-	936	936
Receptionist/Building Permit Clerk	95,171	5.00%	0.00%	0.00%	4,759	-	-	3,537	1,222	-	-
								\$ 108,735	\$ 37,553	\$ 15,259	\$ 32,046
								\$ 193,594	GF - Admin Chargeback		
								51-5401	52-5401	87-5401	88-5401
								01-4415			

FISCAL YEAR 2025 - BUILDINGS & GROUNDS CHARGEBACK MATRIX		Percentage of Time Spent		Allocated Cost		Building & Grounds Chargeback	
		Total Cost	Library	Library	Library		
Maint Worker II	84,147		9.62%		8,091		8,091
Facilities Manager	137,170		0.00%		-		
						\$ 8,091	\$ 8,091
						82-5453	24-4416
						B & G - Chargeback	

- E4) Building and Grounds Chargeback 51-510-54-00-5453
a. This line-item contains a small portion of personnel and operational costs for Buildings and Grounds employees as outlined within the chargeback exhibit.
- E5) Professional Services 51-510-54-00-5462
a. This line-item contains costs for normal, annual professional services (~\$75,000), a portion of the cost of the ERP system, and the costs associated with the City's federal and state level lobbyists.
- E6) 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, a water rate study, and a leak detection program.
- E7) Water Sourcing - DWC 51-510-60-00-6011
a. While components and figures are still preliminary, we expect to incur costs related to a corrosion control study, WIFIA loan related issuance costs, phase 2 design engineering of the watermain extensions, design engineering for the receiving stations, elevated water storage tanks and standpipes, and internal water system improvements in FY 25. For FY 26 and beyond, a full Lake Michigan capital improvement plan was reviewed by City Council in Summer 2023 and will be updated and discussed as the project moves along.
- E8) Water Tower Rehab 51-510-60-00-6015
a. The funds included for FY 25 represent final payments for the north central water tower repainting project, completed in FY 24. The City withholds final payment to the contractor for one year from the finish of the repainting, as a form of security.
- E9) Building Improvements (Water) 51-510-60-00-6020
a. Treatment Facilities at Wells 3, 4, 7, 8, and 9 will need new roofs and electric heaters in FY 25.
- E10) Lincoln Prairie Improvements 51-510-60-00-6024
a. As discussed in the revenue section above, this line-item represents the large watermain loop that will serve the Green Door / Yorkville Nexus project and the Eldamain Road corridor. This project will only occur when the City and Green Door / Yorkville Nexus finalize a development agreement and choose to move forward with the infrastructure project.
- 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 #10 /Main & Treatment Plant 51-510-60-00-6029
a. As discussed at the February 2023 Public Works Committee meeting, the City needs to drill a new well for primary use now and for backup use in the future. This new Well #10 is planned to be located on the Yorkville High School property and will include improvements to the City's existing water treatment plant at 610 Tower Lane.
- E13) Rte 47 Improv (Water Park Way / Jericho) 51-510-60-00-6035
a. As referenced in the revenue section, the City will need to move a watermain out of IDOT future right-of-way near Raging Waves. The City is expected to be reimbursed for 100% of the cost of this project from IDOT.
- E14) Rte 47 Improv (Kennedy / Water Park Way) 51-510-60-00-6039
a. This line-item is for watermain relocation for the section of Route 47 expansion generally south of Raging Waves and does not include any of the components in the line-item 6035 above. This project is under review for City responsibility vs. state responsibility. Preliminarily, we have assumed this is 100% City responsibility.
- E15) Rte 47 Improv (Rte 71 / Caton Farm) 51-510-60-00-6044
a. This line-item is for watermain relocation for the section of Route 47 expansion on the south end of town. This project is under review for City responsibility vs. state responsibility. Preliminarily, we have assumed this is 100% City responsibility.
- E16) Equipment 51-510-60-00-6060
a. The \$7k semi-annual expense in future years is for water meter reading equipment replacement.
- E17) Well #7 Electrical Improvements 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 plan to make improvements to the existing electrical system to allow for a connection of a generator that would be rented in case of need. A back-up generator will be installed with the southern DWC connection.
- E18) 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 light-duty vehicle. FY 27 includes funds for the purchase of a new $\frac{1}{2}$ ton pickup truck and FY 28 and FY 29 contains funds for two new one-ton pickup trucks in each year.
- E19) 2015A Bond Principal 51-510-77-00-8000
E20) 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.

- E21) Principal Payment (WIFIA) 51-510-83-00-8000
- E22) Interest Payment (WIFIA) 51-510-83-00-8050
 - a. These line-items cover the preliminary debt service amounts of a WIFIA loan for the Lake Michigan water source project. 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.
- E23) Principal Payment (2023 Bond) 51-510-86-00-8000
- E24) Interest Payment (2023 Bond) 51-510-86-00-8050
 - a. This bond included funds to cover 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 #10 and treatment plant project.
- E25) Principal Payment (2024 Bond) 51-510-88-00-8000
- E26) Interest Payment (2024 Bond) 51-510-88-00-8050
- E27)
- E28) Principal Payment (2026 Bond) 51-510-90-00-8000
- E29) Interest Payment (2026 Bond) 51-510-90-00-8050
 - a. These line-items cover the preliminary debt service amounts of bonds in 2024 (\$22.735m and 2026(\$7.465m) to finance the City's share (20%) of the DWC water sourcing project
- E30) 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 2024 bond (PW facility).

Sewer Fund (52)

- R1) Sewer Maintenance Fees 52-000-44-00-4435
a. The City Council approved an inflationary increase to the sewer fee during the FY 23 and FY 24 budget process. 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 25. It is currently \$4 per unit per month through April 2024. The fee will need to be reauthorized in FY 25.
- 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) Salaries and Wages (Sewer) 52-520-50-00-5010
a. As discussed in the Items to Note section above, we propose to hire an Assistant Director of Public Works and a Sewer-Water Operator in FY 25.
- 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 25 column includes the potential study of long-term capital needs and sewer rates, if needed.
- E5) Lincoln Prairie Improvements 52-520-60-00-6024
a. Per the corresponding line item in the water fund and the sewer revenues above, this line-item represents the sanitary sewer extensions to the north and south ends of the Green Door / Yorkville Nexus project. This project will only move forward after the development/incentive agreement is approved and the developer is ready to move forward. This project's costs will be covered by the developer at 100%.
- E6) 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 29. This line-item was formerly branded as Road to Better Roads.
- E7) Vehicles 52-520-60-00-6070
a. The FY 26 column includes \$60,000 for a new one-ton pickup. The FY 26 column includes \$575,000 for the replacement of the City's sewer vacuum truck and a new light-duty pickup truck. The FY 28 column includes funds for a new one-ton pickup truck.

- E8) Developer Commitment 52-520-75-00-7505
a. This line-item covers the City's \$150,000 commitment to the Bright Farms sewer extension 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. As general item to note, this project and these bonds were the major cause of significant fiscal distress seen in the late 2000s and early 2010s, resulting in the City having to make major project deferrals, staff cuts, fee increases, and a one-year property tax increase of 90% through non-abatement of certain bonds. Retirement of these bonds in FY 26 is a significant milestone for the City and will close a chapter on one of the most difficult periods in the City-organization's history. 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) Library Chargeback 79-000-44-00-4482
a. This line-item represents the Library's contribution to the shared public relations / marketing employee between the Parks and Recreation Department and the Library.
- R5) Rental Income 79-000-48-00-4820
a. This line-item includes rental revenue from the licensed buildings on Hydraulic in Riverfront Park, and the cell tower lease at Wheaton Woods Park.
- R6) 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.
- R7) 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.
- R8) 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.
- E1) Salaries & Wages (Parks) 79-790-50-00-5010
a. As discussed in the Items to Note section, this line-item contains two new Maintenance Worker I employees in FY 26.
- E2) 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.

Library Fund (82)

(Editor's Note) This is the first time that the Library has chosen to participate in this budget memo through providing narratives. While the City must approve the Library budget, policy decisions within and execution of those decisions rests solely with the Library as an autonomous entity under the City's organization. The budget narratives, as drafted by the Library Director, are attached to this memo as an exhibit (Exhibit 6).

Library Capital Fund (84)

(Editor's Note) This is the first time that the Library has chosen to participate in this budget memo through providing narratives. While the City must approve the Library budget, policy decisions within and execution of those decisions rests solely with the Library as an autonomous entity under the City's organization. The budget narratives, as drafted by the Library Director, are attached to this memo as an exhibit (Exhibit 6).



To: Bart Olson, City Administrator
 From: Shelley Augustine – Library Director
 CC: Board of Trustees
 Date: February 21, 2024
 Subject: FY budget narrative

This FY25 proposed budget is for approval by the Board of Trustees for expenses and revenues scheduled to be collected and spent, between May 1, 2024, and April 30, 2025.

Library Fund Revenues

Property Taxes – Library Ops 82-000-40-00-4000

- The FY25 column reflects the Board of Trustees' decision at the October 9, 2023, board meeting to levy new construction and the CPI inflationary increment as they have in past years. This figure has been determined to be \$995,347.

Property Taxes – Debt Service 82-000-40-00-4083

- This will be the last year of this line item as our bonds will be paid off in December 2024. This figure has been determined to be \$861,408.

Personal Property Tax- PPRT 82-000-41-00-4120

- Personal property replacement taxes (PPRT) are revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. This figure has been determined to be \$13,566.

State Grants 82-000-41-00-4170

- A Per Capita Grant report is required each year and funds are awarded to libraries to provide funding for the day-to-day operations of qualifying Illinois public libraries. Each year the Director will review the *Serving Our Public 4.0: Standards for Illinois Public Libraries* with the Board to help with evaluate its progress over several years toward becoming an ideal library for its community.

Library Fines

82-000-43-00-4330

- On May 1, 2022, the library board voted to move to becoming a fine free library. We no longer collect money for overdue books that have been returned. This line item is now for fines paid for damaged or lost materials.

Library Subscription Cards

82-000-44-00-4401

- In Illinois, residents living outside the taxing area of a public library (outside of the municipality or library district service area) are considered non-residents for the purpose of library cards. Non-residents have the option to access library services by annually purchasing a library card, which includes reciprocal borrowing privileges, from a participating public library. The sale of a library card to a non-resident is covered by [Illinois Statute 75 ILCS 16/30-55.60](#).

Copy Fees

82-000-44-00-4422

- This is for money collected from the public printers, copies, and fax station.

Investment Earnings

82-000-45-00-4500

- This line item consists of interest income earned from investments in our reserves.

Rental Income

82-000-48-00-4850

- Money collected from the use of our Michelle Pfister Meeting Room per our policy manual.

Miscellaneous Income

82-000-40-00-4850

- Money collected from the use of our credit card devices.

Library Expense Operations

Salaries & Wages

82-820-50-00-5010

- We are proposing a 5% COLA for all employees this fiscal year. I have done a salary study for all departments and positions. Our FT staff are currently paid 19-40% less than the average rate of pay for a library with the population size of 15,000-29,999 people. The plan is to increase this in the next few years to bring them up to competitive wages.

Part-time Salaries

82-820-50-00-5015

- We are proposing a 5% COLA for all employees this fiscal year. We are currently paying minimum wage for most PT employees where area libraries offer a high wage. This increase will help the library become more competitive with hiring and retain employees.

Retirement Plan Contribution

82-820-52-00-5212

- 5 FT employees are under the city's benefits plan.

FICA Contribution

82-820-52-00-5214

Group Health Insurance	82-820-52-00-5216
<ul style="list-style-type: none"> 5 FT employees are under the city's benefits plan. 	
Dental Insurance	82-820-52-00-5223
<ul style="list-style-type: none"> 5 FT employees are under the city's benefits plan. 	
Vision Insurance	82-820-52-00-5224
<ul style="list-style-type: none"> 5 FT employees are under the city's benefits plan. 	
Unemployment Insurance	82-820-52-00-5230
Liability Insurance	82-820-52-00-5231
Administrative Chargeback	82-820-54-00-5401
<ul style="list-style-type: none"> This expense is for the portion of our Community Outreach and Marketing Coordinator's position that we pay. 	
Training & Conferences	82-820-54-00-5412
<ul style="list-style-type: none"> We budget for the Director to attend one state conference each year and one national conference every other year. Department heads attend conferences locally and all PT staff will attend a conference in person every other year. 	
Travel & Lodging	82-820-54-00-5415
<ul style="list-style-type: none"> Same as above 	
Publishing & Advertising	82-820-54-00-5426
<ul style="list-style-type: none"> We purchase YPL branded items to be passed out at community events and outreach visits. 	
Telecommunications	82-820-54-00-5440
<ul style="list-style-type: none"> Metronet internet services, monthly phone services & leasing equipment, yearly hotspots, monthly phone reimbursement for Director. 	
Postage & Shipping	82-820-54-00-5452
Building & Grounds Chargeback	82-820-54-00-5453
<ul style="list-style-type: none"> This expense is for the portion of our maintenance person's position. 	
Dues & Subscriptions	82-820-54-00-5460
<ul style="list-style-type: none"> Newspapers, magazines, databases, e-books, movie license, museum passes, technology, operational subscriptions, and memberships dues to various organizations. 	

Professional Services	82-820-54-00-5462
<ul style="list-style-type: none"> This line item has seen a large increase for FY25. We are planning a HVAC Chiller replacement for this year and this will include consultant expenses. We are also in the process of creating a strategic plan and this line item includes ½ the cost for this consultant. 	
Legal Services	82-820-54-00-5466
Automation	82-820-54-00-5468
<ul style="list-style-type: none"> Our membership fees for participation in our shared catalog and interlibrary loan. Cost for our mobile app, self-checkout station, and our Boundless e-book services. 	
Utilities	82-820-54-00-5480
<ul style="list-style-type: none"> This is only for gas services. We are under the Ordinance Consideration Account with ComEd and do not pay for electric services. 	
Office Cleaning	82-820-54-00-5488
<ul style="list-style-type: none"> We are under the umbrella of the City's contract for cleaning services. This was a 2-year contract set to expire in September 2024 with a one-year extension at a slight increased rate. 	
Outside Repair & Maintenance	82-820-54-00-5495
<ul style="list-style-type: none"> Our HVAC preventative maintenance and elevator service maintenance are under this line item. Annual window, gutter, and carpet cleaning are also represented here. Landscape spring/fall cleanup will be hired out and done annually. This line item also includes various elevator, plumbing, electrical, and miscellaneous repairs. Our HVAC repairs are also listed here. Over the past 2 years, we have seen an increase in HVAC repairs which has led to us moving to a full HVAC Chiller replacement. Our building is now 17 years old and we will be seeing a need to replace/repair many items as they come to end of life. 	
Paying Agent Fees	82-820-54-00-5498
<ul style="list-style-type: none"> This will be the last year of this line item as our bonds will be paid off Dec. 2024. 	
Office Supplies	82-820-56-00-5620
Library Operating Supplies	82-820-56-00-5620
Custodial Supplies	82-820-56-00-5621
Computer Equipment & Software	82-820-56-00-5635
Library Programming	82-820-56-00-5671
<ul style="list-style-type: none"> We are fortunate to have Friends of the Library supplement our library programming budget. We utilize their funds raised to hire speakers, presenters, and supplies for programs. What is not covered by the Friends, comes from this line item. 	

Employee Recognition 82-820-56-00-5676

- We have recently created a Sunshine Committee to recognize staff's birthdays, work anniversaries, and milestones. They will also host seasonal staff parties, and coordinate with area organizations to hold food and clothing drives.

Audio Books 82-820-56-00-5683

Compact Disc & Other Music 82-820-56-00-5684

DVD's 82-820-56-00-5685

Books 82-820-56-00-5686

Debt Service – 2006 Bond

Principal Payment 82-820-84-00-8000

- This will be the last year of this line item as our bonds will be paid off Dec. 2024.

Interest Payment 82-820-84-00-8050

- This will be the last year of this line item as our bonds will be paid off Dec. 2024.

Debt Service – 2013 Refunding Bond

Principal Payment 82-820-99-00-8000

- This will be the last year of this line item as our bonds will be paid off Dec. 2024.

Interest Payment 82-820-99-00-8050

- This will be the last year of this line item as our bonds will be paid off Dec. 2024.

Library Capital Fund Revenues– 84

Development Fees 84-000-42-00-4214

- The library has been very conservative in budgeting this in the past. Because of the continuous construction taking place in our city, we have been able to incur a healthy amount to be used for building improvement, technology, and materials.

Investment Earnings 84-000-45-00-4500

Library Capital Fund Expenses – 84

Computer Equipment & Software 84-840-56-00-5635

- The library has created a technology plan to forecast infrastructure upgrades and replacements. We strive to keep our technology on a 5-7 life span, making sure we are providing the community with the best technology within our budget.

Books

84-840-56-00-5686

- By FY27, we will have moved this line item into the operating budget. We have gradually increased the Book (82-820-56-00-5686) line each year to phase out this in our capital fund. Several years ago, this item was created because of budget cuts in our operating budget.

Building Improvements

84-840-60-00-6020

- This figure reflects our HVAC Chiller replacement and a LED lighting upgrade to ½ of the library.

Countryside TIF Fund (87)

- R1) Property Taxes 87-000-40-00-4000
- a. Station One Smokehouse is set to open imminently (Feb 2024). We have made no assumptions on their property tax bill and TIF impact at this time. The remaining 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 26 and beyond, not including the Station One Smokehouse increment and the remaining undeveloped lot. 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 25 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. Per the Items to Note section and the City Council goal of downtown redevelopment, we have identified \$1m in FY 25 for a project to be determined. We anticipate leading a City Council discussion about various downtown public improvement plans and private redevelopment efforts. Of note, since Downtown TIF 1 and Downtown TIF 2 are adjacent to each other, this \$1m project fund can be utilized in either TIF or shared between the two TIFs.

Downtown TIF II Fund (89)

- R1) Property Taxes 89-000-40-00-4000
- a. Properties within the TIF have seen solid but modest growth in value, plus the Old Jail development was completed in FY 21. The FY 25 column represents the total increment for all properties in Downtown TIF 2. We have estimated inflationary growth in FY 26 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 25 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 24 total projected budget being significantly worse than the FY 24 adopted budget surplus is a result the delay of the PW Facility bond from FY 24 into FY 25. The underlying budget metrics of strong revenue growth, project deferrals, and tight management control of expenditures in all operating funds are still present. The five-year total budget outlook is generally the same as last year’s five-year outlook, just shifted into the future one year. In general, the City expects a wide range of surpluses and deficits as it receives bond proceeds from major projects, and then spends those proceeds on the projects in future years.

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 29, although the three TIF district funds will weigh down fund balance to ~30%. The Water Fund is stable through FY 29 using preliminary information on the Lake Michigan water source project plus some estimated water sales annual increases. The Sewer Fund is stable throughout the five-year budget assuming inflationary rate increases.

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 now \$18m in FY 28, which is an almost-doubled figure from last year’s five-year budget proposal aggregate fund balance minimum of \$9.7m in FY 28. 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.

United City of Yorkville
Revenues & Other Financing Sources by Category
Fiscal Year 2025

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>	\$ 15,974,368	\$ 4,839,133	\$ 695,000	\$ 98,400	\$ 2,243,973	\$ 350,000	\$ 20,000	\$ 48,917	\$ -	\$ 24,269,791
<u>Special Revenue Funds</u>										
(15) Motor Fuel Tax	-	1,062,562	-	-	-	5,000	-	-	-	1,067,562
(79) Parks and Recreation	-	-	-	-	740,825	1,250	-	265,844	2,357,728	3,365,647
(72) Land Cash	-	-	-	-	-	-	-	-	-	-
(87) Countryside TIF	232,465	-	-	-	-	-	-	-	-	232,465
(88) Downtown TIF	124,494	-	-	-	-	-	-	-	-	124,494
(89) Downtown TIF II	149,102	-	-	-	-	-	-	-	-	149,102
(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	-	-	115,000	10,800	1,444,474	-	-	500	98,000	1,668,774
(23) City-Wide Capital	-	277,250	103,000	-	929,575	20,000	1,250,518	-	449,642	3,029,985
(24) Buildings & Grounds	-	-	30,000	-	320,039	600,000	-	514,408	41,923,711	43,388,158
<u>Enterprise Funds</u>										
(51) Water	700,000	300,000	-	-	7,058,897	300,000	10,935,000	112,996	28,747,394	48,154,287
(52) Sewer	-	-	-	-	1,959,010	60,000	2,382,500	-	1,069,096	5,470,606
<u>Library Funds</u>										
(82) Library Operations	1,856,755	45,327	-	1,500	12,500	15,000	-	3,200	28,302	1,962,584
(84) Library Capital	-	-	50,000	-	-	200	-	-	-	50,200
TOTAL REVENUES	\$ 19,082,184	\$ 6,524,272	\$ 993,000	\$ 110,700	\$ 14,709,293	\$ 1,351,450	\$ 14,588,018	\$ 945,865	\$ 74,673,873	\$ 132,978,655

United City of Yorkville
Expenditures & Other Financing Uses by Category
Fiscal Year 2025

FUND	Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Contingency	Developer Commitments	Debt Service	Other Financing Uses	Fund Total
<u>(01) General Fund</u>	\$ 6,978,481	\$ 3,930,229	\$ 8,618,849	\$ 375,120	\$ -	\$ 75,000	\$ -	\$ -	\$ 4,292,112	\$ 24,269,791
<u>Special Revenue Funds</u>										
(15) Motor Fuel Tax	-	-	-	190,000	1,000,000	-	-	-	-	1,190,000
(79) Parks and Recreation	1,764,244	637,618	721,051	731,490	-	-	-	-	-	3,854,403
(72) Land Cash	-	-	-	-	-	-	-	-	-	-
(87) Countryside TIF	-	-	17,259	-	-	-	-	208,522	-	225,781
(88) Downtown TIF	-	-	73,967	-	1,000,000	-	-	-	-	1,073,967
(89) Downtown TIF II	-	-	17,000	-	5,000	-	-	-	-	22,000
(11) Fox Hill SSA	-	-	60,640	-	-	-	-	-	-	60,640
(12) Sunflower SSA	-	-	23,640	-	-	-	-	-	-	23,640
<u>(42) Debt Service Fund</u>	-	-	-	-	-	-	-	-	-	-
<u>Capital Project Funds</u>										
(25) Vehicle & Equipment	-	-	68,250	19,735	3,166,900	-	-	71,570	-	3,326,455
(23) City-Wide Capital	-	-	227,675	100,000	6,885,000	-	-	316,738	104,034	7,633,447
(24) Buildings & Grounds	170,331	51,756	596,517	66,500	8,542,000	-	-	1,910,857	-	11,337,961
<u>Enterprise Funds</u>										
(51) Water	708,137	323,689	2,462,031	549,390	34,343,127	-	-	1,451,184	368,675	40,206,233
(52) Sewer	409,192	186,264	289,405	99,375	3,834,500	-	37,500	1,069,096	438,200	6,363,532
<u>Library Funds</u>										
(82) Library Operations	491,573	196,481	377,618	65,600	-	-	-	864,000	-	1,995,272
(84) Library Capital	-	-	-	49,000	500,000	-	-	-	-	549,000
TOTAL EXPENDITURES	\$ 10,521,958	\$ 5,326,037	\$ 13,553,902	\$ 2,246,210	\$ 59,276,527	\$ 75,000	\$ 37,500	\$ 5,891,967	\$ 5,203,021	\$ 102,132,122

United City of Yorkville
Fund Balance History
Fiscal Years 2022 - 2029

FUND	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<u>(01) General Fund</u>	\$ 10,627,100	\$ 10,996,607	\$ 10,627,100	\$ 10,996,607	\$ 10,996,607	\$ 10,996,607	\$ 10,996,607	\$ 10,996,607	\$ 10,996,607
<u>Special Revenue Funds</u>									
(15) Motor Fuel Tax	269,412	319,840	3,983	248,359	125,921	2,260	4,744	4,503	1,982
(79) Parks and Recreation	-	243,804	-	488,756	-	-	-	-	-
(72) Land Cash	33,843	-	-	-	-	-	-	-	-
(87) Countryside TIF	(1,182,815)	(1,175,044)	(1,175,879)	(1,175,347)	(1,168,663)	(1,313,107)	(1,447,322)	(1,576,856)	(1,700,943)
(88) Downtown TIF	(1,639,928)	(1,614,928)	(1,574,911)	(1,562,429)	(2,511,902)	(2,466,836)	(2,422,501)	(2,378,134)	(2,333,794)
(89) Downtown TIF II	(6,625)	87,577	198,949	224,042	351,144	481,974	616,625	755,192	897,773
(11) Fox Hill SSA	21,576	37,034	(3,563)	47,411	10,771	21,131	29,763	38,395	12,027
(12) Sunflower SSA	2,386	11,786	10,746	11,801	9,161	11,521	12,153	12,785	13,417
 <u>(42) Debt Service Fund</u>	 -	 -	 -	 -	 -	 -	 -	 -	 -
 <u>Capital Project Funds</u>									
(25) Vehicle & Equipment	1,391,622	1,432,503	300,973	1,850,956	193,275	139,875	90,475	76,526	76,526
(23) City-Wide Capital	2,165,601	4,785,053	3,276,137	5,767,835	1,164,373	3,822,823	1,026,141	12,662	8,867
(24) Buildings & Grounds	10,002,257	1,865,907	29,728,789	2,222,554	34,272,751	7,345,054	1,640,417	942,919	1,474,340
 <u>Enterprise Funds *</u>									
(51) Water	3,791,199	3,955,973	4,085,790	9,830,597	17,778,651	10,075,694	10,564,500	6,414,925	7,779,085
(52) Sewer	1,001,491	2,517,832	2,564,771	3,704,713	2,811,787	2,192,492	1,799,168	1,590,009	1,481,747
 <u>Library Funds</u>									
(82) Library Operations	746,897	793,959	716,219	868,580	835,892	942,522	1,057,533	1,187,350	1,325,102
(84) Library Capital	176,662	251,559	170,497	336,801	(161,999)	(294,299)	(357,599)	(467,399)	(594,199)
 Totals	 \$ 27,400,678	 \$ 24,509,462	 \$ 48,929,601	 \$ 33,861,236	 \$ 64,707,769	 \$ 31,957,711	 \$ 23,610,704	 \$ 17,609,484	 \$ 19,438,537

* Fund Balance Equivalent

United City of Yorkville
Revenues & Other Financing Sources Budget Summary - All Funds
Fiscal Years 2022 - 2029

FUND	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<u>(01) General Fund</u>	\$ 23,139,178	\$ 24,529,614	\$ 23,017,965	\$ 24,126,302	\$ 24,269,791	\$ 24,663,020	\$ 25,845,284	\$ 26,136,082	\$ 26,722,412
<u>Special Revenue Funds</u>									
(15) Motor Fuel Tax	1,257,491	1,257,323	999,400	1,078,289	1,067,562	1,086,339	1,242,484	1,264,759	1,287,479
(79) Parks and Recreation	2,308,046	3,221,949	3,370,030	3,478,284	3,365,647	4,047,578	4,114,146	4,270,768	4,450,054
(72) Land Cash	2,712	-	-	-	-	-	-	-	-
(87) Countryside TIF	250,366	232,124	228,000	226,795	232,465	238,277	244,234	250,340	256,599
(88) Downtown TIF	96,795	100,932	122,000	121,458	124,494	127,606	130,796	134,066	137,418
(89) Downtown TIF II	78,764	97,574	146,000	145,465	149,102	152,830	156,651	160,567	164,581
(11) Fox Hill SSA	16,034	21,501	24,000	24,017	24,000	24,000	24,000	24,000	24,000
(12) Sunflower SSA	20,363	21,000	21,000	21,015	21,000	21,000	21,000	21,000	21,000
<u>(42) Debt Service Fund</u>	329,375	329,798	-	-	-	-	-	-	-
<u>Capital Project Funds</u>									
(25) Vehicle & Equipment	611,587	1,358,100	2,051,830	2,269,143	1,668,774	992,950	1,697,371	1,753,964	2,089,893
(23) City-Wide Capital	5,816,246	5,328,562	3,573,795	3,569,567	3,029,985	8,227,221	2,207,566	4,435,366	1,966,979
(24) Buildings & Grounds	13,625,800	1,275,312	33,174,623	2,047,417	43,388,158	3,178,361	3,585,857	3,245,226	4,267,949
<u>Enterprise Funds</u>									
(51) Water	5,206,164	6,112,981	16,264,301	18,050,976	48,154,287	57,314,669	58,855,259	39,948,777	17,273,341
(52) Sewer	6,453,152	6,759,789	3,036,752	3,728,132	5,470,606	3,421,391	2,160,814	2,255,927	2,317,739
<u>Library Funds</u>									
(82) Library Operations	1,707,182	1,844,151	1,866,778	1,875,756	1,962,584	1,154,822	1,205,834	1,254,109	1,298,566
(84) Library Capital	104,065	141,177	50,150	165,225	50,200	50,200	50,200	50,200	50,200
TOTAL REVENUES & TRANSFERS	\$ 61,023,320	\$ 52,631,887	\$ 87,946,624	\$ 60,927,841	\$ 132,978,655	\$ 104,700,264	\$ 101,541,496	\$ 85,205,151	\$ 62,328,210

United City of Yorkville
Expenditures & Other Financing Uses Budget Summary - All Funds
Fiscal Years 2022 - 2029

FUND	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<u>(01) General Fund</u>	\$ 21,684,432	\$ 24,160,109	\$ 23,017,965	\$ 24,126,302	\$ 24,269,791	\$ 24,663,020	\$ 25,845,284	\$ 26,136,082	\$ 26,722,412
<u>Special Revenue Funds</u>									
(15) Motor Fuel Tax	2,231,900	1,206,896	1,240,000	1,149,770	1,190,000	1,210,000	1,240,000	1,265,000	1,290,000
(79) Parks and Recreation	2,381,046	2,978,143	3,466,793	3,233,332	3,854,403	4,047,578	4,114,146	4,270,768	4,450,054
(72) Land Cash	-	33,843	-	-	-	-	-	-	-
(87) Countryside TIF	221,959	224,353	227,436	227,098	225,781	382,721	378,449	379,874	380,686
(88) Downtown TIF	287,794	75,930	81,857	68,959	1,073,967	82,540	86,461	89,699	93,078
(89) Downtown TIF II	37,521	3,371	11,000	9,000	22,000	22,000	22,000	22,000	22,000
(11) Fox Hill SSA	4,688	6,043	60,640	13,640	60,640	13,640	15,368	15,368	50,368
(12) Sunflower SSA	9,569	11,600	18,640	21,000	23,640	18,640	20,368	20,368	20,368
<u>(42) Debt Service Fund</u>	329,375	329,798	-	-	-	-	-	-	-
<u>Capital Project Funds</u>									
(25) Vehicle & Equipment	705,755	1,317,216	3,135,341	1,850,690	3,326,455	1,046,350	1,746,771	1,767,913	2,089,893
(23) City-Wide Capital	3,770,215	2,709,110	4,896,994	2,586,785	7,633,447	5,568,771	5,004,248	5,448,845	1,970,774
(24) Buildings & Grounds	3,623,545	9,411,658	4,617,909	1,690,770	11,337,961	30,106,058	9,290,494	3,942,724	3,736,528
<u>Enterprise Funds</u>									
(51) Water	5,316,323	5,948,207	16,031,998	12,176,352	40,206,233	65,017,626	58,366,453	44,098,352	15,909,181
(52) Sewer	6,316,350	5,243,444	2,845,033	2,541,251	6,363,532	4,040,686	2,554,138	2,465,086	2,426,001
<u>Library Funds</u>									
(82) Library Operations	1,598,317	1,797,103	1,909,000	1,801,135	1,995,272	1,048,192	1,090,823	1,124,292	1,160,814
(84) Library Capital	96,591	66,279	114,500	79,983	549,000	182,500	113,500	160,000	177,000
TOTAL EXPENDITURES & TRANSFERS	\$ 48,615,380	\$ 55,523,103	\$ 61,675,106	\$ 51,576,067	\$ 102,132,122	\$ 137,450,322	\$ 109,888,503	\$ 91,206,371	\$ 60,499,157

United City of Yorkville
Fiscal Year 2025 Budget
Fund Balance Summary

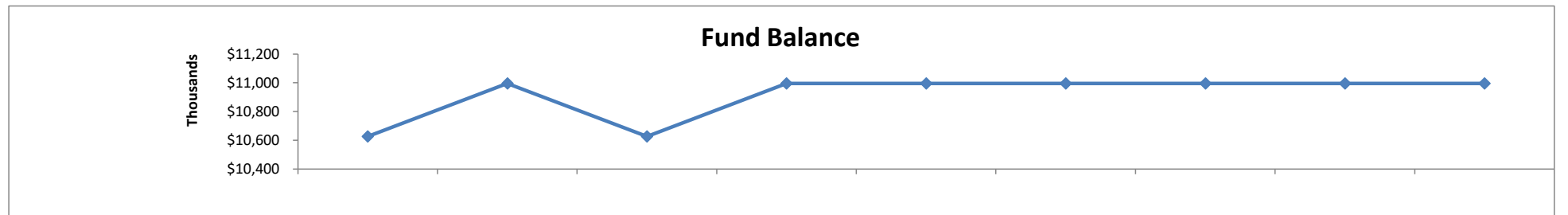
FUND	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Budgeted Financing Sources(Uses)	Surplus (Deficit)	Ending Fund Balance
<u>General Fund</u>	\$ 10,996,607	\$ 24,269,791	\$ 19,977,679	\$ (4,292,112)	\$ -	\$ 10,996,607
<u>Special Revenue Funds</u>						
Motor Fuel Tax	248,359	1,067,562	1,190,000	-	(122,438)	125,921
Parks and Recreation	488,756	1,007,919	3,854,403	2,357,728	(488,756)	-
Land Cash	-	-	-	-	-	-
Countryside TIF	(1,175,347)	232,465	225,781	-	6,684	(1,168,663)
Downtown TIF	(1,562,429)	124,494	1,073,967	-	(949,473)	(2,511,902)
Downtown TIF II	224,042	149,102	22,000	-	127,102	351,144
Fox Hill SSA	47,411	24,000	60,640	-	(36,640)	10,771
Sunflower SSA	11,801	21,000	23,640	-	(2,640)	9,161
<u>Debt Service Fund</u>	-	-	-	-	-	-
<u>Capital Project Funds</u>						
Vehicle & Equipment	1,850,956	1,570,774	3,326,455	98,000	(1,657,681)	193,275
City-Wide Capital	5,767,835	2,580,343	7,529,413	345,608	(4,603,462)	1,164,373
Buildings & Grounds	2,222,554	1,464,447	11,337,961	41,923,711	32,050,197	34,272,751
<u>Enterprise Funds *</u>						
Water	9,830,597	19,406,893	39,837,558	28,378,719	7,948,054	17,778,651
Sewer	3,704,713	4,401,510	5,925,332	630,896	(892,926)	2,811,787
<u>Library Funds</u>						
Library Operations	868,580	1,934,282	1,995,272	28,302	(32,688)	835,892
Library Capital	336,801	50,200	549,000	-	(498,800)	(161,999)
Totals	\$ 33,861,236	\$ 58,304,782	\$ 96,929,101	\$ 69,470,852	\$ 30,846,533	\$ 64,707,769

* 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Taxes	\$ 14,350,349	\$ 15,255,097	\$ 15,483,617	\$ 15,530,223	\$ 15,974,368	\$ 16,266,720	\$ 16,559,429	\$ 16,631,698	\$ 16,933,572
Intergovernmental	5,630,190	5,916,027	4,486,700	4,700,029	4,839,133	4,935,920	5,706,137	5,815,687	5,930,486
Licenses & Permits	834,170	832,548	589,000	929,000	695,000	595,000	595,000	545,000	545,000
Fines & Forfeits	197,158	100,782	95,350	101,400	98,400	98,400	98,400	98,400	98,400
Charges for Service	1,902,362	2,067,245	2,155,298	2,177,338	2,243,973	2,387,230	2,541,151	2,700,130	2,869,787
Investment Earnings	(33,857)	288,828	150,000	630,000	350,000	315,000	275,000	275,000	275,000
Reimbursements	80,473	24,071	30,000	30,312	20,000	20,000	39,167	39,167	39,167
Miscellaneous	157,102	45,016	28,000	28,000	48,917	44,750	31,000	31,000	31,000
Total Revenues	\$ 23,117,947	\$ 24,529,614	\$ 23,017,965	\$ 24,126,302	\$ 24,269,791	\$ 24,663,020	\$ 25,845,284	\$ 26,136,082	\$ 26,722,412
Other Financing Sources	21,231	-	-	-	-	-	-	-	-
Total Revenues and Transfers	\$ 23,139,178	\$ 24,529,614	\$ 23,017,965	\$ 24,126,302	\$ 24,269,791	\$ 24,663,020	\$ 25,845,284	\$ 26,136,082	\$ 26,722,412
Expenditures									
Salaries	\$ 5,341,401	\$ 5,686,617	\$ 6,359,779	\$ 6,033,641	\$ 6,978,481	\$ 7,258,177	\$ 7,637,792	\$ 7,856,785	\$ 8,082,336
Benefits	3,293,296	3,443,027	3,749,289	3,549,742	3,930,229	4,150,997	4,386,591	4,617,263	4,859,976
Contractual Services	5,977,511	6,820,753	8,231,466	7,921,672	8,618,849	7,615,160	7,889,908	8,054,962	6,914,398
Supplies	275,185	319,849	361,347	346,203	375,120	351,405	362,217	371,041	386,699
Contingency	-	-	75,000	100,000	75,000	75,000	75,000	75,000	75,000
Total Expenditures	\$ 14,887,393	\$ 16,270,246	\$ 18,776,881	\$ 17,951,258	\$ 19,977,679	\$ 19,450,739	\$ 20,351,508	\$ 20,975,051	\$ 20,318,409
Other Financing Uses	6,797,039	7,889,863	4,241,084	6,175,044	4,292,112	5,212,281	5,493,776	5,161,031	6,404,003
Total Expenditures & Transfers	\$ 21,684,432	\$ 24,160,109	\$ 23,017,965	\$ 24,126,302	\$ 24,269,791	\$ 24,663,020	\$ 25,845,284	\$ 26,136,082	\$ 26,722,412
Surplus (Deficit)	\$ 1,454,746	\$ 369,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 10,627,100	\$ 10,996,607	\$ 10,627,100	\$ 10,996,607	\$ 10,996,607	\$ 10,996,607	\$ 10,996,607	\$ 10,996,607	\$ 10,996,607
	49.01%	45.52%	46.17%	45.58%	45.31%	44.59%	42.55%	42.07%	41.15%



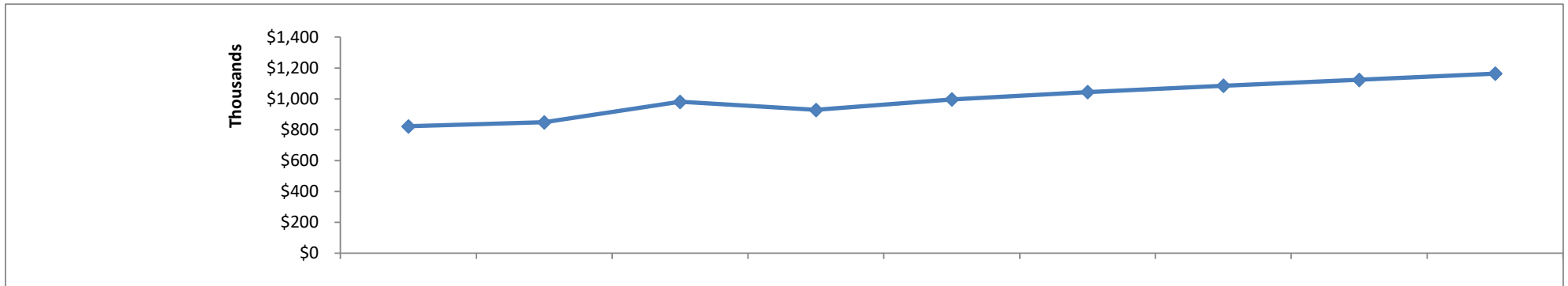
		FY 2022		FY 2023		FY 2024		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
Account Number	Description	Actual		Actual		Adopted		Projected		Adopted		Projected		Projected		Projected		Projected	
<u>GENERAL FUND - 01</u>																			
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	\$	2,084,951	\$	2,220,747	\$	2,346,977	\$	2,340,251	\$	2,518,207	\$	2,568,207	\$	2,618,207	\$	2,668,207	\$	2,718,207
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION		1,330,510		1,331,704		1,374,700		1,368,276		1,382,106		1,436,265		1,486,265		1,536,265		1,586,265
01-000-40-00-4030	MUNICIPAL SALES TAX		4,450,012		4,618,030		4,671,600		4,820,000		4,916,400		5,014,728		5,115,023		5,217,323		5,321,669
01-000-40-00-4035	NON-HOME RULE SALES TAX		3,483,930		3,756,857		3,774,000		3,769,000		3,844,380		3,921,268		3,999,693		4,079,687		4,161,281
01-000-40-00-4040	ELECTRIC UTILITY TAX		734,332		725,062		735,000		730,000		735,000		735,000		740,000		740,000		745,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX		466,934		570,894		580,000		450,000		520,000		520,000		520,000		520,000		520,000
01-000-40-00-4043	EXCISE TAX		199,888		192,810		194,000		180,000		169,200		159,048		149,505		140,535		132,103
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		298,048		286,541		296,000		260,000		260,000		260,000		260,000		260,000		260,000
01-000-40-00-4050	HOTEL TAX		138,415		152,516		140,000		170,000		170,000		170,000		170,000		170,000		170,000
01-000-40-00-4055	VIDEO GAMING TAX		252,890		302,526		300,000		315,000		322,875		330,947		339,221		347,702		356,395
01-000-40-00-4060	AMUSEMENT TAX		188,617		264,883		225,000		278,000		275,000		275,000		275,000		275,000		275,000
01-000-40-00-4065	ADMISSIONS TAX		148,662		208,296		200,000		223,356		220,000		220,000		220,000		-		-
01-000-40-00-4070	BUSINESS DISTRICT TAX - KENDALL MRKT		446,883		486,921		510,000		493,000		502,860		512,917		523,175		533,639		544,312
01-000-40-00-4071	BUSINESS DISTRICT TAX - DOWNTOWN		43,410		36,040		40,000		30,000		35,000		40,000		40,000		40,000		40,000
01-000-40-00-4072	BUSINESS DISTRICT TAX - COUNTRYSIDE		57,358		70,953		70,000		70,000		70,000		70,000		70,000		70,000		70,000
01-000-40-00-4075	AUTO RENTAL TAX		17,169		21,977		18,000		25,000		25,000		25,000		25,000		25,000		25,000
01-000-41-00-4100	STATE INCOME TAX		3,175,556		3,355,846		3,346,228		3,556,390		3,682,143		3,755,786		4,368,185		4,455,549		4,544,660
01-000-41-00-4105	LOCAL USE TAX		798,764		882,974		882,853		865,196		908,262		926,427		1,077,486		1,099,035		1,121,016
01-000-41-00-4106	CANNABIS EXCISE TAX		32,368		33,520		38,544		31,869		33,591		34,263		39,850		40,647		41,460
01-000-41-00-4110	ROAD & BRIDGE TAX		54,872		115,949		120,000		120,588		120,000		120,000		120,000		120,000		120,000
01-000-41-00-4120	PERSONAL PROPERTY TAX		48,889		55,258		50,000		40,670		40,937		41,756		42,591		43,443		44,312
01-000-41-00-4160	FEDERAL GRANTS		1,506,738		1,427,968		18,225		15,880		18,200		21,688		22,025		21,013		23,038
01-000-41-00-4168	STATE GRANTS - TRAFFIC SIGNAL MAINTENANCE		12,329		37,465		30,000		51,938		35,000		35,000		35,000		35,000		35,000
01-000-41-00-4170	STATE GRANTS		-		6,020		-		16,491		-		-		-		-		-
01-000-41-00-4182	MISC INTERGOVERNMENTAL		674		1,027		850		1,007		1,000		1,000		1,000		1,000		1,000
01-000-42-00-4200	LIQUOR LICENSES		79,614		86,662		80,000		86,000		86,000		86,000		86,000		86,000		86,000
01-000-42-00-4205	OTHER LICENSES & PERMITS		8,577		9,740		9,000		9,000		9,000		9,000		9,000		9,000		9,000
01-000-42-00-4210	BUILDING PERMITS		745,979		736,146		500,000		834,000		600,000		500,000		500,000		450,000		450,000
01-000-43-00-4310	CIRCUIT COURT FINES		50,258		58,931		50,000		53,000		53,000		53,000		53,000		53,000		53,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION		88,880		9,461		15,000		18,000		15,000		15,000		15,000		15,000		15,000
01-000-43-00-4323	OFFENDER REGISTRATION FEES		520		440		350		400		400		400		400		400		400
01-000-43-00-4325	POLICE TOWS		57,500		31,950		30,000		30,000		30,000		30,000		30,000		30,000		30,000
01-000-44-00-4400	GARBAGE SURCHARGE		1,465,163		1,609,417		1,690,600		1,700,000		1,819,000		1,946,330		2,082,573		2,228,353		2,384,338
01-000-44-00-4405	UB COLLECTION FEES		184,951		191,474		185,000		197,000		185,000		188,700		192,474		196,323		200,249
01-000-44-00-4407	LATE PENALTIES - GARBAGE		28,985		33,193		35,360		36,000		36,380		38,927		41,651		44,567		47,687
01-000-44-00-4415	ADMINISTRATIVE CHARGEBACK		218,560		225,941		234,338		234,338		193,593		203,273		214,453		220,887		227,513
01-000-44-00-4474	POLICE SPECIAL DETAIL		4,703		7,220		10,000		10,000		10,000		10,000		10,000		10,000		10,000
01-000-45-00-4500	INVESTMENT EARNINGS		11,013		278,849		150,000		630,000		350,000		315,000		275,000		275,000		275,000
01-000-45-00-4555	UNREALIZED GAIN (LOSS)		(44,870)		9,979		-		-		-		-		-		-		-
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES		296		-		5,000		-		-		-		-		-		-

Account Number	Description	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	1,056	10,301	10,000	5,312	5,000	5,000	5,000	5,000	5,000
01-000-46-00-4690	REIMB - MISCELLANEOUS	79,121	13,770	15,000	25,000	15,000	15,000	34,167	34,167	34,167
01-000-48-00-4820	RENTAL INCOME	5,890	6,100	6,000	6,000	6,000	6,000	6,000	6,000	6,000
01-000-48-00-4850	MISCELLANEOUS INCOME	<u>151,212</u>	<u>38,916</u>	<u>22,000</u>	<u>22,000</u>	<u>42,917</u>	<u>38,750</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
	General Fund Revenues	\$ 23,117,947	\$ 24,529,614	\$ 23,017,965	\$ 24,126,302	\$ 24,269,791	\$ 24,663,020	\$ 25,845,284	\$ 26,136,082	\$ 26,722,412
01-000-49-00-4916	TRANSFER FROM CW MUNICIPAL BUILDING	<u>21,231</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Other Financing Sources	\$ 21,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total General Fund Revenues & Transfers	\$ 23,139,178	\$ 24,529,614	\$ 23,017,965	\$ 24,126,302	\$ 24,269,791	\$ 24,663,020	\$ 25,845,284	\$ 26,136,082	\$ 26,722,412

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Expenditures									
Salaries	\$ 529,083	\$ 520,413	\$ 607,744	\$ 581,950	\$ 644,175	\$ 671,927	\$ 703,818	\$ 722,711	\$ 742,159
Benefits	145,513	145,681	174,443	161,818	173,639	186,717	200,360	212,958	226,339
Contractual Services	138,583	170,205	188,500	164,700	164,049	170,245	166,152	173,211	180,204
Supplies	9,164	12,295	10,000	20,000	15,000	15,000	15,000	15,000	15,000
Total Administration	\$ 822,343	\$ 848,594	\$ 980,687	\$ 928,468	\$ 996,863	\$ 1,043,889	\$ 1,085,330	\$ 1,123,880	\$ 1,163,702

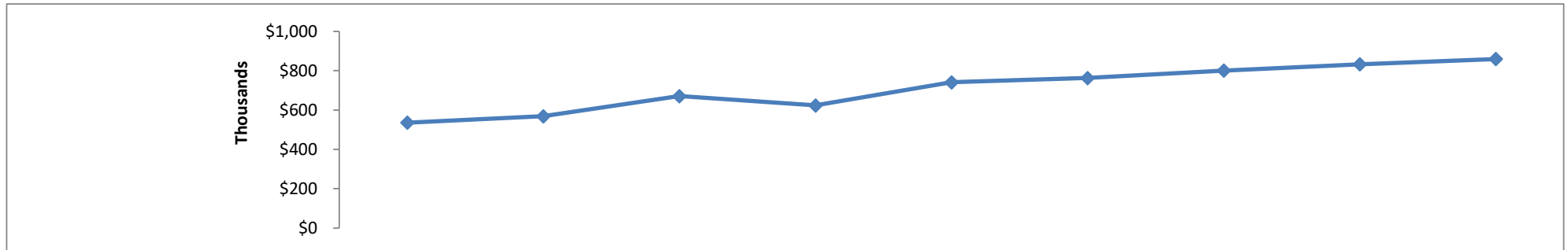


		FY 2022		FY 2023		FY 2024		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
Account Number	Description	Actual		Actual		Adopted		Projected		Adopted		Projected		Projected		Projected		Projected	
Administration																			
01-110-50-00-5001	SALARIES - MAYOR	\$	9,800	\$	9,800	\$	18,000	\$	18,150	\$	18,288	\$	18,582	\$	18,881	\$	19,187	\$	19,499
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		46,000		44,600		72,800		72,800		73,680		74,578		75,493		76,427		77,380
01-110-50-00-5010	SALARIES - ADMINISTRATION		472,283		465,013		495,944		490,000		531,207		557,767		588,444		606,097		624,280
01-110-50-00-5015	PART-TIME SALARIES		-		-		20,000		-		20,000		20,000		20,000		20,000		20,000
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION		46,428		37,524		33,346		31,500		31,362		32,852		35,660		37,881		40,141
01-110-52-00-5214	FICA CONTRIBUTION		35,793		36,406		43,654		42,000		45,039		47,291		49,892		51,389		52,931
01-110-52-00-5216	GROUP HEALTH INSURANCE		56,131		64,338		89,114		80,272		88,605		98,172		106,026		114,508		123,669
01-110-52-00-5222	GROUP LIFE INSURANCE		581		453		558		500		549		554		560		566		572
01-110-52-00-5223	DENTAL INSURANCE		5,670		6,083		6,835		6,631		7,184		6,921		7,267		7,630		8,012
01-110-52-00-5224	VISION INSURANCE		910		877		936		915		900		927		955		984		1,014
01-110-54-00-5412	TRAINING & CONFERENCES		1,908		10,463		17,000		12,000		17,000		17,000		17,000		17,000		17,000
01-110-54-00-5415	TRAVEL & LODGING		2,116		8,404		10,000		10,000		10,000		10,000		10,000		10,000		10,000
01-110-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK		4,612		6,920		-		-		3,624		7,019		-		3,960		7,670
01-110-54-00-5426	PUBLISHING & ADVERTISING		5,033		2,461		5,000		5,000		5,000		5,000		5,000		5,000		5,000
01-110-54-00-5430	PRINTING & DUPLICATING		1,279		1,105		6,000		3,000		3,000		3,000		3,000		3,000		3,000
01-110-54-00-5440	TELECOMMUNICATIONS		32,921		36,403		35,000		30,000		20,000		20,000		20,000		20,000		20,000
01-110-54-00-5448	FILING FEES		-		302		500		500		500		500		500		500		500
01-110-54-00-5451	CODIFICATION		2,272		5,158		10,000		10,000		10,000		10,000		10,000		10,000		10,000
01-110-54-00-5452	POSTAGE & SHIPPING		311		487		1,500		1,000		1,000		1,000		1,000		1,000		1,000
01-110-54-00-5460	DUES & SUBSCRIPTIONS		22,489		25,469		26,200		26,200		26,200		26,200		26,200		26,200		26,200
01-110-54-00-5462	PROFESSIONAL SERVICES		9,725		15,174		14,000		14,000		15,000		15,000		15,000		15,000		15,000
01-110-54-00-5480	UTILITIES		40,210		42,293		45,050		40,000		42,400		44,944		47,641		50,499		53,529
01-110-54-00-5485	RENTAL & LEASE PURCHASE		2,792		2,717		7,000		5,000		6,000		6,000		6,000		6,000		6,000
01-110-54-00-5488	OFFICE CLEANING		12,915		12,849		11,250		8,000		4,325		4,582		4,811		5,052		5,305
01-110-56-00-5610	OFFICE SUPPLIES		9,164		12,295		10,000		20,000		15,000		15,000		15,000		15,000		15,000
Administration Department Expenditures		\$	822,343	\$	848,594	\$	980,687		928,468	\$	996,863	\$	1,043,889	\$	1,085,330	\$	1,123,880	\$	1,163,702

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Expenditures									
Salaries	\$ 316,610	\$ 326,134	\$ 387,649	\$ 356,000	\$ 425,401	\$ 436,171	\$ 460,160	\$ 473,965	\$ 488,184
Benefits	98,451	119,604	139,321	119,111	158,232	169,399	182,015	194,075	206,926
Contractual Services	119,345	120,574	141,235	146,491	154,953	155,232	156,235	162,232	162,557
Supplies	1,820	2,067	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Total Finance	\$ 536,226	\$ 568,379	\$ 670,705	\$ 624,102	\$ 741,086	\$ 763,302	\$ 800,910	\$ 832,772	\$ 860,167

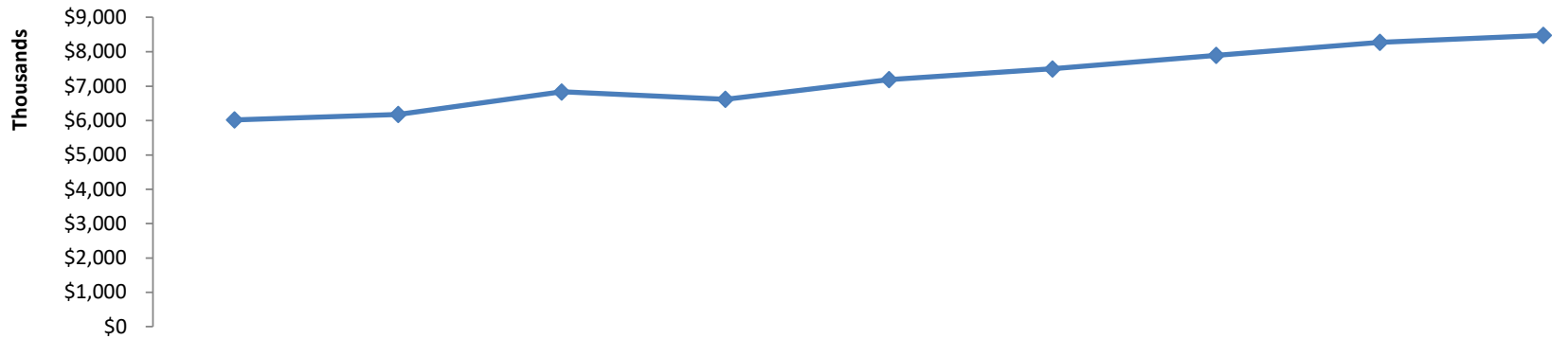


Account Number	Description	FY 2022		FY 2023		FY 2024		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
		Actual		Actual		Adopted		Adopted	Projected	Projected	Projected	Projected	
Finance													
01-120-50-00-5010	SALARIES & WAGES	\$	316,610	\$	326,134	\$	387,649	\$	425,401	\$	473,965	\$	488,184
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION		32,884		26,266		26,065		25,115		29,623		31,390
01-120-52-00-5214	FICA CONTRIBUTION		22,937		23,588		28,816		31,560		36,010		37,090
01-120-52-00-5216	GROUP HEALTH INSURANCE		37,512		65,061		78,709		94,447		120,676		130,330
01-120-52-00-5222	GROUP LIFE INSURANCE		362		370		434		484		511		516
01-120-52-00-5223	DENTAL INSURANCE		4,132		3,695		4,639		5,869		6,407		6,727
01-120-52-00-5224	VISION INSURANCE		624		624		658		757		848		873
01-120-54-00-5412	TRAINING & CONFERENCES		140		1,590		3,500		3,500		3,500		3,500
01-120-54-00-5414	AUDITING SERVICES		35,900		28,695		29,300		32,905		40,000		40,000
01-120-54-00-5415	TRAVEL & LODGING		-		-		750		750		750		750
01-120-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK		3,736		1,622		3,335		2,973		2,430		2,502
01-120-54-00-5430	PRINTING & DUPLICATING		3,265		3,169		4,000		4,000		4,000		4,000
01-120-54-00-5440	TELECOMMUNICATIONS		2,049		2,384		2,300		3,000		3,000		3,000
01-120-54-00-5452	POSTAGE & SHIPPING		1,044		2,177		1,300		2,000		2,000		2,000
01-120-54-00-5460	DUES & SUBSCRIPTIONS		510		835		1,500		1,500		1,500		1,500
01-120-54-00-5462	PROFESSIONAL SERVICES		70,638		78,043		80,000		95,000		95,000		95,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE		2,063		2,059		4,000		5,000		5,000		5,000
01-120-54-00-5488	OFFICE CLEANING		-		-		11,250		4,325		5,052		5,305
01-120-56-00-5610	OFFICE SUPPLIES		1,820		2,067		2,500		2,500		2,500		2,500
Finance Department Expenditures		\$	536,226	\$	568,379	\$	670,705	\$	741,086	\$	832,772	\$	860,167

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Expenditures									
Salaries	\$ 3,363,402	\$ 3,485,307	\$ 3,800,222	\$ 3,705,691	\$ 4,116,345	\$ 4,282,391	\$ 4,507,803	\$ 4,637,518	\$ 4,771,124
Benefits	2,199,861	2,250,876	2,391,759	2,320,430	2,439,414	2,560,568	2,690,027	2,816,882	2,949,234
Contractual Services	316,253	278,651	487,331	449,402	484,774	510,472	543,431	655,913	580,825
Supplies	139,387	162,205	155,600	139,691	152,120	150,409	158,016	163,409	175,396
Total Police	\$ 6,018,903	\$ 6,177,039	\$ 6,834,912	\$ 6,615,214	\$ 7,192,653	\$ 7,503,840	\$ 7,899,277	\$ 8,273,722	\$ 8,476,579



Account Number	Description	FY 2022		FY 2023		FY 2024		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
		Actual		Actual		Adopted		Projected		Adopted		Projected		Projected		Projected		Projected	
Police																			
01-210-50-00-5008	SALARIES - POLICE OFFICERS	\$	2,005,286	\$	2,023,682	\$	2,241,458	\$	2,165,000	\$	2,481,593	\$	2,605,673	\$	2,748,985	\$	2,831,455	\$	2,916,399
01-210-50-00-5011	SALARIES - COMMAND STAFF		473,178		545,168		573,567		567,000		601,808		631,898		666,652		686,652		707,252
01-210-50-00-5012	SALARIES - SERGEANTS		559,317		573,255		597,691		597,691		633,049		664,701		701,260		722,298		743,967
01-210-50-00-5013	SALARIES - POLICE CLERKS		165,838		164,708		176,506		170,000		185,895		196,119		206,906		213,113		219,506
01-210-50-00-5014	SALARIES - CROSSING GUARD		27,597		20,530		30,000		25,000		30,000		-		-		-		-
01-210-50-00-5015	PART-TIME SALARIES		56,665		59,206		70,000		70,000		70,000		70,000		70,000		70,000		70,000
01-210-50-00-5020	OVERTIME		75,521		98,758		111,000		111,000		114,000		114,000		114,000		114,000		114,000
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION		17,232		13,276		11,868		11,500		10,975		11,885		12,539		13,320		14,114
01-210-52-00-5213	EMPLOYER CONTRIBUTION - POLICE PENSION		1,334,771		1,334,771		1,378,837		1,378,837		1,386,265		1,436,265		1,486,265		1,536,265		1,586,265
01-210-52-00-5214	FICA CONTRIBUTION		249,950		258,918		282,882		278,000		307,125		322,481		340,217		350,424		360,937
01-210-52-00-5216	GROUP HEALTH INSURANCE		547,823		590,268		660,847		596,355		673,013		729,339		787,686		850,701		918,757
01-210-52-00-5222	GROUP LIFE INSURANCE		4,228		4,107		4,240		4,182		4,318		4,390		4,434		4,478		4,523
01-210-52-00-5223	DENTAL INSURANCE		39,843		43,330		46,703		45,360		51,276		49,552		52,030		54,632		57,364
01-210-52-00-5224	VISION INSURANCE		6,014		6,206		6,382		6,196		6,442		6,656		6,856		7,062		7,274
01-210-54-00-5410	TUITION REIMBURSEMENT		12,864		3,618		12,142		12,142		9,650		-		-		-		-
01-210-54-00-5411	POLICE COMMISSION		5,171		6,435		18,000		15,000		11,200		11,200		20,000		11,200		11,200
01-210-54-00-5412	TRAINING & CONFERENCES		24,817		23,791		24,500		24,500		27,000		27,000		27,000		27,000		27,000
01-210-54-00-5413	TRAINING COORDINATOR SERVICES		-		-		50,000		33,333		52,000		54,080		56,243		58,493		60,833
01-210-54-00-5415	TRAVEL & LODGING		2,066		6,851		10,000		10,000		12,900		12,900		12,900		12,900		12,900
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK		91,732		47,825		129,173		129,173		152,078		146,329		155,767		289,145		189,377
01-210-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK		3,518		17,627		3,216		4,654		3,624		17,643		3,411		3,960		23,946
01-210-54-00-5430	PRINTING & DUPLICATING		3,797		3,152		5,000		4,000		4,400		4,400		4,400		4,400		4,400
01-210-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK		-		-		-		-		-		-		45,929		40,540		42,165
01-210-54-00-5440	TELECOMMUNICATIONS		40,158		39,451		35,000		42,000		43,000		43,000		43,000		43,000		43,000
01-210-54-00-5452	POSTAGE & SHIPPING		702		750		1,450		1,000		1,100		1,100		1,100		1,100		1,100
01-210-54-00-5460	DUES & SUBSCRIPTIONS		9,997		11,980		12,200		12,200		12,000		12,000		12,000		12,000		12,000
01-210-54-00-5462	PROFESSIONAL SERVICES		29,959		36,376		46,000		46,000		46,000		69,000		69,000		69,000		69,000
01-210-54-00-5467	ADJUDICATION SERVICES		14,046		14,172		22,050		16,500		18,800		20,000		20,000		20,000		20,000
01-210-54-00-5469	NEW WORLD & LIVE SCAN		1,995		1,995		2,000		2,000		2,000		2,000		2,000		2,000		2,000
01-210-54-00-5472	KENDALL CO JUVI PROBATION		6,608		5,173		6,600		6,600		6,600		6,600		6,600		6,600		6,600
01-210-54-00-5485	RENTAL & LEASE PURCHASE		4,825		5,101		8,000		10,000		10,000		10,000		10,000		10,000		10,000
01-210-54-00-5488	OFFICE CLEANING		12,724		12,754		42,000		20,300		12,422		13,220		13,881		14,575		15,304
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE		51,274		41,600		60,000		60,000		60,000		60,000		40,200		30,000		30,000
01-210-56-00-5600	WEARING APPAREL		14,963		15,044		15,000		15,000		15,000		15,000		15,000		15,000		15,000
01-210-56-00-5610	OFFICE SUPPLIES		7,487		4,701		4,500		4,500		4,500		4,500		4,500		4,500		4,500
01-210-56-00-5620	OPERATING SUPPLIES		31,366		41,033		17,000		17,000		17,000		17,000		17,000		17,000		17,000
01-210-56-00-5650	COMMUNITY SERVICES		2,947		3,297		3,000		3,000		3,500		3,500		3,500		3,500		3,500
01-210-56-00-5690	BALLISTIC VESTS		4,440		1,920		6,450		5,760		6,400		3,375		4,050		2,025		6,075

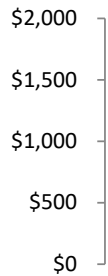
Account Number	Description	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-210-56-00-5695	GASOLINE	70,454	87,289	101,650	86,500	97,720	99,034	105,966	113,384	121,321
01-210-56-00-5696	AMMUNITION	7,730	8,921	8,000	7,931	8,000	8,000	8,000	8,000	8,000
	Police Department Expenditures	\$ 6,018,903	\$ 6,177,039	\$ 6,834,912	6,615,214	\$ 7,192,653	\$ 7,503,840	\$ 7,899,277	\$ 8,273,722	\$ 8,476,579

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Expenditures									
Salaries	\$ 602,702	\$ 745,841	\$ 852,944	\$ 732,000	\$ 802,901	\$ 832,546	\$ 878,336	\$ 904,686	\$ 931,827
Benefits	200,528	229,495	288,325	227,713	259,618	274,271	294,435	313,236	333,212
Contractual Services	340,487	306,960	166,402	326,911	226,606	199,784	207,411	281,110	284,921
Supplies	11,175	29,710	23,700	23,500	34,200	24,949	25,750	26,608	27,526
Total Community Development	\$ 1,154,892	\$ 1,312,006	\$ 1,331,371	\$ 1,310,124	\$ 1,323,325	\$ 1,331,550	\$ 1,405,932	\$ 1,525,640	\$ 1,577,486

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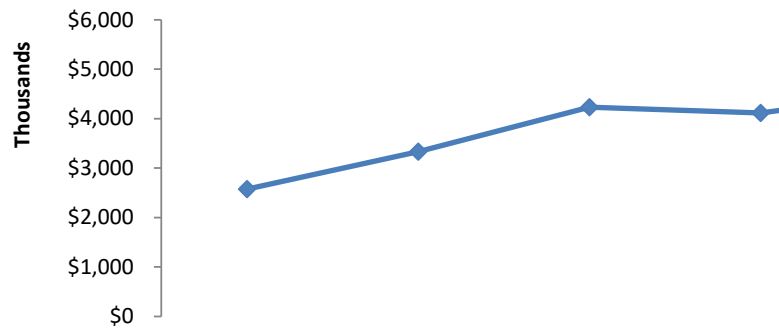


		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Community Development										
01-220-50-00-5010	SALARIES & WAGES	\$ 602,702	\$ 745,841	\$ 852,944	\$ 732,000	\$ 802,901	\$ 832,546	\$ 878,336	\$ 904,686	\$ 931,827
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	62,128	60,301	57,351	47,500	47,403	49,037	53,227	56,543	59,916
01-220-52-00-5214	FICA CONTRIBUTION	44,979	55,514	63,790	56,000	60,043	63,045	66,512	68,507	70,562
01-220-52-00-5216	GROUP HEALTH INSURANCE	84,594	101,800	150,781	111,330	138,471	148,851	160,759	173,620	187,510
01-220-52-00-5222	GROUP LIFE INSURANCE	608	899	1,071	855	916	925	934	943	952
01-220-52-00-5223	DENTAL INSURANCE	7,088	9,550	13,477	10,519	11,321	10,905	11,450	12,023	12,624
01-220-52-00-5224	VISION INSURANCE	1,131	1,431	1,855	1,509	1,464	1,508	1,553	1,600	1,648
01-220-54-00-5412	TRAINING & CONFERENCES	1,605	4,074	7,850	7,850	7,850	7,850	7,850	7,850	7,850
01-220-54-00-5415	TRAVEL & LODGING	1,426	4,852	7,000	7,000	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	8,428	3,577	3,936	3,150	6,187	3,795	3,442	6,761
01-220-54-00-5426	PUBLISHING & ADVERTISING	3,522	397	2,500	2,500	2,500	2,500	2,500	2,500	2,500
01-220-54-00-5430	PRINTING & DUPLICATING	835	915	3,000	1,000	3,000	3,000	3,000	3,000	3,000
01-220-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-	-	-	9,893	8,813	9,166
01-220-54-00-5440	TELECOMMUNICATIONS	3,403	3,890	7,000	7,000	7,500	7,500	7,500	7,500	7,500
01-220-54-00-5452	POSTAGE & SHIPPING	123	258	500	500	500	500	500	500	500
01-220-54-00-5459	INSPECTIONS	160,270	87,120	90,000	150,000	145,000	125,000	125,000	125,000	125,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	2,112	1,290	3,500	3,500	4,000	4,000	4,000	4,000	4,000
01-220-54-00-5462	PROFESSIONAL SERVICES	46,690	192,143	20,000	130,000	30,000	20,000	20,000	95,000	95,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE	2,269	2,269	5,500	5,500	9,000	9,000	9,000	9,000	9,000
01-220-54-00-5488	OFFICE CLEANING	-	-	11,250	3,400	2,381	2,522	2,648	2,780	2,919
01-220-54-00-5490	VEHICLE MAINTENANCE SERVICES	1,927	1,324	4,725	4,725	4,725	4,725	4,725	4,725	4,725
01-220-56-00-5610	OFFICE SUPPLIES	1,675	1,785	2,000	2,500	2,500	2,500	2,500	2,500	2,500
01-220-56-00-5620	OPERATING SUPPLIES	4,533	18,342	11,000	11,000	21,000	11,000	11,000	11,000	11,000
01-220-56-00-5695	GASOLINE	4,967	9,583	10,700	10,000	10,700	11,449	12,250	13,108	14,026
Community Development Department Expenditures		\$ 1,154,892	\$ 1,312,006	\$ 1,331,371	1,310,124	\$ 1,323,325	\$ 1,331,550	\$ 1,405,932	\$ 1,525,640	\$ 1,577,486

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Expenditures									
Salaries	\$ 524,901	\$ 601,702	\$ 701,220	\$ 648,000	\$ 979,659	\$ 1,025,142	\$ 1,077,675	\$ 1,107,905	\$ 1,139,042
Benefits	220,161	245,113	243,709	234,432	369,549	402,006	431,763	460,369	490,865
Contractual Services	1,713,870	2,374,766	3,124,059	3,077,023	3,058,054	2,310,547	3,101,708	3,106,726	3,366,321
Supplies	113,639	111,441	159,547	155,200	166,300	153,547	155,951	158,524	161,277
Total Public Works	\$ 2,572,571	\$ 3,333,022	\$ 4,228,535	\$ 4,114,655	\$ 4,573,562	\$ 3,891,242	\$ 4,767,097	\$ 4,833,524	\$ 5,157,505



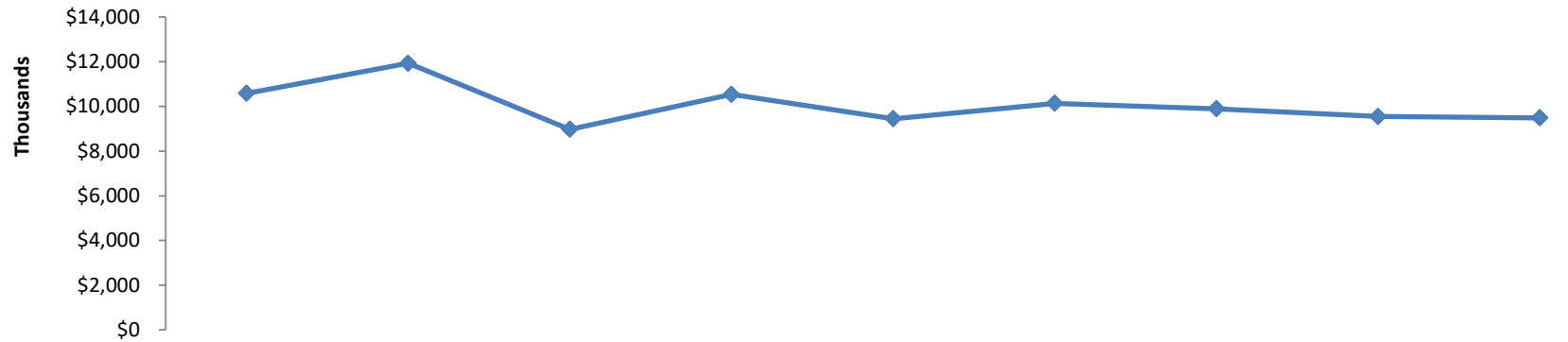
		FY 2022		FY 2023		FY 2024		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
Account Number	Description	Actual		Actual		Adopted		Projected		Adopted		Projected		Projected		Projected		Projected	
Public Works - Street Operations																			
01-410-50-00-5010	SALARIES & WAGES	\$	493,536	\$	585,881	\$	635,220	\$	618,000	\$	909,659	\$	955,142	\$	1,007,675	\$	1,037,905	\$	1,069,042
01-410-50-00-5015	PART-TIME SALARIES		3,870		-		36,000		-		40,000		40,000		40,000		40,000		40,000
01-410-50-00-5020	OVERTIME		27,495		15,821		30,000		30,000		30,000		30,000		30,000		30,000		30,000
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION		52,811		48,355		44,728		42,000		55,477		58,025		62,883		66,744		70,668
01-410-52-00-5214	FICA CONTRIBUTION		38,377		45,443		52,357		50,000		72,699		76,334		80,532		82,948		85,436
01-410-52-00-5216	GROUP HEALTH INSURANCE		118,132		138,437		134,167		129,983		220,948		247,137		266,908		288,261		311,322
01-410-52-00-5222	GROUP LIFE INSURANCE		1,049		1,037		774		899		1,099		1,140		1,151		1,163		1,175
01-410-52-00-5223	DENTAL INSURANCE		8,534		10,387		10,157		10,157		17,032		16,929		17,775		18,664		19,597
01-410-52-00-5224	VISION INSURANCE		1,258		1,454		1,526		1,393		2,294		2,441		2,514		2,589		2,667
01-410-54-00-5412	TRAINING & CONFERENCES		-		1,311		6,000		6,000		10,000		10,000		10,000		10,000		10,000
01-410-54-00-5415	TRAVEL & LODGING		8		725		3,000		3,000		3,000		3,000		3,000		3,000		3,000
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK		108,000		549,408		1,113,569		1,113,569		941,887		102,563		737,396		604,896		695,981
01-410-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK		453		6,866		-		-		2,802		9,043		-		3,061		9,882
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE		16,406		42,176		100,000		70,000		60,000		30,000		30,000		30,000		30,000
01-410-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK		-		-		-		-		-		-		39,565		35,253		36,666
01-410-54-00-5440	TELECOMMUNICATIONS		4,866		5,208		7,600		6,000		13,700		13,700		13,700		13,700		13,700
01-410-54-00-5455	MOSQUITO CONTROL		-		7,404		7,404		7,404		7,774		8,163		8,571		9,000		9,450
01-410-54-00-5458	TREE & STUMP MAINTENANCE		12,750		17,974		30,000		22,000		30,000		30,000		30,000		30,000		30,000
01-410-54-00-5462	PROFESSIONAL SERVICES		11,753		9,503		12,000		12,000		30,000		30,000		30,000		30,000		30,000
01-410-54-00-5483	JULIE SERVICES		4,002		3,439		4,500		4,500		4,500		4,500		4,500		4,500		4,500
01-410-54-00-5485	RENTAL & LEASE PURCHASE		3,379		10,059		35,000		10,000		10,000		10,000		10,000		10,000		10,000
01-410-54-00-5488	OFFICE CLEANING		1,270		1,260		1,355		1,550		1,801		1,897		9,000		9,450		9,923
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES		73,825		104,338		80,000		80,000		80,000		65,000		43,550		32,500		32,500
01-410-56-00-5600	WEARING APPAREL		5,077		11,212		8,000		8,000		8,000		8,000		8,000		8,000		8,000
01-410-56-00-5620	OPERATING SUPPLIES		19,760		11,101		21,000		21,000		20,000		20,000		20,000		20,000		20,000
01-410-56-00-5628	VEHICLE MAINTENANCE SUPPLIES		39,293		26,382		35,000		35,000		35,000		35,000		35,000		35,000		35,000
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT		8,921		13,957		15,000		15,000		25,000		10,000		10,000		10,000		10,000
01-410-56-00-5640	REPAIR & MAINTENANCE		11,782		9,212		45,000		45,000		45,000		45,000		45,000		45,000		45,000
01-410-56-00-5665	JULIE SUPPLIES		650		1,005		1,200		1,200		1,200		1,200		1,200		1,200		1,200
01-410-56-00-5695	GASOLINE		28,156		38,572		34,347		30,000		32,100		34,347		36,751		39,324		42,077
Public Works - Street Department Expenditures		\$	1,095,413	\$	1,717,927	\$	2,504,904		2,373,655	\$	2,710,972	\$	1,898,561	\$	2,634,671	\$	2,552,158	\$	2,716,786

		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Public Works - Health & Sanitation										
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	\$ 43,794	\$ 42,457	\$ 46,049	\$ 47,000	\$ 50,290	\$ 53,810	\$ 57,577	\$ 61,607	\$ 65,919
01-540-54-00-5442	GARBAGE SERVICES	1,427,471	1,565,018	1,669,200	\$ 1,686,000	1,804,020	1,930,301	2,065,422	2,210,002	2,364,702
01-540-54-00-5443	LEAF PICKUP	5,893	7,620	8,382	8,000	8,280	8,570	9,427	9,757	10,098
Public Works - Health & Sanitation Department Expenditures		\$ 1,477,158	\$ 1,615,095	\$ 1,723,631	1,741,000	\$ 1,862,590	\$ 1,992,681	\$ 2,132,426	\$ 2,281,366	\$ 2,440,719
Total Public Works - Street & Sanitation Department Expenditures		\$ 2,572,571	\$ 3,333,022	\$ 4,228,535	4,114,655	\$ 4,573,562	\$ 3,891,242	\$ 4,767,097	\$ 4,833,524	\$ 5,157,505

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Expenditures									
Salaries	\$ 4,703	\$ 7,220	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Benefits	428,782	452,258	511,732	486,238	529,777	558,036	587,991	619,743	653,400
Contractual Services	3,348,973	3,569,597	4,123,939	3,757,145	4,530,413	4,268,880	3,714,971	3,675,770	2,339,570
Supplies	-	2,131	10,000	5,312	5,000	5,000	5,000	5,000	5,000
Contingency	-	-	75,000	100,000	75,000	75,000	75,000	75,000	75,000
Total Expenditures	\$ 3,782,458	\$ 4,031,206	\$ 4,730,671	\$ 4,358,695	\$ 5,150,190	\$ 4,916,916	\$ 4,392,962	\$ 4,385,513	\$ 3,082,970
Other Financing Uses	6,797,039	7,889,863	4,241,084	6,175,044	4,292,112	5,212,281	5,493,776	5,161,031	6,404,003
Total Admin Services & Transfers	\$ 10,579,497	\$ 11,921,069	\$ 8,971,755	\$ 10,533,739	\$ 9,442,302	\$ 10,129,197	\$ 9,886,738	\$ 9,546,544	\$ 9,486,973



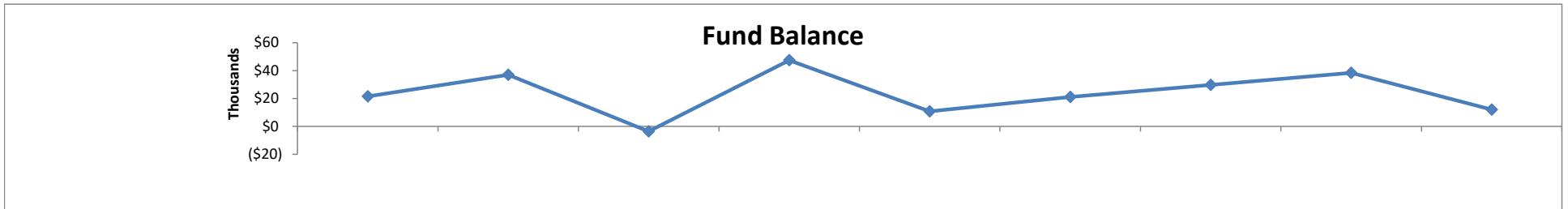
		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Administrative Services										
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	\$ 4,703	\$ 7,220	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	15,312	21,197	16,000	23,000	25,000	25,000	25,000	25,000	25,000
01-640-52-00-5231	LIABILITY INSURANCE	369,608	408,518	461,392	428,898	470,987	499,246	529,201	560,953	594,610
01-640-52-00-5240	RETIREES - GROUP HEALTH INSURANCE	41,950	22,464	34,340	34,340	33,790	33,790	33,790	33,790	33,790
01-640-52-00-5241	RETIREES - DENTAL INSURANCE	1,838	60	-	-	-	-	-	-	-
01-640-52-00-5242	RETIREES - VISION INSURANCE	74	19	-	-	-	-	-	-	-
01-640-54-00-5418	PURCHASING SERVICES	37,114	11,065	-	-	-	-	-	-	-
01-640-54-00-5423	IDOR ADMINISTRATION FEE	64,461	69,286	70,277	69,708	71,081	72,485	73,819	75,183	76,578
01-640-54-00-5427	GC HOUSING RENTAL ASSISTANCE	9,960	10,242	11,266	11,352	11,730	12,903	14,194	15,613	17,174
01-640-54-00-5428	UTILITY TAX REBATE	8,627	-	-	-	-	-	-	-	-
01-640-54-00-5434	GIS CONSORTIUM SERVICES	-	-	50,000	-	151,247	128,937	132,738	136,654	141,211
01-640-54-00-5439	AMUSEMENT TAX REBATE	25,564	32,836	25,500	15,752	-	-	-	-	-
01-640-54-00-5449	KENCOM	194,516	240,925	243,815	216,686	244,649	259,065	274,333	290,504	307,630
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	173,138	288,383	400,000	310,000	475,000	457,500	300,000	300,000	300,000
01-640-54-00-5453	BUILDINGS & GROUNDS CHARGEBACK	86,745	154,526	218,320	166,122	266,358	292,906	278,685	432,269	249,518
01-640-54-00-5456	CORPORATE COUNSEL	60,657	109,642	110,000	150,000	135,000	135,000	135,000	135,000	135,000
01-640-54-00-5461	LITIGATION COUNSEL	61,263	46,992	100,000	70,000	75,000	75,000	75,000	75,000	75,000
01-640-54-00-5462	PROFESSIONAL SERVICES	34,761	33,273	38,450	38,450	38,500	38,550	38,600	38,650	38,700
01-640-54-00-5463	SPECIAL COUNSEL	12,391	8,554	35,000	15,000	30,000	30,000	30,000	30,000	30,000
01-640-54-00-5465	ENGINEERING SERVICES	410,303	399,880	450,000	400,000	425,000	430,000	435,000	440,000	450,000
01-640-54-00-5473	KENDALL AREA TRANSIT	35,325	23,550	29,438	24,728	27,201	29,921	32,913	36,204	39,824
01-640-54-00-5478	SPECIAL CENSUS	-	-	-	-	200,000	-	-	-	-
01-640-54-00-5481	HOTEL TAX REBATE	124,574	137,264	126,000	153,000	153,000	153,000	153,000	153,000	153,000
01-640-54-00-5486	ECONOMIC DEVELOPMENT	167,135	172,820	183,855	180,350	189,368	195,049	200,900	206,927	213,135
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,328	1,370	1,418	1,501	1,576	1,655	1,738	-	-
01-640-54-00-5492	SALES TAX REBATE	1,155,467	1,038,657	1,222,000	1,125,000	1,215,000	1,121,450	700,000	675,000	-
01-640-54-00-5493	BUSINESS DISTRICT REBATE	536,698	582,036	607,600	581,140	595,703	610,459	620,512	630,766	107,800
01-640-54-00-5494	ADMISSIONS TAX REBATE	148,662	208,296	200,000	223,356	220,000	220,000	213,539	-	-
01-640-54-00-5499	BAD DEBT	284	-	1,000	5,000	5,000	5,000	5,000	5,000	5,000
01-640-56-00-5625	REIMBURSABLE REPAIRS	-	2,131	10,000	5,312	5,000	5,000	5,000	5,000	5,000
01-640-70-00-7799	CONTINGENCY	-	-	75,000	100,000	75,000	75,000	75,000	75,000	75,000
	Administrative Services Department Expenditures	\$ 3,782,458	\$ 4,031,206	\$ 4,730,671	4,358,695	\$ 5,150,190	\$ 4,916,916	\$ 4,392,962	\$ 4,385,513	\$ 3,082,970
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	\$ 1,091,989	\$ 2,902,227	\$ 603,012	\$ 1,843,512	\$ 449,642	\$ 166,538	\$ 972,436	\$ 1,002,544	\$ 852,777
01-640-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	3,324,556	803,877	100,170	799,779	387,344	912,911	1,406,549	894,171	2,114,772
01-640-99-00-9942	TRANSFER TO DEBT SERVICE	320,425	321,373	-	-	-	-	-	-	-
01-640-99-00-9952	TRANSFER TO SEWER	519,749	1,600,356	1,065,723	1,065,859	1,069,096	1,077,162	-	-	-

Account Number	Description	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-640-99-00-9979	TRANSFER TO PARKS & RECREATION	1,515,511	2,232,541	2,440,844	2,440,844	2,357,728	3,025,760	3,083,176	3,230,894	3,401,117
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS	24,809	29,489	31,335	25,050	28,302	29,910	31,615	33,422	35,337
	Other Financing Uses	\$ 6,797,039	\$ 7,889,863	\$ 4,241,084	6,175,044	\$ 4,292,112	\$ 5,212,281	\$ 5,493,776	\$ 5,161,031	\$ 6,404,003
	Total General Fund Expenditures	\$ 14,887,393	\$ 16,270,246	\$ 18,776,881	\$ 17,951,258	\$ 19,977,679	\$ 19,450,739	\$ 20,351,508	\$ 20,975,051	\$ 20,318,409
	Transfers In	\$ 21,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	(Transfers Out)	(6,797,039)	(7,889,863)	(4,241,084)	(6,175,044)	(4,292,112)	(5,212,281)	(5,493,776)	(5,161,031)	(6,404,003)
	General Fund Net Transfers	\$ (6,775,808)	\$ (7,889,863)	\$ (4,241,084)	(6,175,044)	\$ (4,292,112)	\$ (5,212,281)	\$ (5,493,776)	\$ (5,161,031)	\$ (6,404,003)
	Surplus(Deficit)	1,454,746	369,505	-	-	-	-	-	-	-
	Fund Balance	\$ 10,627,100	\$ 10,996,607	\$ 10,627,100	\$ 10,996,607	\$ 10,996,607	\$ 10,996,607	\$ 10,996,607	\$ 10,996,607	\$ 10,996,607
	Fund Balance %	49.01%	45.52%	46.17%	45.58%	45.31%	44.59%	42.55%	42.07%	41.15%

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Taxes	\$ 16,034	\$ 21,501	\$ 24,000	\$ 24,017	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Total Revenues	\$ 16,034	\$ 21,501	\$ 24,000	\$ 24,017	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Expenditures									
Contractual Services	\$ 4,688	\$ 6,043	\$ 60,640	\$ 13,640	\$ 60,640	\$ 13,640	\$ 15,368	\$ 15,368	\$ 50,368
Total Expenditures	\$ 4,688	\$ 6,043	\$ 60,640	\$ 13,640	\$ 60,640	\$ 13,640	\$ 15,368	\$ 15,368	\$ 50,368
Surplus (Deficit)	\$ 11,346	\$ 15,458	\$ (36,640)	\$ 10,377	\$ (36,640)	\$ 10,360	\$ 8,632	\$ 8,632	\$ (26,368)
Ending Fund Balance	\$ 21,576	\$ 37,034	\$ (3,563)	\$ 47,411	\$ 10,771	\$ 21,131	\$ 29,763	\$ 38,395	\$ 12,027
	460.24%	612.84%	-5.88%	347.59%	17.76%	154.92%	193.67%	249.84%	23.88%

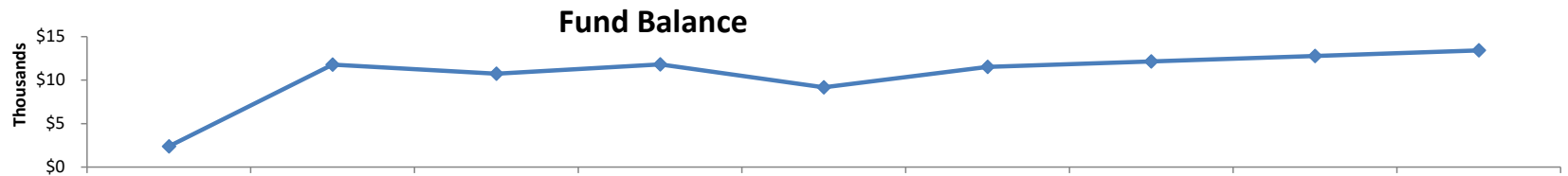


Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<u>FOX HILL SSA FUND - 11</u>										
11-000-40-00-4000	PROPERTY TAXES	\$ 16,034	\$ 21,501	\$ 24,000	\$ 24,017	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
	Fox Hill SSA Revenues	16,034	21,501	\$ 24,000	\$ 24,017	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	\$ 4,688	\$ 6,043	\$ 60,640	\$ 13,640	\$ 60,640	\$ 13,640	\$ 15,368	\$ 15,368	\$ 50,368
	Fox Hill SSA Expenditures	\$ 4,688	\$ 6,043	\$ 60,640	\$ 13,640	\$ 60,640	\$ 13,640	\$ 15,368	\$ 15,368	\$ 50,368
	Surplus(Deficit)	11,346	15,458	(36,640)	10,377	(36,640)	10,360	8,632	8,632	(26,368)
	Fund Balance	\$ 21,576	\$ 37,034	\$ (3,563)	\$ 47,411	\$ 10,771	\$ 21,131	\$ 29,763	\$ 38,395	\$ 12,027
		<i>460.24%</i>	<i>612.84%</i>	<i>-5.88%</i>	<i>347.59%</i>	<i>17.76%</i>	<i>154.92%</i>	<i>193.67%</i>	<i>249.84%</i>	<i>23.88%</i>

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Taxes	\$ 20,363	\$ 21,000	\$ 21,000	\$ 21,015	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
Total Revenues	\$ 20,363	\$ 21,000	\$ 21,000	\$ 21,015	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
Expenditures									
Contractual Services	\$ 9,569	\$ 11,600	\$ 18,640	\$ 21,000	\$ 23,640	\$ 18,640	\$ 20,368	\$ 20,368	\$ 20,368
Total Expenditures	\$ 9,569	\$ 11,600	\$ 18,640	\$ 21,000	\$ 23,640	\$ 18,640	\$ 20,368	\$ 20,368	\$ 20,368
Surplus (Deficit)	\$ 10,794	\$ 9,400	\$ 2,360	\$ 15	\$ (2,640)	\$ 2,360	\$ 632	\$ 632	\$ 632
Ending Fund Balance	\$ 2,386	\$ 11,786	\$ 10,746	\$ 11,801	\$ 9,161	\$ 11,521	\$ 12,153	\$ 12,785	\$ 13,417
	24.93%	101.60%	57.65%	56.20%	38.75%	61.81%	59.67%	62.77%	65.87%

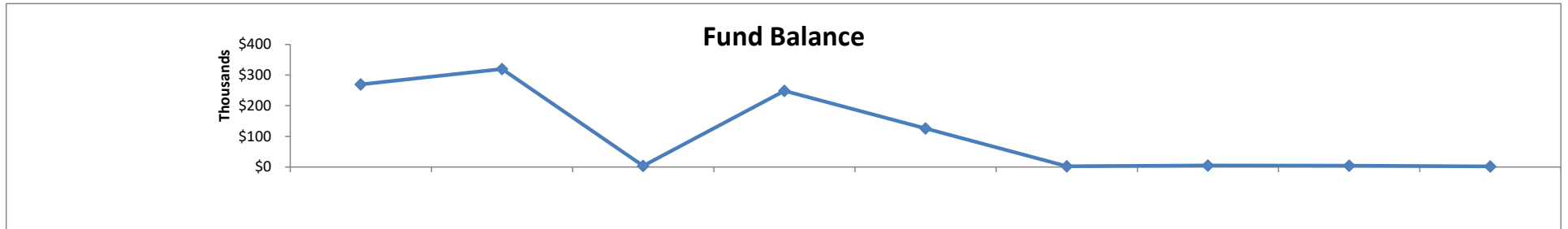


Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<u>SUNFLOWER SSA FUND - 12</u>										
12-000-40-00-4000	PROPERTY TAXES	\$ 20,363	\$ 21,000	\$ 21,000	\$ 21,015	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
	Sunflower SSA Revenues	\$ 20,363	\$ 21,000	\$ 21,000	\$ 21,015	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
12-112-54-00-5416	POND MAINTENANCE	\$ 3,268	\$ 5,160	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	6,301	6,440	13,640	16,000	18,640	13,640	15,368	15,368	15,368
	Sunflower SSA Expenditures	\$ 9,569	\$ 11,600	\$ 18,640	\$ 21,000	\$ 23,640	\$ 18,640	\$ 20,368	\$ 20,368	\$ 20,368
	Surplus(Deficit)	10,794	9,400	2,360	15	(2,640)	2,360	632	632	632
	Fund Balance	\$ 2,386	\$ 11,786	\$ 10,746	\$ 11,801	\$ 9,161	\$ 11,521	\$ 12,153	\$ 12,785	\$ 13,417
		24.93%	101.60%	57.65%	56.20%	38.75%	61.81%	59.67%	62.77%	65.87%

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Intergovernmental	\$ 1,255,645	\$ 1,177,614	\$ 994,400	\$ 1,050,289	\$ 1,062,562	\$ 1,081,339	\$ 1,237,484	\$ 1,259,759	\$ 1,282,479
Investment Earnings	1,846	79,709	5,000	28,000	5,000	5,000	5,000	5,000	5,000
Total Revenues	\$ 1,257,491	\$ 1,257,323	\$ 999,400	\$ 1,078,289	\$ 1,067,562	\$ 1,086,339	\$ 1,242,484	\$ 1,264,759	\$ 1,287,479
Expenditures									
Supplies	\$ 114,587	\$ 125,624	\$ 190,000	\$ 172,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
Capital Outlay	2,117,313	1,081,272	1,050,000	977,770	1,000,000	1,020,000	1,050,000	1,075,000	1,100,000
Total Expenditures	\$ 2,231,900	\$ 1,206,896	\$ 1,240,000	\$ 1,149,770	\$ 1,190,000	\$ 1,210,000	\$ 1,240,000	\$ 1,265,000	\$ 1,290,000
Surplus (Deficit)	\$ (974,409)	\$ 50,427	\$ (240,600)	\$ (71,481)	\$ (122,438)	\$ (123,661)	\$ 2,484	\$ (241)	\$ (2,521)
Ending Fund Balance	\$ 269,412	\$ 319,840	\$ 3,983	\$ 248,359	\$ 125,921	\$ 2,260	\$ 4,744	\$ 4,503	\$ 1,982

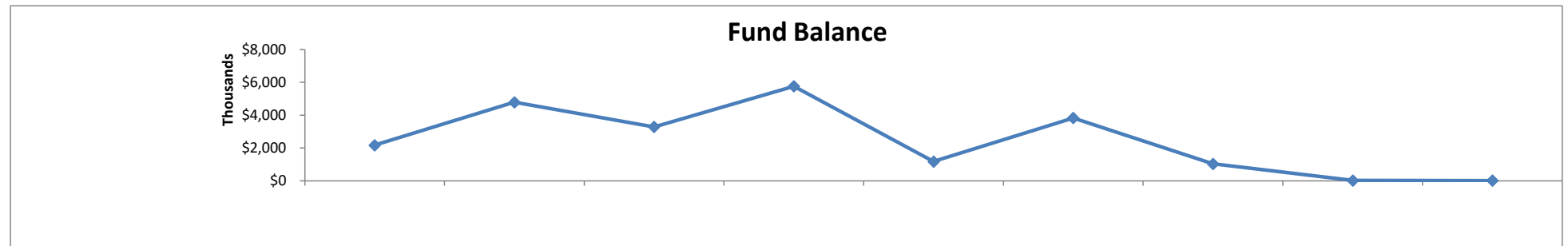


Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<u>MOTOR FUEL TAX FUND - 15</u>										
15-000-41-00-4112	MOTOR FUEL TAX	\$ 438,216	\$ 469,439	\$ 503,226	486,430	485,138	494,841	575,528	587,038	598,779
15-000-41-00-4113	MFT HIGH GROWTH	79,463	123,724	79,463	123,724	123,724	123,724	123,724	123,724	123,724
15-000-41-00-4114	TRANSPORTATION RENEWAL TAX	320,091	375,514	411,711	440,135	453,700	462,774	538,232	548,997	559,976
15-000-41-00-4115	REBUILD ILLINOIS	417,875	208,937	-	-	-	-	-	-	-
15-000-45-00-4500	INVESTMENT EARNINGS	1,846	79,709	5,000	28,000	5,000	5,000	5,000	5,000	5,000
	Motor Fuel Tax Revenues	\$ 1,257,491	\$ 1,257,323	\$ 999,400	\$ 1,078,289	\$ 1,067,562	\$ 1,086,339	\$ 1,242,484	\$ 1,264,759	\$ 1,287,479
15-155-56-00-5618	SALT	\$ 114,587	\$ 125,624	\$ 190,000	\$ 172,000	\$ 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	789,901	1,000,000	1,000,000	952,369	1,000,000	1,020,000	1,050,000	1,075,000	1,100,000
15-155-60-00-6028	PAVEMENT STRIPING PROGRAM	-	50,528	50,000	25,401	-	-	-	-	-
15-155-60-00-6079	ROUTE 47 EXPANSION	73,787	30,744	-	-	-	-	-	-	-
	Motor Fuel Tax Expenditures	\$ 2,231,900	\$ 1,206,896	\$ 1,240,000	\$ 1,149,770	\$ 1,190,000	\$ 1,210,000	\$ 1,240,000	\$ 1,265,000	\$ 1,290,000
	Surplus(Deficit)	(974,409)	50,427	(240,600)	(71,481)	(122,438)	(123,661)	2,484	(241)	(2,521)
	Fund Balance	\$ 269,412	\$ 319,840	\$ 3,983	\$ 248,359	\$ 125,921	\$ 2,260	\$ 4,744	\$ 4,503	\$ 1,982

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Intergovernmental	\$ -	\$ 29,777	\$ 500,000	\$ 229,454	\$ 277,250	\$ 42,000	\$ -	\$ -	\$ -
Licenses & Permits	216,195	465,106	103,000	454,000	103,000	103,000	103,000	103,000	103,000
Charges for Service	837,007	880,006	897,130	902,500	929,575	948,167	967,130	986,473	1,006,202
Investment Earnings	4,712	36,964	25,000	85,000	20,000	60,000	15,000	5,000	5,000
Reimbursements	1,619,840	1,014,482	1,445,653	54,101	1,250,518	332,359	150,000	2,338,349	-
Miscellaneous	-	-	-	1,000	-	-	-	-	-
Total Revenues	\$ 2,677,754	\$ 2,426,335	\$ 2,970,783	\$ 1,726,055	\$ 2,580,343	\$ 1,485,526	\$ 1,235,130	\$ 3,432,822	\$ 1,114,202
Other Financing Sources	3,138,492	2,902,227	603,012	1,843,512	449,642	6,741,695	972,436	1,002,544	852,777
Total Revenues and Transfers	\$ 5,816,246	\$ 5,328,562	\$ 3,573,795	\$ 3,569,567	\$ 3,029,985	\$ 8,227,221	\$ 2,207,566	\$ 4,435,366	\$ 1,966,979
Expenditures									
Contractual Services	\$ 230,327	\$ 75,921	\$ 140,075	\$ 126,475	\$ 227,675	\$ 220,939	\$ 153,872	\$ 162,447	\$ 171,537
Supplies	60,490	78,460	115,000	126,000	100,000	100,000	100,000	100,000	100,000
Capital Outlay	2,674,678	2,131,182	4,224,254	1,916,645	6,885,000	4,678,659	3,803,000	4,235,000	752,000
Debt Service	315,338	319,338	313,038	313,038	316,738	513,807	892,638	896,450	892,150
Total Expenditures	\$ 3,280,833	\$ 2,604,901	\$ 4,792,367	\$ 2,482,158	\$ 7,529,413	\$ 5,513,405	\$ 4,949,510	\$ 5,393,897	\$ 1,915,687
Other Financing Uses	489,382	104,209	104,627	104,627	104,034	55,366	54,738	54,948	55,087
Total Expenditures & Transfers	\$ 3,770,215	\$ 2,709,110	\$ 4,896,994	\$ 2,586,785	\$ 7,633,447	\$ 5,568,771	\$ 5,004,248	\$ 5,448,845	\$ 1,970,774
Surplus (Deficit)	\$ 2,046,031	\$ 2,619,452	\$ (1,323,199)	\$ 982,782	\$ (4,603,462)	\$ 2,658,450	\$ (2,796,682)	\$ (1,013,479)	\$ (3,795)
Ending Fund Balance	\$ 2,165,601	\$ 4,785,053	\$ 3,276,137	\$ 5,767,835	\$ 1,164,373	\$ 3,822,823	\$ 1,026,141	\$ 12,662	\$ 8,867



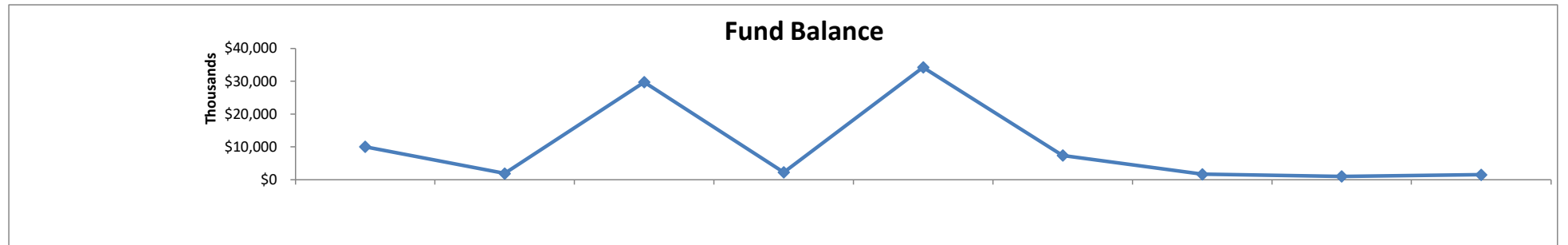
Account Number	Description	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>CITY-WIDE CAPITAL FUND - 23</u>										
23-000-41-00-4160	FEDERAL GRANTS	\$ -	\$ -	\$ 500,000	\$ 225,000	\$ 275,000	\$ -	\$ -	\$ -	\$ -
23-000-41-00-4163	FEDERAL GRANTS - STP BRISTOL RIDGE	-	29,777	-	4,454	2,250	-	-	-	-
23-000-41-00-4165	FEDERAL GRANTS - STP VAN EMMON	-	-	-	-	-	42,000	-	-	-
23-000-42-00-4210	BUILDING PERMITS	203,480	276,710	-	216,000	-	-	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	4,715	14,396	3,000	8,000	3,000	3,000	3,000	3,000	3,000
23-000-42-00-4222	ROAD CONTRIBUTION FEE	8,000	174,000	100,000	230,000	100,000	100,000	100,000	100,000	100,000
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	837,007	880,006	897,130	902,500	929,575	948,167	967,130	986,473	1,006,202
23-000-45-00-4500	INVESTMENT EARNINGS	4,712	36,964	25,000	85,000	20,000	60,000	15,000	5,000	5,000
23-000-46-00-4606	REIMB - COM ED	-	-	125,759	-	90,000	35,759	-	-	-
23-000-46-00-4612	REIMB - GRANDE RESERVE IMPROVEMENTS	1,601,412	976,593	1,115,000	36,101	960,000	125,000	150,000	2,338,349	-
23-000-46-00-4618	REIMB - BRISTOL BAY ANNEX	-	-	-	-	-	171,600	-	-	-
23-000-46-00-4621	REIMB - FOUNTAIN VILLAGE	165	-	-	-	-	-	-	-	-
23-000-46-00-4636	REIMB - RAINTREE VILLAGE	6,355	4,377	204,894	-	200,518	-	-	-	-
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	-	26,523	-	-	-	-	-	-	-
23-000-46-00-4690	REIMB - MISCELLANEOUS	11,908	6,989	-	18,000	-	-	-	-	-
23-000-48-00-4850	MISCELLANEOUS INCOME	-	-	-	1,000	-	-	-	-	-
	City-Wide Capital Revenues	\$ 2,677,754	\$ 2,426,335	\$ 2,970,783	\$ 1,726,055	\$ 2,580,343	\$ 1,485,526	\$ 1,235,130	\$ 3,432,822	\$ 1,114,202
23-000-49-00-4900	BOND PROCEEDS	-	-	-	-	-	5,985,000	-	-	-
23-000-49-00-4903	PREMIUM ON BOND ISSUANCE	-	-	-	-	-	590,157	-	-	-
23-000-49-00-4901	TRANSFER FROM GENERAL	1,091,989	2,902,227	603,012	1,843,512	449,642	166,538	972,436	1,002,544	852,777
23-000-49-00-4924	TRANSFER FROM BUILDINGS & GROUNDS	2,046,503	-	-	-	-	-	-	-	-
	Other Financing Sources	\$ 3,138,492	\$ 2,902,227	\$ 603,012	\$ 1,843,512	\$ 449,642	\$ 6,741,695	\$ 972,436	\$ 1,002,544	\$ 852,777
	Total City-Wide Capital Revenues & Transfers	\$ 5,816,246	\$ 5,328,562	\$ 3,573,795	\$ 3,569,567	\$ 3,029,985	\$ 8,227,221	\$ 2,207,566	\$ 4,435,366	\$ 1,966,979
City-Wide Capital Expenditures										
23-230-54-00-5402	BOND ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,157	\$ -	\$ -	\$ -
23-230-54-00-5462	PROFESSIONAL SERVICES	-	1,024	10,000	1,000	5,000	5,000	5,000	5,000	5,000
23-230-54-00-5465	ENGINEERING SERVICES	126,167	14,054	12,000	-	90,000	-	-	-	-
23-230-54-00-5482	STREET LIGHTING	103,350	59,880	116,600	120,000	127,200	134,832	142,922	151,497	160,587
23-230-54-00-5498	PAYING AGENT FEES	475	475	475	475	475	950	950	950	950
23-230-54-00-5499	BAD DEBT	335	488	1,000	5,000	5,000	5,000	5,000	5,000	5,000
23-230-56-00-5619	SIGNS	10,751	17,162	15,000	15,000	20,000	20,000	20,000	20,000	20,000
23-230-56-00-5632	ASPHALT PATCHING	5,264	9,715	35,000	10,000	10,000	10,000	10,000	10,000	10,000
23-230-56-00-5637	SIDEWALK CONSTRUCTION SUPPLIES	7,500	5,906	10,000	10,000	15,000	15,000	15,000	15,000	15,000
23-230-56-00-5642	STREET LIGHTING & OTHER SUPPLIES	36,975	45,677	55,000	91,000	55,000	55,000	55,000	55,000	55,000
23-230-60-00-6005	FOX HILL IMPROVEMENTS	158	135,732	60,000	60,000	30,000	-	-	-	-
23-230-60-00-6012	MILL ROAD IMPROVEMENTS	1,560,439	448,532	-	-	-	-	-	-	-
23-230-60-00-6016	US 34 (CENTER / ELDAMAIN RD) PROJECT	-	-	107,000	-	107,000	-	-	-	-
23-230-60-00-6025	ROAD TO BETTER ROADS (RTBR) PROGRAM	812,945	650,514	1,154,360	784,263	872,000	652,000	622,000	547,000	522,000
23-230-60-00-6028	RTBR PROGRAM - SUBDIVISION PAVING	-	-	-	-	3,750,000	2,201,000	2,201,000	528,000	

Account Number	Description	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
23-230-60-00-6032	BRISTOL RIDGE ROAD IMPROVEMENTS	76,381	128,958	-	5,939	13,000	-	-	-	-
23-230-60-00-6034	DRAINAGE DISTRICT IMPROVEMENTS	-	-	500,000	225,000	275,000	-	-	-	-
23-230-60-00-6035	RTE 47 IMPROV (WATER PARK WAY / JERICO)	-	-	-	-	-	180,000	180,000	180,000	-
23-230-60-00-6036	RAINTREE VILLAGE IMPROVEMENTS	6,355	4,377	204,894	-	-	-	-	-	-
23-230-60-00-6039	RTE 47 IMPROV (KENNEDY / WATER PARK WAY)	-	-	-	-	180,000	180,000	180,000	-	-
23-230-60-00-6040	KENNEDY ROAD (EMERALD LN / FREEDOM DR)	-	-	-	-	125,000	125,000	150,000	2,750,000	-
23-230-60-00-6041	SIDEWALK REPLACEMENT PROGRAM	159,960	171,753	200,000	153,100	200,000	200,000	200,000	200,000	200,000
23-230-60-00-6044	RTE 47 & RTE 71 IMPROV (RT 71 / CATON FARM)	-	-	-	-	90,000	90,000	90,000	-	-
23-230-60-00-6045	TREE REPLACEMENT PROGRAM	-	-	-	-	30,000	30,000	30,000	30,000	30,000
23-230-60-00-6058	ROUTE 71 (RTE 47 / RTE 126) PROJECT	-	-	26,000	-	26,000	-	-	-	-
23-230-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	-	85,000	99,833	-	-	-	-	-
23-230-60-00-6062	PRAIRIE POINTE PEDESTRIAN BRIDGE	-	-	-	-	50,000				
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	-	36,900	575,000	515,964	-	-	-	-	-
23-230-60-00-6085	CORNEILS ROAD IMPROVEMENTS	-	-	145,000	-	90,000	35,759	-	-	-
23-230-60-00-6087	KENNEDY ROAD (FREEDOM PLACE)	-	101,671	1,100,000	30,000	835,000	-	-	-	-
23-230-60-00-6088	KENNEDY ROAD (NORTH)	58,440	420,836	15,000	546	-	-	-	-	-
23-230-60-00-6089	VAN EMMON STREET IMPROVEMENTS	-	-	52,000	42,000	10,000	175,400	-	-	-
23-230-60-00-6094	KENNEDY ROAD BIKE TRAIL	-	31,909	-	-	-	-	-	-	-
23-230-60-00-6098	BRISTOL BAY SUBDIVISION	-	-	-	-	52,000	659,500	-	-	-
Debt Service - 2025 Bond										
23-230-76-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	280,000	290,000	305,000
23-230-76-00-8050	INTEREST PAYMENT	-	-	-	-	-	198,669	299,250	285,250	270,750
Debt Service - 2014A Bond										
23-230-78-00-8000	PRINCIPAL PAYMENT	200,000	210,000	210,000	210,000	220,000	225,000	230,000	245,000	250,000
23-230-78-00-8050	INTEREST PAYMENT	115,338	109,338	103,038	103,038	96,738	90,138	83,388	76,200	66,400
	City-Wide Capital Expenditures	\$ 3,280,833	\$ 2,604,901	\$ 4,792,367	\$ 2,482,158	\$ 7,529,413	\$ 5,513,405	\$ 4,949,510	\$ 5,393,897	\$ 1,915,687
23-230-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	\$ 384,824	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23-230-99-00-9951	TRANSFER TO WATER	104,558	104,209	104,627	104,627	104,034	55,366	54,738	54,948	55,087
	Other Financing Uses	\$ 489,382	\$ 104,209	\$ 104,627	\$ 104,627	\$ 104,034	\$ 55,366	\$ 54,738	\$ 54,948	\$ 55,087
	City-Wide Capital Expenditures & Transfers	\$ 3,770,215	\$ 2,709,110	\$ 4,896,994	\$ 2,586,785	\$ 7,633,447	\$ 5,568,771	\$ 5,004,248	\$ 5,448,845	\$ 1,970,774
Total City-Wide Capital Fund Expenditures										
	Transfers In	\$ 3,138,492	\$ 2,902,227	\$ 603,012	\$ 1,843,512	\$ 449,642	\$ 6,741,695	\$ 972,436	\$ 1,002,544	\$ 852,777
	(Transfers Out)	(489,382)	(104,209)	(104,627)	(104,627)	(104,034)	(55,366)	(54,738)	(54,948)	(55,087)
	City-Wide Capital Fund Net Transfers	\$ 2,649,110	\$ 2,798,018	\$ 498,385	\$ 1,738,885	\$ 345,608	\$ 6,686,329	\$ 917,698	\$ 947,596	\$ 797,690
	Surplus(Deficit)	2,046,031	2,619,452	(1,323,199)	982,782	(4,603,462)	2,658,450	(2,796,682)	(1,013,479)	(3,795)
	Fund Balance	\$ 2,165,601	\$ 4,785,053	\$ 3,276,137	\$ 5,767,835	\$ 1,164,373	\$ 3,822,823	\$ 1,026,141	\$ 12,662	\$ 8,867

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Licenses & Permits	\$ 21,231	\$ 168,005	\$ 30,000	\$ 290,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Charges for Service	108,431	199,586	280,386	215,138	320,039	349,628	338,820	519,069	313,857
Investment Earnings	1,171	47,981	275,000	40,000	600,000	100,000	25,000	15,000	22,500
Miscellaneous	576	55,863	-	2,500	514,408	-	-	-	-
Total Revenues	\$ 131,409	\$ 471,435	\$ 585,386	\$ 547,638	\$ 1,464,447	\$ 479,628	\$ 393,820	\$ 564,069	\$ 366,357
Other Financing Sources	13,494,391	803,877	32,589,237	1,499,779	41,923,711	2,698,733	3,192,037	2,681,157	3,901,592
Total Revenues and Transfers	\$ 13,625,800	\$ 1,275,312	\$ 33,174,623	\$ 2,047,417	\$ 43,388,158	\$ 3,178,361	\$ 3,585,857	\$ 3,245,226	\$ 4,267,949
Expenditures									
Salaries	\$ 33,558	\$ 62,741	\$ 176,683	\$ 148,500	\$ 170,331	\$ 178,798	\$ 188,577	\$ 194,204	\$ 200,000
Benefits	7,461	13,409	58,394	48,096	51,756	55,392	59,420	63,132	67,071
Contractual Services	290,097	241,287	521,417	110,531	596,517	158,943	163,384	286,025	162,744
Supplies	13,989	50,660	51,500	61,000	66,500	51,500	51,500	51,500	51,500
Capital Outlay	1,078,232	8,238,317	3,010,000	522,864	8,542,000	26,178,000	5,602,000	120,000	28,200
Debt Service	132,474	805,244	799,915	799,779	1,910,857	3,483,425	3,225,613	3,227,863	3,227,013
Total Expenditures	\$ 1,555,811	\$ 9,411,658	\$ 4,617,909	\$ 1,690,770	\$ 11,337,961	\$ 30,106,058	\$ 9,290,494	\$ 3,942,724	\$ 3,736,528
Other Financing Uses	2,067,734	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	\$ 3,623,545	\$ 9,411,658	\$ 4,617,909	\$ 1,690,770	\$ 11,337,961	\$ 30,106,058	\$ 9,290,494	\$ 3,942,724	\$ 3,736,528
Surplus (Deficit)	\$ 10,002,255	\$ (8,136,346)	\$ 28,556,714	\$ 356,647	\$ 32,050,197	\$ (26,927,697)	\$ (5,704,637)	\$ (697,498)	\$ 531,421
Ending Fund Balance	\$ 10,002,257	\$ 1,865,907	\$ 29,728,789	\$ 2,222,554	\$ 34,272,751	\$ 7,345,054	\$ 1,640,417	\$ 942,919	\$ 1,474,340



Account Number	Description	FY 2022		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
		Actual		Actual		Adopted		Projected		Adopted		Projected		Projected		Projected	
<u>BUILDINGS & GROUNDS FUND - 24</u>																	
24-000-42-00-4218	DEVELOPMENT FEES - MUNICIPAL BLDG	\$	21,231	\$	168,005	\$	30,000	\$	290,000	\$	30,000	\$	30,000	\$	30,000	\$	30,000
24-000-44-00-4416	BUILDINGS & GROUNDS CHARGEBACK		108,431		199,586		280,386		215,138		320,039		349,628		338,820		519,069
24-000-45-00-4500	INVESTMENT EARNINGS		1,171		47,981		275,000		40,000		600,000		100,000		25,000		15,000
24-000-48-00-4850	MISCELLANEOUS INCOME		576		55,863		-		2,500		514,408		-		-		-
	Buildings & Grounds Revenues	\$	131,409	\$	471,435	\$	585,386	\$	547,638	\$	1,464,447	\$	479,628	\$	393,820	\$	564,069
24-000-49-00-4900	BOND PROCEEDS		9,260,000		-		29,365,000		-		39,210,000		-		-		-
24-000-49-00-4901	TRANSFER FROM GENERAL		3,324,556		803,877		100,170		799,779		387,344		912,911		1,406,549		894,171
24-000-49-00-4903	PREMIUM ON BOND ISSUANCE		525,011		-		2,929,619		-		1,184,017		-		-		-
24-000-49-00-4910	SALE OF CAPITAL ASSETS		-		-		-		700,000		405,000		-		-		-
24-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL		384,824		-		-		-		-		-		-		-
24-000-49-00-4951	TRANSFER FROM WATER		-		-		97,224		-		368,675		892,911		892,744		893,493
24-000-49-00-4952	TRANSFER FROM SEWER		-		-		97,224		-		368,675		892,911		892,744		893,493
	Other Financing Sources	\$	13,494,391	\$	803,877	\$	32,589,237	\$	1,499,779	\$	41,923,711	\$	2,698,733	\$	3,192,037	\$	2,681,157
	Buildings & Grounds Revenues & Transfers	\$	13,625,800	\$	1,275,312	\$	33,174,623	\$	2,047,417	\$	43,388,158	\$	3,178,361	\$	3,585,857	\$	3,245,226
Building & Grounds Expenditures																	
24-216-50-00-5010	SALARIES & WAGES	\$	33,558	\$	60,247	\$	173,683	\$	148,000	\$	169,331	\$	177,798	\$	187,577	\$	193,204
24-216-50-00-5020	OVERTIME		-		2,494		3,000		500		1,000		1,000		1,000		1,000
24-216-52-00-5212	RETIREMENT PLAN CONTRIBUTION		3,339		5,155		11,880		10,000		10,056		10,472		11,367		12,075
24-216-52-00-5214	FICA CONTRIBUTION		2,640		5,098		13,218		12,000		12,827		13,468		14,209		14,635
24-216-52-00-5216	GROUP HEALTH INSURANCE		900		1,950		29,893		22,881		25,221		27,897		30,129		32,539
24-216-52-00-5222	GROUP LIFE INSURANCE		62		123		248		248		248		250		253		256
24-216-52-00-5223	DENTAL INSURANCE		444		931		2,767		2,618		3,016		2,905		3,050		3,203
24-216-52-00-5224	VISION INSURANCE		76		152		388		349		388		400		412		424
24-216-54-00-5402	BOND ISSUANCE COSTS		107,048		-		294,619		-		394,017		-		-		-
24-216-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK		-		-		30,000		-		-		-		-		125,000
24-216-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK		1,191		-		2,223		1,959		-		1,443		2,359		-
24-216-54-00-5432	FACILITY MANAGEMENT SERVICES		62,637		61,914		-		-		-		-		-		-
24-216-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK		-		-		-		-		-		-		3,525		3,525
24-216-54-00-5440	TELECOMMUNICATIONS		2,331		3,151		4,100		1,050		1,500		1,500		1,500		1,500
24-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES		116,890		175,711		190,000		100,000		195,000		150,000		150,000		150,000
24-216-54-00-5462	PROFESSIONAL SERVICES		-		36		-		7,047		5,000		5,000		5,000		5,000
24-216-54-00-5498	PAYING AGENT FEES		-		475		475		475		1,000		1,000		1,000		1,000
24-216-56-00-5600	WEARING APPAREL		841		1,747		1,500		1,000		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		48,913		50,000		60,000		65,000		50,000		50,000		50,000
24-216-60-00-6017	PROPERTY ACQUISITION		-		-		-		-		1,750,000		-		-		-
24-216-60-00-6020	BUILDING IMPROVEMENTS		-		-		-		-		82,000		98,000		72,000		120,000
24-216-60-00-6030	CITY HALL IMPROVEMENTS		1,078,232		6,841,632		-		222,864		-		-		-		-
24-216-60-00-6042	PUBLIC WORKS / PARKS FACILITY		-		1,396,685		3,010,000		300,000		6,710,000		26,080,000		5,530,000		-

Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Debt Service - 2021 Bond										
24-216-82-00-8000	PRINCIPAL PAYMENT	-	320,000	330,000	330,000	345,000	360,000	375,000	390,000	405,000
24-216-82-00-8050	INTEREST PAYMENT	132,474	223,900	211,100	211,100	197,900	184,100	169,700	154,700	139,100
Debt Service - 2024 Bond										
24-216-86-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	910,000	955,000	1,005,000	1,055,000
24-216-86-00-8050	INTEREST PAYMENT	-	-	-	-	1,107,133	1,771,413	1,725,913	1,678,163	1,627,913
Debt Service - 2022 Bond										
24-216-95-00-8000	PRINCIPAL PAYMENT	-	250,000	250,112	250,000	255,000	255,000	-	-	-
24-216-95-00-8050	INTEREST EXPENSE	-	11,344	8,703	8,679	5,824	2,912	-	-	-
	Building & Grounds Expenditures	\$ 1,555,811	\$ 9,411,658	\$ 4,617,909	\$ 1,690,770	\$ 11,337,961	\$ 30,106,058	\$ 9,290,494	\$ 3,942,724	\$ 3,736,528
24-216-99-00-9901	TRANSFER TO GENERAL	\$ 21,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-216-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	2,046,503	-	-	-	-	-	-	-	-
	Other Financing Uses	\$ 2,067,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Building & Grounds Expenditures & Transfers	\$ 3,623,545	\$ 9,411,658	\$ 4,617,909	\$ 1,690,770	\$ 11,337,961	\$ 30,106,058	\$ 9,290,494	\$ 3,942,724	\$ 3,736,528
	Total Building & Grounds Fund Expenditures	\$ 1,555,811	\$ 9,411,658	\$ 4,617,909	\$ 1,690,770	\$ 11,337,961	\$ 30,106,058	\$ 9,290,494	\$ 3,942,724	\$ 3,736,528
	Transfers In	\$ 13,494,391	\$ 803,877	\$ 32,589,237	\$ 1,499,779	\$ 41,923,711	\$ 2,698,733	\$ 3,192,037	\$ 2,681,157	\$ 3,901,592
	(Transfers Out)	(2,067,734)	-	-	-	-	-	-	-	-
	Building & Grounds Fund Net Transfers	\$ 11,426,657	\$ 803,877	\$ 32,589,237	\$ 1,499,779	\$ 41,923,711	\$ 2,698,733	\$ 3,192,037	\$ 2,681,157	\$ 3,901,592
	Surplus(Deficit)	10,002,255	(8,136,346)	28,556,714	356,647	32,050,197	(26,927,697)	(5,704,637)	(697,498)	531,421
	Fund Balance	\$ 10,002,257	\$ 1,865,907	\$ 29,728,789	\$ 2,222,554	\$ 34,272,751	\$ 7,345,054	\$ 1,640,417	\$ 942,919	\$ 1,474,340

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Intergovernmental	\$ 9,590	\$ -	\$ 240,553	\$ 240,553	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	112,511	155,950	110,000	273,000	115,000	115,000	115,000	115,000	115,000
Fines & Forfeits	7,529	11,585	7,300	10,800	10,800	10,800	10,800	10,800	10,800
Charges for Service	423,071	876,986	1,567,477	1,540,601	1,444,474	691,650	1,371,071	1,539,664	1,518,593
Investment Earnings	105	-	-	-	-	-	-	-	-
Reimbursements	22,860	44,512	-	152,096	-	40,000	50,000	-	360,000
Miscellaneous	323	3,189	500	3,127	500	500	500	500	500
Total Revenues	\$ 575,989	\$ 1,092,222	\$ 1,925,830	\$ 2,220,177	\$ 1,570,774	\$ 857,950	\$ 1,547,371	\$ 1,665,964	\$ 2,004,893
Other Financing Sources	35,598	265,878	126,000	48,966	98,000	135,000	150,000	88,000	85,000
Total Revenues and Transfers	\$ 611,587	\$ 1,358,100	\$ 2,051,830	\$ 2,269,143	\$ 1,668,774	\$ 992,950	\$ 1,697,371	\$ 1,753,964	\$ 2,089,893
Vehicle Maint Expenditures									
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 92,700	\$ 95,481
Benefits	-	-	-	-	-	-	23,260	48,310	51,182
Capital Outlay	-	-	-	-	-	-	90,000	-	-
Sub-Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,260	\$ 141,010	\$ 146,663
Police Capital Expenditures									
Contractual Services	\$ 466	\$ 61,152	\$ 35,750	\$ 26,324	\$ 65,750	\$ 36,325	\$ 36,325	\$ 49,325	\$ 49,325
Capital Outlay	120,259	325,510	451,553	477,862	222,600	157,304	166,742	290,120	187,352
Sub-Total Expenditures	\$ 120,725	\$ 386,662	\$ 487,303	\$ 504,186	\$ 288,350	\$ 193,629	\$ 203,067	\$ 339,445	\$ 236,677
General Government Capital Expenditures									
Supplies	\$ 24,088	\$ 74,899	\$ 18,118	\$ 20,535	\$ 19,235	\$ 81,484	\$ 16,374	\$ 18,888	\$ 95,804
Capital Outlay	110,395	-	-	-	-	-	-	-	-
Sub-Total Expenditures	\$ 134,483	\$ 74,899	\$ 18,118	\$ 20,535	\$ 19,235	\$ 81,484	\$ 16,374	\$ 18,888	\$ 95,804
Public Works Capital Expenditures									
Contractual Services	\$ 67	\$ 134	\$ 750	\$ 152	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Supplies	-	-	500	500	500	500	500	500	500
Capital Outlay	239,288	442,121	1,945,500	689,507	2,426,000	237,667	887,500	815,000	810,000
Debt Service	69,396	69,396	69,396	69,396	69,396	69,396	69,396	69,396	40,481
Sub-Total Expenditures	\$ 308,751	\$ 511,651	\$ 2,016,146	\$ 759,555	\$ 2,496,396	\$ 308,063	\$ 957,896	\$ 885,396	\$ 851,481
Parks & Rec Capital Expenditures									
Contractual Services	\$ -	\$ -	\$ 1,600	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Capital Outlay	139,622	341,830	610,000	564,240	518,300	459,000	407,000	379,000	756,000
Debt Service	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	1,268
Sub-Total Expenditures	\$ 141,796	\$ 344,004	\$ 613,774	\$ 566,414	\$ 522,474	\$ 463,174	\$ 411,174	\$ 383,174	\$ 759,268
Total Expenditures	\$ 705,755	\$ 1,317,216	\$ 3,135,341	\$ 1,850,690	\$ 3,326,455	\$ 1,046,350	\$ 1,746,771	\$ 1,767,913	\$ 2,089,893
Surplus (Deficit)	\$ (94,168)	\$ 40,884	\$ (1,083,511)	\$ 418,453	\$ (1,657,681)	\$ (53,400)	\$ (49,400)	\$ (13,949)	\$ -
<i>Police Capital Fund Balance</i>	<i>\$ 264,360</i>	<i>\$ 112,841</i>	<i>\$ 70,000</i>	<i>\$ 160,972</i>	<i>\$ 75,000</i>	<i>\$ 75,000</i>	<i>\$ 75,000</i>	<i>\$ 75,000</i>	<i>\$ 75,000</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>973</i>	<i>1,253</i>	<i>973</i>	<i>1,526</i>	<i>1,526</i>	<i>1,526</i>	<i>1,526</i>	<i>1,526</i>	<i>1,526</i>
<i>Public Works Capital Fund Balance</i>	<i>586,136</i>	<i>797,759</i>	<i>-</i>	<i>1,389,009</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Parks & Rec Capital Fund Balance</i>	<i>540,153</i>	<i>520,650</i>	<i>230,000</i>	<i>299,449</i>	<i>116,749</i>	<i>63,349</i>	<i>13,949</i>	<i>-</i>	<i>-</i>
Ending Fund Balance	\$ 1,391,622	\$ 1,432,503	\$ 300,973	\$ 1,850,956	\$ 193,275	\$ 139,875	\$ 90,475	\$ 76,526	\$ 76,526



Account Number	Description	FY 2022		FY 2023		FY 2024		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
		Actual		Actual		Adopted		Projected		Adopted		Projected		Projected		Projected		Projected	
<u>VEHICLE & EQUIPMENT FUND - 25</u>																			
25-000-41-00-4160	FEDERAL GRANTS	\$	-	\$	-	\$	240,553	\$	240,553	\$	-	\$	-	\$	-	\$	-	\$	-
25-000-41-00-4170	STATE GRANTS		9,590		-		-		-		-		-		-		-		-
25-000-42-00-4208	PUBLIC WORKS RECAPTURE FEES		-		-		-		10,000		5,000		5,000		5,000		5,000		5,000
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL		23,250		34,050		30,000		65,000		30,000		30,000		30,000		30,000		30,000
25-000-42-00-4217	WEATHER WARNING SIREN FEES		1,411		-		500		-		500		500		500		500		500
25-000-42-00-4218	ENGINEERING CAPITAL FEE		21,800		28,100		10,000		32,000		10,000		10,000		10,000		10,000		10,000
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL		55,150		79,750		64,500		150,000		64,500		64,500		64,500		64,500		64,500
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL		10,900		14,050		5,000		16,000		5,000		5,000		5,000		5,000		5,000
25-000-43-00-4315	DUI FINES		6,649		10,805		6,500		10,000		10,000		10,000		10,000		10,000		10,000
25-000-43-00-4316	ELECTRONIC CITATION FEES		880		780		800		800		800		800		800		800		800
25-000-44-00-4416	BUILDING & GROUNDS CHARGEBACK		-		-		30,000		-		-		-		-		125,000		-
25-000-44-00-4418	MOWING INCOME		-		-		500		1,207		500		500		500		500		500
25-000-44-00-4419	COMMUNITY DEVELOPMENT CHARGEBACK		110,395		-		-		-		-		-		-		-		-
25-000-44-00-4420	POLICE CHARGEBACK		91,732		47,825		129,173		129,173		152,078		146,329		155,767		289,145		189,377
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK		108,000		549,408		1,113,569		1,113,569		941,887		102,563		737,396		604,896		695,981
25-000-44-00-4423	VEHICLE MAINTENANCE CHARGEBACK		-		-		-		-		-		-		158,260		141,010		146,663
25-000-44-00-4427	PARKS & RECREATION CHARGEBACK		88,866		204,854		276,117		276,117		330,774		360,774		302,774		360,225		390,268
25-000-44-00-4428	COMPUTER REPLACEMENT CHARGEBACK		24,078		74,899		18,118		20,535		19,235		81,484		16,374		18,888		95,804
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL		105		-		-		-		-		-		-		-		-
25-000-46-00-4695	MISCELLANEOUS REIMB - POLICE CAPITAL		22,860		-		-		100,000		-		-		-		-		-
25-000-46-00-4692	MISCELLANEOUS REIMB - PARK CAPITAL		-		44,512		-		52,096		-		40,000		50,000		-		360,000
25-000-48-00-4850	MISCELLANEOUS INCOME - GEN GOV		42		283		-		273		-		-		-		-		-
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL		208		343		-		300		-		-		-		-		-
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL		-		2,321		500		1,554		500		500		500		500		500
25-000-48-00-4855	MISCELLANEOUS INCOME - PARK CAPITAL		73		242		-		1,000		-		-		-		-		-
	Vehicle & Equipment Revenues	\$	575,989	\$	1,092,222	\$	1,925,830	\$	2,220,177	\$	1,570,774	\$	857,950	\$	1,547,371	\$	1,665,964	\$	2,004,893
25-000-49-00-4920	SALE OF CAPITAL ASSETS - POLICE CAPITAL		695		10,156		6,000		6,491		9,000		6,000		6,000		9,000		6,000
25-000-49-00-4921	SALE OF CAPITAL ASSETS - PW CAPITAL		30,903		63,695		116,000		42,475		85,000		125,000		140,000		75,000		75,000
25-000-49-00-4922	SALE OF CAPITAL ASSETS - PARK CAPITAL		4,000		27,000		4,000		-		4,000		4,000		4,000		4,000		4,000
25-000-49-00-4995	LEASE PROCEEDS		-		131,184		-		-		-		-		-		-		-
25-000-49-00-4972	TRANSFER FROM LAND CASH		-		33,843		-		-		-		-		-		-		-
	Other Financing Sources	\$	35,598	\$	265,878	\$	126,000	\$	48,966	\$	98,000	\$	135,000	\$	150,000	\$	88,000	\$	85,000
	Total Vehicle & Equipment Revenues & Transf	\$	611,587	\$	1,358,100	\$	2,051,830	\$	2,269,143	\$	1,668,774	\$	992,950	\$	1,697,371	\$	1,753,964	\$	2,089,893
Vehicle Maintenance Services																			
25-200-50-00-5010	SALARIES & WAGES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	45,000	\$	92,700	\$	95,481
25-200-52-00-5212	RETIREMENT PLAN CONTRIBUTION		-		-		-		-		-		-		2,813		5,794		6,139
25-200-52-00-5214	FICA CONTRIBUTION		-		-		-		-		-		-		3,443		7,093		7,306
25-200-52-00-5216	GROUP HEALTH INSURANCE		-		-		-		-		-		-		15,834		33,742		35,981
25-200-52-00-5222	GROUP LIFE INSURANCE		-		-		-		-		-		-		55		110		111

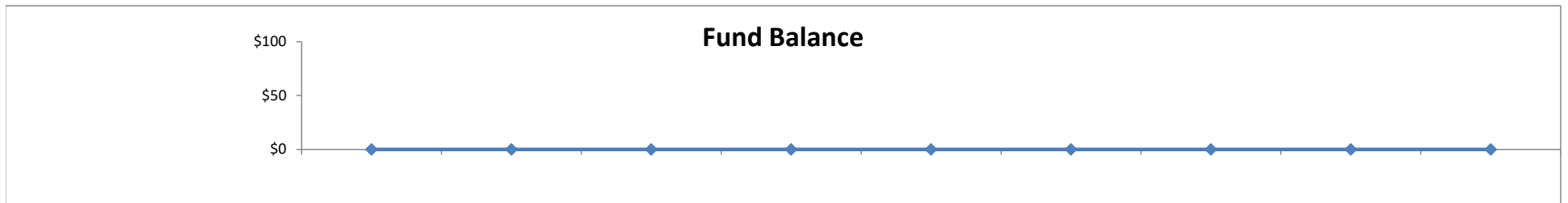
Account Number	Description	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
25-200-52-00-5223	DENTAL INSURANCE	-	-	-	-	-	-	986	1,305	1,371
25-200-52-00-5224	VISION INSURANCE	-	-	-	-	-	-	129	266	274
25-200-60-00-6070	VEHICLES	-	-	-	-	-	-	<u>\$ 90,000</u>	-	-
Vehicle Maintenance Services Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,260	\$ 141,010	\$ 146,663
Police Capital										
25-205-54-00-5485	RENTAL & LEASE PURCHASE	\$ -	\$ 43,831	\$ 27,000	\$ 25,839	\$ 57,000	\$ 27,575	\$ 27,575	\$ 40,575	\$ 40,575
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	466	17,321	8,750	485	8,750	8,750	8,750	8,750	8,750
25-205-60-00-6060	EQUIPMENT	-	145,809	240,553	340,553	-	-	-	25,000	-
25-205-60-00-6070	VEHICLES	<u>120,259</u>	<u>179,701</u>	<u>211,000</u>	<u>137,309</u>	<u>222,600</u>	<u>157,304</u>	<u>166,742</u>	<u>265,120</u>	<u>187,352</u>
Police Capital Expenditures		\$ 120,725	\$ 386,662	\$ 487,303	\$ 504,186	\$ 288,350	\$ 193,629	\$ 203,067	\$ 339,445	\$ 236,677
General Government Capital										
25-212-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	\$ 24,088	\$ 74,899	\$ 18,118	\$ 20,535	\$ 19,235	\$ 81,484	\$ 16,374	\$ 18,888	\$ 95,804
25-212-60-00-6070	VEHICLES	<u>110,395</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
General Government Capital Expenditures		\$ 134,483	\$ 74,899	\$ 18,118	\$ 20,535	\$ 19,235	\$ 81,484	\$ 16,374	\$ 18,888	\$ 95,804
Public Works Capital										
25-215-54-00-5448	FILING FEES	\$ 67	\$ 134	\$ 750	\$ 152	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
25-215-56-00-5620	OPERATING SUPPLIES	-	-	500	500	500	500	500	500	500
25-215-60-00-6060	EQUIPMENT	92,186	305,803	238,500	215,368	250,000	35,000	15,000	-	275,000
25-215-60-00-6070	VEHICLES	147,102	136,318	1,707,000	474,139	2,176,000	202,667	872,500	815,000	535,000
Debt Service - 185 Wolf Street Building										
25-215-92-00-8000	PRINCIPAL PAYMENT	58,039	55,511	57,544	57,544	59,710	61,927	64,225	66,604	39,992
25-215-92-00-8050	INTEREST PAYMENT	<u>11,357</u>	<u>13,885</u>	<u>11,852</u>	<u>11,852</u>	<u>9,686</u>	<u>7,469</u>	<u>5,171</u>	<u>2,792</u>	<u>489</u>
Public Works Capital Expenditures		\$ 308,751	\$ 511,651	\$ 2,016,146	\$ 759,555	\$ 2,496,396	\$ 308,063	\$ 957,896	\$ 885,396	\$ 851,481
Total Public Works Capital Expenditures & Transfers		\$ 308,751	\$ 511,651	\$ 2,016,146	\$ 759,555	\$ 2,496,396	\$ 308,063	\$ 957,896	\$ 885,396	\$ 851,481
Parks & Recreation Capital										
25-225-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	\$ -	\$ -	\$ 1,600	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
25-225-60-00-6010	PARK IMPROVEMENTS	90,890	81,645	495,000	417,332	186,000	160,000	220,000	185,000	560,000
25-225-60-00-6020	BUILDING IMPROVEMENTS	-	-	-	-	19,300	-	-	-	-
25-225-60-00-6060	EQUIPMENT	48,732	55,481	77,000	107,913	219,000	115,000	135,000	77,000	41,000
25-225-60-00-6070	VEHICLES	-	204,704	38,000	38,995	94,000	184,000	52,000	117,000	155,000
Debt Service - 185 Wolf Street Building										
25-225-92-00-8000	PRINCIPAL PAYMENT	1,818	1,739	1,803	1,803	1,871	1,940	2,012	2,087	1,253
25-225-92-00-8050	INTEREST PAYMENT	<u>356</u>	<u>435</u>	<u>371</u>	<u>371</u>	<u>303</u>	<u>234</u>	<u>162</u>	<u>87</u>	<u>15</u>
Parks & Recreation Capital Expenditures		\$ 141,796	\$ 344,004	\$ 613,774	\$ 566,414	\$ 522,474	\$ 463,174	\$ 411,174	\$ 383,174	\$ 759,268
Total Parks & Recreation Capital Expenditures & Transfers		\$ 141,796	\$ 344,004	\$ 613,774	\$ 566,414	\$ 522,474	\$ 463,174	\$ 411,174	\$ 383,174	\$ 759,268

Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
	Total Vehicle & Equipment Fund Expenditures	\$ 705,755	\$ 1,317,216	\$ 3,135,341	\$ 1,850,690	\$ 3,326,455	\$ 1,046,350	\$ 1,746,771	\$ 1,767,913	\$ 2,089,893
	Transfers In	\$ 35,598	\$ 265,878	\$ 126,000	\$ 48,966	\$ 98,000	\$ 135,000	\$ 150,000	\$ 88,000	\$ 85,000
	Vehicle & Equipment Fund Net Transfers	\$ 35,598	\$ 265,878	\$ 126,000	\$ 48,966	\$ 98,000	\$ 135,000	\$ 150,000	\$ 88,000	\$ 85,000
	Surplus(Deficit)	(94,168)	40,884	(1,083,511)	418,453	(1,657,681)	(53,400)	(49,400)	(13,949)	-
	<i>Fund Balance - Police Capital</i>	<u>\$ 264,360</u>	<u>\$ 112,841</u>	<u>\$ 70,000</u>	<u>\$ 160,972</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>
	<i>Fund Balance - Vehicle Maint Services</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<i>Fund Balance - General Government</i>	<u>973</u>	<u>1,253</u>	<u>973</u>	<u>1,526</u>	<u>1,526</u>	<u>1,526</u>	<u>1,526</u>	<u>1,526</u>	<u>1,526</u>
	<i>Fund Balance - Public Works Capital</i>	<u>586,136</u>	<u>797,759</u>	<u>-</u>	<u>1,389,009</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<i>Fund Balance - Parks & Rec Capital</i>	<u>540,153</u>	<u>520,650</u>	<u>230,000</u>	<u>299,449</u>	<u>116,749</u>	<u>63,349</u>	<u>13,949</u>	<u>-</u>	<u>-</u>
	Fund Balance	\$ 1,391,622	\$ 1,432,503	\$ 300,973	\$ 1,850,956	\$ 193,275	\$ 139,875	\$ 90,475	\$ 76,526	\$ 76,526

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. This Fund was closed out in Fiscal Year 2023.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Licenses & Permits	\$ 8,950	\$ 8,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 8,950	\$ 8,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	320,425	321,373	-	-	-	-	-	-	-
Total Revenue	\$ 329,375	\$ 329,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures									
Contractual Services	\$ 475	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	328,900	329,600	-	-	-	-	-	-	-
Total Expenditures	\$ 329,375	\$ 329,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

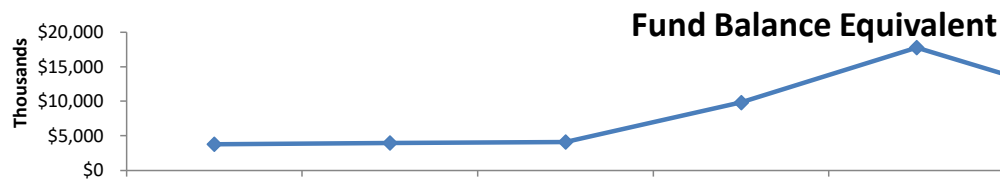


Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<u>DEBT SERVICE FUND - 42</u>										
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	\$ 8,950	\$ 8,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Debt Service Fund Revenues	\$ 8,950	\$ 8,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42-000-49-00-4901	TRANSFER FROM GENERAL	\$ 320,425	\$ 321,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Financing Sources	\$ 320,425	\$ 321,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Debt Service Fund Revenues & Transfers	\$ 329,375	\$ 329,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42-420-54-00-5498	PAYING AGENT FEES	\$ 475	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Debt Service - 2014B Refunding Bond									
42-420-79-00-8000	PRINCIPAL PAYMENT	310,000	320,000	-	-	-	-	-	-	-
42-420-79-00-8050	INTEREST PAYMENT	18,900	9,600	-	-	-	-	-	-	-
	Debt Service Fund Expenditures	\$ 329,375	\$ 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Taxes	\$ -	\$ -	\$ 350,000	\$ 200,000	\$ 700,000	\$ 714,000	\$ 728,280	\$ 742,846	\$ 757,703
Intergovernmental	-	-	-	325,000	300,000	300,000	-	-	-
Charges for Service	4,944,694	5,775,185	5,459,210	6,533,000	7,058,897	8,048,565	9,072,114	10,631,311	12,498,682
Investment Earnings	(27,633)	51,039	35,000	360,000	300,000	150,000	150,000	60,000	175,000
Reimbursements	2,920	2,021	48,500	244,173	10,935,000	-	-	-	-
Miscellaneous	105,950	106,877	109,134	112,307	112,996	115,938	118,962	122,072	125,269
Total Revenues	\$ 5,025,931	\$ 5,935,122	\$ 6,001,844	\$ 7,774,480	\$ 19,406,893	\$ 9,328,503	\$ 10,069,356	\$ 11,556,229	\$ 13,556,654
Other Financing Sources	180,233	177,859	10,262,457	10,276,496	28,747,394	47,986,166	48,785,903	28,392,548	3,716,687
Total Revenues and Transfers	\$ 5,206,164	\$ 6,112,981	\$ 16,264,301	\$ 18,050,976	\$ 48,154,287	\$ 57,314,669	\$ 58,855,259	\$ 39,948,777	\$ 17,273,341
Expenses									
Salaries	\$ 488,536	\$ 519,498	\$ 613,000	\$ 541,000	\$ 708,137	\$ 740,294	\$ 769,435	\$ 790,808	\$ 812,822
Benefits	234,464	291,390	315,829	303,056	323,689	346,706	371,151	395,482	421,426
Contractual Services	1,160,985	918,505	2,732,234	1,313,103	2,462,031	2,360,870	2,336,326	1,385,192	1,171,990
Supplies	480,005	471,199	469,600	525,000	549,390	481,462	495,754	510,803	6,036,364
Capital Outlay	1,136,503	2,092,090	10,692,025	8,594,062	34,343,127	57,019,666	50,548,000	36,330,200	2,891,200
Developer Commitments	-	-	136,795	-	-	-	-	-	-
Debt Service	1,815,830	1,655,525	975,291	900,131	1,451,184	3,175,717	2,953,043	3,792,374	3,681,969
Total Expenses	\$ 5,316,323	\$ 5,948,207	\$ 15,934,774	\$ 12,176,352	\$ 39,837,558	\$ 64,124,715	\$ 57,473,709	\$ 43,204,859	\$ 15,015,771
Other Financing Uses	-	-	97,224	-	368,675	892,911	892,744	893,493	893,410
Total Expenses & Transfers	\$ 5,316,323	\$ 5,948,207	\$ 16,031,998	\$ 12,176,352	\$ 40,206,233	\$ 65,017,626	\$ 58,366,453	\$ 44,098,352	\$ 15,909,181
Surplus (Deficit)	\$ (110,159)	\$ 164,774	\$ 232,303	\$ 5,874,624	\$ 7,948,054	\$ (7,702,957)	\$ 488,806	\$ (4,149,575)	\$ 1,364,160
Ending Fund Balance Equivalent	\$ 3,791,199	\$ 3,955,973	\$ 4,085,790	\$ 9,830,597	\$ 17,778,651	\$ 10,075,694	\$ 10,564,500	\$ 6,414,925	\$ 7,779,085
	71.31%	66.51%	25.49%	80.74%	44.22%	15.50%	18.10%	14.55%	48.90%



Account Number	Description	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>WATER FUND - 51</u>										
51-000-40-00-4085	PLACES OF EATING TAX	\$ -	\$ -	\$ 350,000	\$ 200,000	700,000	714,000	728,280	742,846	757,703
51-000-41-00-4160	FEDERAL GRANTS	-	-	-	225,000	300,000	300,000	-	-	-
51-000-41-00-4166	DCEO - GENERAL INFRA GRANT	-	-	-	100,000	-	-	-	-	-
51-000-44-00-4424	WATER SALES	3,447,225	3,919,451	3,965,500	4,300,000	5,400,000	6,480,000	7,452,000	8,942,400	10,730,880
51-000-44-00-4425	BULK WATER SALES	6,050	-	5,000	-	5,000	5,000	5,000	5,000	5,000
51-000-44-00-4426	LATE PENALTIES - WATER	140,331	163,256	168,920	193,000	206,297	242,013	274,231	323,310	382,089
51-000-44-00-4430	WATER METER SALES	209,245	201,210	100,000	220,000	200,000	125,000	125,000	125,000	125,000
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	858,759	896,683	919,790	920,000	947,600	966,552	985,883	1,005,601	1,025,713
51-000-44-00-4450	WATER CONNECTION FEES	283,084	594,585	300,000	900,000	300,000	230,000	230,000	230,000	230,000
51-000-45-00-4500	INVESTMENT EARNINGS	2,030	44,220	35,000	360,000	300,000	150,000	150,000	60,000	175,000
51-000-45-00-4555	UNREALIZED GAIN(LOSS)	(29,663)	6,819	-	-	-	-	-	-	-
51-000-46-00-4662	REIMB - YBSD	-	-	48,500	100,000	550,000	-	-	-	-
51-000-46-00-4664	REIMB - ILLINOIS RTE 47 (IDOT)	-	-	-	-	1,090,000	-	-	-	-
51-000-46-00-4665	REIMB - LINCOLN PRAIRIE	-	-	-	140,000	9,295,000	-	-	-	-
51-000-46-00-4690	REIMB - MISCELLANEOUS	2,920	2,021	-	4,173	-	-	-	-	-
51-000-48-00-4820	RENTAL INCOME	102,305	105,351	108,134	108,134	110,996	113,938	116,962	120,072	123,269
51-000-48-00-4850	MISCELLANEOUS INCOME	3,645	1,526	1,000	4,173	2,000	2,000	2,000	2,000	2,000
	Water Fund Revenues	\$ 5,025,931	\$ 5,935,122	\$ 6,001,844	\$ 7,774,480	\$ 19,406,893	\$ 9,328,503	\$ 10,069,356	\$ 11,556,229	\$ 13,556,654
51-000-49-00-4900	BOND PROCEEDS	-	-	9,265,000	9,985,000	22,735,000	-	8,545,565	-	-
51-000-49-00-4903	PREMIUM ON BOND ISSUANCE	-	-	818,705	112,744	338,835	-	-	-	-
51-000-49-00-4905	IEPA LOAN PROCEEDS	-	-	-	-	-	-	-	-	-
51-000-49-00-4908	LOAN PROCEEDS - WIFIA	-	-	-	-	5,500,000	47,912,800	40,185,600	28,277,600	3,601,600
51-000-49-00-4910	SALE OF CAPITAL ASSETS	-	-	-	-	-	18,000	-	60,000	60,000
51-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	104,558	104,209	104,627	104,627	104,034	55,366	54,738	54,948	55,087
51-000-49-00-4952	TRANSFER FROM SEWER	75,675	73,650	74,125	74,125	69,525	-	-	-	-
	Other Financing Sources	\$ 180,233	\$ 177,859	\$ 10,262,457	\$ 10,276,496	\$ 28,747,394	\$ 47,986,166	\$ 48,785,903	\$ 28,392,548	\$ 3,716,687
	Total Water Fund Revenues & Transfers	\$ 5,206,164	\$ 6,112,981	\$ 16,264,301	\$ 18,050,976	\$ 48,154,287	\$ 57,314,669	\$ 58,855,259	\$ 39,948,777	\$ 17,273,341
Water Operations Department										
51-510-50-00-5010	SALARIES & WAGES	\$ 475,333	\$ 509,509	\$ 576,000	\$ 530,000	\$ 643,137	\$ 675,294	\$ 712,435	\$ 733,808	\$ 755,822
51-510-50-00-5015	PART-TIME SALARIES	3,488	-	15,000	-	45,000	45,000	45,000	45,000	45,000
51-510-50-00-5020	OVERTIME	9,715	9,989	22,000	11,000	20,000	20,000	12,000	12,000	12,000
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	49,803	41,607	40,209	35,000	39,151	40,953	43,901	46,613	49,371
51-510-52-00-5214	FICA CONTRIBUTION	35,808	38,610	45,058	40,000	52,391	55,011	58,037	59,778	61,571
51-510-52-00-5216	GROUP HEALTH INSURANCE	107,445	160,488	174,548	175,320	175,122	191,744	207,084	223,651	241,543
51-510-52-00-5222	GROUP LIFE INSURANCE	781	803	909	850	907	929	938	947	956
51-510-52-00-5223	DENTAL INSURANCE	8,579	12,026	12,759	12,759	13,447	13,084	13,738	14,425	15,146
51-510-52-00-5224	VISION INSURANCE	1,275	1,483	1,705	1,599	1,649	1,682	1,732	1,784	1,838
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	1,479	2,080	2,000	2,500	3,000	3,000	3,000	3,000	3,000
51-510-52-00-5231	LIABILITY INSURANCE	29,294	34,293	38,641	35,028	38,022	40,303	42,721	45,284	48,001
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	126,596	133,075	138,174	138,174	108,735	114,172	120,451	124,065	127,787

Account Number	Description	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-54-00-5402	BOND ISSUANCE COSTS	-	-	528,705	93,038	250,000	-	-	-	-
51-510-54-00-5404	WATER METER REPLACEMENT PROGRAM	-	-	900,000	-	800,000	1,000,000	1,000,000	-	-
51-510-54-00-5412	TRAINING & CONFERENCES	2,079	3,027	9,200	9,200	9,200	9,200	9,200	9,200	9,200
51-510-54-00-5415	TRAVEL & LODGING	34	1,322	4,000	4,000	4,000	4,000	4,000	4,000	4,000
51-510-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	453	8,147	1,112	756	-	11,296	-	-	12,344
51-510-54-00-5426	PUBLISHING & ADVERTISING	-	743	500	2,000	1,000	1,000	1,000	1,000	1,000
51-510-54-00-5429	WATER SAMPLES	8,167	11,952	8,500	12,000	12,000	17,000	12,000	12,000	17,000
51-510-54-00-5430	PRINTING & DUPLICATING	3,690	3,579	3,250	3,250	3,250	3,250	3,250	3,250	3,250
51-510-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-	-	-	13,848	12,338	12,833
51-510-54-00-5440	TELECOMMUNICATIONS	47,954	57,531	50,000	60,000	60,000	60,000	60,000	60,000	60,000
51-510-54-00-5445	TREATMENT FACILITY SERVICES	305,648	333,372	360,000	360,000	360,000	360,000	360,000	360,000	110,000
51-510-54-00-5448	FILING FEES	1,541	1,076	2,500	1,750	2,500	2,500	2,500	2,500	2,500
51-510-54-00-5452	POSTAGE & SHIPPING	18,075	23,855	25,000	27,000	28,000	29,000	30,000	31,000	32,000
51-510-54-00-5453	BUILDINGS & GROUNDS CHARGEBACK	10,843	19,316	27,290	20,765	23,045	24,363	25,836	39,034	27,665
51-510-54-00-5460	DUES & SUBSCRIPTIONS	3,821	1,640	2,500	2,500	2,500	2,500	2,500	2,500	2,500
51-510-54-00-5462	PROFESSIONAL SERVICES	134,702	101,155	160,000	120,000	175,000	173,750	112,500	117,500	112,500
51-510-54-00-5465	ENGINEERING SERVICES	131,407	2,420	137,500	71,771	195,000	99,000	103,000	107,000	111,000
51-510-54-00-5480	UTILITIES	329,524	172,599	337,638	345,000	365,700	387,642	410,901	435,555	461,688
51-510-54-00-5483	JULIE SERVICES	4,002	3,439	4,500	4,500	4,500	4,500	4,500	4,500	4,500
51-510-54-00-5485	RENTAL & LEASE PURCHASE	3,459	2,201	2,500	2,500	2,500	2,500	2,500	2,500	2,500
51-510-54-00-5488	OFFICE CLEANING	1,270	1,260	1,465	1,600	1,801	1,897	9,000	9,450	9,923
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	12,141	9,927	12,000	12,000	12,000	12,000	8,040	6,000	6,000
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	12,709	24,942	10,000	10,000	15,000	15,000	15,000	15,000	15,000
51-510-54-00-5498	PAYING AGENT FEES	1,299	943	900	1,299	16,300	16,300	16,300	16,800	16,800
51-510-54-00-5499	BAD DEBT	1,571	984	5,000	10,000	10,000	10,000	10,000	10,000	10,000
51-510-56-00-5600	WEARING APPAREL	4,484	8,658	9,000	9,000	9,000	9,000	9,000	9,000	9,000
51-510-56-00-5620	OPERATING SUPPLIES	9,651	7,032	17,000	12,000	12,000	12,000	12,000	12,000	12,000
51-510-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	3,287	2,123	2,500	2,500	2,500	2,500	2,500	2,500	2,500
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	4,326	2,776	4,000	4,000	10,500	4,000	4,000	4,000	4,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	167,223	178,195	199,500	220,000	231,000	242,550	254,678	267,412	100,000
51-510-56-00-5640	REPAIR & MAINTENANCE	28,090	23,467	27,500	27,500	27,500	27,500	27,500	27,500	27,500
51-510-56-00-5664	METERS & PARTS	235,749	222,285	175,000	220,000	225,000	150,000	150,000	150,000	150,000
51-510-56-00-5665	JULIE SUPPLIES	1,196	2,867	3,000	3,000	3,000	3,000	3,000	3,000	3,000
51-510-56-00-5670	LAKE MICHIGAN WATER (DWC)	-	-	-	-	-	-	-	-	5,690,496
51-510-56-00-5695	GASOLINE	25,999	23,796	32,100	27,000	28,890	30,912	33,076	35,391	37,868
51-510-60-00-6011	WATER SOURCING - DWC	-	168,231	2,480,000	1,701,200	10,311,000	48,740,000	47,146,000	32,654,200	872,200
51-510-60-00-6015	WATER TOWER REHABILITATION	21,619	13,389	550,000	644,422	20,000	-	-	-	-
51-510-60-00-6020	BUILDING IMPROVEMENTS	-	-	-	-	100,000	-	17,000	-	-
51-510-60-00-6022	WELL REHABILITATIONS	68,498	267,815	53,500	293,095	-	-	-	-	-
51-510-60-00-6024	LINCOLN PRAIRIE IMPROVEMENTS	-	-	-	140,000	9,295,000	-	-	-	-
51-510-60-00-6025	WATER MAIN REPLACEMENT PROGRAM	807,678	1,365,999	3,874,500	5,394,939	5,461,127	4,176,000	3,318,000	3,516,000	1,872,000
51-510-60-00-6029	WELL #10 / MAIN & TREATMENT PLANT	-	7,485	3,529,000	275,000	6,197,000	748,000	-	-	-

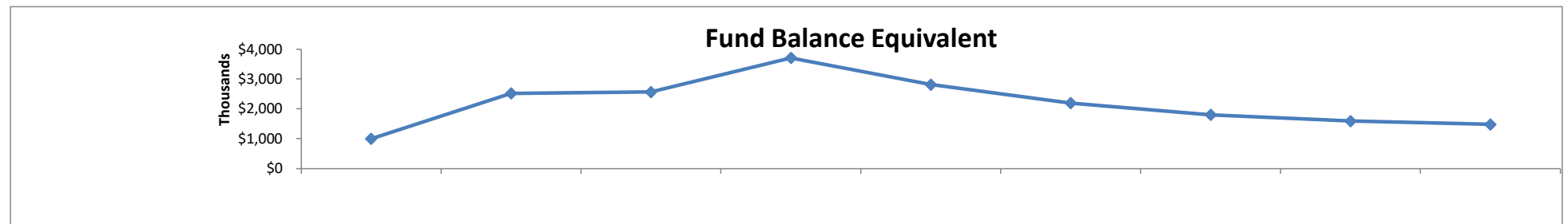
Account Number	Description	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-60-00-6035	RTE 47 IMPROV (WATER PARK WAY / JERICHO)	-	-	-	-	1,090,000	-	-	-	-
51-510-60-00-6039	RTE 47 IMPROV (KENNEDY / WATER PARK WAY)	-	-	-	-	931,000	-	-	-	-
51-510-60-00-6044	RTE 47 IMPROV (RTE 71 / CATON FARM)	-	-	-	-	308,000	3,273,000	-	-	-
51-510-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	-	23,000	23,709	-	-	-	-	-
51-510-60-00-6060	EQUIPMENT	-	10,940	87,000	7,000	57,000	-	7,000	-	7,000
51-510-60-00-6065	BEAVER STREET BOOSTER STATION	190,424	103,554	-	13,260	-	-	-	-	-
51-510-60-00-6066	RTE 71 WATERMAIN REPLACEMENT	-	-	12,025	-	13,000	-	-	-	-
51-510-60-00-6068	WELL #7 STANDBY GENERATOR	-	-	35,000	53,000	560,000	-	-	-	-
51-510-60-00-6070	VEHICLES	-	133,664	48,000	48,437	-	82,666	60,000	160,000	140,000
51-510-60-00-6079	ROUTE 47 EXPANSION	45,372	18,905	-	-	-	-	-	-	-
51-510-60-00-6081	CATION EXCHANGE MEDIA REPLACEMENT	2,912	2,108	-	-	-	-	-	-	-
51-510-75-00-7505	DEVELOPER COMMITMENT	-	-	136,795	-	-	-	-	-	-
Debt Service - 2015A Bond										
51-510-77-00-8000	PRINCIPAL PAYMENT	312,545	323,576	338,284	338,284	349,315	158,111	161,788	169,142	176,496
51-510-77-00-8050	INTEREST PAYMENT	128,254	117,169	102,809	102,809	89,278	75,305	68,981	62,509	55,743
Debt Service - WIFIA Loan										
51-510-83-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	-
51-510-83-00-8050	INTEREST PAYMENT	-	-	-	-	146,667	625,360	1,079,776	1,342,688	1,475,523
Debt Service - 2016 Refunding Bond										
51-510-85-00-8000	PRINCIPAL PAYMENT	1,040,000	915,000	-	-	-	-	-	-	-
51-510-85-00-8050	INTEREST PAYMENT	58,650	27,450	-	-	-	-	-	-	-
Debt Service - 2023A Bond										
51-510-86-00-8000	PRINCIPAL PAYMENT	-	-	-	-	150,000	165,000	170,000	180,000	190,000
51-510-86-00-8050	INTEREST PAYMENT	-	-	260,918	185,758	451,844	444,344	436,094	427,594	418,594
Debt Service - 2024 Bond										
51-510-88-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	-
51-510-88-00-8050	INTEREST PAYMENT	-	-	-	-	-	1,582,567	973,888	973,888	973,888
Debt Service - IEPA Loan L17-156300										
51-510-89-00-8000	PRINCIPAL PAYMENT	109,743	112,503	115,333	115,333	118,235	121,209	61,744	-	-
51-510-89-00-8050	INTEREST EXPENSE	15,288	12,527	9,697	9,697	6,795	3,821	772	-	-
Debt Service - 2026 Bond										
51-510-90-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	-
51-510-90-00-8050	INTEREST PAYMENT	-	-	-	-	-	-	-	636,553	391,725
Debt Service - 2014C Refunding Bond										
51-510-94-00-8000	PRINCIPAL PAYMENT	135,000	135,000	140,000	140,000	135,000	-	-	-	-
51-510-94-00-8050	INTEREST PAYMENT	16,350	12,300	8,250	8,250	4,050	-	-	-	-
Water Fund Expenses		\$ 5,316,323	\$ 5,948,207	\$ 15,934,774	\$ 12,176,352	\$ 39,837,558	\$ 64,124,715	\$ 57,473,709	\$ 43,204,859	\$ 15,015,771

Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
51-510-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	-	-	97,224	-	368,675	892,911	892,744	893,493	893,410
	Other Financing Uses	\$ -	\$ -	\$ 97,224	\$ -	\$ 368,675	\$ 892,911	\$ 892,744	\$ 893,493	\$ 893,410
	Total Water Fund Expenses	\$ 5,316,323	\$ 5,948,207	\$ 15,934,774	\$ 12,176,352	\$ 39,837,558	\$ 64,124,715	\$ 57,473,709	\$ 43,204,859	\$ 15,015,771
	Transfers In	\$ 180,233	\$ 177,859	\$ 10,262,457	\$ 10,276,496	\$ 28,747,394	\$ 47,986,166	\$ 48,785,903	\$ 28,392,548	\$ 3,716,687
	(Transfers Out)	-	-	(97,224)	-	(368,675)	(892,911)	(892,744)	(893,493)	(893,410)
	Water Fund Net Transfers	\$ 180,233	\$ 177,859	\$ 10,165,233	\$ 10,276,496	\$ 28,378,719	\$ 47,093,255	\$ 47,893,159	\$ 27,499,055	\$ 2,823,277
	Surplus(Deficit)	(110,159)	164,774	232,303	5,874,624	7,948,054	(7,702,957)	488,806	(4,149,575)	1,364,160
	Fund Balance Equivalent	\$ 3,791,199	\$ 3,955,973	\$ 4,085,790	\$ 9,830,597	\$ 17,778,651	\$ 10,075,694	\$ 10,564,500	\$ 6,414,925	\$ 7,779,085
		71.31%	66.51%	25.49%	80.74%	44.22%	15.50%	18.10%	14.55%	48.90%

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Charges for Service	1,714,066	1,919,429	1,884,029	2,242,000	1,959,010	2,032,229	2,108,814	2,188,927	2,272,739
Investment Earnings	3,139	50,337	30,000	140,000	60,000	60,000	50,000	45,000	43,000
Reimbursements	56,198	3,189,667	57,000	280,273	2,382,500	2,000	2,000	2,000	2,000
Total Revenues	\$ 1,773,403	\$ 5,159,433	\$ 1,971,029	\$ 2,662,273	\$ 4,401,510	\$ 2,094,229	\$ 2,160,814	\$ 2,235,927	\$ 2,317,739
Other Financing Sources	4,679,749	1,600,356	1,065,723	1,065,859	1,069,096	1,327,162	-	20,000	-
Total Revenues and Transfers	\$ 6,453,152	\$ 6,759,789	\$ 3,036,752	\$ 3,728,132	\$ 5,470,606	\$ 3,421,391	\$ 2,160,814	\$ 2,255,927	\$ 2,317,739
Expenses									
Salaries	\$ 260,928	\$ 233,485	\$ 317,421	\$ 252,000	\$ 409,192	\$ 429,652	\$ 453,283	\$ 466,881	\$ 480,887
Benefits	134,681	100,908	162,278	97,030	186,264	199,990	214,521	228,673	243,762
Contractual Services	250,576	212,382	266,270	241,381	289,405	249,370	247,451	260,042	259,422
Supplies	60,191	59,288	79,120	96,450	99,375	101,435	103,639	105,997	108,520
Capital Outlay	120,222	3,333,958	619,100	676,906	3,834,500	1,052,666	605,000	510,000	440,000
Developer Commitments	-	-	163,772	37,500	37,500	37,500	37,500	-	-
Debt Service	1,300,780	1,229,773	1,065,723	1,065,859	1,069,096	1,077,162	-	-	-
Total Expenses	\$ 2,127,378	\$ 5,169,794	\$ 2,673,684	\$ 2,467,126	\$ 5,925,332	\$ 3,147,775	\$ 1,661,394	\$ 1,571,593	\$ 1,532,591
Other Financing Uses	4,188,972	73,650	171,349	74,125	438,200	892,911	892,744	893,493	893,410
Total Expenses & Transfers	\$ 6,316,350	\$ 5,243,444	\$ 2,845,033	\$ 2,541,251	\$ 6,363,532	\$ 4,040,686	\$ 2,554,138	\$ 2,465,086	\$ 2,426,001
Surplus (Deficit)	\$ 136,802	\$ 1,516,345	\$ 191,719	\$ 1,186,881	\$ (892,926)	\$ (619,295)	\$ (393,324)	\$ (209,159)	\$ (108,262)
Ending Fund Balance Equivalent	\$ 1,001,491	\$ 2,517,832	\$ 2,564,771	\$ 3,704,713	\$ 2,811,787	\$ 2,192,492	\$ 1,799,168	\$ 1,590,009	\$ 1,481,747
	15.86%	48.02%	90.15%	145.78%	44.19%	54.26%	70.44%	64.50%	61.08%



Account Number	Description	FY 2022		FY 2023		FY 2024		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
		Actual		Actual		Adopted		Projected		Adopted		Projected		Projected		Projected		Projected	
<u>SEWER FUND - 52</u>																			
52-000-44-00-4435	SEWER MAINTENANCE FEES	\$	1,074,893	\$	1,154,698	\$	1,205,229	\$	1,220,000	\$	1,262,700	\$	1,325,835	\$	1,392,127	\$	1,461,733	\$	1,534,820
52-000-44-00-4440	SEWER INFRASTRUCTURE FEE		419,657		439,615		450,110		452,000		465,560		474,871		484,368		494,055		503,936
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS		106,700		109,100		25,000		120,000		25,000		25,000		25,000		25,000		25,000
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL		93,600		193,400		180,000		425,000		180,000		180,000		180,000		180,000		180,000
52-000-44-00-4462	LATE PENALTIES - SEWER		19,216		22,616		23,690		25,000		25,750		26,523		27,319		28,139		28,983
52-000-45-00-4500	INVESTMENT EARNINGS		3,139		50,337		30,000		140,000		60,000		60,000		50,000		45,000		43,000
52-000-46-00-4684	REIMB - SANITARY SEWER		53,957		3,187,307		55,000		277,023		2,380,500		-		-		-		-
52-000-46-00-4690	REIMB - MISCELLANEOUS		2,241		2,360		2,000		3,250		2,000		2,000		2,000		2,000		2,000
	Sewer Fund Revenues	\$	1,773,403	\$	5,159,433	\$	1,971,029	\$	2,662,273	\$	4,401,510	\$	2,094,229	\$	2,160,814	\$	2,235,927	\$	2,317,739
52-000-49-00-4901	TRANSFER FROM GENERAL	\$	519,749	\$	1,600,356	\$	1,065,723	\$	1,065,859	\$	1,069,096	\$	1,077,162	\$	-	\$	-	\$	-
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	\$	4,679,749	\$	1,600,356	\$	1,065,723	\$	1,065,859	\$	1,069,096	\$	1,327,162	\$	-	\$	20,000	\$	-
	Sewer Fund Revenues & Transfers	\$	6,453,152	\$	6,759,789	\$	3,036,752	\$	3,728,132	\$	5,470,606	\$	3,421,391	\$	2,160,814	\$	2,255,927	\$	2,317,739
Sewer Operations Department																			
52-520-50-00-5010	SALARIES & WAGES	\$	260,928	\$	233,485	\$	302,421	\$	252,000	\$	409,192	\$	429,652	\$	453,283	\$	466,881	\$	480,887
52-520-50-00-5015	PART-TIME SALARIES		-		-		15,000		-		-		-		-		-		-
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION		26,834		19,013		20,334		16,500		24,158		25,307		27,469		29,180		30,921
52-520-52-00-5214	FICA CONTRIBUTION		19,124		17,470		23,346		19,500		30,271		31,785		33,533		34,539		35,575
52-520-52-00-5216	GROUP HEALTH INSURANCE		68,112		42,844		91,588		39,442		103,304		113,396		122,468		132,265		142,846
52-520-52-00-5222	GROUP LIFE INSURANCE		467		419		506		376		537		553		559		565		571
52-520-52-00-5223	DENTAL INSURANCE		5,007		3,310		6,496		2,916		7,595		7,447		7,819		8,210		8,621
52-520-52-00-5224	VISION INSURANCE		799		692		879		644		942		968		997		1,027		1,058
52-520-52-00-5230	UNEMPLOYMENT INSURANCE		778		1,094		1,000		1,250		1,500		1,500		1,500		1,500		1,500
52-520-52-00-5231	LIABILITY INSURANCE		13,560		16,066		18,129		16,402		17,957		19,034		20,176		21,387		22,670
52-520-54-00-5401	ADMINISTRATIVE CHARGEBACK		45,563		45,960		47,721		47,721		37,553		39,431		41,600		42,848		44,133
52-520-54-00-5402	BOND ISSUANCE COSTS		44,469		-		-		-		-		-		-		-		-
52-520-54-00-5412	TRAINING & CONFERENCES		30		1,553		3,500		3,500		6,500		6,500		6,500		6,500		6,500
52-520-54-00-5415	TRAVEL & LODGING		8		736		3,000		3,000		3,000		3,000		3,000		3,000		3,000
52-520-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK		453		5,617		-		-		-		6,693		-		-		7,314
52-520-54-00-5430	PRINTING & DUPLICATING		1,739		1,686		1,500		1,500		1,500		1,500		1,500		1,500		1,500
52-520-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK		-		-		-		-		-		-		5,935		5,288		5,500
52-520-54-00-5440	TELECOMMUNICATIONS		10,816		7,314		13,500		10,000		10,000		10,000		10,000		10,000		10,000
52-520-54-00-5444	LIFT STATION SERVICES		75,877		44,206		45,000		60,000		55,000		55,000		55,000		55,000		55,000
52-520-54-00-5453	BUILDINGS & GROUNDS CHARGEBACK		10,843		19,316		27,290		20,765		22,545		23,863		25,336		38,534		27,165
52-520-54-00-5462	PROFESSIONAL SERVICES		30,175		32,904		42,500		42,500		47,500		46,250		35,000		35,000		35,000
52-520-54-00-5465	ENGINEERING SERVICES		-		-		27,000		-		50,000		-		-		-		-
52-520-54-00-5480	UTILITIES		17,142		10,890		19,345		19,345		20,506		21,736		23,040		24,422		25,887
52-520-54-00-5483	JULIE SERVICES		4,002		3,439		4,500		4,500		4,500		4,500		4,500		4,500		4,500

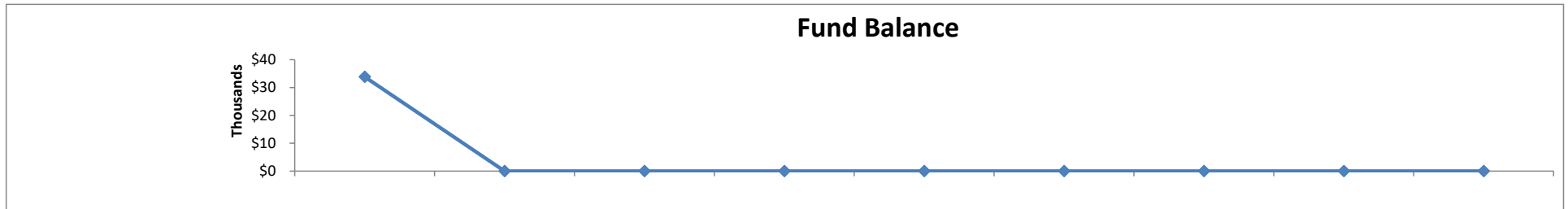
Account Number	Description	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
52-520-54-00-5485	RENTAL & LEASE PURCHASE	2,949	1,701	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52-520-54-00-5488	OFFICE CLEANING	1,270	1,260	1,414	1,550	1,801	1,897	9,000	9,450	9,923
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	3,625	31,067	10,000	10,000	10,000	10,000	8,040	5,000	5,000
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	350	3,400	16,000	10,000	12,000	12,000	12,000	12,000	12,000
52-520-54-00-5498	PAYING AGENT FEES	689	100	500	-	-	-	-	-	-
52-520-54-00-5499	BAD DEBT	576	1,233	1,500	5,000	5,000	5,000	5,000	5,000	5,000
52-520-56-00-5600	WEARING APPAREL	2,295	3,793	4,000	4,000	4,000	4,000	4,000	4,000	4,000
52-520-56-00-5610	OFFICE SUPPLIES	2,155	266	1,250	1,250	1,250	1,250	1,250	1,250	1,250
52-520-56-00-5613	LIFT STATION MAINTENANCE	10,417	10,924	9,000	36,000	34,000	34,000	34,000	34,000	34,000
52-520-56-00-5620	OPERATING SUPPLIES	6,077	7,315	12,500	11,500	11,500	11,500	11,500	11,500	11,500
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	7,696	6,370	10,000	8,000	10,000	10,000	10,000	10,000	10,000
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	6,825	3,136	3,000	3,000	3,000	3,000	3,000	3,000	3,000
52-520-56-00-5640	REPAIR & MAINTENANCE	320	2,571	5,000	4,000	5,000	5,000	5,000	5,000	5,000
52-520-56-00-5665	JULIE SUPPLIES	650	1,017	1,200	1,200	1,200	1,200	1,200	1,200	1,200
52-520-56-00-5695	GASOLINE	23,756	23,896	33,170	27,500	29,425	31,485	33,689	36,047	38,570
52-520-60-00-6001	SCADA SYSTEM	43,783	-	-	-	-	-	-	-	-
52-520-60-00-6024	LINCOLN PRAIRIE IMPROVEMENTS	-	-	-	77,551	2,380,500				
52-520-60-00-6025	SEWER MAIN REPLACEMENT PROGRAM	-	70,379	440,000	298,635	440,000	455,000	605,000	440,000	440,000
52-520-60-00-6039	RTE 47 IMPROV (KENNEDY / WATER PARK WAY)	-	-	-	-	931,000	-	-	-	-
52-520-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	-	1,100	1,248	-	-	-	-	-
52-520-60-00-6060	EQUIPMENT	-	65,905	-	-	-	-	-	-	-
52-520-60-00-6066	RTE 71 SANITARY SEWER REPLACEMENT	-	-	23,000	-	23,000	-	-	-	-
52-520-60-00-6070	VEHICLES	-	-	100,000	100,000	60,000	597,666	-	70,000	-
52-520-60-00-6079	ROUTE 47 EXPANSION	22,482	9,367	-	-	-	-	-	-	-
52-520-60-00-6092	SANITARY SEWER IMPROVEMENTS	53,957	3,188,307	55,000	199,472	-	-	-	-	-
52-520-75-00-7505	DEVELOPER COMMITMENT	-	-	163,772	37,500	37,500	37,500	37,500	-	-
Debt Service - 2003B IRBB Debt Certificates										
52-520-90-00-8000	PRINCIPAL PAYMENT	150,000	155,000	-	-	-	-	-	-	-
52-520-90-00-8050	INTEREST EXPENSE	15,710	8,060	-	-	-	-	-	-	-
Debt Service - 2011 Refunding Bond										
52-520-92-00-8000	PRINCIPAL PAYMENT	920,000	-	-	-	-	-	-	-	-
52-520-92-00-8050	INTEREST EXPENSE	215,070	-	-	-	-	-	-	-	-
Debt Service - 2022 Bond										
52-520-95-00-8000	PRINCIPAL PAYMENT	-	1,020,000	1,029,888	1,030,000	1,045,000	1,065,000	-	-	-
52-520-95-00-8050	INTEREST EXPENSE	-	46,713	35,835	35,859	24,096	12,162	-	-	-
	Sewer Fund Expenses	\$ 2,127,378	\$ 5,169,794	\$ 2,673,684	\$ 2,467,126	\$ 5,925,332	\$ 3,147,775	\$ 1,661,394	\$ 1,571,593	\$ 1,532,591
52-520-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	\$ -	\$ -	\$ 97,224	\$ -	\$ 368,675	\$ 892,911	\$ 892,744	\$ 893,493	\$ 893,410
52-520-99-00-9951	TRANSFER TO WATER	75,675	73,650	74,125	74,125	69,525	-	-	-	-

Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
52-520-99-00-9990	PAYMENT TO ESCROW AGENT	4,113,297	-	-	-	-	-	-	-	-
	Other Financing Uses	\$ 4,188,972	\$ 73,650	\$ 171,349	\$ 74,125	\$ 438,200	\$ 892,911	\$ 892,744	\$ 893,493	\$ 893,410
	Total Sewer Fund Expenses	\$ 2,127,378	\$ 5,169,794	\$ 2,673,684	\$ 2,467,126	\$ 5,925,332	\$ 3,147,775	\$ 1,661,394	\$ 1,571,593	\$ 1,532,591
	Transfers In	\$ 4,679,749	\$ 1,600,356	\$ 1,065,723	\$ 1,065,859	\$ 1,069,096	\$ 1,327,162	\$ -	\$ 20,000	\$ -
	(Transfers Out)	(4,188,972)	(73,650)	(171,349)	(74,125)	(438,200)	(892,911)	(892,744)	(893,493)	(893,410)
	Sewer Fund Net Transfers	\$ 490,777	\$ 1,526,706	\$ 894,374	\$ 991,734	\$ 630,896	\$ 434,251	\$ (892,744)	\$ (873,493)	\$ (893,410)
	Surplus(Deficit)	136,802	1,516,345	191,719	1,186,881	(892,926)	(619,295)	(393,324)	(209,159)	(108,262)
	Fund Balance Equivalent	\$ 1,001,491	\$ 2,517,832	\$ 2,564,771	\$ 3,704,713	\$ 2,811,787	\$ 2,192,492	\$ 1,799,168	\$ 1,590,009	\$ 1,481,747
		15.86%	48.02%	90.15%	145.78%	44.19%	54.26%	70.44%	64.50%	61.08%

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. Land Cash was consolidated into Fund 25 and closed out in Fiscal Year 2023.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Land Cash Contributions	2,712	-	-	-	-	-	-	-	-
Total Revenues	\$ 2,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures									
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	-	33,843	-	-	-	-	-	-	-
Total Expenditures & Transfers	\$ -	\$ 33,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus (Deficit)	\$ 2,712	\$ (33,843)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 33,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

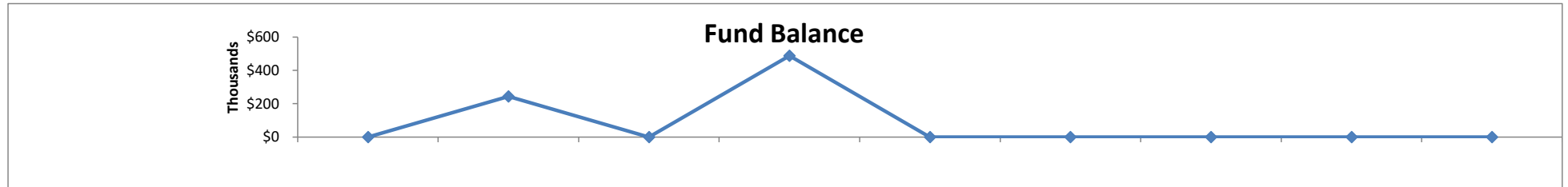


Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<u>LAND CASH FUND - 72</u>										
72-000-47-00-4704	BLACKBERRY WOODS	\$ 1,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72-000-47-00-4706	CALEDONIA	1,007	-	-	-	-	-	-	-	-
	Land Cash Fund Revenues	\$ 2,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72-720-54-00-5485	RENTAL & LEASE PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Land Cash Fund Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72-720-99-00-9925	TRANSFER TO VEHICLE & EQUIPMENT	-	33,843	-	-	-	-	-	-	-
	Other Financing Uses	\$ -	\$ 33,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Land Cash Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfers Out)		\$ -	(33,843)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Cash Fund Net Transfers		\$ -	(33,843)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus(Deficit)		2,712	(33,843)	-	-	-	-	-	-	-
Ft \$		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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Charges for Service	549,231	695,128	670,000	737,500	740,825	751,616	757,530	763,056	768,598
Investment Earnings	91	2,311	1,250	10,000	1,250	1,250	1,250	1,250	1,250
Reimbursements	3,991	21,125	-	2,429	-	-	-	-	-
Miscellaneous	239,222	270,844	257,936	287,511	265,844	268,952	272,190	275,568	279,089
Total Revenues	\$ 792,535	\$ 989,408	\$ 929,186	\$ 1,037,440	\$ 1,007,919	\$ 1,021,818	\$ 1,030,970	\$ 1,039,874	\$ 1,048,937
Other Financing Sources	1,515,511	2,232,541	2,440,844	2,440,844	2,357,728	3,025,760	3,083,176	3,230,894	3,401,117
Total Revenue & Transfers	\$ 2,308,046	\$ 3,221,949	\$ 3,370,030	\$ 3,478,284	\$ 3,365,647	\$ 4,047,578	\$ 4,114,146	\$ 4,270,768	\$ 4,450,054
Expenditures									
Salaries	\$ 1,122,835	\$ 1,335,391	\$ 1,546,393	\$ 1,489,000	\$ 1,764,244	\$ 1,839,957	\$ 1,927,404	\$ 1,977,726	\$ 2,029,558
Benefits	421,101	446,283	542,523	472,371	637,618	681,705	731,950	780,066	831,353
Contractual Services	284,725	517,297	632,457	586,426	721,051	790,157	714,465	767,761	828,698
Supplies	552,385	679,172	745,420	685,535	731,490	735,759	740,327	745,215	760,445
Total Expenditures	\$ 2,381,046	\$ 2,978,143	\$ 3,466,793	\$ 3,233,332	\$ 3,854,403	\$ 4,047,578	\$ 4,114,146	\$ 4,270,768	\$ 4,450,054
Surplus (Deficit)	\$ (73,000)	\$ 243,806	\$ (96,763)	\$ 244,952	\$ (488,756)	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ 243,804	\$ -	\$ 488,756	\$ -	\$ -	\$ -	\$ -	\$ -
	0.00%	8.19%	0.00%	15.12%	0.00%	0.00%	0.00%	0.00%	0.00%



Account Number	Description	FY 2022		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
		Actual		Actual		Adopted		Adopted		Projected		Projected		Projected		Projected	
<u>PARKS & RECREATION FUND - 79</u>																	
79-000-44-00-4402	SPECIAL EVENTS	\$	73,124	\$	76,493	\$	90,000	\$	76,000	\$	85,000	\$	85,000	\$	85,000	\$	85,000
79-000-44-00-4403	CHILD DEVELOPMENT		126,268		137,156		145,000		145,000		145,000		150,000		150,000		155,000
79-000-44-00-4404	ATHLETICS & FITNESS		323,635		427,043		375,000		445,000		445,000		445,000		450,000		450,000
79-000-44-00-4441	CONCESSION REVENUE		26,204		39,436		45,000		56,500		50,000		55,000		55,000		55,000
79-000-44-00-4482	LIBRARY CHARGEBACK		-		15,000		15,000		15,000		15,825		16,616		17,530		18,056
79-000-45-00-4500	INVESTMENT EARNINGS		91		2,311		1,250		10,000		1,250		1,250		1,250		1,250
79-000-46-00-4690	REIMB - MISCELLANEOUS		3,991		21,125		-		2,429		-		-		-		-
79-000-48-00-4820	RENTAL INCOME		64,149		73,650		70,436		70,863		73,844		76,952		80,190		83,568
79-000-48-00-4825	PARK RENTALS		9,968		10,909		17,500		19,000		15,000		15,000		15,000		15,000
79-000-48-00-4843	HOMETOWN DAYS		145,676		165,729		150,000		167,648		150,000		150,000		150,000		150,000
79-000-48-00-4846	SPONSORSHIPS & DONATIONS		7,800		6,800		15,000		15,000		15,000		15,000		15,000		15,000
79-000-48-00-4850	MISCELLANEOUS INCOME		11,629		13,756		5,000		15,000		12,000		12,000		12,000		12,000
Parks & Recreation Fund Revenues		\$	792,535	\$	989,408	\$	929,186	\$	1,037,440	\$	1,007,919	\$	1,021,818	\$	1,030,970	\$	1,039,874
79-000-49-00-4901	TRANSFER FROM GENERAL	\$	1,515,511	\$	2,232,541		2,440,844	\$	2,440,844	\$	2,357,728	\$	3,025,760	\$	3,083,176	\$	3,230,894
Other Financing Sources		\$	1,515,511	\$	2,232,541	\$	2,440,844	\$	2,440,844	\$	2,357,728	\$	3,025,760	\$	3,083,176	\$	3,230,894
Parks & Recreation Revenues & Transfers		\$	2,308,046	\$	3,221,949	\$	3,370,030	\$	3,478,284	\$	3,365,647	\$	4,047,578	\$	4,114,146	\$	4,270,768
Parks Department																	
79-790-50-00-5010	SALARIES & WAGES	\$	626,958	\$	692,910	\$	761,977	\$	745,000	\$	916,332	\$	962,149	\$	1,015,067	\$	1,045,519
79-790-50-00-5015	PART-TIME SALARIES		54,471		62,116		85,000		85,000		90,000		90,000		90,000		90,000
79-790-50-00-5020	OVERTIME		4,590		5,983		10,000		10,000		15,000		15,000		15,000		15,000
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION		66,794		57,803		53,038		50,000		55,978		57,554		62,422		66,282
79-790-52-00-5214	FICA CONTRIBUTION		51,118		57,851		63,509		62,000		75,659		79,442		83,811		86,325
79-790-52-00-5216	GROUP HEALTH INSURANCE		141,648		141,730		190,686		159,890		234,441		257,202		277,778		300,000
79-790-52-00-5222	GROUP LIFE INSURANCE		1,015		1,104		1,126		1,099		1,357		1,371		1,385		1,399
79-790-52-00-5223	DENTAL INSURANCE		10,794		12,398		14,400		13,058		17,854		17,512		18,388		19,307
79-790-52-00-5224	VISION INSURANCE		1,616		1,760		1,929		1,767		2,205		2,312		2,381		2,452
79-790-54-00-5412	TRAINING & CONFERENCES		1,160		765		8,000		16,000		25,000		25,000		25,000		25,000
79-790-54-00-5415	TRAVEL & LODGING		322		22		3,000		3,000		3,000		3,000		3,000		3,000
79-790-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK		88,866		204,854		276,117		276,117		330,774		360,774		302,774		360,225
79-790-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK		-		12,197		931		-		1,200		11,138		-		-
79-790-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK		-		-		-		-		-		-		33,630		29,965
79-790-54-00-5440	TELECOMMUNICATIONS		9,348		9,510		10,000		10,000		10,000		10,000		10,000		10,000
79-790-54-00-5462	PROFESSIONAL SERVICES		11,143		12,144		12,400		12,900		12,500		12,500		12,500		12,500
79-790-54-00-5485	RENTAL & LEASE PURCHASE		7,934		8,219		9,120		9,120		9,426		9,747		10,085		10,439
79-790-54-00-5488	OFFICE CLEANING		3,542		3,533		4,679		2,900		2,704		2,852		9,000		9,450
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE		24,007		28,422		40,000		30,000		40,000		90,000		40,000		40,000
79-790-56-00-5600	WEARING APPAREL		5,226		13,677		6,220		8,000		9,500		9,500		9,500		9,500
79-790-56-00-5620	OPERATING SUPPLIES		14,277		33,524		30,000		30,000		30,000		30,000		30,000		30,000
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT		8,862		10,913		6,000		6,000		8,000		8,000		8,000		8,000

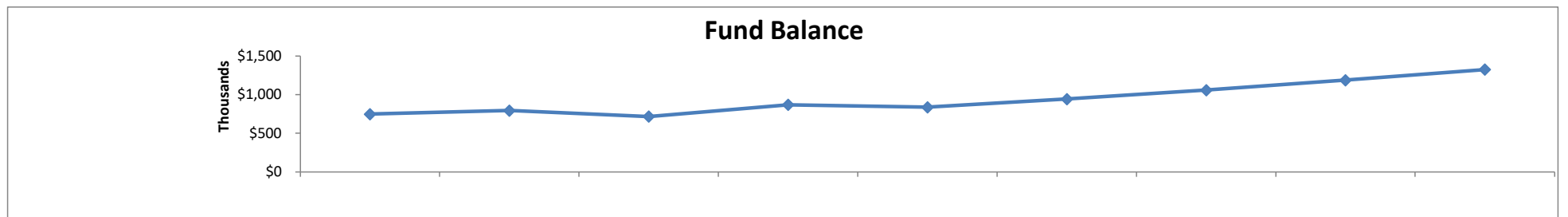
Account Number	Description	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
79-790-56-00-5640	REPAIR & MAINTENANCE	83,078	60,772	71,000	71,000	71,000	71,000	71,000	71,000	71,000
79-790-56-00-5646	ATHLETIC FIELDS & EQUIPMENT	49,357	52,774	55,000	55,000	55,000	55,000	55,000	55,000	55,000
79-790-56-00-5695	GASOLINE	34,212	46,399	64,200	57,000	60,990	65,259	69,827	74,715	79,945
Parks Department Expenditures		\$ 1,300,338	\$ 1,531,380	\$ 1,778,332	\$ 1,714,851	\$ 2,077,920	\$ 2,246,312	\$ 2,255,548	\$ 2,375,078	\$ 2,487,503
Recreation Department										
79-795-50-00-5010	SALARIES & WAGES	\$ 369,077	\$ 464,286	\$ 535,416	\$ 495,000	\$ 597,912	\$ 627,808	\$ 662,337	\$ 682,207	\$ 702,673
79-795-50-00-5015	PART-TIME SALARIES	4,078	16,584	17,000	17,000	25,000	25,000	25,000	25,000	25,000
79-795-50-00-5045	CONCESSION WAGES	8,820	12,701	17,000	17,000	17,000	17,000	17,000	17,000	17,000
79-795-50-00-5046	PRE-SCHOOL WAGES	42,373	51,931	80,000	80,000	53,000	53,000	53,000	53,000	53,000
79-795-50-00-5052	INSTRUCTORS WAGES	12,468	28,880	40,000	40,000	50,000	50,000	50,000	50,000	50,000
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	39,317	39,905	42,045	35,000	39,014	40,100	43,349	45,950	48,590
79-795-52-00-5214	FICA CONTRIBUTION	32,801	42,846	51,229	50,000	55,165	57,309	60,461	62,275	64,143
79-795-52-00-5216	GROUP HEALTH INSURANCE	69,510	82,352	114,604	90,238	143,278	156,564	169,089	182,616	197,225
79-795-52-00-5222	GROUP LIFE INSURANCE	607	862	923	852	1,039	1,049	1,059	1,070	1,081
79-795-52-00-5223	DENTAL INSURANCE	5,084	6,666	7,895	7,406	10,290	9,912	10,408	10,928	11,474
79-795-52-00-5224	VISION INSURANCE	797	1,006	1,139	1,061	1,338	1,378	1,419	1,462	1,506
79-795-54-00-5412	TRAINING & CONFERENCES	1,952	2,969	6,000	5,000	6,000	6,000	6,000	6,000	6,000
79-795-54-00-5415	TRAVEL & LODGING	4	1,813	3,000	2,000	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	2,473	7,474	3,724	6,289	1,862	8,732	4,450	2,035	11,637
79-795-54-00-5426	PUBLISHING & ADVERTISING	11,356	12,621	55,000	10,000	55,000	25,000	25,000	25,000	25,000
79-795-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-	-	-	5,935	5,288	5,500
79-795-54-00-5440	TELECOMMUNICATIONS	14,482	15,203	12,000	15,000	16,000	16,000	16,000	16,000	16,000
79-795-54-00-5447	SCHOLARSHIPS	-	-	2,500	-	2,000	2,000	2,000	2,000	2,000
79-795-54-00-5452	POSTAGE & SHIPPING	1,114	2,406	3,500	2,500	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5460	DUES & SUBSCRIPTIONS	2,247	3,169	4,000	4,000	4,000	4,000	4,000	4,000	4,000
79-795-54-00-5462	PROFESSIONAL SERVICES	87,708	122,304	140,000	140,000	150,000	150,000	150,000	150,000	155,000
79-795-54-00-5480	UTILITIES	7,333	8,420	11,236	9,500	10,070	10,674	11,314	11,993	12,713
79-795-54-00-5485	RENTAL & LEASE PURCHASE	1,339	1,412	6,000	4,000	6,000	6,000	6,000	6,000	6,000
79-795-54-00-5488	OFFICE CLEANING	7,419	16,548	11,250	22,100	19,515	20,740	21,777	22,866	24,009
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	976	43,292	10,000	6,000	10,000	10,000	10,000	10,000	10,000
79-795-56-00-5600	WEARING APPAREL	-	-	7,500	4,000	4,000	4,000	4,000	4,000	4,000
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	127,875	156,063	150,000	151,535	150,000	150,000	150,000	150,000	150,000
79-795-56-00-5606	PROGRAM SUPPLIES	189,296	249,385	297,500	240,000	280,000	280,000	280,000	280,000	290,000
79-795-56-00-5607	CONCESSION SUPPLIES	13,014	20,133	18,000	23,000	23,000	23,000	23,000	23,000	23,000
79-795-56-00-5610	OFFICE SUPPLIES	2,395	3,229	3,000	3,000	3,000	3,000	3,000	3,000	3,000

Account Number	Description	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
79-795-56-00-5620	OPERATING SUPPLIES	23,430	30,604	35,000	35,000	35,000	35,000	35,000	35,000	35,000
79-795-56-00-5640	REPAIR & MAINTENANCE	1,363	1,699	2,000	2,000	2,000	2,000	2,000	2,000	2,000
	Recreation Department Expenditures	\$ 1,080,708	\$ 1,446,763	\$ 1,688,461	\$ 1,518,481	\$ 1,776,483	\$ 1,801,266	\$ 1,858,598	\$ 1,895,690	\$ 1,962,551
	Total Parks & Recreation Fund Expenditures	\$ 2,381,046	\$ 2,978,143	\$ 3,466,793	\$ 3,233,332	\$ 3,854,403	\$ 4,047,578	\$ 4,114,146	\$ 4,270,768	\$ 4,450,054
	Transfers In	\$ 1,515,511	\$ 2,232,541	\$ 2,440,844	\$ 2,440,844	\$ 2,357,728	\$ 3,025,760	\$ 3,083,176	\$ 3,230,894	\$ 3,401,117
	(Transfers Out)	-	-	-	-	-	-	-	-	-
	Parks & Recreation Fund Net Transfers	\$ 1,515,511	\$ 2,232,541	\$ 2,440,844	\$ 2,440,844	\$ 2,357,728	\$ 3,025,760	\$ 3,083,176	\$ 3,230,894	\$ 3,401,117
	Surplus(Deficit)	(73,000)	243,806	(96,763)	244,952	(488,756)	-	-	-	-
	Fund Balance	\$ -	\$ 243,804	\$ -	\$ 488,756	\$ -	\$ -	\$ -	\$ -	\$ -
		0.00%	8.19%	0.00%	15.12%	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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Taxes	\$ 1,611,808	\$ 1,665,847	\$ 1,763,193	\$ 1,760,942	\$ 1,856,755	\$ 1,045,114	\$ 1,092,144	\$ 1,135,830	\$ 1,175,584
Intergovernmental	48,746	52,529	47,000	45,239	45,327	45,598	45,875	46,157	46,445
Fines & Forfeits	6,576	2,433	1,000	1,500	1,500	1,500	1,500	1,500	1,500
Charges for Service	11,131	13,825	6,000	13,825	12,500	12,500	12,500	12,500	12,500
Investment Earnings	1,342	19,325	15,000	26,000	15,000	17,000	19,000	21,500	24,000
Miscellaneous	2,770	60,703	3,250	3,200	3,200	3,200	3,200	3,200	3,200
Total Revenues	\$ 1,682,373	\$ 1,814,662	\$ 1,835,443	\$ 1,850,706	\$ 1,934,282	\$ 1,124,912	\$ 1,174,219	\$ 1,220,687	\$ 1,263,229
Other Financing Sources	24,809	29,489	31,335	25,050	28,302	29,910	31,615	33,422	35,337
Total Revenues and Transfers	\$ 1,707,182	\$ 1,844,151	\$ 1,866,778	\$ 1,875,756	\$ 1,962,584	\$ 1,154,822	\$ 1,205,834	\$ 1,254,109	\$ 1,298,566
Expenditures									
Salaries	\$ 439,588	\$ 469,219	\$ 456,307	\$ 440,000	\$ 491,573	\$ 508,740	\$ 523,682	\$ 538,907	\$ 555,924
Benefits	172,081	200,002	184,238	177,962	196,481	207,686	220,964	235,215	250,525
Contractual Services	127,412	262,043	350,405	269,202	377,618	256,166	260,577	264,570	268,765
Supplies	19,011	18,526	51,300	47,221	65,600	75,600	85,600	85,600	85,600
Debt Service	840,225	847,313	866,750	866,750	864,000	-	-	-	-
Total Expenditures	\$ 1,598,317	\$ 1,797,103	\$ 1,909,000	\$ 1,801,135	\$ 1,995,272	\$ 1,048,192	\$ 1,090,823	\$ 1,124,292	\$ 1,160,814
Surplus (Deficit)	\$ 108,865	\$ 47,048	\$ (42,222)	\$ 74,621	\$ (32,688)	\$ 106,630	\$ 115,011	\$ 129,817	\$ 137,752
Ending Fund Balance	\$ 746,897	\$ 793,959	\$ 716,219	\$ 868,580	\$ 835,892	\$ 942,522	\$ 1,057,533	\$ 1,187,350	\$ 1,325,102
	46.73%	44.18%	37.52%	48.22%	41.89%	89.92%	96.95%	105.61%	114.15%
Operational Fund Balance %	98.52%	83.59%	68.72%	92.96%	73.89%	89.92%	96.95%	105.61%	114.15%



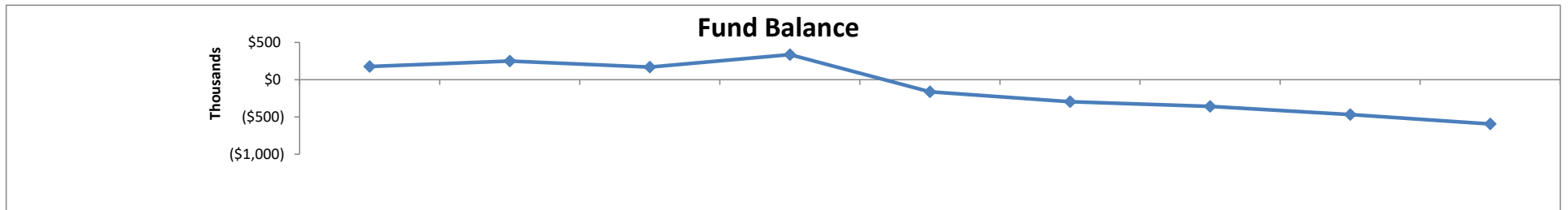
Account Number	Description	FY 2022		FY 2023		FY 2024		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
		Actual		Actual		Adopted		Projected		Adopted		Projected		Projected		Projected		Projected	
<u>LIBRARY FUND - 82</u>																			
82-000-40-00-4000	PROPERTY TAXES - LIBRARY OPS	\$	774,248	\$	820,513	\$	899,043	\$	900,817	\$	995,347	\$	1,045,114	\$	1,092,144	\$	1,135,830	\$	1,175,584
82-000-40-00-4083	PROPERTY TAXES - DEBT SERVICE		837,560		845,334		864,150		860,125		861,408		-		-		-		-
82-000-41-00-4120	PERSONAL PROPERTY TAX		16,201		18,312		17,000		13,478		13,566		13,837		14,114		14,396		14,684
82-000-41-00-4160	FEDERAL GRANTS		7,587		2,456		-		-		-		-		-		-		-
82-000-41-00-4170	STATE GRANTS		24,958		31,761		30,000		31,761		31,761		31,761		31,761		31,761		31,761
82-000-43-00-4330	LIBRARY FINES		6,576		2,433		1,000		1,500		1,500		1,500		1,500		1,500		1,500
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS		8,378		10,974		3,500		11,000		10,000		10,000		10,000		10,000		10,000
82-000-44-00-4422	COPY FEES		2,702		2,845		2,500		2,500		2,500		2,500		2,500		2,500		2,500
82-000-44-00-4439	PROGRAM FEES		51		6		-		325		-		-		-		-		-
82-000-45-00-4500	INVESTMENT EARNINGS		1,342		19,325		15,000		26,000		15,000		17,000		19,000		21,500		24,000
82-000-48-00-4820	RENTAL INCOME		200		200		250		200		200		200		200		200		200
82-000-48-00-4850	MISCELLANEOUS INCOME		2,570		60,503		3,000		3,000		3,000		3,000		3,000		3,000		3,000
	Library Fund Revenues	\$	1,682,373	\$	1,814,662	\$	1,835,443	\$	1,850,706	\$	1,934,282	\$	1,124,912	\$	1,174,219	\$	1,220,687	\$	1,263,229
82-000-49-00-4901	TRANSFER FROM GENERAL		24,809		29,489		31,335		25,050		28,302		29,910		31,615		33,422		35,337
	Other Financing Sources	\$	24,809	\$	29,489	\$	31,335	\$	25,050	\$	28,302	\$	29,910	\$	31,615	\$	33,422	\$	35,337
	Library Fund Revenue & Transfers	\$	1,707,182	\$	1,844,151	\$	1,866,778	\$	1,875,756	\$	1,962,584	\$	1,154,822	\$	1,205,834	\$	1,254,109	\$	1,298,566
Library Operations Department																			
82-820-50-00-5010	SALARIES & WAGES	\$	269,386	\$	307,963	\$	288,307	\$	285,000	\$	305,573	\$	314,740	\$	324,182	\$	333,907	\$	343,924
82-820-50-00-5015	PART-TIME SALARIES		170,202		161,256		168,000		155,000		186,000		194,000		199,500		205,000		212,000
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION		27,675		24,289		21,201		19,000		19,635		18,538		19,645		20,869		22,114
82-820-52-00-5214	FICA CONTRIBUTION		32,700		34,436		33,917		33,917		36,497		38,919		40,062		41,226		42,528
82-820-52-00-5216	GROUP HEALTH INSURANCE		79,114		102,604		89,456		91,586		103,057		111,614		120,543		130,186		140,601
82-820-52-00-5222	GROUP LIFE INSURANCE		532		583		554		602		600		560		566		572		578
82-820-52-00-5223	DENTAL INSURANCE		6,336		7,518		6,835		6,874		7,450		7,177		7,536		7,913		8,309
82-820-52-00-5224	VISION INSURANCE		915		1,083		940		933		940		968		997		1,027		1,058
82-820-52-00-5230	UNEMPLOYMENT INSURANCE		645		1,539		1,250		1,500		1,500		1,500		1,500		1,500		1,500
82-820-52-00-5231	LIABILITY INSURANCE		24,164		27,950		30,085		23,550		26,802		28,410		30,115		31,922		33,837
82-820-54-00-5401	ADMINISTRATIVE CHARGEBACK		-		15,000		15,000		15,000		15,825		16,616		17,530		18,056		18,598
82-820-54-00-5412	TRAINING & CONFERENCES		357		555		3,000		2,000		2,000		3,000		3,000		3,000		3,000
82-820-54-00-5415	TRAVEL & LODGING		310		737		1,500		1,500		2,000		2,000		2,000		2,000		2,000
82-820-54-00-5426	PUBLISHING & ADVERTISING		1,332		567		2,500		1,000		2,000		2,000		2,000		2,000		2,000
82-820-54-00-5440	TELECOMMUNICATIONS		7,199		6,845		8,000		8,000		8,500		8,500		8,500		8,500		8,500
82-820-54-00-5452	POSTAGE & SHIPPING		884		1,146		1,000		1,000		1,500		1,500		1,500		1,500		1,500
82-820-54-00-5453	BUILDING & GROUND CHARGEBACK		-		6,428		7,486		7,486		8,091		8,496		8,963		9,232		9,509
82-820-54-00-5460	DUES & SUBSCRIPTIONS		9,324		8,642		18,000		10,000		20,000		20,000		20,000		20,000		20,000
82-820-54-00-5462	PROFESSIONAL SERVICES		34,322		23,157		33,500		40,000		105,000		30,000		30,000		30,000		30,000
82-820-54-00-5466	LEGAL SERVICES		4,050		-		3,000		500		3,000		3,000		3,000		3,000		3,000
82-820-54-00-5468	AUTOMATION		17,461		18,877		25,000		20,000		26,000		26,000		26,000		26,000		26,000
82-820-54-00-5480	UTILITIES		27,568		21,069		24,719		24,719		26,202		27,774		29,440		31,206		33,078

Account Number	Description	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
82-820-54-00-5488	OFFICE CLEANING	-	36,040	75,000	36,308	25,400	27,280	28,644	30,076	31,580
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	22,916	121,291	131,000	100,000	130,000	80,000	80,000	80,000	80,000
82-820-54-00-5498	PAYING AGENT FEES	1,689	1,689	1,700	1,689	2,100	-	-	-	-
82-820-56-00-5610	OFFICE SUPPLIES	4,694	4,073	8,000	6,000	7,000	7,000	7,000	7,000	7,000
82-820-56-00-5620	LIBRARY OPERATING SUPPLIES	1,240	5,002	4,000	3,000	5,000	5,000	5,000	5,000	5,000
82-820-56-00-5621	CUSTODIAL SUPPLIES	4,030	4,353	7,000	5,000	7,000	7,000	7,000	7,000	7,000
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	6,916	3,480	3,000	6,000	7,000	7,000	7,000	7,000	7,000
82-820-56-00-5671	LIBRARY PROGRAMMING	325	319	2,000	1,000	2,000	2,000	2,000	2,000	2,000
82-820-56-00-5676	EMPLOYEE RECOGNITION	171	177	300	200	600	600	600	600	600
82-820-56-00-5683	AUDIO BOOKS	-	-	3,500	3,500	3,500	3,500	3,500	3,500	3,500
82-820-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	-	500	250	500	500	500	500	500
82-820-56-00-5685	DVD'S	-	-	3,000	2,000	3,000	3,000	3,000	3,000	3,000
82-820-56-00-5686	BOOKS	1,635	1,122	20,000	20,271	30,000	40,000	50,000	50,000	50,000
Debt Service - 2006 Bond										
82-820-84-00-8000	PRINCIPAL PAYMENT	75,000	75,000	100,000	100,000	100,000	-	-	-	-
82-820-84-00-8050	INTEREST PAYMENT	16,675	13,113	9,550	9,550	4,800	-	-	-	-
Debt Service - 2013 Refunding Bond										
82-820-99-00-8000	PRINCIPAL PAYMENT	645,000	675,000	700,000	700,000	730,000	-	-	-	-
82-820-99-00-8050	INTEREST PAYMENT	103,550	84,200	57,200	57,200	29,200	-	-	-	-
Library Fund Expenditures		\$ 1,598,317	\$ 1,797,103	\$ 1,909,000	\$ 1,801,135	\$ 1,995,272	\$ 1,048,192	\$ 1,090,823	\$ 1,124,292	\$ 1,160,814
Transfers In		\$ 24,809	\$ 29,489	\$ 31,335	\$ 25,050	\$ 28,302	\$ 29,910	\$ 31,615	\$ 33,422	\$ 35,337
(Transfers Out)		-	-	-	-	-	-	-	-	-
Library Fund Net Transfers		\$ 24,809	\$ 29,489	\$ 31,335	\$ 25,050	\$ 28,302	\$ 29,910	\$ 31,615	\$ 33,422	\$ 35,337
Surplus(Deficit)		\$ 108,865	\$ 47,048	\$ (42,222)	\$ 74,621	\$ (32,688)	\$ 106,630	\$ 115,011	\$ 129,817	\$ 137,752
Fund Balance		\$ 746,897	\$ 793,959	\$ 716,219	\$ 868,580	\$ 835,892	\$ 942,522	\$ 1,057,533	\$ 1,187,350	\$ 1,325,102
		46.73%	44.18%	37.52%	48.22%	41.89%	89.92%	96.95%	105.61%	114.15%
Operational Fund Balance %		98.52%	83.59%	68.72%	92.96%	73.89%	89.92%	96.95%	105.61%	114.15%

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Licenses & Permits	\$ 103,850	\$ 140,950	\$ 50,000	\$ 165,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Investment Earnings	189	205	150	225	200	200	200	200	200
Miscellaneous	26	22	-	-	-	-	-	-	-
Total Revenues	\$ 104,065	\$ 141,177	\$ 50,150	\$ 165,225	\$ 50,200	\$ 50,200	\$ 50,200	\$ 50,200	\$ 50,200
Expenditures									
Contractual Services	\$ 3,000	\$ 3,000	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	75,541	63,279	55,000	35,000	49,000	67,500	33,500	10,000	27,000
Capital Outlay	18,050	-	56,000	44,983	500,000	115,000	80,000	150,000	150,000
Total Expenditures	\$ 96,591	\$ 66,279	\$ 114,500	\$ 79,983	\$ 549,000	\$ 182,500	\$ 113,500	\$ 160,000	\$ 177,000
Surplus (Deficit)	\$ 7,474	\$ 74,898	\$ (64,350)	\$ 85,242	\$ (498,800)	\$ (132,300)	\$ (63,300)	\$ (109,800)	\$ (126,800)
Ending Fund Balance	\$ 176,662	\$ 251,559	\$ 170,497	\$ 336,801	\$ (161,999)	\$ (294,299)	\$ (357,599)	\$ (467,399)	\$ (594,199)

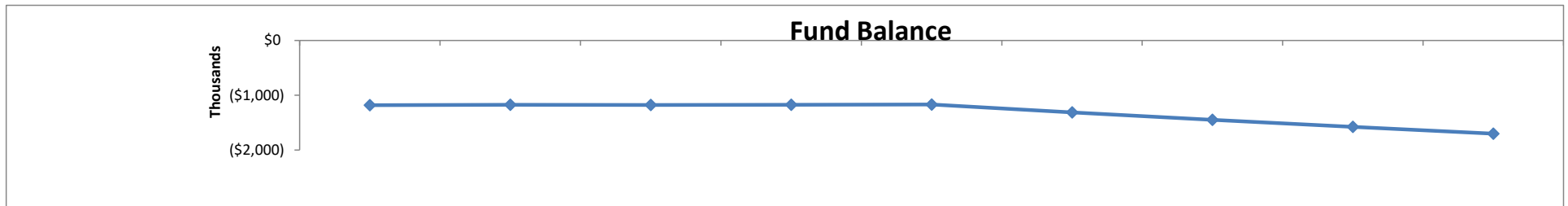


Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<u>LIBRARY CAPITAL FUND - 84</u>										
84-000-42-00-4214	DEVELOPMENT FEES	\$ 103,850	\$ 140,950	\$ 50,000	\$ 165,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
84-000-45-00-4500	INVESTMENT EARNINGS	189	205	150	225	200	200	200	200	200
84-000-48-00-4850	MISCELLANEOUS INCOME	26	22	-	-	-	-	-	-	-
	Library Capital Fund Revenues	\$ 104,065	\$ 141,177	\$ 50,150	\$ 165,225	\$ 50,200	\$ 50,200	\$ 50,200	\$ 50,200	\$ 50,200
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	\$ 3,000	\$ 3,000	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	19,965	7,384	25,000	10,000	29,000	57,500	33,500	10,000	27,000
84-840-56-00-5683	AUDIO BOOKS	3,029	2,068	-	-	-	-	-	-	-
84-840-56-00-5685	DVD'S	2,867	2,417	-	-	-	-	-	-	-
84-840-56-00-5686	BOOKS	49,680	51,410	30,000	25,000	20,000	10,000	-	-	-
84-840-60-00-6020	BUILDING IMPROVEMENTS	18,050	-	56,000	44,983	500,000	115,000	80,000	150,000	150,000
	Library Capital Fund Expenditures	\$ 96,591	\$ 66,279	\$ 114,500	\$ 79,983	\$ 549,000	\$ 182,500	\$ 113,500	\$ 160,000	\$ 177,000
	Surplus(Deficit)	7,474	74,898	(64,350)	85,242	(498,800)	(132,300)	(63,300)	(109,800)	(126,800)
	Fund Balance	\$ 176,662	\$ 251,559	\$ 170,497	\$ 336,801	\$ (161,999)	\$ (294,299)	\$ (357,599)	\$ (467,399)	\$ (594,199)

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Taxes	\$ 250,366	\$ 232,124	\$ 228,000	\$ 226,795	\$ 232,465	\$ 238,277	\$ 244,234	\$ 250,340	\$ 256,599
Total Revenues	\$ 250,366	\$ 232,124	\$ 228,000	\$ 226,795	\$ 232,465	\$ 238,277	\$ 244,234	\$ 250,340	\$ 256,599
Expenditures									
Contractual Services	\$ 12,643	\$ 16,983	\$ 18,014	\$ 17,676	\$ 17,259	\$ 18,022	\$ 18,903	\$ 19,410	\$ 19,932
Debt Service	209,316	207,370	209,422	209,422	208,522	364,699	359,546	360,464	360,754
Total Expenditures	\$ 221,959	\$ 224,353	\$ 227,436	\$ 227,098	\$ 225,781	\$ 382,721	\$ 378,449	\$ 379,874	\$ 380,686
Surplus (Deficit)	\$ 28,407	\$ 7,771	\$ 564	\$ (303)	\$ 6,684	\$ (144,444)	\$ (134,215)	\$ (129,534)	\$ (124,087)
Ending Fund Balance	\$ (1,182,815)	\$ (1,175,044)	\$ (1,175,879)	\$ (1,175,347)	\$ (1,168,663)	\$ (1,313,107)	\$ (1,447,322)	\$ (1,576,856)	\$ (1,700,943)

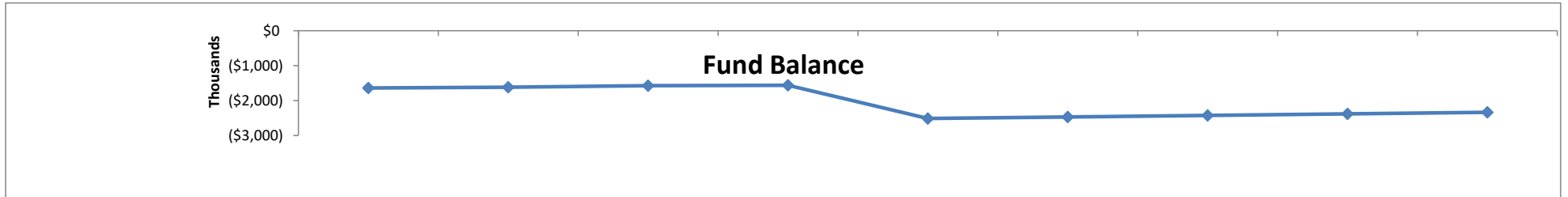


Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<u>COUNTRYSIDE TIF FUND - 87</u>										
87-000-40-00-4000	PROPERTY TAXES	\$ 250,366	\$ 232,124	\$ 228,000	\$ 226,795	\$ 232,465	\$ 238,277	\$ 244,234	\$ 250,340	\$ 256,599
	Countryside TIF Revenues	\$ 250,366	\$ 232,124	\$ 228,000	\$ 226,795	\$ 232,465	\$ 238,277	\$ 244,234	\$ 250,340	\$ 256,599
87-870-54-00-5401	ADMINISTRATIVE CHARGEBACK	\$ 11,381	\$ 15,804	\$ 16,314	\$ 16,314	\$ 15,259	\$ 16,022	\$ 16,903	\$ 17,410	\$ 17,932
87-870-54-00-5462	PROFESSIONAL SERVICES	601	518	1,000	434	1,000	1,000	1,000	1,000	1,000
87-870-54-00-5498	PAYING AGENT FEES	661	661	700	928	1,000	1,000	1,000	1,000	1,000
Debt Service - 2015A Bond										
87-870-77-00-8000	PRINCIPAL PAYMENT	112,455	116,424	121,716	121,716	125,685	56,889	58,212	60,858	63,504
87-870-77-00-8050	INTEREST PAYMENT	46,146	40,231	36,991	36,991	32,122	27,095	24,819	22,491	20,057
Debt Service - 2014 Refunding Bond										
87-870-93-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	230,000	235,000	245,000	255,000
87-870-93-00-8050	INTEREST PAYMENT	50,715	50,715	50,715	50,715	50,715	50,715	41,515	32,115	22,193
	Countryside TIF Expenditures	\$ 221,959	\$ 224,353	\$ 227,436	\$ 227,098	\$ 225,781	\$ 382,721	\$ 378,449	\$ 379,874	\$ 380,686
	Surplus(Deficit)	28,407	7,771	564	(303)	6,684	(144,444)	(134,215)	(129,534)	(124,087)
	Fund Balance	\$ (1,182,815)	\$ (1,175,044)	\$ (1,175,879)	\$ (1,175,347)	\$ (1,168,663)	\$ (1,313,107)	\$ (1,447,322)	\$ (1,576,856)	\$ (1,700,943)

Downtown TIF Fund (88)

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Taxes	\$ 96,795	\$ 100,932	\$ 122,000	\$ 121,458	\$ 124,494	\$ 127,606	\$ 130,796	\$ 134,066	\$ 137,418
Total Revenues	\$ 96,795	\$ 100,932	\$ 122,000	\$ 121,458	\$ 124,494	\$ 127,606	\$ 130,796	\$ 134,066	\$ 137,418
Expenditures									
Contractual Services	\$ 74,223	\$ 72,810	\$ 76,857	\$ 68,959	\$ 73,967	\$ 77,540	\$ 81,461	\$ 84,699	\$ 88,078
Capital Outlay	7,488	3,120	5,000	-	1,000,000	5,000	5,000	5,000	5,000
Debt Service	206,083	-	-	-	-	-	-	-	-
Total Expenditures	\$ 287,794	\$ 75,930	\$ 81,857	\$ 68,959	\$ 1,073,967	\$ 82,540	\$ 86,461	\$ 89,699	\$ 93,078
Surplus (Deficit)	\$ (190,999)	\$ 25,002	\$ 40,143	\$ 52,499	\$ (949,473)	\$ 45,066	\$ 44,335	\$ 44,367	\$ 44,340
Ending Fund Balance	\$ (1,639,928)	\$ (1,614,928)	\$ (1,574,911)	\$ (1,562,429)	\$ (2,511,902)	\$ (2,466,836)	\$ (2,422,501)	\$ (2,378,134)	\$ (2,333,794)

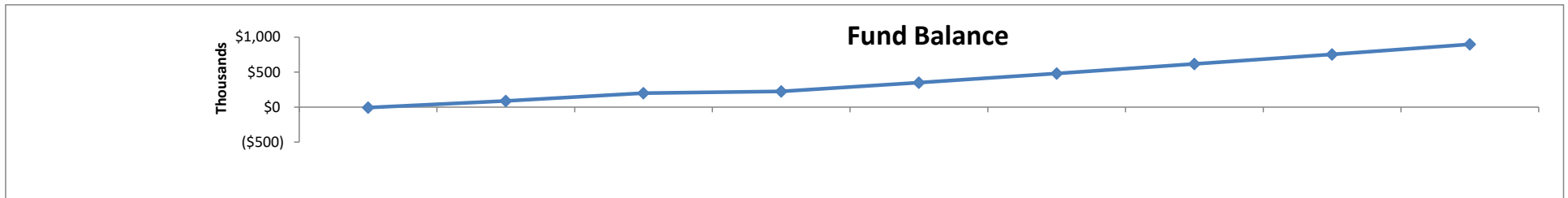


Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<u>DOWNTOWN TIF FUND - 88</u>										
88-000-40-00-4000	PROPERTY TAXES	\$ 96,795	\$ 100,932	\$ 122,000	\$ 121,458	\$ 124,494	\$ 127,606	\$ 130,796	\$ 134,066	\$ 137,418
	Downtown TIF Revenues	\$ 96,795	\$ 100,932	\$ 122,000	\$ 121,458	\$ 124,494	\$ 127,606	\$ 130,796	\$ 134,066	\$ 137,418
88-880-54-00-5401	ADMINISTRATIVE CHARGEBACK	\$ 35,020	\$ 31,102	\$ 32,129	\$ 32,129	\$ 32,046	\$ 33,648	\$ 35,499	\$ 36,564	\$ 37,661
88-880-54-00-5425	TIF INCENTIVE PAYOUT	36,562	37,835	39,728	36,473	39,421	41,392	43,462	45,635	47,917
88-880-54-00-5462	PROFESSIONAL SERVICES	2,641	3,873	5,000	357	2,500	2,500	2,500	2,500	2,500
88-880-60-00-6000	PROJECT COSTS	-	-	5,000	-	1,000,000	5,000	5,000	5,000	5,000
88-880-60-00-6079	ROUTE 47 EXPANSION	7,488	3,120	-	-	-	-	-	-	-
Debt Service - FNBO Loan - 102 E Van Emmon Building										
88-880-81-00-8000	PRINCIPAL PAYMENT	200,000	-	-	-	-	-	-	-	-
88-880-81-00-8050	INTEREST PAYMENT	6,083	-	-	-	-	-	-	-	-
	Downtown TIF Expenditures	\$ 287,794	\$ 75,930	\$ 81,857	\$ 68,959	\$ 1,073,967	\$ 82,540	\$ 86,461	\$ 89,699	\$ 93,078
	Surplus(Deficit)	(190,999)	25,002	40,143	52,499	(949,473)	45,066	44,335	44,367	44,340
	Fund Balance	\$ (1,639,928)	\$ (1,614,928)	\$ (1,574,911)	\$ (1,562,429)	\$ (2,511,902)	\$ (2,466,836)	\$ (2,422,501)	\$ (2,378,134)	\$ (2,333,794)

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Taxes	\$ 78,764	\$ 97,574	\$ 146,000	\$ 145,465	\$ 149,102	\$ 152,830	\$ 156,651	\$ 160,567	\$ 164,581
Total Revenues	\$ 78,764	\$ 97,574	\$ 146,000	\$ 145,465	\$ 149,102	\$ 152,830	\$ 156,651	\$ 160,567	\$ 164,581
Expenditures									
Contractual Services	\$ 37,521	\$ 3,371	\$ 11,000	\$ 9,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
Capital Outlay	-	-	-	-	5,000	5,000	5,000	5,000	5,000
Total Expenditures	\$ 37,521	\$ 3,371	\$ 11,000	\$ 9,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Surplus (Deficit)	\$ 41,243	\$ 94,203	\$ 135,000	\$ 136,465	\$ 127,102	\$ 130,830	\$ 134,651	\$ 138,567	\$ 142,581
Ending Fund Balance	\$ (6,625)	\$ 87,577	\$ 198,949	\$ 224,042	\$ 351,144	\$ 481,974	\$ 616,625	\$ 755,192	\$ 897,773

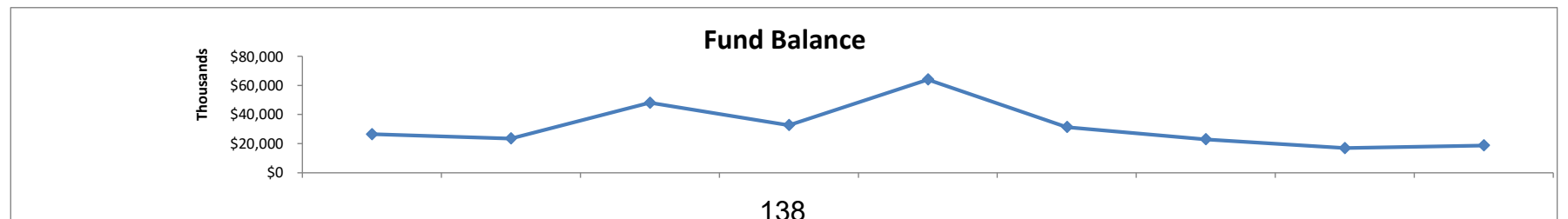


Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<u>DOWNTOWN TIF II FUND - 89</u>										
89-000-40-00-4000	PROPERTY TAXES	\$ 78,764	\$ 97,574	\$ 146,000	\$ 145,465	\$ 149,102	\$ 152,830	\$ 156,651	\$ 160,567	\$ 164,581
	Downtown TIF II Fund Revenues	\$ 78,764	\$ 97,574	\$ 146,000	\$ 145,465	\$ 149,102	\$ 152,830	\$ 156,651	\$ 160,567	\$ 164,581
89-890-54-00-5425	TIF INCENTIVE PAYOUT	\$ 36,805	\$ 1,808	\$ 8,000	\$ 8,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
89-890-54-00-5462	PROFESSIONAL SERVICES	716	1,563	3,000	1,000	3,000	3,000	3,000	3,000	3,000
89-890-60-00-6000	PROJECT COSTS	-	-	-	-	5,000	5,000	5,000	5,000	5,000
	Downtown TIF II Expenditures	\$ 37,521	\$ 3,371	\$ 11,000	\$ 9,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
	Surplus(Deficit)	41,243	94,203	135,000	136,465	127,102	130,830	134,651	138,567	142,581
	Fund Balance	\$ (6,625)	\$ 87,577	\$ 198,949	\$ 224,042	\$ 351,144	\$ 481,974	\$ 616,625	\$ 755,192	\$ 897,773

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Taxes	\$ 14,812,671	\$ 15,728,228	\$ 16,374,617	\$ 16,268,973	\$ 17,225,429	\$ 17,544,433	\$ 17,864,390	\$ 17,964,517	\$ 18,294,873
Intergovernmental	6,895,425	7,123,418	6,221,653	6,545,325	6,478,945	6,359,259	6,943,621	7,075,446	7,212,965
Licenses & Permits	1,193,057	1,630,034	832,000	1,946,000	943,000	843,000	843,000	793,000	793,000
Fines & Forfeits	204,687	112,367	102,650	112,200	109,200	109,200	109,200	109,200	109,200
Charges for Service	10,478,862	12,413,565	12,913,530	14,348,077	14,696,793	15,209,085	17,156,630	19,328,630	21,248,458
Investment Earnings	(50,426)	557,169	521,250	1,293,000	1,336,250	691,250	521,250	406,250	526,750
Reimbursements	1,786,282	4,295,878	1,581,153	763,384	14,588,018	394,359	241,167	2,379,516	401,167
Land Cash Contributions	2,712	-	-	-	-	-	-	-	-
Miscellaneous	503,173	481,789	395,570	434,445	942,665	430,140	422,652	429,140	435,858
Total Revenues	\$ 35,826,443	\$ 42,342,448	\$ 38,942,423	\$ 41,711,404	\$ 56,320,300	\$ 41,580,726	\$ 44,101,910	\$ 48,485,699	\$ 49,022,271
Other Financing Sources	23,385,630	8,304,111	47,087,273	17,175,456	74,645,571	61,914,516	56,183,552	35,415,143	11,957,173
Total Revenues & Transfers	\$ 59,212,073	\$ 50,646,559	\$ 86,029,696	\$ 58,886,860	\$ 130,965,871	\$ 103,495,242	\$ 100,285,462	\$ 83,900,842	\$ 60,979,444
Expenditures									
Salaries	\$ 7,247,258	\$ 7,837,732	\$ 9,013,276	\$ 8,464,141	\$ 10,030,385	\$ 10,446,878	\$ 11,021,491	\$ 11,379,104	\$ 11,701,084
Benefits	4,091,003	4,295,017	4,828,313	4,470,295	5,129,556	5,434,790	5,786,893	6,132,926	6,474,770
Contractual Services	8,333,873	8,958,436	12,747,170	10,456,339	13,176,284	11,579,106	11,697,331	11,125,099	9,756,360
Supplies	1,580,920	1,859,151	2,030,605	2,033,223	2,131,610	2,093,545	2,060,311	2,093,944	7,729,832
Capital Outlay	7,744,000	17,989,400	22,607,432	14,419,856	58,776,527	90,812,962	63,169,242	43,764,320	6,974,752
Contingency	-	-	75,000	100,000	75,000	75,000	75,000	75,000	75,000
Developer Commitment	-	-	300,567	37,500	37,500	37,500	37,500	-	-
Debt Service	4,380,291	4,618,420	3,434,959	3,359,799	5,027,967	8,686,380	7,502,410	8,348,721	8,203,635
Total Expenditures	\$ 33,377,345	\$ 45,558,156	\$ 55,037,322	\$ 43,341,153	\$ 94,384,829	\$ 129,166,161	\$ 101,350,178	\$ 82,919,114	\$ 50,915,433
Other Financing Uses	13,543,127	8,101,565	4,614,284	6,353,796	5,203,021	7,053,469	7,334,002	7,002,965	8,245,910
Total Expenditures & Transfers	\$ 46,920,472	\$ 53,659,721	\$ 59,651,606	\$ 49,694,949	\$ 99,587,850	\$ 136,219,630	\$ 108,684,180	\$ 89,922,079	\$ 59,161,343
Surplus (Deficit)	\$ 12,291,601	\$ (3,013,162)	\$ 26,378,090	\$ 9,191,911	\$ 31,378,021	\$ (32,724,388)	\$ (8,398,718)	\$ (6,021,237)	\$ 1,818,101
Ending Fund Balance	\$ 26,477,119	\$ 23,463,944	\$ 48,042,885	\$ 32,655,855	\$ 64,033,876	\$ 31,309,488	\$ 22,910,770	\$ 16,889,533	\$ 18,707,634
	56.43%	43.73%	80.54%	65.71%	64.30%	22.98%	21.08%	18.78%	31.62%

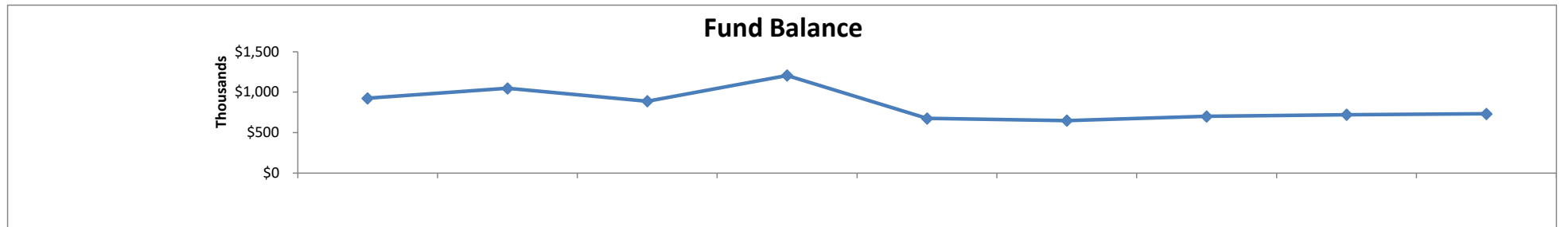


Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
CITY										
	<u>Cash Flow - Surplus(Deficit)</u>									
	General	\$ 1,454,746	\$ 369,505	\$ -	\$ -	- \$	- \$	- \$	- \$	-
	Fox Hill	11,346	15,458	(36,640)	10,377	(36,640)	10,360	8,632	8,632	(26,368)
	Sunflower	10,794	9,400	2,360	15	(2,640)	2,360	632	632	632
	Motor Fuel Tax	(974,409)	50,427	(240,600)	(71,481)	(122,438)	(123,661)	2,484	(241)	(2,521)
	City Wide Capital	2,046,031	2,619,452	(1,323,199)	982,782	(4,603,462)	2,658,450	(2,796,682)	(1,013,479)	(3,795)
	Buildings & Grounds	10,002,255	(8,136,346)	28,556,714	356,647	32,050,197	(26,927,697)	(5,704,637)	(697,498)	531,421
	Vehicle & Equipment	(94,168)	40,884	(1,083,511)	418,453	(1,657,681)	(53,400)	(49,400)	(13,949)	-
	Debt Service	-	-	- \$	-	-	-	-	-	-
	Water	(110,159)	164,774	232,303	5,874,624	7,948,054	(7,702,957)	488,806	(4,149,575)	1,364,160
	Sewer	136,802	1,516,345	191,719	1,186,881	(892,926)	(619,295)	(393,324)	(209,159)	(108,262)
	Land Cash	2,712	(33,843)	- \$	-	-	-	-	-	-
	Park & Recreation	(73,000)	243,806	(96,763)	244,952	(488,756)	-	-	-	-
	Countryside TIF	28,407	7,771	564	(303)	6,684	(144,444)	(134,215)	(129,534)	(124,087)
	Downtown TIF	(190,999)	25,002	40,143	52,499	(949,473)	45,066	44,335	44,367	44,340
	Downtown TIF II	41,243	94,203	135,000	136,465	127,102	130,830	134,651	138,567	142,581
		\$ 12,291,601	\$ (3,013,162)	\$ 26,378,090	\$ 9,191,911	\$ 31,378,021	\$ (32,724,388)	\$ (8,398,718)	\$ (6,021,237)	\$ 1,818,101
	<u>Cash Flow - Fund Balance</u>									
	General	\$ 10,627,100	\$ 10,996,607	\$ 10,627,100	\$ 10,996,607	\$ 10,996,607	\$ 10,996,607	\$ 10,996,607	\$ 10,996,607	\$ 10,996,607
	Fox Hill	21,576	37,034	(3,563)	47,411	10,771	21,131	29,763	38,395	12,027
	Sunflower	2,386	11,786	10,746	11,801	9,161	11,521	12,153	12,785	13,417
	Motor Fuel Tax	269,412	319,840	3,983	248,359	125,921	2,260	4,744	4,503	1,982
	City Wide Capital	2,165,601	4,785,053	3,276,137	5,767,835	1,164,373	3,822,823	1,026,141	12,662	8,867
	Buildings & Grounds	10,002,257	1,865,907	29,728,789	2,222,554	34,272,751	7,345,054	1,640,417	942,919	1,474,340
	Vehicle & Equipment	1,391,622	1,432,503	300,973	1,850,956	193,275	139,875	90,475	76,526	76,526
	Debt Service	-	-	- \$	-	-	-	-	-	-
	Water	3,791,199	3,955,973	4,085,790	9,830,597	17,778,651	10,075,694	10,564,500	6,414,925	7,779,085
	Sewer	1,001,491	2,517,832	2,564,771	3,704,713	2,811,787	2,192,492	1,799,168	1,590,009	1,481,747
	Land Cash	33,843	-	- \$	-	-	-	-	-	-
	Park & Recreation	-	243,804	- \$	488,756	-	-	-	-	-
	Countryside TIF	(1,182,815)	(1,175,044)	(1,175,879)	(1,175,347)	(1,168,663)	(1,313,107)	(1,447,322)	(1,576,856)	(1,700,943)
	Downtown TIF	(1,639,928)	(1,614,928)	(1,574,911)	(1,562,429)	(2,511,902)	(2,466,836)	(2,422,501)	(2,378,134)	(2,333,794)
	Downtown TIF II	(6,625)	87,577	198,949	224,042	351,144	481,974	616,625	755,192	897,773
		\$ 26,477,119	\$ 23,463,944	\$ 48,042,885	\$ 32,655,855	\$ 64,033,876	\$ 31,309,488	\$ 22,910,770	\$ 16,889,533	\$ 18,707,634

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Projected	FY 2025 Adopted Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Revenues									
Taxes	\$ 1,611,808	\$ 1,665,847	\$ 1,763,193	\$ 1,760,942	\$ 1,856,755	\$ 1,045,114	\$ 1,092,144	\$ 1,135,830	\$ 1,175,584
Intergovernmental	48,746	52,529	47,000	45,239	45,327	45,598	45,875	46,157	46,445
Licenses & Permits	103,850	140,950	50,000	165,000	50,000	50,000	50,000	50,000	50,000
Fines & Forfeits	6,576	2,433	1,000	1,500	1,500	1,500	1,500	1,500	1,500
Charges for Service	11,131	13,825	6,000	13,825	12,500	12,500	12,500	12,500	12,500
Investment Earnings	1,531	19,530	15,150	26,225	15,200	17,200	19,200	21,700	24,200
Miscellaneous	2,796	60,725	3,250	3,200	3,200	3,200	3,200	3,200	3,200
Total Revenues	\$ 1,786,438	\$ 1,955,839	\$ 1,885,593	\$ 2,015,931	\$ 1,984,482	\$ 1,175,112	\$ 1,224,419	\$ 1,270,887	\$ 1,313,429
Other Financing Sources	24,809	29,489	31,335	25,050	28,302	29,910	31,615	33,422	35,337
Total Revenues & Transfers	\$ 1,811,247	\$ 1,985,328	\$ 1,916,928	\$ 2,040,981	\$ 2,012,784	\$ 1,205,022	\$ 1,256,034	\$ 1,304,309	\$ 1,348,766
Expenditures									
Salaries	\$ 439,588	\$ 469,219	\$ 456,307	\$ 440,000	\$ 491,573	\$ 508,740	\$ 523,682	\$ 538,907	\$ 555,924
Benefits	172,081	200,002	184,238	177,962	196,481	207,686	220,964	235,215	250,525
Contractual Services	130,412	265,043	353,905	269,202	377,618	256,166	260,577	264,570	268,765
Supplies	94,552	81,805	106,300	82,221	114,600	143,100	119,100	95,600	112,600
Capital Outlay	18,050	-	56,000	44,983	500,000	115,000	80,000	150,000	150,000
Debt Service	840,225	847,313	866,750	866,750	864,000	-	-	-	-
Total Expenditures	\$ 1,694,908	\$ 1,863,382	\$ 2,023,500	\$ 1,881,118	\$ 2,544,272	\$ 1,230,692	\$ 1,204,323	\$ 1,284,292	\$ 1,337,814
Surplus (Deficit)	\$ 116,339	\$ 121,946	\$ (106,572)	\$ 159,863	\$ (531,488)	\$ (25,670)	\$ 51,711	\$ 20,017	\$ 10,952
Ending Fund Balance	\$ 923,559	\$ 1,045,518	\$ 886,716	\$ 1,205,381	\$ 673,893	\$ 648,223	\$ 699,934	\$ 719,951	\$ 730,903
	54.49%	56.11%	43.82%	64.08%	26.49%	52.67%	58.12%	56.06%	54.63%



Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<u>Library</u>										
<u>Cash Flow - Surplus(Deficit)</u>										
Library Ops	\$	108,865	\$ 47,048	\$ (42,222)	\$ 74,621	\$ (32,688)	\$ 106,630	\$ 115,011	\$ 129,817	\$ 137,752
Library Capital		<u>7,474</u>	<u>74,898</u>	<u>(64,350)</u>	<u>85,242</u>	<u>(498,800)</u>	<u>(132,300)</u>	<u>(63,300)</u>	<u>(109,800)</u>	<u>(126,800)</u>
	\$	116,339	\$ 121,946	\$ (106,572)	\$ 159,863	\$ (531,488)	\$ (25,670)	\$ 51,711	\$ 20,017	\$ 10,952
<u>Cash Flow - Fund Balance</u>										
Library Ops	\$	746,897	\$ 793,959	\$ 716,219	\$ 868,580	\$ 835,892	\$ 942,522	\$ 1,057,533	\$ 1,187,350	\$ 1,325,102
Library Capital		<u>176,662</u>	<u>251,559</u>	<u>170,497</u>	<u>336,801</u>	<u>(161,999)</u>	<u>(294,299)</u>	<u>(357,599)</u>	<u>(467,399)</u>	<u>(594,199)</u>
	\$	923,559	\$ 1,045,518	\$ 886,716	\$ 1,205,381	\$ 673,893	\$ 648,223	\$ 699,934	\$ 719,951	\$ 730,903

Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<u>Allocated Insurance Expenditures - Aggregated</u>										
	Liability Insurance	\$ 436,626	\$ 486,827	\$ 548,247	\$ 503,878	\$ 553,768	\$ 586,993	\$ 622,213	\$ 659,546	\$ 699,118
	Unemployment Ins	\$ 18,214	\$ 25,910	\$ 20,250	\$ 28,250	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000
	<u>City</u> Health Insurance	\$ 1,273,757	\$ 1,411,732	\$ 1,749,277	\$ 1,504,178	\$ 1,930,640	\$ 2,107,552	\$ 2,289,288	\$ 2,486,369	\$ 2,682,115
	<u>City</u> Dental Insurance	\$ 97,013	\$ 108,436	\$ 126,128	\$ 115,494	\$ 144,884	\$ 140,978	\$ 149,013	\$ 156,734	\$ 164,571
	<u>City</u> Vision Insurance	\$ 14,574	\$ 15,704	\$ 17,397	\$ 15,941	\$ 18,379	\$ 19,071	\$ 19,771	\$ 20,498	\$ 21,115
	<u>Library</u> <u>Health Insurance</u>	\$ 79,114	\$ 102,604	\$ 89,456	\$ 91,586	\$ 103,057	\$ 111,614	\$ 120,543	\$ 130,186	\$ 140,601
	<u>Library</u> Dental Insurance	\$ 6,336	\$ 7,518	\$ 6,835	\$ 6,874	\$ 7,450	\$ 7,177	\$ 7,536	\$ 7,913	\$ 8,309
	<u>Library</u> Vision Insurance	\$ 915	\$ 1,083	\$ 940	\$ 933	\$ 940	\$ 968	\$ 997	\$ 1,027	\$ 1,058
<u>Property Taxes</u>										
	Corporate	\$ 2,084,951	\$ 2,220,747	\$ 2,346,977	\$ 2,340,251	\$ 2,518,207	\$ 2,568,207	\$ 2,618,207	\$ 2,668,207	\$ 2,718,207
	Police Pension	1,330,510	1,331,704	1,374,700	1,368,276	1,382,106	1,436,265	1,486,265	1,536,265	1,586,265
	Total City	\$ 3,415,461	\$ 3,552,451	\$ 3,721,677	\$ 3,708,527	\$ 3,900,313	\$ 4,004,472	\$ 4,104,472	\$ 4,204,472	\$ 4,304,472
		2.63%	4.01%	4.76%	4.39%	5.17%	2.67%	2.50%	2.44%	2.38%
	Library Operations	\$ 774,248	\$ 820,513	\$ 899,043	\$ 900,817	\$ 995,347	\$ 1,045,114	\$ 1,092,144	\$ 1,135,830	\$ 1,175,584
	Library Debt Service	837,560	845,334	864,150	860,125	861,408	-	-	-	-
	Total Library	\$ 1,611,808	\$ 1,665,847	\$ 1,763,193	\$ 1,760,942	\$ 1,856,755	\$ 1,045,114	\$ 1,092,144	\$ 1,135,830	\$ 1,175,584
	Special Service Areas	\$ 36,397	\$ 42,501	\$ 45,000	\$ 45,032	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
		0.00%	16.77%	5.88%	5.96%	-0.07%	0.00%	0.00%	0.00%	0.00%
	TIF Districts	\$ 425,925	\$ 430,630	\$ 496,000	\$ 493,718	\$ 506,061	\$ 518,713	\$ 531,681	\$ 544,973	\$ 558,598
		58.08%	1.10%	15.18%	14.65%	2.50%	2.50%	0.00%	0.00%	0.00%
	Road & Bridge Tax	\$ 54,872	\$ 115,949	\$ 120,000	\$ 120,588	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
		4.79%	111.31%	3.49%	4.00%	-0.49%	0.00%	0.00%	0.00%	0.00%
	Grand Total	\$ 5,544,463	\$ 5,807,378	\$ 6,145,870	\$ 6,128,807	\$ 6,428,129	\$ 5,733,299	\$ 5,893,297	\$ 6,050,275	\$ 6,203,654
		5.66%	4.74%	5.83%	5.53%	4.88%	-10.81%	2.79%	2.66%	2.54%

Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
	Total City Debt Service Payments	\$ 4,380,291	\$ 4,618,420	\$ 3,434,959	\$ 3,359,799	\$ 5,027,967	\$ 8,686,380	\$ 7,502,410	\$ 8,348,721	\$ 8,203,635
	Principal	3,549,600	3,934,753	2,594,680	2,594,680	2,804,816	3,610,076	2,592,981	2,653,691	2,741,245
	Interest	830,691	683,667	840,279	765,119	2,223,151	5,076,304	4,909,429	5,695,030	5,462,390
	Building Permits Revenue	\$ 949,459	\$ 1,012,856	\$ 500,000	\$ 1,050,000	\$ 600,000	\$ 500,000	\$ 500,000	\$ 450,000	\$ 450,000

Aggregated Salary & Wage Information

<u>City</u> Salaries										
	Full Time	\$ 6,854,604	\$ 7,390,119	\$ 8,310,476	\$ 7,865,691	\$ 9,307,417	\$ 9,752,718	\$ 10,334,117	\$ 10,690,490	\$ 11,011,205
	Overtime	122,024	140,265	186,000	172,500	190,000	190,000	182,000	182,000	182,000
	Part Time	<u>270,630</u>	<u>307,348</u>	<u>516,800</u>	<u>425,950</u>	<u>532,968</u>	<u>504,160</u>	<u>505,374</u>	<u>506,614</u>	<u>507,879</u>
	Total	\$ 7,247,258	\$ 7,837,732	\$ 9,013,276	\$ 8,464,141	\$ 10,030,385	\$ 10,446,878	\$ 11,021,491	\$ 11,379,104	\$ 11,701,084
<u>Lib</u> Salaries										
	Full Time	\$ 269,386	\$ 307,963	\$ 288,307	\$ 285,000	\$ 305,573	\$ 314,740	\$ 324,182	\$ 333,907	\$ 343,924
	Part Time	<u>170,202</u>	<u>161,256</u>	<u>168,000</u>	<u>155,000</u>	<u>186,000</u>	<u>194,000</u>	<u>199,500</u>	<u>205,000</u>	<u>212,000</u>
	Total	\$ 439,588	\$ 469,219	\$ 456,307	\$ 440,000	\$ 491,573	\$ 508,740	\$ 523,682	\$ 538,907	\$ 555,924
<u>Total</u> Salaries										
	Full Time	\$ 7,123,990	\$ 7,698,082	\$ 8,598,783	\$ 8,150,691	\$ 9,612,990	\$ 10,067,458	\$ 10,658,299	\$ 11,024,397	\$ 11,355,129
	Overtime	122,024	140,265	186,000	172,500	190,000	190,000	182,000	182,000	182,000
	Part Time	<u>440,832</u>	<u>468,604</u>	<u>684,800</u>	<u>580,950</u>	<u>718,968</u>	<u>698,160</u>	<u>704,874</u>	<u>711,614</u>	<u>719,879</u>
	Total	\$ 7,686,846	\$ 8,306,951	\$ 9,469,583	\$ 8,904,141	\$ 10,521,958	\$ 10,955,618	\$ 11,545,173	\$ 11,918,011	\$ 12,257,008

Aggregated Benefit Information

<u>City</u> Benefits										
	IMRF	\$ 397,570	\$ 349,205	\$ 340,864	\$ 302,000	\$ 338,689	\$ 351,875	\$ 383,516	\$ 410,005	\$ 434,254
	Police Pension	1,334,771	1,334,771	1,378,837	1,378,837	1,386,265	1,436,265	1,486,265	1,536,265	1,586,265
	FICA	<u>533,527</u>	<u>581,744</u>	<u>667,859</u>	<u>636,500</u>	<u>742,779</u>	<u>779,304</u>	<u>825,608</u>	<u>853,923</u>	<u>879,540</u>
	Total	\$ 2,265,868	\$ 2,265,720	\$ 2,387,560	\$ 2,317,337	\$ 2,467,733	\$ 2,567,444	\$ 2,695,389	\$ 2,800,193	\$ 2,900,059
<u>Lib</u> Benefits										
	IMRF	\$ 27,675	\$ 24,289	\$ 21,201	\$ 19,000	\$ 19,635	\$ 18,538	\$ 19,645	\$ 20,869	\$ 22,114
	FICA	<u>32,700</u>	<u>34,436</u>	<u>33,917</u>	<u>33,917</u>	<u>36,497</u>	<u>38,919</u>	<u>40,062</u>	<u>41,226</u>	<u>42,528</u>
	Total	\$ 60,375	\$ 58,725	\$ 55,118	\$ 52,917	\$ 56,132	\$ 57,457	\$ 59,707	\$ 62,095	\$ 64,642
<u>Total</u> Benefits										
	IMRF	\$ 425,245	\$ 373,494	\$ 362,065	\$ 321,000	\$ 358,324	\$ 370,413	\$ 403,161	\$ 430,874	\$ 456,368
	Police Pension	1,334,771	1,334,771	1,378,837	1,378,837	1,386,265	1,436,265	1,486,265	1,536,265	1,586,265
	FICA	<u>566,227</u>	<u>616,180</u>	<u>701,776</u>	<u>670,417</u>	<u>779,276</u>	<u>818,223</u>	<u>865,670</u>	<u>895,149</u>	<u>922,068</u>
	Total	\$ 2,326,243	\$ 2,324,445	\$ 2,442,678	\$ 2,370,254	\$ 2,523,865	\$ 2,624,901	\$ 2,755,096	\$ 2,862,288	\$ 2,964,701

Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<u>Selected Ongoing Capital Projects - Aggregated > \$500,000</u>										
	<i>Road to Better Roads Program</i>	\$ 1,602,846	\$ 1,650,514	\$ 2,154,360	\$ 1,736,632	\$ 1,872,000	\$ 1,672,000	\$ 1,672,000	\$ 1,622,000	\$ 1,622,000
	Motor Fuel Tax	789,901	1,000,000	1,000,000	952,369	1,000,000	1,020,000	1,050,000	1,075,000	1,100,000
	City-Wide Capital	812,945	650,514	1,154,360	784,263	872,000	652,000	622,000	547,000	522,000
	<i>RTBR - Subdivision Paving</i>	\$ -	\$ -	\$ -	\$ -	\$ 3,750,000	\$ (4,299,000)	\$ 2,201,000	\$ 528,000	\$ -
	City-Wide Capital	-	-	-	-	3,750,000	2,201,000	2,201,000	528,000	-
	Bond Proceeds	-	-	-	-	-	(6,500,000)	-	-	-
	<i>Bristol Bay Subdivision</i>	\$ -	\$ -	\$ -	\$ -	\$ 52,000	\$ 487,900	\$ -	\$ -	\$ -
	City-Wide Capital	-	-	-	-	52,000	659,500	-	-	-
	Reimbursements	-	-	-	-	-	(171,600)	-	-	-
	<i>Grande Reserve Improvements</i>	\$ 17,467	\$ (5,554)	\$ -	\$ (5,555)	\$ -	\$ -	\$ -	\$ 411,651	\$ -
	Mill Road	1,560,439	448,532	-	-	-	-	-	-	-
	Kennedy Road (Freedom Place)	-	101,671	1,100,000	30,000	835,000	-	-	-	-
	Kennedy Road (North)	58,440	420,836	15,000	546	-	-	-	-	-
	Kennedy (Emerald / Freedom)	-	-	-	-	125,000	125,000	150,000	2,750,000	-
	Reimbursements	(1,601,412)	(976,593)	(1,115,000)	(36,101)	(960,000)	(125,000)	(150,000)	(2,338,349)	-
	<i>Rte 47 (Water Way / Jericho)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ 180,000	\$ 180,000	\$ -
	City-Wide Capital	-	-	-	-	-	180,000	180,000	180,000	-
	Water	-	-	-	-	1,090,000	-	-	-	-
	Reimbursements	-	-	-	-	(1,090,000)	-	-	-	-
	<i>Rte 47 (Kennedy / Water Way Park)</i>	\$ -	\$ -	\$ -	\$ -	\$ 2,042,000	\$ 180,000	\$ 180,000	\$ -	\$ -
	City-Wide Capital	-	-	-	-	180,000	180,000	180,000	-	-
	Water	-	-	-	-	931,000	-	-	-	-
	Sewer	-	-	-	-	931,000	-	-	-	-
	<i>Water Meter Replacement Program</i>	\$ -	\$ -	\$ 900,000	\$ -	\$ 800,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -
	Water	-	-	900,000	-	800,000	1,000,000	1,000,000	-	-
	<i>Well #10 / Water Repl Program / Water Sourcing - DWC-Lake Michigan</i>	\$ 807,678	\$ 1,541,715	\$ 328,500	\$ (2,958,567)	\$ (6,654,708)	\$ 5,451,200	\$ 1,732,835	\$ 7,892,600	\$ (857,400)
	Water	807,678	1,541,715	9,883,500	7,371,139	21,969,127	53,664,000	50,464,000	36,170,200	2,744,200
	Grants	-	-	-	(325,000)	(300,000)	(300,000)	-	-	-
	WIFIA Proceeds	-	-	-	-	(5,500,000)	(47,912,800)	(40,185,600)	(28,277,600)	(3,601,600)
	Bond Proceeds	-	-	(9,555,000)	(10,004,706)	(22,823,835)	-	(8,545,565)	-	-

Account Number	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Projected	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Selected Ongoing Capital Projects - Aggregated > \$500,000 (continued)										
	<u>Lincoln Prairie Improvements</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Water	-	-	-	140,000	9,295,000	-	-	-	-
	Sewer	-	-	-	77,551	2,380,500	-	-	-	-
	Reimbursements	-	-	-	(217,551)	(11,675,500)	-	-	-	-
	<u>Well #7 Standby Generator</u>	\$ -	\$ -	\$ 35,000	\$ 53,000	\$ 560,000	\$ -	\$ -	\$ -	\$ -
	Water	-	-	35,000	53,000	560,000	-	-	-	-
	<u>Sewer Main Replacement Program</u>	\$ -	\$ 70,379	\$ 440,000	\$ 298,635	\$ 440,000	\$ 455,000	\$ 605,000	\$ 440,000	\$ 440,000
	Sewer	-	70,379	440,000	298,635	440,000	455,000	605,000	440,000	440,000
	<u>Public Works / Parks Facility</u>	\$ -	\$ 1,396,685	\$ 3,010,000	\$ 300,000	\$ (32,895,983)	\$ 26,080,000	\$ 5,530,000	\$ -	\$ -
	Building & Grounds	-	1,396,685	3,010,000	300,000	7,104,017	26,080,000	5,530,000	-	-
	Bond Proceeds	-	-	-	-	(40,000,000)	-	-	-	-
	<u>Police Capital</u>	\$ 120,259	\$ 325,510	\$ 451,553	\$ 137,309	\$ 222,600	\$ 157,304	\$ 166,742	\$ 290,120	\$ 187,352
	Vehicles	120,259	179,701	211,000	137,309	222,600	157,304	166,742	265,120	187,352
	Equipment	-	145,809	240,553	340,553	-	-	-	25,000	-
	Grants / Donations	-	-	-	(340,553)	-	-	-	-	-
	<u>Public Works Capital</u>	\$ 239,288	\$ 652,630	\$ 2,180,500	\$ 844,944	\$ 2,543,000	\$ 917,999	\$ 954,500	\$ 1,045,000	\$ 957,000
	Vehicles	147,102	269,982	1,855,000	622,576	2,236,000	882,999	932,500	1,045,000	675,000
	Equipment	92,186	382,648	325,500	222,368	307,000	35,000	22,000	-	282,000
	<u>Parks & Recreation Capital</u>	\$ 139,622	\$ 297,318	\$ 610,000	\$ 512,144	\$ 499,000	\$ 419,000	\$ 357,000	\$ 379,000	\$ 396,000
	Vehicles	-	204,704	38,000	38,995	94,000	184,000	52,000	117,000	155,000
	Equipment	48,732	55,481	77,000	107,913	219,000	115,000	135,000	77,000	41,000
	Park Improvements	90,890	81,645	495,000	417,332	186,000	160,000	220,000	185,000	560,000
	Reimbursements	-	(44,512)	-	(52,096)	-	(40,000)	(50,000)	-	(360,000)
	<u>Rte 47 (Rte 71 / Caton Farm)</u>	\$ -	\$ -	\$ -	\$ -	\$ 398,000	\$ 3,363,000	\$ 90,000	\$ -	\$ -
	Water	-	-	-	-	308,000	3,273,000	-	-	-
	City-Wide Capital	-	-	-	-	90,000	90,000	90,000	-	-