

FISCAL YEAR 2026 BUDGET



MAY 1, 2025 - APRIL 30, 2026

United City of Yorkville, Illinois

Fiscal Year 2026 Budget

May 1, 2025 to April 30, 2026

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: Rusty Hyett

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 26 budget narrative

Purpose:

Please accept this report and budget spreadsheet as proposal for the FY 26 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, 2025, and April 30, 2026.

Background and “the big picture”:

The City Council last discussed a comprehensive budget proposal in March 2024, when it approved the FY 25 budget, with additional information for FY 26, FY 27, FY 28, and FY 29. This approval represented the thirteenth five-year budget for the City, and we return to a five-year budget again this year.

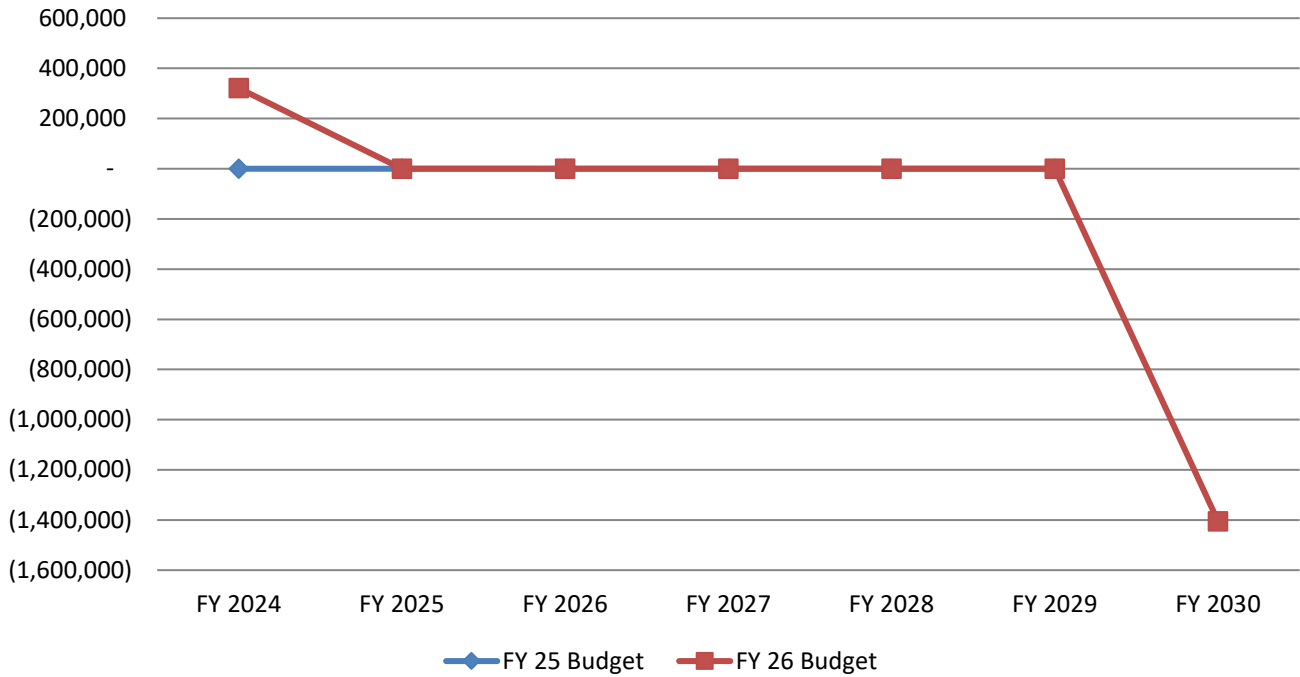
Last year’s budget discussion focused on the Public Works and Parks Maintenance building planning and funding, and as always – Lake Michigan water supply projects. While the City Council still must approve a long-term water rate structure to match the ever-changing project cash-flow estimates, we have a framework of those increases in the budget based on past conversations. The Public Works and Parks Maintenance building was attached to RC Wegman as a construction manager and the project was bid out in February 2025. Early bid estimates are positive, and the City Council is expected to review an important contract amendment with RC Wegman on March 25, 2025, with the intent to start the construction project in earnest in April 2025. Even with a record number of capital projects and expenditures, the City’s five year financial outlook is very strong.

The biggest internal threat to the City’s financial stability is project overruns for capital projects, but for which the City has had long-term success on the topic by utilizing competitive bidding procedures. The City faces a variety of long-term external threats to financial stability, which may not come to fruition. The biggest external threat to the City’s financial stability is a broader national economic downturn. At time of creation of this memo, mass federal layoffs are occurring, federal programs are being cut or frozen, tariffs are being broadly applied to many countries, and the stock market has shed its post-election gains. If any of those actions bring about a recession, a significant reduction in consumer spending, a housing market downturn, or a pullback in AI/tech investment, the City could be looking at a different long-term financial picture. Additionally, federal actions specifically jeopardizing the City’s planned Special Census threaten \$1m in annual revenue. Finally, State of Illinois actions regarding sweeps or reductions in the Local Government Distributive Fund could jeopardize some of our larger revenue streams. At time of this memo, no specific proposal to cut Local Government Distributive Fund revenues has been made in the Governor’s budget.

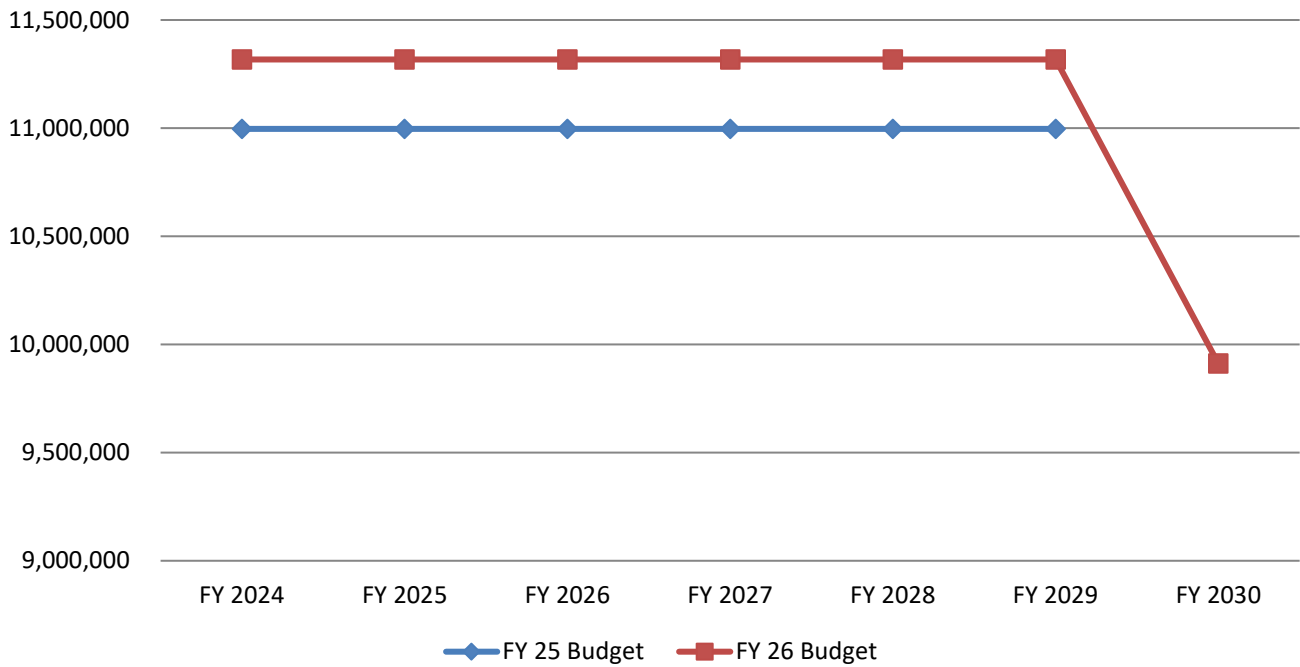
Despite those threats, the City's budget is still strong and includes cost controls through management actions, conservative revenue projections including deferring all revenue estimates on Costco and data centers, and a healthy fund balance. Fund balance in the General Fund is expected to remain above 35% for most of the five-year budget horizon, which is an improvement from last year's budget proposal. The Water Fund outlook is positive although highly variable given the state of large capital projects within it.

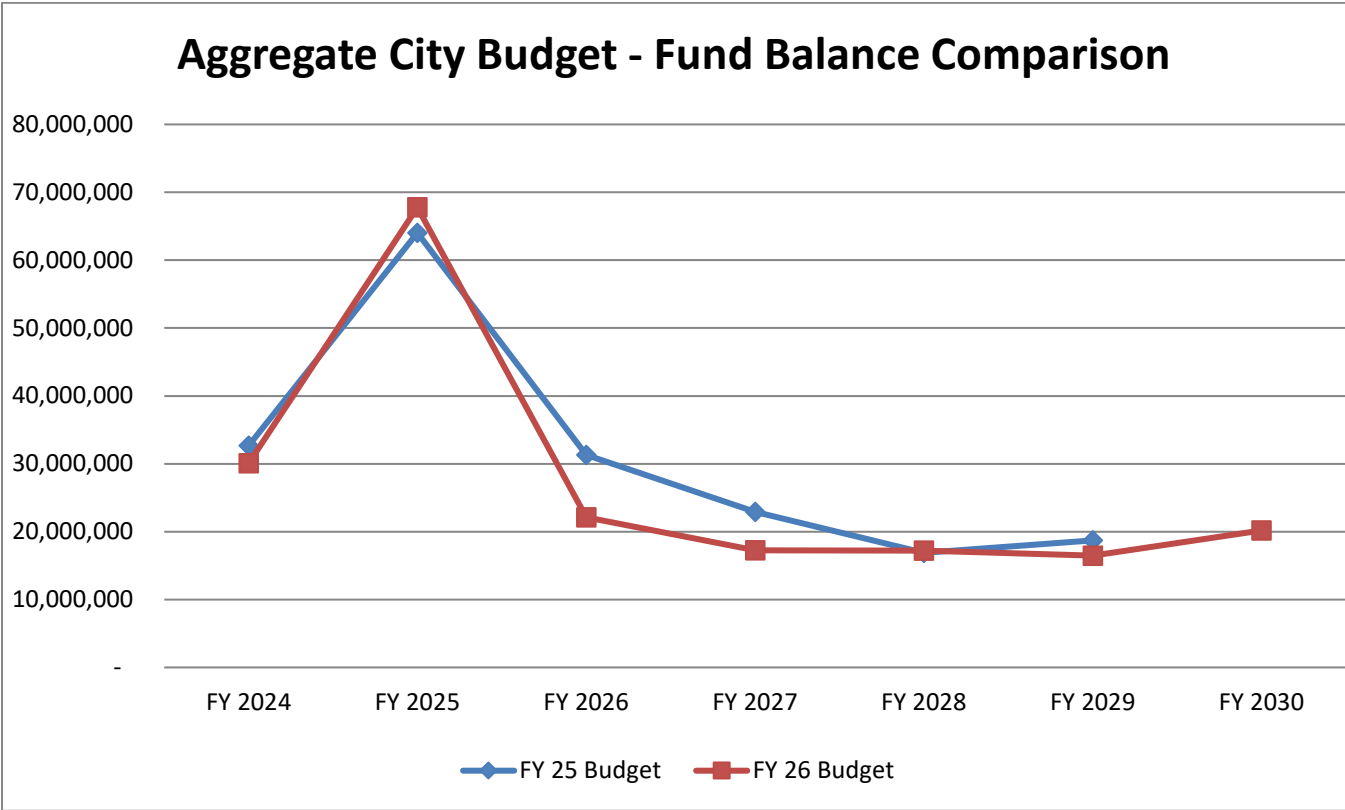
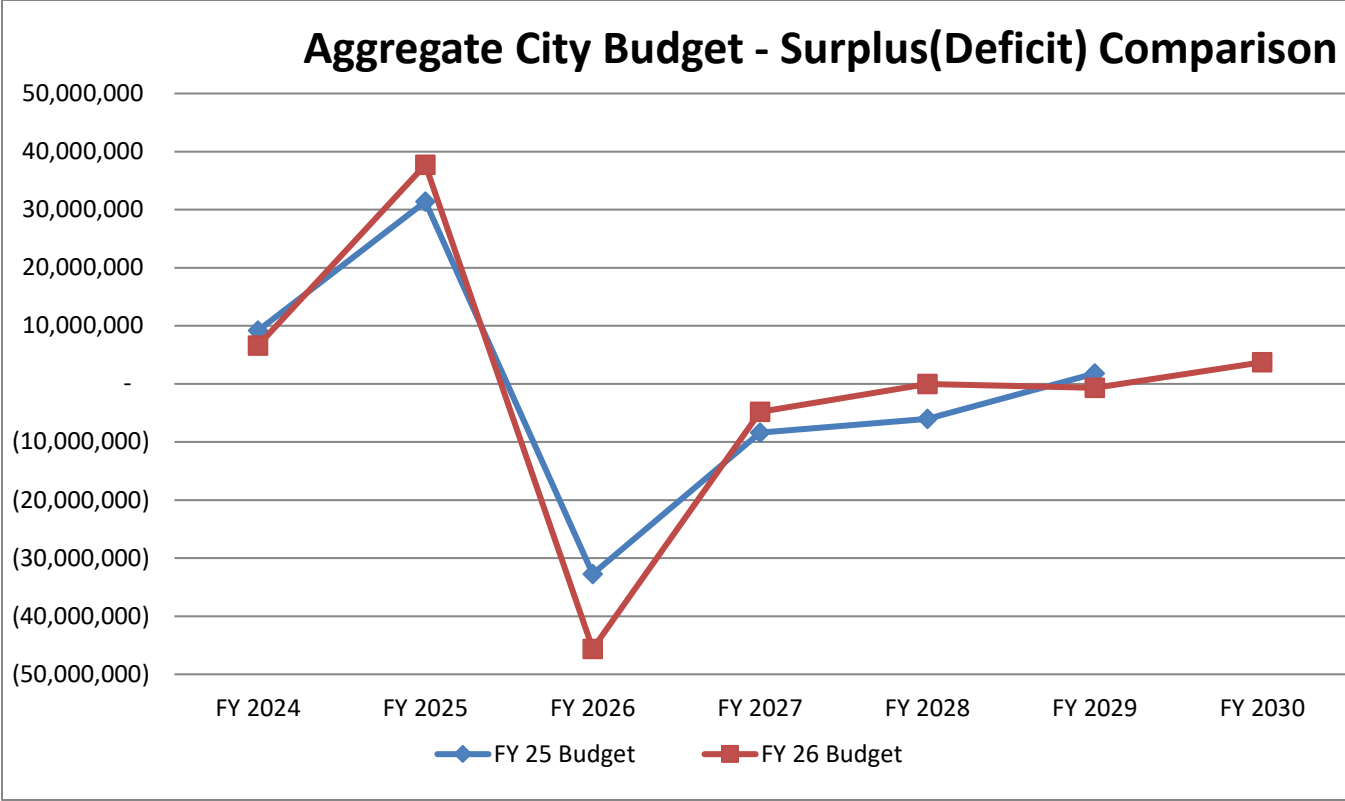
With another year of a better-than-expected General Fund and aggregate City budget fund balance, and a significant increase in capital projects and purchases, the five-year budget outlook is slightly improved from last year's budget proposal:

General Fund - Surplus(Deficit) Comparison



General Fund - Fund Balance





In short, we are well positioned for FY 26 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 25 projections

The General Fund outlook for FY 25 has had its fifth straight year of 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 25 with a balanced General Fund and 45% fund balance, after we transfer an additional \$1.1m in expected surplus to the City-Wide Capital Fund.

We expect the Water Fund to end FY 25 in surplus, although less than budgeted solely due to timing of the WIFIA Loan and developer contributions. No other funds are expected to end FY 25 with any new, major issues.

The FY 25 aggregated surplus and fund balance (cash-flow) results are positive due to the reasons mentioned above and are expected to finish higher than the adopted budget amounts.

Year-by-year summary, FY 26 proposed

General Fund

Surplus (Deficit)	\$0
Fund Balance	44%

Notes

- 1) Variable merit and COLA increases for staff
- 2) Two new full-time positions: Planner I (Community Development); Training Coordinator / Evidence Custodian (Police)

Water Fund

Surplus (Deficit)	(\$5,982,526)
Fund Balance	3%

Notes

- 1) Water sale revenues projected to increase ~25% based on undetermined water rate increase.
- 2) New Maintenance Worker II position (1/2 funded by Water)

Sewer Fund

Surplus (Deficit)	(\$2,749,504)
Fund Balance	29%

Notes

- 1) Sewer maintenance fee increases by approx. 5% - from new housing starts and an inflationary increase
- 2) New Maintenance Worker II position (1/2 funded by Sewer)

Aggregate Budget

Surplus (Deficit)	(\$45,657,543)
Fund Balance	\$22,107,287

Notes

- 1) New Recreation Administration Coordinator position
- 2) Deficit created by the spend down of \$65m+ in bond proceeds stemming from the construction of a new Public Works/Parks facility and DWC water sourcing expenses

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

Capital Projects List

ERP implementation slated to begin, Road to Better Roads, additional RTBR for subdivision paving continues, sidewalk replacements, Rte. 34 western expansion completed, various water, sewer and roadway improvements begin on IDOT's Rte. 47 north and south projects, Kennedy Rd (Emerald Ln/Freedom Dr) continues, Rte. 71 (eastern portion) finalized, Bristol Bay subdivision improvements begin, construction continues on new Public Works / Parks facility, Adams & Van Emmon roadway work wraps up, developer funded road way improvements on Faxon and Beecher Roads completed, quiet zones finished, improvements on Kennedy Road (Freedom Place) culminate, storm water improvements in Whispering Meadows and the Prairie Pointe pedestrian bridge are finalized, water meter replacement program remains ongoing, Rte. 71 water/sewer main replacement wraps up, Van Emmon STP project completed, developer funded water and sewer improvements in Lincoln Prairie are expected to finish, DWC Water Sourcing continues, Well #7 standby generator and Well #10 raw water main & treatment plant projects continue, enhanced watermain improvements related to DWC transition are ongoing, water improvements on south Rte. 47 begin, potential land acquisition for new Park property, SSES Rehab and lift station rehabs remain ongoing, new playground equipment at Prestwick and Cannonball parks

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)	(\$1,429,740)
Fund Balance	4%

Notes

- 1) Water sale revenues projected to increase ~25% based on undetermined water rate increase

Sewer Fund

Surplus (Deficit)	(\$772,963)
Fund Balance	45%

Notes

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

Aggregate Budget

Surplus (Deficit)	(\$4,841,627)
Fund Balance	\$17,265,660

Notes

- 1) Deficit created by the spend down of the remaining bond proceeds stemming from the construction of a new Public Works/Parks facility and ongoing capital outlay for 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 27 proposed (continued from prior page)

Capital Projects List

ERP implementation continues, Road to Better Roads, additional RTBR for subdivision paving ongoing, 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 work completed, Public Works / Park facility construction culminates, DWC water sourcing and water meter replacement program near completion, , enhanced watermain improvements related to DWC transition carry on, SSES Rehab and lift station rehab ongoing, water improvements on south Rte. 47 finish, park improvements installed at Riverfront, Rotary and Sunflower

Year-by-year summary, FY 28 projections

General Fund

Surplus (Deficit)	\$0
Fund Balance	42%

Notes

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

Water Fund

Surplus (Deficit)	\$4,242,382
Fund Balance	13%

Notes

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

Sewer Fund

Surplus (Deficit)	(\$434,514)
Fund Balance	33%

Notes

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

Aggregate Budget

Surplus (Deficit)	(\$72,546)
Fund Balance	\$17,193,114

Notes

- 1) Nominal surplus caused by strong surplus in the Water Fund, despite the continued spend down of bond proceeds related to the proposed 2026 bond for the RTBR subdivision road paving project
- 2) Fund balance in the General Fund holds steady. Water Fund posts a strong surplus as capital outlay related to the DWC/Lake Michigan project nears completion. 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.

Year-by-year summary, FY 28 proposed (continued from prior page)

Capital Projects List

Road to Better Roads, additional RTBR for subdivision paving culminates, sidewalk replacements, various roadway improvements are completed regarding IDOT's Rte. 47 north project, Kennedy Rd (Emerald Ln/Freedom Dr) continues, Rte 126 & Mill Road intersection improvements begin, , water meter replacement program wraps up, DWC Water Sourcing comes to an end, enhanced watermain improvements related to DWC transition wind down, SSES Rehab, park improvements installed at Grande Reserve, Stepping Stones, Bridge and Bristol Bay parks

Year-by-year summary, FY 29 and FY 30 projections

General Fund	<u>FY 29</u>	<u>FY 30</u>
Surplus (Deficit)	\$0	(\$1,405,214)
Fund Balance	41%	34%

Notes

- 1) Undetermined merit increases for staff
- 2) No new positions currently budgeted
- 3) Deficit in FY 30 due to close out of Countryside TIF

Water Fund		
Surplus (Deficit)	\$71,782	\$3,701,095
Fund Balance	40%	69%

Notes

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

Sewer Fund		
Surplus (Deficit)	(\$425,604)	(\$536,920)
Fund Balance	17%	-3%

Notes

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

Aggregate Budget		
Surplus (Deficit)	(\$726,909)	\$3,692,138
Fund Balance	\$16,466,205	\$20,158,343

Notes

- 1) Fund balance in the General Fund remains flat. The Water Fund fluctuates, due to the added cost of purchasing water from the DWC beginning in FY 29. The Sewer Fund continues its planned spend down on capital improvements in FY 29 and FY 30, as indicated by 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, sidewalk replacements, roadway improvements on Rte. 47 north and Kennedy Rd (Emerald Ln/Freedom Dr) culminate, enhanced watermain improvements related to DWC transition revert to standard replacement program in FY 29, SSES Rehab, park improvements installed at Raintree, Hiding Spot, 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). To align this budget proposal to those goals, we offer the following proposals:

- 1) Downtown
 - a. The City purchased the FS property in FY 25 and applied for a downtown redevelopment grant but was not successful. Downtown TIF 1 is upside down through FY 30, but Downtown TIF 2 is expected to erase a fund deficit in the next few years as we run expected budgetary surpluses each year. This financial picture should give the City some flexibility to fund brownfield clean up and some early FS improvements in the near term while we make decisions about how to fund the long-term project. As mentioned in the Items to Note section below, City staff is waiting for some information on brownfield remediation before advising next steps on the project.
- 2) Staffing
 - a. The City budgeted for nine new positions in FY 25 and has filled almost all positions as of time of this memo. In FY 26, we propose to hire 3.5 new positions: a new Water/Sewer Maintenance Worker II, a new Community Development Planner I, a new Recreation Administration Coordinator, and a transition from part-time to full-time for a Police evidence technician / training coordinator. All decisions for FY 27 and beyond will be reviewed next year.
- 3) Lake Michigan
 - a. The Items to Note section provides information on the status of the Lake Michigan water source project.
- 4) Public Works and Parks Facility
 - a. The Items to Note section outlines the status of the Public Works and Parks facility project.
- 5) Subdivision Cluster / RTBR
 - a. The Items to Note section outlines the status of all road rehabilitation funding, including the status of the subdivision cluster program and an anticipated ~\$9m bond sale in FY 27.
- 6) Vehicles
 - a. This five-year budget proposal includes ~\$5.1m in total funding for new vehicles between all departments. While we have deferred the purchase of some vehicles in each department, the funding levels 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 26 through FY 28. 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 2025/2026 to achieve home rule status 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/traffic issues with school pickup and drop-off. City staff have spoken with Superintendent Zediker and other school staff members about facility planning and impact fee updates recently.

10) Pre-grant planning efforts

- a. The City successfully completed two downtown redevelopment grant applications in FY 25 but has already received one rejection from DCEO. The City still has an ITEP downtown redevelopment grant for E Hydraulic St that is awaiting a decision. We anticipate some pre-grant work on grants for paths and trails (Cannonball Trail and other locations in the City), as well as follow ups on the downtown area.

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

In last year's five year budget proposal, the staff put together a robust staffing analysis and proposed hiring 9.5 new full-time employees in FY 25. That recommendation was approved, and almost all positions have been hired as of March 2025. For FY 26, we propose to hire 3.5 new full-time positions:

- 1) FY 26
 - a. Part-time Police Evidence Custodian going to full-time evidence tech / training coordinator
 - i. This position was contemplated in last-year's budget memo.
 - b. Water / Sewer Maintenance Worker II
 - i. This position was contemplated in last-year's budget memo
 - c. Community Development Planner I
 - i. This position is a new proposal. The City is expected to receive multiple land-use applications for hundreds of acres of datacenters soon. Additionally, the City expects to see growth around the new Costco site and Raging Waves. Finally, greenfield residential development has returned to the City with the proposals for Perfection Park and the Christie Property. Each of these land-use applications results in hundreds of hours of staff time, and the City needs additional employees to keep review times in line with industry expectations.
- 2) FY 27
 - a. Superintendent of Streets
 - b. Superintendent of Water/Sewer
 - c. Police Officer
 - d. Mechanic
 - e. Administration, Records Clerk
- 3) FY 28
 - a. Police Officer
 - b. Police Records Clerk
 - c. GIS Coordinator (Public Works)
 - d. Building and Grounds Maintenance Worker II
- 4) FY 29
 - a. Police Officer
 - b. Streets Operator
 - c. Maintenance Worker II (Streets)
- 5) FY 30
 - a. None proposed at this time.

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

The City is continuing to progress to obtain Lake Michigan Water, with the project now expected to be complete at the end of 2027 and the first use of water expected in 2028. The DuPage Water Commission (DWC) is in the process of bidding out multiple components of the project over the next several months, with work in earnest expected at the end of 2025 or 2026. Staff has received project cash-flow estimates from DWC staff and have plugged the most recent information into this budget proposal. Those cash-flow projections from DWC staff are expected to be updated again soon, as more detailed cost estimates are completed and as project components are bid out.

In the past year, the City has approved an intergovernmental agreement with Oswego and Montgomery covering the cost split on the project, approved an agreement with DWC to join the organization in 2028 when the water connection is made, and lined up federal WIFIA loans, IEPA low interest loans, and normal municipal bonds to pay for the project.

Preliminary water rate analyses, which were communicated several years ago as part of a comprehensive water study and then again last year as we finalized WIFIA loan application materials indicate that the City water rates will increase significantly in the next few years. In the FY 26 budget proposal, we show successive 20% to 25% percent increases in the water bill, for each year through FY 30. This general statement of water rate increases and budget planning should be viewed in the context of the reminder that the water bill is only one part of the City's overall bi-monthly utility bill (and so, the entire utility bill is not increasing by that amount) and that EEI is in the final stages of completing a more detailed water rate analysis which will be reviewed by City Council in March 2025.

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 2024, and a construction manager agreement with RC Wegman in late 2024. The project was put out to bid in February 2025, and bids were opened on February 25, 2025. Early analysis from those bid tabulations are extremely positive, reflecting the hard work of RC Wegman and Kluber in tightening up the plans and receiving a record number of bid proposals on the various construction packages in the building (187 bids over 26 packages). The City Council will review a bid analysis in detail in early March 2025 and is scheduled to review a contract amendment with RC Wegman to incorporate guaranteed maximum pricing in late March 2025. Construction is on pace to begin in April or May, with the intent to move into the building at the end of 2026.

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

The City completed the first year of subdivision paving in FY 25, spending \$4m to repave entire subdivisions without increasing the road infrastructure fee (RINF) or issuing a new bond. However, the City anticipated selling a \$6m bond in FY 26 to complete the next three years of multi-million dollar subdivision paving programs. That bond timing and amount has changed in this year's budget proposal; we show the City being able to afford the FY 26 subdivision paving program in the amount of \$3.8m without issuing new bonds or increasing fees. Funding the FY 27 and FY 28 programs will likely require a new bond issuance.

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

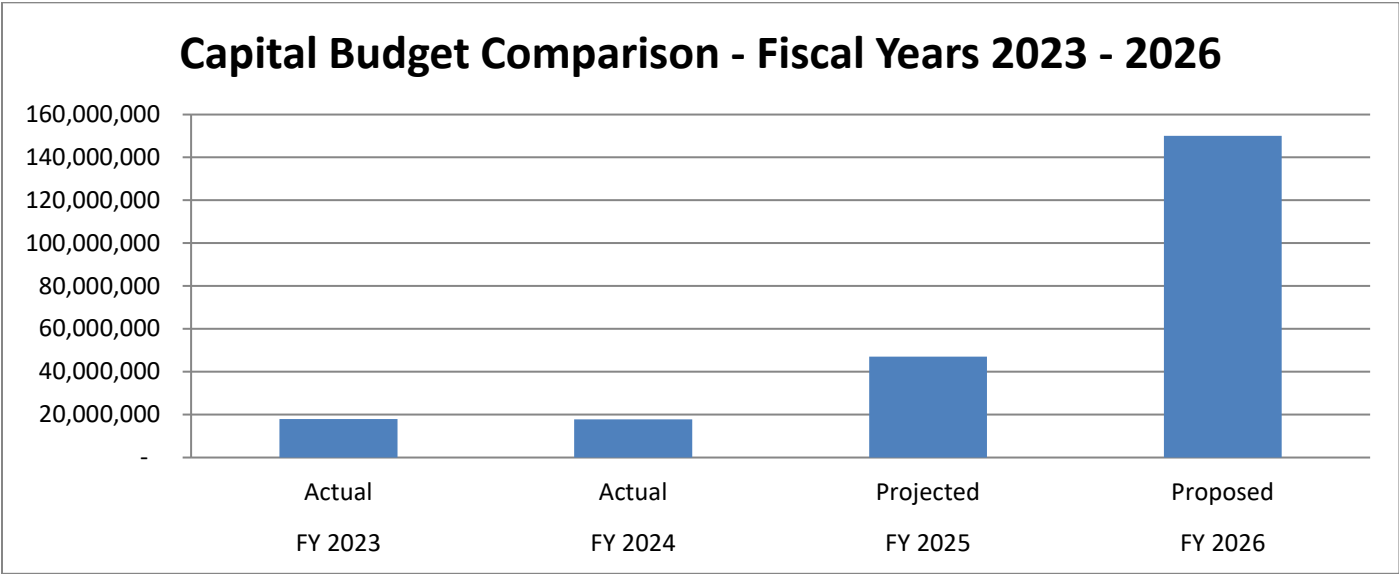
The City's population is 21,533 as of the 2020 decennial census which occurred between April and October 2020. In late 2024, the City Council approved a Special Census agreement with the US Census Bureau to begin a special census in summer 2025. Since approval of that agreement, the US Census Bureau has rejected our application for a partial special census (estimated cost of \$200,000) and now we are required to do a full special census at a cost of more than \$800,000. Additionally, President Trump's federal hiring freeze has prevented the US Census Bureau from conducting special censuses throughout the country, including ours. As of time of this memo, no other impacts on Census Bureau services have been communicated to the City from various federal layoffs, but that will be reviewed as news reports come in that mass layoffs to various federal departments are imminent.

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. With the City's population expected to be greater than 25,000 residents, every year delay in conducting a special census results in the City losing more than \$1,000,000 of anticipated new revenue.

Items to note – Capital Projects

The City’s Capital Improvement Plan is attached for your use, beginning on page 140. 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 overview of the proposed annual capital projects is provided in the year-by-year summaries above. Over the past two fiscal years, capital budgets have remained steady at approximately \$18 million. However, in FY 2025, capital expenditures are projected to more than double, reaching approximately \$47.1 million. This sharp increase is primarily driven by substantial investments in the DWC water sourcing project and other water infrastructure improvements, alongside increased roadway expenditures. In FY 2026, capital outlays are expected to surpass \$150 million, due to the commencement of primary construction on the new Public Works/Parks facility and various DWC water sourcing projects.



Items to note – Bond Ratings and refinancing

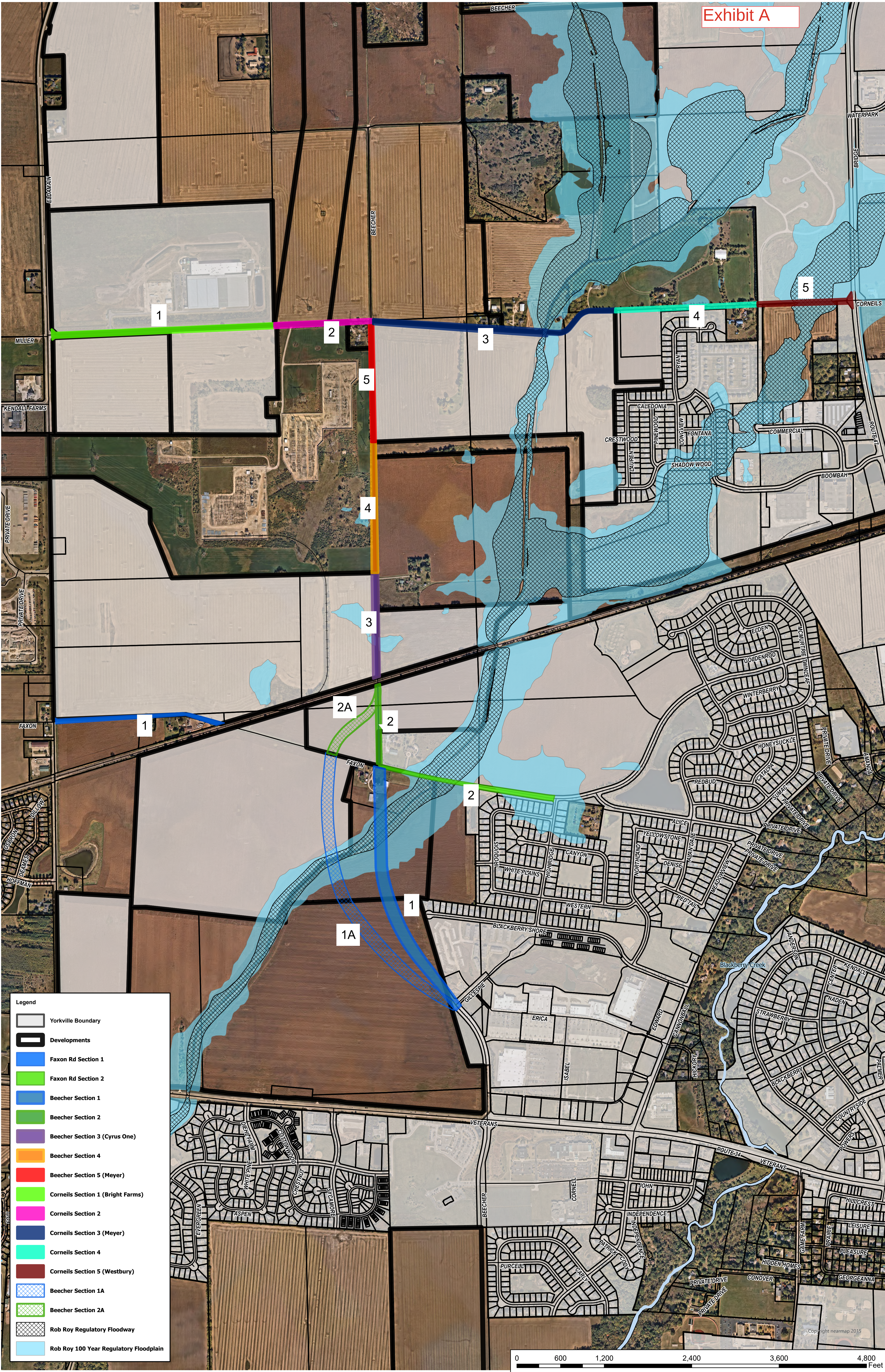
The City was upgraded one notch from AA- to AA, by Standard & Poor's in September 2016, which was most recently affirmed in January 2025. Fitch Ratings upgraded the City's debt from AA to AA+ in August 2024. Both agencies have classified the City's rating outlook as stable. A higher bond rating allows 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, debt levels, 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 – Unfunded Capital List

In previous year's budget proposals, the City had a long list of unfunded capital projects to review. We have been fortunate enough to remove most of those projects from the unfunded list by funding them, resulting in record numbers of capital expenditures in the past few years. For the most part, we are fully funding projects related to water, sewer, vehicles, equipment, road paving, and playgrounds. In the past year, data center development interest in the northwest quadrant of town has materialized and strengthened to the level that the City is looking at billions of dollars in private investment in the area and likely tens or hundreds of millions of dollars in public infrastructure projects. One of these public infrastructure projects is roadway planning.

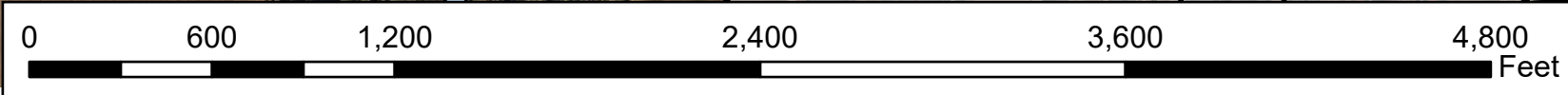
The City identified the Beecher Road corridor as an opportunity to create a north-south collector road between Eldamain Road and Route 47 as early as the 1990s. One example of this early planning efforts is a dedication of a 50' right-of-way on the east side of the River's Edge subdivision, indicating the City intended to install a bridge across the Fox River in the long-term. With the creation of the Eldamain Road bridge over the Fox River and long-standing resident opposition to the City's Beecher Road bridge proposal, this effort on the south side of Yorkville is perhaps moot. However, the efforts north of the Fox River resulted in the creation of a Beecher Road intersection at Route 34 during the construction of Kendall Marketplace in 2007. The current Beecher Road terminus north of Route 34 is the northern end of the Kendall Marketplace property. This leaves miles of farmland, wetland, and cross sections of Beecher Road sized appropriately for rural/agricultural traffic only between the terminus near Route 34 and Baseline Road.

With the interest of data center developments along the Beecher Road corridor, there is likely to be significant improvements to Beecher Road and Corneils Rd adjacent to these developments. This will leave the City to determine how the gaps in roadway will be improved. Will the City pay for and pave these sections as adjacent improvements are installed by developers? Or will the City seek additional roadway contributions from data center developments during development agreement negotiations? The City staff have prepared very preliminary discussions of this concept for the Public Works Committee to review and will foster those discussions as more land-use applications are received. Preliminarily, we expect that total rehab of existing Beecher Road sections and construction of new sections will cost more than \$20,000,000 with only \$12,500,000 expected to be covered by data center developers. Using a similar methodology, Corneils is expected to cost \$11,000,000 with only \$3,000,000 expected to be covered by data center developers. Please see Exhibit A on the following page for a map showing the proposed roadway improvements for Beecher, Corneils and Faxon Roads



Legend

- Yorkville Boundary
- Developments
- Faxon Rd Section 1
- Faxon Rd Section 2
- Beecher Section 1
- Beecher Section 2
- Beecher Section 3 (Cyrus One)
- Beecher Section 4
- Beecher Section 5 (Meyer)
- Corneils Section 1 (Bright Farms)
- Corneils Section 2
- Corneils Section 3 (Meyer)
- Corneils Section 4
- Corneils Section 5 (Westbury)
- Beecher Section 1A
- Beecher Section 2A
- Rob Roy Regulatory Floodway
- Rob Roy 100 Year Regulatory Floodplain



Items to Note – Unplanned Revenue List

The City has a precedent of basing revenue projections on existing projects only. As in, the City was so impacted by revenue assumptions and project failures during the Great Recession, that it abandoned any attempts to estimate revenues from new stores or projects until those revenues were received and observable. We propose to continue that trend in FY 26 for the Costco project and data centers.

While Costco's average store reportedly generates around \$260m in annual sales, we do not know when Costco will open (reported by end of 2025), nor how well the Yorkville store will do relative to the Costco average store. Additionally, the City has pledged to share some of its regular 1% sales tax with Costco as part of an incentive agreement. Also, while Costco will attract many out-of-town shoppers, it is reasonable to expect Yorkville families to change some of their shopping habits from other stores in town to Costco (i.e., transfer sales, no net impact on City sales tax revenues). Rather than make wide assumptions on these variables, we propose to let the store open when it opens, review revenues, and modify the budget accordingly either mid-year or for the FY 27 budget. As stated in the public meetings in Costco, we anticipate that the normal City sales tax of 1% will generate several hundred thousand dollars per year (and this amount will be rebated to Costco until \$10m is received by Costco), and that the non-home rule sales tax of 1% and the Places of Eating tax of 1% will generate similar but lesser annual figures.

During the development agreement discussion for the Cyrus One project, we disclosed that each of the nine ~200,000 sf buildings in the development would generate around \$1m in utility taxes for the City. Additionally, property taxes for the Plano School District and the remaining Yorkville government entities is likely to range from tens of thousands of dollars to hundreds of thousands of dollars per building. With the City expected to receive applications for at least two data center developments with users in the next several weeks – potentially with dozens of new data center buildings – the community is looking at major revenue potential from data centers which do not pose any major, traditional service demands on local governments. However, macro-economic forces and tech industry trends in the next few years could change our development outlook before many of these data center buildings are constructed. Accordingly, we have not incorporated any data center revenues into this five-year budget.

Items to note – Hydraulic District Downtown Redevelopment

In mid-2024, the City put forth an \$8m project with a \$2m grant application for redevelopment of the FS property via the Rebuild Downtown Main Street (RDMS) grant program from the Illinois Department of Commerce and Economic Opportunity (DCEO). This project, named the Hydraulic District, and grant application was the result of a compressed but successful public outreach effort in the weeks before the grant deadline. The businesses in the downtown area seemed excited by the potential multi-million-dollar redevelopment of a large undeveloped parcel in the downtown. The City received notice in February 2025 that its RDMS grant application was not successful.

Shortly after the RDMS grant was applied for, the Illinois Department of Natural Resources (IDNR) opened an Integrated Transportation Enhancement and Planning grant (ITEP). The City again conducted a compressed by successful public outreach and submitted a grant covering \$4.2m worth of total investments and a \$3m grant. This grant application is still outstanding.

City staff have engaged an environmental engineering firm to finalize the City's brownfield remediation plan, which should end with the City receiving a no further remediation letter (NFR) from the Illinois Environmental Protection Agency (IEPA). The timeline for this study is March or April 2025. We anticipate bringing the City Council some options for remediation or encapsulation of the brownfield shortly thereafter. Once those efforts are reviewed by the City Council, we will propose a piece-meal development plan for the Hydraulic District – likely first focusing on underground and flatwork on the site, before moving on to vertical components.

Finally, staff has discussed possible funding sources for the project should the second grant application not be successfully. We anticipate structuring a corporate donation and community fundraising effort to complement the redevelopment of the property. We have received early interest from some of the City's larger businesses to contribute to the project, and we think that data center and tech companies will be similarly interested. Also, the bids for the Public Works and Parks Facility are expected to come in under budget – any unused funds could be dedicated to the Hydraulic District.

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 26 column reflects the City Council’s policy decision in December 2024 to increase the tax levy by new construction only. We assume a similar policy decision and very conservative \$50,000 increases each year thereafter (~2%) in FY 27 and beyond. While the City is expected to achieve home rule status at the end of the special census 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 or library operations taxes.
- R2) Property Taxes – Police Pension 01-000-40-00-4010
- a. The 2024 (FY 26) City contribution (i.e., actuarially determined funding policy contribution) to the Yorkville Police Pension Fund will be \$1,465,973, which is an increase of \$79,708 (5.7%) over the 2026 (FY 25) contribution amount of \$1,386,265. The current funding level of the Police Pension Fund is 57.5%. FY 26 will represent the twelfth year in a row that the City will meet or exceed its actuarial determined contribution. Future years funding amounts are estimates only and will be analyzed each year by the City’s actuary. As a general reminder, the City’s pension funding policy sets the 2040 target goal at 100%, even though the state mandate is currently 90% by 2040 and there is legislation considering extending the deadline to 2050.
- R3) Municipal Sales Tax 01-000-40-00-4030
- R4) Non-Home Rule Sales Tax 01-000-40-00-4035
- a. The City has historically budgeted for 2% or 3% annual increases in past budget proposals. As reviewed by the Administration Committee at the February 2025 meeting, the state implemented some use tax and sales tax sourcing methodology changes on January 1, 2025, which has resulted in year over year monthly increases of the normal municipal sales taxes in the double digits, and new taxable sales for the City’s non-home rule sales taxes which are seeing similar relative monthly increases. Further, the state also completed an audit of some businesses in Yorkville, resulting in a lump sum payment to the City in January 2025, further improving the FY 25 sales tax projections. At the time of this memo, the City staff does not know if the very recent 10%+ monthly increases will continue into FY 26, and so we have forecasted a conservative projection in FY 25 of 10% actual growth, followed by 6% in FY 26, and then 2% growth in FY 27 and beyond. As noted in the Unplanned Revenue Items to Note section, these projections make no assumption on Costco’s opening date or impact. As we have done in the past, we propose to wait for Costco to open and observe several months of sales tax revenue before we add it into the budget.

- R5) Electric Utility Tax 01-000-40-00-4040
a. This revenue line-item represents the City's locally imposed tax on electricity usage. As noted in the Unplanned Revenue Items to Note section, these projections make no assumption on the timing of the Cyrus One project opening, nor any revenue impact. The City has also not assumed any of the other 3000+ acres of data center developments will come to fruition.
- 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 and the amount of gas used.
- 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 5% each year. Of note, the tax in this line-item only applies to the phone portion of a cell phone bill, and not the data portion.
- R8) Cable Franchise Fees 01-000-40-00-4045
a. This line-item represents franchise fees received from Comcast, AT&T, 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. This line-item represents the City's 3% tax on hotel stays. While we expect a new hotel to open in the next year or so, we have chosen to project flat revenues to be conservative.
- R10) Video Gaming Tax 01-000-40-00-4055
a. The current tax is 5% on all video gaming activity. The City currently has 21 video gaming locations with 113 terminals.
- R11) Amusement Tax 01-000-40-00-4060
a. This line-item represents a 3% tax on all amusements in town, and these taxes are generally collected from ticket fees at Raging Waves, NCG Movie Theaters, and a few other businesses in town. Going forward, we've chosen to project almost-flat revenues.
- 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 continued to meet or exceed IML estimates. IML’s FY 25 estimate was around \$170 per capita, and actual figures have been around \$172 per capita. IML’s FY 26 estimates are around \$178 per capita, and we assume the City will see a large increase in income taxes when the Special Census is completed. For conservative budgeting purposes, we assume the City will see increased revenue from the special census on May 1, 2027.
- R17) Local Use Tax 01-000-41-00-4105
a. Per the sales tax notes above, the State changed sales and use tax methodologies on Jan 1, 2025. As a result, less consumer online sales are classified as use taxes, and more are classified as sales taxes. While this has been described by industry experts as a 1:1 shift, the City has seen an outsized increase in the normal municipal sales taxes compared to use taxes in two months of disbursements. For budget purposes, we will rely on the IML estimate of use taxes in FY 26 at ~\$19 per capita (more than half of the FY 25 budget projection of \$42 per capita), moderate inflationary increases going forward, and the increased revenues associated with special census revenues in FY 28.
- 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 26 is \$1.66 per capita.
- R19) 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 25 figures are likely to be much higher than budget projections due to the receipt of the Costco building permit, revenue from solar farm project permits, and a large pod of residential permits expected to be submitted in the Spring.

- R20) 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.
- R21) 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.
- R22) 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.
- R23) 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 30.
- E2) Health Insurance – All Departments Multiple #'s
a. For FY 26 thru FY 30, 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. Despite increasing to 6.64% (+13.9%) in 2025, the employer rate remains historically low. 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 26 through FY 30. The preliminary 2026 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, Sergeant Hart (Police Department) is pursuing a master's degree at Aurora University (expected to complete in FY 26).
- 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) Vehicle Replacement Chargeback – Most Dept's Multiple #'s
a. These line-items contemplate the hiring of fleet maintenance staff for the new Public Works and Parks building, and departments that have vehicles sharing in the cost to provide fleet maintenance. The bulk of the costs will be housed in the Vehicle and Equipment Fund and each department's share of those costs will be housed in each department's fund.
- E7) 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. In past years, we have seen laptop replacements at the ~3 year mark, but this year we are expanding that to every 4 years. Our laptops have held up better than we expected, and we have a system in place to have some backup computers inventory should one existing computer fail.

- E8) 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.
- E1) 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, shooting range annual fee and WatchGuard.
 - e. Community Development – Access to iWorQ (code enforcement and permit management software), 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, ITRON services Sensus water meter services, 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.
- E2) 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 2025.
- E3) Salaries – Mayor 01-110-50-00-5001
- E4) Salaries – Liquor Commissioner 01-110-50-00-5002
- E5) 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.

- E6) Part-time Salaries (Administration) 01-110-50-00-5015
a. This line-item represents the hiring of an NIU MPA intern for ~1,000 hours per year.
- E7) Auditing Services (Finance) 01-120-54-00-5414
a. The City's auditing services contract with Lauterbach and Amen will expire in FY 27.
- E8) Salaries – Police Officers 01-210-50-00-5008
E9) Salaries – Command Staff 01-210-50-00-5011
E10) Salaries – Sergeants 01-210-50-00-5012
E11) Salaries – Police Clerks 01-210-50-00-5013
a. As discussed in the Items to Note section above, we propose to move a part-time evidence technician to a new full-time evidence technician in FY 26. For the remainder of the five-year budget, we retain 34 sworn officers and new officer hires will be reviewed every budget year.
- E12) Police Commission 01-210-54-00-5411
a. Sergeant testing will occur in FY 27 and FY 30. Patrol officer testing will occur in every year of the five-year budget proposal.
- E13) 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. This shared service is proposed to end by FY 26 with the hiring of the full-time evidence technician/training coordinator.
- E14) Police Information Center Services
a. All initial costs for the information center were covered by a private donation. Ongoing costs will be shared between the City and other regional police agencies. The expenditures listed here are offset either fully or partially in corresponding revenue line-items.
- E15) 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.
- E16) Salaries & Wages (Community Development) 01-220-50-00-5010
a. As mentioned in the Items to Note section above, we propose to hire a Planner I position at the beginning of the fiscal year to handle the influx of land-use petitions.
- E17) Inspections 01-220-54-00-5459
a. This line-item covers any outsourced inspections, which serves as a safeguard for highly technical permits or high permit counts. As of February 2025, the City is down one building inspector and is in the process of hiring a replacement. Any delay in hiring the replacement inspector could cause these expenditures to increase.

- E18) Professional Services (Community Development) 01-220-54-00-5462
a. The FY 27 through FY 29 columns contain funds to complete a comprehensive plan update. Tentatively, this work would start in late 2026.
- E19) Vehicle & Equipment Chargeback 01-410-54-00-5422
a. This line-item represents the gap between public works impact fees and the number of expenditures related to public works vehicle and equipment purchases.
- E20) Telecommunications (Streets)
a. This line-item generally covers cell phone costs for City employees. In Streets in FY 26, we've included a few thousand dollars for a GIS tracking software for our snowplow trucks. This project was included in the FY 25 budget but was deferred.
- E21) Mosquito Control 01-410-54-00-5455
a. The line-item expense for mosquito control represents treatment of storm sewer inlets only.
- E22) 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 1,087 senior accounts and 16 circuit breaker senior programs.
- E23) IDOR Administration Fee 01-640-54-00-5423
a. This line-item represents the amount of the City's locally imposed sales and excise taxes that are being swept by the State of Illinois.
- E24) 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 26. 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 30.
- E25) GIS Consortium Services 01-640-54-00-5434
a. In the past year, the City staff have utilized the Kendall County GIS Department for around \$10,000. We propose to continue sharing GIS services with Kendall County through FY 30 and have budgeted for around 1,900 hours per year.
- E26) 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 in October 2023.

- E27) 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.
- E28) 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 26 through FY 28. 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.
- E29) Building and Grounds Chargeback 01-640-54-00-5453
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.
- E30) 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.
- E31) 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).
- E32) 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 2024, for a term ending December 2027.
- E33) 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. As mentioned in the Items to Note section, we have made no budget assumptions for the opening of Costco, or the amount of sales tax they will generate (which will be rebated).

- E34) 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.
- E35) 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.
- E36) 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.
- E37) Transfer to City-Wide Capital 01-640-99-00-9923
a. We're preparing to transfer any budget surplus into the City-Wide Capital Fund, reflected in a FY 25 projected amount that is far greater than the FY 25 budget amount. In FY 26 and beyond, this line-item covers the projects listed in the City-Wide Capital Fund.
- 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 26 and beyond projected revenue figure of \$24,000 reflects a ~\$109 per home tax amount, as mentioned during the Fox Hill SSA levy discussion in late 2024.
- E1) Outside Repair and Maintenance 11-111-54-00-5417
 - a. The FY 26 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. The components above were budgeted in FY 25 but were deferred.

Sunflower SSA (12)

- R1) Property Taxes 12-000-40-00-4000
 - a. The FY 26 revenue figures reflect the ~\$188 levy per home that was discussed by the City Council during the levy approved in late 2024.
- E1) Pond Maintenance 12-112-54-00-5416
 - a. In FY 26 and beyond, the City is budgeting for annual algae treatments and basin monitoring.
- E2) Outside Repair and Maintenance 12-112-54-00-5495
 - a. The increase in the FY 26 line-item was discussed by the City Council in November 2024. The City will need to do landscape removal, tree trimming, and tree removal around both entrances. Also, this line-item reflects an 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 26 revenue figures reflect the City's share of the state's motor fuel tax at ~\$21.57 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 28.
- 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 26 figures represent a ~\$23.17 per capita distribution.
- E1) Salt 15-155-56-00-5618
a. The state bid pricing for salt in 2024 was ~\$70 per ton, with ~1,600 tons ordered. Historical pricing for salt has been in the \$50 to \$100 per ton range. For FY 26 and beyond, we've budgeted for pricing around \$75 per ton.
- E2) Road to Better Roads 15-155-60-00-6025
a. The FY 26 column reflects the roads chosen by the City Council in late 2024 and set for construction in 2025.

City-Wide Capital Fund (23)

- R1) Federal Grants – STP Van Emmon 23-000-41-00-4165
a. The City received a Kane Kendall Council of Mayors Surface Transportation Grant in 2024 for E Van Emmon paving and has scheduled the work to begin in Spring 2025. This revenue line-item covers the State's 80% of the construction engineering cost of the project only. The remaining expenditures and grant funds for the project are discussed in the expenditure section.
- R2) Building Permits 23-000-42-00-4210
a. This line-item corresponds to any building permit revenues received above and beyond related staffing and operational costs in the Community Development Department. The City's past practice has been to identify these unexpected revenues as available for use for one-time capital projects. For conservative budgeting purposes, we do not assume any revenue in FY 26 .
- R3) Road Contribution Fee 23-000-42-00-4222
a. The road contribution fee is an impact fee collected at time of building permit for developments that were generally constructed after 2006. These funds must be spent on the regional roadway system, and in some subdivisions, there are specific earmarks for use of these funds. Additionally, all the impact fees collected within Grande Reserve are being escrowed (and not shown as revenue until corresponding expenditures are incurred).
- R4) Road Infrastructure Fee 23-000-44-00-4440
a. The FY 26 column reflects an \$8 per month per household fee collected as part of the utility bill. For FY 26 and beyond, we assume revenue increases via housing growth only.
- R5) Reimb – Grande Reserve Improvements 23-000-46-00-4612
a. The FY 26 column is for collected and escrowed developer proceeds and road contribution fees which will be reclassified as revenue and used to offset Kennedy and Freedom Place intersection improvements, expected in FY 26. The FY 27, 28, and 29 columns contain revenues to offset the expected design engineering and construction of Kennedy Road repaving between Emerald Lane and Freedom Place. While the City has received notification of another STP grant for this project in an amount greater than \$2m, those grant proceeds are factored into the expenditure line-item (which shows net expenditures after the grant). Between the STP grant funds and escrowed road impact fees, the City will not have to contribute extra capital funds to this project – which is a positive outcome from the ~\$411,000 out of pocket cost estimate communicated in the FY 25 budget proposal.
- R6) 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 27.

- R7) Reimb – Faxon & Beecher Roads 23-000-46-00-4619
a. This line-item is new since last year. These revenues cover developer contributions from Cyrus One and the New Leaf solar farm for their required reconstructions of Beecher and Faxon Roads.
- R8) Reimb – Whispering Meadows 23-000-46-00-4624
a. This line-item is new since last year. The City approved a settlement agreement for TRG/Whispering Meadows in 2024, and the funds were placed in escrow while work was being completed. The FY 25 column reflects escrowed funds being withdrawn to complete Faxon Road, and the FY 26 column reflects the anticipated completion of additional work in the subdivision.
- R9) 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 27 and beyond but is most closely tied to the funding for the subdivision cluster / road rehabilitation. In the FY 25 budget proposal, the timing of this bond was set to occur in FY 26, but we have managed to defer the issuance another year into FY 27.
- E1) Road to Better Roads 23-230-60-00-6025
a. This line-item contains the normal RTBR plan, as reviewed annually by the City Council.
- E2) RTBR Program – Subdivision Paving 23-230-60-00-6028
a. This line-item contains subdivision paving in the 2025 construction season as reviewed by the City Council in 2024. To complete the FY 27 and FY 28 programs, the City will need to sell a bond in FY 27 (discussed in the revenue section above).
- E3) 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 Baseline Road. This work is in final design stage with IDOT and is expected to be bid out in 2025.
- E4) 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.
- E5) 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 29, pending right-of-way acquisition, accumulation of road contribution fees from Grande Reserve buildout, and receipt of STP grant funds.

- E6) 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 26 will generally be adjacent to the watermain projects in the southern downtown area and Countryside subdivision.
- E7) 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.
- E8) 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 FY 26 column represents 100 new trees planted, and FY 27 and beyond represents 200 new trees per year. Exact locations of tree plantings have not yet been determined.
- E9) Faxon & Beecher Road Improvements 23-230-60-00-6046
a. This line-item is new since last year. As discussed in the revenue section above, both the Cyrus One and New Leaf solar projects are required to donate funds to the City to offset improvements to Faxon and Beecher Road. We anticipate completing those improvements in FY 26.
- E10) Adams & Van Emmon Improvements 23-230-60-00-6049
a. This line-item is new since last year. The hillside near Adams St and W Van Emmon has deteriorated and will threaten the stability of the road unless fixed. We propose to stabilize the hillside in FY 26.
- E11) 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 26.
- E12) Prairie Pointe Pedestrian Bridge 23-230-60-00-6062
a. This project was in last year's budget proposal but has been deferred into FY 26. Exact bridge design and project scope is expected to be reviewed at Park Board before being brought to the City Council.
- E13) Route 126 & Mill St Intersection Improvements 23-230-60-00-6064
a. This line-item is new since last year. This project will align Mill St. perpendicular to Rt 126 and line it up with Colonial Parkway.

- E14) Quiet Zone Projects 23-230-60-00-6069
- a. This line-item is new since last year. It covers design engineering and feasibility studies for both the downtown and Mill Road crossings. Additionally, we have budgeted for \$60,000 worth of construction/improvements for the Mill Road crossing in FY 26. In FY 30, we have budgeted for design engineering for the downtown crossings in anticipation of a multi-million dollar downtown crossing project in FY 31.
- E15) Corneils Road Improvements 23-230-60-00-6085
- a. The FY 28 column contains limited funds to repave sections of Corneils Road near Caledonia. This section of roadway is a gap between properties that are expected to develop (and for which developers will cover the cost of the improvement).
- 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 FY26, pending right-of-way acquisition and accumulation of road contribution fees from Grande Reserve buildout. This project was deferred from FY 25 due to land acquisition concerns.
- E17) Van Emmon Street Improvements 23-230-60-00-6089
- a. The City received the Kane Kendall Council of Mayors grant for Van Emmon pavement rehab and is set to complete the project in Spring 2025. The FY 26 column reflects the City's gross expenditure on construction engineering (~\$55,000) and net expenditure on the actual construction costs (~\$92,000).
- 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 (2026 Bond) 23-230-76-00-8000
- E20) Interest Payment (2026 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 27 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.
- 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. The City sold the PW and Parks building bond in early 2025, which will result in increased interest earnings in FY 26 and FY 27.
- R4) Miscellaneous Income 24-000-48-00-4850
 - a. If the City pursues a park site land acquisition in FY 26, we anticipate transferring funds for land acquisition/facility construction currently sitting in Parks Capital. If no land acquisition is completed in FY 26, this amount will be zeroed out.
- R5) Transfer from General 24-000-49-00-4901
 - a. This line-item contains future General Fund transfers to cover a portion of the debt service payments on the 2021 bond and the 2023 bond, and to finance operations.
- R6) Sale of Capital Assets 24-000-49-00-4910
 - a. This line-item contains revenues expected to be received from sale of the Kendall Marketplace 8 acre parcel to Marker Development.
- R7) 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 2025 bond (PW and Parks facility).
- R8) 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 2025 bond (PW and Parks 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) Property and Building Maintenance Services 24-216-54-00-5446
a. 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.
- E3) Property & Bldg Maint Supplies 24-216-56-00-5656
a. This line item covers all general building maintenance and repair supply purchases.
- E4) Property Acquisition 24-216-60-00-6017
a. This fund covers acquisition of property contemplated for park purposes.
- E5) Building Improvements 24-216-60-00-6020
a. In FY 26, we propose to replace windows and aluminum siding at the Beecher Center, as well as perform some painting and sealing to the City Hall garage. In FY 27, we propose to replace carpet and flooring in the Beecher Center. In FY 28, we propose interior lighting upgrades (\$120,000) at the Beecher Center and \$50,000 to demolish buildings at 610 Tower Lane (old Public Works facility). In FY 29, we propose to replace the accessible doors (\$28,000) at the Beecher Center.
- E6) 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. At the time of this memo, the bid tabulations are being analyzed by the City's team.
- E7) Principal Payment (2021 Bond) 24-216-82-00-8000
E8) Interest Payment (2021 Bond) 24-216-82-00-8050
E9) Principal Payment (2022 Bond) 24-216-95-00-8000
E10) Interest Payment (2022 Bond) 24-216-95-00-8050
a. These line-items represent the debt service on the two bond sales of ~\$9.26m in FY 22 for Prairie Pointe land acquisition and building renovation.
- E11) Principal Payment (2025B Bond) 24-216-84-00-8000
E12) Interest Payment (2025B Bond) 24-216-84-00-8050
a. These line-items represent the debt service on the completed bond sale in FY 25 of ~\$40m for the PW and Parks 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. We propose to 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 28 and FY 30 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 28 column also contains 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 |
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- 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.
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| E1) | Vehicle Maintenance Services | (Multiple Line-items 25-200-*) |
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- a. With the imminent construction of a PW and Parks Facility, including vehicle maintenance bays, we propose to hire a Mechanic in FY 27.
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| E2) | Rental and Lease Purchase (Police) | 25-205-54-00-5485 |
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- a. This line-item contains all lease costs associated with the City's police body camera program and 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. In FY 30, we expect the Virtra training system to require a refresh and system upgrade, consisting of new training scenarios and new hardware.
- E4) Vehicles (Police) 25-205-60-00-6070
a. We propose to purchase two squad cars in each of FY 26, FY 27, FY 29, and FY 30. In FY 28, we propose to purchase three squad cars.
- 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) Vehicles (General Govt) 25-212-60-00-6070
a. The FY 27 column contains one new pickup truck for Community Development.
- E7) Equipment (Public Works) 25-215-60-00-6060
a. In FY 26, we propose to purchase a stump grinder, brush mower, blower, towable lift, and mower. In FY 27 we propose to purchase brine making equipment for the new PW and Parks building, and another mower. In FY 28, we propose to purchase more replacement pickup trucks and dump trucks.
- E8) Vehicles (Public Works) 25-215-60-00-6070
a. The purchases contemplated in the FY 25 budget proposal have been rearranged, primarily to offset the subdivision paving program which is being done without an accompanying bond in FY 26 (bond deferred until FY 27). None of the deferrals will jeopardize core operations of the department. In FY 26, we expect to take delivery of one Western Star tandem axle dump truck, originally authorized by the City Council in FY 24. Additionally in FY 26, we have one standard one-ton dump truck scheduled (replacement of an existing truck). Future years vehicle and equipment purchases are included in Exhibit B on the following page.
- E9) Principal Payment (PW 185 Wolf Street bldg.) 25-215-92-00-8000
E10) 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.

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

Account Number	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Description	Actual	Projected	Proposed	Projected	Projected	Projected	Projected	Totals
25-215-60-00-6070								
Vehicles	\$ 775,377	\$ 1,818,132	\$ 269,929	\$ 617,500	\$ 670,000	\$ 350,000	\$ 137,000	\$ 3,862,561
Bucket Truck	129,106	-	-	-	-	-	-	-
Street Sweeper	345,033	-	-	-	-	-	-	-
Single Axle Peterbilt	242,990	-	-	-	-	-	-	-
Western Star Tandem Axle Truck	-	130,450 *	159,929	-	-	350,000	-	640,379
Tandem Axle	-	-	-	335,000	335,000	-	-	670,000
Single Axle Mack Dump Truck	-	298,242 *	-	-	-	-	-	298,242
F550 Dump Truck	58,248	66,736 *	-	-	-	-	-	66,736
Tandem Axle Peterbilt	-	330,000 *	-	-	-	-	-	330,000
Single Axle Peterbilt	-	300,000 *	-	-	335,000	-	-	635,000
Single Axle Peterbilt	-	300,000 *	-	-	-	-	-	300,000
Single Axle Dump	-	300,000 *	-	-	-	-	-	300,000
One Ton Pickup	-	-	-	62,500	-	-	-	62,500
One Ton Dump	-	-	110,000	220,000	-	-	-	330,000
PW Director Truck	-	18,333	-	-	-	-	-	18,333
Asst PW Director Truck	-	18,333	-	-	-	-	-	18,333
Ford F250 Super Duty	-	-	-	-	-	-	65,000	65,000
Ford F350 Pickup	-	-	-	-	-	-	72,000	72,000
Facility Maintenance Truck	-	55,000	-	-	-	-	-	55,000
New License Plates	-	1,038	-	-	-	-	-	1,038

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

Account Number	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
<u>Description</u>	<u>Actual</u>	<u>Projected</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Totals</u>
25-215-60-00-6060								
<u>Equipment</u>	\$ 180,368	\$ 274,798	\$ 118,000	\$ 125,000	\$ 200,000	\$ -	\$ -	\$ 717,798
Boom Mower	-	39,960 *	-	-	-	-	-	39,960
Mini Loader	88,465	-	-	-	-	-	-	-
Stump Grinder	-	-	15,000	-	-	-	-	15,000
Brush Mower	-	-	26,000	-	-	-	-	26,000
Blower	-	-	12,000	-	-	-	-	12,000
Brine Making Equipment	-	-	-	110,000	-	-	-	110,000
Towable Lift	-	-	50,000	-	-	-	-	50,000
Rear Blade	5,040	3,900 *	-	-	-	-	-	3,900
Trailer	15,473	-	-	-	-	-	-	-
Seal Coat Machine	71,390	-	-	-	-	-	-	-
Trackless/Ventrac type tractor	-	230,938 *	-	-	200,000	-	-	430,938
Wheeled Excavator	-	-	-	-	-	-	-	-
Mower	-	-	15,000	15,000	-	-	-	30,000
<u>Grand Totals</u>	\$ 955,745	\$ 2,092,930	\$ 387,929	\$ 742,500	\$ 870,000	\$ 350,000	\$ 137,000	\$ 4,580,359
Carried over from FY 2024			\$ 159,929	\$ -	\$ -	\$ -	\$ -	\$ 159,929
Additions to the Fleet								

* Previously Authorized by City Council for Purchase

- E11) Park Improvements 25-225-60-00-6010
- a. The FY 26 column is slightly lower (\$50,000) than what was contemplated in last year's budget proposal. The reduction is recommended to offset the costs of the subdivision paving program, which is being done without an accompanying bond in FY 26. FY 26 includes funds for playground installation at Prestwick Park and a replacement park at Cannonball Park. FY 27 includes funds for a new skate park feature at Rotary Park, miscellaneous improvements at Riverfront Park, and a replacement playground at Sunflower Park. FY 28 includes funds for installation of a new playground at Grande Reserve Park C, and replacement playgrounds at Bridge Park, Stepping Stones Park, and Bristol Bay Park. FY 29 and FY 30 contain funds for replacement playgrounds at Raintree Park A, Bristol Station Park, Hiding Spot Park, Gilbert Park, and new playgrounds in Grande Reserve Parks F, G, and H.
- E12) Building Improvements (Parks Capital) 25-225-60-00-6020
- a. FY 25 includes funds to for HVAC improvements at the Bridge Park concession stand.
- E13) Equipment (Parks Capital) 25-225-60-00-6060
- a. The FY 26 column is lower (\$240,000) than what was contemplated in last year's budget proposal. The reduction is recommended to offset the costs of the subdivision paving program, which is being done without an accompanying bond in FY 26. None of the deferrals will jeopardize core operations of the department. Equipment lists for each year can be viewed in Exhibit C .
- E14) Vehicles (Parks Capital) 25-225-60-00-6070
- a. The FY 26 column is lower (~\$100,000) than what was contemplated in last year's budget proposal. The reduction is recommended to offset the costs of the subdivision paving program, which is being done without an accompanying bond in FY 26. None of the deferrals will jeopardize core operations of the department. The vehicle lists for each year can be viewed in Exhibit C.

Park & Recreation Capital (25-225) - Vehicles and Equipment Summary							
Account Number	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Description	Projected	Proposed	Projected	Projected	Projected	Projected	Totals
25-225-60-00-6070							
Vehicles	\$ 91,840	\$ 229,000	\$ 147,000	\$ 180,000	\$ 225,000	\$ 226,000	\$ 1,098,840
Pickup Truck	39,680	-	55,000	56,000	-	60,000	210,680
Pickup Truck	52,160	54,000	54,000	54,000	-	60,000	274,160
Bucket Truck	-	175,000	-	-	-	-	175,000
Recreation Van	-	-	38,000	-	45,000	46,000	129,000
Pickup Truck	-	-	-	-	60,000	60,000	120,000
Dump Truck	-	-	-	70,000	-	-	70,000
Utility Truck	-	-	-	-	60,000	-	60,000
Utility Truck	-	-	-	-	60,000	-	60,000
25-225-60-00-6060							
Equipment	\$ 192,010	\$ 72,000	\$ 188,000	\$ 81,000	\$ 44,000	\$ 104,000	\$ 681,010
Mower	15,520	16,000	16,000	17,000	17,000	17,000	98,520
Boom Sprayer	-	-	30,000	-	-	-	30,000
Skid Steer	72,440	-	-	-	-	-	72,440
Watering Trailer and Tank	12,650	-	-	-	-	-	12,650
Lightening Detectors	31,200	-	-	-	-	-	31,200
Gator	-	-	20,000	-	-	-	20,000
Forrester Attachment	45,000	-	-	-	-	-	45,000
Wing Mower	-	-	70,000	-	-	-	70,000
Fork Truck	-	30,000	-	-	-	-	30,000
Miscellaneous Recreation Equipment	5,000	16,000	15,000	15,000	15,000	15,000	81,000
Utility Brush Mower	-	-	10,000	-	-	-	10,000
Replace Trash Cans	10,200	10,000	10,000	12,000	12,000	12,000	66,200
Trailer	-	-	7,000	-	-	-	7,000
Trailer	-	-	10,000	-	-	-	10,000
Paint Sprayer	-	-	-	20,000	-	-	20,000
Mower	-	-	-	17,000	-	-	17,000
John Deere 4500 Tractor	-	-	-	-	-	60,000	60,000
Grand Totals	\$ 283,850	\$ 301,000	\$ 335,000	\$ 261,000	\$ 269,000	\$ 330,000	\$ 1,779,850

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. Staff projections of the annual revenues ended up being accurate (\$700,000 budgeted vs. \$720,000 expected).
- R2) Federal Grants 51-000-41-00-4160
a. The FY 26 and FY 27 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 26. Exact proposals for base and volumetric rates are expected in March 2025.
- R4) Water Infrastructure Fees 51-000-44-00-4440
a. No change is proposed for the Water Infrastructure Fee for FY 26. It is currently set at \$8.25 per month through the end of FY 25 and will need to be reauthorized for FY 26. This revenue source could be folded into base water rates if the City Council chooses.
- R5) Water Connection Fees 51-000-44-00-4450
a. For FY 26, we expect 100 new housing starts, which should net approximately \$3,000 in revenue per home. Each subdivision has its own water connection fee amount, depending on when the subdivision was annexed.
- R6) Reimb – YBSD 51-000-46-00-4662
a. This revenue line-item covers YBSD's remaining expected reimbursement for the Center Street watermain project, which will serve their new treatment plant.
- R7) Reimb – Illinois Rte 47 (IDOT) 51-000-46-00-4664
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 Cyrus One's expected repayment of 100% of the watermain loop to be constructed to serve their project in the Eldamain Rd corridor. The project has been bid out and is expected to begin in Spring 2025.
- 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. The City sold the 2025A bond to offset various Lake Michigan related project costs. Remaining Lake Michigan water source project costs will be offset by IEPA low interest loans and a WIFIA loan.
- R11) IEPA Loan Proceeds 51-000-49-00-4904
a. This is a new line item since last year. The City was successful in receiving ~\$19m of IEPA low interest loans for the Lake Michigan water source project. These loans will be used to construct receiving stations and water towers on the north and south side of town.
- R12) Line of Credit Proceeds 51-000-49-00-4907
a. This is a new line item since last year. The timing of the City's WIFIA loan and IEPA low interest loans will not meet the exact schedule needed for DuPage Water Commission's (DWC) construction escrow agreement, so the City will need to seek a \$35m letter of credit in FY 26 to make construction escrow payments to DWC. This letter of credit should be closed out in FY 28.
- R13) Loan Proceeds – WIFIA 51-000-49-00-4908
a. This line-item contemplates a ~\$124m WIFIA loan closing in late 2025. As the WIFIA program is administered with drawdowns as needed, we anticipate utilizing funds in each of FY 26 through FY 29. Exact timing and amounts of those drawdowns will be refined from these budget figures in the next 12 months as DWC puts the entire project out to bid.
- R14) Sale of Capital Assets
a. We propose to trade in one pickup truck in FY 28.
- E1) Administrative Chargeback 51-510-54-00-5401
a. This line-item represents the cost of Administration and Finance Department staff spending time on utility billing and water projects. The exact breakout of costs is included in the attached administrative chargeback exhibit (Exhibit D).
- E2) Bond Issuance Costs 51-510-54-00-5402
a. The FY 26 column includes WIFIA closing costs only.
- 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 authorized the purchase and replacement of 1,700 water meters in the past few months (FY25), and these meters will be replaced by a combination of in-house staff and a vendor over the next several months. FY 26 expenditures and beyond will be reviewed by the Public Works Committee after the already-purchased meters have been installed.

FISCAL YEAR 2026 - ADMINISTRATIVE CHARGEBACK MATRIX		Percentage of Time Spent			Allocated Cost			76.46%	23.54%		
		Utility %	C-TIF	D-TIF	Utility Billing	C-TIF	D-TIF	Water	Sewer	C-TIF	D-TIF
Support Assistant	92,899	50.00%	0.00%	0.00%	46,450	-	-	35,514	10,936	-	-
City Administrator	292,791	10.00%	1.00%	1.00%	29,279	2,928	2,928	22,386	6,893	2,928	2,928
Executive Assistant / City Clerk	105,124	5.00%	0.00%	0.00%	5,256	-	-	4,019	1,237	-	-
Admin Assistant	101,026	10.00%	0.00%	0.00%	10,103	-	-	7,724	2,378	-	-
Assistant City Admin	195,089	5.00%	1.00%	1.00%	9,754	1,951	1,951	7,458	2,296	1,951	1,951
Receptionist/Building Permit Clerk	76,876	5.00%	0.00%	0.00%	3,844	-	-	2,939	905	-	-
Finance Director	244,919	20.00%	1.00%	1.00%	48,984	2,449	2,449	37,452	11,532	2,449	2,449
Accounting Clerk	119,923	10.00%	0.00%	0.00%	11,992	-	-	9,169	2,823	-	-
Senior Accountant	164,869	5.00%	0.00%	0.00%	8,243	-	-	6,303	1,941	-	-
Director of Public Works	248,638	0.00%	1.00%	1.00%	-	2,486	2,486	-	-	2,486	2,486
Community Development Director	244,375	0.00%	1.00%	1.00%	-	2,444	2,444	-	-	2,444	2,444
Planner I	124,528	0.00%	0.00%	0.00%	-	-	-	-	-	-	-
Receptionist/Building Permit Clerk	100,812	0.00%	0.00%	0.00%	-	-	-	-	-	-	-
					\$ 173,905	\$ 12,258	\$ 12,258	\$ 132,963	\$ 40,943	\$ 12,258	\$ 12,258
									\$ 198,422		GF - Admin Chargeback
							51-5401	52-5401	87-5401	88-5401	01-4415

FISCAL YEAR 2026 - BUILDINGS & GROUNDS CHARGEBACK MATRIX		Percentage of Time Spent		Allocated Cost		Building & Grounds Chargeback	
			Library		Library		Library
Maint Worker II	91,981		9.62%		8,844		8,844
Facilities Manager	149,802		1.44%		2,161		2,161
							\$ 11,005
							\$ 11,005
							B & G - Chargeback
							82-5453
							24-4416

- 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.
- 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, and a leak detection program.
- E7) Water Sourcing - DWC 51-510-60-00-6011
a. The figures shown in FY 26 and beyond represent the latest information on expected cash flows from DWC. However, we expect to receive a revised cash-flow analysis from DWC in the coming weeks, and the City Council will be reviewing a water rate analysis in March 2025. As a result, these figures are expected to be revised to match updated information in a few months.
- E8) Building Improvements (Water) 51-510-60-00-6020
a. FY 26 includes funds for various electrical improvements to Well 7. New roofs on Well 3 and 4 are funded in FY 28.
- E9) 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 Cyrus One project and the Eldamain Road corridor.
- E10) 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.
- E11) Well #10 /Main & Treatment Plant 51-510-60-00-6029
a. The new Well #10 at the Yorkville High School Property is nearing completion and should be complete in FY 26. All funds in this line-item are for that project.
- E12) 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.

- E13) 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 still under review for City responsibility vs. state responsibility. Preliminarily, we have assumed this is 100% City responsibility.
- E14) 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 100% City responsibility.
- E15) Equipment 51-510-60-00-6060
a. The City budgeted for a transfer switch replacement at Well 8&9 in the amount of ~\$50k in FY 25, but that project has been deferred into FY 26 (contractor and supply issue) and is now expected to be around \$85,000.
- E16) Well #7 Standby Generator 51-510-60-00-6068
a. The City Council approved a contract with Linden and Sons in late 2024 for ~\$1m for installation of equipment that can connect to a temporary backup generator at Well #7 when needed. This generator will provide the first backup electricity source for the water system on the south side of town. We expect to install a permanent backup generator at the southern receiving station near Routes 126 and 71.
- E17) 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 28 includes funds for the purchase of a new F150 super crew.
- E18) 2015A Principal Payment 51-510-77-00-8000
E19) 2015A Interest Expense 51-510-77-00-8050
a. These two line-items represent the debt service payments associated with the Countryside water main project.
- E20) Principal Payment (WIFIA Loan) 51-510-83-00-8000
E21) Interest Expense (WIFIA Loan) 51-510-83-00-8050
a. The current WIFIA loan plan discussed by staff is to delay interest and principal payments on the WIFIA loan through FY 33. This discussion will be accompanied by the water rate study at City Council.
- E22) Principal Payment (Debt service – line of credit) 51-510-87-00-8000
E23) Interest Expense (Debt service – line of credit) 51-510-87-00-8050
a. As discussed in the revenue section above, the staff contemplates a letter of credit to be issued in FY 26 and repaid in FY 28. This letter of credit is likely needed to make DWC escrow payments at the beginning of construction.

- E24) Principal Payment (IEPA Loan L17-6789) 51-510-90-00-8000
- E25) Interest Expense (IEPA Loan L17-6789) 51-510-90-00-8050
- a. This low interest loan covers the 2025 construction season watermain relocation project (needed for the Lake Michigan water supply project). The loan amount is currently budgeted in the ~\$5.1m range, as we have received early verbal confirmation from IEPA that this loan amount can be increased to match the bid prices the City received for the project.
- E26) Principal Payment (IEPA Loan L17-6788) 51-510-91-00-8000
- E27) Interest Expense (IEPA Loan L17-6788) 51-510-91-00-8050
- a. This low interest loan covers the north receiving station and north elevated water storage tank, as needed for the Lake Michigan water supply project.
- E28) Transfer to Buildings and Grounds 51-510-99-00-9924
- a. This line-item contains future Water Fund transfers to cover a portion of the debt service payments on the 2025B bond (PW facility).

Sewer Fund (52)

- R1) Sewer Maintenance Fees 52-000-44-00-4435
a. The FY 26 proposal is for 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 26. It is currently \$4 per unit per month through April 2025. The fee will need to be reauthorized in FY 26.
- R3) Reimb – Lincoln Prairie 52-000-46-00-4665
a. As discussed in the Water Fund narratives, the FY 26 column represents escrowed funds by Cyrus One being sent to the City to offset the cost of a sewer main construction to serve the Cyrus One property. The project has been bid out and should begin in March 2025.
- R4) Transfer 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 a portion of the 2011/2022 Refunding Bond.
- E1) Buildings and Grounds Chargeback 52-520-54-00-5453
a. This line-item contains a small portion of contractual and personnel costs for Buildings and Grounds employees.
- E2) Engineering Services 52-520-54-00-5465
a. The FY 26 column includes the potential study of long-term capital needs and sewer rates, if needed. This project was deferred from FY 25.
- E3) 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 Cyrus One project. This project's costs will be covered by the developer at 100%.
- E4) Sewer Main Replacement Program 52-520-60-00-6025
a. The line-item expenditure represents the dollar amount we can fund for sewer infrastructure as part of the program through FY 30. This line-item was formerly branded as Road to Better Roads.
- E5) Rte 47 Improv (Kennedy / Water Park Way) 52-520-60-00-6039
a. This line-item is for sewer main relocation for the section of Route 47 expansion generally south of Raging Waves. This project is still under review for City responsibility vs. state responsibility. Preliminarily, we have assumed this is 100% City responsibility.
- E6) Vehicles 52-520-60-00-6070
a. The FY 26 column includes \$60,000 for a new one-ton pickup and \$650,000 for the replacement of the City's sewer vacuum truck. The FY 29 column includes funds for a new one-ton pickup truck.

- E7) Lift Station Rehabilitation 52-520-60-00-6074
a. This is a new line item since last year. The City's sanitary sewer lift stations need equipment and building maintenance, including the replacement or upgrading of generators, roofs, control panels, pumps, transducers, alarm system, driveways, and general building maintenance. We anticipate completing all rehab for all lift stations between FY 26 and FY 30, starting with the Countryside lift station in FY 26.
- 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 thru FY 27.
- 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 2025B 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. This position will not be renewed in FY 26.
- 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 (Recreation) 79-795-50-00-5010
a. As discussed in the Items to Note section, this line-item contains a new recreation employee.
- 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)

- R1) Property Taxes – Library Ops 82-000-40-00-4000
a. The FY26 column reflects the Board of Trustees’ decision at the October 14, 2024, board meeting to levy new construction and the CPI inflationary increment as they have in past years. This figure has been projected to be \$1,066,623.
- R2) Property Taxes – Debt Service 82-000-40-00-4083
a. This is the first time in approximately two decades to not include amounts for Library debt service since the bonds were paid in full at the end of December 2024. This resulted in an estimated average savings for residents of \$100 on the Library portion of their p-tax bill.
- R3) Personal Property Tax- PPRT 82-000-41-00-4120
a. 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.
- R4) State Grants 82-000-41-00-4170
a. 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 evaluating its progress over several years toward becoming an ideal library for its community.
- R5) Library Fines 82-000-43-00-4330
a. On May 1, 2022, the Library Board voted to move to becoming a fine free library. The Yorkville Public Library no longer collect money for overdue books that have been returned. This line item is now for fines paid for damaged or lost materials.
- R6) Library Subscription Cards 82-000-44-00-4401
a. 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.
- R7) Copy Fees 82-000-44-00-4422
a. This is for money collected from the public printers, copies, and fax station.

- R8) Investment Earnings 82-000-45-00-4500
a. This line consists of interest income earned from the investment of Library reserves.
- R9) Rental Income 82-000-48-00-4850
a. Money collected from the use of the Library's Michelle Pfister Meeting Room.
- R10) Miscellaneous Income 82-000-40-00-4850
a. Money collected for copying/faxing services.
- E1) Salaries & Wages 82-820-50-00-5010
a. 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 13-40% 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 as part of our new strategic plan.
b. This figure also includes hiring another FT employee as our Community Outreach & Marketing Coordinator. For a library of our population size, our FTE should be at 13.4-18.8. We are currently at 10.72.
- E2) Part-time Salaries 82-820-50-00-5015
a. 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. The plan is to increase this in the next few years to bring them up to competitive wages as part of our new strategic plan.
- E3) Retirement Plan Contribution 82-820-52-00-5212
a. 5 FT employees are under the City's benefits plan.
- E4) Group Health Insurance 82-820-52-00-5216
a. 5 FT employees are under the City's benefits plan.
- E5) Dental Insurance 82-820-52-00-5223
a. 5 FT employees are under the City's benefits plan.
- E6) Vision Insurance 82-820-52-00-5224
a. 5 FT employees are under the City's benefits plan.
- E7) Training & Conferences 82-820-54-00-5412
a. 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.

- E8) Travel & Lodging 82-820-54-00-5415
a. Same as above
- E9) Publishing & Advertising 82-820-54-00-5426
a. We purchase YPL branded items to be passed out at community events and outreach visits.
- E10) Telecommunications 82-820-54-00-5440
a. Metronet internet services, monthly phone services & leasing equipment, yearly hotspots, monthly phone reimbursement for Director.
- E11) Building & Grounds Chargeback 82-820-54-00-5453
a. This expense is for the portion of our maintenance person & Facilities Managers position.
- E12) Dues & Subscriptions 82-820-54-00-5460
a. Newspapers, magazines, databases, e-books, movie licenses, museum passes, technology, operational subscriptions, and memberships dues to various organizations.
- E13) Professional Services 82-820-54-00-5462
a. Yearly maintenance contracts for our public computer operating software and equipment, IT contracted services, maintenance of building access controls, fire & burglar alarm systems, firewall maintenance, yearly treasurer and surety bonds, and all annual building equipment required inspections are paid for with this line item. Also, part of our new strategic plan is to hire a consultant to conduct a facility space needs assessment that will come from this line.
- E14) Automation 82-820-54-00-5468
a. 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.
- E15) Utilities 82-820-54-00-5480
a. This is for natural gas services and payments to the Yorkville Bristol Sanitation District. We are under the Ordinance Consideration Account with ComEd and do not pay for electric services.
- E16) Office Cleaning 82-820-54-00-5488
a. We are under the umbrella of the City's contract for cleaning services. This was a 2-year contract set to expire in September 2025.

- E17) Outside Repair & Maintenance 82-820-54-00-5495
a. Our HVAC preventative maintenance and elevator service maintenance are under this line item. Our annual window, gutter, and carpet cleaning services 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. 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.
- E18) Library Programming 82-820-56-00-5671
a. 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 of the Library, comes from this line item.

Library Capital Fund (84)

- R1) Development Fees 84-000-42-00-4214
a. This amount is to be used for building improvement, technology, and materials.
- E1) Computer Equipment & Software 84-840-56-00-5635
a. 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 provide the community with the best technology within our budget.
- E2) Books 84-840-56-00-5686
a. 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.
- E3) Building Improvements 84-840-60-00-6020
a. This figure reflects a LED lighting upgrade to ½ of the library and a replacement of the HVAC system in our large meeting room space.

Countryside TIF Fund (87)

- R1) Property Taxes 87-000-40-00-4000
- a. Station One Smokehouse opened in Feb 2024, which was one of the final lots to be developed in the TIF. It's impact on the Countryside TIF is not assumed in the FY 26 budget proposal and will be amended/updated later after the final property tax bill is calculated. The remaining underdeveloped lot in the TIF district is the Hyatt branded hotel and banquet-hall building pad next to the Holiday Inn Express. Plans have been submitted to the City and work is expected to begin imminently. The developer has requested, and staff has tentatively agreed to a reduced building permit fee on the property, but no other TIF assistance. The property taxes (again, without assuming any revenues from the Hyatt project nor Station One Smokehouse) within the TIF fund are not shown as exceeding the bond obligations within the five-year budget, resulting in a General Fund subsidy shown in FY 30. 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 almost doubled in FY 25, driven by growth across many properties as opposed to any specific project. 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 ~\$67,000. 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. The FY 25 column had budgeted funds for land acquisition, but the FS property is in Downtown TIF II and was coded there.

Downtown TIF II Fund (89)

- R1) Property Taxes 89-000-40-00-4000
- a. Incremental property taxes increased significantly in FY 26, also driven by growth across many properties as opposed to any specific project. Currently, the incremental property taxes are exceeding the fund expenditures, even with the debt service on the FS property acquisition.
- 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 25 total projected budget being better than the FY 25 adopted budget is a result of conservative budgeting principles and project deferrals. 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; 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, with a moderate deficit currently shown for FY 30. Although the three TIF district funds will weigh down fund balance to ~35%. The Water Fund is highly variable for the next three years as we take in federal and state loans for the Lake Michigan water supply project and then pay DWC per our escrow agreement. Of note, these Water Fund numbers are subject to change as updated cash-flow projections are received from DWC, and as the City makes policy decisions on water rates. The Sewer Fund is stable through FY 29 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. Like last year’s budget proposal, the minimum aggregate fund balance in the five-year projection is \$16.9m. 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 2026

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>	\$ 17,404,813	\$ 4,535,663	\$ 750,000	\$ 95,400	\$ 2,457,154	\$ 400,000	\$ 50,000	\$ 45,583	\$ -	\$ 25,738,613
<u>Special Revenue Funds</u>										
(15) Motor Fuel Tax	-	1,120,830	-	-	-	5,000	-	-	-	1,125,830
(79) Parks and Recreation	-	-	-	-	795,000	4,000	-	346,952	2,896,780	4,042,732
(72) Land Cash	-	-	-	-	-	-	-	-	-	-
(87) Countryside TIF	249,100	-	-	-	-	-	-	-	-	249,100
(88) Downtown TIF	396,672	-	-	-	-	-	-	-	-	396,672
(89) Downtown TIF II	296,932	-	-	-	-	-	-	-	-	296,932
(11) Fox Hill SSA	24,000	-	-	-	-	-	-	-	-	24,000
(12) Sunflower SSA	22,000	-	-	-	-	-	-	-	-	22,000
<u>(42) Debt Service Fund</u>	-	-	-	-	-	-	-	-	-	-
<u>Capital Project Funds</u>										
(25) Vehicle & Equipment	-	-	112,500	10,750	376,666	-	-	1,000	107,000	607,916
(23) City-Wide Capital	-	44,296	105,000	-	963,050	5,000	4,106,314	-	2,437,018	7,660,678
(24) Buildings & Grounds	-	-	30,000	-	341,181	650,000	-	514,408	2,196,406	3,731,995
<u>Enterprise Funds</u>										
(51) Water	734,400	300,000	-	-	8,715,451	300,000	2,326,100	115,938	92,108,151	104,600,040
(52) Sewer	-	-	-	-	2,045,260	20,000	1,779,500	-	663,581	4,508,341
<u>Library Funds</u>										
(82) Library Operations	1,066,623	40,176	-	1,600	14,500	20,000	-	4,200	40,672	1,187,771
(84) Library Capital	-	-	50,000	-	-	750	-	-	-	50,750
TOTAL REVENUES	\$ 20,194,540	\$ 6,040,965	\$ 1,047,500	\$ 107,750	\$ 15,708,262	\$ 1,404,750	\$ 8,261,914	\$ 1,028,081	\$ 100,449,608	\$ 154,243,370

United City of Yorkville
Expenditures & Other Financing Uses by Category
Fiscal Year 2026

FUND	Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Contingency	Developer Commitments	Debt Service	Other Financing Uses	Fund Total
<u>(01) General Fund</u>	\$ 7,534,493	\$ 4,428,683	\$ 7,503,289	\$ 359,097	\$ -	\$ -	\$ -	\$ -	\$ 5,913,051	\$ 25,738,613
<u>Special Revenue Funds</u>										
(15) Motor Fuel Tax	-	-	-	150,000	1,325,000	-	-	-	-	1,475,000
(79) Parks and Recreation	1,966,733	737,280	657,242	857,999	-	-	-	-	-	4,219,254
(72) Land Cash	-	-	-	-	-	-	-	-	-	-
(87) Countryside TIF	-	-	14,258	-	-	-	-	364,699	-	378,957
(88) Downtown TIF	-	-	83,822	-	5,000	-	-	-	-	88,822
(89) Downtown TIF II	-	-	32,020	-	5,000	-	-	150,000	-	187,020
(11) Fox Hill SSA	-	-	65,640	-	-	-	-	-	-	65,640
(12) Sunflower SSA	-	-	43,640	-	-	-	-	-	-	43,640
<u>(42) Debt Service Fund</u>	-	-	-	-	-	-	-	-	-	-
<u>Capital Project Funds</u>										
(25) Vehicle & Equipment	-	-	40,250	111,303	1,028,829	-	-	71,570	-	1,251,952
(23) City-Wide Capital	-	-	140,332	165,000	10,315,833	-	-	315,138	55,366	10,991,669
(24) Buildings & Grounds	181,423	63,361	157,250	51,500	27,882,187	-	-	3,491,811	-	31,827,532
<u>Enterprise Funds</u>										
(51) Water	733,740	370,058	3,913,780	560,662	101,198,562	-	-	2,938,899	895,703	110,611,404
(52) Sewer	506,999	271,309	299,250	99,910	4,096,000	-	37,500	1,077,162	895,703	7,283,833
<u>Library Funds</u>										
(82) Library Operations	600,594	271,599	387,792	75,500	-	-	-	-	-	1,335,485
(84) Library Capital	-	-	-	43,000	85,000	-	-	-	-	128,000
TOTAL EXPENDITURES	\$ 11,523,982	\$ 6,142,290	\$ 13,338,565	\$ 2,473,971	\$ 145,941,411	\$ -	\$ 37,500	\$ 8,409,279	\$ 7,759,823	\$ 195,626,821

United City of Yorkville
Fund Balance History
Fiscal Years 2023 - 2030

FUND	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
<u>(01) General Fund</u>	\$ 10,996,607	\$ 11,317,511	\$ 10,996,607	\$ 11,317,511	\$ 11,317,511	\$ 11,317,511	\$ 11,317,511	\$ 11,317,511	\$ 9,991,746
<u>Special Revenue Funds</u>									
(15) Motor Fuel Tax	319,840	350,976	125,921	354,814	5,644	-	-	-	-
(79) Parks and Recreation	243,804	496,532	-	153,598	(22,924)	(22,924)	(22,924)	(22,924)	(22,924)
(72) Land Cash	-	-	-	-	-	-	-	-	-
(87) Countryside TIF	(1,175,044)	(1,175,727)	(1,168,663)	(1,173,158)	(1,303,015)	(1,422,165)	(1,536,238)	(1,644,458)	-
(88) Downtown TIF	(1,614,928)	(1,570,512)	(2,511,902)	(1,316,691)	(1,008,841)	(693,820)	(371,156)	(40,671)	297,817
(89) Downtown TIF II	87,577	216,129	351,144	228,177	338,089	454,553	577,729	707,780	844,874
(11) Fox Hill SSA	37,034	50,777	10,771	61,167	19,527	28,159	36,791	45,423	51,981
(12) Sunflower SSA	11,786	13,131	9,161	10,517	(11,123)	(8,491)	(4,859)	(1,227)	331
<u>(42) Debt Service Fund</u>	-	-	-	-	-	-	-	-	-
<u>Capital Project Funds</u>									
(25) Vehicle & Equipment	1,432,503	1,581,655	193,275	645,728	1,692	-	-	-	-
(23) City-Wide Capital	4,785,053	5,788,454	1,164,373	3,453,678	122,687	3,934,305	525,557	-	-
(24) Buildings & Grounds	1,865,907	2,405,630	34,272,751	39,640,422	11,544,885	5,353,075	4,808,103	4,873,486	4,883,488
<u>Enterprise Funds *</u>									
(51) Water	3,955,973	6,812,139	17,778,651	9,650,303	3,638,939	2,244,199	6,576,581	7,913,363	12,599,458
(52) Sewer	2,517,832	3,778,857	2,811,787	4,840,435	2,064,943	1,291,980	857,466	431,862	(105,058)
<u>Library Funds</u>									
(82) Library Operations	793,959	882,883	835,892	1,023,292	875,578	838,060	806,053	775,863	740,128
(84) Library Capital	251,559	333,847	(161,999)	129,347	52,097	(63,203)	(241,503)	(368,303)	(437,603)
Totals	\$ 24,509,462	\$ 31,282,282	\$ 64,707,769	\$ 69,019,140	\$ 27,635,689	\$ 23,251,239	\$ 23,329,111	\$ 23,987,705	\$ 28,844,238

* Fund Balance Equivalent

United City of Yorkville
Revenues & Other Financing Sources Budget Summary - All Funds
Fiscal Years 2023 - 2030

FUND	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
<u>(01) General Fund</u>	\$ 24,529,614	\$ 24,249,564	\$ 24,269,791	\$ 25,350,499	\$ 25,738,613	\$ 26,136,407	\$ 27,130,686	\$ 27,686,068	\$ 28,089,481
<u>Special Revenue Funds</u>									
(15) Motor Fuel Tax	1,257,323	1,131,028	1,067,562	1,143,838	1,125,830	1,145,097	1,326,131	1,349,404	1,373,144
(79) Parks and Recreation	3,221,949	3,544,531	3,365,647	3,545,170	4,042,732	4,712,888	4,746,267	4,908,315	5,123,783
(72) Land Cash	-	-	-	-	-	-	-	-	-
(87) Countryside TIF	232,124	226,795	232,465	228,278	249,100	255,328	261,711	268,254	2,025,867
(88) Downtown TIF	100,932	121,458	124,494	224,315	396,672	406,589	416,754	427,173	437,852
(89) Downtown TIF II	97,574	145,465	149,102	215,723	296,932	304,355	311,964	319,763	327,757
(11) Fox Hill SSA	21,501	24,017	24,000	24,030	24,000	24,000	24,000	24,000	24,000
(12) Sunflower SSA	21,000	21,015	21,000	21,026	22,000	23,000	24,000	24,000	24,000
<u>(42) Debt Service Fund</u>	329,798	-	-	-	-	-	-	-	-
<u>Capital Project Funds</u>									
(25) Vehicle & Equipment	1,358,100	2,207,952	1,668,774	2,110,344	607,916	1,922,376	2,225,174	1,400,868	1,785,819
(23) City-Wide Capital	5,328,562	3,352,574	3,073,985	4,203,879	7,660,678	11,108,609	1,878,752	3,178,263	2,268,385
(24) Buildings & Grounds	1,275,312	2,114,868	43,388,158	41,296,056	3,731,995	3,292,047	3,345,302	3,817,626	3,743,553
<u>Enterprise Funds</u>									
(51) Water	6,112,981	18,454,809	48,154,287	39,801,857	104,600,040	60,235,498	53,639,568	16,460,805	18,530,587
(52) Sewer	6,759,789	3,789,190	5,470,606	5,588,596	4,508,341	2,144,307	2,224,903	2,319,218	2,387,433
<u>Library Funds</u>									
(82) Library Operations	1,844,151	1,893,854	1,962,584	1,994,685	1,187,771	1,241,168	1,286,519	1,330,015	1,369,100
(84) Library Capital	141,177	169,348	50,200	91,500	50,750	50,200	50,200	50,200	50,200
TOTAL REVENUES & TRANSFERS	\$ 52,631,887	\$ 61,446,468	\$ 133,022,655	\$ 125,839,796	\$ 154,243,370	\$ 113,001,869	\$ 98,891,931	\$ 63,563,972	\$ 67,560,961

United City of Yorkville
Expenditures & Other Financing Uses Budget Summary - All Funds
Fiscal Years 2023 - 2030

FUND	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
<u>(01) General Fund</u>	\$ 24,160,109	\$ 23,928,660	\$ 24,969,791	\$ 25,350,499	\$ 25,738,613	\$ 26,136,407	\$ 27,130,686	\$ 27,686,068	\$ 29,415,246
<u>Special Revenue Funds</u>									
(15) Motor Fuel Tax	1,206,896	1,099,892	1,190,000	1,140,000	1,475,000	1,150,741	1,326,131	1,349,404	1,373,144
(79) Parks and Recreation	2,978,143	3,291,804	3,907,403	3,888,104	4,219,254	4,712,888	4,746,267	4,908,315	5,123,783
(72) Land Cash	33,843	-	-	-	-	-	-	-	-
(87) Countryside TIF	224,353	227,477	225,781	225,709	378,957	374,478	375,784	376,474	381,409
(88) Downtown TIF	75,930	77,041	923,967	146,098	88,822	91,568	94,090	96,688	99,364
(89) Downtown TIF II	3,371	16,913	172,000	203,675	187,020	187,891	188,788	189,712	190,663
(11) Fox Hill SSA	6,043	10,274	60,640	13,640	65,640	15,368	15,368	15,368	17,442
(12) Sunflower SSA	11,600	19,670	23,640	23,640	43,640	20,368	20,368	20,368	22,442
<u>(42) Debt Service Fund</u>	329,798	-	-	-	-	-	-	-	-
<u>Capital Project Funds</u>									
(25) Vehicle & Equipment	1,317,216	2,058,800	3,326,455	3,046,271	1,251,952	1,924,068	2,225,174	1,400,868	1,785,819
(23) City-Wide Capital	2,709,110	2,349,173	7,688,447	6,538,655	10,991,669	7,296,991	5,287,500	3,703,820	2,268,385
(24) Buildings & Grounds	9,411,658	1,575,145	11,337,961	4,061,264	31,827,532	9,483,857	3,890,274	3,752,243	3,733,551
<u>Enterprise Funds</u>									
(51) Water	5,948,207	15,598,643	40,206,233	36,963,693	110,611,404	61,630,238	49,307,186	15,124,023	13,844,492
(52) Sewer	5,243,444	2,528,165	6,363,532	4,527,018	7,283,833	2,917,270	2,659,417	2,744,822	2,924,353
<u>Library Funds</u>									
(82) Library Operations	1,797,103	1,804,930	1,995,272	1,854,276	1,335,485	1,278,686	1,318,526	1,360,205	1,404,835
(84) Library Capital	66,279	87,060	549,000	296,000	128,000	165,500	228,500	177,000	119,500
TOTAL EXPENDITURES & TRANSFERS	\$ 55,523,103	\$ 54,673,647	\$ 102,940,122	\$ 88,278,542	\$ 195,626,821	\$ 117,386,319	\$ 98,814,059	\$ 62,905,378	\$ 62,704,428

United City of Yorkville
Fiscal Year 2026 Budget
Fund Balance Summary

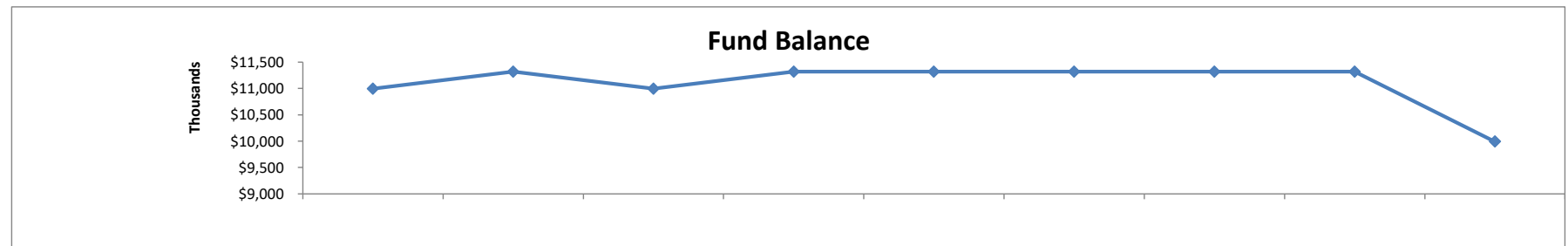
FUND	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Budgeted Financing Sources(Uses)	Surplus (Deficit)	Ending Fund Balance
<u>General Fund</u>	\$ 11,317,511	\$ 25,738,613	\$ 19,825,562	\$ (5,913,051)	\$ -	\$ 11,317,511
<u>Special Revenue Funds</u>						
Motor Fuel Tax	354,814	1,125,830	1,475,000	-	(349,170)	5,644
Parks and Recreation	153,598	1,145,952	4,219,254	2,896,780	(176,522)	(22,924)
Land Cash	-	-	-	-	-	-
Countryside TIF	(1,173,158)	249,100	378,957	-	(129,857)	(1,303,015)
Downtown TIF	(1,316,691)	396,672	88,822	-	307,850	(1,008,841)
Downtown TIF II	228,177	296,932	187,020	-	109,912	338,089
Fox Hill SSA	61,167	24,000	65,640	-	(41,640)	19,527
Sunflower SSA	10,517	22,000	43,640	-	(21,640)	(11,123)
<u>Debt Service Fund</u>	-	-	-	-	-	-
<u>Capital Project Funds</u>						
Vehicle & Equipment	645,728	500,916	1,251,952	107,000	(644,036)	1,692
City-Wide Capital	3,453,678	5,223,660	# 10,936,303	2,381,652	(3,330,991)	122,687
Buildings & Grounds	39,640,422	1,535,589	31,827,532	2,196,406	(28,095,537)	11,544,885
<u>Enterprise Funds</u>						
* Water	9,650,303	12,491,889	109,715,701	91,212,448	(6,011,364)	3,638,939
* Sewer	4,840,435	3,844,760	6,388,130	(232,122)	(2,775,492)	2,064,943
<u>Library Funds</u>						
Library Operations	1,023,292	1,147,099	1,335,485	40,672	(147,714)	875,578
Library Capital	129,347	50,750	128,000	-	(77,250)	52,097
Totals	\$ 69,019,140	\$ 53,793,762	\$ 187,866,998	\$ 92,689,785	\$ (41,383,451)	\$ 27,635,689

* 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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Revenues									
Taxes	\$ 15,255,097	\$ 15,541,954	\$ 15,974,368	\$ 16,670,261	\$ 17,404,813	\$ 17,677,637	\$ 17,746,195	\$ 18,069,581	\$ 18,202,303
Intergovernmental	5,916,027	4,679,896	4,839,133	4,763,369	4,535,663	4,621,515	5,428,226	5,533,784	5,638,715
Licenses & Permits	832,548	914,890	695,000	899,000	750,000	700,000	650,000	600,000	600,000
Fines & Forfeits	100,782	104,162	98,400	83,400	95,400	95,400	95,400	95,400	95,400
Charges for Service	2,067,245	2,213,396	2,243,973	2,312,593	2,457,154	2,616,991	2,782,365	2,958,803	3,147,063
Investment Earnings	288,828	713,609	350,000	534,876	400,000	350,000	350,000	350,000	350,000
Reimbursements	24,071	50,432	20,000	45,000	50,000	43,864	47,500	47,500	25,000
Miscellaneous	45,016	31,225	48,917	42,000	45,583	31,000	31,000	31,000	31,000
Total Revenues	\$ 24,529,614	\$ 24,249,564	\$ 24,269,791	\$ 25,350,499	\$ 25,738,613	\$ 26,136,407	\$ 27,130,686	\$ 27,686,068	\$ 28,089,481
Expenditures									
Salaries	\$ 5,686,617	\$ 6,095,231	\$ 6,978,481	\$ 6,582,741	\$ 7,534,493	\$ 7,925,955	\$ 8,154,435	\$ 8,389,758	\$ 8,632,127
Benefits	3,443,027	3,553,135	3,930,229	3,752,434	4,428,683	4,581,225	4,823,790	5,080,614	5,351,539
Contractual Services	6,820,753	7,781,614	9,318,849	9,266,314	7,503,289	8,219,934	8,564,817	7,084,525	6,536,320
Supplies	319,849	319,592	375,120	352,394	359,097	370,705	379,922	394,604	404,677
Contingency	-	-	75,000	-	-	75,000	75,000	75,000	75,000
Total Expenditures	\$ 16,270,246	\$ 17,749,572	\$ 20,677,679	\$ 19,953,883	\$ 19,825,562	\$ 21,172,819	\$ 21,997,964	\$ 21,024,501	\$ 20,999,663
Other Financing Uses	7,889,863	6,179,088	4,292,112	5,396,616	5,913,051	4,963,588	5,132,722	6,661,567	8,415,583
Total Expenditures & Transfers	\$ 24,160,109	\$ 23,928,660	\$ 24,969,791	\$ 25,350,499	\$ 25,738,613	\$ 26,136,407	\$ 27,130,686	\$ 27,686,068	\$ 29,415,246
Surplus (Deficit)	\$ 369,505	\$ 320,904	\$ (700,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,325,765)
Ending Fund Balance	\$ 10,996,607	\$ 11,317,511	\$ 10,996,607	\$ 11,317,511	\$ 11,317,511	\$ 11,317,511	\$ 11,317,511	\$ 11,317,511	\$ 9,991,746
	45.52%	47.30%	44.04%	44.64%	43.97%	43.30%	41.71%	40.88%	33.97%



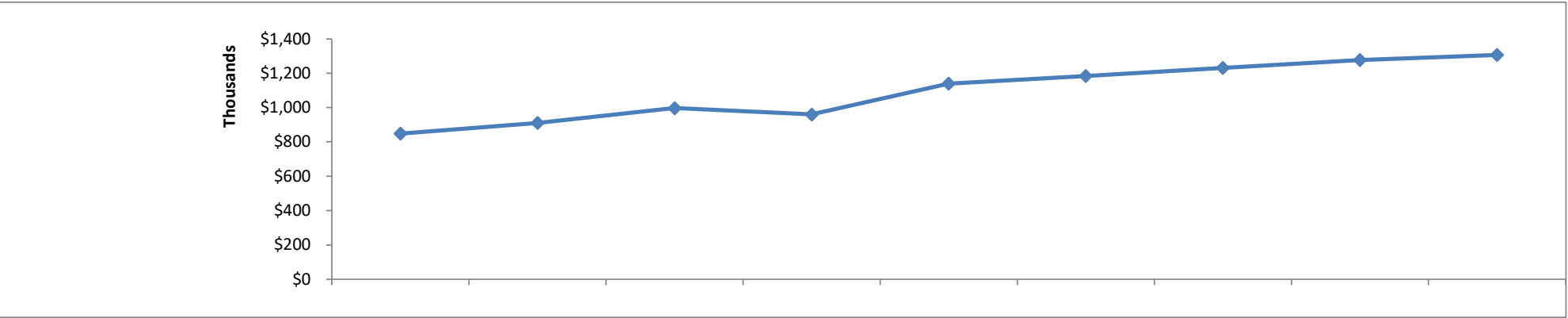
Account Number	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
<u>GENERAL FUND - 01</u>										
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	\$ 2,220,747	\$ 2,340,251	\$ 2,518,207	\$ 2,526,022	\$ 2,585,457	\$ 2,635,457	\$ 2,685,457	\$ 2,735,457	\$ 2,785,457
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION	1,331,704	1,368,276	1,382,106	1,386,285	\$ 1,465,973	1,475,000	1,525,000	1,575,000	1,625,000
01-000-40-00-4030	MUNICIPAL SALES TAX	4,618,030	4,873,592	4,916,400	5,348,983	5,658,201	5,771,365	5,886,792	6,004,528	6,124,619
01-000-40-00-4035	NON-HOME RULE SALES TAX	3,756,857	3,803,807	3,844,380	4,115,223	4,336,344	4,423,071	4,511,532	4,601,763	4,693,798
01-000-40-00-4040	ELECTRIC UTILITY TAX	725,062	703,857	735,000	750,000	750,000	750,000	755,000	755,000	760,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	570,894	435,984	520,000	430,000	500,000	500,000	500,000	500,000	500,000
01-000-40-00-4043	EXCISE TAX	192,810	183,460	169,200	176,000	167,200	158,840	150,898	143,353	136,185
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	286,541	248,858	260,000	215,000	215,000	215,000	215,000	215,000	215,000
01-000-40-00-4050	HOTEL TAX	152,516	155,875	170,000	175,000	175,000	175,000	175,000	175,000	175,000
01-000-40-00-4055	VIDEO GAMING TAX	302,526	308,184	322,875	315,000	321,300	327,726	334,281	340,967	347,786
01-000-40-00-4060	AMUSEMENT TAX	264,883	274,812	275,000	305,000	300,000	305,000	305,000	310,000	310,000
01-000-40-00-4065	ADMISSIONS TAX	208,296	223,356	220,000	258,037	250,000	250,000	-	-	-
01-000-40-00-4070	BUSINESS DISTRICT TAX - KENDALL MRKT	486,921	488,994	502,860	531,371	541,998	552,838	563,895	575,173	391,118
01-000-40-00-4071	BUSINESS DISTRICT TAX - DOWNTOWN	36,040	32,713	35,000	35,000	35,000	35,000	35,000	35,000	35,000
01-000-40-00-4072	BUSINESS DISTRICT TAX - COUNTRYSIDE	70,953	65,101	70,000	70,000	70,000	70,000	70,000	70,000	70,000
01-000-40-00-4075	AUTO RENTAL TAX	21,977	26,494	25,000	25,000	25,000	25,000	25,000	25,000	25,000
01-000-41-00-4100	STATE INCOME TAX	3,355,846	3,587,615	3,682,143	3,721,333	3,838,688	3,915,462	4,636,803	4,729,539	4,824,130
01-000-41-00-4105	LOCAL USE TAX	882,974	813,159	908,262	740,188	422,047	430,488	509,796	519,992	530,392
01-000-41-00-4106	CANNABIS EXCISE TAX	33,520	33,913	33,591	34,022	35,745	36,102	42,334	42,757	43,185
01-000-41-00-4110	ROAD & BRIDGE TAX	115,949	120,588	120,000	125,619	125,000	125,000	125,000	125,000	125,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	55,258	36,397	40,937	26,518	24,743	25,238	25,743	26,258	26,783
01-000-41-00-4160	FEDERAL GRANTS	1,427,968	19,388	18,200	21,955	22,240	22,025	21,350	23,038	22,025
01-000-41-00-4168	STATE GRANTS - TRAFFIC SIGNAL MAINTENANCE	37,465	51,938	35,000	60,968	50,000	50,000	50,000	50,000	50,000
01-000-41-00-4170	STATE GRANTS	6,020	15,891	-	31,000	16,200	16,200	16,200	16,200	16,200
01-000-41-00-4182	MISC INTERGOVERNMENTAL	1,027	1,007	1,000	1,766	1,000	1,000	1,000	1,000	1,000
01-000-42-00-4200	LIQUOR LICENSES	86,662	91,632	86,000	90,000	90,000	90,000	90,000	90,000	90,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	9,740	12,804	9,000	9,000	10,000	10,000	10,000	10,000	10,000
01-000-42-00-4210	BUILDING PERMITS	736,146	810,454	600,000	800,000	650,000	600,000	550,000	500,000	500,000
01-000-43-00-4310	CIRCUIT COURT FINES	58,931	56,853	53,000	53,000	53,000	53,000	53,000	53,000	53,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	9,461	18,929	15,000	10,000	12,000	12,000	12,000	12,000	12,000
01-000-43-00-4323	OFFENDER REGISTRATION FEES	440	355	400	400	400	400	400	400	400
01-000-43-00-4325	POLICE TOWS	31,950	28,025	30,000	20,000	30,000	30,000	30,000	30,000	30,000
01-000-44-00-4400	GARBAGE SURCHARGE	1,609,417	1,733,299	1,819,000	1,866,000	1,996,620	2,136,383	2,285,930	2,445,945	2,617,161
01-000-44-00-4405	COLLECTION FEES - SANITARY DISTRICTS	191,474	198,843	185,000	206,000	212,180	218,545	225,101	231,854	238,810
01-000-44-00-4407	LATE PENALTIES - GARBAGE	33,193	37,614	36,380	38,500	39,932	42,728	45,719	48,919	52,343
01-000-44-00-4415	ADMINISTRATIVE CHARGEBACK	225,941	234,338	193,593	193,593	198,422	209,335	215,615	222,085	228,749
01-000-44-00-4474	POLICE SPECIAL DETAIL	7,220	9,302	10,000	8,500	10,000	10,000	10,000	10,000	10,000

Account Number	Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-000-45-00-4500	INVESTMENT EARNINGS	278,849	687,997	350,000	530,000	400,000	350,000	350,000	350,000	350,000
01-000-45-00-4555	UNREALIZED GAIN (LOSS)	9,979	25,612	-	4,876	-	-	-	-	-
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	10,301	13,342	5,000	-	5,000	5,000	5,000	5,000	5,000
01-000-46-00-4690	REIMB - MISCELLANEOUS	13,770	37,090	15,000	45,000	45,000	38,864	42,500	42,500	20,000
01-000-48-00-4820	RENTAL INCOME	6,100	6,160	6,000	6,000	6,000	6,000	6,000	6,000	6,000
01-000-48-00-4850	MISCELLANEOUS INCOME	38,916	25,065	42,917	36,000	39,583	25,000	25,000	25,000	25,000
Total General Fund Revenues		\$ 24,529,614	\$ 24,249,564	\$ 24,269,791	\$ 25,350,499	\$ 25,738,613	\$ 26,136,407	\$ 27,130,686	\$ 27,686,068	\$ 28,089,481
				Over Budget	\$ 1,080,708					

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Expenditures									
Salaries	\$ 520,413	\$ 595,631	\$ 644,175	\$ 621,468	\$ 752,497	\$ 788,820	\$ 810,263	\$ 832,337	\$ 855,060
Benefits	145,681	160,259	173,639	172,133	214,660	223,996	237,737	252,522	268,277
Contractual Services	170,205	133,334	164,049	151,060	156,658	156,208	168,138	177,156	168,609
Supplies	12,295	21,235	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total Administration	\$ 848,594	\$ 910,459	\$ 996,863	\$ 959,661	\$ 1,138,815	\$ 1,184,024	\$ 1,231,138	\$ 1,277,015	\$ 1,306,946

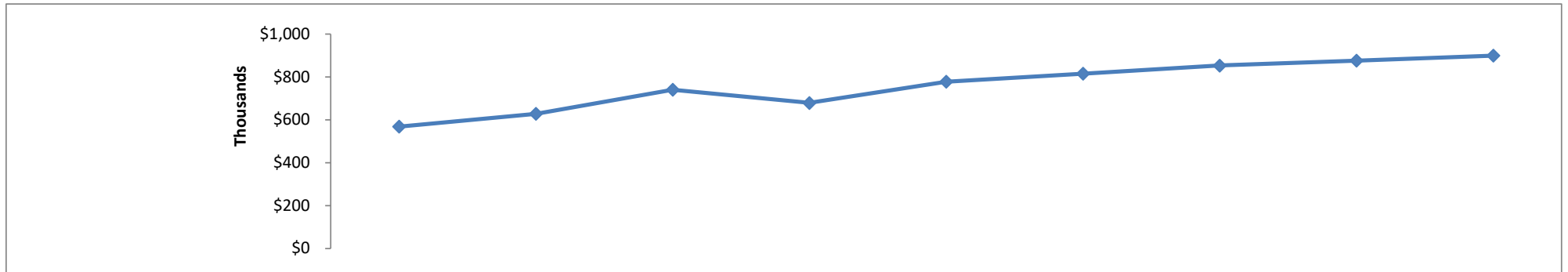


		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Administration										
01-110-50-00-5001	SALARIES - MAYOR	\$ 9,800	\$ 18,000	\$ 18,288	\$ 18,288	\$ 18,582	\$ 18,881	\$ 19,187	\$ 19,499	\$ 19,817
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	44,600	71,000	73,680	73,680	74,578	75,493	76,427	77,380	78,351
01-110-50-00-5010	SALARIES - ADMINISTRATION	465,013	505,631	531,207	528,500	638,337	673,446	693,649	714,458	735,892
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	37,524	31,748	31,362	33,000	42,923	46,535	49,318	52,370	55,560
01-110-52-00-5214	FICA CONTRIBUTION	36,406	41,726	45,039	44,000	53,423	56,361	58,052	59,794	61,588
01-110-52-00-5216	GROUP HEALTH INSURANCE	64,338	78,556	88,605	85,936	105,883	108,874	117,584	126,991	137,150
01-110-52-00-5222	GROUP LIFE INSURANCE	453	693	549	633	722	751	759	767	775
01-110-52-00-5223	DENTAL INSURANCE	6,083	6,631	7,184	7,664	10,568	10,265	10,778	11,317	11,883
01-110-52-00-5224	VISION INSURANCE	877	905	900	900	1,141	1,210	1,246	1,283	1,321
01-110-54-00-5412	TRAINING & CONFERENCES	10,463	7,349	17,000	17,000	17,000	17,000	17,000	17,000	17,000
01-110-54-00-5415	TRAVEL & LODGING	8,404	9,064	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-110-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	6,920	-	3,624	9,285	3,096	-	9,127	15,176	3,485
01-110-54-00-5426	PUBLISHING & ADVERTISING	2,461	2,470	5,000	3,500	5,000	5,000	5,000	5,000	5,000
01-110-54-00-5430	PRINTING & DUPLICATING	1,105	58	3,000	1,500	3,000	3,000	3,000	3,000	3,000
01-110-54-00-5440	TELECOMMUNICATIONS	36,403	28,863	20,000	12,000	15,000	15,000	15,000	15,000	15,000
01-110-54-00-5448	FILING FEES	302	298	500	500	500	500	500	500	500
01-110-54-00-5451	CODIFICATION	5,158	2,544	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-110-54-00-5452	POSTAGE & SHIPPING	487	566	1,000	750	1,000	1,000	1,000	1,000	1,000
01-110-54-00-5460	DUES & SUBSCRIPTIONS	25,469	26,912	26,200	26,200	26,200	26,200	26,200	26,200	26,200
01-110-54-00-5462	PROFESSIONAL SERVICES	15,174	10,488	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-110-54-00-5480	UTILITIES	42,293	32,537	42,400	36,000	40,280	42,697	45,259	47,975	50,854
01-110-54-00-5485	RENTAL & LEASE PURCHASE	2,717	5,196	6,000	5,000	6,000	6,000	6,000	6,000	6,000
01-110-54-00-5488	OFFICE CLEANING	12,849	6,989	4,325	4,325	4,582	4,811	5,052	5,305	5,570
01-110-56-00-5610	OFFICE SUPPLIES	12,295	21,235	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Administration Department Expenditures		\$ 848,594	910,459	\$ 996,863	\$ 959,661	\$ 1,138,815	\$ 1,184,024	\$ 1,231,138	\$ 1,277,015	\$ 1,306,946
				Under Budget	\$ (37,202)					

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Expenditures									
Salaries	\$ 326,134	\$ 363,742	\$ 425,401	\$ 396,000	\$ 467,120	\$ 492,812	\$ 507,596	\$ 522,824	\$ 538,509
Benefits	119,604	121,862	158,232	130,245	151,447	158,712	168,616	179,278	190,648
Contractual Services	120,574	140,394	154,953	150,545	156,842	161,497	174,384	171,109	167,320
Supplies	2,067	2,247	2,500	2,500	3,000	3,000	3,000	3,000	3,000
Total Finance	\$ 568,379	\$ 628,245	\$ 741,086	\$ 679,290	\$ 778,409	\$ 816,021	\$ 853,596	\$ 876,211	\$ 899,477



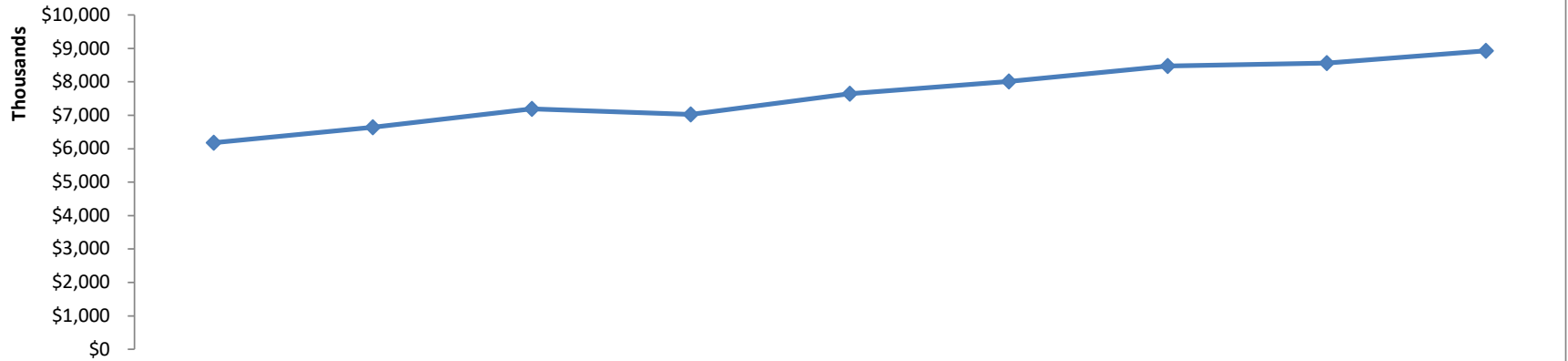
		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Finance										
01-120-50-00-5010	SALARIES & WAGES	\$ 326,134	\$ 363,742	425,401	396,000	\$ 467,120	\$ 492,812	\$ 507,596	\$ 522,824	\$ 538,509
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	26,266	22,847	25,115	24,500	31,410	34,053	36,090	38,323	40,657
01-120-52-00-5214	FICA CONTRIBUTION	23,588	26,913	31,560	31,560	34,609	36,512	37,607	38,735	39,897
01-120-52-00-5216	GROUP HEALTH INSURANCE	65,061	67,113	94,447	67,875	77,259	80,103	86,511	93,432	100,907
01-120-52-00-5222	GROUP LIFE INSURANCE	370	411	484	478	547	570	576	582	588
01-120-52-00-5223	DENTAL INSURANCE	3,695	4,070	5,869	5,057	6,846	6,651	6,984	7,333	7,700
01-120-52-00-5224	VISION INSURANCE	624	508	757	775	776	823	848	873	899
01-120-54-00-5412	TRAINING & CONFERENCES	1,590	2,410	3,500	3,500	4,000	4,000	4,000	4,000	4,000
01-120-54-00-5414	AUDITING SERVICES	28,695	29,300	32,905	27,505	30,510	31,115	40,000	40,000	40,000
01-120-54-00-5415	TRAVEL & LODGING	-	-	750	100	750	750	750	750	750
01-120-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	1,622	2,941	2,973	5,065	-	3,821	7,582	4,054	-
01-120-54-00-5430	PRINTING & DUPLICATING	3,169	2,552	4,000	3,300	4,000	4,000	4,000	4,000	4,000
01-120-54-00-5440	TELECOMMUNICATIONS	2,384	3,186	3,000	3,250	3,500	3,500	3,500	3,500	3,500
01-120-54-00-5452	POSTAGE & SHIPPING	2,177	1,439	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-120-54-00-5460	DUES & SUBSCRIPTIONS	835	570	1,500	1,500	1,500	1,500	1,500	1,500	1,500
01-120-54-00-5462	PROFESSIONAL SERVICES	78,043	87,178	95,000	95,000	100,000	100,000	100,000	100,000	100,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	2,059	5,266	5,000	5,000	6,000	6,000	6,000	6,000	6,000
01-120-54-00-5488	OFFICE CLEANING	-	5,552	4,325	4,325	4,582	4,811	5,052	5,305	5,570
01-120-56-00-5610	OFFICE SUPPLIES	2,067	2,247	2,500	2,500	3,000	3,000	3,000	3,000	3,000
Finance Department Expenditures		\$ 568,379	628,245	\$ 741,086	\$ 679,290	\$ 778,409	\$ 816,021	\$ 853,596	\$ 876,211	\$ 899,477
				Under Budget	\$ (61,796)					

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Expenditures									
Salaries	\$ 3,485,307	\$ 3,733,417	\$ 4,116,345	\$ 3,999,223	\$ 4,327,461	\$ 4,550,179	\$ 4,681,015	\$ 4,815,776	\$ 4,954,579
Benefits	2,250,876	2,339,791	2,439,414	2,390,802	2,670,506	2,719,369	2,848,769	2,984,361	3,126,136
Contractual Services	278,651	423,448	484,774	490,746	491,560	586,727	780,938	582,484	668,525
Supplies	162,205	144,806	152,120	141,844	152,780	159,091	164,954	176,047	182,280
Total Police	\$ 6,177,039	\$ 6,641,462	\$ 7,192,653	\$ 7,022,615	\$ 7,642,307	\$ 8,015,366	\$ 8,475,676	\$ 8,558,668	\$ 8,931,520

Thousands



		FY 2023	FY 2024	FY 2025		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Account Number	Description	Actual	Actual	Adopted	Projected		Adopted	Projected	Projected	Projected	Projected
Police											
01-210-50-00-5008	SALARIES - POLICE OFFICERS	\$ 2,023,682	\$ 2,177,838	\$ 2,481,593	\$ 2,400,000	\$	2,612,487	\$ 2,756,174	\$ 2,838,859	\$ 2,924,025	\$ 3,011,746
01-210-50-00-5011	SALARIES - COMMAND STAFF	545,168	578,647	601,808	601,808		665,716	702,330	723,400	745,102	767,455
01-210-50-00-5012	SALARIES - SERGEANTS	573,255	614,810	633,049	620,000		664,381	700,922	721,950	743,609	765,917
01-210-50-00-5013	SALARIES - POLICE CLERKS	164,708	172,664	185,895	183,500		195,877	201,753	207,806	214,040	220,461
01-210-50-00-5014	SALARIES - CROSSING GUARD	20,530	23,602	30,000	3,915		-	-	-	-	-
01-210-50-00-5015	PART-TIME SALARIES	59,206	67,758	70,000	70,000		73,000	73,000	73,000	73,000	73,000
01-210-50-00-5020	OVERTIME	98,758	98,098	114,000	120,000		116,000	116,000	116,000	116,000	116,000
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	13,276	11,604	10,975	12,000		13,171	14,345	14,775	15,689	16,645
01-210-52-00-5213	EMPLOYER CONTRIBUTION - POLICE PENSION	1,334,771	1,378,837	1,386,265	1,386,285		1,465,973	1,475,000	1,525,000	1,575,000	1,625,000
01-210-52-00-5214	FICA CONTRIBUTION	258,918	278,270	307,125	305,000		322,237	339,960	350,159	360,664	371,484
01-210-52-00-5216	GROUP HEALTH INSURANCE	590,268	615,113	673,013	628,297		798,077	820,134	885,745	956,605	1,033,133
01-210-52-00-5222	GROUP LIFE INSURANCE	4,107	4,153	4,318	4,328		4,711	4,901	4,950	5,000	5,050
01-210-52-00-5223	DENTAL INSURANCE	43,330	45,564	51,276	48,507		59,724	58,014	60,915	63,961	67,159
01-210-52-00-5224	VISION INSURANCE	6,206	6,250	6,442	6,385		6,613	7,015	7,225	7,442	7,665
01-210-54-00-5410	TUITION REIMBURSEMENT	3,618	13,266	9,650	9,650		2,412	-	-	-	-
01-210-54-00-5411	POLICE COMMISSION	6,435	15,668	11,200	11,200		11,200	20,000	11,200	11,200	20,000
01-210-54-00-5412	TRAINING & CONFERENCES	23,791	27,866	27,000	37,000		38,000	38,000	38,000	40,000	40,000
01-210-54-00-5413	TRAINING COORDINATOR SERVICES	-	27,308	52,000	56,000		39,200	-	-	-	-
01-210-54-00-5415	TRAVEL & LODGING	6,851	10,032	12,900	14,000		14,200	15,000	15,000	17,000	17,000
01-210-54-00-5419	POLICE INFORMATION CENTER SERVICES	-	-	-	-		25,000	25,000	25,000	25,000	25,000
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	47,825	129,173	152,078	155,714		80,000	161,242	409,620	214,852	285,260
01-210-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	17,627	4,654	3,624	5,065		28,728	39,544	15,172	4,054	32,334
01-210-54-00-5430	PRINTING & DUPLICATING	3,152	2,088	4,400	3,500		4,400	4,400	4,400	4,400	4,400
01-210-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-		-	55,260	42,771	44,474	46,262
01-210-54-00-5440	TELECOMMUNICATIONS	39,451	43,203	43,000	40,000		46,000	47,000	48,000	49,000	50,000
01-210-54-00-5452	POSTAGE & SHIPPING	750	639	1,100	800		1,100	1,100	1,100	1,100	1,100
01-210-54-00-5460	DUES & SUBSCRIPTIONS	11,980	10,430	12,000	12,000		12,000	12,000	12,000	12,000	12,000
01-210-54-00-5462	PROFESSIONAL SERVICES	36,376	40,460	46,000	46,000		75,000	75,000	75,000	75,000	50,000
01-210-54-00-5467	ADJUDICATION SERVICES	14,172	13,522	18,800	18,800		20,000	20,000	20,000	20,000	20,000
01-210-54-00-5469	NEW WORLD & LIVE SCAN	1,995	1,995	2,000	1,995		2,000	2,000	2,000	2,000	2,000
01-210-54-00-5472	KENDALL CO JUVENILE PROBATION	5,173	6,800	6,600	6,600		7,100	7,100	7,100	7,100	7,100
01-210-54-00-5485	RENTAL & LEASE PURCHASE	5,101	10,279	10,000	10,000		10,000	10,000	10,000	10,000	10,000
01-210-54-00-5488	OFFICE CLEANING	12,754	20,258	12,422	12,422		13,220	13,881	14,575	15,304	16,069
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	41,600	45,807	60,000	50,000		62,000	40,200	30,000	30,000	30,000
01-210-56-00-5600	WEARING APPAREL	15,044	16,295	15,000	15,000		17,000	17,000	17,000	17,000	17,000
01-210-56-00-5610	OFFICE SUPPLIES	4,701	4,392	4,500	4,500		4,500	4,500	4,500	4,500	4,500
01-210-56-00-5620	OPERATING SUPPLIES	41,033	25,202	17,000	17,000		18,000	18,000	18,000	18,000	18,000
01-210-56-00-5650	COMMUNITY SERVICES	3,297	3,834	3,500	3,500		3,500	3,500	3,500	3,500	3,500
01-210-56-00-5690	BALLISTIC VESTS	1,920	6,400	6,400	3,910		4,480	4,050	2,700	6,075	4,050

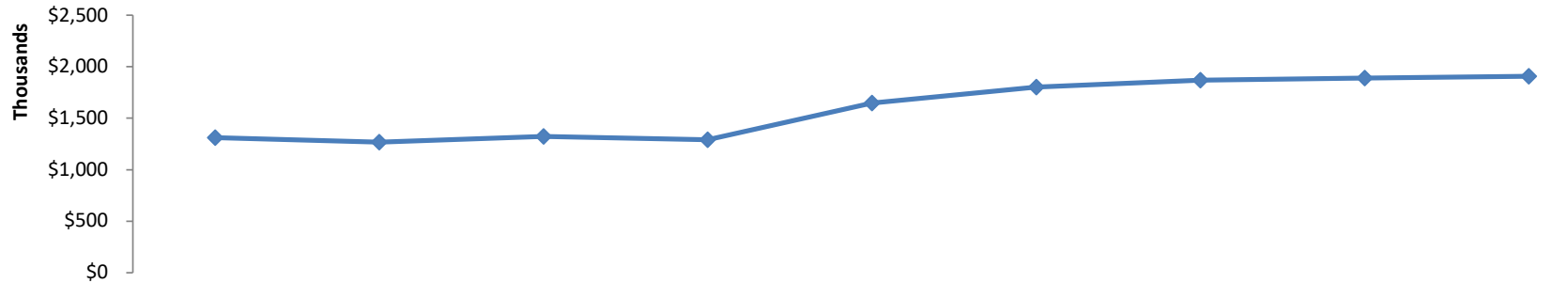
Account Number	Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-210-56-00-5695	GASOLINE	87,289	80,752	97,720	90,000	96,300	103,041	110,254	117,972	126,230
01-210-56-00-5696	AMMUNITION	8,921	7,931	8,000	7,934	9,000	9,000	9,000	9,000	9,000
Police Department Expenditures		\$ 6,177,039	6,641,462	\$ 7,192,653	\$ 7,022,615	\$ 7,642,307	\$ 8,015,366	\$ 8,475,676	\$ 8,558,668	\$ 8,931,520
				Under Budget	\$ (170,038)					

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Expenditures									
Salaries	\$ 745,841	\$ 740,567	\$ 802,901	\$ 796,250	\$ 1,018,621	\$ 1,074,266	\$ 1,106,287	\$ 1,139,269	\$ 1,173,240
Benefits	229,495	230,329	259,618	247,164	373,153	388,719	413,724	440,658	469,429
Contractual Services	306,960	273,730	226,606	213,822	229,398	312,511	322,938	283,620	235,494
Supplies	29,710	22,361	34,200	33,250	24,933	25,663	26,444	27,280	28,175
Total Community Development	\$ 1,312,006	\$ 1,266,987	\$ 1,323,325	\$ 1,290,486	\$ 1,646,105	\$ 1,801,159	\$ 1,869,393	\$ 1,890,827	\$ 1,906,338

Thousands



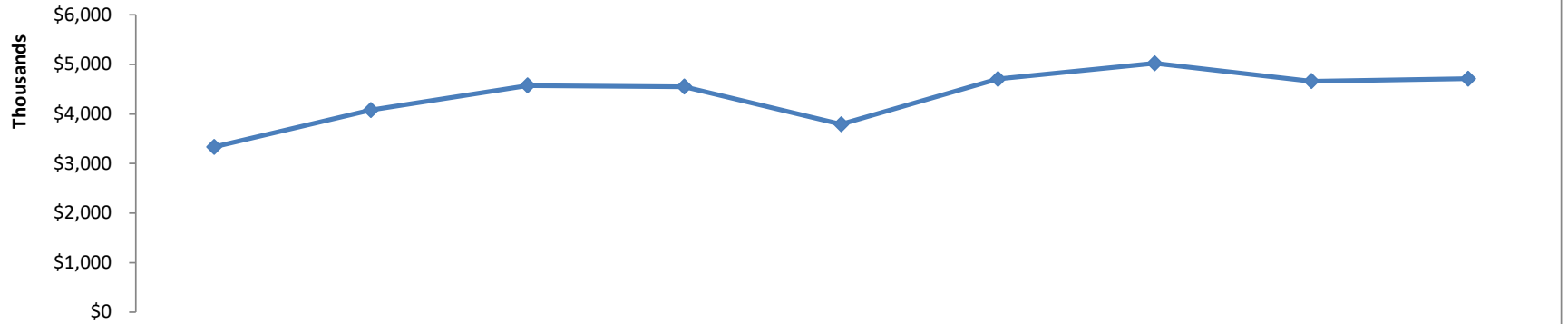
		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Community Development										
01-220-50-00-5010	SALARIES & WAGES	\$ 745,841	\$ 740,567	\$ 802,901	\$ 790,000	\$ 1,011,721	\$ 1,067,366	\$ 1,099,387	\$ 1,132,369	\$ 1,166,340
01-220-50-00-5015	PART-TIME SALARIES	-	-	-	6,250	6,900	6,900	6,900	6,900	6,900
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	60,301	46,776	47,403	49,000	68,030	73,755	78,166	83,003	88,059
01-220-52-00-5214	FICA CONTRIBUTION	55,514	54,967	60,043	60,043	75,525	79,679	82,069	84,531	87,067
01-220-52-00-5216	GROUP HEALTH INSURANCE	101,800	116,271	138,471	124,481	211,572	217,540	234,943	253,738	274,037
01-220-52-00-5222	GROUP LIFE INSURANCE	899	839	916	935	1,191	1,239	1,251	1,264	1,277
01-220-52-00-5223	DENTAL INSURANCE	9,550	10,032	11,321	11,202	15,114	14,681	15,415	16,186	16,995
01-220-52-00-5224	VISION INSURANCE	1,431	1,444	1,464	1,503	1,721	1,825	1,880	1,936	1,994
01-220-54-00-5412	TRAINING & CONFERENCES	4,074	2,244	7,850	3,000	9,500	9,500	9,500	9,500	9,500
01-220-54-00-5415	TRAVEL & LODGING	4,852	1,073	7,000	4,500	8,200	8,200	8,200	8,200	8,200
01-220-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	-	-	-	43,308	-	-	-
01-220-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	8,428	3,936	3,150	8,441	6,951	10,102	12,859	8,108	4,528
01-220-54-00-5426	PUBLISHING & ADVERTISING	397	1,846	2,500	2,500	2,500	2,500	2,500	2,500	2,500
01-220-54-00-5430	PRINTING & DUPLICATING	915	63	3,000	2,000	3,000	3,000	3,000	3,000	3,000
01-220-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-	-	9,528	7,374	7,668	7,976
01-220-54-00-5440	TELECOMMUNICATIONS	3,890	7,301	7,500	7,500	8,000	8,000	8,000	8,000	8,000
01-220-54-00-5452	POSTAGE & SHIPPING	258	343	500	500	500	500	500	500	500
01-220-54-00-5459	INSPECTIONS	87,120	125,200	145,000	75,000	120,000	120,000	120,000	120,000	120,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	1,290	2,376	4,000	4,000	4,500	4,500	4,500	4,500	4,500
01-220-54-00-5462	PROFESSIONAL SERVICES	192,143	114,719	30,000	90,000	50,000	77,000	130,000	95,000	50,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE	2,269	7,876	9,000	9,000	9,000	9,000	9,000	9,000	9,000
01-220-54-00-5488	OFFICE CLEANING	-	3,607	2,381	2,381	2,522	2,648	2,780	2,919	3,065
01-220-54-00-5490	VEHICLE MAINTENANCE SERVICES	1,324	3,146	4,725	5,000	4,725	4,725	4,725	4,725	4,725
01-220-56-00-5610	OFFICE SUPPLIES	1,785	2,894	2,500	2,500	3,500	3,500	3,500	3,500	3,500
01-220-56-00-5620	OPERATING SUPPLIES	18,342	11,435	21,000	21,000	11,000	11,000	11,000	11,000	11,000
01-220-56-00-5695	GASOLINE	9,583	8,032	10,700	9,750	10,433	11,163	11,944	12,780	13,675
Community Development Department Expenditures		\$ 1,312,006	1,266,987	\$ 1,323,325	\$ 1,290,486	\$ 1,646,105	\$ 1,801,159	\$ 1,869,393	\$ 1,890,827	\$ 1,906,338
				Under Budget	\$ (32,839)					

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Expenditures									
Salaries	\$ 601,702	\$ 652,572	\$ 979,659	\$ 761,300	\$ 958,794	\$ 1,009,878	\$ 1,039,274	\$ 1,069,552	\$ 1,100,739
Benefits	245,113	230,619	369,549	278,300	395,346	409,798	436,654	465,586	496,526
Contractual Services	2,374,766	3,074,016	3,058,054	3,349,810	2,277,415	3,123,666	3,376,334	2,957,841	2,942,828
Supplies	111,441	122,631	166,300	159,800	160,547	162,951	165,524	168,277	171,222
Total Public Works	\$ 3,333,022	\$ 4,079,838	\$ 4,573,562	\$ 4,549,210	\$ 3,792,102	\$ 4,706,293	\$ 5,017,786	\$ 4,661,256	\$ 4,711,315

Thousands



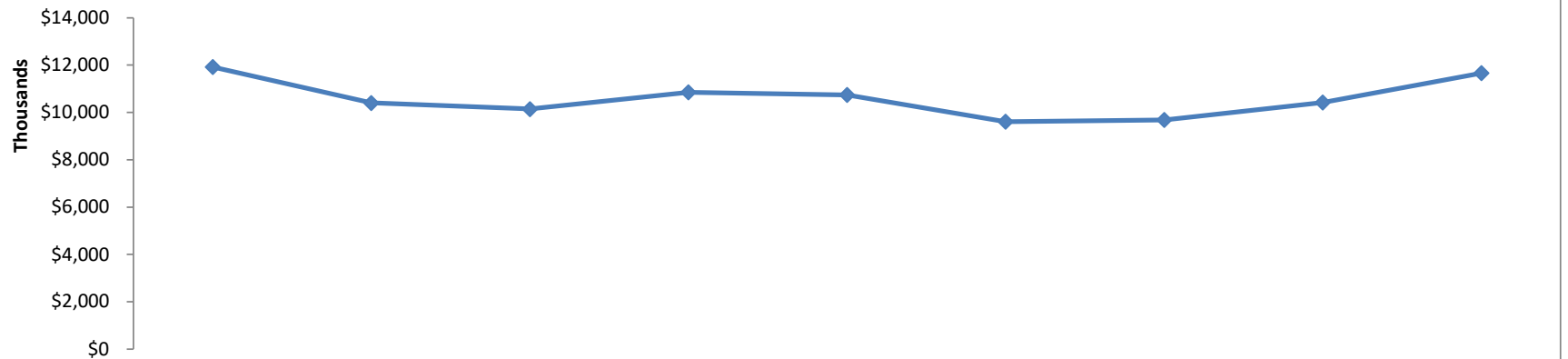
		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Public Works - Street Operations										
01-410-50-00-5010	SALARIES & WAGES	\$ 585,881	\$ 626,979	\$ 909,659	\$ 730,000	\$ 928,794	\$ 979,878	\$ 1,009,274	\$ 1,039,552	\$ 1,070,739
01-410-50-00-5015	PART-TIME SALARIES	-	-	40,000	1,300	-	-	-	-	-
01-410-50-00-5020	OVERTIME	15,821	25,593	30,000	30,000	30,000	30,000	30,000	30,000	30,000
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	48,355	41,038	55,477	48,000	64,471	69,783	73,892	78,398	83,106
01-410-52-00-5214	FICA CONTRIBUTION	45,443	48,959	72,699	58,000	70,915	74,815	77,059	79,371	81,752
01-410-52-00-5216	GROUP HEALTH INSURANCE	138,437	128,163	220,948	157,475	239,066	244,628	264,198	285,334	308,161
01-410-52-00-5222	GROUP LIFE INSURANCE	1,037	909	1,099	1,263	1,217	1,267	1,280	1,293	1,306
01-410-52-00-5223	DENTAL INSURANCE	10,387	10,157	17,032	11,998	17,544	17,042	17,894	18,789	19,728
01-410-52-00-5224	VISION INSURANCE	1,454	1,393	2,294	1,564	2,133	2,263	2,331	2,401	2,473
01-410-54-00-5412	TRAINING & CONFERENCES	1,311	3,605	10,000	1,500	15,000	15,000	15,000	15,000	15,000
01-410-54-00-5415	TRAVEL & LODGING	725	2,861	3,000	500	3,000	3,000	3,000	3,000	3,000
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	549,408	1,113,569	941,887	1,176,032	-	663,896	787,396	213,481	5,000
01-410-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	6,866	-	2,802	5,065	13,897	10,129	10,146	-	15,641
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	42,176	70,856	60,000	50,000	45,000	45,000	45,000	45,000	45,000
01-410-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-	-	57,166	44,247	46,007	47,856
01-410-54-00-5440	TELECOMMUNICATIONS	5,208	5,600	13,700	8,500	13,700	13,700	13,700	13,700	13,700
01-410-54-00-5455	MOSQUITO CONTROL	7,404	7,404	7,774	7,648	8,183	8,592	9,022	9,473	9,947
01-410-54-00-5458	TREE & STUMP MAINTENANCE	17,974	13,560	30,000	30,000	30,000	30,000	30,000	30,000	30,000
01-410-54-00-5462	PROFESSIONAL SERVICES	9,503	7,043	30,000	25,000	30,000	30,000	30,000	30,000	30,000
01-410-54-00-5483	JULIE SERVICES	3,439	3,778	4,500	4,500	4,500	4,500	4,500	4,500	4,500
01-410-54-00-5485	RENTAL & LEASE PURCHASE	10,059	8,169	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-410-54-00-5488	OFFICE CLEANING	1,260	1,437	1,801	1,801	1,897	9,000	9,450	9,923	10,419
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	104,338	85,252	80,000	125,000	65,000	43,550	32,500	32,500	32,500
01-410-56-00-5600	WEARING APPAREL	11,212	6,940	8,000	8,500	10,000	10,000	10,000	10,000	10,000
01-410-56-00-5620	OPERATING SUPPLIES	11,101	9,860	20,000	18,000	20,000	20,000	20,000	20,000	20,000
01-410-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	26,382	45,689	35,000	30,000	35,000	35,000	35,000	35,000	35,000
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	13,957	8,964	25,000	25,000	15,000	15,000	15,000	15,000	15,000
01-410-56-00-5640	REPAIR & MAINTENANCE	9,212	22,598	45,000	45,000	45,000	45,000	45,000	45,000	45,000
01-410-56-00-5665	JULIE SUPPLIES	1,005	1,864	1,200	1,200	1,200	1,200	1,200	1,200	1,200
01-410-56-00-5695	GASOLINE	38,572	26,716	32,100	32,100	34,347	36,751	39,324	42,077	45,022
Public Works - Street Department Expenditures		\$ 1,717,927	2,328,956	\$ 2,710,972	\$ 2,644,946	\$ 1,754,864	\$ 2,526,160	\$ 2,685,413	\$ 2,165,999	\$ 2,041,050
				Under Budget	\$ (66,026)					
Public Works - Health & Sanitation										
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	\$ 42,457	\$ 47,156	\$ 50,290	\$ 55,000	\$ 58,850	\$ 62,970	\$ 67,378	\$ 72,094	\$ 77,141
01-540-54-00-5442	GARBAGE SERVICES	1,565,018	\$ 1,696,046	1,804,020	1,840,000	1,968,800	2,106,616	2,254,079	2,411,865	2,580,696
01-540-54-00-5443	LEAF PICKUP	7,620	7,680	8,280	9,264	9,588	10,547	10,916	11,298	12,428
Public Works - Health & Sanitation Department Expenditures		\$ 1,615,095	1,750,882	\$ 1,862,590	\$ 1,904,264	\$ 2,037,238	\$ 2,180,133	\$ 2,332,373	\$ 2,495,257	\$ 2,670,265
				Over Budget	\$ 41,674					
Total Public Works - Street & Sanitation Department Expenditures		\$ 3,333,022	4,079,838	\$ 4,573,562	\$ 4,549,210	\$ 3,792,102	\$ 4,706,293	\$ 5,017,786	\$ 4,661,256	\$ 4,711,315
				Under Budget	\$ (24,352)					

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Expenditures									
Salaries	\$ 7,220	\$ 9,302	\$ 10,000	\$ 8,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Benefits	452,258	470,275	529,777	533,790	623,571	680,631	718,290	758,209	800,523
Contractual Services	3,569,597	3,736,692	5,230,413	4,910,331	4,191,416	3,879,325	3,742,085	2,912,315	2,353,544
Supplies	2,131	6,312	5,000	-	2,837	5,000	5,000	5,000	5,000
Contingency	-	-	75,000	-	-	75,000	75,000	75,000	75,000
Total Expenditures	\$ 4,031,206	\$ 4,222,581	\$ 5,850,190	\$ 5,452,621	\$ 4,827,824	\$ 4,649,956	\$ 4,550,375	\$ 3,760,524	\$ 3,244,067
Other Financing Uses	7,889,863	6,179,088	4,292,112	5,396,616	5,913,051	4,963,588	5,132,722	6,661,567	8,415,583
Total Admin Services & Transfers	\$ 11,921,069	\$ 10,401,669	\$ 10,142,302	\$ 10,849,237	\$ 10,740,875	\$ 9,613,544	\$ 9,683,097	\$ 10,422,091	\$ 11,659,650

Thousands



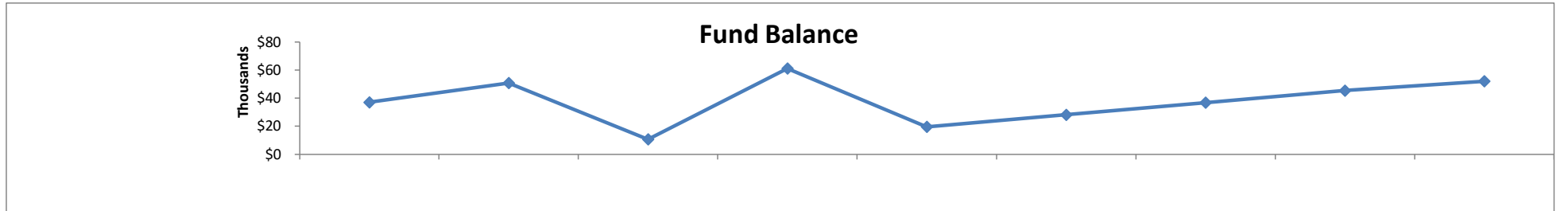
		FY 2023	FY 2024	FY 2025		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Administrative Services										
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	\$ 7,220	\$ 9,302	\$ 10,000	\$ 8,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	21,197	18,296	25,000	25,000	25,000	25,000	25,000	25,000	25,000
01-640-52-00-5231	LIABILITY INSURANCE	408,518	423,898	470,987	475,000	570,596	627,656	665,315	705,234	747,548
01-640-52-00-5240	RETIREES - GROUP HEALTH INSURANCE	22,464	27,946	33,790	33,790	27,975	27,975	27,975	27,975	27,975
01-640-52-00-5241	RETIREES - DENTAL INSURANCE	60	(43)	-	-	-	-	-	-	-
01-640-52-00-5242	RETIREES - VISION INSURANCE	19	178	-	-	-	-	-	-	-
01-640-54-00-5418	PURCHASING SERVICES	11,065	-	-	-	-	-	-	-	-
01-640-54-00-5423	IDOR ADMINISTRATION FEE	69,286	69,651	71,081	75,748	79,234	80,710	82,218	83,759	81,423
01-640-54-00-5427	GC HOUSING RENTAL ASSISTANCE	10,242	11,352	11,730	11,541	12,695	13,965	15,361	16,897	18,587
01-640-54-00-5434	GIS CONSORTIUM SERVICES	-	-	151,247	10,000	120,000	125,000	125,000	130,000	130,000
01-640-54-00-5439	AMUSEMENT TAX REBATE	32,836	15,751	-	-	-	-	-	-	-
01-640-54-00-5449	KENCOM	240,925	216,754	244,649	197,720	217,442	242,794	257,263	272,360	288,346
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	288,383	318,985	475,000	320,000	372,500	495,000	460,000	325,000	325,000
01-640-54-00-5453	BUILDINGS & GROUNDS CHARGEBACK	154,526	218,320	266,358	313,044	280,540	287,182	392,504	256,506	236,974
01-640-54-00-5456	CORPORATE COUNSEL	109,642	149,717	135,000	160,000	160,000	160,000	160,000	160,000	160,000
01-640-54-00-5461	LITIGATION COUNSEL	46,992	111,933	75,000	20,000	75,000	75,000	75,000	75,000	75,000
01-640-54-00-5462	PROFESSIONAL SERVICES	33,273	34,003	38,500	38,793	40,000	40,000	40,000	40,000	40,000
01-640-54-00-5463	SPECIAL COUNSEL	8,554	6,818	30,000	15,000	30,000	30,000	30,000	30,000	30,000
01-640-54-00-5465	ENGINEERING SERVICES	399,880	349,628	425,000	439,902	425,000	425,000	425,000	425,000	425,000
01-640-54-00-5473	KENDALL AREA TRANSIT	23,550	23,550	27,201	23,550	32,000	41,000	49,000	51,450	54,023
01-640-54-00-5478	SPECIAL CENSUS	-	-	900,000	899,950	-	-	-	-	-
01-640-54-00-5481	HOTEL TAX REBATE	137,264	140,288	153,000	157,500	157,500	157,500	157,500	157,500	157,500
01-640-54-00-5486	ECONOMIC DEVELOPMENT	172,820	176,205	189,368	189,368	198,836	204,801	210,945	217,273	223,791
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,370	1,501	1,576	1,534	1,611	1,692	1,777	-	-
01-640-54-00-5492	SALES TAX REBATE	1,038,657	1,093,188	1,215,000	1,150,000	1,100,000	600,000	600,000	-	-
01-640-54-00-5493	BUSINESS DISTRICT REBATE	582,036	575,072	595,703	623,644	634,058	644,681	655,517	666,570	102,900
01-640-54-00-5494	ADMISSIONS TAX REBATE	208,296	223,356	220,000	258,037	250,000	250,000	-	-	-
01-640-54-00-5499	BAD DEBT	-	620	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-640-56-00-5625	REIMBURSABLE REPAIRS	2,131	6,312	5,000	-	2,837	5,000	5,000	5,000	5,000
01-640-70-00-7799	CONTINGENCY	-	-	75,000	-	-	75,000	75,000	75,000	75,000
Administrative Services Department Expenditures		\$ 4,031,206	4,222,581	\$ 5,850,190	\$ 5,452,621	\$ 4,827,824	\$ 4,649,956	\$ 4,550,375	\$ 3,760,524	\$ 3,244,067
				Under Budget	\$ (397,569)					
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	\$ 2,902,227	\$ 1,843,512	\$ 449,642	\$ 1,555,416	\$ 2,437,018	\$ 480,229	\$ 486,036	\$ 1,265,617	\$ 1,115,949
01-640-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	803,877	799,779	387,344	387,344	-	915,593	1,051,846	1,655,357	1,598,446
01-640-99-00-9942	TRANSFER TO DEBT SERVICE	321,373	-	-	-	-	-	-	-	-
01-640-99-00-9952	TRANSFER TO SEWER	1,600,356	1,065,723	1,069,096	1,069,096	538,581	-	-	-	-
01-640-99-00-9979	TRANSFER TO PARKS & RECREATION	2,232,541	2,440,844	2,357,728	2,357,728	2,896,780	3,523,197	3,547,699	3,690,726	3,897,524

Account Number	Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS	29,489	29,230	28,302	27,032	40,672	44,569	47,141	49,867	52,757
01-640-99-00-9987	TRANSFER TO COUNTRYSIDE TIF	-	-	-	-	-	-	-	-	1,750,907
	Other Financing Uses	\$ 7,889,863	\$ 6,179,088	\$ 4,292,112	\$ 5,396,616	\$ 5,913,051	\$ 4,963,588	\$ 5,132,722	\$ 6,661,567	\$ 8,415,583
				Over Budget	\$ 1,104,504					
	Total General Fund Expenditures	\$ 16,270,246	\$ 17,749,572	\$ 20,677,679	\$ 19,953,883	\$ 19,825,562	\$ 21,172,819	\$ 21,997,964	\$ 21,024,501	\$ 20,999,663
				Under Budget	\$ (723,796)					
	(Transfers Out)	(7,889,863)	(6,179,088)	(4,292,112)	(5,396,616)	(5,913,051)	(4,963,588)	(5,132,722)	(6,661,567)	(8,415,583)
	General Fund Net Transfers	\$ (7,889,863)	\$ (6,179,088)	\$ (4,292,112)	\$ (5,396,616)	\$ (5,913,051)	\$ (4,963,588)	\$ (5,132,722)	\$ (6,661,567)	\$ (8,415,583)
	Surplus(Deficit)	369,505	320,904	(700,000)	-	-	-	-	-	(1,325,765)
	Fund Balance	\$ 10,996,607	\$ 11,317,511	\$ 10,996,607	\$ 11,317,511	\$ 11,317,511	\$ 11,317,511	\$ 11,317,511	\$ 11,317,511	\$ 9,991,746
	Fund Balance %	45.52%	47.30%	44.04%	44.64%	43.97%	43.30%	41.71%	40.88%	33.97%

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Revenues									
Taxes	\$ 21,501	\$ 24,017	\$ 24,000	\$ 24,030	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Total Revenues	\$ 21,501	\$ 24,017	\$ 24,000	\$ 24,030	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Expenditures									
Contractual Services	\$ 6,043	\$ 10,274	\$ 60,640	\$ 13,640	\$ 65,640	\$ 15,368	\$ 15,368	\$ 15,368	\$ 17,442
Total Expenditures	\$ 6,043	\$ 10,274	\$ 60,640	\$ 13,640	\$ 65,640	\$ 15,368	\$ 15,368	\$ 15,368	\$ 17,442
Surplus (Deficit)	\$ 15,458	\$ 13,743	\$ (36,640)	\$ 10,390	\$ (41,640)	\$ 8,632	\$ 8,632	\$ 8,632	\$ 6,558
Ending Fund Balance	\$ 37,034	\$ 50,777	\$ 10,771	\$ 61,167	\$ 19,527	\$ 28,159	\$ 36,791	\$ 45,423	\$ 51,981
	612.84%	494.23%	17.76%	448.44%	29.75%	183.23%	239.40%	295.57%	298.02%

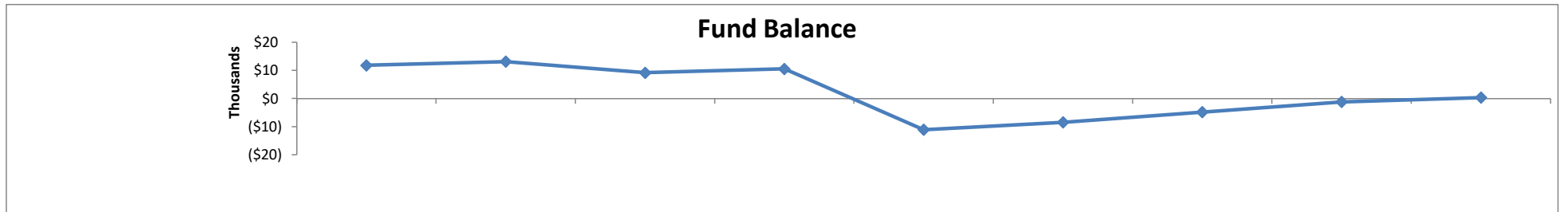


Account Number	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
<u>FOX HILL SSA FUND - 11</u>										
11-000-40-00-4000	PROPERTY TAXES	\$ 21,501	\$ 24,017	\$ 24,000	\$ 24,030	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
	Fox Hill SSA Revenues	21,501	\$ 24,017	\$ 24,000	\$ 24,030	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
				Over Budget	\$ 30					
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	\$ 6,043	\$ 10,274	\$ 60,640	\$ 13,640	\$ 65,640	\$ 15,368	\$ 15,368	\$ 15,368	\$ 17,442
	Fox Hill SSA Expenditures	\$ 6,043	\$ 10,274	\$ 60,640	\$ 13,640	\$ 65,640	\$ 15,368	\$ 15,368	\$ 15,368	\$ 17,442
				Under Budget	\$ (47,000)					
	Surplus(Deficit)	15,458	13,743	(36,640)	10,390	(41,640)	8,632	8,632	8,632	6,558
	Fund Balance	\$ 37,034	\$ 50,777	\$ 10,771	\$ 61,167	\$ 19,527	\$ 28,159	\$ 36,791	\$ 45,423	\$ 51,981

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Revenues									
Taxes	\$ 21,000	\$ 21,015	\$ 21,000	\$ 21,026	\$ 22,000	\$ 23,000	\$ 24,000	\$ 24,000	\$ 24,000
Total Revenues	\$ 21,000	\$ 21,015	\$ 21,000	\$ 21,026	\$ 22,000	\$ 23,000	\$ 24,000	\$ 24,000	\$ 24,000
Expenditures									
Contractual Services	\$ 11,600	\$ 19,670	\$ 23,640	\$ 23,640	\$ 43,640	\$ 20,368	\$ 20,368	\$ 20,368	\$ 22,442
Total Expenditures	\$ 11,600	\$ 19,670	\$ 23,640	\$ 23,640	\$ 43,640	\$ 20,368	\$ 20,368	\$ 20,368	\$ 22,442
Surplus (Deficit)	\$ 9,400	\$ 1,345	\$ (2,640)	\$ (2,614)	\$ (21,640)	\$ 2,632	\$ 3,632	\$ 3,632	\$ 1,558
Ending Fund Balance	\$ 11,786	\$ 13,131	\$ 9,161	\$ 10,517	\$ (11,123)	\$ (8,491)	\$ (4,859)	\$ (1,227)	\$ 331
	101.60%	66.76%	38.75%	44.49%	-25.49%	-41.69%	-23.86%	-6.02%	1.47%

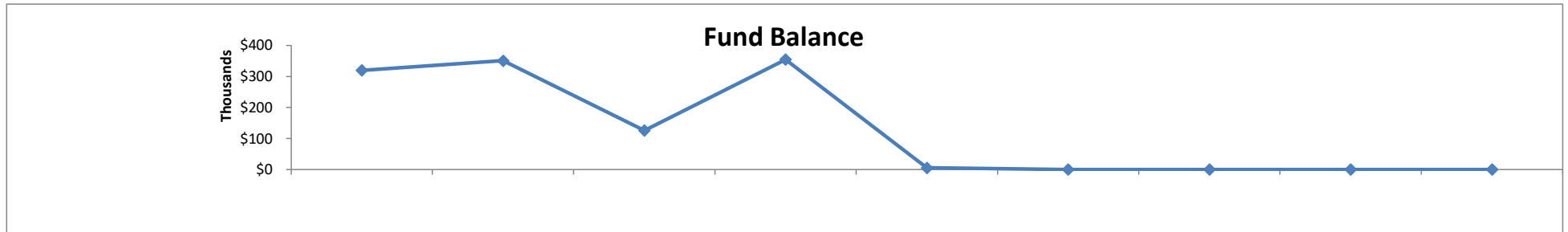


Account Number	Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>SUNFLOWER SSA FUND - 12</u>										
12-000-40-00-4000	PROPERTY TAXES	\$ 21,000	\$ 21,015	\$ 21,000	\$ 21,026	\$ 22,000	\$ 23,000	\$ 24,000	\$ 24,000	\$ 24,000
	Sunflower SSA Revenues	\$ 21,000	\$ 21,015	\$ 21,000	\$ 21,026	\$ 22,000	\$ 23,000	\$ 24,000	\$ 24,000	\$ 24,000
				Over Budget	\$ 26					
12-112-54-00-5416	POND MAINTENANCE	\$ 5,160	\$ 2,580	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	6,440	17,090	\$ 18,640	\$ 18,640	38,640	\$ 15,368	\$ 15,368	15,368	17,442
	Sunflower SSA Expenditures	\$ 11,600	\$ 19,670	\$ 23,640	\$ 23,640	\$ 43,640	\$ 20,368	\$ 20,368	\$ 20,368	\$ 22,442
				Under Budget	\$ -					
	Surplus(Deficit)	9,400	1,345	(2,640)	(2,614)	(21,640)	2,632	3,632	3,632	1,558
	Fund Balance	\$ 11,786	\$ 13,131	\$ 9,161	\$ 10,517	\$ (11,123)	\$ (8,491)	\$ (4,859)	\$ (1,227)	\$ 331
		101.60%	66.76%	38.75%	44.49%	-25.49%	-41.69%	-23.86%	-6.02%	1.47%

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Revenues									
Intergovernmental	\$ 1,177,614	\$ 1,103,169	\$ 1,062,562	\$ 1,129,012	\$ 1,120,830	\$ 1,140,097	\$ 1,321,131	\$ 1,344,404	\$ 1,368,144
Investment Earnings	79,709	27,859	5,000	13,500	5,000	5,000	5,000	5,000	5,000
Reimbursements	-	-	-	1,326	-	-	-	-	-
Total Revenues	\$ 1,257,323	\$ 1,131,028	\$ 1,067,562	\$ 1,143,838	\$ 1,125,830	\$ 1,145,097	\$ 1,326,131	\$ 1,349,404	\$ 1,373,144
Expenditures									
Supplies	\$ 125,624	\$ 122,122	\$ 190,000	\$ 140,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Capital Outlay	1,081,272	977,770	1,000,000	1,000,000	1,325,000	1,000,741	1,176,131	1,199,404	1,223,144
Total Expenditures	\$ 1,206,896	\$ 1,099,892	\$ 1,190,000	\$ 1,140,000	\$ 1,475,000	\$ 1,150,741	\$ 1,326,131	\$ 1,349,404	\$ 1,373,144
Surplus (Deficit)	\$ 50,427	\$ 31,136	\$ (122,438)	\$ 3,838	\$ (349,170)	\$ (5,644)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 319,840	\$ 350,976	\$ 125,921	\$ 354,814	\$ 5,644	\$ -	\$ -	\$ -	\$ -

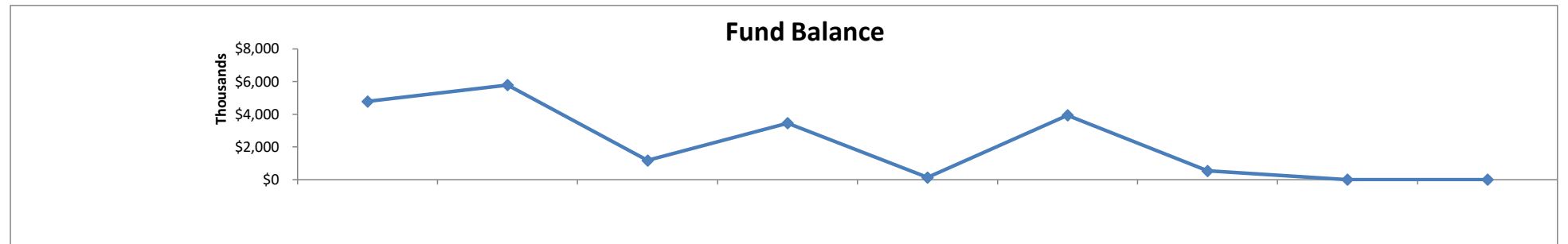


Account Number	Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030		
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected		
<u>MOTOR FUEL TAX FUND - 15</u>												
15-000-41-00-4112	MOTOR FUEL TAX	\$ 469,439	488,700	485,138	484,062	464,467	473,756	561,036	572,256	583,702		
15-000-41-00-4113	MFT HIGH GROWTH	123,724	157,443	123,724	157,443	157,443	157,443	157,443	157,443	157,443		
15-000-41-00-4114	TRANSPORTATION RENEWAL TAX	375,514	457,026	453,700	487,507	498,920	508,898	602,652	614,705	626,999		
15-000-41-00-4115	REBUILD ILLINOIS	208,937	-	-	-	-	-	-	-	-		
15-000-45-00-4500	INVESTMENT EARNINGS	79,709	27,859	5,000	13,500	5,000	5,000	5,000	5,000	5,000		
15-000-46-00-4690	REIMB - MISCELLANEOUS	-	-	-	1,326	-	-	-	-	-		
Motor Fuel Tax Revenues				\$ 1,257,323	\$ 1,131,028	\$ 1,067,562	\$ 1,143,838	\$ 1,125,830	\$ 1,145,097	\$ 1,326,131	\$ 1,349,404	\$ 1,373,144
				Over Budget	\$ 76,276							
15-155-56-00-5618	SALT	\$ 125,624	\$ 122,122	\$ 190,000	\$ 140,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000		
15-155-60-00-6025	ROAD TO BETTER ROADS PROGRAM	1,000,000	952,369	1,000,000	1,000,000	1,325,000	1,000,741	1,176,131	1,199,404	1,223,144		
15-155-60-00-6028	PAVEMENT STRIPING PROGRAM	50,528	25,401	-	-	-	-	-	-	-		
15-155-60-00-6079	ROUTE 47 EXPANSION	30,744	-	-	-	-	-	-	-	-		
Motor Fuel Tax Expenditures				\$ 1,206,896	\$ 1,099,892	\$ 1,190,000	\$ 1,140,000	\$ 1,475,000	\$ 1,150,741	\$ 1,326,131	\$ 1,349,404	\$ 1,373,144
				Under Budget	\$ (50,000)							
Surplus(Deficit)				50,427	31,136	(122,438)	3,838	(349,170)	(5,644)	-	-	-
Fund Balance				\$ 319,840	\$ 350,976	\$ 125,921	\$ 354,814	\$ 5,644	\$ -	\$ -	\$ -	\$ -

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Revenues									
Intergovernmental	\$ 29,777	\$ 3,113	\$ 321,250	\$ 419,595	\$ 44,296	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	465,106	469,775	103,000	98,000	105,000	105,000	105,000	105,000	105,000
Charges for Service	880,006	906,544	929,575	935,000	963,050	982,311	1,001,957	1,021,996	1,042,436
Investment Earnings	36,964	94,689	20,000	46,600	5,000	50,000	10,000	5,000	5,000
Reimbursements	1,014,482	34,941	1,250,518	1,149,268	4,106,314	396,600	275,759	780,650	-
Total Revenues	\$ 2,426,335	\$ 1,509,062	\$ 2,624,343	\$ 2,648,463	\$ 5,223,660	\$ 1,533,911	\$ 1,392,716	\$ 1,912,646	\$ 1,152,436
Other Financing Sources	2,902,227	1,843,512	449,642	1,555,416	2,437,018	9,574,698	486,036	1,265,617	1,115,949
Total Revenues and Transfers	\$ 5,328,562	\$ 3,352,574	\$ 3,073,985	\$ 4,203,879	\$ 7,660,678	\$ 11,108,609	\$ 1,878,752	\$ 3,178,263	\$ 2,268,385
Expenditures									
Contractual Services	\$ 75,921	\$ 140,673	\$ 227,675	\$ 222,675	\$ 140,332	\$ 243,391	\$ 157,497	\$ 166,587	\$ 176,222
Supplies	78,460	69,375	100,000	111,000	165,000	165,000	165,000	165,000	165,000
Capital Outlay	2,131,182	1,721,460	6,940,000	5,784,208	10,315,833	5,728,259	3,797,605	2,210,246	756,856
Debt Service	319,338	313,038	316,738	316,738	315,138	1,105,603	1,112,450	1,106,900	1,115,150
Total Expenditures	\$ 2,604,901	\$ 2,244,546	\$ 7,584,413	\$ 6,434,621	\$ 10,936,303	\$ 7,242,253	\$ 5,232,552	\$ 3,648,733	\$ 2,213,228
Other Financing Uses	104,209	104,627	104,034	104,034	55,366	54,738	54,948	55,087	55,157
Total Expenditures & Transfers	\$ 2,709,110	\$ 2,349,173	\$ 7,688,447	\$ 6,538,655	\$ 10,991,669	\$ 7,296,991	\$ 5,287,500	\$ 3,703,820	\$ 2,268,385
Surplus (Deficit)	\$ 2,619,452	\$ 1,003,401	\$ (4,614,462)	\$ (2,334,776)	\$ (3,330,991)	\$ 3,811,618	\$ (3,408,748)	\$ (525,557)	\$ -
Ending Fund Balance	\$ 4,785,053	\$ 5,788,454	\$ 1,164,373	\$ 3,453,678	\$ 122,687	\$ 3,934,305	\$ 525,557	\$ -	\$ -



		FY 2023		FY 2024		FY 2025		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029		FY 2030	
Account Number	Description	Actual		Actual		Adopted		Projected		Adopted		Projected		Projected		Projected		Projected	
<u>CITY-WIDE CAPITAL FUND - 23</u>																			
23-000-41-00-4160	FEDERAL GRANTS - ARPA DRAINAGE DISTRICT	\$	-	\$	-	\$	275,000	\$	419,595	\$	-	\$	-	\$	-	\$	-	\$	-
23-000-41-00-4163	FEDERAL GRANTS - STP BRISTOL RIDGE		29,777		3,113		2,250		-		-		-		-		-		-
23-000-41-00-4165	FEDERAL GRANTS - STP VAN EMMON		-		-		44,000		-		44,296		-		-		-		-
23-000-42-00-4210	BUILDING PERMITS		276,710		226,244		-		-		-		-		-		-		-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL		14,396		11,531		3,000		18,000		5,000		5,000		5,000		5,000		5,000
23-000-42-00-4222	ROAD CONTRIBUTION FEES		174,000		232,000		100,000		80,000		100,000		100,000		100,000		100,000		100,000
23-000-44-00-4440	ROAD INFRASTRUCTURE FEES		880,006		906,544		929,575		935,000		963,050		982,311		1,001,957		1,021,996		1,042,436
23-000-45-00-4500	INVESTMENT EARNINGS		36,964		94,689		20,000		46,600		5,000		50,000		10,000		5,000		5,000
23-000-46-00-4606	REIMB - COM ED		-		-		90,000		50,000		-		-		75,759		-		-
23-000-46-00-4612	REIMB - GRANDE RESERVE IMPROVEMENTS		976,593		16,284		960,000		114,500		1,050,000		225,000		200,000		780,650		-
23-000-46-00-4618	REIMB - BRISTOL BAY ANNEX		-		-		-		-		-		171,600		-		-		-
23-000-46-00-4619	REIMB - FAXON & BEECHER ROADS		-		-		-		195,000		2,880,000		-		-		-		-
23-000-46-00-4624	REIMB - WHISPERING MEADOWS		-		-		-		583,686		176,314		-		-		-		-
23-000-46-00-4636	REIMB - RAINTREE VILLAGE		4,377		-		200,518		200,518		-		-		-		-		-
23-000-46-00-4690	REIMB - MISCELLANEOUS		33,512		18,657		-		5,564		-		-		-		-		-
City-Wide Capital Revenues		\$	2,426,335	\$	1,509,062	\$	2,624,343	\$	2,648,463	\$	5,223,660	\$	1,533,911	\$	1,392,716	\$	1,912,646	\$	1,152,436
						Over Budget	\$	24,120											
23-000-49-00-4900	BOND PROCEEDS		-		-		-		-		-		8,625,000		-		-		-
23-000-49-00-4903	PREMIUM ON BOND ISSUANCE		-		-		-		-		-		469,469		-		-		-
23-000-49-00-4901	TRANSFER FROM GENERAL		2,902,227		1,843,512		449,642		1,555,416		2,437,018		480,229		486,036		1,265,617		1,115,949
Other Financing Sources		\$	2,902,227	\$	1,843,512	\$	449,642	\$	1,555,416	\$	2,437,018	\$	9,574,698	\$	486,036	\$	1,265,617	\$	1,115,949
						Over Budget	\$	1,105,774											
Total City-Wide Capital Revenues & Transfers		\$	5,328,562	\$	3,352,574	\$	3,073,985	\$	4,203,879	\$	7,660,678	\$	11,108,609	\$	1,878,752	\$	3,178,263	\$	2,268,385
						Over Budget	\$	1,129,894											
City-Wide Capital Expenditures																			
23-230-54-00-5402	BOND ISSUANCE COSTS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	94,469	\$	-	\$	-	\$	-
23-230-54-00-5462	PROFESSIONAL SERVICES		1,024		1,000		5,000		-		-		-		-		-		-
23-230-54-00-5465	ENGINEERING SERVICES		14,054		-		90,000		90,000		-		-		-		-		-
23-230-54-00-5482	STREET LIGHTING		59,880		138,890		127,200		127,200		134,832		142,922		151,497		160,587		170,222
23-230-54-00-5498	PAYING AGENT FEES		475		475		475		475		500		1,000		1,000		1,000		1,000
23-230-54-00-5499	BAD DEBT		488		308		5,000		5,000		5,000		5,000		5,000		5,000		5,000
23-230-56-00-5619	SIGNS		17,162		11,002		20,000		30,000		40,000		40,000		40,000		40,000		40,000
23-230-56-00-5632	ASPHALT PATCHING		9,715		-		10,000		4,000		5,000		5,000		5,000		5,000		5,000
23-230-56-00-5637	SIDEWALK CONSTRUCTION SUPPLIES		5,906		3,296		15,000		7,000		20,000		20,000		20,000		20,000		20,000
23-230-56-00-5642	STREET LIGHTING & OTHER SUPPLIES		45,677		55,077		55,000		70,000		100,000		100,000		100,000		100,000		100,000
23-230-60-00-6005	FOX HILL IMPROVEMENTS		135,732		-		30,000		30,000		-		-		-		-		-
23-230-60-00-6012	MILL ROAD IMPROVEMENTS		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		654,891		907,111		872,000		654,748		355,000		679,259		453,869		430,596		406,856

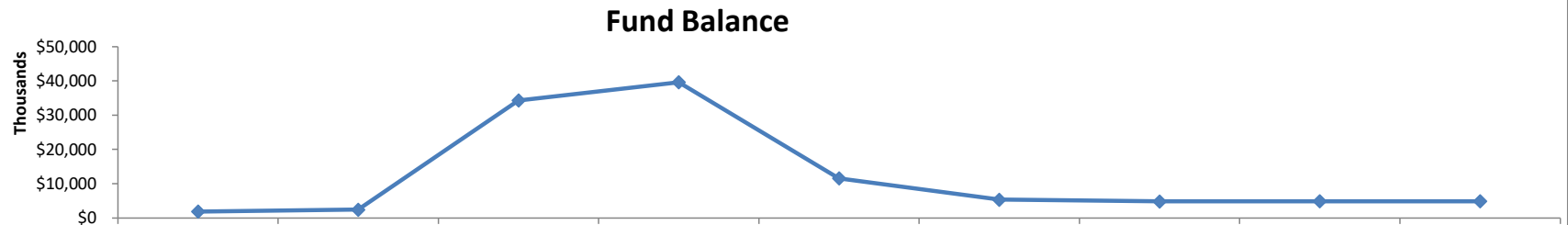
		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
23-230-60-00-6028	RTBR PROGRAM - SUBDIVISION PAVING	-	-	3,750,000	4,075,766	3,810,565	3,357,000	2,365,000	-	-
23-230-60-00-6032	BRISTOL RIDGE ROAD IMPROVEMENTS	128,958	6,832	13,000	5,000	10,000	-	-	-	-
23-230-60-00-6034	DRAINAGE DISTRICT IMPROVEMENTS	-	-	275,000	419,595	-	-	-	-	-
23-230-60-00-6035	RTE 47 IMPROV (WATER PARK WAY / JERICHO)	-	-	150,000	-	171,908	-	42,977	-	-
23-230-60-00-6039	RTE 47 IMPROV (KENNEDY / WATER PARK WAY)	-	-	180,000	-	200,000	200,000	200,000	-	-
23-230-60-00-6040	KENNEDY ROAD (EMERALD LN / FREEDOM DR)	-	-	125,000	114,500	215,000	225,000	200,000	780,650	-
23-230-60-00-6041	SIDEWALK REPLACEMENT PROGRAM	171,753	153,100	200,000	165,484	450,000	400,000	200,000	200,000	200,000
23-230-60-00-6044	RTE 47 & RTE 71 IMPROV (RT 71 / CATON FARM)	-	-	90,000	-	100,000	100,000	100,000	-	-
23-230-60-00-6045	TREE REPLACEMENT PROGRAM	-	-	30,000	12,500	50,000	100,000	100,000	100,000	100,000
23-230-60-00-6046	FAXON & BEECHER ROAD IMPROVEMENTS	-	-	-	195,000	2,955,000	-	-	-	-
23-230-60-00-6049	ADAMS & VAN EMMON IMPROVEMENTS	-	-	-	-	360,000	-	-	-	-
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	-	99,832	-	-	-	-	-	-	-
23-230-60-00-6061	WHISPERING MEADOWS - STORM SEWER PROJECT	-	-	-	27,000	346,710	-	-	-	-
23-230-60-00-6062	PRAIRIE POINTE PEDESTRIAN BRIDGE	-	-	50,000	-	50,000	-	-	-	-
23-230-60-00-6064	RTE 126 & MILL INTERSECTION IMPROVEMENTS	-	-	-	-	-	-	60,000	699,000	-
23-230-60-00-6069	QUIET ZONE PROJECTS	-	-	-	-	96,000	-	-	-	50,000
23-230-60-00-6071	BASELINE ROAD IMPROVEMENTS	36,900	515,964	-	-	-	-	-	-	-
23-230-60-00-6085	CORNEILS ROAD IMPROVEMENTS	-	-	90,000	50,000	-	-	75,759	-	-
23-230-60-00-6087	KENNEDY ROAD (FREEDOM PLACE)	101,671	15,738	835,000	-	835,000	-	-	-	-
23-230-60-00-6088	KENNEDY ROAD (NORTH)	420,836	546	-	-	-	-	-	-	-
23-230-60-00-6089	VAN EMMON STREET IMPROVEMENTS	-	22,337	65,000	34,615	147,650	-	-	-	-
23-230-60-00-6094	KENNEDY ROAD BIKE TRAIL	31,909	-	-	-	-	-	-	-	-
23-230-60-00-6098	BRISTOL BAY SUBDIVISION	-	-	52,000	-	30,000	667,000	-	-	-
Debt Service - 2026 Bond										
23-230-76-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	525,000	415,000	435,000	460,000
23-230-76-00-8050	INTEREST PAYMENT	-	-	-	-	-	267,215	376,250	355,500	333,750
Debt Service - 2014A Bond										
23-230-78-00-8000	PRINCIPAL PAYMENT	210,000	210,000	220,000	220,000	225,000	230,000	245,000	250,000	265,000
23-230-78-00-8050	INTEREST PAYMENT	109,338	103,038	96,738	96,738	90,138	83,388	76,200	66,400	56,400
	City-Wide Capital Expenditures	\$ 2,604,901	\$ 2,244,546	\$ 7,584,413	\$ 6,434,621	\$ 10,936,303	\$ 7,242,253	\$ 5,232,552	\$ 3,648,733	\$ 2,213,228
				Under Budget	\$ (1,149,792)					
23-230-99-00-9951	TRANSFER TO WATER	\$ 104,209	\$ 104,627	\$ 104,034	\$ 104,034	55,366	\$ 54,738	\$ 54,948	\$ 55,087	\$ 55,157
	Other Financing Uses	\$ 104,209	\$ 104,627	\$ 104,034	\$ 104,034	\$ 55,366	\$ 54,738	\$ 54,948	\$ 55,087	\$ 55,157
				Under Budget	\$ -					
	City-Wide Capital Expenditures & Transfers	\$ 2,709,110	\$ 2,349,173	\$ 7,688,447	\$ 6,538,655	\$ 10,991,669	\$ 7,296,991	\$ 5,287,500	\$ 3,703,820	\$ 2,268,385
				Under Budget	\$ (1,149,792)					
	Total City-Wide Capital Fund Expenditures	\$ 2,604,901	\$ 2,244,546	\$ 7,584,413	\$ 6,434,621	\$ 10,936,303	\$ 7,242,253	\$ 5,232,552	\$ 3,648,733	\$ 2,213,228
				Under Budget	\$ (1,149,792)					

Account Number	Description	FY 2023		FY 2024		FY 2025		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029		FY 2030	
		Actual		Actual		Adopted		Projected		Adopted		Projected		Projected		Projected		Projected	
	Transfers In	\$	2,902,227	\$	1,843,512	\$	449,642	\$	1,555,416	\$	2,437,018	\$	9,574,698	\$	486,036	\$	1,265,617	\$	1,115,949
	(Transfers Out)		(104,209)		(104,627)		(104,034)		(104,034)		(55,366)		(54,738)		(54,948)		(55,087)		(55,157)
	City-Wide Capital Fund Net Transfers	\$	2,798,018	\$	1,738,885	\$	345,608	\$	1,451,382	\$	2,381,652	\$	9,519,960	\$	431,088	\$	1,210,530	\$	1,060,792
	Surplus(Deficit)		2,619,452		1,003,401		(4,614,462)		(2,334,776)		(3,330,991)		3,811,618		(3,408,748)		(525,557)		-
	Fund Balance	\$	4,785,053	\$	5,788,454	\$	1,164,373	\$	3,453,678	\$	122,687	\$	3,934,305	\$	525,557	\$	-	\$	-

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Revenues									
Licenses & Permits	\$ 168,005	\$ 292,366	\$ 30,000	\$ 170,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Charges for Service	199,586	280,386	320,039	378,697	341,181	352,088	459,588	325,399	308,405
Investment Earnings	47,981	39,191	600,000	175,000	650,000	200,000	10,000	15,000	15,000
Miscellaneous	55,863	3,146	514,408	-	514,408	-	-	-	-
Total Revenues	\$ 471,435	\$ 615,089	\$ 1,464,447	\$ 723,697	\$ 1,535,589	\$ 582,088	\$ 499,588	\$ 370,399	\$ 353,405
Other Financing Sources	803,877	1,499,779	41,923,711	40,572,359	2,196,406	2,709,959	2,845,714	3,447,227	3,390,148
Total Revenues and Transfers	\$ 1,275,312	\$ 2,114,868	\$ 43,388,158	\$ 41,296,056	\$ 3,731,995	\$ 3,292,047	\$ 3,345,302	\$ 3,817,626	\$ 3,743,553
Expenditures									
Salaries	\$ 62,741	\$ 149,698	\$ 170,331	\$ 165,750	\$ 181,423	\$ 191,346	\$ 197,056	\$ 202,938	\$ 208,996
Benefits	13,409	47,200	51,756	61,767	63,361	66,061	70,219	74,694	79,471
Contractual Services	241,287	114,203	596,517	440,278	157,250	164,882	163,305	160,317	160,440
Supplies	50,660	54,618	66,500	81,500	51,500	51,500	51,500	51,500	51,500
Capital Outlay	8,238,317	409,647	8,542,000	2,508,245	27,882,187	5,771,124	170,000	28,200	-
Debt Service	805,244	799,779	1,910,857	803,724	3,491,811	3,238,944	3,238,194	3,234,594	3,233,144
Total Expenditures	\$ 9,411,658	\$ 1,575,145	\$ 11,337,961	\$ 4,061,264	\$ 31,827,532	\$ 9,483,857	\$ 3,890,274	\$ 3,752,243	\$ 3,733,551
Surplus (Deficit)	\$ (8,136,346)	\$ 539,723	\$ 32,050,197	\$ 37,234,792	\$ (28,095,537)	\$ (6,191,810)	\$ (544,972)	\$ 65,383	\$ 10,002
Ending Fund Balance	\$ 1,865,907	\$ 2,405,630	\$ 34,272,751	\$ 39,640,422	\$ 11,544,885	\$ 5,353,075	\$ 4,808,103	\$ 4,873,486	\$ 4,883,488



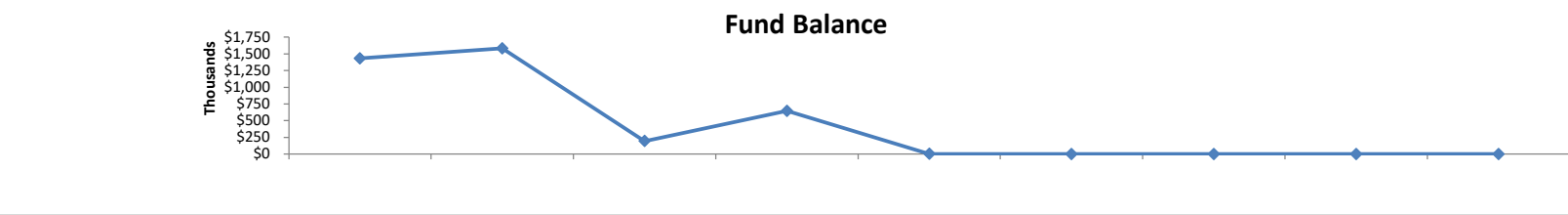
		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>BUILDINGS & GROUNDS FUND - 24</u>										
24-000-42-00-4218	DEVELOPMENT FEES - MUNICIPAL BLDG	\$ 168,005	\$ 292,366	\$ 30,000	\$ 170,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
24-000-44-00-4416	BUILDINGS & GROUNDS CHARGEBACK	199,586	280,386	320,039	378,697	341,181	352,088	459,588	325,399	308,405
24-000-45-00-4500	INVESTMENT EARNINGS	47,981	39,191	600,000	175,000	650,000	200,000	10,000	15,000	15,000
24-000-48-00-4850	MISCELLANEOUS INCOME	55,863	3,146	514,408	-	514,408	-	-	-	-
	Buildings & Grounds Revenues	\$ 471,435	\$ 615,089	\$ 1,464,447	\$ 723,697	\$ 1,535,589	\$ 582,088	\$ 499,588	\$ 370,399	\$ 353,405
				Under Budget	\$ (740,750)					
24-000-49-00-4900	BOND PROCEEDS	-	-	39,210,000	38,650,000	-	-	-	-	-
24-000-49-00-4901	TRANSFER FROM GENERAL	803,877	799,779	387,344	387,344	-	915,593	1,051,846	1,655,357	1,598,446
24-000-49-00-4903	PREMIUM ON BOND ISSUANCE	-	-	1,184,017	1,535,015	-	-	-	-	-
24-000-49-00-4910	SALE OF CAPITAL ASSETS	-	700,000	405,000	-	405,000	-	-	-	-
24-000-49-00-4951	TRANSFER FROM WATER	-	-	368,675	-	895,703	897,183	896,934	895,935	895,851
24-000-49-00-4952	TRANSFER FROM SEWER	-	-	368,675	-	895,703	897,183	896,934	895,935	895,851
	Other Financing Sources	\$ 803,877	\$ 1,499,779	\$ 41,923,711	\$ 40,572,359	\$ 2,196,406	\$ 2,709,959	\$ 2,845,714	\$ 3,447,227	\$ 3,390,148
				Under Budget	\$ (1,351,352)					
	Buildings & Grounds Revenues & Transfers	\$ 1,275,312	\$ 2,114,868	\$ 43,388,158	\$ 41,296,056	\$ 3,731,995	\$ 3,292,047	\$ 3,345,302	\$ 3,817,626	\$ 3,743,553
				Under Budget	\$ (2,092,102)					
Building & Grounds Expenditures										
24-216-50-00-5010	SALARIES & WAGES	\$ 60,247	\$ 149,445	\$ 169,331	\$ 165,000	\$ 180,423	\$ 190,346	\$ 196,056	\$ 201,938	\$ 207,996
24-216-50-00-5020	OVERTIME	2,494	253	1,000	750	1,000	1,000	1,000	1,000	1,000
24-216-52-00-5212	RETIREMENT PLAN CONTRIBUTION	5,155	9,512	10,056	10,250	12,199	13,153	13,940	14,802	15,704
24-216-52-00-5214	FICA CONTRIBUTION	5,098	11,508	12,827	12,827	13,568	14,314	14,743	15,185	15,641
24-216-52-00-5216	GROUP HEALTH INSURANCE	1,950	22,881	25,221	35,033	33,509	34,437	37,192	40,167	43,380
24-216-52-00-5222	GROUP LIFE INSURANCE	123	332	248	253	274	305	308	311	314
24-216-52-00-5223	DENTAL INSURANCE	931	2,618	3,016	3,016	3,423	3,420	3,591	3,771	3,960
24-216-52-00-5224	VISION INSURANCE	152	349	388	388	388	432	445	458	472
24-216-54-00-5402	BOND ISSUANCE COSTS	-	-	394,017	185,015	-	-	-	-	-
24-216-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	-	55,000	-	-	-	-	-
24-216-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	1,959	-	1,688	-	3,821	3,105	-	-
24-216-54-00-5432	FACILITY MANAGEMENT SERVICES	61,914	-	-	-	-	-	-	-	-
24-216-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-	-	3,811	2,950	3,067	3,190
24-216-54-00-5440	TELECOMMUNICATIONS	3,151	1,050	1,500	1,100	1,250	1,250	1,250	1,250	1,250
24-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	175,711	97,900	195,000	195,000	150,000	150,000	150,000	150,000	150,000
24-216-54-00-5462	PROFESSIONAL SERVICES	36	12,819	5,000	2,000	5,000	5,000	5,000	5,000	5,000
24-216-54-00-5498	PAYING AGENT FEES	475	475	1,000	475	1,000	1,000	1,000	1,000	1,000
24-216-56-00-5600	WEARING APPAREL	1,747	810	1,500	1,500	1,500	1,500	1,500	1,500	1,500
24-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	48,913	53,808	65,000	80,000	50,000	50,000	50,000	50,000	50,000
24-216-60-00-6017	PROPERTY ACQUISITION	-	-	1,750,000	-	1,750,000	-	-	-	-
24-216-60-00-6020	BUILDING IMPROVEMENTS	-	-	82,000	82,000	80,000	72,000	170,000	28,200	-
24-216-60-00-6030	CITY HALL IMPROVEMENTS	6,841,632	283,241	-	198,903	-	-	-	-	-
24-216-60-00-6042	PUBLIC WORKS / PARKS FACILITY	1,396,685	126,406	6,710,000	2,227,342	26,052,187	5,699,124	-	-	-

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Debt Service - 2021 Bond										
24-216-82-00-8000	PRINCIPAL PAYMENT	320,000	330,000	345,000	345,000	360,000	375,000	390,000	405,000	420,000
24-216-82-00-8050	INTEREST PAYMENT	223,900	211,100	197,900	197,900	184,100	169,700	154,700	139,100	122,900
Debt Service - 2025B Bond										
24-216-84-00-8000	PRINCIPAL PAYMENT	-	-	-	-	1,105,000	915,000	960,000	1,005,000	1,055,000
24-216-84-00-8050	INTEREST PAYMENT	-	-	1,107,133	-	1,584,799	1,779,244	1,733,494	1,685,494	1,635,244
Debt Service - 2022 Bond										
24-216-95-00-8000	PRINCIPAL PAYMENT	250,000	250,000	255,000	255,000	255,000	-	-	-	-
24-216-95-00-8050	INTEREST PAYMENT	11,344	8,679	5,824	5,824	2,912	-	-	-	-
Building & Grounds Expenditures		\$ 9,411,658	\$ 1,575,145	\$ 11,337,961	\$ 4,061,264	\$ 31,827,532	\$ 9,483,857	\$ 3,890,274	\$ 3,752,243	\$ 3,733,551
				Under Budget	\$ (7,276,697)					
Transfers In		\$ 803,877	\$ 1,499,779	\$ 41,923,711	\$ 40,572,359	\$ 2,196,406	\$ 2,709,959	\$ 2,845,714	\$ 3,447,227	\$ 3,390,148
Building & Grounds Fund Net Transfers		\$ 803,877	\$ 1,499,779	\$ 41,923,711	\$ 40,572,359	\$ 2,196,406	\$ 2,709,959	\$ 2,845,714	\$ 3,447,227	\$ 3,390,148
Surplus(Deficit)		(8,136,346)	539,723	32,050,197	37,234,792	(28,095,537)	(6,191,810)	(544,972)	65,383	10,002
Fund Balance		\$ 1,865,907	\$ 2,405,630	\$ 34,272,751	\$ 39,640,422	\$ 11,544,885	\$ 5,353,075	\$ 4,808,103	\$ 4,873,486	\$ 4,883,488

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Revenues									
Intergovernmental	\$ -	\$ 240,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	155,950	263,473	115,000	135,000	112,500	112,500	112,500	112,500	112,500
Fines & Forfeits	11,585	13,150	10,800	10,750	10,750	10,750	10,750	10,750	10,750
Charges for Service	876,986	1,540,601	1,444,474	1,918,358	376,666	1,721,126	1,929,924	1,170,618	1,169,736
Reimbursements	44,512	52,096	-	-	-	-	90,000	-	360,000
Miscellaneous	3,189	49,489	500	14,236	1,000	1,000	1,000	1,000	71,833
Total Revenues	\$ 1,092,222	\$ 2,158,986	\$ 1,570,774	\$ 2,078,344	\$ 500,916	\$ 1,845,376	\$ 2,144,174	\$ 1,294,868	\$ 1,724,819
Other Financing Sources	265,878	48,966	98,000	32,000	107,000	77,000	81,000	106,000	61,000
Total Revenues and Transfers	\$ 1,358,100	\$ 2,207,952	\$ 1,668,774	\$ 2,110,344	\$ 607,916	\$ 1,922,376	\$ 2,225,174	\$ 1,400,868	\$ 1,785,819
Vehicle Maint Expenditures									
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 103,000	\$ 106,090	\$ 109,273
Benefits	-	-	-	-	-	25,082	51,863	54,935	58,224
Capital Outlay	-	-	-	-	-	125,000	-	-	-
Sub-Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,082	\$ 154,863	\$ 161,025	\$ 167,497
Police Capital Expenditures									
Contractual Services	\$ 61,152	\$ 30,682	\$ 65,750	\$ 62,000	\$ 37,750	\$ 37,750	\$ 160,750	\$ 70,750	\$ 115,750
Capital Outlay	325,510	424,782	222,600	233,365	158,000	166,742	292,120	187,352	283,593
Sub-Total Expenditures	\$ 386,662	\$ 455,464	\$ 288,350	\$ 295,365	\$ 195,750	\$ 204,492	\$ 452,870	\$ 258,102	\$ 399,343
General Government Capital Expenditures									
Supplies	\$ 74,899	\$ 20,535	\$ 19,235	\$ 50,648	\$ 110,303	\$ 91,924	\$ 81,371	\$ 47,492	\$ 118,479
Capital Outlay	-	-	-	-	-	45,000	-	-	-
Sub-Total Expenditures	\$ 74,899	\$ 20,535	\$ 19,235	\$ 50,648	\$ 110,303	\$ 136,924	\$ 81,371	\$ 47,492	\$ 118,479
Public Works Capital Expenditures									
Contractual Services	\$ 134	\$ 228	\$ 500	\$ 57	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Supplies	-	-	500	3,471	1,000	1,000	1,000	1,000	1,000
Capital Outlay	442,121	955,745	2,426,000	2,092,930	387,929	742,500	870,000	350,000	137,000
Debt Service	69,396	69,396	69,396	69,396	69,396	69,396	69,396	40,481	-
Sub-Total Expenditures	\$ 511,651	\$ 1,025,369	\$ 2,496,396	\$ 2,165,854	\$ 458,825	\$ 813,396	\$ 940,896	\$ 391,981	\$ 138,500
Parks & Rec Capital Expenditures									
Contractual Services	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Capital Outlay	341,830	555,258	518,300	532,230	482,900	565,000	591,000	539,000	960,000
Debt Service	2,174	2,174	2,174	2,174	2,174	2,174	2,174	1,268	-
Sub-Total Expenditures	\$ 344,004	\$ 557,432	\$ 522,474	\$ 534,404	\$ 487,074	\$ 569,174	\$ 595,174	\$ 542,268	\$ 962,000
Total Expenditures	\$ 1,317,216	\$ 2,058,800	\$ 3,326,455	\$ 3,046,271	\$ 1,251,952	\$ 1,924,068	\$ 2,225,174	\$ 1,400,868	\$ 1,785,819
Surplus (Deficit)	\$ 40,884	\$ 149,152	\$ (1,657,681)	\$ (935,927)	\$ (644,036)	\$ (1,692)	\$ -	\$ -	\$ -
<i>Police Capital Fund Balance</i>	<i>\$ 112,841</i>	<i>\$ 153,136</i>	<i>\$ 75,000</i>	<i>\$ 72,500</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</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>1,253</i>	<i>1,692</i>	<i>1,526</i>	<i>1,692</i>	<i>1,692</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Public Works Capital Fund Balance</i>	<i>797,759</i>	<i>1,116,986</i>	<i>-</i>	<i>279,325</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Parks & Rec Capital Fund Balance</i>	<i>520,650</i>	<i>309,841</i>	<i>116,749</i>	<i>292,211</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Ending Fund Balance	\$ 1,432,503	\$ 1,581,655	\$ 193,275	\$ 645,728	\$ 1,692	\$ -	\$ -	\$ -	\$ -



Account Number	Description	FY 2023		FY 2024		FY 2025		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029		FY 2030					
		Actual		Actual		Adopted		Projected		Adopted		Projected		Projected		Projected		Projected					
<u>VEHICLE & EQUIPMENT FUND - 25</u>																							
25-000-41-00-4160	FEDERAL GRANTS - COPS GRANT	\$	-	\$	240,177	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-				
25-000-42-00-4208	PUBLIC WORKS RECAPTURE FEES		-		10,673		5,000		3,500		2,500		2,500		2,500		2,500		2,500				
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL		34,050		60,900		30,000		32,500		30,000		30,000		30,000		30,000		30,000				
25-000-42-00-4217	WEATHER WARNING SIREN FEES		-		-		500		-		500		500		500		500		500				
25-000-42-00-4218	ENGINEERING CAPITAL FEE		28,100		33,200		10,000		20,000		10,000		10,000		10,000		10,000		10,000				
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL		79,750		142,100		64,500		70,000		64,500		64,500		64,500		64,500		64,500				
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL		14,050		16,600		5,000		9,000		5,000		5,000		5,000		5,000		5,000				
25-000-43-00-4315	DUI FINES		10,805		12,453		10,000		10,000		10,000		10,000		10,000		10,000		10,000				
25-000-43-00-4316	ELECTRONIC CITATION FEES		780		697		800		750		750		750		750		750		750				
25-000-44-00-4416	BUILDING & GROUNDS CHARGEBACK		-		-		-		55,000		-		-		-		-		-				
25-000-44-00-4418	MOWING INCOME		-		1,207		500		190		500		500		500		500		500				
25-000-44-00-4419	COMMUNITY DEVELOPMENT CHARGEBACK		-		-		-		-		-		43,308		-		-		-				
25-000-44-00-4420	POLICE CHARGEBACK		47,825		129,173		152,078		155,714		80,000		161,242		409,620		214,852		285,260				
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK		549,408		1,113,569		941,887		1,176,032		-		663,896		787,396		213,481		5,000				
25-000-44-00-4423	VEHICLE MAINTENANCE CHARGEBACK		-		-		-		-		-		200,082		154,863		161,025		167,497				
25-000-44-00-4427	PARKS & RECREATION CHARGEBACK		204,854		276,117		330,774		480,774		185,863		560,174		496,174		533,268		593,000				
25-000-44-00-4428	COMPUTER REPLACEMENT CHARGEBACK		74,899		20,535		19,235		50,648		110,303		91,924		81,371		47,492		118,479				
25-000-46-00-4692	MISCELLANEOUS REIMB - PARK CAPITAL		44,512		52,096		-		-		-		-		90,000		-		360,000				
25-000-46-00-4695	MISCELLANEOUS REIMB - POLICE CAPITAL		-		45,371		-		10,765		-		-		-		-		70,833				
25-000-48-00-4850	MISCELLANEOUS INCOME - GEN GOV		283		436		-		-		-		-		-		-		-				
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL		343		498		-		-		-		-		-		-		-				
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL		2,321		1,372		500		3,471		1,000		1,000		1,000		1,000		1,000				
25-000-48-00-4855	MISCELLANEOUS INCOME - PARK CAPITAL		242		1,812		-		-		-		-		-		-		-				
Vehicle & Equipment Revenues		\$	1,092,222	\$	2,158,986	\$	1,570,774	\$	2,078,344	\$	500,916	\$	1,845,376	\$	2,144,174	\$	1,294,868	\$	1,724,819				
						Over Budget	\$ 507,570																
25-000-49-00-4920	SALE OF CAPITAL ASSETS - POLICE CAPITAL		10,156		6,491		9,000		5,000		2,000		2,000		2,000		2,000		2,000				
25-000-49-00-4921	SALE OF CAPITAL ASSETS - PW CAPITAL		63,695		42,475		85,000		-		101,000		71,000		75,000		100,000		55,000				
25-000-49-00-4922	SALE OF CAPITAL ASSETS - PARK CAPITAL		27,000		-		4,000		27,000		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		\$	265,878	\$	48,966	\$	98,000	\$	32,000	\$	107,000	\$	77,000	\$	81,000	\$	106,000	\$	61,000				
						Under Budget	\$ (66,000)																
Total Vehicle & Equipment Revenues & Transfers						\$	1,358,100	\$	2,207,952	\$	1,668,774	\$	2,110,344	\$	607,916	\$	1,922,376	\$	2,225,174	\$	1,400,868	\$	1,785,819
						Over Budget	\$ 441,570																
Vehicle Maintenance Services																							
25-200-50-00-5010	SALARIES & WAGES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	50,000	\$	103,000	\$	106,090	\$	109,273				
25-200-52-00-5212	RETIREMENT PLAN CONTRIBUTION		-		-		-		-		-		3,455		7,323		7,776		8,250				
25-200-52-00-5214	FICA CONTRIBUTION		-		-		-		-		-		3,825		7,880		8,116		8,359				

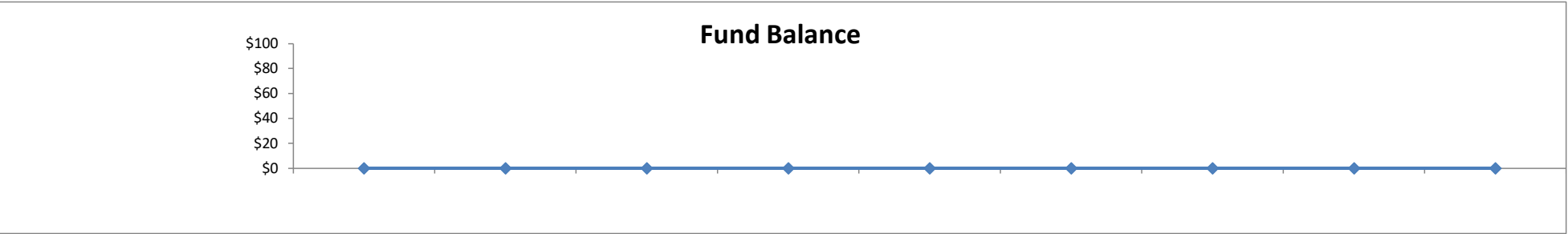
Account Number	Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
25-200-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	-	16,733	33,993	36,252	38,692
25-200-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	-	61	150	154	159
25-200-52-00-5223	DENTAL INSURANCE	-	-	-	-	-	903	2,259	2,371	2,490
25-200-52-00-5224	VISION INSURANCE	-	-	-	-	-	105	258	266	274
25-200-60-00-6070	VEHICLES	-	-	-	-	-	\$ 125,000	-	-	-
Vehicle Maintenance Services Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,082	\$ 154,863	\$ 161,025	\$ 167,497
Police Capital										
25-205-54-00-5485	RENTAL & LEASE PURCHASE	\$ 43,831	\$ 25,839	\$ 57,000	\$ 57,000	\$ 29,000	\$ 29,000	\$ 152,000	\$ 62,000	\$ 107,000
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	17,321	4,843	8,750	5,000	8,750	8,750	8,750	8,750	8,750
25-205-60-00-6060	EQUIPMENT	145,809	285,548	-	10,765	-	-	27,000	-	85,000
25-205-60-00-6070	VEHICLES	179,701	139,234	222,600	222,600	158,000	166,742	265,120	187,352	198,593
Police Capital Expenditures		\$ 386,662	\$ 455,464	\$ 288,350	\$ 295,365	\$ 195,750	\$ 204,492	\$ 452,870	\$ 258,102	\$ 399,343
General Government Capital										
25-212-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	\$ 74,899	\$ 20,535	\$ 19,235	\$ 50,648	\$ 110,303	\$ 91,924	\$ 81,371	\$ 47,492	\$ 118,479
25-212-60-00-6070	VEHICLES	-	-	-	-	-	45,000	-	-	-
General Government Capital Expenditures		\$ 74,899	\$ 20,535	\$ 19,235	\$ 50,648	\$ 110,303	\$ 136,924	\$ 81,371	\$ 47,492	\$ 118,479
Public Works Capital										
25-215-54-00-5448	FILING FEES	\$ 134	\$ 228	\$ 500	\$ 57	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
25-215-56-00-5620	OPERATING SUPPLIES	-	-	500	3,471	1,000	1,000	1,000	1,000	1,000
25-215-60-00-6060	EQUIPMENT	305,803	180,368	250,000	274,798	118,000	125,000	200,000	-	-
25-215-60-00-6070	VEHICLES	136,318	775,377	2,176,000	1,818,132	269,929	617,500	670,000	350,000	137,000
Debt Service - 185 Wolf Street Building										
25-215-92-00-8000	PRINCIPAL PAYMENT	55,511	57,543	59,710	59,710	61,927	64,225	66,604	39,992	-
25-215-92-00-8050	INTEREST PAYMENT	13,885	11,853	9,686	9,686	7,469	5,171	2,792	489	-
Public Works Capital Expenditures		\$ 511,651	\$ 1,025,369	\$ 2,496,396	\$ 2,165,854	\$ 458,825	\$ 813,396	\$ 940,896	\$ 391,981	\$ 138,500
Parks & Recreation Capital										
25-225-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
25-225-60-00-6010	PARK IMPROVEMENTS	81,645	425,528	186,000	229,080	173,900	230,000	330,000	270,000	630,000
25-225-60-00-6020	BUILDING IMPROVEMENTS	-	-	19,300	19,300	8,000	-	-	-	-
25-225-60-00-6060	EQUIPMENT	55,481	90,735	219,000	192,010	72,000	188,000	81,000	44,000	104,000
25-225-60-00-6070	VEHICLES	204,704	38,995	94,000	91,840	229,000	147,000	180,000	225,000	226,000
Debt Service - 185 Wolf Street Building										
25-225-92-00-8000	PRINCIPAL PAYMENT	1,739	1,803	1,871	1,871	1,940	2,012	2,087	1,253	-
25-225-92-00-8050	INTEREST PAYMENT	435	371	303	303	234	162	87	15	-
Parks & Recreation Capital Expenditures		\$ 344,004	\$ 557,432	\$ 522,474	\$ 534,404	\$ 487,074	\$ 569,174	\$ 595,174	\$ 542,268	\$ 962,000

Account Number	Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Total Vehicle & Equipment Fund Expenditures		\$ 1,317,216	\$ 2,058,800	\$ 3,326,455	\$ 3,046,271	\$ 1,251,952	\$ 1,924,068	\$ 2,225,174	\$ 1,400,868	\$ 1,785,819
				Under Budget	\$ (280,184)					
Transfers In		\$ 265,878	\$ 48,966	\$ 98,000	\$ 32,000	\$ 107,000	\$ 77,000	\$ 81,000	\$ 106,000	\$ 61,000
Vehicle & Equipment Fund Net Transfers		\$ 265,878	\$ 48,966	\$ 98,000	\$ 32,000	\$ 107,000	\$ 77,000	\$ 81,000	\$ 106,000	\$ 61,000
Surplus(Deficit)		40,884	149,152	(1,657,681)	(935,927)	(644,036)	(1,692)	-	-	-
Fund Balance - Police Capital		\$ 112,841	\$ 153,136	\$ 75,000	\$ 72,500	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance - Vehicle Maint Services		-	-	-	-	-	-	-	-	-
Fund Balance - General Government		1,253	1,692	1,526	1,692	1,692	-	-	-	-
Fund Balance - Public Works Capital		797,759	1,116,986	-	279,325	-	-	-	-	-
Fund Balance - Parks & Rec Capital		520,650	309,841	116,749	292,211	-	-	-	-	-
Fund Balance		\$ 1,432,503	\$ 1,581,655	\$ 193,275	\$ 645,728	\$ 1,692	\$ -	\$ -	\$ -	\$ -

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 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029		FY 2030			
	Actual		Actual		Adopted Budget		FY 2025 Projected		Adopted Budget		FY 2027 Projected		FY 2028 Projected		FY 2029 Projected		FY 2030 Projected	
Revenues																		
Licenses & Permits	\$	8,425	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Revenues	\$	8,425	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Financing Sources		321,373		-		-		-		-		-		-		-		-
Total Revenue	\$	329,798	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Expenditures																		
Contractual Services	\$	198	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Debt Service		329,600		-		-		-		-		-		-		-		-
Total Expenditures	\$	329,798	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Surplus (Deficit)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Ending Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

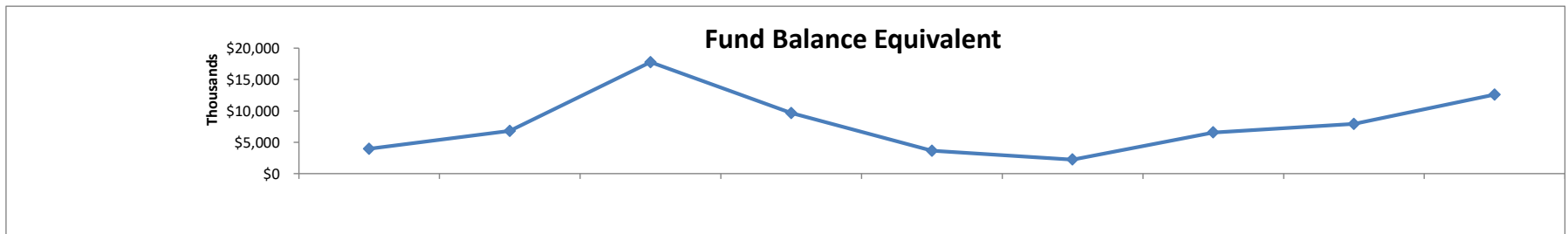


Account Number	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
<u>DEBT SERVICE FUND - 42</u>										
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	\$ 8,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Debt Service Fund Revenues	\$ 8,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Under Budget	\$ -					
42-000-49-00-4901	TRANSFER FROM GENERAL	\$ 321,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Financing Sources	\$ 321,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Under Budget	\$ -					
	Debt Service Fund Revenues & Transfers	\$ 329,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Under Budget	\$ -					
42-420-54-00-5498	PAYING AGENT FEES	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - 2014B Refunding Bond										
42-420-79-00-8000	PRINCIPAL PAYMENT	320,000	-	-	-	-	-	-	-	-
42-420-79-00-8050	INTEREST PAYMENT	9,600	-	-	-	-	-	-	-	-
	Debt Service Fund Expenditures	\$ 329,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Under Budget	\$ -					
	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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Revenues									
Taxes	\$ -	\$ 241,229	\$ 700,000	\$ 720,000	\$ 734,400	\$ 749,088	\$ 764,070	\$ 779,351	\$ 794,938
Intergovernmental	-	325,000	300,000	-	300,000	300,000	-	-	-
Charges for Service	5,775,185	6,760,108	7,058,897	7,341,650	8,715,451	10,554,662	12,394,278	14,598,098	17,238,886
Investment Earnings	51,039	439,142	300,000	413,223	300,000	300,000	300,000	300,000	300,000
Reimbursements	2,021	290,297	10,935,000	4,813,228	2,326,100	-	-	-	13,050
Miscellaneous	106,877	122,537	112,996	112,996	115,938	118,962	122,072	125,269	128,556
Total Revenues	\$ 5,935,122	\$ 8,178,313	\$ 19,406,893	\$ 13,401,097	\$ 12,491,889	\$ 12,022,712	\$ 13,580,420	\$ 15,802,718	\$ 18,475,430
Other Financing Sources	177,859	10,276,496	28,747,394	26,400,760	92,108,151	48,212,786	40,059,148	658,087	55,157
Total Revenues and Transfers	\$ 6,112,981	\$ 18,454,809	\$ 48,154,287	\$ 39,801,857	\$ 104,600,040	\$ 60,235,498	\$ 53,639,568	\$ 16,460,805	\$ 18,530,587
Expenses									
Salaries	\$ 519,498	\$ 548,812	\$ 708,137	\$ 588,000	\$ 733,740	\$ 760,126	\$ 774,640	\$ 797,799	\$ 821,623
Benefits	291,390	301,089	323,689	289,372	370,058	366,536	389,558	414,897	441,974
Contractual Services	918,505	1,262,595	2,462,031	2,134,488	3,913,780	2,462,360	1,577,732	1,171,624	1,224,882
Supplies	471,199	605,658	549,390	578,390	560,662	500,164	515,433	6,036,364	6,174,961
Capital Outlay	2,092,090	11,980,358	34,343,127	32,068,926	101,198,562	52,108,048	5,677,200	2,905,130	1,382,130
Debt Service	1,655,525	900,131	1,451,184	1,304,517	2,938,899	4,535,821	39,475,689	2,902,274	2,903,071
Total Expenses	\$ 5,948,207	\$ 15,598,643	\$ 39,837,558	\$ 36,963,693	\$ 109,715,701	\$ 60,733,055	\$ 48,410,252	\$ 14,228,088	\$ 12,948,641
Other Financing Uses	-	-	368,675	-	895,703	897,183	896,934	895,935	895,851
Total Expenses & Transfers	\$ 5,948,207	\$ 15,598,643	\$ 40,206,233	\$ 36,963,693	\$ 110,611,404	\$ 61,630,238	\$ 49,307,186	\$ 15,124,023	\$ 13,844,492
Surplus (Deficit)	\$ 164,774	\$ 2,856,166	\$ 7,948,054	\$ 2,838,164	\$ (6,011,364)	\$ (1,394,740)	\$ 4,332,382	\$ 1,336,782	\$ 4,686,095
Ending Fund Balance Equivalent	\$ 3,955,973	\$ 6,812,139	\$ 17,778,651	\$ 9,650,303	\$ 3,638,939	\$ 2,244,199	\$ 6,576,581	\$ 7,913,363	\$ 12,599,458
	66.51%	43.67%	44.22%	26.11%	3.29%	3.64%	13.34%	52.32%	91.01%



		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>WATER FUND - 51</u>										
51-000-40-00-4085	PLACES OF EATING TAX	\$ -	\$ 241,229	700,000	720,000	734,400	749,088	764,070	779,351	794,938
51-000-41-00-4160	FEDERAL GRANTS	-	225,000	300,000	-	300,000	300,000	-	-	-
51-000-41-00-4166	DCEO - GENERAL INFRA GRANT	-	100,000	-	-	-	-	-	-	-
51-000-44-00-4424	WATER SALES	3,919,451	4,440,648	5,400,000	5,625,000	7,063,875	8,829,844	10,595,813	12,714,976	15,257,971
51-000-44-00-4425	BULK WATER SALES	-	-	5,000	1,650	1,500	1,500	1,500	1,500	1,500
51-000-44-00-4426	LATE PENALTIES - WATER	163,256	180,971	206,297	190,000	241,426	294,995	348,576	412,765	489,681
51-000-44-00-4430	WATER METER SALES	201,210	226,203	200,000	110,000	125,000	125,000	125,000	125,000	125,000
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	896,683	926,414	947,600	955,000	983,650	1,003,323	1,023,389	1,043,857	1,064,734
51-000-44-00-4450	WATER CONNECTION FEES	594,585	985,872	300,000	460,000	300,000	300,000	300,000	300,000	300,000
51-000-45-00-4500	INVESTMENT EARNINGS	44,220	422,704	300,000	410,000	300,000	300,000	300,000	300,000	300,000
51-000-45-00-4555	UNREALIZED GAIN(LOSS)	6,819	16,438	-	3,223	-	-	-	-	-
51-000-46-00-4662	REIMB - YBSD	-	59,574	550,000	489,156	26,100	-	-	-	13,050
51-000-46-00-4664	REIMB - ILLINOIS RTE 47 (IDOT)	-	40,706	1,090,000	90,000	1,200,000	-	-	-	-
51-000-46-00-4665	REIMB - LINCOLN PRAIRIE	-	179,336	9,295,000	4,231,532	1,100,000	-	-	-	-
51-000-46-00-4690	REIMB - MISCELLANEOUS	2,021	10,681	-	2,540	-	-	-	-	-
51-000-48-00-4820	RENTAL INCOME	105,351	119,395	110,996	110,996	113,938	116,962	120,072	123,269	126,556
51-000-48-00-4850	MISCELLANEOUS INCOME	1,526	3,142	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Water Fund Revenues		\$ 5,935,122	\$ 8,178,313	\$ 19,406,893	\$ 13,401,097	\$ 12,491,889	\$ 12,022,712	\$ 13,580,420	\$ 15,802,718	\$ 18,475,430
				Under Budget	\$ (6,005,796)					
51-000-49-00-4900	BOND PROCEEDS	-	9,985,000	22,735,000	25,000,000	-	-	-	-	-
51-000-49-00-4903	PREMIUM ON BOND ISSUANCE	-	112,744	338,835	444,201	-	-	-	-	-
51-000-49-00-4904	IEPA LOAN PROCEEDS	-	-	-	783,000	13,504,775	5,502,000	986,000	-	-
51-000-49-00-4907	LINE OF CREDIT PROCEEDS	-	-	-	-	35,000,000	-	-	-	-
51-000-49-00-4908	LOAN PROCEEDS - WIFIA	-	-	5,500,000	-	43,548,010	42,656,048	39,003,200	603,000	-
51-000-49-00-4910	SALE OF CAPITAL ASSETS	-	-	-	-	-	-	15,000	-	-
51-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	104,209	104,627	104,034	104,034	55,366	54,738	54,948	55,087	55,157
51-000-49-00-4952	TRANSFER FROM SEWER	73,650	74,125	69,525	69,525	-	-	-	-	-
Other Financing Sources		\$ 177,859	\$ 10,276,496	\$ 28,747,394	\$ 26,400,760	\$ 92,108,151	\$ 48,212,786	\$ 40,059,148	\$ 658,087	\$ 55,157
				Under Budget	\$ (2,346,634)					
Total Water Fund Revenues & Transfers		\$ 6,112,981	\$ 18,454,809	\$ 48,154,287	\$ 39,801,857	\$ 104,600,040	\$ 60,235,498	\$ 53,639,568	\$ 16,460,805	\$ 18,530,587
				Under Budget	\$ (8,352,430)					
Water Operations Department										
51-510-50-00-5010	SALARIES & WAGES	\$ 509,509	\$ 534,606	\$ 643,137	\$ 550,000	\$ 679,740	\$ 717,126	\$ 738,640	\$ 760,799	\$ 783,623
51-510-50-00-5015	PART-TIME SALARIES	-	-	45,000	18,000	22,000	23,000	24,000	25,000	26,000
51-510-50-00-5020	OVERTIME	9,989	14,206	20,000	20,000	32,000	20,000	12,000	12,000	12,000
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	41,607	34,455	39,151	36,000	47,859	50,935	53,371	56,646	60,070
51-510-52-00-5214	FICA CONTRIBUTION	38,610	40,531	52,391	46,000	54,130	57,107	58,820	60,585	62,403
51-510-52-00-5216	GROUP HEALTH INSURANCE	160,488	178,588	175,122	151,832	201,827	189,083	204,210	220,547	238,191
51-510-52-00-5222	GROUP LIFE INSURANCE	803	836	907	610	1,008	1,048	1,058	1,069	1,080
51-510-52-00-5223	DENTAL INSURANCE	12,026	8,231	13,447	12,262	15,231	13,720	14,406	15,126	15,882

Account Number	Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-52-00-5224	VISION INSURANCE	1,483	1,587	1,649	1,506	1,536	1,629	1,678	1,728	1,780
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	2,080	1,833	3,000	2,750	3,000	3,000	3,000	3,000	3,000
51-510-52-00-5231	LIABILITY INSURANCE	34,293	35,028	38,022	38,412	45,467	50,014	53,015	56,196	59,568
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	133,075	138,174	108,735	108,735	132,963	140,276	144,484	148,819	153,284
51-510-54-00-5402	BOND ISSUANCE COSTS	-	93,038	250,000	129,201	700,000	-	-	-	-
51-510-54-00-5404	WATER METER REPLACEMENT PROGRAM	-	-	800,000	740,000	1,800,000	1,000,000	-	-	-
51-510-54-00-5412	TRAINING & CONFERENCES	3,027	3,986	9,200	9,200	9,200	9,200	9,200	9,200	9,200
51-510-54-00-5415	TRAVEL & LODGING	1,322	1,172	4,000	1,000	4,000	4,000	4,000	4,000	4,000
51-510-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	8,147	756	-	7,598	8,006	7,835	9,316	4,054	9,011
51-510-54-00-5426	PUBLISHING & ADVERTISING	743	1,851	1,000	600	1,000	1,000	1,000	1,000	1,000
51-510-54-00-5429	WATER SAMPLES	11,952	12,383	12,000	12,000	13,000	18,000	13,000	13,000	18,000
51-510-54-00-5430	PRINTING & DUPLICATING	3,579	3,191	3,250	3,250	3,500	3,500	3,500	3,500	3,500
51-510-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-	-	17,150	13,274	13,802	14,357
51-510-54-00-5440	TELECOMMUNICATIONS	57,531	84,924	60,000	40,000	45,000	45,000	45,000	45,000	45,000
51-510-54-00-5445	TREATMENT FACILITY SERVICES	333,372	306,536	360,000	325,000	390,000	390,000	390,000	110,000	115,000
51-510-54-00-5448	FILING FEES	1,076	932	2,500	1,500	2,500	2,500	2,500	2,500	2,500
51-510-54-00-5452	POSTAGE & SHIPPING	23,855	26,208	28,000	32,500	35,000	35,000	35,000	35,000	35,000
51-510-54-00-5453	BUILDINGS & GROUNDS CHARGEBACK	19,316	27,290	23,045	28,881	25,068	26,898	27,813	28,538	29,622
51-510-54-00-5460	DUES & SUBSCRIPTIONS	1,640	1,820	2,500	2,500	2,500	2,500	2,500	2,500	2,500
51-510-54-00-5462	PROFESSIONAL SERVICES	101,155	106,976	175,000	130,000	196,000	180,000	172,500	117,500	117,500
51-510-54-00-5465	ENGINEERING SERVICES	2,420	44,062	195,000	161,000	96,000	99,000	203,000	107,000	111,000
51-510-54-00-5480	UTILITIES	172,599	381,204	365,700	365,700	387,642	410,901	435,555	461,688	489,389
51-510-54-00-5483	JULIE SERVICES	3,439	3,777	4,500	4,500	4,500	4,500	4,500	4,500	4,500
51-510-54-00-5485	RENTAL & LEASE PURCHASE	2,201	1,548	2,500	1,500	2,500	2,500	2,500	2,500	2,500
51-510-54-00-5488	OFFICE CLEANING	1,260	1,480	1,801	1,801	1,801	9,000	9,450	9,923	10,419
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	9,927	11,302	12,000	12,000	12,000	12,000	8,040	6,000	6,000
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	24,942	6,886	15,000	5,000	15,000	15,000	15,000	15,000	15,000
51-510-54-00-5498	PAYING AGENT FEES	943	1,299	16,300	1,022	16,600	16,600	16,600	16,600	16,600
51-510-54-00-5499	BAD DEBT	984	1,800	10,000	10,000	10,000	10,000	10,000	10,000	10,000
51-510-56-00-5600	WEARING APPAREL	8,658	5,457	9,000	9,000	9,000	9,000	9,000	9,000	9,000
51-510-56-00-5620	OPERATING SUPPLIES	7,032	11,487	12,000	12,000	12,000	12,000	12,000	12,000	12,000
51-510-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	2,123	1,698	2,500	2,500	2,500	2,500	2,500	2,500	2,500
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	2,776	7,413	10,500	10,500	4,000	4,000	4,000	4,000	4,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	178,195	235,677	231,000	235,000	246,750	259,088	272,042	100,000	50,000
51-510-56-00-5640	REPAIR & MAINTENANCE	23,467	43,666	27,500	27,500	27,500	27,500	27,500	27,500	27,500
51-510-56-00-5664	METERS & PARTS	222,285	269,724	225,000	250,000	225,000	150,000	150,000	150,000	150,000
51-510-56-00-5665	JULIE SUPPLIES	2,867	2,289	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	5,876,442
51-510-56-00-5695	GASOLINE	23,796	28,247	28,890	28,890	30,912	33,076	35,391	37,868	40,519
51-510-60-00-6011	WATER SOURCING - DWC	168,231	4,261,087	10,311,000	18,731,993	87,382,787	43,973,048	3,145,200	870,130	267,130
51-510-60-00-6015	WATER TOWER REHABILITATION	13,389	657,844	20,000	1,100	-	-	-	-	-
51-510-60-00-6020	BUILDING IMPROVEMENTS	-	-	100,000	75,000	12,000	-	30,000	-	-

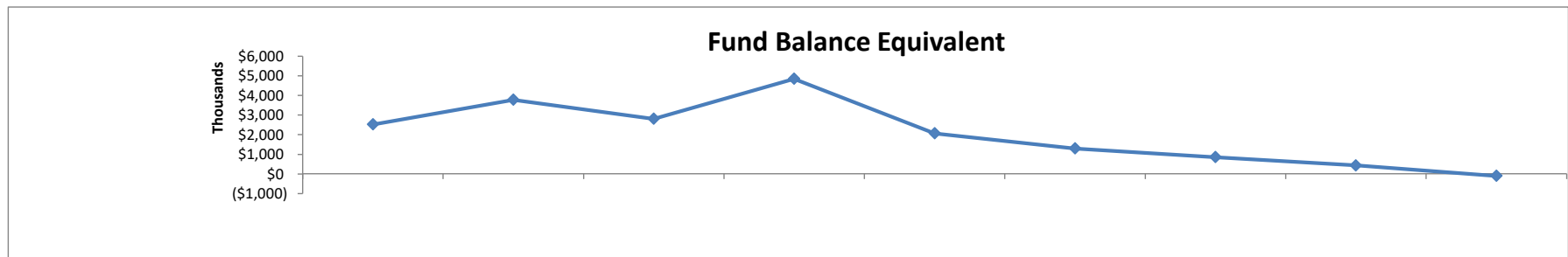
Account Number	Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-60-00-6022	WELL REHABILITATIONS	267,815	293,096	-	55,000	-	-	-	-	-
51-510-60-00-6024	LINCOLN PRAIRIE IMPROVEMENTS	-	179,336	9,295,000	4,231,532	1,100,000	-	-	-	-
51-510-60-00-6025	WATER MAIN REPLACEMENT PROGRAM	1,365,999	6,222,486	5,461,127	4,590,291	6,017,775	4,835,000	2,445,000	2,035,000	1,115,000
51-510-60-00-6029	WELL #10 / MAIN & TREATMENT PLANT	7,485	231,991	6,197,000	4,200,344	1,453,000	-	-	-	-
51-510-60-00-6035	RTE 47 IMPROV (WATER PARK WAY / JERICHO)	-	40,706	1,090,000	90,000	1,200,000	-	-	-	-
51-510-60-00-6039	RTE 47 IMPROV (KENNEDY / WATER PARK WAY)	-	-	931,000	-	2,400,000	-	-	-	-
51-510-60-00-6044	RTE 47 IMPROV (RTE 71 / CATON FARM)	-	-	308,000	-	325,000	3,300,000	-	-	-
51-510-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	23,709	-	-	-	-	-	-	-
51-510-60-00-6060	EQUIPMENT	13,048	-	57,000	7,000	85,000	-	-	-	-
51-510-60-00-6065	BEAVER STREET BOOSTER STATION	103,554	13,260	-	-	-	-	-	-	-
51-510-60-00-6066	RTE 71 WATERMAIN REPLACEMENT	-	-	13,000	-	13,000	-	-	-	-
51-510-60-00-6068	WELL #7 STANDBY GENERATOR	-	8,406	560,000	50,000	1,145,000	-	-	-	-
51-510-60-00-6070	VEHICLES	133,664	48,437	-	36,666	65,000	-	57,000	-	-
51-510-60-00-6079	ROUTE 47 EXPANSION	18,905	-	-	-	-	-	-	-	-
Debt Service - 2015A Bond										
51-510-77-00-8000	PRINCIPAL PAYMENT	323,576	338,284	349,315	349,315	158,111	161,788	169,142	176,496	183,850
51-510-77-00-8050	INTEREST EXPENSE	117,169	102,809	89,278	89,278	75,305	68,981	62,509	55,743	48,683
Debt Service - WIFIA Loan										
51-510-83-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	-
51-510-83-00-8050	INTEREST PAYMENT	-	-	146,667	-	-	-	-	-	-
Debt Service - 2016 Refunding Bond										
51-510-85-00-8000	PRINCIPAL PAYMENT	915,000	-	-	-	-	-	-	-	-
51-510-85-00-8050	INTEREST EXPENSE	27,450	-	-	-	-	-	-	-	-
Debt Service - 2023A Bond										
51-510-86-00-8000	PRINCIPAL PAYMENT	-	-	150,000	150,000	165,000	170,000	180,000	190,000	200,000
51-510-86-00-8050	INTEREST EXPENSE	-	185,758	451,844	451,844	444,344	436,094	427,594	418,594	409,094
Debt Service - Line of Credit										
51-510-87-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	35,000,000	-	-
51-510-87-00-8050	INTEREST EXPENSE	-	-	-	-	520,625	1,575,000	1,575,000	-	-
Debt Service - 2025A Bond										
51-510-88-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	-
51-510-88-00-8050	INTEREST EXPENSE	-	-	-	-	996,534	1,153,544	1,153,544	1,153,544	1,153,544
Debt Service - IEPA Loan L17-156300										
51-510-89-00-8000	PRINCIPAL PAYMENT	112,503	115,333	118,235	118,235	121,209	61,744	-	-	-
51-510-89-00-8050	INTEREST EXPENSE	12,527	9,697	6,795	6,795	3,821	772	-	-	-
Debt Service - IEPA Loan L17-6789										
51-510-90-00-8000	PRINCIPAL PAYMENT	-	-	-	-	64,241	129,493	131,678	134,397	136,925
51-510-90-00-8050	INTEREST EXPENSE	-	-	-	-	47,347	93,682	91,498	88,776	86,251

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Debt Service - IEPA Loan L17-6788										
51-510-91-00-8000	PRINCIPAL PAYMENT	-	-	-	-	197,098	397,296	403,999	412,351	420,098
51-510-91-00-8050	INTEREST EXPENSE	-	-	-	-	145,264	287,427	280,725	272,373	264,626
Debt Service - 2014C Refunding Bond										
51-510-94-00-8000	PRINCIPAL PAYMENT	135,000	140,000	135,000	135,000	-	-	-	-	-
51-510-94-00-8050	INTEREST EXPENSE	12,300	8,250	4,050	4,050	-	-	-	-	-
Water Fund Expenses		\$ 5,948,207	\$ 15,598,643	\$ 39,837,558	\$ 36,963,693	\$ 109,715,701	\$ 60,733,055	\$ 48,410,252	\$ 14,228,088	\$ 12,948,641
				Under Budget	\$ (2,873,865)					
51-510-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	-	-	368,675	-	895,703	897,183	896,934	895,935	895,851
Other Financing Uses		\$ -	\$ -	\$ 368,675	\$ -	\$ 895,703	\$ 897,183	\$ 896,934	\$ 895,935	\$ 895,851
				Under Budget	\$ (368,675)					
Total Water Fund Expenses		\$ 5,948,207	\$ 15,598,643	\$ 39,837,558	\$ 36,963,693	\$ 109,715,701	\$ 60,733,055	\$ 48,410,252	\$ 14,228,088	\$ 12,948,641
				Under Budget	\$ (2,873,865)					
Transfers In		\$ 177,859	\$ 10,276,496	\$ 28,747,394	\$ 26,400,760	\$ 92,108,151	\$ 48,212,786	\$ 40,059,148	\$ 658,087	\$ 55,157
(Transfers Out)		-	-	(368,675)	-	(895,703)	(897,183)	(896,934)	(895,935)	(895,851)
Water Fund Net Transfers		\$ 177,859	\$ 10,276,496	\$ 28,378,719	\$ 26,400,760	\$ 91,212,448	\$ 47,315,603	\$ 39,162,214	\$ (237,848)	\$ (840,694)
Surplus(Deficit)		164,774	2,856,166	7,948,054	2,838,164	(6,011,364)	(1,394,740)	4,332,382	1,336,782	4,686,095
Fund Balance Equivalent		\$ 3,955,973	\$ 6,812,139	\$ 17,778,651	\$ 9,650,303	\$ 3,638,939	\$ 2,244,199	\$ 6,576,581	\$ 7,913,363	\$ 12,599,458
		66.51%	43.67%	44.22%	26.11%	3.29%	3.64%	13.34%	52.32%	91.01%

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Revenues									
Charges for Service	1,919,429	2,280,682	1,959,010	2,072,000	2,045,260	2,122,307	2,202,903	2,287,218	2,375,433
Investment Earnings	50,337	143,791	60,000	65,000	20,000	20,000	20,000	15,000	10,000
Reimbursements	3,189,667	298,994	2,382,500	2,382,500	1,779,500	2,000	2,000	2,000	2,000
Total Revenues	\$ 5,159,433	\$ 2,723,467	\$ 4,401,510	\$ 4,519,500	\$ 3,844,760	\$ 2,144,307	\$ 2,224,903	\$ 2,304,218	\$ 2,387,433
Other Financing Sources	1,600,356	1,065,723	1,069,096	1,069,096	663,581	-	-	15,000	-
Total Revenues and Transfers	\$ 6,759,789	\$ 3,789,190	\$ 5,470,606	\$ 5,588,596	\$ 4,508,341	\$ 2,144,307	\$ 2,224,903	\$ 2,319,218	\$ 2,387,433
Expenses									
Salaries	\$ 233,485	\$ 258,609	\$ 409,192	\$ 366,000	\$ 506,999	\$ 534,884	\$ 550,931	\$ 567,459	\$ 584,483
Benefits	100,908	92,719	186,264	168,630	271,309	264,100	281,349	299,901	319,735
Contractual Services	212,382	237,076	289,405	221,073	299,250	271,096	270,952	257,875	275,063
Supplies	59,288	82,328	99,375	96,950	99,910	102,007	104,251	106,652	109,221
Capital Outlay	3,333,958	679,949	3,834,500	2,498,244	4,096,000	810,500	555,000	617,000	740,000
Developer Commitments	-	37,500	37,500	37,500	37,500	37,500	-	-	-
Debt Service	1,229,773	1,065,859	1,069,096	1,069,096	1,077,162	-	-	-	-
Total Expenses	\$ 5,169,794	\$ 2,454,040	\$ 5,925,332	\$ 4,457,493	\$ 6,388,130	\$ 2,020,087	\$ 1,762,483	\$ 1,848,887	\$ 2,028,502
Other Financing Uses	73,650	74,125	438,200	69,525	895,703	897,183	896,934	895,935	895,851
Total Expenses & Transfers	\$ 5,243,444	\$ 2,528,165	\$ 6,363,532	\$ 4,527,018	\$ 7,283,833	\$ 2,917,270	\$ 2,659,417	\$ 2,744,822	\$ 2,924,353
Surplus (Deficit)	\$ 1,516,345	\$ 1,261,025	\$ (892,926)	\$ 1,061,578	\$ (2,775,492)	\$ (772,963)	\$ (434,514)	\$ (425,604)	\$ (536,920)
Ending Fund Balance Equivalent	\$ 2,517,832	\$ 3,778,857	\$ 2,811,787	\$ 4,840,435	\$ 2,064,943	\$ 1,291,980	\$ 857,466	\$ 431,862	\$ (105,058)
	48.02%	149.47%	44.19%	106.92%	28.35%	44.29%	32.24%	15.73%	-3.59%



		FY 2023	FY 2024	FY 2025		FY 2025		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>SEWER FUND - 52</u>												
52-000-44-00-4435	SEWER MAINTENANCE FEES	\$ 1,154,698	\$ 1,229,887	\$ 1,262,700	\$ 1,270,000	\$ 1,333,500	\$ 1,400,175	\$ 1,470,184	\$ 1,543,693	\$ 1,620,878		
52-000-44-00-4440	SEWER INFRASTRUCTURE FEE	439,615	454,336	465,560	469,000	483,070	492,731	502,586	512,638	522,891		
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS	109,100	122,300	25,000	90,000	25,000	25,000	25,000	25,000	25,000		
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	193,400	450,000	180,000	220,000	180,000	180,000	180,000	180,000	180,000		
52-000-44-00-4462	LATE PENALTIES - SEWER	22,616	24,159	25,750	23,000	23,690	24,401	25,133	25,887	26,664		
52-000-45-00-4500	INVESTMENT EARNINGS	50,337	143,791	60,000	65,000	20,000	20,000	20,000	15,000	10,000		
52-000-46-00-4665	REIMB - LINCOLN PRAIRIE	-	70,592	2,380,500	2,380,500	1,777,500	-	-	-	-		
52-000-46-00-4684	REIMB - CORNELIS INTERCEPTOR	3,187,307	219,534	-	-	-	-	-	-	-		
52-000-46-00-4690	REIMB - MISCELLANEOUS	2,360	8,868	2,000	2,000	2,000	2,000	2,000	2,000	2,000		
Sewer Fund Revenues		\$ 5,159,433	\$ 2,723,467	\$ 4,401,510	\$ 4,519,500	\$ 3,844,760	\$ 2,144,307	\$ 2,224,903	\$ 2,304,218	\$ 2,387,433		
				Over Budget	\$ 117,990							
52-000-49-00-4901	TRANSFER FROM GENERAL	\$ 1,600,356	\$ 1,065,723	\$ 1,069,096	\$ 1,069,096	\$ 538,581	\$ -	\$ -	\$ -	\$ -		
52-000-49-00-4910	SALE OF CAPITAL ASSETS	-	-	-	-	125,000	-	-	15,000	-		
Other Financing Sources		\$ 1,600,356	\$ 1,065,723	\$ 1,069,096	\$ 1,069,096	\$ 663,581	\$ -	\$ -	\$ 15,000	\$ -		
				Under Budget	\$ -							
Sewer Fund Revenues & Transfers		\$ 6,759,789	\$ 3,789,190	\$ 5,470,606	\$ 5,588,596	\$ 4,508,341	\$ 2,144,307	\$ 2,224,903	\$ 2,319,218	\$ 2,387,433		
				Over Budget	\$ 117,990							
Sewer Operations Department												
52-520-50-00-5010	SALARIES & WAGES	\$ 233,485	\$ 258,609	\$ 409,192	\$ 366,000	\$ 506,999	\$ 534,884	\$ 550,931	\$ 567,459	\$ 584,483		
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	19,013	16,225	24,158	24,158	34,092	36,960	39,171	41,595	44,128		
52-520-52-00-5214	FICA CONTRIBUTION	17,470	19,168	30,271	28,500	37,291	39,342	40,522	41,738	42,990		
52-520-52-00-5216	GROUP HEALTH INSURANCE	42,844	36,018	103,304	88,991	157,341	143,952	155,468	167,905	181,337		
52-520-52-00-5222	GROUP LIFE INSURANCE	419	381	537	537	795	827	835	843	851		
52-520-52-00-5223	DENTAL INSURANCE	3,310	2,916	7,595	6,233	13,017	11,569	12,147	12,754	13,392		
52-520-52-00-5224	VISION INSURANCE	692	644	942	683	1,292	1,371	1,412	1,454	1,498		
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	1,094	965	1,500	1,500	1,500	1,500	1,500	1,500	1,500		
52-520-52-00-5231	LIABILITY INSURANCE	16,066	16,402	17,957	18,028	25,981	28,579	30,294	32,112	34,039		
52-520-54-00-5401	ADMINISTRATIVE CHARGEBACK	45,960	47,721	37,553	37,553	40,943	43,195	44,491	45,826	47,201		
52-520-54-00-5412	TRAINING & CONFERENCES	1,553	2,718	6,500	1,000	6,500	6,500	6,500	6,500	6,500		
52-520-54-00-5415	TRAVEL & LODGING	736	781	3,000	1,000	3,000	3,000	3,000	3,000	3,000		
52-520-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	5,617	-	-	2,532	11,102	4,646	6,211	-	12,495		
52-520-54-00-5430	PRINTING & DUPLICATING	1,686	1,488	1,500	1,500	1,600	1,600	1,600	1,600	1,600		
52-520-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-	-	5,717	4,425	4,601	4,786		
52-520-54-00-5440	TELECOMMUNICATIONS	7,314	5,889	10,000	7,500	9,000	9,000	9,000	9,000	9,000		
52-520-54-00-5444	LIFT STATION SERVICES	44,206	77,272	55,000	55,000	55,000	55,000	55,000	55,000	55,000		
52-520-54-00-5453	BUILDINGS & GROUNDS CHARGEBACK	19,316	27,290	22,545	28,681	24,568	26,398	27,313	28,038	29,122		
52-520-54-00-5462	PROFESSIONAL SERVICES	33,004	33,919	47,500	38,000	40,500	50,500	48,000	40,000	40,000		
52-520-54-00-5465	ENGINEERING SERVICES	-	-	50,000	-	50,000	-	-	-	-		
52-520-54-00-5480	UTILITIES	10,890	19,045	20,506	20,506	21,736	23,040	24,422	25,887	27,440		

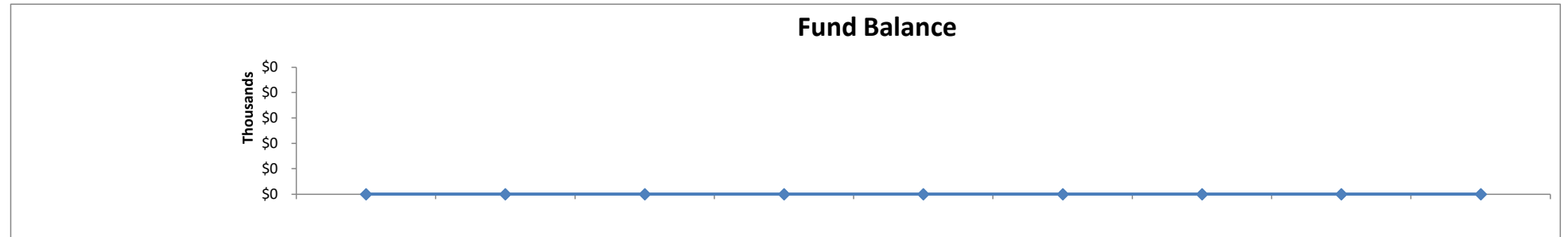
Account Number	Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
52-520-54-00-5483	JULIE SERVICES	3,439	3,777	4,500	4,500	4,500	4,500	4,500	4,500	4,500
52-520-54-00-5485	RENTAL & LEASE PURCHASE	1,701	1,142	2,000	1,500	2,000	2,000	2,000	2,000	2,000
52-520-54-00-5488	OFFICE CLEANING	1,260	1,478	1,801	1,801	1,801	9,000	9,450	9,923	10,419
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	31,067	13,060	10,000	10,000	10,000	10,000	8,040	5,000	5,000
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	3,400	918	12,000	5,000	12,000	12,000	12,000	12,000	12,000
52-520-54-00-5499	BAD DEBT	1,233	578	5,000	5,000	5,000	5,000	5,000	5,000	5,000
52-520-56-00-5600	WEARING APPAREL	3,793	2,741	4,000	4,000	4,000	4,000	4,000	4,000	4,000
52-520-56-00-5610	OFFICE SUPPLIES	266	1,730	1,250	1,250	1,250	1,250	1,250	1,250	1,250
52-520-56-00-5613	LIFT STATION MAINTENANCE	10,924	28,967	34,000	34,000	34,000	34,000	34,000	34,000	34,000
52-520-56-00-5620	OPERATING SUPPLIES	7,315	8,449	11,500	11,500	11,500	11,500	11,500	11,500	11,500
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	6,370	5,409	10,000	10,000	10,000	10,000	10,000	10,000	10,000
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	3,136	4,139	3,000	3,000	3,000	3,000	3,000	3,000	3,000
52-520-56-00-5640	REPAIR & MAINTENANCE	2,571	1,633	5,000	4,000	5,000	5,000	5,000	5,000	5,000
52-520-56-00-5665	JULIE SUPPLIES	1,017	1,863	1,200	1,200	1,200	1,200	1,200	1,200	1,200
52-520-56-00-5695	GASOLINE	23,896	27,397	29,425	28,000	29,960	32,057	34,301	36,702	39,271
52-520-60-00-6024	LINCOLN PRAIRIE IMPROVEMENTS	-	70,592	2,380,500	2,380,500	1,777,500	-	-	-	-
52-520-60-00-6025	SEWER MAIN REPLACEMENT PROGRAM	70,379	288,575	440,000	25,000	460,000	245,000	440,000	440,000	440,000
52-520-60-00-6039	RTE 47 IMPROV (KENNEDY / WATER PARK WAY)	-	-	931,000	-	480,000	-	-	-	-
52-520-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	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	60,000	92,744	715,000	-	-	57,000	-
52-520-60-00-6074	LIFT STATION REHABILITATION	-	-	-	-	640,500	565,500	115,000	120,000	300,000
52-520-60-00-6079	ROUTE 47 EXPANSION	9,367	-	-	-	-	-	-	-	-
52-520-60-00-6092	SANITARY SEWER IMPROVEMENTS	3,188,307	219,534	-	-	-	-	-	-	-
52-520-75-00-7505	DEVELOPER COMMITMENT	-	37,500	37,500	37,500	37,500	37,500	-	-	-
Debt Service - 2003B IRBB Debt Certificates										
52-520-90-00-8000	PRINCIPAL PAYMENT	155,000	-	-	-	-	-	-	-	-
52-520-90-00-8050	INTEREST EXPENSE	8,060	-	-	-	-	-	-	-	-
Debt Service - 2022 Bond										
52-520-95-00-8000	PRINCIPAL PAYMENT	1,020,000	1,030,000	1,045,000	1,045,000	1,065,000	-	-	-	-
52-520-95-00-8050	INTEREST EXPENSE	46,713	35,859	24,096	24,096	12,162	-	-	-	-
Sewer Fund Expenses		\$ 5,169,794	\$ 2,454,040	\$ 5,925,332	\$ 4,457,493	\$ 6,388,130	\$ 2,020,087	\$ 1,762,483	\$ 1,848,887	\$ 2,028,502
				Under Budget	\$ (1,467,839)					
52-520-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	\$ -	\$ -	\$ 368,675	\$ -	\$ 895,703	\$ 897,183	\$ 896,934	\$ 895,935	\$ 895,851
52-520-99-00-9951	TRANSFER TO WATER	73,650	74,125	69,525	69,525	-	-	-	-	-
Other Financing Uses		\$ 73,650	\$ 74,125	\$ 438,200	\$ 69,525	\$ 895,703	\$ 897,183	\$ 896,934	\$ 895,935	\$ 895,851
				Under Budget	\$ (368,675)					
Total Sewer Fund Expenses		\$ 5,169,794	\$ 2,454,040	\$ 5,925,332	\$ 4,457,493	\$ 6,388,130	\$ 2,020,087	\$ 1,762,483	\$ 1,848,887	\$ 2,028,502
				Under Budget	\$ (1,467,839)					

Account Number	Description	FY 2023		FY 2024		FY 2025		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029		FY 2030	
		Actual		Actual		Adopted		Projected		Adopted		Projected		Projected		Projected		Projected	
	Transfers In	\$	1,600,356	\$	1,065,723	\$	1,069,096	\$	1,069,096	\$	663,581	\$	-	\$	-	\$	15,000	\$	-
	(Transfers Out)		(73,650)		(74,125)		(438,200)		(69,525)		(895,703)		(897,183)		(896,934)		(895,935)		(895,851)
	Sewer Fund Net Transfers	\$	1,526,706	\$	991,598	\$	630,896	\$	999,571	\$	(232,122)	\$	(897,183)	\$	(896,934)	\$	(880,935)	\$	(895,851)
	Surplus(Deficit)		1,516,345		1,261,025		(892,926)		1,061,578		(2,775,492)		(772,963)		(434,514)		(425,604)		(536,920)
	Fund Balance Equivalent	\$	2,517,832	\$	3,778,857	\$	2,811,787	\$	4,840,435	\$	2,064,943	\$	1,291,980	\$	857,466	\$	431,862	\$	(105,058)
			48.02%		149.47%		44.19%		106.92%		28.35%		44.29%		32.24%		15.73%		-3.59%

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 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Actual	Actual	Adopted Budget	Projected	Adopted Budget	Projected	Projected	Projected	Projected
Revenues									
Land Cash Contributions	-	-	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures									
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	33,843	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	\$ 33,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus (Deficit)	\$ (33,843)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

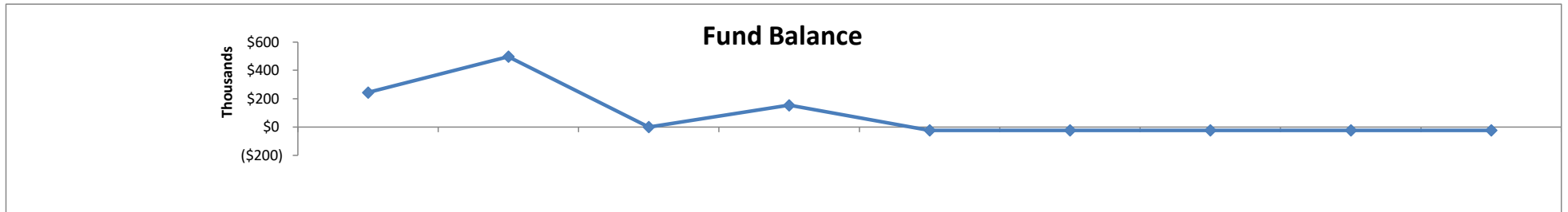


Account Number	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
<u>LAND CASH FUND - 72</u>										
72-000-47-00-4704	BLACKBERRY WOODS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Land Cash Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Under Budget	\$ -					
72-720-54-00-5485	RENTAL & LEASE PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Land Cash Fund Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Under Budget	\$ -					
72-720-99-00-9925	TRANSFER TO VEHICLE & EQUIPMENT	33,843	-	-	-	-	-	-	-	-
	Other Financing Uses	\$ 33,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Under Budget	\$ -					
	Total Land Cash Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Under Budget	\$ -					
	(Transfers Out)	\$ (33,843)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Land Cash Fund Net Transfers	\$ (33,843)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Surplus(Deficit)	(33,843)	-	-	-	-	-	-	-	-
	Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Revenues									
Charges for Service	695,128	781,652	740,825	812,325	795,000	810,000	815,000	830,500	835,000
Investment Earnings	2,311	11,508	1,250	5,000	4,000	4,000	4,000	4,000	4,000
Reimbursements	21,125	6,451	-	7,316	-	-	-	-	-
Miscellaneous	270,844	304,076	265,844	362,801	346,952	375,691	379,568	383,089	387,259
Total Revenues	\$ 989,408	\$ 1,103,687	\$ 1,007,919	\$ 1,187,442	\$ 1,145,952	\$ 1,189,691	\$ 1,198,568	\$ 1,217,589	\$ 1,226,259
Other Financing Sources	2,232,541	2,440,844	2,357,728	2,357,728	2,896,780	3,523,197	3,547,699	3,690,726	3,897,524
Total Revenue & Transfers	\$ 3,221,949	\$ 3,544,531	\$ 3,365,647	\$ 3,545,170	\$ 4,042,732	\$ 4,712,888	\$ 4,746,267	\$ 4,908,315	\$ 5,123,783
Expenditures									
Salaries	\$ 1,335,391	\$ 1,507,914	\$ 1,764,244	\$ 1,707,500	\$ 1,966,733	\$ 2,059,339	\$ 2,112,629	\$ 2,167,518	\$ 2,224,054
Benefits	446,283	465,646	637,618	521,764	737,280	763,175	812,508	865,627	922,408
Contractual Services	517,297	600,405	721,051	852,490	657,242	1,019,789	942,508	988,033	1,081,160
Supplies	679,172	717,839	784,490	806,350	857,999	870,585	878,622	887,137	896,161
Total Expenditures	\$ 2,978,143	\$ 3,291,804	\$ 3,907,403	\$ 3,888,104	\$ 4,219,254	\$ 4,712,888	\$ 4,746,267	\$ 4,908,315	\$ 5,123,783
Surplus (Deficit)	\$ 243,806	\$ 252,727	\$ (541,756)	\$ (342,934)	\$ (176,522)	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 243,804	\$ 496,532	\$ -	\$ 153,598	\$ (22,924)	\$ (22,924)	\$ (22,924)	\$ (22,924)	\$ (22,924)
	8.19%	15.08%	0.00%	3.95%	-0.54%	-0.49%	-0.48%	-0.47%	-0.45%



		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>PARKS & RECREATION FUND - 79</u>										
79-000-44-00-4402	SPECIAL EVENTS	\$ 76,493	\$ 75,873	\$ 85,000	\$ 76,500	\$ 75,000	\$ 77,000	\$ 80,000	\$ 82,500	\$ 85,000
79-000-44-00-4403	CHILD DEVELOPMENT	137,156	146,193	145,000	160,000	160,000	165,000	165,000	170,000	170,000
79-000-44-00-4404	ATHLETICS & FITNESS	427,043	484,320	445,000	500,000	500,000	505,000	505,000	510,000	510,000
79-000-44-00-4441	CONCESSION REVENUE	39,436	60,266	50,000	60,000	60,000	63,000	65,000	68,000	70,000
79-000-44-00-4482	LIBRARY CHARGEBACK	15,000	15,000	15,825	15,825	-	-	-	-	-
79-000-45-00-4500	INVESTMENT EARNINGS	2,311	11,508	1,250	5,000	4,000	4,000	4,000	4,000	4,000
79-000-46-00-4690	REIMB - MISCELLANEOUS	21,125	6,451	-	7,316	-	-	-	-	-
79-000-48-00-4820	RENTAL INCOME	73,650	70,128	73,844	73,844	76,952	80,191	83,568	87,089	90,759
79-000-48-00-4825	PARK RENTALS	10,909	19,258	15,000	20,000	20,000	20,500	21,000	21,000	21,500
79-000-48-00-4843	HOMETOWN DAYS	165,729	167,648	150,000	186,355	200,000	200,000	200,000	200,000	200,000
79-000-48-00-4846	SPONSORSHIPS & DONATIONS	6,800	18,877	15,000	57,602	30,000	55,000	55,000	55,000	55,000
79-000-48-00-4850	MISCELLANEOUS INCOME	13,756	28,165	12,000	25,000	20,000	20,000	20,000	20,000	20,000
Parks & Recreation Fund Revenues		\$ 989,408	\$ 1,103,687	\$ 1,007,919	\$ 1,187,442	\$ 1,145,952	\$ 1,189,691	\$ 1,198,568	\$ 1,217,589	\$ 1,226,259
				Over Budget	\$ 179,523					
79-000-49-00-4901	TRANSFER FROM GENERAL	\$ 2,232,541	\$ 2,440,844	\$ 2,357,728	\$ 2,357,728	\$ 2,896,780	\$ 3,523,197	\$ 3,547,699	\$ 3,690,726	\$ 3,897,524
Other Financing Sources		\$ 2,232,541	\$ 2,440,844	\$ 2,357,728	\$ 2,357,728	\$ 2,896,780	\$ 3,523,197	\$ 3,547,699	\$ 3,690,726	\$ 3,897,524
				Under Budget	\$ -					
Parks & Recreation Revenues & Transfers		\$ 3,221,949	\$ 3,544,531	\$ 3,365,647	\$ 3,545,170	\$ 4,042,732	\$ 4,712,888	\$ 4,746,267	\$ 4,908,315	\$ 5,123,783
				Over Budget	\$ 179,523					
Parks Department										
79-790-50-00-5010	SALARIES & WAGES	\$ 692,910	\$ 757,316	\$ 916,332	\$ 865,000	\$ 966,504	\$ 1,019,662	\$ 1,050,252	\$ 1,081,760	\$ 1,114,213
79-790-50-00-5015	PART-TIME SALARIES	62,116	74,343	90,000	90,000	95,000	95,000	95,000	95,000	95,000
79-790-50-00-5020	OVERTIME	5,983	4,767	15,000	10,000	15,000	15,000	15,000	15,000	15,000
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	57,803	49,437	55,978	55,978	67,129	71,495	75,739	80,393	85,256
79-790-52-00-5214	FICA CONTRIBUTION	57,851	62,870	75,659	73,500	80,525	84,954	87,503	90,128	92,832
79-790-52-00-5216	GROUP HEALTH INSURANCE	141,730	156,277	234,441	154,547	187,184	192,523	207,925	224,559	242,524
79-790-52-00-5222	GROUP LIFE INSURANCE	1,104	1,113	1,357	992	1,421	1,478	1,493	1,508	1,523
79-790-52-00-5223	DENTAL INSURANCE	12,398	13,058	17,854	13,126	16,409	15,939	16,736	17,573	18,452
79-790-52-00-5224	VISION INSURANCE	1,760	1,767	2,205	1,658	1,850	1,962	2,021	2,082	2,144
79-790-54-00-5412	TRAINING & CONFERENCES	765	18,144	25,000	27,500	25,000	25,000	25,000	25,000	25,000
79-790-54-00-5415	TRAVEL & LODGING	22	1,278	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-790-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	204,854	276,117	330,774	480,774	185,863	560,174	496,174	533,268	593,000
79-790-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	12,197	-	1,200	3,377	27,380	-	6,211	4,609	28,443
79-790-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-	-	47,639	36,872	38,339	39,880
79-790-54-00-5440	TELECOMMUNICATIONS	9,510	9,228	10,000	10,000	10,000	10,000	10,000	10,000	10,000
79-790-54-00-5462	PROFESSIONAL SERVICES	12,144	9,701	12,500	12,500	17,500	17,500	17,500	17,500	17,500
79-790-54-00-5485	RENTAL & LEASE PURCHASE	8,219	9,017	9,426	9,426	9,747	10,085	10,439	10,811	11,201
79-790-54-00-5488	OFFICE CLEANING	3,533	2,559	2,704	2,704	2,920	9,000	9,450	9,923	10,419
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	28,422	37,482	40,000	40,000	90,000	45,000	45,000	45,000	45,000
79-790-56-00-5600	WEARING APPAREL	13,677	8,015	9,500	11,000	12,000	12,000	12,000	12,000	12,000

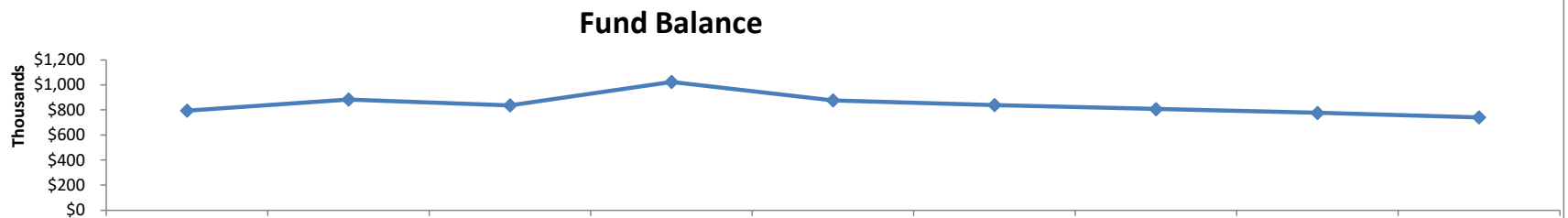
		FY 2023	FY 2024	FY 2025		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
79-790-56-00-5620	OPERATING SUPPLIES	33,524	24,928	30,000	30,000	30,000	30,000	30,000	30,000	30,000
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	10,913	7,242	8,000	8,000	9,000	9,000	9,000	9,000	9,000
79-790-56-00-5640	REPAIR & MAINTENANCE	60,772	61,707	71,000	71,000	71,000	71,000	71,000	71,000	71,000
79-790-56-00-5646	ATHLETIC FIELDS & EQUIPMENT	52,774	67,083	55,000	64,000	66,240	68,558	70,958	73,442	76,012
79-790-56-00-5695	GASOLINE	46,399	42,093	60,990	60,990	75,259	80,527	86,164	92,195	98,649
Parks Department Expenditures		\$ 1,531,380	\$ 1,695,542	\$ 2,077,920	\$ 2,099,072	\$ 2,065,931	\$ 2,496,496	\$ 2,490,437	\$ 2,593,090	\$ 2,747,048
				Over Budget	\$ 21,152					
Recreation Department										
79-795-50-00-5010	SALARIES & WAGES	\$ 464,286	\$ 503,726	\$ 597,912	\$ 575,000	\$ 717,229	\$ 756,677	\$ 779,377	\$ 802,758	\$ 826,841
79-795-50-00-5015	PART-TIME SALARIES	16,584	18,769	25,000	30,000	30,000	30,000	30,000	30,000	30,000
79-795-50-00-5045	CONCESSION WAGES	12,701	15,822	17,000	22,500	23,000	23,000	23,000	23,000	23,000
79-795-50-00-5046	PRE-SCHOOL WAGES	51,931	86,890	53,000	65,000	70,000	70,000	70,000	70,000	70,000
79-795-50-00-5052	INSTRUCTORS WAGES	28,880	46,281	50,000	50,000	50,000	50,000	50,000	50,000	50,000
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	39,905	34,492	39,014	37,500	53,601	57,123	60,391	63,973	67,711
79-795-52-00-5214	FICA CONTRIBUTION	42,846	50,859	55,165	55,165	65,436	67,399	69,421	71,504	73,649
79-795-52-00-5216	GROUP HEALTH INSURANCE	82,352	86,444	143,278	118,022	244,765	251,682	271,817	293,562	317,047
79-795-52-00-5222	GROUP LIFE INSURANCE	862	862	1,039	900	1,254	1,291	1,304	1,317	1,330
79-795-52-00-5223	DENTAL INSURANCE	6,666	7,406	10,290	9,158	15,938	15,481	16,255	17,068	17,921
79-795-52-00-5224	VISION INSURANCE	1,006	1,061	1,338	1,218	1,768	1,848	1,903	1,960	2,019
79-795-54-00-5412	TRAINING & CONFERENCES	2,969	3,028	6,000	7,000	7,000	7,000	7,000	7,000	7,000
79-795-54-00-5415	TRAVEL & LODGING	1,813	1,922	3,000	4,000	4,000	4,000	4,000	4,000	4,000
79-795-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	7,474	6,289	1,862	2,532	11,143	12,026	1,642	7,437	12,542
79-795-54-00-5426	PUBLISHING & ADVERTISING	12,621	8,270	55,000	10,000	15,000	15,000	15,000	15,000	15,000
79-795-54-00-5437	VEHICLE MAINTENANCE CHARGEBACK	-	-	-	-	-	3,811	2,950	3,067	3,190
79-795-54-00-5440	TELECOMMUNICATIONS	15,203	17,327	16,000	18,000	18,000	18,000	18,000	18,000	18,000
79-795-54-00-5447	SCHOLARSHIPS	-	-	2,000	-	2,000	2,000	2,000	2,000	2,000
79-795-54-00-5452	POSTAGE & SHIPPING	2,406	1,738	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5460	DUES & SUBSCRIPTIONS	3,169	4,236	4,000	4,500	4,500	4,500	4,500	4,500	4,500
79-795-54-00-5462	PROFESSIONAL SERVICES	122,304	151,565	150,000	175,000	175,000	175,000	175,000	175,000	175,000
79-795-54-00-5480	UTILITIES	8,420	14,896	10,070	10,070	10,674	11,314	11,993	12,713	13,476
79-795-54-00-5485	RENTAL & LEASE PURCHASE	1,412	4,329	6,000	5,000	6,000	6,000	6,000	6,000	6,000
79-795-54-00-5488	OFFICE CLEANING	16,548	22,291	19,515	19,107	19,515	20,740	21,777	22,866	24,009
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	43,292	988	10,000	5,000	10,000	10,000	10,000	10,000	10,000
79-795-56-00-5600	WEARING APPAREL	-	3,750	4,000	4,500	4,500	4,500	4,500	4,500	4,500
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	156,063	151,535	150,000	171,860	200,000	200,000	200,000	200,000	200,000
79-795-56-00-5606	PROGRAM SUPPLIES	249,385	293,646	333,000	315,000	320,000	325,000	325,000	325,000	325,000
79-795-56-00-5607	CONCESSION SUPPLIES	20,133	26,451	23,000	30,000	30,000	30,000	30,000	30,000	30,000
79-795-56-00-5610	OFFICE SUPPLIES	3,229	2,649	3,000	3,000	3,000	3,000	3,000	3,000	3,000

Account Number	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
79-795-56-00-5620	OPERATING SUPPLIES	32,303	28,740	37,000	37,000	37,000	37,000	37,000	37,000	37,000
	Recreation Department Expenditures	\$ 1,446,763	\$ 1,596,262	\$ 1,829,483	\$ 1,789,032	\$ 2,153,323	\$ 2,216,392	\$ 2,255,830	\$ 2,315,225	\$ 2,376,735
				Under Budget	\$ (40,451)					
	Total Parks & Recreation Fund Expenditures	\$ 2,978,143	\$ 3,291,804	\$ 3,907,403	\$ 3,888,104	\$ 4,219,254	\$ 4,712,888	\$ 4,746,267	\$ 4,908,315	\$ 5,123,783
				Under Budget	\$ (19,299)					
	Transfers In	\$ 2,232,541	\$ 2,440,844	\$ 2,357,728	\$ 2,357,728	\$ 2,896,780	\$ 3,523,197	\$ 3,547,699	\$ 3,690,726	\$ 3,897,524
	(Transfers Out)	-	-	-	-	-	-	-	-	-
	Parks & Recreation Fund Net Transfers	\$ 2,232,541	\$ 2,440,844	\$ 2,357,728	\$ 2,357,728	\$ 2,896,780	\$ 3,523,197	\$ 3,547,699	\$ 3,690,726	\$ 3,897,524
	Surplus(Deficit)	243,806	252,727	(541,756)	(342,934)	(176,522)	-	-	-	-
	Fund Balance	\$ 243,804	\$ 496,532	\$ -	\$ 153,598	\$ (22,924)	\$ (22,924)	\$ (22,924)	\$ (22,924)	\$ (22,924)
		8.19%	15.08%	0.00%	3.95%	-0.54%	-0.49%	-0.48%	-0.47%	-0.45%

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 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Actual	Actual	Adopted Budget	Projected	Adopted Budget	Projected	Projected	Projected	Projected
Revenues									
Taxes	\$ 1,665,847	\$ 1,760,942	\$ 1,856,755	\$ 1,868,388	\$ 1,066,623	\$ 1,114,621	\$ 1,159,206	\$ 1,199,778	\$ 1,235,771
Intergovernmental	52,529	43,822	45,327	40,765	40,176	41,678	41,872	42,070	42,272
Fines & Forfeits	2,433	1,682	1,500	1,600	1,600	1,600	1,600	1,600	1,600
Charges for Service	13,819	16,065	12,500	14,500	14,500	14,500	14,500	14,500	14,500
Investment Earnings	19,325	37,507	15,000	36,000	20,000	20,000	18,000	18,000	18,000
Miscellaneous	60,709	4,606	3,200	6,400	4,200	4,200	4,200	4,200	4,200
Total Revenues	\$ 1,814,662	\$ 1,864,624	\$ 1,934,282	\$ 1,967,653	\$ 1,147,099	\$ 1,196,599	\$ 1,239,378	\$ 1,280,148	\$ 1,316,343
Other Financing Sources	29,489	29,230	28,302	27,032	40,672	44,569	47,141	49,867	52,757
Total Revenues and Transfers	\$ 1,844,151	\$ 1,893,854	\$ 1,962,584	\$ 1,994,685	\$ 1,187,771	\$ 1,241,168	\$ 1,286,519	\$ 1,330,015	\$ 1,369,100
Expenditures									
Salaries	\$ 469,219	\$ 443,275	\$ 491,573	\$ 475,000	\$ 600,594	\$ 615,682	\$ 634,102	\$ 652,865	\$ 672,981
Benefits	200,002	181,358	196,481	192,155	271,599	281,381	299,576	319,097	340,037
Contractual Services	262,043	273,705	377,618	265,063	387,792	296,123	299,348	302,743	306,317
Supplies	18,526	39,842	65,600	58,058	75,500	85,500	85,500	85,500	85,500
Debt Service	847,313	866,750	864,000	864,000	-	-	-	-	-
Total Expenditures	\$ 1,797,103	\$ 1,804,930	\$ 1,995,272	\$ 1,854,276	\$ 1,335,485	\$ 1,278,686	\$ 1,318,526	\$ 1,360,205	\$ 1,404,835
Surplus (Deficit)	\$ 47,048	\$ 88,924	\$ (32,688)	\$ 140,409	\$ (147,714)	\$ (37,518)	\$ (32,007)	\$ (30,190)	\$ (35,735)
Ending Fund Balance	\$ 793,959	\$ 882,883	\$ 835,892	\$ 1,023,292	\$ 875,578	\$ 838,060	\$ 806,053	\$ 775,863	\$ 740,128
	44.18%	48.92%	41.89%	55.19%	65.56%	65.54%	61.13%	57.04%	52.68%
Operational Fund Balance %	83.59%	94.11%	73.89%	103.33%	65.56%	65.54%	61.13%	57.04%	52.68%



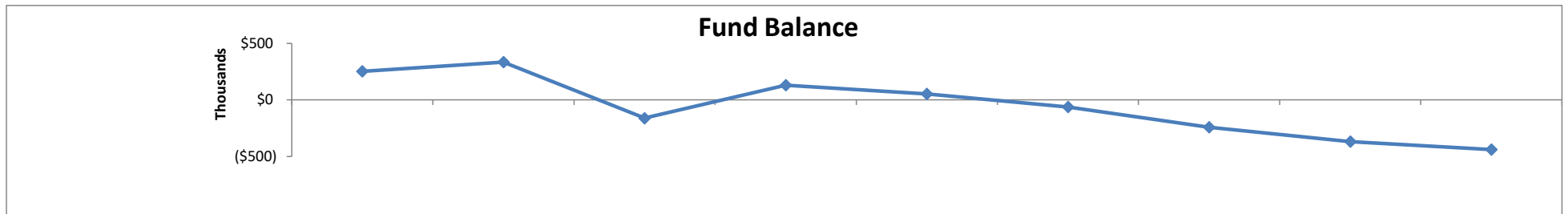
Account Number	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
LIBRARY FUND - 82										
82-000-40-00-4000	PROPERTY TAXES - LIBRARY OPS	\$ 820,513	\$ 900,817	\$ 995,347	\$ 1,004,354	\$ 1,066,623	\$ 1,114,621	\$ 1,159,206	\$ 1,199,778	\$ 1,235,771
82-000-40-00-4083	PROPERTY TAXES - DEBT SERVICE	845,334	860,125	861,408	864,034	-	-	-	-	-
82-000-41-00-4120	PERSONAL PROPERTY TAX	18,312	12,061	13,566	8,788	8,199	9,701	9,895	10,093	10,295
82-000-41-00-4160	FEDERAL GRANTS	2,456	-	-	-	-	-	-	-	-
82-000-41-00-4170	STATE GRANTS	31,761	31,761	31,761	31,977	31,977	31,977	31,977	31,977	31,977
82-000-43-00-4330	LIBRARY FINES	2,433	1,682	1,500	1,600	1,600	1,600	1,600	1,600	1,600
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	10,974	13,208	10,000	12,000	12,000	12,000	12,000	12,000	12,000
82-000-44-00-4422	COPY FEES	2,845	2,857	2,500	2,500	2,500	2,500	2,500	2,500	2,500
82-000-45-00-4500	INVESTMENT EARNINGS	19,325	37,507	15,000	36,000	20,000	20,000	18,000	18,000	18,000
82-000-48-00-4820	RENTAL INCOME	200	215	200	1,400	200	200	200	200	200
82-000-48-00-4850	MISCELLANEOUS INCOME	60,509	4,391	3,000	5,000	4,000	4,000	4,000	4,000	4,000
Library Fund Revenues		\$ 1,814,662	\$ 1,864,624	\$ 1,934,282	\$ 1,967,653	\$ 1,147,099	\$ 1,196,599	\$ 1,239,378	\$ 1,280,148	\$ 1,316,343
				Over Budget	\$ 33,371					
82-000-49-00-4901	TRANSFER FROM GENERAL	29,489	29,230	28,302	27,032	40,672	44,569	47,141	49,867	52,757
Other Financing Sources		\$ 29,489	\$ 29,230	\$ 28,302	\$ 27,032	\$ 40,672	\$ 44,569	\$ 47,141	\$ 49,867	\$ 52,757
				Under Budget	\$ (1,270)					
Library Fund Revenue & Transfers		\$ 1,844,151	\$ 1,893,854	\$ 1,962,584	\$ 1,994,685	\$ 1,187,771	\$ 1,241,168	\$ 1,286,519	\$ 1,330,015	\$ 1,369,100
				Over Budget	\$ 32,101					
Library Operations Department										
82-820-50-00-5010	SALARIES & WAGES	\$ 307,963	\$ 288,848	\$ 305,573	\$ 300,000	\$ 372,594	\$ 380,682	\$ 392,102	\$ 403,865	\$ 415,981
82-820-50-00-5015	PART-TIME SALARIES	161,256	154,427	186,000	175,000	228,000	235,000	242,000	249,000	257,000
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	24,289	18,514	19,635	19,635	26,870	26,305	27,878	29,603	31,407
82-820-52-00-5214	FICA CONTRIBUTION	34,436	33,302	36,497	36,497	44,467	47,100	48,509	49,944	51,483
82-820-52-00-5216	GROUP HEALTH INSURANCE	102,604	91,896	103,057	100,001	146,954	150,973	163,051	176,095	190,183
82-820-52-00-5222	GROUP LIFE INSURANCE	583	609	600	600	790	822	830	838	846
82-820-52-00-5223	DENTAL INSURANCE	7,518	6,874	7,450	7,450	10,670	10,365	10,883	11,427	11,998
82-820-52-00-5224	VISION INSURANCE	1,083	933	940	940	1,176	1,247	1,284	1,323	1,363
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	1,539	1,486	1,500	1,700	1,700	1,700	1,700	1,700	1,700
82-820-52-00-5231	LIABILITY INSURANCE	27,950	27,744	26,802	25,332	38,972	42,869	45,441	48,167	51,057
82-820-54-00-5401	ADMINISTRATIVE CHARGEBACK	15,000	15,000	15,825	15,825	-	-	-	-	-
82-820-54-00-5412	TRAINING & CONFERENCES	555	900	2,000	2,000	3,000	3,000	3,000	3,000	3,000
82-820-54-00-5415	TRAVEL & LODGING	737	1,521	2,000	2,000	2,500	2,500	2,500	2,500	2,500
82-820-54-00-5426	PUBLISHING & ADVERTISING	567	-	2,000	1,000	2,500	2,500	2,500	2,500	2,500
82-820-54-00-5440	TELECOMMUNICATIONS	6,845	7,993	8,500	8,500	8,500	8,500	8,500	8,500	8,500
82-820-54-00-5452	POSTAGE & SHIPPING	1,146	688	1,500	1,500	1,500	1,500	1,500	1,500	1,500
82-820-54-00-5453	BUILDING & GROUND CHARGEBACK	6,428	7,486	8,091	8,091	11,005	11,610	11,958	12,317	12,687
82-820-54-00-5460	DUES & SUBSCRIPTIONS	8,642	11,143	20,000	15,000	20,000	20,000	20,000	20,000	20,000
82-820-54-00-5462	PROFESSIONAL SERVICES	23,157	55,621	105,000	75,000	135,000	85,000	85,000	85,000	85,000
82-820-54-00-5466	LEGAL SERVICES	-	1,013	3,000	338	2,000	2,000	2,000	2,000	2,000
82-820-54-00-5468	AUTOMATION	18,877	18,617	26,000	26,000	27,000	27,000	27,000	27,000	27,000

Account Number	Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
82-820-54-00-5480	UTILITIES	21,069	16,529	26,202	22,333	23,673	25,093	26,599	28,195	29,887
82-820-54-00-5488	OFFICE CLEANING	36,040	36,308	25,400	24,648	26,114	27,420	28,791	30,231	31,743
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	121,291	99,197	130,000	60,000	125,000	80,000	80,000	80,000	80,000
82-820-54-00-5498	PAYING AGENT FEES	1,689	1,689	2,100	2,828	-	-	-	-	-
82-820-56-00-5610	OFFICE SUPPLIES	4,250	5,217	7,600	5,250	7,500	7,500	7,500	7,500	7,500
82-820-56-00-5620	LIBRARY OPERATING SUPPLIES	5,002	2,526	5,000	5,000	5,000	5,000	5,000	5,000	5,000
82-820-56-00-5621	CUSTODIAL SUPPLIES	4,353	3,937	7,000	5,000	7,000	7,000	7,000	7,000	7,000
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	3,480	2,870	7,000	4,000	7,000	7,000	7,000	7,000	7,000
82-820-56-00-5671	LIBRARY PROGRAMMING	319	685	2,000	1,000	2,000	2,000	2,000	2,000	2,000
82-820-56-00-5683	AUDIO BOOKS	-	2,736	3,500	3,500	3,500	3,500	3,500	3,500	3,500
82-820-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	53	500	500	500	500	500	500	500
82-820-56-00-5685	DVD'S	-	1,547	3,000	3,000	3,000	3,000	3,000	3,000	3,000
82-820-56-00-5686	BOOKS	1,122	20,271	30,000	30,808	40,000	50,000	50,000	50,000	50,000
Debt Service - 2006 Bond										
82-820-84-00-8000	PRINCIPAL PAYMENT	75,000	100,000	100,000	100,000	-	-	-	-	-
82-820-84-00-8050	INTEREST PAYMENT	13,113	9,550	4,800	4,800	-	-	-	-	-
Debt Service - 2013 Refunding Bond										
82-820-99-00-8000	PRINCIPAL PAYMENT	675,000	700,000	730,000	730,000	-	-	-	-	-
82-820-99-00-8050	INTEREST PAYMENT	84,200	57,200	29,200	29,200	-	-	-	-	-
Library Fund Expenditures		\$ 1,797,103	\$ 1,804,930	\$ 1,995,272	\$ 1,854,276	\$ 1,335,485	\$ 1,278,686	\$ 1,318,526	\$ 1,360,205	\$ 1,404,835
				Under Budget	\$ (140,996)					
Transfers In		\$ 29,489	\$ 29,230	\$ 28,302	\$ 27,032	\$ 40,672	\$ 44,569	\$ 47,141	\$ 49,867	\$ 52,757
(Transfers Out)		-	-	-	-	-	-	-	-	-
Library Fund Net Transfers		\$ 29,489	\$ 29,230	\$ 28,302	\$ 27,032	\$ 40,672	\$ 44,569	\$ 47,141	\$ 49,867	\$ 52,757
Surplus(Deficit)		\$ 47,048	\$ 88,924	\$ (32,688)	\$ 140,409	\$ (147,714)	\$ (37,518)	\$ (32,007)	\$ (30,190)	\$ (35,735)
Fund Balance		\$ 793,959	\$ 882,883	\$ 835,892	\$ 1,023,292	\$ 875,578	\$ 838,060	\$ 806,053	\$ 775,863	\$ 740,128
		<i>44.18%</i>	<i>48.92%</i>	<i>41.89%</i>	<i>53.19%</i>	<i>65.56%</i>	<i>65.54%</i>	<i>61.13%</i>	<i>57.04%</i>	<i>52.68%</i>
Operational Fund Balance %		83.59%	94.11%	73.89%	103.33%	65.56%	65.54%	61.13%	57.04%	52.68%

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Revenues									
Licenses & Permits	\$ 140,950	\$ 169,000	\$ 50,000	\$ 90,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Investment Earnings	205	315	200	1,500	750	200	200	200	200
Miscellaneous	22	33	-	-	-	-	-	-	-
Total Revenues	\$ 141,177	\$ 169,348	\$ 50,200	\$ 91,500	\$ 50,750	\$ 50,200	\$ 50,200	\$ 50,200	\$ 50,200
Expenditures									
Contractual Services	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	63,279	28,877	49,000	46,000	43,000	50,500	28,500	27,000	19,500
Capital Outlay	-	58,183	500,000	250,000	85,000	115,000	200,000	150,000	100,000
Total Expenditures	\$ 66,279	\$ 87,060	\$ 549,000	\$ 296,000	\$ 128,000	\$ 165,500	\$ 228,500	\$ 177,000	\$ 119,500
Surplus (Deficit)	\$ 74,898	\$ 82,288	\$ (498,800)	\$ (204,500)	\$ (77,250)	\$ (115,300)	\$ (178,300)	\$ (126,800)	\$ (69,300)
Ending Fund Balance	\$ 251,559	\$ 333,847	\$ (161,999)	\$ 129,347	\$ 52,097	\$ (63,203)	\$ (241,503)	\$ (368,303)	\$ (437,603)

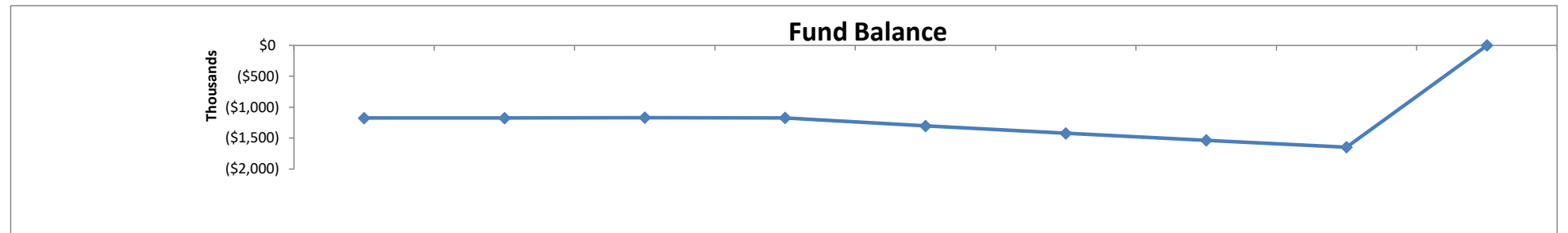


Account Number	Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>LIBRARY CAPITAL FUND - 84</u>										
84-000-42-00-4214	DEVELOPMENT FEES	\$ 140,950	\$ 169,000	\$ 50,000	\$ 90,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
84-000-45-00-4500	INVESTMENT EARNINGS	205	315	200	1,500	750	200	200	200	200
84-000-48-00-4850	MISCELLANEOUS INCOME	<u>22</u>	<u>33</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Library Capital Fund Revenues		\$ 141,177	\$ 169,348	\$ 50,200	\$ 91,500	\$ 50,750	\$ 50,200	\$ 50,200	\$ 50,200	\$ 50,200
				Over Budget	\$ 41,300					
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	7,384	5,226	29,000	26,000	33,000	50,500	28,500	27,000	19,500
84-840-56-00-5683	AUDIO BOOKS	2,068	-	-	-	-	-	-	-	-
84-840-56-00-5685	DVD'S	2,417	-	-	-	-	-	-	-	-
84-840-56-00-5686	BOOKS	51,410	23,651	20,000	20,000	10,000	-	-	-	-
84-840-60-00-6020	BUILDING IMPROVEMENTS	<u>-</u>	<u>58,183</u>	<u>500,000</u>	<u>250,000</u>	<u>85,000</u>	<u>115,000</u>	<u>200,000</u>	<u>150,000</u>	<u>100,000</u>
Library Capital Fund Expenditures		\$ 66,279	\$ 87,060	\$ 549,000	\$ 296,000	\$ 128,000	\$ 165,500	\$ 228,500	\$ 177,000	\$ 119,500
				Under Budget	\$ (253,000)					
Surplus(Deficit)		74,898	82,288	(498,800)	(204,500)	(77,250)	(115,300)	(178,300)	(126,800)	(69,300)
Fund Balance		\$ 251,559	\$ 333,847	\$ (161,999)	\$ 129,347	\$ 52,097	\$ (63,203)	\$ (241,503)	\$ (368,303)	\$ (437,603)

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 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029		FY 2030	
	Actual		Actual		Adopted Budget		Adopted Budget		Projected		Projected		Projected		Projected	
Revenues																
Taxes	\$	232,124	\$	226,795	\$	232,465	\$	228,278	\$	249,100	\$	255,328	\$	261,711	\$	274,960
Total Revenues	\$	232,124	\$	226,795	\$	232,465	\$	228,278	\$	249,100	\$	255,328	\$	261,711	\$	274,960
Other Financing Sources		-		-		-		-		-		-		-		1,750,907
Total Revenues and Transfers	\$	232,124	\$	226,795	\$	232,465	\$	228,278	\$	249,100	\$	255,328	\$	261,711	\$	2,025,867
Expenditures																
Contractual Services	\$	16,983	\$	18,055	\$	17,259	\$	17,187	\$	14,258	\$	14,932	\$	15,320	\$	16,132
Debt Service		207,370		209,422		208,522		208,522		364,699		359,546		360,464		365,277
Total Expenditures	\$	224,353	\$	227,477	\$	225,781	\$	225,709	\$	378,957	\$	374,478	\$	375,784	\$	381,409
Surplus (Deficit)	\$	7,771	\$	(682)	\$	6,684	\$	2,569	\$	(129,857)	\$	(119,150)	\$	(114,073)	\$	1,644,458
Ending Fund Balance	\$	(1,175,044)	\$	(1,175,727)	\$	(1,168,663)	\$	(1,173,158)	\$	(1,303,015)	\$	(1,422,165)	\$	(1,536,238)	\$	-

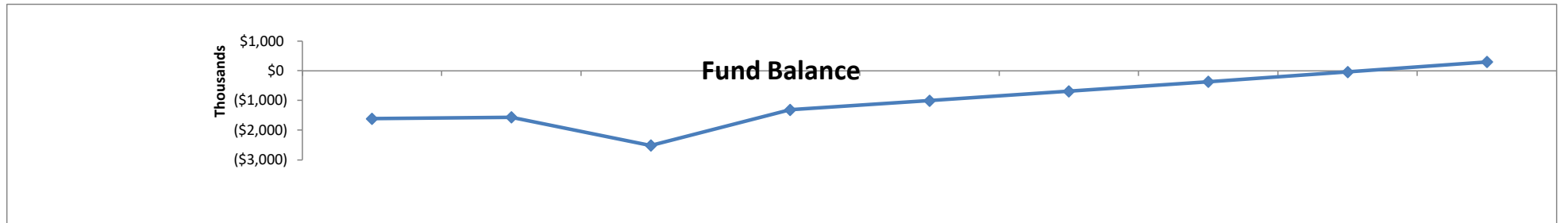


Account Number	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
<u>COUNTRYSIDE TIF FUND - 87</u>										
87-000-40-00-4000	PROPERTY TAXES	\$ 232,124	\$ 226,795	\$ 232,465	\$ 228,278	\$ 249,100	\$ 255,328	\$ 261,711	\$ 268,254	\$ 274,960
	Countryside TIF Fund Revenues	\$ 232,124	\$ 226,795	\$ 232,465	\$ 228,278	\$ 249,100	\$ 255,328	\$ 261,711	\$ 268,254	\$ 274,960
				Under Budget	\$ (4,187)					
87-000-49-00-4901	TRANSFER FROM GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750,907
	Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750,907
				Under Budget	\$ -					
	Countryside TIF Revenues & Transfers	\$ 232,124	\$ 226,795	\$ 232,465	\$ 228,278	\$ 249,100	\$ 255,328	\$ 261,711	\$ 268,254	\$ 2,025,867
				Under Budget	\$ (4,187)					
87-870-54-00-5401	ADMINISTRATIVE CHARGEBACK	\$ 15,804	\$ 16,314	\$ 15,259	\$ 15,259	\$ 12,258	\$ 12,932	\$ 13,320	\$ 13,720	\$ 14,132
87-870-54-00-5462	PROFESSIONAL SERVICES	518	813	1,000	1,000	1,000	1,000	1,000	1,000	1,000
87-870-54-00-5498	PAYING AGENT FEES	661	928	1,000	928	1,000	1,000	1,000	1,000	1,000
Debt Service - 2015A Bond										
87-870-77-00-8000	PRINCIPAL PAYMENT	116,424	121,716	125,685	125,685	56,889	58,212	60,858	63,504	66,150
87-870-77-00-8050	INTEREST PAYMENT	40,231	36,991	32,122	32,122	27,095	24,819	22,491	20,057	17,517
Debt Service - 2014 Refunding Bond										
87-870-93-00-8000	PRINCIPAL PAYMENT	-	-	-	-	230,000	235,000	245,000	255,000	270,000
87-870-93-00-8050	INTEREST PAYMENT	50,715	50,715	50,715	50,715	50,715	41,515	32,115	22,193	11,610
	Countryside TIF Expenditures	\$ 224,353	\$ 227,477	\$ 225,781	\$ 225,709	\$ 378,957	\$ 374,478	\$ 375,784	\$ 376,474	\$ 381,409
				Under Budget	\$ (72)					
	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750,907
	Countryside TIF Fund Net Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750,907
	Surplus(Deficit)	7,771	(682)	6,684	2,569	(129,857)	(119,150)	(114,073)	(108,220)	1,644,458
	Fund Balance	\$ (1,175,044)	\$ (1,175,727)	\$ (1,168,663)	\$ (1,173,158)	\$ (1,303,015)	\$ (1,422,165)	\$ (1,536,238)	\$ (1,644,458)	\$ -

Downtown TIF Fund (88)

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

	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029		FY 2030			
	Actual		Actual		Adopted Budget		Adopted Budget		Projected		Projected		Projected		Projected			
Revenues																		
Taxes	\$	100,932	\$	121,458	\$	124,494	\$	224,315	\$	396,672	\$	406,589	\$	416,754	\$	427,173	\$	437,852
Total Revenues	\$	100,932	\$	121,458	\$	124,494	\$	224,315	\$	396,672	\$	406,589	\$	416,754	\$	427,173	\$	437,852
Other Financing Sources		-		-		-		175,604		-		-		-		-		-
Total Revenues and Transfers	\$	100,932	\$	121,458	\$	124,494	\$	399,919	\$	396,672	\$	406,589	\$	416,754	\$	427,173	\$	437,852
Expenditures																		
Contractual Services	\$	72,810	\$	77,041	\$	73,967	\$	111,098	\$	83,822	\$	86,568	\$	89,090	\$	91,688	\$	94,364
Capital Outlay		3,120		-		850,000		35,000		5,000		5,000		5,000		5,000		5,000
Total Expenditures	\$	75,930	\$	77,041	\$	923,967	\$	146,098	\$	88,822	\$	91,568	\$	94,090	\$	96,688	\$	99,364
Surplus (Deficit)	\$	25,002	\$	44,417	\$	(799,473)	\$	253,821	\$	307,850	\$	315,021	\$	322,664	\$	330,485	\$	338,488
Ending Fund Balance	\$	(1,614,928)	\$	(1,570,512)	\$	(2,511,902)	\$	(1,316,691)	\$	(1,008,841)	\$	(693,820)	\$	(371,156)	\$	(40,671)	\$	297,817

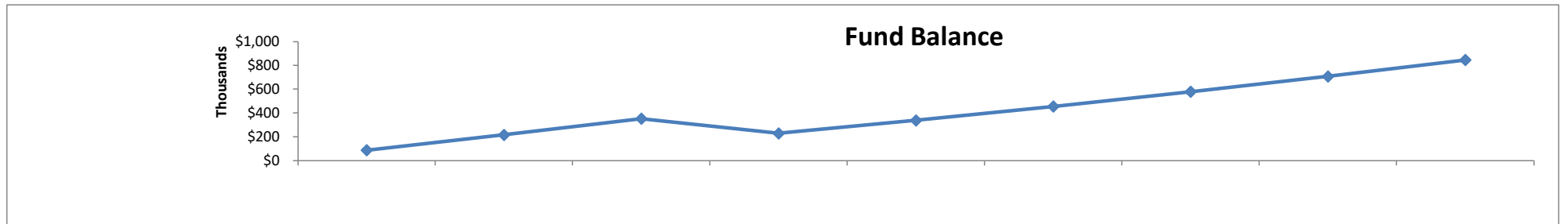


Account Number	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
<u>DOWNTOWN TIF FUND - 88</u>										
88-000-40-00-4000	PROPERTY TAXES	\$ 100,932	\$ 121,458	\$ 124,494	\$ 224,315	\$ 396,672	\$ 406,589	\$ 416,754	\$ 427,173	\$ 437,852
	Downtown TIF Fund Revenues	\$ 100,932	\$ 121,458	\$ 124,494	\$ 224,315	\$ 396,672	\$ 406,589	\$ 416,754	\$ 427,173	\$ 437,852
				Over Budget	\$ 99,821					
88-000-49-00-4910	SALE OF CAPITAL ASSETS	\$ -	\$ -	\$ -	\$ 175,604	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Financing Sources	\$ -	\$ -	\$ -	\$ 175,604	\$ -	\$ -	\$ -	\$ -	\$ -
				Over Budget	\$ 175,604					
	Downtown TIF Fund Revenues & Transfers	\$ 100,932	\$ 121,458	\$ 124,494	\$ 399,919	\$ 396,672	\$ 406,589	\$ 416,754	\$ 427,173	\$ 437,852
				Over Budget	\$ 275,425					
88-880-54-00-5401	ADMINISTRATIVE CHARGEBACK	\$ 31,102	\$ 32,129	\$ 32,046	\$ 32,046	\$ 12,258	\$ 12,932	\$ 13,320	\$ 13,720	\$ 14,132
88-880-54-00-5425	TIF INCENTIVE PAYOUT	37,835	41,812	39,421	67,052	69,064	71,136	73,270	75,468	77,732
88-880-54-00-5462	PROFESSIONAL SERVICES	3,873	3,100	2,500	12,000	2,500	2,500	2,500	2,500	2,500
88-880-60-00-6000	PROJECT COSTS	-	-	850,000	35,000	5,000	5,000	5,000	5,000	5,000
88-880-60-00-6079	ROUTE 47 EXPANSION	3,120	-	-	-	-	-	-	-	-
	Downtown TIF Expenditures	\$ 75,930	\$ 77,041	\$ 923,967	\$ 146,098	\$ 88,822	\$ 91,568	\$ 94,090	\$ 96,688	\$ 99,364
				Under Budget	\$ (777,869)					
	Surplus(Deficit)	25,002	44,417	(799,473)	253,821	307,850	315,021	322,664	330,485	338,488
	Fund Balance	\$ (1,614,928)	\$ (1,570,512)	\$ (2,511,902)	\$ (1,316,691)	\$ (1,008,841)	\$ (693,820)	\$ (371,156)	\$ (40,671)	\$ 297,817

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Revenues									
Taxes	\$ 97,574	\$ 145,465	\$ 149,102	\$ 215,723	\$ 296,932	\$ 304,355	\$ 311,964	\$ 319,763	\$ 327,757
Total Revenues	\$ 97,574	\$ 145,465	\$ 149,102	\$ 215,723	\$ 296,932	\$ 304,355	\$ 311,964	\$ 319,763	\$ 327,757
Expenditures									
Contractual Services	\$ 3,371	\$ 16,913	\$ 17,000	\$ 48,675	\$ 32,020	\$ 32,891	\$ 33,788	\$ 34,712	\$ 35,663
Capital Outlay	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Debt Service	-	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Expenditures	\$ 3,371	\$ 16,913	\$ 172,000	\$ 203,675	\$ 187,020	\$ 187,891	\$ 188,788	\$ 189,712	\$ 190,663
Surplus (Deficit)	\$ 94,203	\$ 128,552	\$ (22,898)	\$ 12,048	\$ 109,912	\$ 116,464	\$ 123,176	\$ 130,051	\$ 137,094
Ending Fund Balance	\$ 87,577	\$ 216,129	\$ 351,144	\$ 228,177	\$ 338,089	\$ 454,553	\$ 577,729	\$ 707,780	\$ 844,874

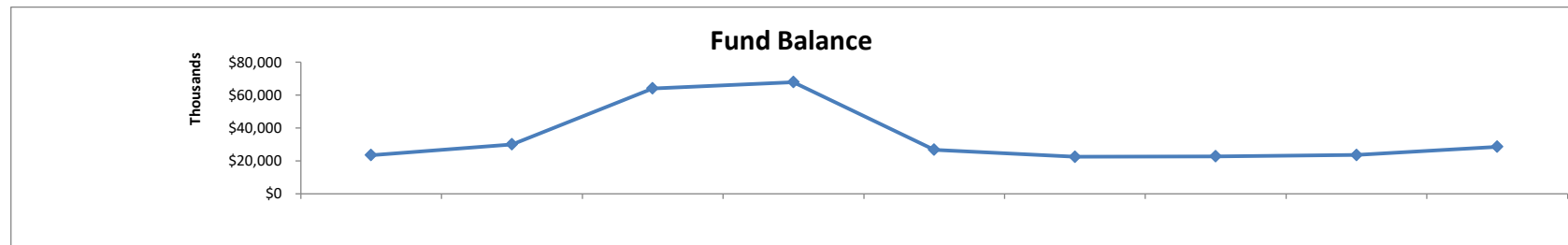


Account Number	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
<u>DOWNTOWN TIF II FUND - 89</u>										
89-000-40-00-4000	PROPERTY TAXES	\$ 97,574	\$ 145,465	\$ 149,102	\$ 215,723	\$ 296,932	\$ 304,355	\$ 311,964	\$ 319,763	\$ 327,757
	Downtown TIF II Fund Revenues	\$ 97,574	\$ 145,465	\$ 149,102	\$ 215,723	\$ 296,932	\$ 304,355	\$ 311,964	\$ 319,763	\$ 327,757
				Over Budget	\$ 66,621					
89-890-54-00-5425	TIF INCENTIVE PAYOUT	\$ 1,808	\$ 16,172	\$ 14,000	\$ 28,175	\$ 29,020	\$ 29,891	\$ 30,788	\$ 31,712	\$ 32,663
89-890-54-00-5462	PROFESSIONAL SERVICES	1,563	741	3,000	20,500	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	5,000	5,000
Debt Service - FS Property										
89-890-94-00-8000	PRINCIPAL PAYMENT	-	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000
	Downtown TIF II Expenditures	\$ 3,371	\$ 16,913	\$ 172,000	\$ 203,675	\$ 187,020	\$ 187,891	\$ 188,788	\$ 189,712	\$ 190,663
				Over Budget	\$ 31,675					
	Surplus(Deficit)	94,203	128,552	(22,898)	12,048	109,912	116,464	123,176	130,051	137,094
	Fund Balance	\$ 87,577	\$ 216,129	\$ 351,144	\$ 228,177	\$ 338,089	\$ 454,553	\$ 577,729	\$ 707,780	\$ 844,874

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Revenues									
Taxes	\$ 15,728,228	\$ 16,321,933	\$ 17,225,429	\$ 18,103,633	\$ 19,127,917	\$ 19,439,997	\$ 19,548,694	\$ 19,912,122	\$ 20,085,810
Intergovernmental	7,123,418	6,351,355	6,522,945	6,311,976	6,000,789	6,061,612	6,749,357	6,878,188	7,006,859
Licenses & Permits	1,630,034	1,940,504	943,000	1,302,000	997,500	947,500	897,500	847,500	847,500
Fines & Forfeits	112,367	117,312	109,200	94,150	106,150	106,150	106,150	106,150	106,150
Charges for Service	12,413,565	14,763,369	14,696,793	15,770,623	15,693,762	19,159,485	21,586,015	23,192,632	26,116,959
Investment Earnings	557,169	1,469,789	1,336,250	1,253,199	1,384,000	929,000	699,000	694,000	689,000
Reimbursements	4,295,878	733,211	14,588,018	8,398,638	8,261,914	442,464	415,259	830,150	400,050
Miscellaneous	481,789	510,473	942,665	532,033	1,023,881	526,653	533,640	540,358	618,648
Total Revenues	\$ 42,342,448	\$ 42,207,946	\$ 56,364,300	\$ 51,766,252	\$ 52,595,913	\$ 47,612,861	\$ 50,535,615	\$ 53,001,100	\$ 55,870,976
Other Financing Sources	8,304,111	17,175,320	74,645,571	72,162,963	100,408,936	64,097,640	47,019,597	9,182,657	10,270,685
Total Revenues & Transfers	\$ 50,646,559	\$ 59,383,266	\$ 131,009,871	\$ 123,929,215	\$ 153,004,849	\$ 111,710,501	\$ 97,555,212	\$ 62,183,757	\$ 66,141,661
Expenditures									
Salaries	\$ 7,837,732	\$ 8,560,264	\$ 10,030,385	\$ 9,409,991	\$ 10,923,388	\$ 11,521,650	\$ 11,892,691	\$ 12,231,562	\$ 12,580,556
Benefits	4,295,017	4,459,789	5,129,556	4,793,967	5,870,691	6,066,179	6,429,287	6,790,668	7,173,351
Contractual Services	8,958,436	10,309,429	13,876,284	13,413,615	12,950,773	12,591,829	12,013,995	10,080,067	9,758,380
Supplies	1,859,151	1,992,067	2,184,610	2,220,703	2,355,471	2,302,885	2,327,099	7,839,749	8,070,999
Capital Outlay	17,989,400	17,704,969	58,681,527	46,758,148	145,856,411	67,072,914	13,139,056	8,046,332	5,492,723
Contingency	-	-	75,000	-	-	75,000	75,000	75,000	75,000
Developer Commitment	-	37,500	37,500	37,500	37,500	37,500	-	-	-
Debt Service	4,618,420	3,359,799	5,177,967	3,924,167	8,409,279	9,461,484	44,408,367	7,796,271	7,766,642
Total Expenditures	\$ 45,558,156	\$ 46,423,817	\$ 95,192,829	\$ 80,558,091	\$ 186,403,513	\$ 109,129,441	\$ 90,285,495	\$ 52,859,649	\$ 50,917,651
Other Financing Uses	8,101,565	6,357,840	5,203,021	5,570,175	7,759,823	6,812,692	6,981,538	8,508,524	10,262,442
Total Expenditures & Transfers	\$ 53,659,721	\$ 52,781,657	\$ 100,395,850	\$ 86,128,266	\$ 194,163,336	\$ 115,942,133	\$ 97,267,033	\$ 61,368,173	\$ 61,180,093
Surplus (Deficit)	\$ (3,013,162)	\$ 6,601,609	\$ 30,614,021	\$ 37,800,949	\$ (41,158,487)	\$ (4,231,632)	\$ 288,179	\$ 815,584	\$ 4,961,568
Ending Fund Balance	\$ 23,463,944	\$ 30,065,552	\$ 64,033,876	\$ 67,866,501	\$ 26,708,014	\$ 22,476,382	\$ 22,764,561	\$ 23,580,145	\$ 28,541,713
	43.73%	56.96%	63.78%	78.80%	13.76%	19.39%	23.40%	38.42%	46.65%

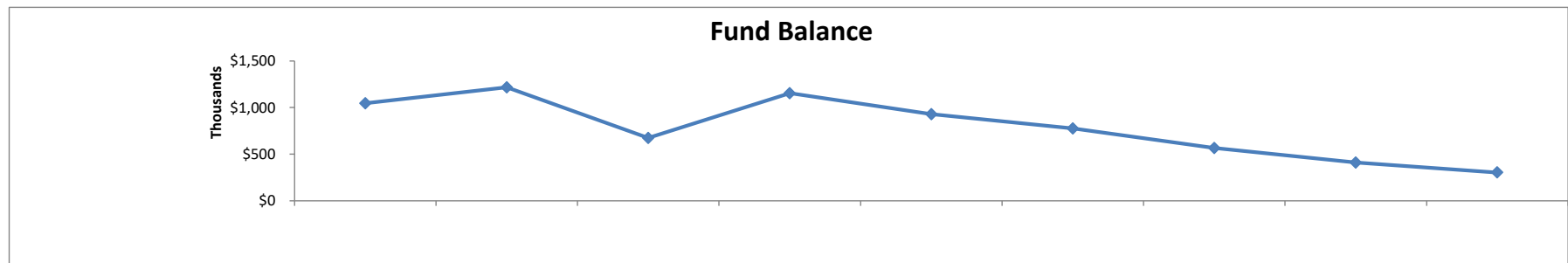


Account Number	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
CITY										
	<u>Cash Flow - Surplus(Deficit)</u>									
	General	\$ 369,505	\$ 320,904	\$ (700,000)	\$ -	-	-	-	-	(1,325,765)
	Fox Hill	15,458	13,743	(36,640)	10,390	(41,640)	8,632	8,632	8,632	6,558
	Sunflower	9,400	1,345	(2,640)	(2,614)	(21,640)	2,632	3,632	3,632	1,558
	Motor Fuel Tax	50,427	31,136	(122,438)	3,838	(349,170)	(5,644)	-	-	-
	City Wide Capital	2,619,452	1,003,401	(4,614,462)	(2,334,776)	(3,330,991)	3,811,618	(3,408,748)	(525,557)	-
	Buildings & Grounds	(8,136,346)	539,723	32,050,197	37,234,792	(28,095,537)	(6,191,810)	(544,972)	65,383	10,002
	Vehicle & Equipment	40,884	149,152	(1,657,681)	(935,927)	(644,036)	(1,692)	-	-	-
	Debt Service	-	-	-	-	-	-	-	-	-
	Water	164,774	2,856,166	7,948,054	2,838,164	(6,011,364)	(1,394,740)	4,332,382	1,336,782	4,686,095
	Sewer	1,516,345	1,261,025	(892,926)	1,061,578	(2,775,492)	(772,963)	(434,514)	(425,604)	(536,920)
	Land Cash	(33,843)	-	-	-	-	-	-	-	-
	Park & Recreation	243,806	252,727	(541,756)	(342,934)	(176,522)	-	-	-	-
	Countryside TIF	7,771	(682)	6,684	2,569	(129,857)	(119,150)	(114,073)	(108,220)	1,644,458
	Downtown TIF	25,002	44,417	(799,473)	253,821	307,850	315,021	322,664	330,485	338,488
	Downtown TIF II	94,203	128,552	(22,898)	12,048	109,912	116,464	123,176	130,051	137,094
		\$ (3,013,162)	\$ 6,601,609	\$ 30,614,021	\$ 37,800,949	\$ (41,158,487)	\$ (4,231,632)	\$ 288,179	\$ 815,584	\$ 4,961,568
	<u>Cash Flow - Fund Balance</u>									
	General	\$ 10,996,607	\$ 11,317,511	\$ 10,996,607	\$ 11,317,511	\$ 11,317,511	\$ 11,317,511	\$ 11,317,511	\$ 11,317,511	\$ 9,991,746
	Fox Hill	37,034	50,777	10,771	61,167	19,527	28,159	36,791	45,423	51,981
	Sunflower	11,786	13,131	9,161	10,517	(11,123)	(8,491)	(4,859)	(1,227)	331
	Motor Fuel Tax	319,840	350,976	125,921	354,814	5,644	-	-	-	-
	City Wide Capital	4,785,053	5,788,454	1,164,373	3,453,678	122,687	3,934,305	525,557	-	-
	Buildings & Grounds	1,865,907	2,405,630	34,272,751	39,640,422	11,544,885	5,353,075	4,808,103	4,873,486	4,883,488
	Vehicle & Equipment	1,432,503	1,581,655	193,275	645,728	1,692	-	-	-	-
	Debt Service	-	-	-	-	-	-	-	-	-
	Water	3,955,973	6,812,139	17,778,651	9,650,303	3,638,939	2,244,199	6,576,581	7,913,363	12,599,458
	Sewer	2,517,832	3,778,857	2,811,787	4,840,435	2,064,943	1,291,980	857,466	431,862	(105,058)
	Land Cash	-	-	-	-	-	-	-	-	-
	Park & Recreation	243,804	496,532	-	153,598	(22,924)	(22,924)	(22,924)	(22,924)	(22,924)
	Countryside TIF	(1,175,044)	(1,175,727)	(1,168,663)	(1,173,158)	(1,303,015)	(1,422,165)	(1,536,238)	(1,644,458)	-
	Downtown TIF	(1,614,928)	(1,570,512)	(2,511,902)	(1,316,691)	(1,008,841)	(693,820)	(371,156)	(40,671)	297,817
	Downtown TIF II	87,577	216,129	351,144	228,177	338,089	454,553	577,729	707,780	844,874
		\$ 23,463,944	\$ 30,065,552	\$ 64,033,876	\$ 67,866,501	\$ 26,708,014	\$ 22,476,382	\$ 22,764,561	\$ 23,580,145	\$ 28,541,713

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Revenues									
Taxes	\$ 1,665,847	\$ 1,760,942	\$ 1,856,755	\$ 1,868,388	\$ 1,066,623	\$ 1,114,621	\$ 1,159,206	\$ 1,199,778	\$ 1,235,771
Intergovernmental	52,529	43,822	45,327	40,765	40,176	41,678	41,872	42,070	42,272
Licenses & Permits	140,950	169,000	50,000	90,000	50,000	50,000	50,000	50,000	50,000
Fines & Forfeits	2,433	1,682	1,500	1,600	1,600	1,600	1,600	1,600	1,600
Charges for Service	13,819	16,065	12,500	14,500	14,500	14,500	14,500	14,500	14,500
Investment Earnings	19,530	37,822	15,200	37,500	20,750	20,200	18,200	18,200	18,200
Miscellaneous	60,731	4,639	3,200	6,400	4,200	4,200	4,200	4,200	4,200
Total Revenues	\$ 1,955,839	\$ 2,033,972	\$ 1,984,482	\$ 2,059,153	\$ 1,197,849	\$ 1,246,799	\$ 1,289,578	\$ 1,330,348	\$ 1,366,543
Other Financing Sources	29,489	29,230	28,302	27,032	40,672	44,569	47,141	49,867	52,757
Total Revenues & Transfers	\$ 1,985,328	\$ 2,063,202	\$ 2,012,784	\$ 2,086,185	\$ 1,238,521	\$ 1,291,368	\$ 1,336,719	\$ 1,380,215	\$ 1,419,300
Expenditures									
Salaries	\$ 469,219	\$ 443,275	\$ 491,573	\$ 475,000	\$ 600,594	\$ 615,682	\$ 634,102	\$ 652,865	\$ 672,981
Benefits	200,002	181,358	196,481	192,155	271,599	281,381	299,576	319,097	340,037
Contractual Services	265,043	273,705	377,618	265,063	387,792	296,123	299,348	302,743	306,317
Supplies	81,805	68,719	114,600	104,058	118,500	136,000	114,000	112,500	105,000
Capital Outlay	-	58,183	500,000	250,000	85,000	115,000	200,000	150,000	100,000
Debt Service	847,313	866,750	864,000	864,000	-	-	-	-	-
Total Expenditures	\$ 1,863,382	\$ 1,891,990	\$ 2,544,272	\$ 2,150,276	\$ 1,463,485	\$ 1,444,186	\$ 1,547,026	\$ 1,537,205	\$ 1,524,335
Surplus (Deficit)	\$ 121,946	\$ 171,212	\$ (531,488)	\$ (64,091)	\$ (224,964)	\$ (152,818)	\$ (210,307)	\$ (156,990)	\$ (105,035)
Ending Fund Balance	\$ 1,045,518	\$ 1,216,730	\$ 673,893	\$ 1,152,639	\$ 927,675	\$ 774,857	\$ 564,550	\$ 407,560	\$ 302,525
	56.11%	64.31%	26.49%	53.60%	63.39%	53.65%	36.49%	26.51%	19.85%



Account Number	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
<u>Library</u>										
<u>Cash Flow - Surplus(Deficit)</u>										
Library Ops	\$	47,048	\$ 88,924	\$ (32,688)	\$ 140,409	\$ (147,714)	\$ (37,518)	\$ (32,007)	\$ (30,190)	\$ (35,735)
Library Capital		<u>74,898</u>	<u>82,288</u>	<u>(498,800)</u>	<u>(204,500)</u>	<u>(77,250)</u>	<u>(115,300)</u>	<u>(178,300)</u>	<u>(126,800)</u>	<u>(69,300)</u>
	\$	121,946	\$ 171,212	\$ (531,488)	\$ (64,091)	\$ (224,964)	\$ (152,818)	\$ (210,307)	\$ (156,990)	\$ (105,035)
<u>Cash Flow - Fund Balance</u>										
Library Ops	\$	793,959	\$ 882,883	\$ 835,892	\$ 1,023,292	\$ 875,578	\$ 838,060	\$ 806,053	\$ 775,863	\$ 740,128
Library Capital		<u>251,559</u>	<u>333,847</u>	<u>(161,999)</u>	<u>129,347</u>	<u>52,097</u>	<u>(63,203)</u>	<u>(241,503)</u>	<u>(368,303)</u>	<u>(437,603)</u>
	\$	1,045,518	\$ 1,216,730	\$ 673,893	\$ 1,152,639	\$ 927,675	\$ 774,857	\$ 564,550	\$ 407,560	\$ 302,525

Account Number	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
<u>Allocated Insurance Expenditures - Aggregated</u>										
	Liability Insurance	\$ 486,827	\$ 503,072	\$ 553,768	\$ 556,772	\$ 681,016	\$ 749,118	\$ 794,065	\$ 841,709	\$ 892,212
	Unemployment Ins	\$ 25,910	\$ 22,580	\$ 31,000	\$ 30,950	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200
<u>City</u>	Health Insurance	\$ 1,411,732	\$ 1,513,370	\$ 1,930,640	\$ 1,646,279	\$ 2,284,458	\$ 2,327,664	\$ 2,527,561	\$ 2,727,067	\$ 2,942,534
<u>City</u>	Dental Insurance	\$ 108,436	\$ 110,640	\$ 144,884	\$ 128,223	\$ 173,814	\$ 167,685	\$ 177,380	\$ 186,249	\$ 195,562
<u>City</u>	Vision Insurance	\$ 15,704	\$ 16,086	\$ 18,379	\$ 16,580	\$ 19,218	\$ 20,483	\$ 21,247	\$ 21,883	\$ 22,539
<u>Library</u>	<u>Health Insurance</u>	\$ 102,604	\$ 91,896	\$ 103,057	\$ 100,001	\$ 146,954	\$ 150,973	\$ 163,051	\$ 176,095	\$ 190,183
<u>Library</u>	Dental Insurance	\$ 7,518	\$ 6,874	\$ 7,450	\$ 7,450	\$ 10,670	\$ 10,365	\$ 10,883	\$ 11,427	\$ 11,998
<u>Library</u>	Vision Insurance	\$ 1,083	\$ 933	\$ 940	\$ 940	\$ 1,176	\$ 1,247	\$ 1,284	\$ 1,323	\$ 1,363
<u>Property Taxes</u>										
	Corporate	\$ 2,220,747	\$ 2,340,251	\$ 2,518,207	\$ 2,526,022	\$ 2,585,457	\$ 2,635,457	\$ 2,685,457	\$ 2,735,457	\$ 2,785,457
	Police Pension	1,331,704	1,368,276	1,382,106	1,386,285	1,465,973	1,475,000	1,525,000	1,575,000	1,625,000
	Total City	\$ 3,552,451	\$ 3,708,527	\$ 3,900,313	\$ 3,912,307	\$ 4,051,430	\$ 4,110,457	\$ 4,210,457	\$ 4,310,457	\$ 4,410,457
		4.01%	4.39%		5.49%	3.56%	1.46%	2.43%	2.38%	2.32%
	Library Operations	\$ 820,513	\$ 900,817	\$ 995,347	\$ 1,004,354	\$ 1,066,623	\$ 1,114,621	\$ 1,159,206	\$ 1,199,778	\$ 1,235,771
	Library Debt Service	845,334	860,125	861,408	864,034	-	-	-	-	-
	Total Library	\$ 1,665,847	\$ 1,760,942	\$ 1,856,755	\$ 1,868,388	\$ 1,066,623	\$ 1,114,621	\$ 1,159,206	\$ 1,199,778	\$ 1,235,771
	Special Service Areas	\$ 42,501	\$ 45,032	\$ 45,000	\$ 45,056	\$ 46,000	\$ 47,000	\$ 48,000	\$ 48,000	\$ 48,000
		16.77%	5.96%		0.05%	2.10%	2.17%	0.00%	0.00%	0.00%
	TIF Districts	\$ 430,630	\$ 493,718	\$ 506,061	\$ 668,316	\$ 942,704	\$ 966,272	\$ 990,429	\$ 1,015,190	\$ 1,040,569
		1.10%	14.65%		35.36%	41.06%	2.50%	0.00%	0.00%	0.00%
	Road & Bridge Tax	\$ 115,949	\$ 120,588	\$ 120,000	\$ 125,619	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
		111.31%	4.00%		4.17%	-0.49%	0.00%	0.00%	0.00%	0.00%
	Grand Total	\$ 5,807,378	\$ 6,128,807	\$ 6,428,129	\$ 6,619,686	\$ 6,231,757	\$ 6,363,350	\$ 6,533,092	\$ 6,698,425	\$ 6,859,797
		4.74%	5.53%		8.01%	-5.86%	2.11%	2.67%	2.53%	2.41%

Account Number	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
	Total City Debt Service Payments	\$ 4,618,420	\$ 3,359,799	\$ 5,177,967	\$ 3,924,167	\$ 8,409,279	\$ 9,461,484	\$ 44,408,367	\$ 7,796,271	\$ 7,766,642
	Principal	3,934,753	2,594,679	2,954,816	2,954,816	4,216,415	3,474,770	38,419,368	3,517,993	3,627,023
	Interest	683,667	765,120	2,223,151	969,351	4,192,864	5,986,714	5,988,999	4,278,278	4,139,619
	Building Permits Revenue	\$ 1,012,856	\$ 1,036,698	\$ 600,000	\$ 800,000	\$ 650,000	\$ 600,000	\$ 550,000	\$ 500,000	\$ 500,000
Aggregated Salary & Wage Information										
	City Salaries									
	Full Time	\$ 7,390,119	\$ 7,984,580	\$ 9,307,417	\$ 8,770,808	\$ 10,235,328	\$ 10,843,376	\$ 11,220,177	\$ 11,556,783	\$ 11,903,488
	Overtime	140,265	152,219	190,000	189,250	204,000	192,000	184,000	184,000	184,000
	Part Time	307,348	423,465	532,968	443,683	477,160	479,374	481,614	483,879	486,168
	Total	\$ 7,837,732	\$ 8,560,264	\$ 10,030,385	\$ 9,403,741	\$ 10,916,488	\$ 11,514,750	\$ 11,885,791	\$ 12,224,662	\$ 12,573,656
	Lib Salaries									
	Full Time	\$ 307,963	\$ 288,848	\$ 305,573	\$ 300,000	\$ 372,594	\$ 380,682	\$ 392,102	\$ 403,865	\$ 415,981
	Part Time	161,256	154,427	186,000	175,000	228,000	235,000	242,000	249,000	257,000
	Total	\$ 469,219	\$ 443,275	\$ 491,573	\$ 475,000	\$ 600,594	\$ 615,682	\$ 634,102	\$ 652,865	\$ 672,981
	Total Salaries									
	Full Time	\$ 7,698,082	\$ 8,273,428	\$ 9,612,990	\$ 9,070,808	\$ 10,607,922	\$ 11,224,058	\$ 11,612,279	\$ 11,960,648	\$ 12,319,469
	Overtime	140,265	152,219	190,000	189,250	204,000	192,000	184,000	184,000	184,000
	Part Time	468,604	577,892	718,968	618,683	705,160	714,374	723,614	732,879	743,168
	Total	\$ 8,306,951	\$ 9,003,539	\$ 10,521,958	\$ 9,878,741	\$ 11,517,082	\$ 12,130,432	\$ 12,519,893	\$ 12,877,527	\$ 13,246,637
Aggregated Benefit Information										
	City Benefits									
	IMRF	\$ 349,205	\$ 298,134	\$ 338,689	\$ 330,386	\$ 434,885	\$ 471,592	\$ 502,176	\$ 532,968	\$ 565,146
	Police Pension	1,334,771	1,378,837	1,386,265	1,386,285	1,465,973	1,475,000	1,525,000	1,575,000	1,625,000
	FICA	581,744	635,771	742,779	714,595	807,659	854,268	883,835	910,351	937,662
	Total	\$ 2,265,720	\$ 2,312,742	\$ 2,467,733	\$ 2,431,266	\$ 2,708,517	\$ 2,800,860	\$ 2,911,011	\$ 3,018,319	\$ 3,127,808
	Lib Benefits									
	IMRF	\$ 24,289	\$ 18,514	\$ 19,635	\$ 19,635	\$ 26,870	\$ 26,305	\$ 27,878	\$ 29,603	\$ 31,407
	FICA	34,436	33,302	36,497	36,497	44,467	47,100	48,509	49,944	51,483
	Total	\$ 58,725	\$ 51,816	\$ 56,132	\$ 56,132	\$ 71,337	\$ 73,405	\$ 76,387	\$ 79,547	\$ 82,890
	Total Benefits									
	IMRF	\$ 373,494	\$ 316,648	\$ 358,324	\$ 350,021	\$ 461,755	\$ 497,897	\$ 530,054	\$ 562,571	\$ 596,553
	Police Pension	1,334,771	1,378,837	1,386,265	1,386,285	1,465,973	1,475,000	1,525,000	1,575,000	1,625,000
	FICA	616,180	669,073	779,276	751,092	852,126	901,368	932,344	960,295	989,145
	Total	\$ 2,324,445	\$ 2,364,558	\$ 2,523,865	\$ 2,487,398	\$ 2,779,854	\$ 2,874,265	\$ 2,987,398	\$ 3,097,866	\$ 3,210,698

Account Number	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
<u>Selected Ongoing Capital Projects - Aggregated > \$500,000</u>										
	<i>Road to Better Roads Program</i>	<u>\$ 1,654,891</u>	<u>\$ 1,859,480</u>	<u>\$ 1,872,000</u>	<u>\$ 1,654,748</u>	<u>\$ 1,680,000</u>	<u>\$ 1,680,000</u>	<u>\$ 1,630,000</u>	<u>\$ 1,630,000</u>	<u>\$ 1,630,000</u>
	Motor Fuel Tax	1,000,000	952,369	1,000,000	1,000,000	1,325,000	1,000,741	1,176,131	1,199,404	1,223,144
	City-Wide Capital	654,891	907,111	872,000	654,748	355,000	679,259	453,869	430,596	406,856
	<i>RTBR - Subdivision Paving</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,750,000</u>	<u>\$ 4,075,766</u>	<u>\$ 3,810,565</u>	<u>\$ (5,643,000)</u>	<u>\$ 2,365,000</u>	<u>\$ -</u>	<u>\$ -</u>
	City-Wide Capital	-	-	3,750,000	4,075,766	3,810,565	3,357,000	2,365,000	-	-
	Reimbursements	-	-	-	(583,686)	-	-	-	-	-
	Bond Proceeds	-	-	-	-	-	(9,000,000)	-	-	-
	<i>Bristol Bay Subdivision</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,000</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 495,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	City-Wide Capital	-	-	52,000	-	30,000	667,000	-	-	-
	Reimbursements	-	-	-	-	-	(171,600)	-	-	-
	<i>Grande Reserve Improvements</i>	<u>\$ (5,554)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Mill Road	448,532	-	-	-	-	-	-	-	-
	Kennedy Road (Freedom Place)	101,671	15,738	835,000	-	835,000	-	-	-	-
	Kennedy Road (North)	420,836	546	-	-	-	-	-	-	-
	Kennedy (Emerald / Freedom)	-	-	125,000	114,500	215,000	225,000	200,000	780,650	-
	Reimbursements	(976,593)	(16,284)	(960,000)	(114,500)	(1,050,000)	(225,000)	(200,000)	(780,650)	-
	<i>Rte 126 & Mill Road Intersection Improvements</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 699,000</u>	<u>\$ -</u>
	City-Wide Capital	-	-	-	-	-	-	60,000	699,000	-
	<i>Faxon & Beecher Road Improvements</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	City-Wide Capital	-	-	-	195,000	2,955,000	-	-	-	-
	Reimbursements	-	-	-	(195,000)	(2,880,000)	-	-	-	-
	<i>Rte 47 (Water Way / Jericho)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 171,908</u>	<u>\$ -</u>	<u>\$ 42,977</u>	<u>\$ -</u>	<u>\$ -</u>
	City-Wide Capital	-	-	150,000	-	171,908	-	42,977	-	-
	Water	-	40,706	1,090,000	90,000	1,200,000	-	-	-	-
	Reimbursements	-	(40,706)	(1,090,000)	(90,000)	(1,200,000)	-	-	-	-
	<i>Rte 47 (Kennedy / Water Way Park)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,042,000</u>	<u>\$ -</u>	<u>\$ 3,080,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>
	City-Wide Capital	-	-	180,000	-	200,000	200,000	200,000	-	-
	Water	-	-	931,000	-	2,400,000	-	-	-	-
	Sewer	-	-	931,000	-	480,000	-	-	-	-
	<i>Water Meter Replacement Program</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,000</u>	<u>\$ 740,000</u>	<u>\$ 1,800,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Water	-	-	800,000	740,000	1,800,000	1,000,000	-	-	-

Account Number	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
<u>Well #10 / Water Repl Program / Water Sourcing - DWC-Lake Michigan</u>		<u>\$ 1,541,715</u>	<u>\$ 385,858</u>	<u>\$ (6,654,708)</u>	<u>\$ 1,424,628</u>	<u>\$ 38,200,777</u>	<u>\$ 350,000</u>	<u>\$ (34,399,000)</u>	<u>\$ 2,302,130</u>	<u>\$ 1,382,130</u>
	Water	1,541,715	10,808,602	22,219,127	27,651,829	95,553,562	48,808,048	5,590,200	2,905,130	1,382,130
	Grants	-	(325,000)	(300,000)	-	(300,000)	(300,000)	-	-	-
	WIFIA Proceeds	-	-	(5,500,000)	-	(43,548,010)	(42,656,048)	(39,003,200)	(603,000)	-
	IEPA Loan Proceeds	-	-	-	(783,000)	(13,504,775)	(5,502,000)	(986,000)	-	-
	Bond Proceeds	-	(10,097,744)	(23,073,835)	(25,444,201)	-	-	-	-	-
<u>Lincoln Prairie Improvements</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Water	-	179,336	9,295,000	4,231,532	1,100,000	-	-	-	-
	Sewer	-	70,592	2,380,500	2,380,500	1,777,500	-	-	-	-
	Reimbursements	-	(249,928)	(11,675,500)	(6,612,032)	(2,877,500)	-	-	-	-
<u>Well #7 Standby Generator</u>		<u>\$ -</u>	<u>\$ 8,406</u>	<u>\$ 560,000</u>	<u>\$ 50,000</u>	<u>\$ 1,145,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Water	-	8,406	560,000	50,000	1,145,000	-	-	-	-
<u>Sewer Main Replacement Program</u>		<u>\$ 70,379</u>	<u>\$ 288,575</u>	<u>\$ 440,000</u>	<u>\$ 25,000</u>	<u>\$ 460,000</u>	<u>\$ 245,000</u>	<u>\$ 440,000</u>	<u>\$ 440,000</u>	<u>\$ 440,000</u>
	Sewer	70,379	288,575	440,000	25,000	460,000	245,000	440,000	440,000	440,000
<u>Public Works / Parks Facility</u>		<u>\$ 1,396,685</u>	<u>\$ 126,406</u>	<u>\$ (32,895,983)</u>	<u>\$ (37,587,643)</u>	<u>\$ 26,052,187</u>	<u>\$ 5,699,124</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Building & Grounds	1,396,685	126,406	7,104,017	2,412,357	26,052,187	5,699,124	-	-	-
	Bond Proceeds	-	-	(40,000,000)	(40,000,000)	-	-	-	-	-
<u>Police Capital</u>		<u>\$ 325,510</u>	<u>\$ 184,605</u>	<u>\$ 222,600</u>	<u>\$ 233,365</u>	<u>\$ 158,000</u>	<u>\$ 166,742</u>	<u>\$ 292,120</u>	<u>\$ 187,352</u>	<u>\$ 283,593</u>
	Vehicles	179,701	139,234	222,600	222,600	158,000	166,742	265,120	187,352	198,593
	Equipment	145,809	285,548	-	10,765	-	-	27,000	-	85,000
	Grants / Donations	-	(240,177)	-	-	-	-	-	-	-
<u>Public Works Capital</u>		<u>\$ 654,738</u>	<u>\$ 1,104,182</u>	<u>\$ 2,543,000</u>	<u>\$ 2,229,340</u>	<u>\$ 1,252,929</u>	<u>\$ 742,500</u>	<u>\$ 927,000</u>	<u>\$ 407,000</u>	<u>\$ 137,000</u>
	Vehicles	269,982	923,814	2,236,000	1,947,542	1,049,929	617,500	727,000	407,000	137,000
	Equipment	384,756	180,368	307,000	281,798	203,000	125,000	200,000	-	-
<u>Parks & Recreation Capital</u>		<u>\$ 297,318</u>	<u>\$ 503,162</u>	<u>\$ 499,000</u>	<u>\$ 512,930</u>	<u>\$ 474,900</u>	<u>\$ 565,000</u>	<u>\$ 501,000</u>	<u>\$ 539,000</u>	<u>\$ 600,000</u>
	Vehicles	204,704	38,995	94,000	91,840	229,000	147,000	180,000	225,000	226,000
	Equipment	55,481	90,735	219,000	192,010	72,000	188,000	81,000	44,000	104,000
	Park Improvements	81,645	425,528	186,000	229,080	173,900	230,000	330,000	270,000	630,000
	Reimbursements	(44,512)	(52,096)	-	-	-	-	(90,000)	-	(360,000)
<u>Rte 47 (Rte 71 / Caton Farm)</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 398,000</u>	<u>\$ -</u>	<u>\$ 425,000</u>	<u>\$ 3,400,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>
	Water	-	-	308,000	-	325,000	3,300,000	-	-	-
	City-Wide Capital	-	-	90,000	-	100,000	100,000	100,000	-	-

UNITED CITY OF YORKVILLE
CAPITAL IMPROVEMENT PROGRAM FY2026-2030
PROJECT COST SUMMARY

PROJECT FUNDING

Project Code	Project Title	FY26	FY27	FY28	FY29	FY30	Future Years	Total Cost	Funded		
									City	Grants / Developer	Unfunded
WM01	Water Rate Study	-	-	100,000	-	-	-	100,000	100,000	-	-
WM02	Well No. 10, Raw Water Main and Water Treatment Plant Modifications	950,000	-	-	-	-	-	950,000	950,000	-	-
WM03	Well No. 7 Electrical Gear	425,000	-	-	-	-	-	425,000	425,000	-	-
WM04	South Central EWST Demolition	-	-	-	-	-	350,000	350,000	350,000	-	-
WM05A	2024 Water Main Replacement - Contract A	30,000	-	-	-	-	-	30,000	30,000	-	-
WM05B	2024 Water Main Replacement - Contract B	25,000	-	-	-	-	-	25,000	25,000	-	-
WM06	YBSD Water Main	30,000	-	-	-	15,000	-	45,000	45,000	-	-
WM07	2025 Water Main Replacement	3,960,000	-	-	-	-	-	3,960,000	3,960,000	-	-
WM08	2026 Water Main Replacement	170,000	3,080,000	-	-	-	-	3,250,000	3,250,000	-	-
WM09	2027 Water Main Replacement	75,000	150,000	2,745,000	-	-	-	2,970,000	2,970,000	-	-
WM10	2028 Water Main Replacement	-	90,000	170,000	3,190,000	-	-	3,450,000	3,450,000	-	-
WM11	2029 Water Main Replacement	-	-	55,000	110,000	2,085,000	-	2,250,000	2,250,000	-	-
WM12	Rt 47 Water Main Replacement - Water Park Way to Jericho	1,200,000	-	-	-	-	-	1,200,000	-	1,200,000	-
WM13	Rt 47 Water Main Replacement - Kennedy to Water Park Way	2,400,000	-	-	-	-	-	2,400,000	2,400,000	-	-
WM14	Rt 47 and 71 Water Main Replacement (Rt 71 - Caton Farm)	325,000	3,300,000	-	-	-	-	3,625,000	3,625,000	-	-
WM15	WTP No. 4 Cation Exchange Media Replacement	-	-	-	-	-	225,000	225,000	225,000	-	-
WM16	WTP No. 7 Cation Exchange Media Replacement	-	-	-	-	-	195,000	195,000	195,000	-	-
WM17	Eldamain Water Main Loop	1,100,000	-	-	-	-	-	1,100,000	-	1,100,000	-
WM18	East Alley Water Main Replacement	825,000	-	-	-	-	-	825,000	825,000	-	-
WM19	RRA/ERP 2025 Update	30,000	-	-	-	-	-	30,000	30,000	-	-
	Sub-Total Water	11,545,000	6,620,000	3,070,000	3,300,000	2,100,000	770,000	27,405,000	25,105,000	2,300,000	-
WW01	SSES Rehabilitation and Replacement	440,000	25,000	440,000	440,000	440,000	-	1,785,000	1,785,000	-	-
WW02	East Fox Street Sanitary Sewer Replacement	20,000	220,000	-	-	-	-	240,000	240,000	-	-
WW03	Sanitary Sewer Rate Study	50,000	-	-	-	-	-	50,000	50,000	-	-
WW04	Cornells Road Sanitary Sewer (Green Door)	867,500	-	-	-	-	-	867,500	-	867,500	-
WW05	Southern Sanitary Sewer (Green Door)	910,000	-	-	-	-	-	910,000	-	910,000	-
WW06	Rt 47 Sewer Replacement - Kennedy to Water Park Way	480,000	-	-	-	-	-	480,000	480,000	-	-
WW07	Countryside Lift Station Rehabilitation	487,500	412,500	-	-	-	-	900,000	900,000	-	-
WW08	Lift Station Operations, Maintenance and Rehabilitation	153,000	153,000	115,000	120,000	300,000	-	841,000	841,000	-	-
	Sub-Total Sanitary Sewer	3,408,000	810,500	555,000	560,000	740,000	-	6,073,500	4,296,000	1,777,500	-
RW01	Pavement Management Update	-	-	-	-	-	100,000	100,000	100,000	-	-
RW02	Roads to Better Roads Program	1,630,000	1,630,000	1,630,000	1,630,000	1,630,000	-	8,150,000	8,150,000	-	-
RW03	Roads to Better Roads Program - Subdivision Paving	3,730,000	3,357,000	2,365,000	-	-	-	9,452,000	9,452,000	-	-
RW04	Sidewalk Replacement Program	450,000	400,000	200,000	200,000	200,000	-	1,450,000	1,450,000	-	-
RW05	Cornells Road - ComEd	-	-	74,000	-	-	-	74,000	-	74,000	-
RW06	Bristol Ridge STP	10,000	-	-	-	-	-	10,000	-	10,000	-
RW07	Van Emmon STP	516,770	-	-	-	-	-	516,770	103,354	413,416	-
RW08	Rt 47 Improvements - Water Park Way to Jericho	171,908	-	42,977	-	-	-	214,885	214,885	-	-
RW09	Bristol Bay Drive Connection	-	90,000	-	-	-	-	90,000	90,000	-	-
RW10	Bertram Drive Connection	30,000	577,000	-	-	-	-	607,000	607,000	-	-
RW11	Rt 47 Improvements - Kennedy to Water Park Way	200,000	200,000	200,000	-	-	-	600,000	600,000	-	-
RW12	Rt 47 and 71 Improvements (Rt 71 - Caton Farm)	100,000	100,000	100,000	-	-	-	300,000	300,000	-	-
RW13	Kennedy Road - Freedom Place (Grande Reserve)	835,000	-	-	-	-	-	835,000	835,000	-	-
RW14	Kennedy Road - Emerald Lane to Freedom Drive	215,000	225,000	200,000	2,825,000	-	-	3,465,000	1,420,650	2,044,350	-
RW15	Cannonball Trail Curve Improvements	50,000	50,000	-	-	-	-	100,000	100,000	-	-
RW16	Prairie Pointe Pedestrian Bridge	50,000	-	-	-	-	-	50,000	50,000	-	-
RW17	Faxon and Beecher Roadway Reconstruction	2,955,000	-	-	-	-	-	2,955,000	75,000	2,880,000	-
RW18	Cornells Roadway Reconstruction	-	521,900	4,365,900	-	-	-	4,887,800	-	-	4,887,800
RW19	Beecher Roadway Reconstruction	-	216,000	1,439,000	-	-	-	1,655,000	-	-	1,655,000
RW20	Rt 126 and Mill Street Intersection Improvements	-	-	60,000	699,000	-	-	759,000	759,000	-	-
RW21	Quiet Zone - BSNF	66,000	-	-	-	-	-	66,000	66,000	-	-
RW22	Quiet Zone - Downtown	30,000	-	-	-	50,000	4,150,000	4,230,000	80,000	-	4,150,000
RW23	Adams and Van Emmon Improvements	360,000	-	-	-	-	-	360,000	360,000	-	-
	Sub-Total Roadway	11,399,678	7,366,900	10,676,877	5,354,000	1,880,000	4,250,000	40,927,455	24,812,889	5,421,766	10,692,800
DR01	Whispering Meadows - Unit 4 Storm Sewer	290,000	-	-	-	-	-	290,000	86,686	203,314	-
	Sub-Total Storm Sewer	290,000	-	-	-	-	-	290,000	86,686	203,314	-

2026-2030 Capital Project Sheet

Project # **WM01**

Project Description **Water Rate Study**

Project summary, justification and alignment to Strategic Plan

A rate study is necessary to determine the true cost of water. Rate analysis will take into account replacement schedules for water treatment, storage and the distribution system.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering											-
Land Acquisition											-
Infrastructure											-
Building											-
Machinery/Equipment											-
Other/Miscellaneous	X						100,000				100,000
TOTAL COST					-	-	100,000	-	-	-	100,000

Funding Source(s)

	▼							-
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

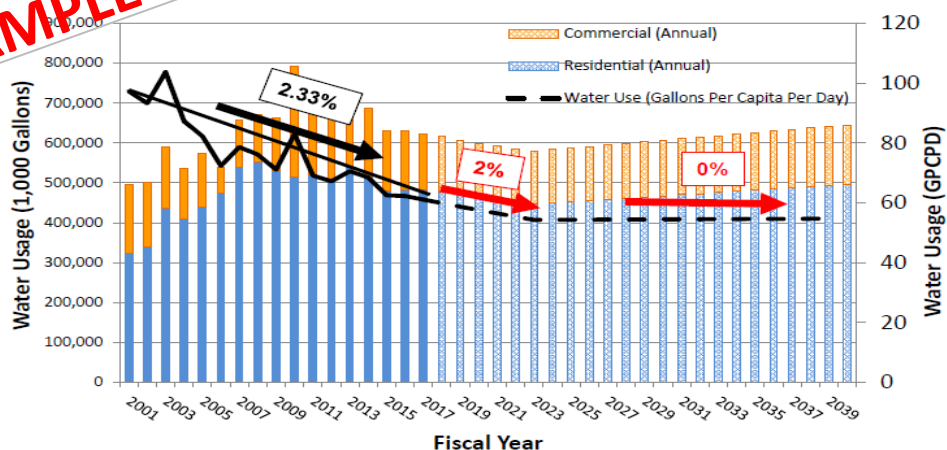
None

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project

EXAMPLE

Exhibit I: Historical and Projected Billed Water Use (FY2001-FY2040)



Department: Public Works

2026-2030 Capital Project Sheet

Project # **WM02**

Project Description **Well No. 10, Raw Water Main and Water Treatment Plant Modifications**

Project summary, justification and alignment to Strategic Plan

New 1,000 GPM (1.44 MGD) capacity well and raw water main to connect to the existing WTP #4 site. In addition, modifications will be needed at the WTP site.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering	X										-
Construction Engineering	X				100,000						100,000
Land Acquisition											-
Infrastructure	X				800,000						800,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous					50,000						50,000
TOTAL COST					950,000	-	-	-	-	-	950,000

Funding Source(s)

	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **WM03**

Project Description **Well No. 7 Electrical Gear**

Project summary, justification and alignment to Strategic Plan

New electrical gear for Well No. 7, which has a 400 HP motor, and Water Treatment Plant. Would allow operation of the well and Water Treatment Plant during a power outage with rented equipment.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering	X										-
Construction Engineering	X				25,000						25,000
Land Acquisition											-
Infrastructure	X				400,000						400,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					425,000	-	-	-	-	-	425,000

Funding Source(s)		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Other	▼							-
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-

Project status and completed work

Under Design

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **WM04**

Project Description **South Central EWST Demolition**

Project summary, justification and alignment to Strategic Plan

With the installation of the standpipe, this tank now is planned for demolition. It is undersized and expensive to maintain.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering		X								25,000	25,000
Construction Engineering		X								25,000	25,000
Land Acquisition											-
Infrastructure		X								300,000	300,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					-	-	-	-	-	350,000	350,000

Funding Source(s)		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
	▼							-
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **WM05A**

Project Description **2024 Water Main Replacement - Contract A**

Project summary, justification and alignment to Strategic Plan

This project consists of replacing existing water main. Note - Costs include roadway improvements.

The plan is to target pre-1970 water main and areas of high breaks. This project is needed to assist the City in achieving a reduction in water loss.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering			X		10,000						10,000
Land Acquisition											-
Infrastructure			X		20,000						20,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous			X								-
TOTAL COST					30,000	-	-	-	-	-	30,000

Funding Source(s)		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Other	▼							-
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

WIFIA

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **WM05B**

Project Description **2024 Water Main Replacement - Contract B**

Project summary, justification and alignment to Strategic Plan

This project consists of replacing existing water main. Note - This project includes \$210,000 of roadway work, for a total project construction budget of \$2,910,000.

The plan is to target pre-1970 water main and areas of high breaks. This project is needed to assist the City in achieving a reduction in water loss.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering			X		5,000						5,000
Land Acquisition											-
Infrastructure			X		20,000						20,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous			X								-
TOTAL COST					25,000	-	-	-	-	-	25,000

Funding Source(s)		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Other	▼							-
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

WIFIA

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **WM06**

Project Description **YBSD Water Main**

Project summary, justification and alignment to Strategic Plan

This project consists of extending water main to the YBSD facility.

YBSD is funding approximately 83% of the costs. Monitoring of the creek is required post construction.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering			X								-
Construction Engineering			X		10,000				5,000		15,000
Land Acquisition											-
Infrastructure			X		10,000						10,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous			X		10,000				10,000		20,000
TOTAL COST					30,000	-	-	-	15,000	-	45,000

Funding Source(s)

Other	▼	30,000									30,000
	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES		30,000	-	-	-	-	-	-	-	-	30,000

Project status and completed work

Project Not Initiated.

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **WM07**

Project Description **2025 Water Main Replacement**

Project summary, justification and alignment to Strategic Plan

This project consists of replacing existing water main. Note - Costs include roadway improvements.

The plan is to target pre-1970 water main and areas of high breaks. This project is needed to assist the City in achieving a reduction in water loss.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering			X								-
Construction Engineering			X		360,000						360,000
Land Acquisition											-
Infrastructure			X		3,600,000						3,600,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous			X								-
TOTAL COST					3,960,000	-	-	-	-	-	3,960,000

Funding Source(s)		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
	▼							-
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

WIFIA / SRF

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **WM08**

Project Description **2026 Water Main Replacement**

Project summary, justification and alignment to Strategic Plan

This project consists of replacing existing water main. Note - Costs include roadway improvements.

The plan is to target pre-1970 water main and areas of high breaks. This project is needed to assist the City in achieving a reduction in water loss.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering			X		170,000						170,000
Construction Engineering			X			280,000					280,000
Land Acquisition											-
Infrastructure			X			2,800,000					2,800,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous			X								-
TOTAL COST					170,000	3,080,000	-	-	-	-	3,250,000

Funding Source(s)

	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

WIFIA / SRF

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **WM09**

Project Description **2027 Water Main Replacement**

Project summary, justification and alignment to Strategic Plan

This project consists of replacing existing water main. Note - Costs include roadway improvements.

The plan is to target pre-1970 water main and areas of high breaks. This project is needed to assist the City in achieving a reduction in water loss.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering			X		75,000	150,000					225,000
Construction Engineering			X				245,000				245,000
Land Acquisition											-
Infrastructure			X				2,500,000				2,500,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous			X								-
TOTAL COST					75,000	150,000	2,745,000	-	-	-	2,970,000

Funding Source(s)

	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

WIFIA

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **WM10**

Project Description **2028 Water Main Replacement**

Project summary, justification and alignment to Strategic Plan

This project consists of replacing existing water main. Note - Costs include roadway improvements.

The plan is to target pre-1970 water main and areas of high breaks. This project is needed to assist the City in achieving a reduction in water loss.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering			X			90,000	170,000				260,000
Construction Engineering			X					290,000			290,000
Land Acquisition											-
Infrastructure			X					2,900,000			2,900,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous			X								-
TOTAL COST					-	90,000	170,000	3,190,000	-	-	3,450,000

Funding Source(s)

	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **WM11**

Project Description **2029 Water Main Replacement**

Project summary, justification and alignment to Strategic Plan

This project consists of replacing existing water main. Note - Costs include roadway improvements.

The plan is to target pre-1970 water main and areas of high breaks. This project is needed to assist the City in achieving a reduction in water loss.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering			X				55,000	110,000			165,000
Construction Engineering			X						185,000		185,000
Land Acquisition											-
Infrastructure			X						1,900,000		1,900,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous			X								-
TOTAL COST					-	-	55,000	110,000	2,085,000	-	2,250,000

Funding Source(s)

	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **WM12**

Project Description **Rt 47 Water Main Replacement - Water Park Way to Jericho**

Project summary, justification and alignment to Strategic Plan

This project consists of replacing existing water main that is in conflict with the Rt 47 roadway improvements.

This work is 100% reimbursable by IDOT.

Related to RW11.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering			X		100,000						100,000
Land Acquisition											-
Infrastructure			X		1,100,000						1,100,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					1,200,000	-	-	-	-	-	1,200,000

Funding Source(s)		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Other	▼	1,200,000						1,200,000
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		1,200,000	-	-	-	-	-	1,200,000

Project status and completed work

Grants (funded or applied for) related to the project

IDOT Funding

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **WM13**

Project Description **Rt 47 Water Main Replacement - Kennedy to Water Park Way**

Project summary, justification and alignment to Strategic Plan

This project consists of replacing existing water main that is in conflict with the Rt 47 roadway improvements.

Related to RW14 and WW08.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering					200,000						200,000
Construction Engineering			X		200,000						200,000
Land Acquisition											-
Infrastructure			X		2,000,000						2,000,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					2,400,000	-	-	-	-	-	2,400,000

Funding Source(s)		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
	▼							-
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **WM14**

Project Description **Rt 47 and 71 Water Main Replacement (Rt 71 - Caton Farm)**

Project summary, justification and alignment to Strategic Plan

This project consists of replacing existing water main that is in conflict with the Rt 47 and 71 roadway improvements.

Related to RW15.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering					300,000						300,000
Construction Engineering		X				300,000					300,000
Land Acquisition					25,000						25,000
Infrastructure Building		X				3,000,000					3,000,000
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					325,000	3,300,000	-	-	-	-	3,625,000

Funding Source(s)

	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES					-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project

None

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **WM15**

Project Description **WTP No. 4 Cation Exchange Media Replacement**

Project summary, justification and alignment to Strategic Plan

Resin to be replaced every 10-20 years. The facility was constructed in 2006.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering		X								5,000	5,000
Construction Engineering		X								20,000	20,000
Land Acquisition											-
Infrastructure		X								200,000	200,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					-	-	-	-	-	225,000	225,000

Funding Source(s)

	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

None

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **WM16**

Project Description **WTP No. 7 Cation Exchange Media Replacement**

Project summary, justification and alignment to Strategic Plan

Resin to be replaced every 10-20 years. The facility was constructed in 2005.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering		X								15,000	15,000
Construction Engineering		X								20,000	20,000
Land Acquisition											-
Infrastructure		X								160,000	160,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					-	-	-	-	-	195,000	195,000

Funding Source(s)		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
	▼							-
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-

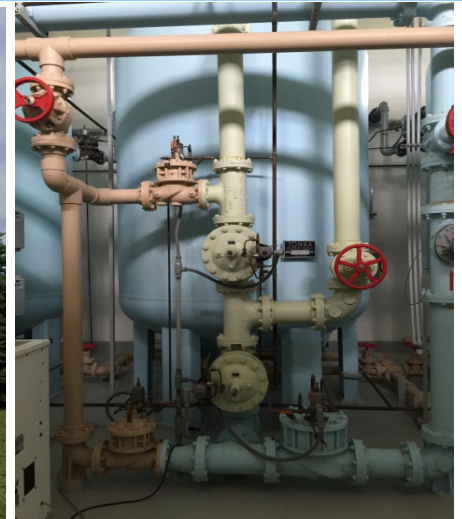
Project status and completed work

Grants (funded or applied for) related to the project.

None

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **WM17**

Project Description **Eldamain Water Main Loop**

Project summary, justification and alignment to Strategic Plan

This project consists of installing a 16" water main to serve the Cyrus 1 development.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering			X								-
Construction Engineering			X		100,000						100,000
Land Acquisition											-
Infrastructure			X		1,000,000						1,000,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous			X								-
TOTAL COST					1,100,000	-	-	-	-	-	1,100,000

Funding Source(s)		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Developer Reimb	▼	1,100,000						1,100,000
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		1,100,000	-	-	-	-	-	1,100,000

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **WM18**

Project Description **East Alley Water Main Replacement**

Project summary, justification and alignment to Strategic Plan

This project consists of replacing the East Alley Water Main.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering			X								-
Construction Engineering			X		75,000						75,000
Land Acquisition											-
Infrastructure			X		750,000						750,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous			X								-
TOTAL COST					825,000	-	-	-	-	-	825,000

Funding Source(s)

	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES					-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **WM19**

Project Description **RRA/ERP 2025 UPDATE**

Project summary, justification and alignment to Strategic Plan

Section 2013 of America's Water Infrastructure Act (AWIA) requires community (drinking) water systems (CWS) serving more than 3,300 people to review and revise their Risk and Resilience Assessments (RRAs) and Emergency Response Plans (ERPs) every five years. Yorkville certified its initial RRA and ERP in 2021. This project entails reviewing and revising the initial RRA and ERP as required by AWIA.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering					30,000						30,000
Construction Engineering											-
Land Acquisition											-
Infrastructure											-
Building											-
Machinery/Equipment											-
Other/Miscellaneous	X										-
TOTAL COST					30,000	-	-	-	-	-	30,000

Funding Source(s)		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
	▼							-
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-

Project status and completed work

Project Not Initiated.

Grants (funded or applied for) related to the project.

None

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **WW01**

Project Description **SSS Rehabilitation and Replacement**

Project summary, justification and alignment to Strategic Plan

This project consists of the replacement of sanitary sewers, lining and MH rehabilitation as identified in the YBSD I and I Study.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering					25,000	25,000	25,000	25,000	25,000		125,000
Construction Engineering					25,000		25,000	25,000	25,000		100,000
Land Acquisition											-
Infrastructure		X			390,000		390,000	390,000	390,000		1,560,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					440,000	25,000	440,000	440,000	440,000	-	1,785,000

Funding Source(s)

	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

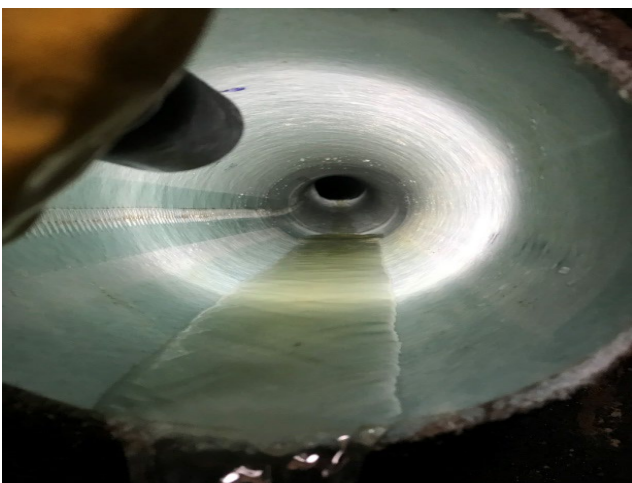
Project status and completed work

Grants (funded or applied for) related to the project.

None

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **RW01**

Project Description **Pavement Management Update**

Project summary, justification and alignment to Strategic Plan

The City updates its Pavement Management Plan every five years. The plan assists and guides the City to use resources in an efficient manner to maintain its pavement infrastructure.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering											
Land Acquisition											-
Infrastructure											-
Building											-
Machinery/Equipment											-
Other/Miscellaneous		X								100,000	100,000
TOTAL COST					-	-	-	-	-	100,000	100,000

Funding Source(s)		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
	▼							-
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **RW02**

Project Description **Roads to Better Roads Program**

Project summary, justification and alignment to Strategic Plan

This project is for various improvements to the City's streets as determined by the pavement management program. The streets are determined annually for improvements. The estimates include pavement preservation and striping.

The Pavement Management Report indicates that \$2.0 M plus should be spent annually to maintain pavement ratings.

Numbers include Pavement Preservation.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering					92,000	96,000	100,000	104,000	108,000		500,000
Construction Engineering					120,000	125,000	130,000	135,000	140,000		650,000
Land Acquisition											-
Infrastructure			X		1,410,000	1,402,000	1,393,000	1,384,000	1,375,000		6,964,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous					8,000	7,000	7,000	7,000	7,000		36,000
TOTAL COST					1,630,000	1,630,000	1,630,000	1,630,000	1,630,000	-	8,150,000

Funding Source(s)

Developer Reimb	▼										-
Other	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **RW03**

Project Description **Roads to Better Roads Program - Subdivision Paving**

Project summary, justification and alignment to Strategic Plan

This project is for various improvements to the City's streets as determined by the pavement management program. The streets are determined annually for improvements.

The Pavement Management Report indicates that \$2.0 M plus should be spent annually to maintain pavement ratings.

This sheet is for large subdivisions.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering					180,000	132,000					312,000
Construction Engineering					250,000	225,000	165,000				640,000
Land Acquisition											-
Infrastructure		X			3,300,000	3,000,000	2,200,000				8,500,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					3,730,000	3,357,000	2,365,000	-	-	-	9,452,000

Funding Source(s)

	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **RW04**

Project Description **Sidewalk Replacement Program**

Project summary, justification and alignment to Strategic Plan

The City currently owns and maintains approximately 150 miles of sidewalk. Several areas are degraded and require replacement.

Note the Caledonia sidewalk slated for FY26 is estimated at \$55,000.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering					25,000	25,000	12,500	12,500	12,500		87,500
Construction Engineering					25,000	25,000	12,500	12,500	12,500		87,500
Land Acquisition											-
Infrastructure			X		400,000	350,000	175,000	175,000	175,000		1,275,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					450,000	400,000	200,000	200,000	200,000	-	1,450,000

Funding Source(s)		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
	▼							-
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **RW05**

Project Description **Corneils Road - ComEd**

Project summary, justification and alignment to Strategic Plan

This project is for the milling, patching and overlaying of Corneils Road from Eldamain Road to ComEd substation entrance. The road is currently rated in the poor to very poor range. ComEd provided \$124,000.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering											
Land Acquisition											-
Infrastructure							74,000				74,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous		X									-
TOTAL COST					-	-	74,000	-	-	-	74,000

Funding Source(s)

Other	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **RW06**

Project Description **Bristol Ridge STP**

Project summary, justification and alignment to Strategic Plan

Bristol Ridge Road will be milled and resurfaced from US Route 34 to Kennedy Road using local and STP funds.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering											-
Land Acquisition											-
Infrastructure			X		10,000						10,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					10,000	-	-	-	-	-	10,000

Funding Source(s)

Grant Reimb	▼	10,000									10,000
	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES		10,000	-	-	-	-	-	-	-	-	10,000

Project status and completed work

Under Construction

Grants (funded or applied for) related to the project.

STP - \$474,900
Construction and Construction Engineering

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **RW07**

Project Description **Van Emmon STP**

Project summary, justification and alignment to Strategic Plan

Van Emmon Street will be milled and resurfaced from IL Route 47 to east limits using local and STP funds.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering					55,370						-
Land Acquisition											-
Infrastructure			X		461,400						461,400
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					516,770	-	-	-	-	-	516,770

Funding Source(s)

Other	▼	103,354									103,354
Grant Reimb	▼	413,416									413,416
	▼										-
	▼										-
TOTAL FUNDING SOURCES		516,770	-	-	-	-	-	-	-	-	516,770

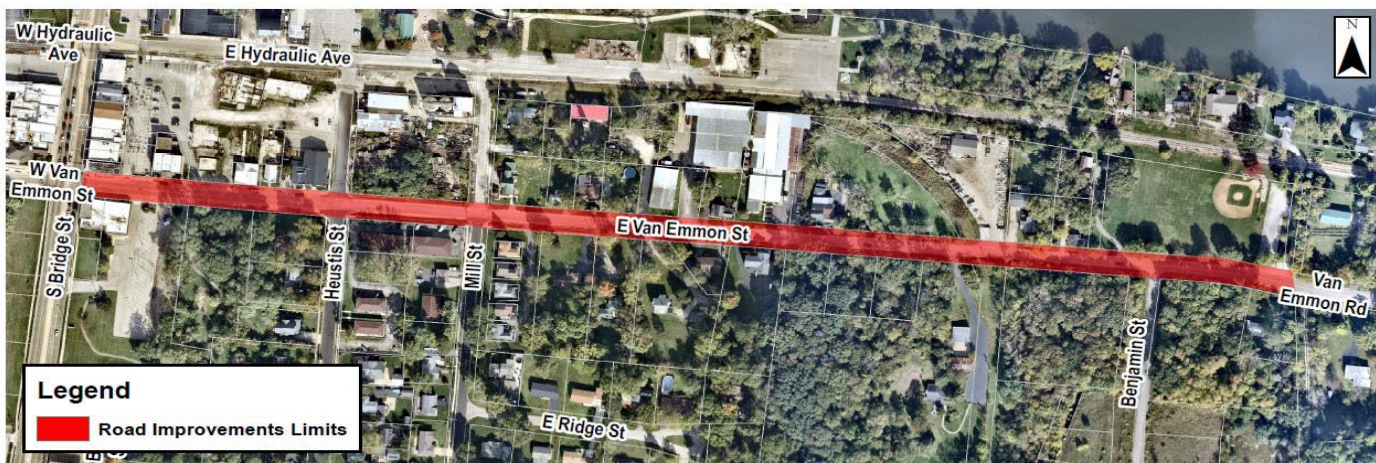
Project status and completed work

Grants (funded or applied for) related to the project.

STP - \$369,120 - Construction
STP - \$44,296 - Construction Engineering

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **RW08**

Project Description **Rt 47 Improvements - Water Park Way to Jericho**

Project summary, justification and alignment to Strategic Plan

This project is for the reconstruction of Rt 47.

Related to WM15.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering		X									-
Construction Engineering		X									
Land Acquisition		X									-
Infrastructure		X			171,908		42,977				214,885
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					171,908	-	42,977	-	-	-	214,885

Funding Source(s)

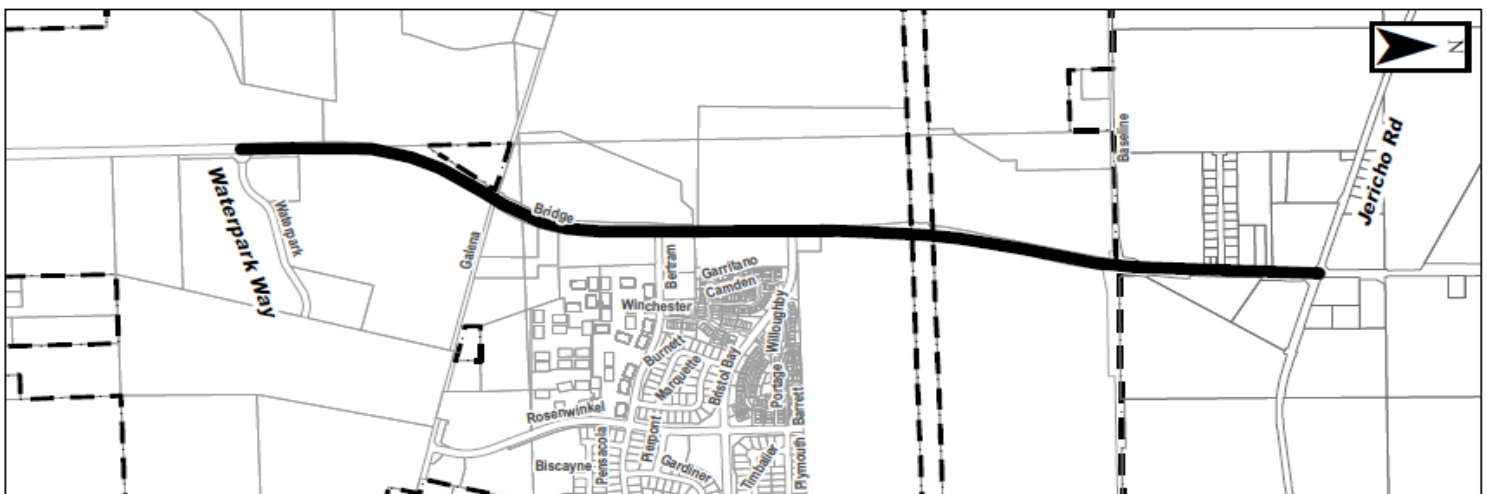
	▼										-
	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES					-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **RW09**

Project Description **Bristol Bay Drive Connection**

Project summary, justification and alignment to Strategic Plan

This project is for the connection of Bristol Bay Drive to Rt 47. This work will be completed as part of the Rt 47 improvements.

There is a \$171,000 contribution from Centex under City control.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering			X								-
Construction Engineering			X			10,000					10,000
Land Acquisition											-
Infrastructure			X			80,000					80,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					-	90,000	-	-	-	-	90,000

Funding Source(s)

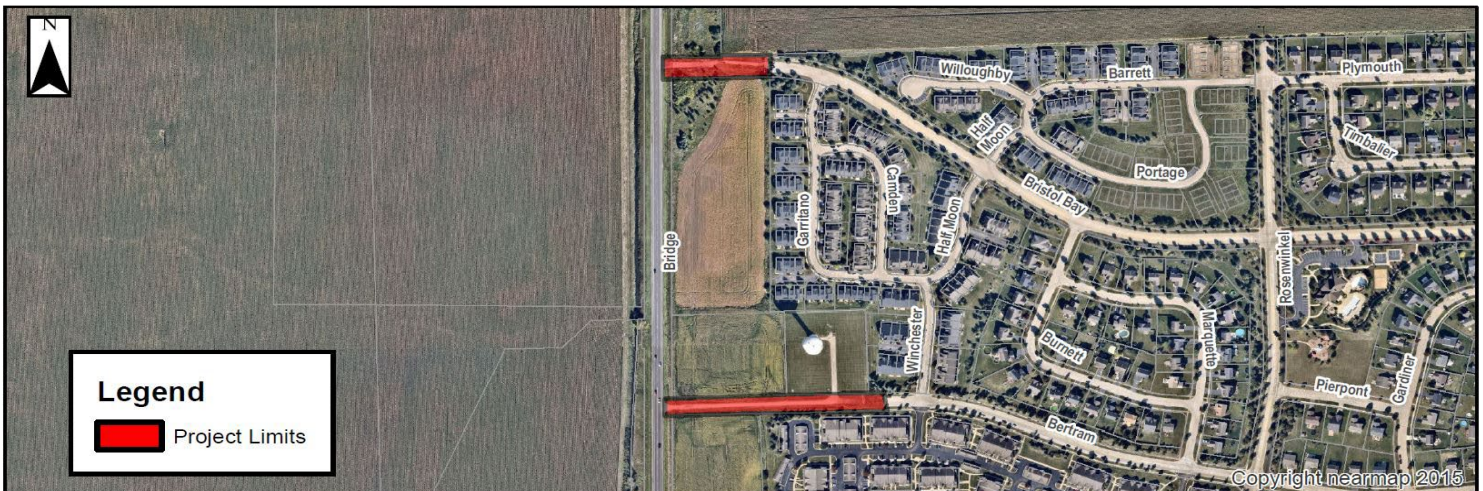
Developer Reimb	▼		90,000	-							90,000
Other	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES		-	90,000	-	-	-	-	-	-	-	90,000

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **RW10**

Project Description **Bertram Drive Connection**

Project summary, justification and alignment to Strategic Plan

This project is for the connection of Bertram Drive to Rt 47.

There is a \$171,000 contribution from Centex under City control.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering		X			30,000						30,000
Construction Engineering		X				52,000					52,000
Land Acquisition											-
Infrastructure		X				525,000					525,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					30,000	577,000	-	-	-	-	607,000

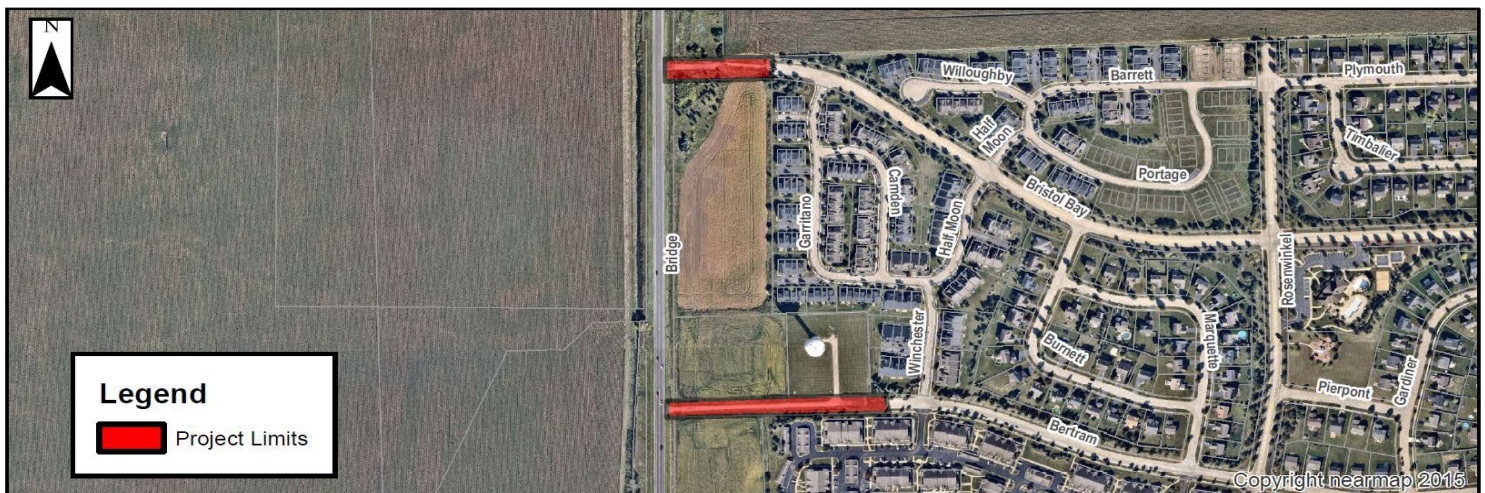
Funding Source(s)										
Developer Reimb	▼							-	81,000	81,000
Other	▼								526,000	526,000
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	607,000	607,000

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **RW11**

Project Description **Rt 47 Improvements - Kennedy to Water Park Way**

Project summary, justification and alignment to Strategic Plan

This project is for the reconstruction of Rt 47.

Related to WM16.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering		X									-
Construction Engineering		X									
Land Acquisition		X									-
Infrastructure		X			200,000	200,000	200,000				600,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					200,000	200,000	200,000	-	-	-	600,000

Funding Source(s)

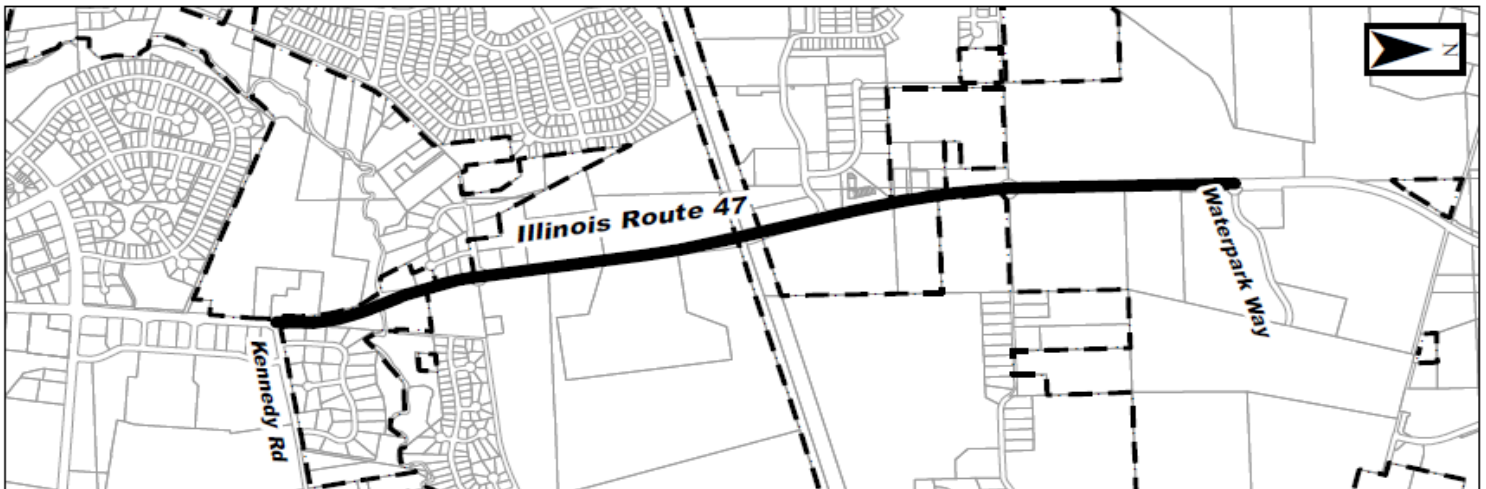
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	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **RW12**

Project Description **Rt 47 and 71 Improvements (Rt 71 - Caton Farm)**

Project summary, justification and alignment to Strategic Plan

This project is the City's contribution towards the improvements that are planned by IDOT.

Related to WM17.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering											-
Land Acquisition											-
Infrastructure			X		100,000	100,000	100,000				300,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					100,000	100,000	100,000	-	-	-	300,000

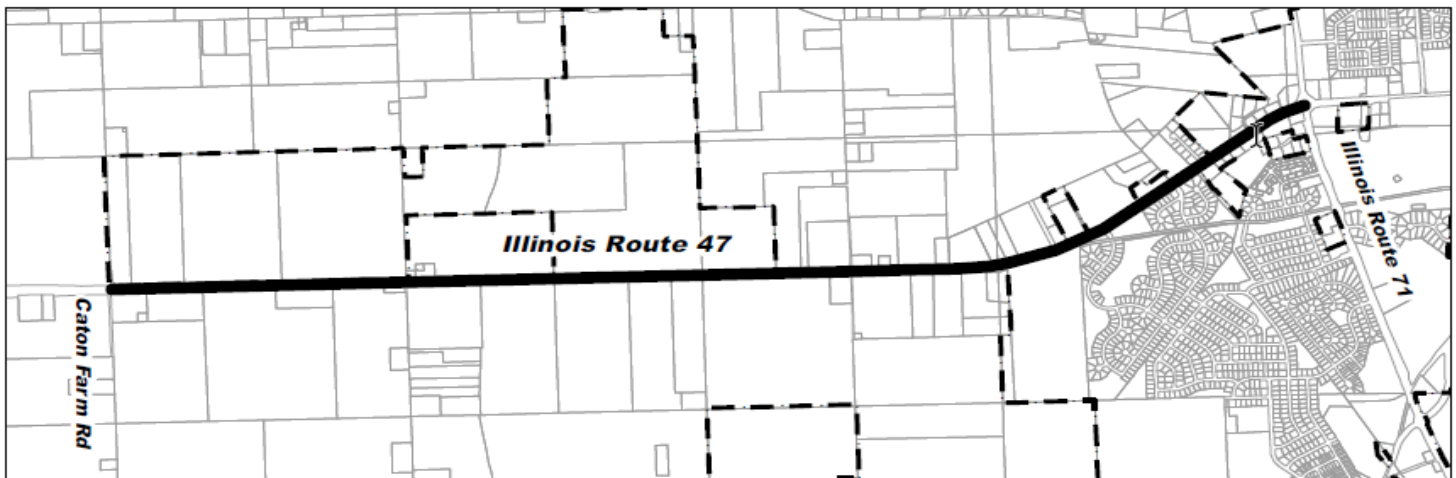
Funding Source(s)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
							-
							-
							-
							-
TOTAL FUNDING SOURCES	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **RW13**

Project Description **Kennedy Road - Freedom Place (Grande Reserve)**

Project summary, justification and alignment to Strategic Plan

This project is for the intersection improvements of Kennedy Road and Freedom Place.

The Grande Reserve developer is to contribute money towards the improvement.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering			X								-
Construction Engineering			X		85,000						85,000
Land Acquisition											-
Infrastructure			X		750,000						750,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					835,000	-	-	-	-	-	835,000

Funding Source(s)										
Developer Reimb	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **RW14**

Project Description **Kennedy Road - Emerald Lane to Freedom Drive (STP)**

Project summary, justification and alignment to Strategic Plan

This project is for the reconstruction of Kennedy Road from Autumn Creek to Freedom Drive

The Grande Reserve project is to contribute money towards the improvement through transportation impact fees.

The City was awarded STP funds for the project.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering		X			215,000	225,000	200,000				640,000
Construction Engineering		X						325,000			325,000
Land Acquisition											-
Infrastructure		X						2,500,000			2,500,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					215,000	225,000	200,000	2,825,000	-	-	3,465,000

Funding Source(s)

Grant Reimb	▼							2,044,350			2,044,350
Other	▼				215,000	225,000	200,000	780,650			1,420,650
	▼										-
	▼										-
TOTAL FUNDING SOURCES					215,000	225,000	200,000	2,825,000	-	-	3,465,000

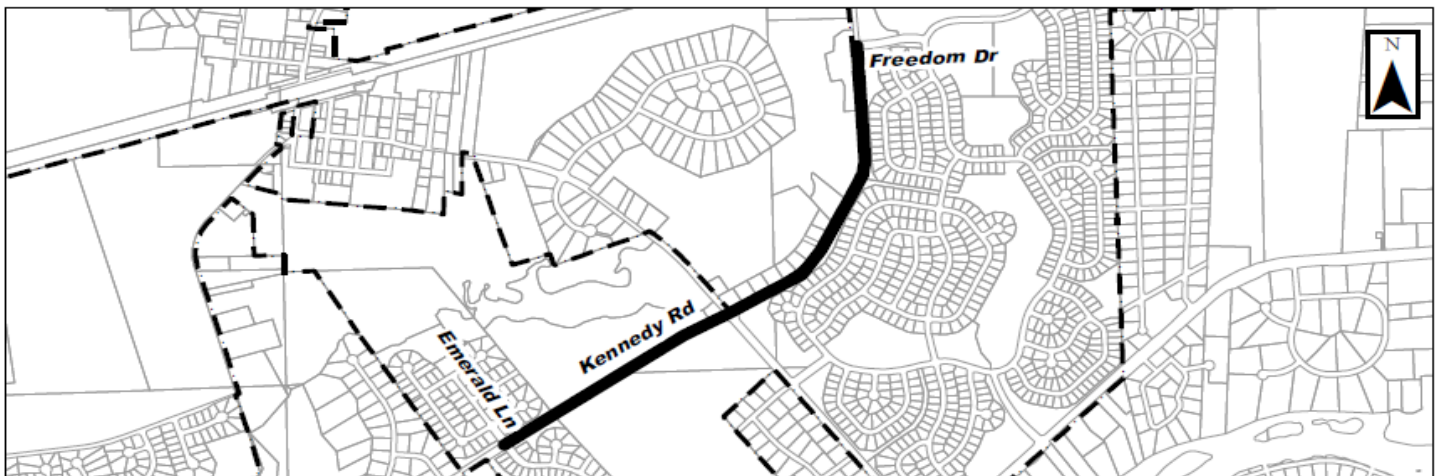
Project status and completed work

Grants (funded or applied for) related to the project.

STP Funded Project - \$2,044,350 Awarded

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **RW15**

Project Description **Cannonball Trail Curve Improvements**

Project summary, justification and alignment to Strategic Plan

Cannonball Trail curve was reconstructed to improve safety. A joint agreement with Bristol Township has been approved.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering											
Land Acquisition											-
Infrastructure			X		50,000	50,000					100,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					50,000	50,000	-	-	-	-	100,000

Funding Source(s)

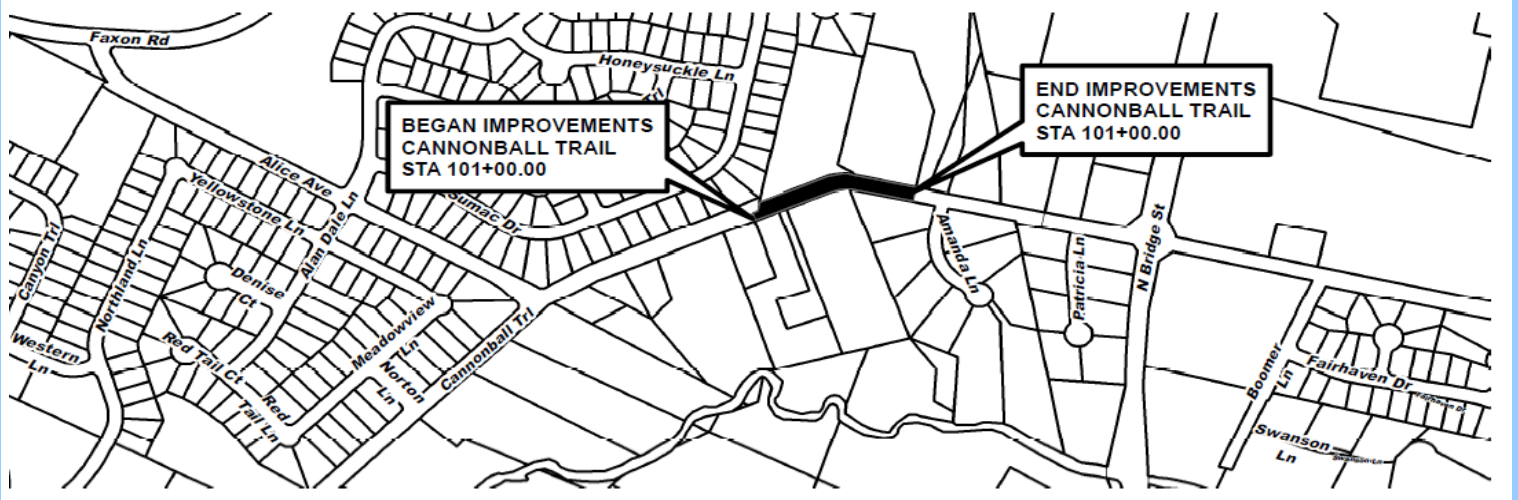
	▼										-
	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES					-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **RW16**

Project Description **Prairie Point Pedestrian Bridge**

Project summary, justification and alignment to Strategic Plan

A pedestrian bridge is desired to connect the parking lot to the park.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering											
Land Acquisition											-
Infrastructure			X		50,000						50,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					50,000	-	-	-	-	-	50,000

Funding Source(s)

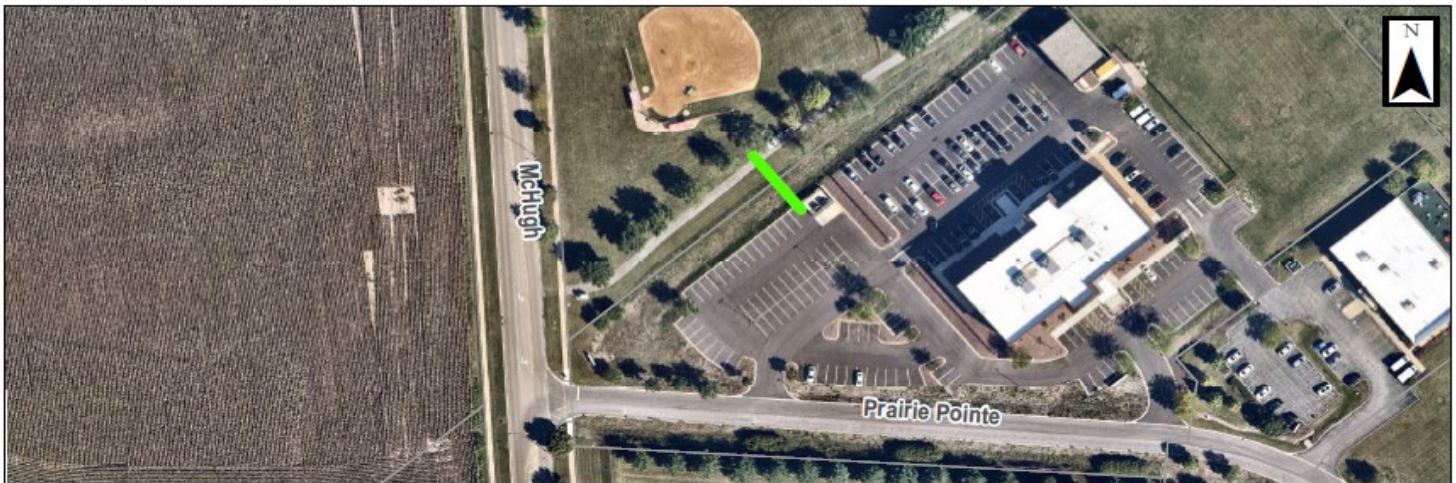
	▼							-
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **RW17**

Project Description **Faxon and Beecher Roadway Reconstruction**

Project summary, justification and alignment to Strategic Plan

This project is for the reconstruction of Faxon and Beecher adjacent to the Cyrus One project.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering					255,000						255,000
Land Acquisition					150,000						150,000
Infrastructure			X		2,550,000						2,550,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					2,955,000	-	-	-	-	-	2,955,000

Funding Source(s)		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Other	▼	75,000						75,000
Developer Reimb	▼	2,880,000						2,880,000
	▼							-
	▼							-
TOTAL FUNDING SOURCES		2,955,000	-	-	-	-	-	2,955,000

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **RW18**

Project Description **Corneils Roadway Reconstruction**

Project summary, justification and alignment to Strategic Plan

This project is the reconstruction of Corneils Road across the ComEd and Caledonia properties. The remainder of the roadway sections are to be fully funded by developers.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering						396,900					396,900
Construction Engineering							396,900				396,900
Land Acquisition						125,000					125,000
Infrastructure			X				3,969,000				3,969,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					-	521,900	4,365,900	-	-	-	4,887,800

Funding Source(s)

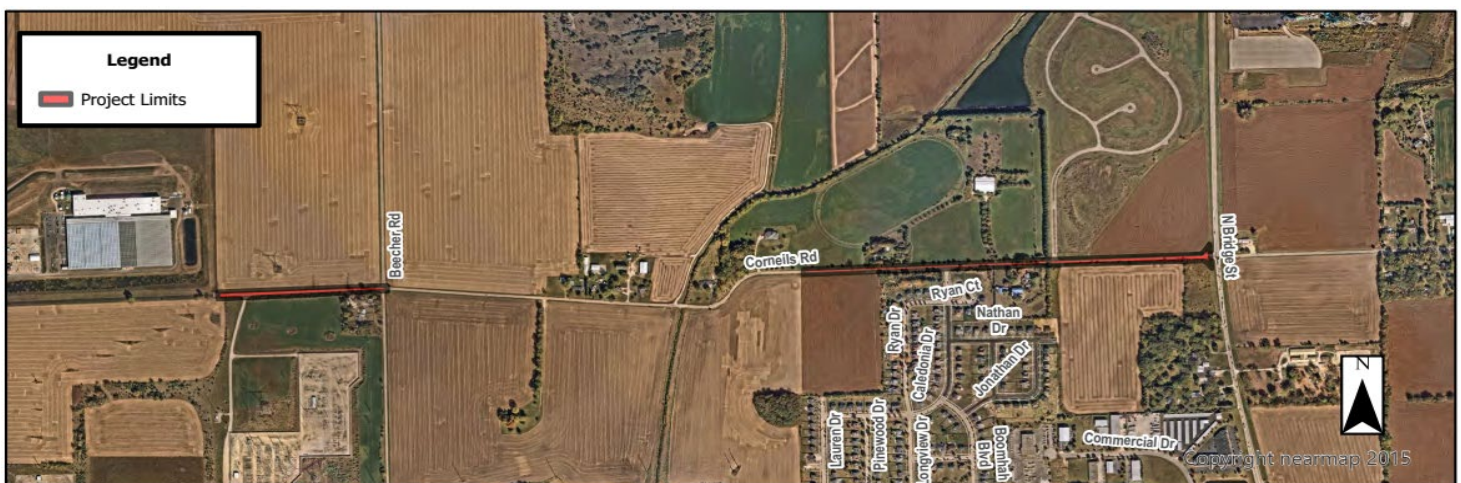
	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **RW19**

Project Description **Beecher Roadway Reconstruction**

Project summary, justification and alignment to Strategic Plan

This project is the reconstruction of Beecher Road across the ComEd (non-Meyer) property. The remainder of the roadway sections are to be fully funded by developers.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering						131,000					131,000
Construction Engineering							131,000				131,000
Land Acquisition						85,000					85,000
Infrastructure			X				1,308,000				1,308,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					-	216,000	1,439,000	-	-	-	1,655,000

Funding Source(s)

	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **RW20**

Project Description **Rt 126 and Mill Street Intersection Improvements**

Project summary, justification and alignment to Strategic Plan

This project is to realign Mill Street to better line up with Colonial Parkway.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering							60,000				60,000
Construction Engineering								60,000			60,000
Land Acquisition								40,000			40,000
Infrastructure		X						599,000			599,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					-	-	60,000	699,000	-	-	759,000

Funding Source(s)

	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **RW21**

Project Description **Quiet Zone - BNSF**

Project summary, justification and alignment to Strategic Plan

This project will install a Quiet Zone on the BNSF line at the Beecher Road crossing, Kennedy Road crossing and Mill Street crossing. The Cannonball Trail crossing is currently getting completed by Kendall County DOT.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering					6,000						6,000
Construction Engineering											-
Land Acquisition											-
Infrastructure			X		60,000						60,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					66,000	-	-	-	-	-	66,000

Funding Source(s)

	▼										-
	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES					-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **RW22**

Project Description **Quiet Zone - Downtown**

Project summary, justification and alignment to Strategic Plan

This project is to install a Quiet Zone on the IL Railnet Line located through Downtown. This would include the installation of gates and signals at various crossings and also include the closing of some crossings. The City would be looking to get Grade Crossing Protection Fund money to off-site project costs.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering					30,000				50,000		80,000
Construction Engineering										50,000	50,000
Land Acquisition											-
Infrastructure			X							4,100,000	4,100,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					30,000	-	-	-	50,000	4,150,000	4,230,000

Funding Source(s)

Grant Reimb	▼								3,527,500	3,527,500
	▼	30,000						50,000	622,500	702,500
	▼									-
	▼									-
TOTAL FUNDING SOURCES		30,000	-	-	-	-	-	50,000	4,150,000	4,230,000

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **RW23**

Project Description **Adams and Van Emmon Improvements**

Project summary, justification and alignment to Strategic Plan

This project is for the reconstruction of a retaining wall near the intersection.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering					35,000						35,000
Construction Engineering					35,000						35,000
Land Acquisition											-
Infrastructure			X		290,000						290,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					360,000	-	-	-	-	-	360,000

Funding Source(s)

	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **WW02**

Project Description **East Fox Street Sanitary Sewer Replacement**

Project summary, justification and alignment to Strategic Plan

This project consists of the replacement of the existing sanitary sewer.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering		X			20,000						20,000
Construction Engineering		X				20,000					20,000
Land Acquisition											-
Infrastructure		X				200,000					200,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					20,000	220,000	-	-	-	-	240,000

Funding Source(s)

	▼										-
	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES					-	-	-	-	-	-	-

Project status and completed work

Project Not Initiated.

Grants (funded or applied for) related to the project.

None

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **WW03**

Project Description **Sanitary Sewer Rate Study**

Project summary, justification and alignment to Strategic Plan

A detailed study is necessary to determine the appropriate level of sewer rates. Capturing and planning for infrastructure maintenance and replacement is critical.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering											-
Land Acquisition											-
Infrastructure											-
Building											-
Machinery/Equipment											-
Other/Miscellaneous		X			50,000						50,000
TOTAL COST					50,000	-	-	-	-	-	50,000

Funding Source(s)

	▼										-
	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES					-	-	-	-	-	-	-

Project status and completed work

Project Not Initiated.

Grants (funded or applied for) related to the project.

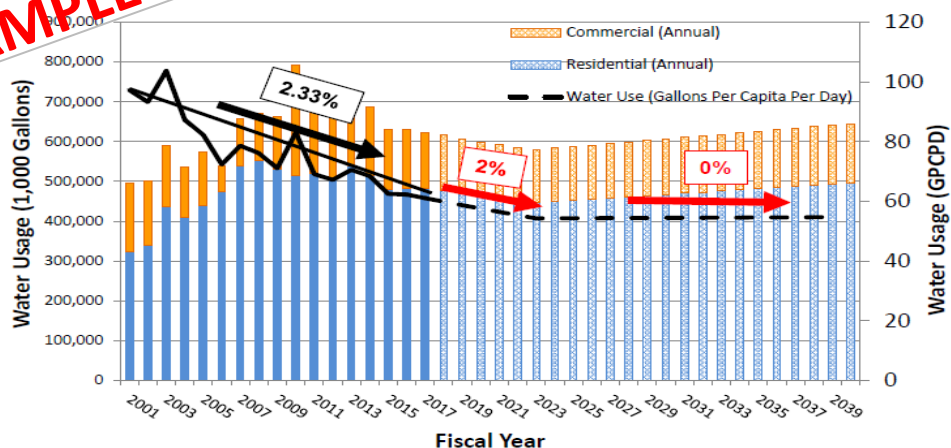
None

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project

EXAMPLE

Exhibit I: Historical and Projected Billed Water Use (FY2001-FY2040)



Department: Public Works

2026-2030 Capital Project Sheet

Project # **WW04**

Project Description **Corneils Road Sanitary Sewer (Green Door)**

Project summary, justification and alignment to Strategic Plan

This project consists of installing a 8" sanitary sewer along Corneils Road to the Green Door development.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering	X				37,500						37,500
Construction Engineering	X				80,000						80,000
Land Acquisition					-						-
Infrastructure	X				750,000						750,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					867,500	-	-	-	-	-	867,500

Funding Source(s)		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Developer Reimb	▼	867,500						867,500
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		867,500	-	-	-	-	-	867,500

Project status and completed work

Under Design

Grants (funded or applied for) related to the project.

None

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **WW05**

Project Description **Southern Sanitary Sewer (Cyrus 1)**

Project summary, justification and alignment to Strategic Plan

This project consists of installing a 12" sanitary sewer along BNSF RR to the Cyrus 1 development.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering	X										-
Construction Engineering	X				85,000						85,000
Land Acquisition											-
Infrastructure	X				825,000						825,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					910,000	-	-	-	-	-	910,000

Funding Source(s)		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Developer Reimb	▼	910,000						910,000
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		910,000	-	-	-	-	-	910,000

Project status and completed work

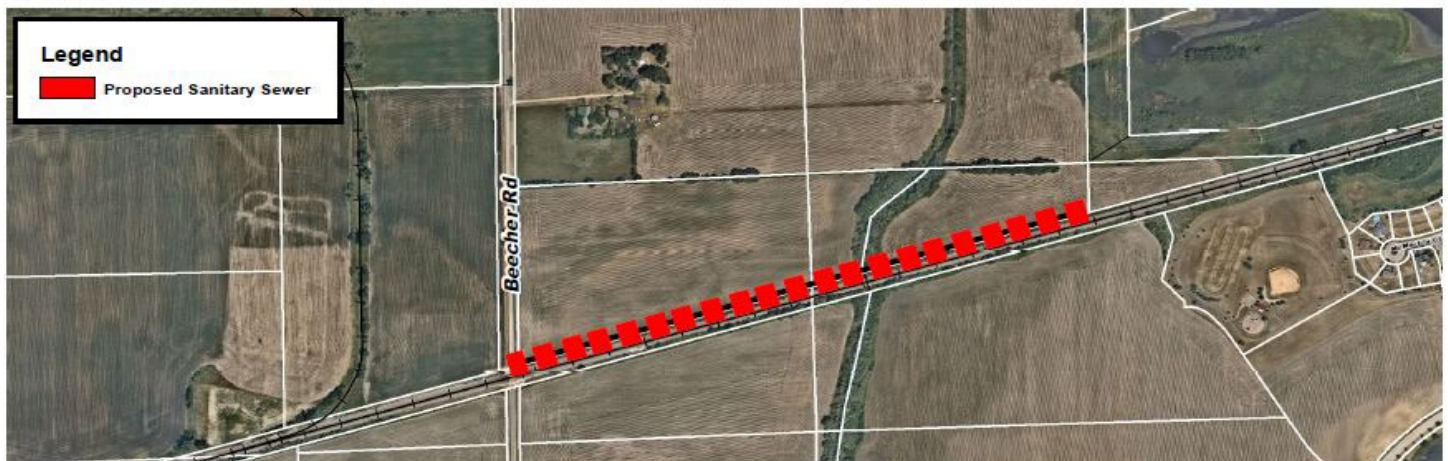
Under Design

Grants (funded or applied for) related to the project.

None

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **WW06**

Project Description **Rt 47 Sewer Replacement - Kennedy to Water Park Way**

Project summary, justification and alignment to Strategic Plan

This project consists of replacing existing forcemain and sanitary that is in conflict with the Rt 47 roadway improvements.

Related to RW14 and WM16.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering					40,000						40,000
Construction Engineering			X		40,000						40,000
Land Acquisition											-
Infrastructure			X		400,000						400,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					480,000	-	-	-	-	-	480,000

Funding Source(s)		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
	▼							-
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **WW07**

Project Description **Countryside Lift Station Rehabilitation**

Project summary, justification and alignment to Strategic Plan

This project consists of rehabilitating the existing lift station.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering	X				75,000						75,000
Construction Engineering	X				37,500	37,500					75,000
Land Acquisition											-
Infrastructure	X				375,000	375,000					750,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					487,500	412,500	-	-	-	-	900,000

Funding Source(s)

	▼										-
	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES					-	-	-	-	-	-	-

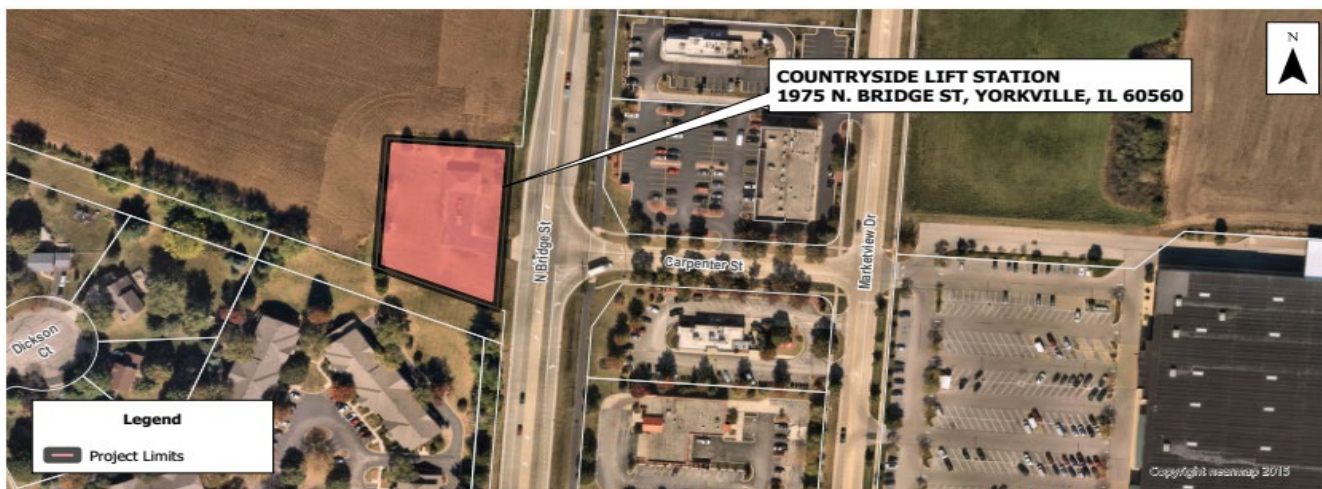
Project status and completed work

Grants (funded or applied for) related to the project.

None

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **WW08**

Project Description **Lift Station Operations, Maintenance and Rehabilitation**

Project summary, justification and alignment to Strategic Plan

This consists of setting aside funds for the on-going operations, maintenance and rehabilitation of existing lift stations. The City operates 7 stations.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering											-
Land Acquisition											-
Infrastructure											-
Building											-
Machinery/Equipment											-
Other/Miscellaneous					153,000	153,000	115,000	120,000	300,000		841,000
TOTAL COST					153,000	153,000	115,000	120,000	300,000	-	841,000

Funding Source(s)

Developer Reimb	▼										-
	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

None

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project

Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **DR01**

Project Description **Whispering Meadows - Unit 4 Storm Sewer**

Project summary, justification and alignment to Strategic Plan

An outfall storm sewer is required. Funding will be partially through the TRG settlement.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering					30,000						30,000
Land Acquisition					10,000						10,000
Infrastructure					250,000						250,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					290,000	-	-	-	-	-	290,000

Funding Source(s)

Developer Reimb	▼	203,314									203,314
	▼	86,686									86,686
	▼										-
	▼										-
TOTAL FUNDING SOURCES		290,000	-	-	-	-	-	-	-	-	290,000

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project

Department: Public Works

UNITED CITY OF YORKVILLE
CAPITAL IMPROVEMENT PROGRAM FY2026-2030
PROJECT COST SUMMARY

11/13/2024

PROJECT FUNDING

Project	Project						Future	Total	Funded		
Code	Title	FY26	FY27	FY28	FY29	FY30	Years	Cost	City	Grants / Developer	Unfunded
LM01	IDNR - Water System Improvement Plan	15,000	15,000	15,000	15,000	15,000	-	75,000	75,000	-	-
LM02	WIFIA Related Expenses	700,000	-	-	-	-	-	700,000	700,000	-	-
LM03	Annual Water Audit / Non-Revenue Water Reduction Plan	40,000	42,000	44,000	46,000	48,000	50,000	270,000	270,000	-	-
LM04	Annual Leak Detection	40,000	42,000	44,000	46,000	48,000	50,000	270,000	270,000	-	-
LM05	Meter Retrofit Program	1,800,000	1,000,000	-	-	-	-	2,800,000	2,800,000	-	-
LM06	AWSS - Corrosion Control Study / Source Water Transfer Plan	360,000	360,000	-	-	-	-	720,000	720,000	-	-
LM07	DWC Water Transmission Mains	55,767,319	51,897,932	402,200	-	-	-	108,067,451	108,067,451	-	-
LM08	DWC Buy-In Costs	-	-	-	267,130	267,130	7,479,627	8,013,886	8,013,886	-	-
LM09	North Receiving Station	1,316,000	2,204,000	986,000	-	-	-	4,506,000	4,506,000	-	-
LM10	NW Elevated Water Storage Tank (1.5 MG)	7,455,000	3,298,000	-	-	-	-	10,753,000	10,753,000	-	-
LM11	South Receiving Station	1,306,000	2,185,000	910,000	-	-	-	4,401,000	4,401,000	-	-
LM12	South Receiving Station Standpipe (1.5 MG)	4,370,000	1,923,000	-	-	-	-	6,293,000	6,293,000	-	-
LM13	Route 126 Water Main Improvements	2,843,000	705,000	-	-	-	-	3,548,000	3,548,000	-	-
LM14	Upsizing Existing 12" Water Main Improvement Along Route 126	223,599	-	-	-	-	-	223,599	223,599	-	-
LM15	Blue Stem Drive Water Main Improvements	715,000	-	-	-	-	-	715,000	715,000	-	-
LM16	Water Treatment Plant Decommissioning	25,000	20,000	297,000	603,000	-	-	945,000	945,000	-	-
LM17	Bi-Directional Flow Meters - BPS's and PRV's	30,000	180,000	-	-	-	-	210,000	210,000	-	-
LM18	Montgomery Interconnect	-	55,000	550,000	-	-	-	605,000	605,000	-	-
LAKE MICHIGAN WATER SOURCING ANNUAL PROGRAM TOTALS		77,005,918	63,926,932	3,248,200	977,130	378,130	7,579,627	153,115,936	153,115,936	-	-

2026-2030 Capital Project Sheet

Project # **LM01**

Project Description **IDNR - Water System Improvement Plan**

Project summary, justification and alignment to Strategic Plan

An annual plan is to be prepared and submitted to the IDNR until water loss is less than 10%.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering											-
Land Acquisition											-
Infrastructure											-
Building											-
Machinery/Equipment											-
Other/Miscellaneous					15,000	15,000	15,000	15,000	15,000		75,000
TOTAL COST					15,000	15,000	15,000	15,000	15,000	-	75,000

Funding Source(s)

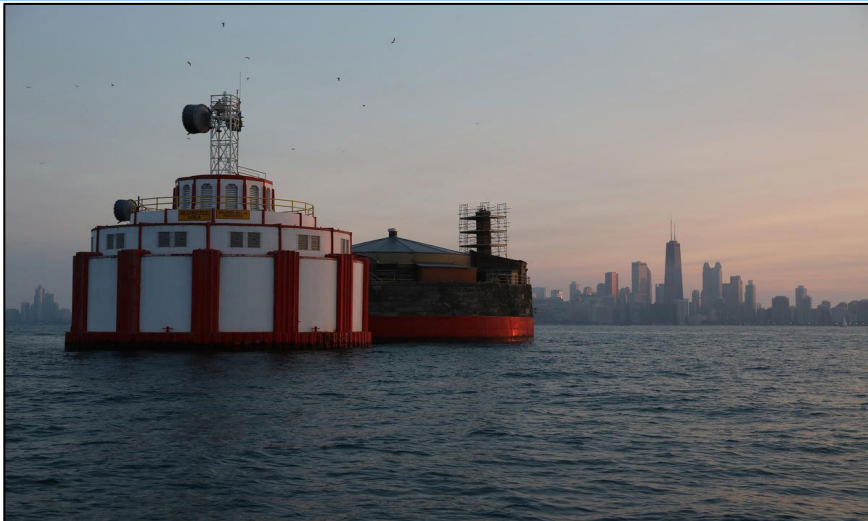
	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **LM02**

Project Description **WIFIA Related Expenses**

Project summary, justification and alignment to Strategic Plan

Costs related to WIFIA loans. We are anticipating two loans.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering											-
Land Acquisition											-
Infrastructure											-
Building											-
Machinery/Equipment											-
Other/Miscellaneous					700,000						700,000
TOTAL COST					700,000	-	-	-	-	-	700,000

Funding Source(s)

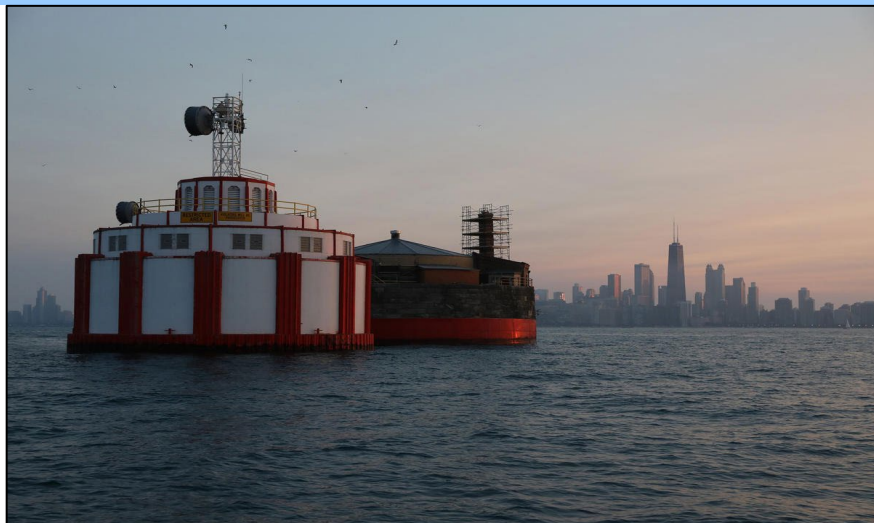
	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

Project # **LM03**

2026-2030 Capital Project Sheet

Project # **LM04**

Project Description **Annual Leak Detection**

Project summary, justification and alignment to Strategic Plan

As required by the IDNR, an annual leak detection survey will need to be performed for the complete system.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering											-
Land Acquisition											-
Infrastructure											-
Building											-
Machinery/Equipment											-
Other/Miscellaneous					40,000	42,000	44,000	46,000	48,000	50,000	270,000
TOTAL COST					40,000	42,000	44,000	46,000	48,000	50,000	270,000

Funding Source(s)

	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **LM05**

Project Description **Meter Retrofit Program**

Project summary, justification and alignment to Strategic Plan

Meter accuracy is critical in reducing apparent losses with the water system as well as being able to capture revenue. We currently have over 700 meters are obsolete and can no longer be relied on and hundreds of meters that are still read manually each billing cycle. These meters are inaccurate and the reading method is inefficient. With Lake Michigan selected as the future water source, it will be necessary to upgrade the meters to collect accurate data to comply with non revenue water loss requirements. Meters have a useful life of approximately 15 years.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering											-
Land Acquisition											-
Infrastructure	X				1,800,000	1,000,000					2,800,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					1,800,000	1,000,000	-	-	-	-	2,800,000

Funding Source(s)

	▼							-
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-

Project status and completed work

Project Not Initiated.

Grants (funded or applied for) related to the project.

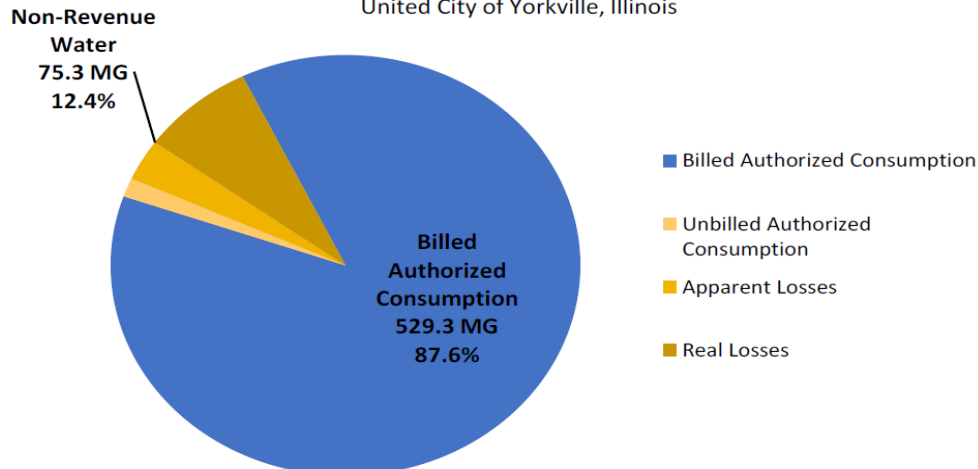
None

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project

2020 Water Supplied By Volume

United City of Yorkville, Illinois



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **LM06**

Project Description **AWSS - Corrosion Control Study / Source Water Transfer Plan**

Project summary, justification and alignment to Strategic Plan

Completion of a Corrosion Control Study/Source Water Transfer Plan (CCS/SWTP) would be required prior to switching to Lake Michigan as a source. This is required by the IEPA and is an evaluation of supply, treatment and distributions system components to determine corrosivity of water towards lead and copper, the impacts on the system, and recommended steps for minimizing the impacts. The Study would include a Desktop Study and likely also Demonstration Studies and Field Testing, in accordance with USEPA Lead and Copper Rule requirements and associated guidance.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering											-
Land Acquisition											-
Infrastructure	X				360,000	360,000					720,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					360,000	360,000	-	-	-	-	720,000

Funding Source(s)

Grant Reimb	▼	300,000	300,000								600,000
Other	▼	60,000	60,000								120,000
	▼										-
	▼										-
TOTAL FUNDING SOURCES		360,000	360,000	-	-	-	-	-	-	-	720,000

Project status and completed work

Grants (funded or applied for) related to the project.

Federal Grant - \$1,800,000 for Three Communities
 \$600,000 - Yorkville
 20% Match is a Requirement
 Total Project - \$720,000

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project #

LM07

Project Description **DWC Water Transmission Mains**

Project summary, justification and alignment to Strategic Plan

This project consists of design and construction of the water transmission mains from DWC to both connection points on Yorkville's system (total cost to be shared between Yorkville, Montgomery, and Oswego - costs below reflect Yorkville's estimated share of the total costs). Costs also include two (2) Metering Stations, with one to be constructed at each Yorkville Connection Point, owned and maintained by DWC.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering	x				520,000						520,000
Construction Engineering	x										-
Land Acquisition					1,000,000						1,000,000
Infrastructure	x				54,247,319	51,897,932	402,200				106,547,451
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					55,767,319	51,897,932	402,200	-	-	-	108,067,451

Funding Source(s)

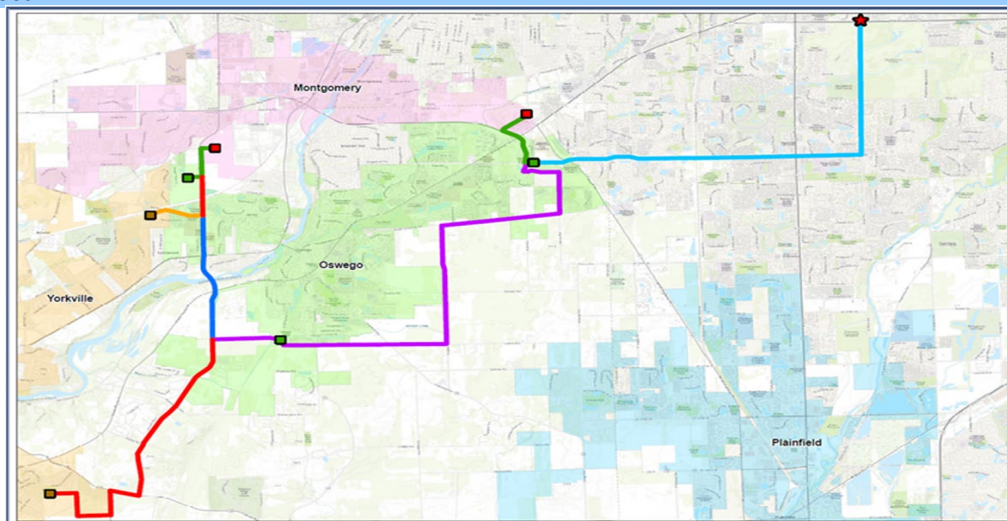
	▼										-
	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES					-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department:

Public Works

2026-2030 Capital Project Sheet

Project # **LM08**

Project Description **DWC Buy-In Costs**

Project summary, justification and alignment to Strategic Plan

Cost for Yorkville to connect to DWC (Buy-In Cost). Assumes all cost assigned to FY in which connection is made and Yorkville begins receiving water from DWC.

Costs are expected to be spread over 30 years. The total cost per the DWC agreement is \$8,013,886.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering											-
Land Acquisition											-
Infrastructure	X							267,130	\$ 267,130	7,479,627	8,013,886
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					-	-	-	267,130	267,130	7,479,627	8,013,886

Funding Source(s)

	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **LM09**

Project Description **North Receiving Station**

Project summary, justification and alignment to Strategic Plan

This project consists of a station required to connect to receive supply from DWC. Items include above ground pumping and chlorine station, additional structure and piping associated with receiving station at BPS, architectural components, electrical, connection to existing water main, associated water main piping and valves, SCADA upgrades, and generator. Also includes new Altitude Valve for NE EWST.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering	x				25,000						25,000
Construction Engineering	x				105,000	182,000	76,000				363,000
Land Acquisition											-
Infrastructure	x				1,166,000	2,022,000	910,000				4,098,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous					20,000						20,000
TOTAL COST					1,316,000	2,204,000	986,000	-	-	-	4,506,000

Funding Source(s)

	▼										-
	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES					-	-	-	-	-	-	-

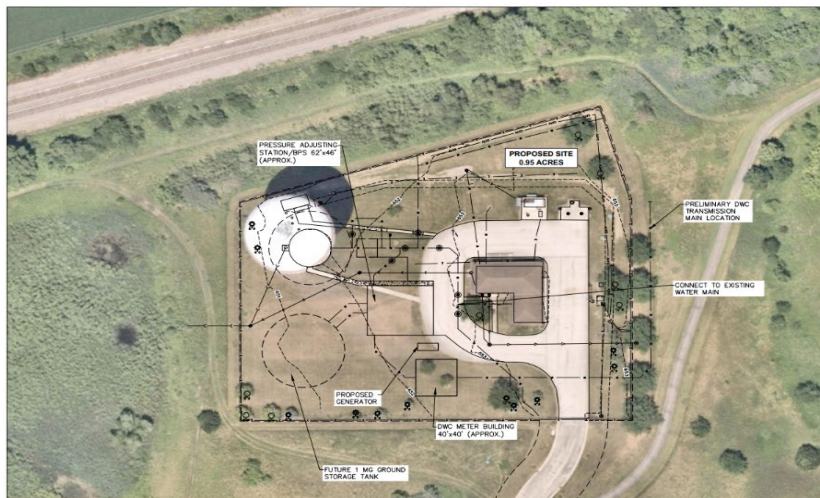
Project status and completed work

Grants (funded or applied for) related to the project.

SRF

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project #

LM10

Project Description

NW Elevated Water Storage Tank (2.0 MG)

Project summary, justification and alignment to Strategic Plan

This project consists of the waterspheroid elevated water storage tank, yard piping and site work, SCADA implementation, electrical service, landscaping and security fencing. The tank capacity is assumed to be 2.0 million gallons.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering	x				25,000						25,000
Construction Engineering	x				280,000	120,000	-				400,000
Land Acquisition											-
Infrastructure	x				7,130,000	3,178,000	-				10,308,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous					20,000						20,000
TOTAL COST					7,455,000	3,298,000	-	-	-	-	10,753,000

Funding Source(s)

	▼										-
	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES					-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

SRF

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project

#UNKNOWN!

Department:

Public Works

2026-2030 Capital Project Sheet

Project #

LM11

Project Description

South Receiving Station

Project summary, justification and alignment to Strategic Plan

This project consists of a station required to connect to receive supply from DWC. Items include above ground pumping and chlorine station, additional structure and piping associated with receiving station at BPS, architectural components, electrical, connection to existing water main, associated water main piping and valves, SCADA, and generator. Also includes new electrical service, security fencing, and land acquisition (Land Acq included under South Rec'g Station Tank Standpipe).

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering	x				25,000						25,000
Construction Engineering	x				105,000	181,000	76,000				362,000
Land Acquisition											-
Infrastructure	x				1,156,000	2,004,000	834,000				3,994,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous					20,000						20,000
TOTAL COST					1,306,000	2,185,000	910,000	-	-	-	4,401,000

Funding Source(s)

	▼										-
	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES					-	-	-	-	-	-	-

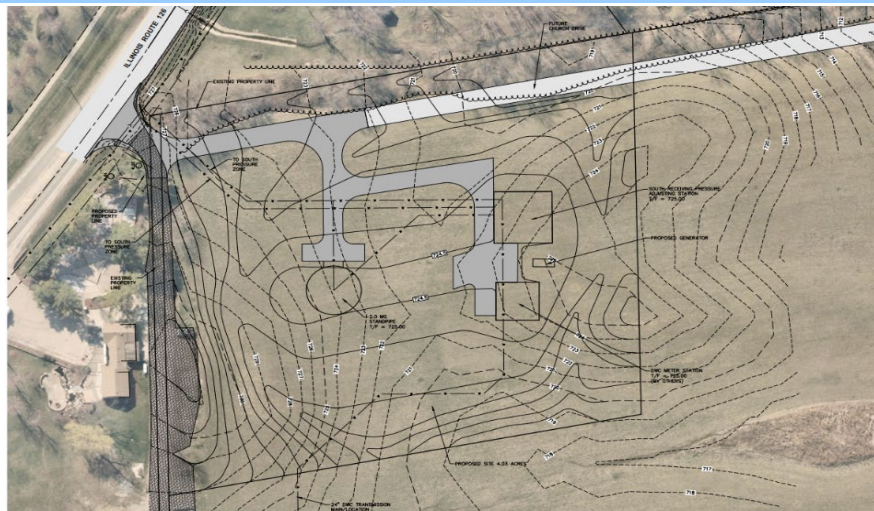
Project status and completed work

Grants (funded or applied for) related to the project.

WIFIA

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department:

Public Works

2026-2030 Capital Project Sheet

Project # **LM12**

Project Description **South Receiving Station Standpipe (2.0 MG)**

Project summary, justification and alignment to Strategic Plan

This project consists of the standpipe, yard piping and site work, SCADA implementation, electrical service, landscaping and security fencing at the proposed South Receiving Station. The tank capacity is assumed to be 2.0 million gallons.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering	x				25,000						25,000
Construction Engineering	x				280,000	120,000	-				400,000
Land Acquisition											-
Infrastructure	x				4,045,000	1,803,000	-				5,848,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous					20,000						20,000
TOTAL COST					4,370,000	1,923,000	-	-	-	-	6,293,000

Funding Source(s)

	▼										-
	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES					-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

WIFIA

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project

#UNKNOWN!

Department: Public Works

2026-2030 Capital Project Sheet

Project # **LM13**

Project Description **Rt 126 Water Main Improvements**

Project summary, justification and alignment to Strategic Plan

This project consists of water main improvement along Route 126 to connect South Receiving Station, South Pressure Zone, and South Central Pressure Zone.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering			X		135,000						135,000
Construction Engineering			X		224,000	59,000					283,000
Land Acquisition											-
Infrastructure			X		2,484,000	646,000					3,130,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					2,843,000	705,000	-	-	-	-	3,548,000

Funding Source(s)

	▼									-
	▼									-
	▼									-
	▼									-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project

#UNKNOWN!

Department: Public Works

2026-2030 Capital Project Sheet

Project # **LM14**

Project Description **Upsizing Developer 12" Water Main Improvement Along RT 126**

Project summary, justification and alignment to Strategic Plan

This project consists of upsizing future developer water main along Route 126 from 12" to 16" per Timber Ridge/Rally Agreement.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering											-
Construction Engineering											-
Land Acquisition											-
Infrastructure			X		223,599						223,599
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					223,599	-	-	-	-	-	223,599

Funding Source(s)

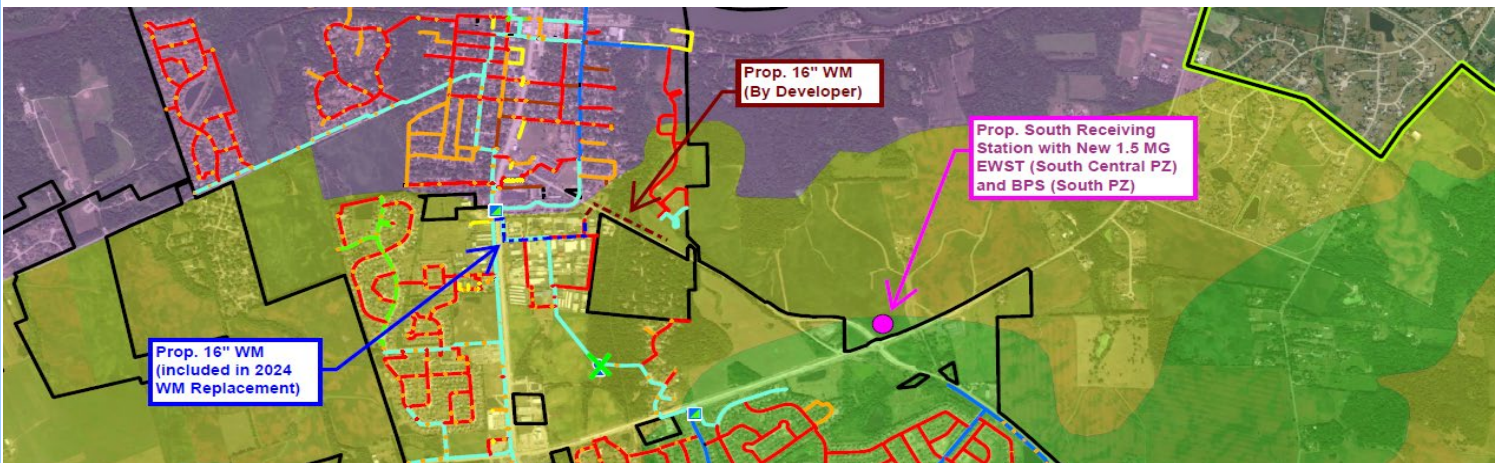
	▼							-
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **LM15**

Project Description **Blue Stem Drive Water Main Improvements**

Project summary, justification and alignment to Strategic Plan

This project consists of replacing an estimated 716 LF of existing 8" water main with 16" water main along Bluestem Drive, between McHugh Road and Prairie Rose Lane, which is the minimum recommended water main improvements for hydraulics to ensure adequate distribution from the North Receiving Station.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering			x								-
Construction Engineering			x		65,000						65,000
Land Acquisition											-
Infrastructure			x		650,000						650,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					715,000	-	-	-	-	-	715,000

Funding Source(s)

	▼										-
	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES					-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

WIFIA

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works

2026-2030 Capital Project Sheet

Project # **LM16**

Project Description **Water Treatment Plant Decommissioning**

Project summary, justification and alignment to Strategic Plan

Decommissioning of all three (3) Cation Exchange WTPs, including: Well 4 WTP, Well 7 WTP, and Wells 8 & 9 WTP. Construction will not begin until after all other DWC-LM improvements are completed and Yorkville begins receiving LM supply from DWC.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering	x				25,000	20,000	48,000		-		93,000
Construction Engineering	x						21,000	50,000		-	71,000
Land Acquisition											-
Infrastructure	x						228,000	553,000		-	781,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous											-
TOTAL COST					25,000	20,000	297,000	603,000	-	-	945,000

Funding Source(s)		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
	▼							-
	▼							-
	▼							-
	▼							-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **LM17**

Project Description **Bi-Directional Flow Meters - BPS's and PRV's**

Project summary, justification and alignment to Strategic Plan

For purposes of identifying and controlling Non-Revenue Water, install bi-directional flow meters at the Cannonball Trail Booster Pump/Pressure Reducing Valve (BP/PRV) Station, Kennedy Road PRV Station, and Beaver Street BP/PRV Station to develop district metered areas to better understand and track water used within smaller areas and identify potential areas of water loss into the future.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering					30,000						30,000
Construction Engineering						30,000					30,000
Land Acquisition											-
Infrastructure											-
Building											-
Machinery/Equipment											-
Other/Miscellaneous						150,000					150,000
TOTAL COST					30,000	180,000	-	-	-	-	210,000

Funding Source(s)

	▼										-
	▼										-
	▼										-
	▼										-
TOTAL FUNDING SOURCES					-	-	-	-	-	-	-

Project status and completed work

Grants (funded or applied for) related to the project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: **Public Works**

2026-2030 Capital Project Sheet

Project # **LM18**

Project Description **Montgomery Interconnect**

Project summary, justification and alignment to Strategic Plan

This project consists of construction water main and valves to provide an interconnection with the Village of Montgomery.

This is recommended to reduce risks in case of emergency. An IGA will be needed.

Cost Summary	New	Maintenance	Replacement	Expansion	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years	TOTAL
Design Engineering		X				50,000					50,000
Construction Engineering		X					50,000				50,000
Land Acquisition											-
Infrastructure		X					500,000				500,000
Building											-
Machinery/Equipment											-
Other/Miscellaneous		X				5,000					5,000
TOTAL COST					-	55,000	550,000	-	-	-	605,000

Funding Source(s)

	▼								-
	▼								-
	▼								-
	▼								-
TOTAL FUNDING SOURCES		-	-	-	-	-	-	-	-

Project status and completed work

Project Not Initiated.

Grants (funded or applied for) related to the project.

WIFIA

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Yrs	TOTAL
Project Costs							-

Map/Pictures of Project



Department: Public Works