

FISCAL YEAR 2022 BUDGET



MAY 1, 2021 - APRIL 30, 2022

United City of Yorkville, Illinois

Fiscal Year 2022 Budget

May 1, 2021 to April 30, 2022

Elected Officials

Mayor: John Purcell

1st Ward Alderman: Dan Transier

1st Ward Alderman: Ken Koch

2nd Ward Alderman: Jackie Milschewski

2nd Ward Alderman: Joe Plocher

3rd Ward Alderman: Matt Marek

3rd Ward Alderman: Chris Funkhouser

4th Ward Alderman: Seaver Tarulis

4th Ward Alderman: Jason Peterson

Administration

City Administrator: Bart Olson

Director of Finance / Treasurer: Rob Fredrickson

Director of Public Works: Eric Dhuse

Chief of Police: Jim Jensen

Director of Community Development: Krysti Barksdale-Noble

Director of Parks & Recreation: Tim Evans

Library Director: Shelley Augustine

City Clerk: Lisa Pickering

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Memorandum

To: City Council
From: Bart Olson, City Administrator
CC: Department Heads
Date: March 4, 2021
Subject: FY 22 budget narrative

Purpose:

Please accept this report and budget spreadsheet as proposal for the FY 21 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, 2021 and April 30, 2022.

Background and “the big picture”:

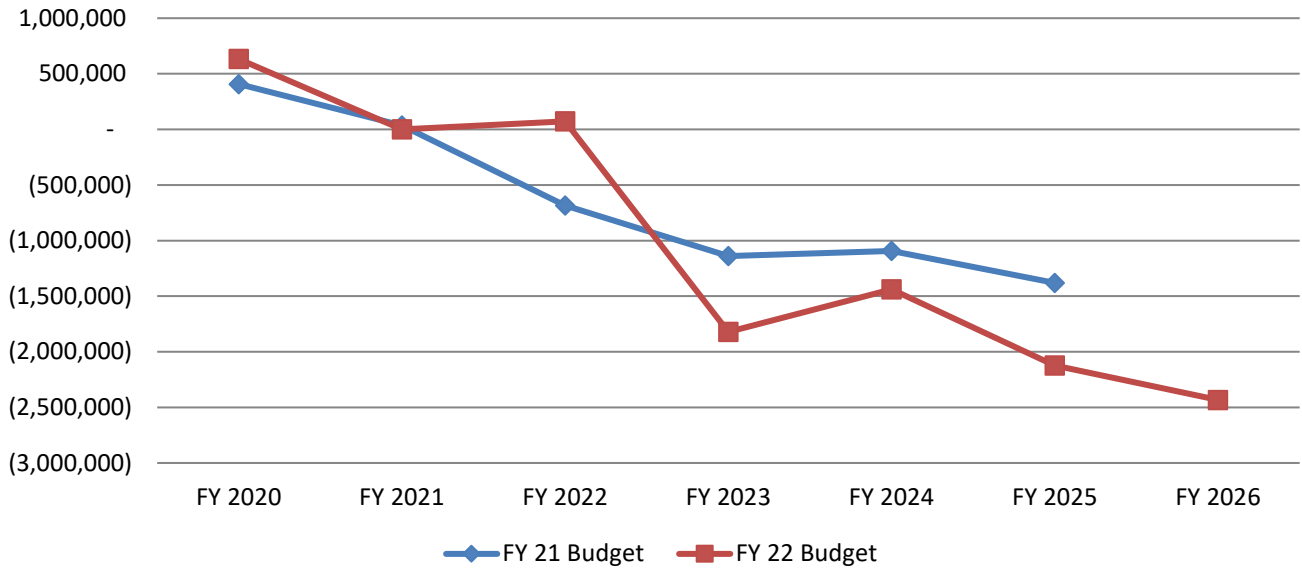
The City Council last discussed a comprehensive budget proposal in April 2020 during the beginning of the COVID-19 pandemic, when it approved the FY 21 budget, with additional information for FY 22, FY 23, FY 24, and FY 25. This approval represented the ninth five-year budget for the City, and we return to a five-year budget again this year.

Last year’s budget discussion talked about the stability of the City’s long-term financial picture, despite significant investment in capital projects and purchases. A number of unplanned revenues in last year’s budget proposal are now known, and the amounts are significant and positive.

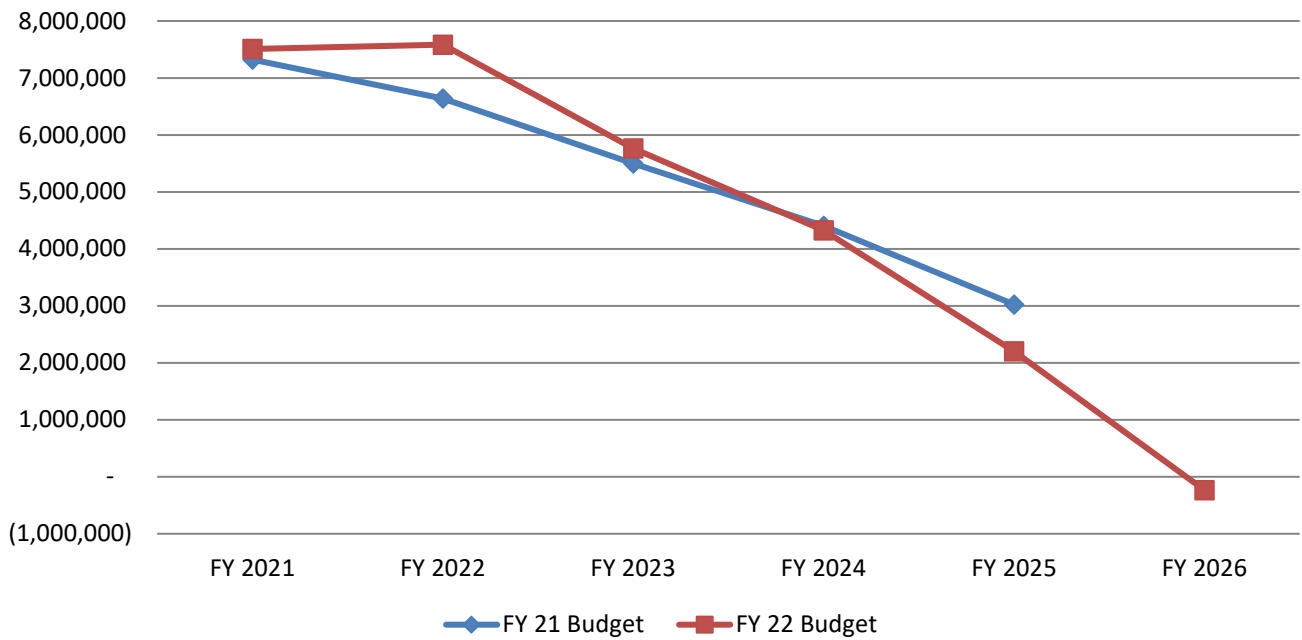
In this year’s budget proposal, the pandemic has reshaped the entire budget. Revenues have been unexpectedly resilient, unplanned revenues came to fruition, projects were actively deferred, and normal, strong management control of day-to-day operational expenditures are expected to leave the City in a strong position. This strong position is not significantly impacted despite the purchase of the Prairie Pointe building, the anticipated debt service from the building, and the staff’s recommendation to show the impact of a \$15m Public Works Building in FY 24. We’ve also proposed no increases in water rates, sewer rates, and fees for FY 22. The property tax levy approved by City Council in December 2020 increased property taxes only by the new construction amount in the City for the fourth year after multiple years of property tax reductions.

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 similar to last year’s budget proposal:

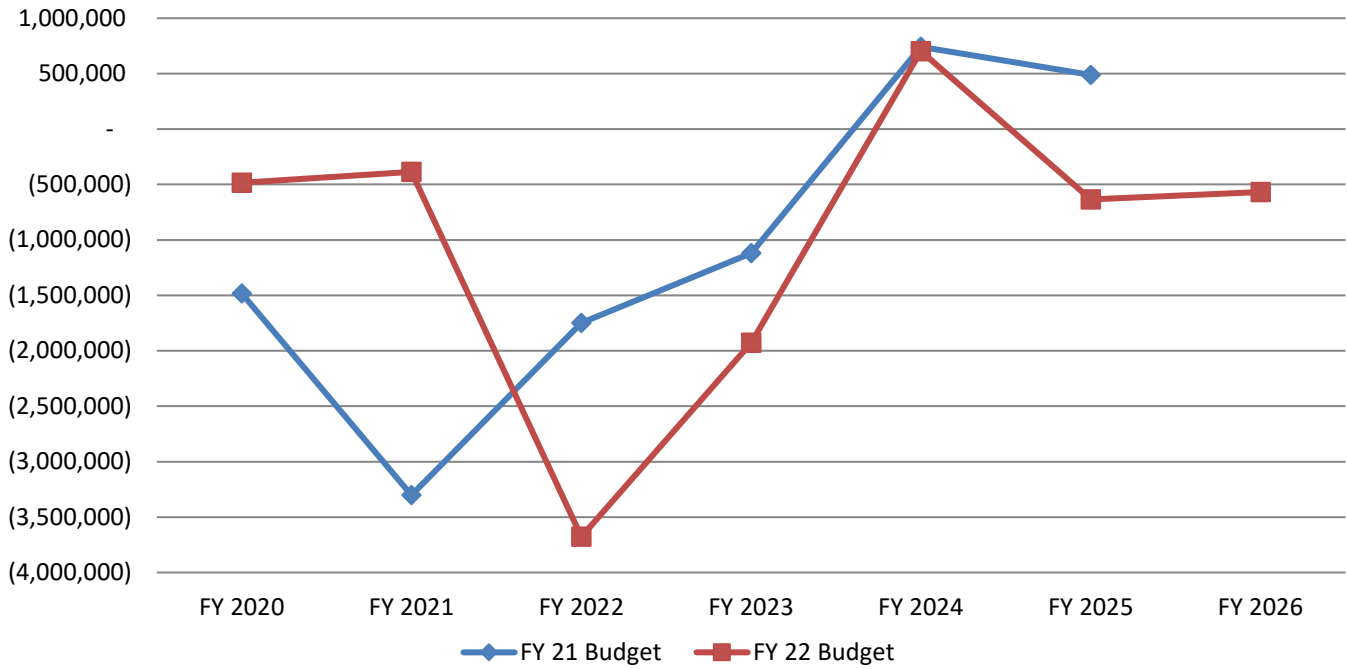
General Fund - Surplus(Deficit) Comparison



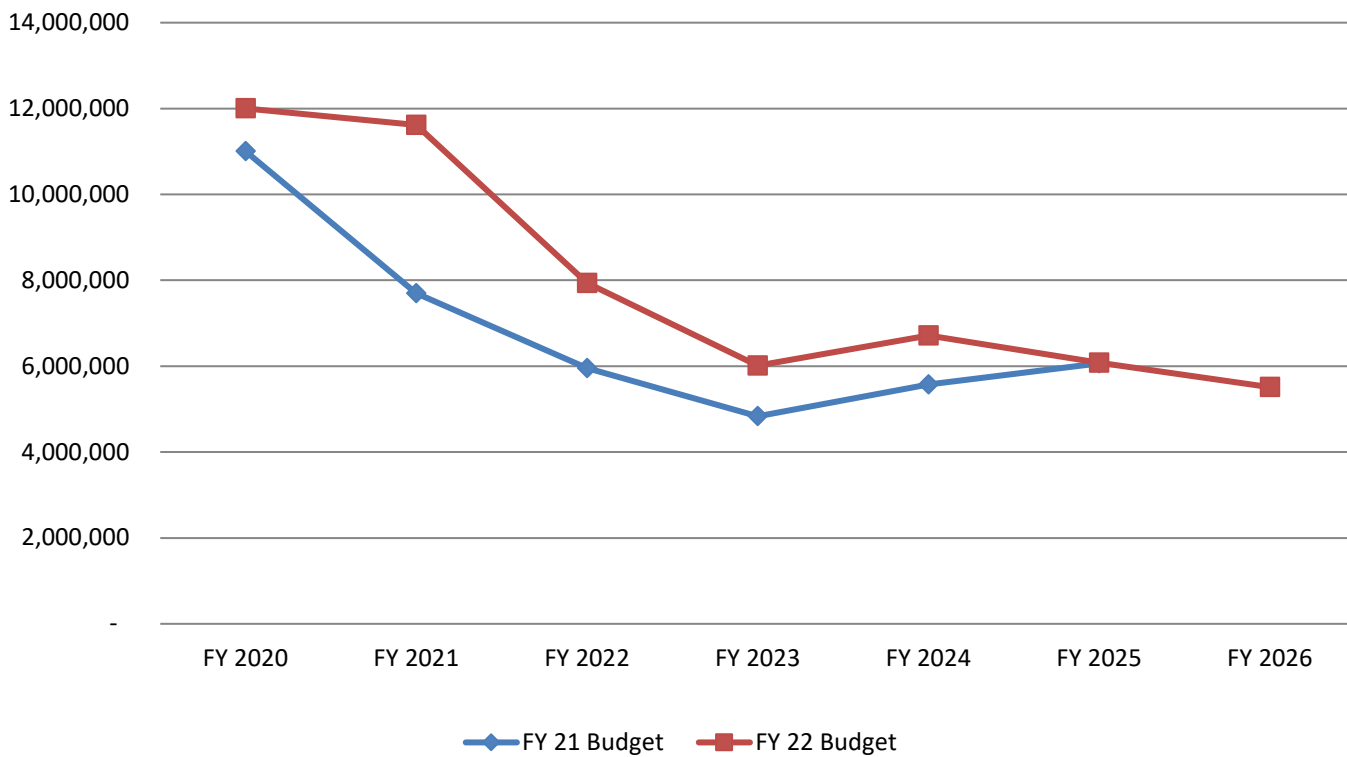
General Fund - Fund Balance



Aggregate City Budget - Surplus(Deficit) Comparison



Aggregate City Budget - Fund Balance Comparison



In short, we are well positioned for FY 22 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

For the first time, we have shown “transfers” in every fund as a subsegment of revenues or expenditures, rather than a normal, in-line revenue or expenditure. This allows us to give a clearer picture of revenue and expenditure trends, without those figures being obfuscated by transfers (i.e. other financing sources / uses).

Year-by-year summary, FY 21 projections

The General Fund outlook for FY 21 has improved quite unexpectedly since it was approved in April 2020 at the beginning of the pandemic. Years of conservative budgeting and tight management control of expenditures placed the City in a great position to be able to respond to the pandemic, and the City put together a long list of budget tools on the revenue and expenditure side to respond to the pandemic without having to resort to the drastic measures the City had to take during the last recession. We expect revenues to beat original approved budget amounts – helped along by the ~\$780,000 CARES funds distributed to the City in the middle of the pandemic. Some revenue sources have been severely impacted – amusement taxes, admissions taxes, video gaming taxes, hotel taxes, etc. But the City’s largest revenue streams have remained resilient. Sales taxes posted record numbers months before the pandemic as shoppers stayed home and stocked up at local stores, and during the pandemic as families who usually travel out of state on vacation stayed at home to shop locally. Additionally, those residents who did not want to shop in a physical store turned to the internet for online sales, and the City has been fortunate to see increased online sales taxes thanks to the US Supreme Court’s Wayfair decision from a few years ago. Income taxes in Illinois have been variable due to high levels of unemployment, but the City had frequently assumed worst case scenarios for these revenues that never materialized. On the expenditures side, the City willingly chose to cut and defer dozens of items in a wait and see approach and coupled that with strong management of day-to-day expenditures. The approved general fund deficit of \$315,000 is expected to come in at more than a \$2.2m surplus. This surplus is the topic of a FY 21 budget amendment in front of the City Council at the March 9th meeting. Even with an assumption that the \$2.2m budget amendment is approved as is by City Council, we expect fund balance to be over 40% at FYE 21, or 31% including the TIF fund deficits.

The outlook for the Water Fund is positive, despite four straight years of water rate freezes and another year of significant increases in capital projects in the fund. Housing starts were unexpectedly strong in FY 21, resulting in better than anticipated water connection fee revenues. The City deferred the Beaver Street generator project and the Elizabeth St watermain project due to the pandemic, which resulted in a swing of over \$1m on the expenditure side. We are recommending a fifth straight year of water rate freezes and have pushed back our recommendation to implement an inflationary rate increase until at least FY 23.

A couple other funds show significant improvement in FY 21. The Motor Fuel Tax Fund saw a positive swing of \$500,000 thanks to the unplanned Rebuild Illinois revenues and better than expected salt prices. The City-Wide Capital fund shows a better than \$1.6m improvement due to better than expected building permit revenues and some moderate project deferrals. Because of the above, the aggregate budget outlook for the City has significantly improved in FY 21. While almost all the deferred projects will be pushed to FY 22 or FY 23, the City can complete these projects without jeopardizing the long-term picture. We expect an aggregate budget improvement from a \$5.6m deficit to \$500,000 deficit, with aggregate fund balance in excess of \$11.6m.

The FY 20 project list changed significantly from the budget proposal due to the pandemic. Rather than relist these projects verbatim here, we refer to the ongoing FY 21 budget update memos provided at every City Council meeting since the start of the pandemic.

Year-by-year summary, FY 22 proposed

General Fund

Surplus (Deficit)	\$0
Fund Balance	42%

Notes

- 1) Variable merit and COLA increases for staff
- 2) Five new employees; two streets MW1, one Building and Grounds MWII, one Parks MWI, and a front desk employee
- 3) One New Police Commander (Patrol position left vacant)

Water Fund

Surplus (Deficit)	(\$1,141,902)
Fund Balance	41%

Notes

- 1) No water rate increases, approx. 5% growth assumed from new construction or increase in sales volume

Sewer Fund

Surplus (Deficit)	(\$196,275)
Fund Balance	26%

Notes

- 1) No sewer rate increases, approx. 3% growth assumed from new construction

Aggregate Budget

Surplus (Deficit)	(\$3,707,152)
Fund Balance	\$7,938,455

Notes

- 1) Continued deficits and negative fund balance in the TIF Funds add additional strain to the General Fund

Capital Projects List

Fox Hill improvements, Mill Road rehab and realignment, Bristol Ridge Road – STP Project begins, UDO completed, ERP implementation begins, Road to Better Roads, sidewalk replacements, pavement striping, Route 34 eastern & western expansion completed, Rte. 71 (eastern portion) completed, Kennedy Road (North) begins, New City Hall renovations, Rte. 71 water/sewer main replacement continues, Raintree Village subdivision improvements completed, Kennedy Road bike trail wraps up, North Central Water Tower painting begins, Appletree Court watermain improvements completed, watermain work begins on East Main Street, Well #7 rehab, Beaver Street standby generator installed, cat-ion media exchange at water treatment plant #4, Sewer SCADA system completed, Grande Reserve Park installed, new equipment for Countryside park, sitting area for the Blackberry Creek Nature Preserve.

Year-by-year summary, FY 23 projections

General Fund

Surplus (Deficit)	(\$1,747,405)
Fund Balance	29%

Notes

- 1) Undetermined merit increases for staff
- 2) Patrol vacancy from FY 22 filled

Water Fund

Surplus (Deficit)	(\$496,275)
Fund Balance	35%

Notes

- 1) Water sales increase approx. 5% - could be volume sales increase, new housing starts, or inflationary increase

Sewer Fund

Surplus (Deficit)	\$146,969
Fund Balance	31%

Notes

- 1) Sewer maintenance fee increases approx. 3% - could be new housing starts or inflationary increase

Aggregate Budget

Surplus (Deficit)	(\$1,928,404)
Fund Balance	\$6,010,051

Notes

- 1) Fund balance in the General and Water Funds decline. Sewer Fund projected with modest surplus. Countryside TIF turns a surplus, but deficit position of TIF funds continues to put a strain on the General Fund

Capital Projects List

Road to Better Roads, pavement striping, ERP implementation complete, sidewalk replacements, Kennedy Road (North) roadway completed, Rte. 71 (eastern portion) culminates, North Central water tower repainting is completed, Kennedy Road (Freedom Place) roadwork begins, Well #4 rehab occurs, water main improvements finished on East Main Street, watermain work begins on Colton and East Fox Streets, SSES Rehab begins, cat-ion media exchange at water treatment #7 finished, , park improvements installed at Prestwick.

Year-by-year summary, FY 24 projections

General Fund

Surplus (Deficit)	(\$1,439,952)
Fund Balance	22%

Notes

- 1) Undetermined merit increases for staff

Water Fund

Surplus (Deficit)	\$1,629,591
Fund Balance	98%

Notes

- 1) Water sales increase approx. 5% - could be volume sales increase, new housing starts, or inflationary increase

Sewer Fund

Surplus (Deficit)	\$464,093
Fund Balance	52%

Notes

- 1) Sewer maintenance fee increase approx. 3% - could be new housing starts or inflationary increase

Aggregate Budget

Surplus (Deficit)	\$703,337
Fund Balance	\$6,713,388

Notes

- 1) Fund balance in the General Fund continues to decline. Water and Sewer Funds are at surplus. TIF's post a moderate net surplus, but accumulated deficit position of TIF funds continues to put a strain on the General Fund.

Capital Projects List

Road to Better Roads, pavement striping, Kennedy Road (Freedom Place) roadway improvements culminate, sidewalk replacements, Route 47 (Rte. 30/Water Park Way) project begins, South Central water tower repainting begins, new Public Works facility slated for construction, watermain work completed on Colton and East Fox Streets, 2020 River Road sanitary improvements begin, SSES rehab program continues.

Year-by-year summary, FY 25 and FY 26 projections

General Fund	<u>FY 25</u>	<u>FY 26</u>
Surplus (Deficit)	(\$2,124,567)	(\$2,433,081)
Fund Balance	10%	-1%

Notes

- 1) Undetermined merit increases for staff

Water Fund		
Surplus (Deficit)	\$1,307,524	\$1,525,068
Fund Balance	117%	158%

Notes

- 1) Water sales increase approx. 5% - could be volume sales increase, new housing starts, or inflationary increase

Sewer Fund		
Surplus (Deficit)	\$84,193	\$375,939
Fund Balance	47%	66%

Notes

- 1) Sewer maintenance fees increase approx. 3% - could be new housing starts or inflationary increases

Aggregate Budget		
Surplus (Deficit)	(\$633,436)	(\$568,804)
Fund Balance	\$6,079,952	\$5,511,148

Notes

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

Capital Projects List

Road to Better Roads, pavement striping, sidewalk replacements, Route 47 (Rte. 30/Water Park Way) project continues, South Central water tower repainting begins, watermain work completed on Orange and Olsen Streets, 2020 River Road sanitary improvements completed, SSES rehab program continues.

Items to note – big picture

Items to note – COVID-19 pandemic

The City Council approved the FY 21 budget in the beginning of the pandemic. Most long-term projects did not receive much discussion at time of budget approval. Instead, the City Council took a wait-and-see approach. While the City did incur a variety of expenditures to respond to the pandemic, the local economy was unexpectedly robust as more Yorkville residents apparently stayed in town and spent money at local businesses. As a result, the City's finances have mostly improved throughout the pandemic and it stands to reason that budget performance could go the other way as the pandemic continues and more residents are willing to travel out-of-town.

The City has spent ~\$115,000 on direct pandemic response expenditures since March 2020. For the most part, inventory of these items has remained relatively long-lasting, with the City expected to be able to use these supplies well into the future. There are likely to be a number of minor building upgrades to the Prairie Pointe building to address health and safety guidance at this stage of the pandemic, but those improvements will be addressed at time of design planning and they are not expected to be a significant cost driver. The City had authorized \$200,000 in local funds for business relief through the economic support grant program, but the State came through with an additional grant allocation to cover that amount in January 2021. Finally, the largest financial impact from the pandemic was housed within the Recreation Department (Parks & Recreation Fund), which relies on a significant revenue stream from programming and events. Fortunately, the Recreation Department has managed to pivot its programming to allow for proper health and safety guidelines, which has buoyed their FY 21 budget performance.

In mid-2020, the federal government approved the CARES Act pandemic relief funds and the City received over \$780,000 in funds to offset the cost of police response during the pandemic. As a result, these funds were deposited into the General Fund and have helped to buoy fund balance. As of March 2, 2021, the federal government is considering a second-round pandemic relief funds under the \$1.9T American Rescue Plan. This package could result in over \$2m in relief funds being sent to the City at some point in 2021. The House of Representatives has voted on the package and the Senate is expected to take up the package in the next week, with potential decision occurring by March 13th. For conservative budget purposes, we have not planned for receipt or use of these funds. More indirectly, just shy of 100 grant awards totaling more than \$3.4m have been awarded to dozens of Yorkville businesses through various state relief efforts.

The City's cautious approach to the budget due to the pandemic has yielded an expected budget surplus in FY 21 of more than \$2m. This is due to stronger than expected revenues, pandemic relief funds, strong management control over operations budget, conservative budgeting principles, and a long list of deferred projects. Accordingly, we have drafted a FY 21 budget amendment to spend these funds on a number of items including new plow trucks, new police cars, new Parks and Recreation vehicles and equipment, the Prairie Pointe building renovation, the UDO, the ERP, and a supplement to the RTBR and sidewalk programs in 2021. Pending authorization by City Council, we would work to purchase these items by the end of the fiscal year with any item not able to be procured by that deadline proposed to be rolled into FY 22. A number of these items will facilitate FY 22 budget proposals,

including large plow trucks for the two Streets Dept maintenance workers. If the City Council modifies the FY 22 budget proposal, some of these FY 21 budget amendment items may need to be altered.

This FY 22 budget proposal contains several final recommendations on the FY 21 cut list as reviewed by City Council.

1. Recommended to be cut / abandoned
 - a. Blanket hiring freeze
 - b. Office chairs – these will be part of a large furniture purchase for the new building
 - c. Cable consortium contributions – these will likely be reinstated later at a much different look
 - d. Furloughs
 - e. Salary freezes
 - f. Police pension contributions less than current levels
 - g. Reducing health insurance benefits
 - h. Changing health insurance carrier
 - i. Move to self-insurance
 - j. Progressive salary cuts
 - k. Union employee salary freezes
 - l. Layoffs
 - m. Bond payment restructuring
 - n. Restructuring developer fees and deposits
 - o. Revenue enhancements

2. Recommended to be implemented, and in the FY 22 budget proposal
 - a. High level PW employee – changed to two MWIs
 - b. Police Commander – still proposed to hire, but vacant position from promotion will not be backfilled until FY 23
 - c. Full sidewalk program
 - d. Full pavement striping program
 - e. Public Works building space needs analysis
 - f. Full police car purchases
 - g. ERP
 - h. 2021 RTBR program, all funds
 - i. Staff training
 - j. Staff membership in professional organizations
 - k. Mosquito control
 - l. City payment of Library liability insurance
 - m. Tuition reimbursement program
 - n. Minute takers
 - o. Snowplow blades
 - p. Playground replacements
 - q. Parks equipment and mowers
 - r. Sanitary sewer crawler camera
 - s. Hot water unit for vactor truck
 - t. Elizabeth St watermain replacement

- u. Water fund capital projects
- v. Sale of Van Emmon Activity Center and Kendall Marketplace vacant property – moving forward with both, but not budgeted
- w. Parks and Recreation and Public Works part-time hires
- x. Outsourced inspections, as needed
- y. UDO

Items to note – Prairie Pointe building planning

The City Council is in the middle of a space needs analysis and building layout study at time of this budget proposal. Discussions on building renovation scope and cost are expected to occur over the next few months, resulting in a construction project during Summer and Fall 2021 with intent to move into the building towards the end of 2021.

When the City acquired the building in Fall 2020, the City's financial picture was in jeopardy from the pandemic and thus the City moved forward with bond ordinances in case the City needed to sell a bond to reimburse itself for the land acquisition costs of \$1.9m (paid for with fund balance at the time of authorization). As narrated above, the City's financial picture has improved since then, and we think we could float the use of fund balance for the acquisition for several months. This gives us the opportunity to complete the building study, estimate the renovation costs, and right-size the bond to match the renovation costs. However, the City has approved a bond ordinance for an \$8.625m project (i.e. \$1.955m for acquisition, and \$6.63m for renovation costs) and has the legal authority to spend up to that amount on building renovations and other limited City capital purchases (police cars). For conservative budgeting purposes and to illustrate the impact of the bond sale on the City's finances, we have shown a debt service payment schedule within the newly created Building and Grounds Fund (24) that assumes an \$8.625m bond sale.

Items to note – Public Works building planning

The City Council had authorized a Public Works building space needs RFQ in early 2020, before the study was shelved due to the pandemic. Shortly thereafter, the Prairie Pointe building became available and most of the staff resources went to that project. Staff did release a Public Works Building space needs RFQ in February 2021, with a deadline for responses by March 12th. We expect to review these proposals internally before moving forward with authorization in Spring 2021.

We anticipate a high level budget discussion on the project budget for the Prairie Pointe building versus the Public Works building, and in order to facilitate that discussion, we have budgeted for the space needs study, design construction contract, and construction of a ~\$15m Public Works facility. This debt service level is a grab number, based on the 2005 study and the cost estimate of the Montgomery Public Works facility (currently in planning). The debt service for this building is shown in the Streets, Water, and Sewer funds. The earliest this project could commence is FY 23, and multiple City Council approvals would be required before that beginning.

Items to note – new staff

There are five new staff proposed within this five-year budget, but all five of them are proposed to be hired in FY 22. The move to a new building will present us with opportunities to conduct operations a little differently – and we propose to hire another front desk employee and a building and grounds maintenance worker. In order to make the front desk at the new building a true “one stop shop”, we propose to hire an entry level front desk staff member to supplement Receptionist Katelyn Gregory and Administrative Secretary Bonnie Olsem. Ms. Gregory is a split employee, sharing her time and splitting her compensation between the Administration Department and the Parks and Recreation Department. While she is the first face expected to be seen at a front desk of the new building, she has been trained with in depth knowledge about and has some responsibility to assist with Parks and Recreation operations. In a similar vein, we propose to hire an employee that is split between Community Development and Public Works. This employee would be available to assist with administrative tasks with the Public Works Department, who has not had an administrative assistant since 2009. Concurrently, this employee would be trained in Community Development and Building Safety operations – which would allow current Building Permit Clerk Dee Weinert to remain on the second floor of the building processing all the backend administrative tasks with permits and inspections. The alternative to hiring this position is that Ms. Weinert would either have to work in a smaller-than-ideal space on the first floor, or work in an adequately sized space on the second floor requiring all permit and inspection customers to go to the second floor of the building. On the building and grounds employee, we propose to hire a Maintenance Worker II employee to be a hands-on technician for all maintenance projects within the entire City, but specifically to address the City Council comments that the new building should be managed and maintained at a level not previously seen in the City. This employee would be a Public Works employee in a new division of Public Works and supervised on a day-to-day basis by Facilities Manager Steve Raasch. Portions of this employee’s salary would be split between various departments in the City, based on workload. Additionally, there is a chance that the Library will use this employee and pay a portion of their salary; this proposal is being discussed at the March 8th Library Board meeting.

The City had budgeted for a management-level Public Works Superintendent, similar to an Assistant PW Director in FY 21. This was one of the positions cut at the start of the pandemic, and since then, the recommendation has been revisited by staff. The new recommendation is to hire two Streets Maintenance Worker 1 employees, which will greatly assist during snowplowing, tree trimming, leaf pickup, sidewalk repairs, etc. The snowplow operation improvements are multiplied by the proposal to purchase two more large dump trucks for the FY 21 budget amendment.

Finally, the Parks Department lost a Maintenance Worker through a hiring freeze in the mid-2010s and never replaced this employee. Even though the City’s park system has greatly increased in size since the mid-2000s, staffing has not increased. We propose to hire an entry-level Maintenance Worker I in the Parks Department to offset this long-term vacancy and assist with normal parks operations.

Items to note – last year’s unplanned revenues, now known

During last year’s budget discussion, the City Council reviewed a few unplanned revenues, which are now known. First a portion of cannabis sales taxes statewide have been distributed on a per capita basis to municipalities to assist with the police response to cannabis legalization. Cannabis revenues have been particularly strong in Illinois, and the result is that the taxes are distributed on a \$0.93 per capita basis, yielding around \$20,000 annually for Yorkville. Further, location-based sales taxes for municipalities that have landed a dispensary have been several hundred thousand of dollars per location; while no Yorkville dispensary has yet been authorized, the zoning codes are in place to facilitate a dispensary later.

Second and finally, the state’s capital plan and motor fuel tax increases went into effect in the Summer 2019, resulting in significant increase of “transportation renewal taxes” to municipalities, which are almost the same annual amount as motor fuel taxes. This resulted in an increase in revenue of almost \$400,000 for Yorkville in the Motor Fuel Tax Fund. Accompanying the capital plan was a bond sale, which resulted in the ~\$1.2m Rebuild Illinois funds distributed to Yorkville in three payments over FY 21, 22, and 23 which we will use on the Fox Hill subdivision road resurfacing.

Items to note - City Council goals

Due to the COVID-19 pandemic, the City Council skipped a traditional goal setting session in Fall 2020. Instead, the City Council has reviewed pandemic related budget figures at every City Council meeting. We anticipate returning to a more traditional goal setting session in Fall 2021, with goals from that meeting being used for the FY 23 budget proposal in Spring 2022.

Items to note – unplanned revenues

In July 2018, the Supreme Court ruled on a case called South Dakota v. Wayfair, which significantly changed the rules of origin-based sales taxes in the country and how online sales taxes are collected. As a result of this ruling, the Illinois legislature changed their state-level sales tax methodology to make more online retailers responsible for collecting sales taxes from online purchases (prior to, individual residents were responsible to self-report online purchases and remit use tax), to make locally imposed sales taxes, like the City’s non-home rule sales tax, applicable to online purchases (currently not imposed on any online purchases), and to change the methodology from most online purchases from state level (City gets a per capita cut of online sales thru use taxes) to destination based (City gets online sales taxes from Yorkville residents’ online purchases). These changes have been implemented in phases, with one modest phase having occurred January 1, 2020, another modest phase having occurred July 1, 2020, and a major phase occurring on January 1, 2021. The IML has phrased these changes as resulting in “significant increases” in sales taxes for municipalities – however, no one has been able to come up with City-specific estimates for the changes occurring on January 1, 2021. Staff has outlined some rudimentary figures based on our sales tax figures in the small picture section of the budget, but the result for this budget proposal is that we assume only a linear 2% growth rate in sales taxes within a five-year budget. These “unplanned revenues” can be revisited in April 2021, when the January 2021 consumer sales tax report is released to the City.

Items to note – Capital Projects, Road to Better Roads

The City Council's focus for capital projects has been pavement rehabilitation via the Road to Better Roads program. Since the first year of the program in summer 2013, we have spent almost \$7.0 million (thru FYE 20) between pavement, water, and sewer projects. In summer 2021, we are proposing over \$2.1 million in Road to Better Roads projects.

Out of our annual Road to Better Roads budget, ~\$1.74 million (which includes the proposed \$550,000 General Fund surplus transfer from FY 21) is allocated to pavement improvements. As has been our past practice, in FY 22, construction expenditures will be coded out of the MFT fund (~\$920,000) and City-wide capital (~\$700,000), with engineering costs (~\$120,000) budgeted in the City-Wide Capital Fund.

Items to note – Countryside TIF

In last year's budget proposal, we learned that the NCG Theater property owner secured a significant property assessment reduction in FY 20, which threw the fund equity in doubt long term – reaching around \$855,000 in negative fund equity by FY 25. This reassessment coupled with the incomplete Opal Banquets has further deteriorated the long-term viability of this fund before TIF closure in FY 30.

Items to note – Public Works vehicle purchases

The City Council authorized the purchase of a new large dump truck and the rehab of two older dump trucks in FY 20, and the City took delivery of these trucks in FY 21. This put the City's fleet of large dump trucks at 9 total: 1 new (2019), 1 almost new (2016), 2 rehabbed (2006 and 2008), and 5 older trucks (2004, 2006, 2007, 2007, and 2008).

We have proposed to add two new large trucks through a FY 21 budget amendment (use of surplus) and have \$200,000 budgeted for FY 22. We have an annual appropriation of \$150,000 in FY 23 and beyond. This annual appropriation can result in one new large truck every two years, or we could issue a bond and buy five new large trucks.

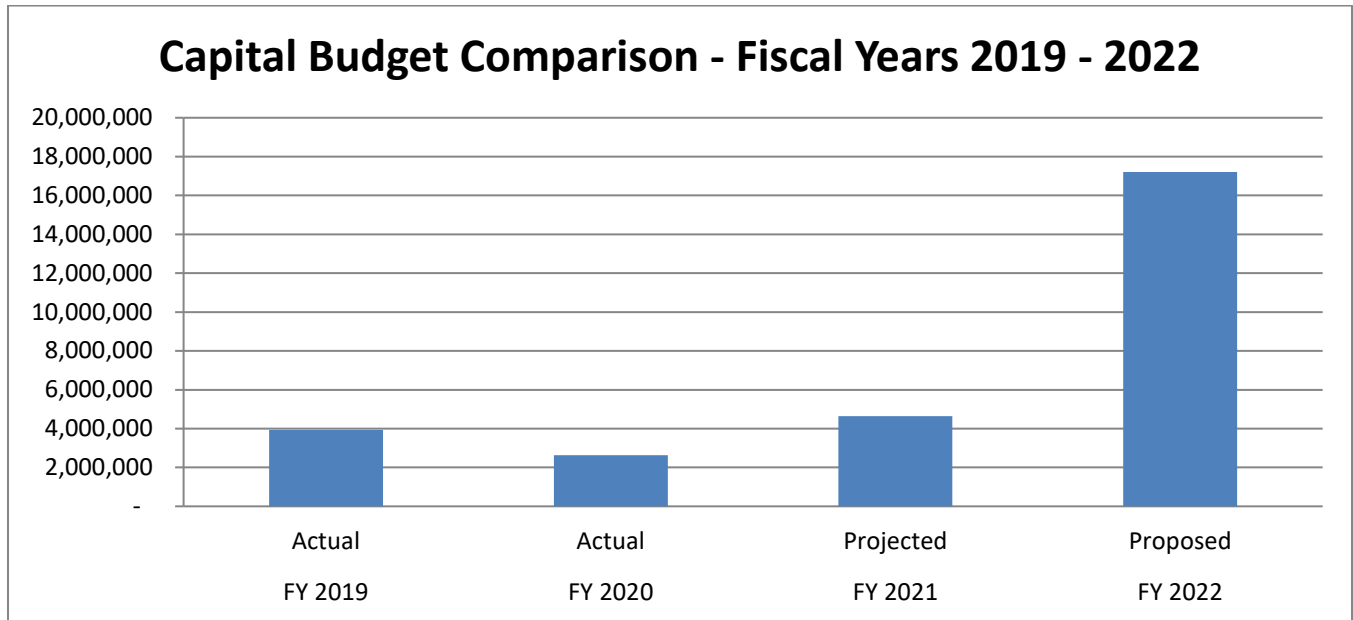
Items to note – IMET Loss on Investment in FY 15

The last disbursement received by the City was in December of 2019 in the amount of \$133,486, stemming from the IRS settling its priority tax claim with the Overall Receiver (i.e. law firm responsible for collection and recovery efforts). To date, recovered proceeds total \$177,925 (56%). IMET has recently informed the City that there should be at least one more recovery payment, of an unknown amount, pending the outcome of an ongoing mediation between IMET and the other claimants.

Items to note – Capital Projects

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

An outline of the proposed yearly capital projects is included in the year-by-year summaries above. In general, capital budgets went down in FY 19, due to the completion of the large Countryside infrastructure project and the Riverfront & Bristol Bay park projects in FY 18. In FY 20, capital spending declined due to the postponement of the Mill Road improvement project before increasing again in FY 21 due to the acquisition of the new City Hall building at 651 Prairie Point. The sharp increase in FY 22 is primarily due to anticipated City Hall renovation costs (budgeted at \$6M+), in addition to roadway improvements on Mill Road (\$2.26M) and Fox Hill Subdivision (\$1.35M).



Items to note – Capital Projects, unfunded

- 1) East Washington Street water main replacement (Water Fund)
 - a. 80+ year old water main in the area of E Washington Street from Rt 47 to Mill St. Replacement would improve fire protection and water quality. This project is not shown in the five-year budget proposal, but is expected to be funded sometime beyond 2026, per the City’s Capital Improvement Plan (CIP).
 - b. Cost estimate - \$474,000

- 2) Building maintenance issues
 - a. The City completed a building conditions study in 2017. The study looked at 40+ buildings and structures owned by the City and recommended maintenance schedules.

EMG's reports include an assessment of all City-owned buildings, structures and parking facilities. An equipment inventory and five-year funding targets for each building was also completed.

- b. Cost estimate – Based on the EMG reports and a conservative estimate of which buildings the City will likely keep maintaining, the annual recommended maintenance expenditures are approximately \$600,000.

3) Baseline Road

- a. One of the worst rated roads in the City. The City has been monitoring the condition of the deck of the bridge for the past year and has spent modest amounts patching, milling, and resurfacing parts of the roadway. In the event the bridge inspection comes back unfavorable, the City would proceed forward with closing the road. With the Route 47 north expansion project funded by the State, the cost of the bridge replacement will be heavily subsidized by the state 4-10 years from now.
- b. Cost estimate - \$672,000

4) Well No. 6 and Water Treatment Plant

- a. Once the City reaches a population of 27,000, we will need an extra well and water treatment plant to keep adequate water supply and pressure throughout town. The City has planned for this well and treatment facility to be sited at the Bristol Bay water tower but would need to update the plans for the facility (it would mimic the Grande Reserve facility). Further, this actual project will be the first major water system improvement contemplated after the City's comprehensive water system study and regional water supply study was completed. The City could eliminate this project if water consumption decreases, or the City has an alternate supply source lined up.
- b. Cost estimate - \$5,075,000 for Well 6 and the Treatment Plant

5) East Alley water main and sewer main replacement (TIF)

- a. Replacement would improve fire protection and water quality on the water side. Sanitary sewer lining is needed to address I&I issues. This project is not shown in the five-year budget proposal, but is expected to be funded sometime beyond 2026, per the City's Capital Improvement Plan (CIP). From a strategic perspective, this project should occur simultaneous with any redevelopment of the FS property.
- b. Cost estimate - \$672,000

6) Radio-Read Retrofit

- a. Replaces old, potentially inaccurate, meters that are read by hand with radio read meters. Accuracy will be greatly improved and read times will be dramatically lowered
- b. Cost estimate - \$2,000,000 (spread out over several fiscal years)

7) Route 71 expansion, west of Route 47

- a. Route 71 expansion west of Yorkville is currently funded for concept design, but design work has not yet begun in earnest. When this project is fully funded by the state, and is engineered, bid, and constructed, the watermain currently in the right of way will need to

be moved out of the right of way, similar to what occurred east of Route 47. The City will also be asked to fund trail and sidewalk installation.

- b. Cost estimate - \$600,000 (\$450,000 for watermain and \$150,000 for other roadway costs, spread out over two to three fiscal years)

8) Inflow and Infiltration Reduction (SSES)

- a. YBSD continues to monitor the I&I into the sanitary sewer system. Indications are that the flows are higher than what is considered acceptance and improvements to the sanitary sewer system are needed to reduce flows and potential sewer back-ups.
- b. Cost estimate - \$2,000,000 plus

9) S. Main Street water main replacement (water fund)

- a. 90+ year old water main in the area of S Main Street from Van Emmon to Beecher. Replacement would improve fire protection and water quality. This project is not shown in the five-year budget proposal, but is expected to be funded sometime beyond 2026, per the City’s Capital Improvement Plan (CIP).
- b. Cost estimate - \$1,135,000

Items to note- Building Inspection Load

The comparison to other neighboring communities regarding inspections conducted in 2020 is below. Inspections for occupied structures after the onset of COVID-19 in March 2020 were conducted virtually. While Yorkville ranked second to Oswego regarding total number of inspections, Yorkville averaged a higher inspection per inspector rate due to Yorkville having 3 full-time inspectors compared to Oswego’s 11 full-time inspectors.

City or Town	Full – Time Personnel	Part Time Personnel	Number of Inspections in 2020	Avg inspections per Inspector	Avg Inspections Per Day	Outsourced Inspections	Inspections Requiring IL Plumbing License
Oswego	11	0	9,549	867	36	10	683
Montgomery	2	1	3,838	1,255	6	700	700
Kendall County	1	1	1,164	774	4	3	101
Sugar Grove	1	1	1,420	909	5	56	Not Provided
Yorkville	3	0	5,795	1,838 PR 2,482 BC 590 GH (1,637 average)	22	639 B&F 240 EEI 6 BKFD	687

Items to note – Bond Ratings and refinancing

The City was upgraded one notch from AA- to AA, by Fitch Ratings in July 2019, which was recently affirmed at the end of February 2021. Standard & Poor's has rated the City's debt at AA since 2016; with both rating agencies presenting a stable outlook. A higher bond rating allows the City to issue and refinance debt at a lower rate of interest. This is crucial as we continue to plan for future capital projects. Upgrades are based on several factors including a favorable economic outlook, budgetary flexibility (increasing revenues and/or decreasing expenditures/expenses), and relatively high fund balance (reserves) levels. To maintain its bond ratings, the City will need to continue to keep spending within or just slightly above projected revenues allowing the City to be able to adapt to changing economic conditions. Increased revenue, reserves and overall economic expansion within the City may help to improve our ratings even further.

In 2017 Congress made changes to the tax law, stating that tax-exempt bonds can only be refunded on a current basis (i.e. within 90 days of the call date). Nonetheless, the City will have an opportunity to refinance the 2011 bonds (Sewer Fund) in late 2021. Staff, along with the City's financial advisor, will be reviewing this bond issue in the Fall to see if current interest rates will yield adequate savings to justify the refinancing process.

Items to note – Property taxes

For fiscal years 2015 through 2018, the City unofficially adopted a plan to reduce its tax levy by 2% in FY 15, followed by a 1% each year through FY 18. Property taxes decreased at a rate quicker than we initially expected as follows: 3% in FY 15; 1.66% in FY 16; and 1.68% in FY 17. After holding the levy flat (0%) in 2016 (FY 18), over the next four years (FY 19 thru 22) Council decided to increase the levy by EAV growth generated from new construction only, resulting in nominal increases of approximately 3% for the current levy year. Property owners who see their EAV unchanged from year to year should pay relatively the same share of City taxes as the year prior. The corporate property tax budget assumptions within this proposal are relatively flat over the next several fiscal years, as any projected incremental revenues generated from new construction have been allocated to the police pension property tax levy so that the City can continue to fully satisfy its pension funding requirements.

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

The small picture – items to note in the General Fund

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

- R1) Property Taxes – Corporate Levy 01-000-40-00-4000
- a. The FY 22 levy amount will decrease by less than 1%, as more money was diverted away from the corporate levy to help fund the increase in the levy for the police pension fund. Between FY 23 and FY 26, we project this modest erosion of property taxes for general purposes, with more money being diverted to the police pension line-item every year. In FY 24 through 26, we have estimated that property taxes will modestly increase less than 1% per year from new construction allotments only. As a reminder, this line item does not include police pension, library operations or library debt service taxes.
- R2) Property Taxes – Police Pension 01-000-40-00-4010
- a. After increasing by ~\$120,000 in FY 21, the actuarial determined contribution will increase again by \$104,167 (8.5%) in FY 22. This is due to several factors including: a shortening amortization period, as each year we get closer to 2040; the continual increase of normal costs; and the fact that the Funds strong equity returns over the course of 2019 were eroded in the Spring of 2020 with the onset of the COVID-19 pandemic. Nonetheless, on a positive note, the percent funded had increased at the end of FY 20 to 49.1%, which was up from the previous year’s funding level of 47.5%. In addition, after a sharp decline in the first quarter, equity markets rebounded over the course of 2020, and staff is currently expecting the Pension Fund’s return to exceed 7% (actuarial assumed rate) for the current fiscal year. FY 22 will represent the eighth year in a row that the City will meet its actuarial determined contribution. Future years funding amounts are estimates only and will be analyzed each year by the City’s actuary.
- R3) Municipal Sales Tax 01-000-40-00-4030
- R4) Non-Home Rule Sales Tax 01-000-40-00-4035
- a. After an unexpected sales tax increase during the first months of the pandemic, FY 20 ended 5% higher than FY 19. The City planned for 2% increases in FY 21 and beyond and punted on revising those figures at the start of the pandemic in lieu of frequent monitoring and a long cut list. As reported during the frequent budget reviews, sales taxes in Yorkville have been unexpectedly strong, with sales tax increases caused by greater use of online shopping paired with sales tax sourcing methodology changes from the Supreme Court Wayfair decision and homebound residents shopping locally in person. FY 21 is expected to be at least 5% higher than FY 20, with another major online sales tax sourcing occurring January 1, 2021 still unaddressed in our budget estimates. The release of this FY 22 budget proposal will be immediately tested with the March sales tax report (December consumer sales) and the April sales tax report (January consumer sales, including the new online sales tax methodology).

- R5) Electric Utility Tax 01-000-40-00-4040
- R6) Natural Gas Utility Tax 01-000-40-00-4041
- a. These revenue line-item represents the City’s locally imposed tax on electricity usage and natural gas usages, respectively. Both amounts are variable based on total usage which means this line-item is dependent upon seasonal weather patterns. For budgeting purposes, we have projected these amounts to be flat over the entire budget proposal.
- R7) Excise Tax 01-000-40-00-4043
- a. This line-item was formerly called the Telecommunications Tax and represents a 5% tax on landline and cell phone usage. The amounts in this line-item have fallen in recent years, matching the decline in overall land-line phone usage. Of note, the tax in this line-item only applies to the phone portion of a cell phone bill, and not the data portion.
- R8) Cable Franchise Fees 01-000-40-00-4045
- a. This line-item represents franchise fees received from Comcast, AT&T and Metronet. Total revenues are projected to be flat due to overall growth in new homes offset by a trend away from video services.
- R9) Hotel Tax 01-000-40-00-4050
- a. Hotel tax revenues have been greatly impacted by the pandemic. For FY 21, the City is anticipating a loss of at least 25% in annual hotel taxes. However, the City has budgeted for a normal year in FY 22 with a strengthening local economy and travel indicators, as well as a second full year of having two hotels.
- R10) Video Gaming Tax 01-000-40-00-4055
- a. Video gaming revenues from the 14 establishments have taken a 35% hit in FY 21 due to the pandemic, but we are budgeting for a normal year in FY 22 due to the strengthening local economy.
- R11) Amusement Tax 01-000-40-00-4060
- a. Amusement taxes were impacted by the pandemic closing and/or limiting capacity at Raging Waves and NCG for the majority of FY 21. FY 21 figures were more than 60% lower than FY 20, and we expect a major impact in FY 22 from capacity limits. This is the 3% tax charged on all amusement devices and tickets within the City. The maximum amount allowable under law for this tax is 5%. Most of this line-item is generated by Raging Waves, which has a large percentage of out-of-town visitors. The second largest contributor to this amount is NCG Movie Theater, although this amount currently has no net impact on the budget, as we are rebating 100% of the amusement tax to the movie theater developer until we rebate \$200,000 total. We expect that figure to be reached in FY 23. At that point, the rebate drops to 50% thru February of 2024.

- R12) Admissions Tax 01-000-40-00-4065
a. This is the 2.75% admissions tax charged at Raging Waves, authorized by their annexation agreement. This amount is remitted to Raging Waves to offset their on-site infrastructure costs. Because this is a budget neutral line-item, we have punted on the FY 22 budget estimate, keeping it at historical norms.
- 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.
- 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.
- 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.
- R16) State Income Tax 01-000-41-00-4100
a. Income tax is expected to finish FY 21 around \$2.1M, which is a 13% increase over FY 20 amounts. The IML per capita projection for FY 22 is \$110. On top of those base level estimates described above, the Governor’s budget address for the state fiscal year beginning July 1 proposes to sweep an additional 10% of LGDF but also has the closure of a number of corporate loopholes on income taxes, which the Governor’s office and IML are estimating will cause a net increase in LGDF. In early conversations with lobbyists and legislatures, municipalities are making it clear that any reduction in LGDF is unacceptable. At this point, we are endorsing the IML estimate of \$110 per capita for FY 22, and as things change, we will react accordingly. There are several large purchases and projects that could be deferred to counteract an LGDF cut, and we are able to do so without jeopardizing the City’s financial picture. Further complicating this estimate, the 2020 decennial census should be complete by the end of calendar year 2021 and we expect to receive updated population estimates by late 2021 or early 2022; thus, we are estimating a bump in revenues in FY 22 and a 2% annual growth rate thereafter.

- R17) Local Use Tax 01-000-41-00-4105
a. Use tax is currently on pace to increase 20% between FY 20 and FY 21. Much of this is driven by the additional proceeds generated from on-line sales (because of the Supreme Court decision in the Wayfair v. South Dakota case). We do anticipate some of this increase will be rolled back after January 1, 2021 when some online sales taxes collected as use tax will be reclassified by the state as municipal sales taxes. The IML is projecting \$44 per capita for FY 22 and this amount does not consider any decrease from the online sales tax switch on January 1, 2021. Since this tax is currently and will be based on our population, we also assume a bump in revenues in FY 22 from the decennial census and a 2% growth thereafter.
- R18) Cannabis Excise Tax 01-000-41-00-4106
a. This line-item represents an 8% share of the State's cannabis taxes, which must be used to fund crime prevention programs, training, and drug interdiction efforts. The IML estimate for this revenue is \$0.93 per capita, as of February 2021.
- R19) Federal Grants 01-000-41-00-4160
a. The large bump in FY 21 represents the City's receipt of CURE funds via the CARES act to assist with pandemic response. This money was sent to the City to offset costs of police salaries. If the currently proposed \$1,900,000,000,000 COVID relief package is approved by the federal legislature, the City will be in line to receive more funding in FY 22. For conservative budgeting purposes, we have not planned for any additional federal assistance, but we do expect to receive word on funds by mid-March.
- R20) Building Permits 01-000-42-00-4210
a. Revenue figures within this line-item are budgeted at \$450,000 which will help offset personnel and contractual costs associated with conducting inspection activities. If during the year, all those costs are met, any excess building permit revenue would be transferred into the City-Wide Capital Fund for the use of one-time capital expenses. This prevents us from using one-time revenues for operating costs in the future.
- R21) Garbage Surcharge 01-000-44-00-4400
a. This line-item represents all revenue the City receives from residents for garbage services. Increases in this line-item reflect contractual rate changes only, and there is no material net impact within the budget as the cost of service is generally matched by revenues. The City's current garbage contract runs through FY 22.
- R22) Administrative Chargeback 01-000-44-00-4415
a. This revenue represents that the General Fund will be reimbursed from the Water, Sewer, and TIF Funds for a portion of personnel costs. This is according to the time that employees whose salaries come out of the General Fund spend on water, sewer, and TIF related issues.

- R23) Investment Earnings 01-000-45-00-4500
 This line item consists of interest income earned from FDIC insured certificates of deposit (i.e. CD's), in addition to having cash on account with the First National, Illinois Funds, Illinois Trust and Associated Bank. Since the beginning of the pandemic, interest rates have cratered, resulting in an 80% underperformance in this line-item.
- R24) Reimbursement – Engineering Expenses 01-000-46-00-4604
 a. Revenue figures within this line-item will offset the line item for engineering expenses in order to net out the engineering services to equal the \$240,000 contract amount.
- R25) Miscellaneous Income 01-000-48-00-4850
 a. This revenue line-item primarily represents green power civic grants from the City's residential electric aggregation program, and rebate money earned from simply using City issued credit cards to make purchases.
- E1) Salaries – All Departments Multiple #'s
 a. We are proposing a 3% COLA or bargaining agreement approved increases and appropriate step increases for all non-union and union employees. We have budgeted for reasonable, but undetermined, salary increases in FY 23 through FY 26.
- E2) Health Insurance – All Departments Multiple #'s
 a. For FY 22, we are pleased to announce that health insurance rates will decrease by 6%, respectively, pursuant to renewal information we recently received from the City's broker, Alliant/Mesirow. Actual year-end figures may fluctuate based on employees changing health plans and/or actual amounts incurred on the HRA plan. For FY 23 thru FY 26, we are assuming an annual 8% increase in health insurance and a 5% increase in dental costs.
- E3) IMRF – All Departments Multiple #'s
 a. The City's employer rate has nominally decreased by 0.5% in 2021, from 11.17% to 11.11%, due primarily to positive stock market returns in 2019. While the 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 22 through FY 26. The preliminary 2022 rate will be available this April and staff will revise projections accordingly in the subsequent budget year.
- E4) Tuition Reimbursement – All Departments Multiple #'s
 a. Per the City's tuition reimbursement policy, any approved degree programs are shown in the appropriate departmental budget. Currently, Deputy Chief Pfizenmaier (Police Department) is enrolled in bachelor's degree programs at University of Arizona (online) and Aurora University. Sergeant Stroup and Officer Goldsmith (Police Department) are both pursuing master's degrees at Aurora University.

- E5) Training and Travel – All Departments Multiple #'s
 a. Travel and conferences are budgeted assuming all conferences occur as they would pre-COVID. We have seen some movement in national and state conferences to either push back the start dates of conferences or to pivot towards remote conferences. This could result in lower than expected year-end expenditures, but we would prefer to keep the amounts at normal levels on the off chance that conference opportunities resume.
- E6) Commodity Assumptions – All Departments Multiple #'s
- E7) 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. 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, safe deposit box and background checks.
- c. Finance – GFOA CAFR award fee, utility billing processing and credit card fees, bank fees, police pension and OPEB actuarial fees, and the annual accounting software maintenance agreement.
- d. Police – Expenses for onsite shredding, CAPERS annual fee, LEADS on-line, Live Scan, Pace scheduler and WatchGuard. To replace Lexipol department officials will be implementing Power DMS, a policy and procedure management system. The cost for this program is significantly less than Lexipol.
- e. Community Development – Access to iWorQ (code enforcement and permit management software), consultant work related to the subdivision control ordinance (UDO), annual fees for ESRI GIS and Adobe Professional, and expenses for the minute taker.
- f. Street Operations – copier charges, parkway tree trimming, annual cloud storage fees for solar speed signs and CDL license renewal.
- g. Water Operations –Utility billing processing and credit card fees, emergency leak detection, and BSI backflow monitoring.
- h. Sewer Operations – Sewer cleaning, alarm monitoring, utility billing processing and credit card fees, and manhole repair.
- i. Parks – background checks and copy charges.
- j. Recreation – Referees and umpires, recreation class instructors, graphic design, web track maintenance agreement, pest control, background checks, and park board minute taker fees.
- k. Library – Plumbing Inspection, Sound Maintenance, background checks, copy charges, pest control, copier charges, IT services and minute taker fees.
- E8) Salaries – Mayor 01-110-50-00-5001
- E9) Salaries – Liquor Commissioner 01-110-50-00-5002
- E10) Salaries – Alderman 01-110-50-00-5005
- a. These line-items reflect the City Council's approval of elected official's salary changes for May 2023.

- E11) Auditing Services (Finance) 01-120-54-00-5414
 a. The City went out to RFP in 2017 and awarded a five-year contract to Lauterbach and Amen which will expire in FY 22.
 b.
- E12) Salaries – Police Officers 01-210-50-00-5008
 E13) Salaries – Police Chief and Deputies 01-210-50-00-5011
 E14) Salaries – Sergeants 01-210-50-00-5012
 a. Last year’s staffing plan for the Police Department carries forward to this budget proposal. The City currently has 32 sworn officers budgeted in FY 22, which is the same amount of sworn officers that the City had in FY 21. The staff recommendation is to hire a new commander position in FY 22, but delay backfilling that position with a police officer until FY 23 – when the City will move up to the previously authorized level of 33 sworn officers. The commander position will be between a Sergeant and a Deputy Chief on the pay scale. We have included a regional staffing analysis for your use:

Municipality	Population*	Total Full-Time Officers	Officers per 1,000
Batavia	26,425	40	1.51
Carpentersville	38,380	59	1.46
East Dundee	3,239	13	3.70
Elburn	5,782	9	1.55
Elgin	112,767	185	1.64
Geneva	21,941	34	1.55
North Aurora	17,542	30	1.71
Sleepy Hollow	3,333	7	2.10
St. Charles	32,780	58	1.77
Sugar Grove	9,830	11	1.12
West Chicago	27,219	40	1.47
West Dundee	7,365	18	2.44
Average	25,550	42	1.64
Midwest (10,000-24,999)**	6,761,176	11,494	1.70
National (10,000-25,000)**	25,660,537	58,891	2.30
Yorkville (FY 20)	19,022	32	1.68

*Based off 2016 U.S. Census population estimate

** Only agencies that participate in FBI Uniform Crime Reporting

- E15) Police Commission 01-210-54-00-5411
 a. Sergeant testing will occur in FY 24. Patrol officer testing will occur in FY 23 and 25.

- E16) Vehicle and Equipment Chargeback 01-210-54-00-5422
a. This line-item represents the gap between police impact fees and the amount of expenditures related to police-car purchases.
- E17) Salaries and Wages (Community Development) 01-220-50-00-5010
a. In order to make the Prairie Pointe building front desk a one-stop shop, we propose to bring in a new front desk employee, focusing on Community Development and Public Works issues. Historically, the Public Works Department had their own front desk employee at Tower Lane until 2010. This split employee would be responsible for and trained in all desk duties but would be primarily supervised by Director Noble and Director Dhuse. This employee's salary would be offset by permit revenues on the Community Development side and would allow the current Building Permit Clerk to focus on the behind the scenes department logistics with inspections and permits.
- E18) Inspections 01-220-54-00-5459
a. Permits and permit revenues went unexpectedly higher in FY 21 during the pandemic, but inspection costs remained reasonable. This was primarily a result of the City being able to close the front desk of the Community Development Department to walk-in customers and to move towards a more structured, appointment-based consultation and limited-scope virtual inspection process. Additionally, the salaried community development department employees worked longer hours than expected to keep outsourced inspection costs low. We have budgeted for a return to historical norms in FY 22. These costs will continue to be monitored throughout the construction season for opportunities to move these services in-house.
- E19) Professional Services (Community Development) 01-220-54-00-5462
a. The FY 22 column for this line-item contains the remainder of the UDO project, which was authorized by City Council in February 2019 and delayed during 2020.
- E20) Salaries – Streets 01-410-50-00-5010
a. Three new positions have been budgeted in the Streets department for FY 22, with prorated start dates between June and September 2021. Two positions are Maintenance Workers, to assist with snow plowing, leaf pickup, sidewalk repair, and a host of other daily operations. The third position is a front desk employee that will be split with the Community Development Department, Water and Sewer Operations.
- E21) Vehicle & Equipment Chargeback 01-410-54-00-5422
a. This line-item represents the gap between public works impact fees and the amount of expenditures related to public works vehicle purchases.
- E22) Mosquito Control 01-410-54-00-5455
a. The line-item expense for mosquito control represents treatment of storm sewer inlets only.

- E23) Garbage Services – Senior Subsidies 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 741 senior accounts and 13 circuit breaker senior programs.
- E24) Purchasing Services 01-640-54-00-5418
a. This line-item represents the Purchasing Manager shared with the Village of Oswego. The original term of the intergovernmental agreement expires on December 31, 2021, with notice to terminate due by June 30th. We recommend continuing this position through FY 26.
- E25) IDOR Administration Fee 01-640-54-00-5423
a. This line-item represents the amount of the City’s sales locally imposed sales taxes that are being swept by the State of Illinois.
- E26) GC Housing Rental Assistance Program 01-640-54-00-5427
a. This line-item represents the City’s cost to run the housing assistance program for the GC Housing development, as approved in Ordinance 2016-21. The estimated maximum annual liability for this program is \$12,000, and the actual numbers can fluctuate by a few thousand dollars per year, depending on the recipients’ income levels. We have conservatively estimated 10% to 15% increases each year after FY 22. This program is set to expire in FY 26.
- E27) Utility Tax Rebate 01-640-54-00-5428
a. This line-item represents the electric and natural gas utility taxes rebated to Wrigley as part of the Skittles factory expansion. The project was given a permanent certificate of occupancy in early 2017 and the first rebate occurred in FY 18 and the last rebate will occur in FY 22. The maximum liability for this line-item is \$14,375, but we have historically been under this amount and the line-item reflects historical figures.
- E28) Facility Management Services 01-640-54-00-5432
a. This line-item represents the Facility Services Manager shared with the Village of Oswego. Concurrently with the creation of the Building and Grounds Fund 24, we propose to shift the costs of this position into that fund. The intergovernmental agreement for this position does not expire until December 2022, and we propose to keep this position in place through FY 26.
- E29) Amusement Tax Rebate 01-640-54-00-5439
a. As part of the Countryside redevelopment project incentives, the City is refunding a portion of the amusement tax to the Movie Theater developer. This amount should equal the amount of amusement tax generated by the Movie Theater up to \$200,000. We expect that this incentive will be satisfied by the end of FY 23. All further proceeds will be rebated at 50%.

- E30) KenCom 01-640-54-00-5449
a. This line-item represents the City's contributions to KenCom, based on the intergovernmental agreement for annual funding, the intergovernmental agreement for New World software usage, the City's purchase of a T1 line through Comcast for a direct connection into Kendall County, and the KenCom budget. This line-item is estimated by staff in February of each year for the upcoming FY budget, but the actual dollar amounts are not finalized until the end of each calendar year.
- E31) 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 22 and FY 23. 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 other funds.
- E32) 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.
- E33) 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, and \$60,000 worth of non-contract related expenses (subdivision-infrastructure inspections and/or reimbursable development work).
- E34) Economic Development 01-640-54-00-5486
a. The City's contract for economic development consulting with Lynn Dubajic of DLK, LLC expires in December 2021. We propose to extend it for another three years. This contract is set at \$145 per hour at 15 hours per week plus quarterly travel charges and hourly overages, which makes up most of this line item of \$160,000.
- E35) 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.
- E36) Business District Rebate 01-640-54-00-5493
a. Currently, this expenditure line-item corresponds with the revenue line-items of the same amount, as this tax is rebated 100% to the developers of the Kendall Marketplace, Kendall Crossing and the downtown business district.
- E37) 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.

- E38) 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.
- E39) Transfer to Debt Service 01-640-99-00-9942
a. This line-item represents the amount the general fund covers of the 2014B bond, which initially financed a streets rehab program from the mid-2000s and will be retired in FY 23. The property taxes on the 2014B bond were completely abated in the 2017 tax levy cycle (FY 19 budget).
- E47) Transfer to Sewer 01-640-99-00-9952
a. This line-item represents the City's transfer of non-home rule sales tax dollars being transferred into the sewer fund to pay for a portion of the yearly debt service on the 2011 refinancing bond. As authorized in the FY 19 budget, the Sewer Fund transfer is reduced in FY 19 thru FY 22 to cover some General Fund operating and capital expenditures and to offset the General Fund deficit.
- 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 decrease in FY 21 and increase in FY 22 is due to the City's liquidation of the Parks and Recreation fund balance, as authorized in the FY 21 budget.
- 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 21 revenue figure of \$19,000 reflects a ~\$86 per home per year tax amount, which was the tax levy ordinance approved by City Council in December 2020. The 2020 levy materials also forecasted the property taxes for FY 23 through FY 25, with \$10 to \$15 increases per year. Of note, the long-term debt on past projects and the negative fund equity will be cleared in FY 25.
- E1) Professional Services 11-111-54-00-5462
a. The City ended use of a HOA management company in FY 21.
- E2) Outside Repair and Maintenance 11-111-54-00-5417
a. The FY 22 amount reflects our best estimate for the annual maintenance contract for mowing and landscaping, and the re-installation of the subdivision entrance sign. That project is being offset by funds given to the City by IDOT for the Route 34 project in FY 17. The FY 22 column contains money for crack sealing and sealcoating the trails in the subdivision. We propose to do this project through a modest deficit spend in FY 22, with repayment coming from property taxes expected in FY 23-25.

Sunflower SSA (12)

- R1) Property Taxes 12-000-40-00-4000
a. The FY 22 revenue figures reflect the ~\$180 levy per home that was discussed by the City Council during the levy approved in December 2020. The FY 23 levy is expected to be around the ~\$180 mark, potentially increasing to \$190 per home in each of FY 24 and FY 25. Of note, the long-term debt on past projects and the negative fund equity is not projected to be cleared until FY 25.
- E1) Pond Maintenance 12-112-54-00-5416
a. In FY 21 and beyond, the City is budgeting for annual algae treatments and basin monitoring.
- E2) Professional Services 12-112-54-00-5462
a. The City ended use of a HOA management company in FY 21.
- E3) Outside Repair and Maintenance 12-112-54-00-5495
a. This line-item reflects our best estimate for the annual maintenance contract for mowing, tree trimming, and landscaping the subdivision entrances.

Motor Fuel Tax Fund (15)

- R1) Motor Fuel Tax 15-000-41-00-4112
a. The FY 21 revenue figures reflect the City's share of the state's motor fuel tax at \$22,90 per capita (IML estimate) and our expected population count of 20,000 plus to be certified at the end of 2021. In subsequent years, the amount of the tax will increase by an inflationary factor each year.
- R2) MFT High Growth 15-000-41-00-4113
a. The MFT High Growth line item represented a supplemental MFT appropriation that was created soon after the State's 2009 capital bill. With the passage of the 2019 capital plan, the state has said it will decrease high growth funding by 75%, although this has yet to happen in practice. However, staff remains conservative when budgeting for this line item, with the assumption that this revenue stream will be cut in the future.
- 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 22 figures represent a \$16.45 per capita distribution and an increased population count from the census in the latter half of 2021.
- R4) Rebuild Illinois 15-000-41-00-4115
a. The state issued new capital bonds in 2020 to fund a number of projects including but not limited to bondable projects in municipalities. Yorkville's allocation was more than \$1.2m, to be distributed in three installments in FY 21, 22, and 23. In February 2021, the City Council reviewed the use of these funds in the Fox Hill subdivisions and adopted an MFT resolution accordingly. Construction is expected to occur in Summer 2021. The remaining distributions of these revenues will be deposited in FY 22 and 23 to offset the expenditures occurring in calendar year 2021.
- E1) Salt 15-155-56-00-5618
a. Despite a relatively eventful winter in 2020/2021, salt prices on a per ton basis were relatively low, leading to a budget savings in FY 21. Salt prices for FY 22 are expected to be slightly higher than FY 21, but still below historical norms.
- E2) Baseline Road Bridge Repairs 15-155-60-00-6004
a. Original estimates on the bridge repair in FY 16 came in much higher than expected, so staff recommended closure of the bridge instead. This item was pushed along through the remainder of FY 16, FY 17, FY 18, and FY 19 because ongoing bridge inspections have not justified total closure of the bridge. Per the Bridge Inspection Report completed in 2020, the superstructure (surface) is in poor condition, while the substructure is in good condition. We recommend leaving the bridge as-is until the State expands Route 47 in the area, which is funded for full construction in the state's most recent multi-year plan and could occur in the next 2-10 years.

- E3) Fox Hill Improvements 15-155-60-00-6005
a. This line-item represents the one-time expenditures for road resurfacing in Fox Hill, to be funded by the Rebuild Illinois revenues.
- E4) Road to Better Roads 15-155-60-00-6004
a. The FY 22 column reflects the roads chosen by the City Council in late 2020 and bid out in February 2021.

City-Wide Capital Fund (23)

- R1) Federal Grants – STP Bristol Ridge 23-000-41-00-4163
a. The City applied for a surface transportation project (STP) grant for Bristol Ridge Road in late 2020, based on the project being put on a 1-5-year waitlist. If the grant application is moved up the waitlist, these revenues will be received, and the project will move forward as budgeted. We do not anticipate moving forward with resurfacing without this grant. In order to qualify for this grant, the City is set to undertake a ~\$70,000 design engineering contract, shown below in the expenditure section.
- R2) 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.
- R3) Road Infrastructure Fee 23-000-44-00-4440
a. The FY 22 column reflects the \$8 per month per household fee collected as part of the utility bill. This fee amount has been unchanged since implementation in FY 14.
- R4) Mill Road improvements 23-000-46-00-4612
a. The FY 22 column with \$2.32m reflects an assumed completion of the Grande Reserve annexation agreement and construction within the 2021 season. The annexation agreement amendment has taken the form of a general incentive agreement and will be in front of the City Council in Spring 2021.
- R5) Reimb – Bristol Bay annex 23-000-46-00-4618
a. The \$171,000 in FY 26 represents the City’s expected IDOT contribution towards the pavement gap between the IDOT construction boundaries for the Route 47 north expansion project and the current pavement boundaries of Bristol Bay Drive and Bertram Drive. The actual project is estimated at \$250,000, gross.

- R6) Reimb – Kennedy Road (Freedom Place) 23-000-46-00-4640
- a. The upcoming Grande Reserve incentive agreement contemplates road contribution fees of \$2,000 per unit being paid at time of building permit being set aside for the completion of a few roadway projects adjacent to the subdivision, with the section of Kennedy Road adjacent to Freedom Place being one section. Based on the growth expectations of the Grande Reserve subdivision, as confirmed by the developer’s representative, we think enough homes will have been built (and contribution fees collected) by FY 24 to do complete the roadway at that time. These contribution fees are proposed to be escrowed until enough are collected to complete the roadway.
- E1) All City-wide Buildings and Ground Expenditure Line-items
- a. As mentioned in the big picture narrative above, we recommend breaking out these line-items into their own fund due to their expected expenditure amounts associated with the Prairie Pointe building renovation.
- E2) Engineering Services 23-230-54-00-5465
- a. The FY 22 column represents the design and construction engineering for the Fox Hill Rebuild Illinois project. The FY 23 column contains funding for an update to the City’s pavement management system. This LIDAR-based road survey and scoring system update will be conducted in Summer 2022 and was last conducted in Summer 2018.
- E3) Fox Hill Improvements 23-230-60-00-6005
- a. The streetlights in Fox Hill have been deteriorating and staff has replaced the light poles on an as needed basis. The FY 22 and FY 23 columns represent the City doing most of the installation work in house and some of the repairs through a vendor.
- E4) Mill Road Improvements 23-230-60-00-6012
- a. This line-item represents the Grande Reserve developer funded Mill Road improvements, tentatively set for 2021.
- E5) Road to Better Roads 23-230-60-00-6025
- a. This line-item includes the non-MFT portion of the Road to Better Roads program. The FY 22 column includes a “normal program” of \$300,000 plus a \$550,000 supplemental program which assumes the FY 21 budget amendment is approved.
- E6) Bristol Ridge Road 23-230-60-00-6032
- a. The FY 22 column represents the design engineering contract for Bristol Ridge Road, per the revenue narrative above. The FY 23 column represents completion of the project with grant funds (not guaranteed).

- E7) Sidewalk Replacement Program 23-230-60-00-6041
a. This line item contains a City-wide sidewalk replacement program, per City Council goal and mayoral initiative. Sidewalks can be chosen on a worst-first basis, as there is no value advantage to a replacing a sidewalk at certain times in its lifespan. staff recommendation is to replace Beecher Center sidewalks, due to condition. Other areas have not yet been chosen. The \$225,000 FY 22 represents a “normal program” of \$125,000 plus a \$100,000 supplemental allocation from the FY 21 budget amendment proposal.
- E8) Route 71 (Rt 47- Rt 126) Project 23-230-60-00-6058
a. This line-item represents a portion of the City’s local share of costs for the Route 71 expansion project. This project began in FY 19, and we expect the invoices to be paid by the City through FY 22.
- E9) US 34 (IL 47 / Orchard Rd) Project 23-230-60-00-6059
a. This line-item represents a portion of the City’s local share of costs for the Route 34 eastern expansion project. This project began in FY 18 and we expect the invoices to be paid by the City through FY 22. The funds budgeted are based on the IDOT approved bids but do not consider any possible change orders.
- E10) Kennedy Road (Freedom Place) 23-230-60-00-6087
E11) Kennedy Road (North) 23-230-60-00-6088
a. Both projects are set to occur within the five-year budget, based on the growth patterns of the Grande Reserve subdivision and the City’s collection of the \$2,000 per unit road contribution fee. As stated above, the City plans to escrow all road contribution fees collected within the Grande Reserve subdivision for use on the Kennedy Road near Freedom Place and north of the BNSF railroad tracks. The Freedom Place project will commence when enough funds are escrowed to complete the work (estimated FY 24) and the north section of Kennedy Road (near the regional park and the Mill Road intersection) are currently moving forward with the hope that the cost savings from the Mill Road project and the developer’s imminent Mill Road upfront payments will be sufficient to fund the work.
- E12) Kennedy Rd Bike Trail 23-230-60-00-6094
a. This line item contains the final gross expenses from the construction of the trail. Pursuant to the commitment made by the Push for the Path group in 2012, the City’s estimated local share in the amount of \$217,000 was covered entirely through private donations and grant funding.
- E13) Principal Payment (2014A Bond) 23-230-81-00-8000
E14) Interest Payment (2014A Bond) 23-230-81-00-8050
a. This line-item contains the debt service for a 20-year bond associated with the Game Farm Road project.
- E15) Transfer to Building and Grounds 23-230-9900-9951
a. The \$350,000 in FY 22 represents the amount set aside as savings for the Prairie Pointe building project, as referenced in the FY 21 budget amendment proposal.

Building and Grounds Fund (24)

- R1) Development Fees – Municipal Bldg 24-000-42-00-4218
- R2) Investment Earnings 24-000-45-00-4500
- R3) Donations 24-000-48-00-4845
 - a. These line-items were previously located in the City-wide capital fund (23) and have been moved to fund 24 to better manage upcoming, significant building expenditures.

- R4) Bond Proceeds 24-000-49-00-4900
 - a. This line-item represents a bond sale in FY 22 of \$8.625m, which is the maximum authorized by City Council as part of the bond ordinances passed in late 2020. Staff makes no recommendation as part of this budget memo on the exact amount of the bond at this time but is using the maximum bond amount to illustrate the ability to pay for the bond. In addition, a projected bond sale of \$15m is included in this line item in FY 24 related to the construction of a new Public Works facility.

- R5) Transfer from General 24-000-49-00-4901
 - a. This line-item contains future general fund transfers to cover the debt service payments on the 2021 bond and the 2023 bond.

- R6) Transfer from City-Wide Capital 24-000-49-00-4924
 - a. The \$350,000 in FY 22 represents the amount set aside as savings for the Prairie Pointe building project, as referenced in the FY 21 budget amendment proposal.

- R7) Transfer from Water 24-000-49-00-4951
 - a. This line-item contains future water fund transfers to cover the debt service payments on the 2023 bond (PW facility).

- R8) Transfer from Sewer 24-000-49-00-4952
 - a. This line item contains future sewer fund transfers to cover the debt service payments on the 2023 bond (PW Facility).

- E1) Salaries and Wages 24-216-50-00-5010
 - a. As referenced in the big picture narratives above, we propose to hire a building and grounds maintenance worker II. This position will be tasked with completing repairs and maintenance on the City’s building and will be tasked with assisting with the Prairie Pointe building project and ongoing operations. This employee will be equipped to maintain HVAC systems, do touchup and regular painting, electrical repairs, replacing lightbulbs, plumbing repairs, carpentry repairs, and other annual maintenance tasks.

- E2) Property and Building Maintenance Services 24-216-54-00-5446
 - a. This line-item was previously located in the City-wide capital fund (23) and has been moved to fund 24 to better manage ongoing building maintenance operations. The FY 22 column contains \$75,000 for PW building study and design costs, with the remainder going to normal building maintenance projects as determined by the City’s Facilities Manager.

- E3) Hanging Baskets 24-216-56-00-5626
- E4) Property & Bldg. Main Supplies 24-216-56-00-5656
- a. These line-items were previously located in the City-wide capital fund (23) and have been moved to fund 24 to better manage ongoing building maintenance operations.
- E5) City Hall Improvements 24-216-60-00-6030
- a. This line-item represents the maximum building project currently afforded by the planned 2021 bond, after the City is reimbursed for \$1,995,000 of land acquisition and related costs from bond proceed \$350,000 in savings from the FY 21 budget amendment proposal. Staff makes no recommendation as part of this budget memo on the final cost of the renovation project
- E6) Public Works Facility 24-216-60-60xx
- a. The \$15m listed in FY 23 assumes successful completion of the PW space needs study in 2021, design and construction in 2022-2023 and debt service payments in 2024. The staff chose this dollar amount based on the 2005 space needs study and a similar facility being currently planned in Montgomery. Given that a Public Works facility cost should be partially borne by the water and sewer funds, and the City has a significant amount of debt service retiring in the near term, we chose to show the impact of the building construction in the Building and Grounds fund, general fund, water fund, and sewer funds. In other related line-items, the ~\$1m annual debt service is paid for with 33% streets dept funds, 23% sewer funds, and 43% water funds. That distribution among funds is up for discussion in the future and is currently based on the relative personnel totals between the three departments.
- E7) Principal Payment (2021 Bond) 24-216-82-00-8000
- E8) Interest Payment (2021 Bond) 24-216-82-00-8050
- a. These line-items represent the debt service on a bond sale in FY 22 of \$8.625m, which is the maximum authorized by City Council as part of the bond ordinances passed in late 2020. The staff makes no recommendation as part of this budget memo on the exact amount of the bond at this time but is using the maximum bond amount to illustrate the ability to pay for the bond.
- E9) Principal Payment (2023 Bond) 24-216-86-00-8000
- E10) Interest Payment (2023 Bond) 24-216-86-00-8050
- a. These line-items represent the debt service on a bond sale in FY 24 of \$15m, which is the first conceptual estimate of the Public Works facility by staff. The staff makes no recommendation as part of this budget memo on the exact timing or budget of the project, nor of the bond at this time.
- E11) Transfer to General 24-216-99-00-9901
- a. The general fund transferred around \$500,000 to the now-defunct Municipal Building Fund in FY 14 to close out a long running negative fund equity position. Since that time, any municipal building impact fees paid by homebuilders has been transferred back to the General Fund to payback that closeout.

- E12) Transfer to City-Wide Capital 24-216-99-00-9923
a. This line-item represents the reimbursement of land acquisition proceeds for the Prairie Pointe property to the City-Wide capital fund from bond proceeds in the anticipated 2021 bond.

Vehicle and Equipment (25)

- R1) Police Chargeback 25-000-44-00-4420
R2) Public Works Chargeback 25-000-44-00-4421
R3) Parks & Recreation Chargeback 25-000-44-00-4427
a. As discussed in the general fund line-item narrative, these line-items represent transfers from the general fund (police & public works) and parks and recreation fund to cover the gap between vehicle purchases and available funds in the respective departments.
- R4) Miscellaneous Reimb – Park Capital 25-000-46-00-4692
a. This line-item contains two separate developer reimbursements for parks projects itemized below: ~\$50,000 from leftover Raintree Village subdivision improvement proceeds and \$50,000 from the Grande Reserve developer for construction of a park at the north end of Grande Reserve.
- E1) Equipment (Police) 25-205-60-00-6060
a. This line-item contains \$50,000 annually for savings or purchase of body cameras for police officers. Per the recent criminal justice reform Illinois legislation, body cameras will be required for police officers by 2025. Rather than seek to implement this immediately, staff will be recommending a wait-and-see approach both to state administrative rules for body cam implementation, but also for emerging technologies and declining costs.
- E2) Vehicles (Police) 25-205-60-00-6070
a. This line-item currently covers a “normal program” of two police SUVs planned for replacement in FY 22, 24, and 25, and three police SUVs in FY 23 and FY 26. Additionally, the FY 22 column and \$260,000 allocation represent an additional two SUVs in FY 22 as part of the FY 21 budget amendment proposal. The assumption illustrated is that the FY 21 budget amendment is approved by City Council, that the funds do not get used in FY 21 and will be rolled over into FY 22.
- E3) Computer Equipment and Software (General Govt) 25-212-56-00-5635
a. This line-item is new and contains all the laptop-desktop replacements for the entire City. Like the vehicle chargebacks, each department pays for their computer replacements via a chargeback in each fund. The City is on a 2/3/4-year replacement cycle for computers.

- E4) Vehicles (Public Works) 25-215-60-00-6070
 - a. This line-item includes a “normal program” of \$200,000 in FY 22, plus \$480,000 in funds from the FY 21 budget amendment proposal. The assumption illustrated is that the FY 21 budget amendment is approved by City Council, that the funds do not get used in FY 21 and will be rolled over into FY 22. Exact models are being analyzed by Director Dhuse and will be presented at a later meeting, depending on the success of the FY 21 budget amendment proposed above.
- E5) Principal Payment (PW 185 Wolf Street bldg.) 25-215-92-00-8000
- E6) Interest Payment (PW 185 Wolf Street bldg.) 25-215-92-00-8050
 - a. These line-items cover the annual purchase installment payments to the property seller for the Public Works south building. The final payment will not occur until November 2028.
- E7) Park Improvements 25-225-60-00-6010
 - a. This line-item represents park improvements to the Grande Reserve parks and a potential park-site in Countryside subdivision. The Grande Reserve park is being funded by the developer, and the Countryside subdivision park is proposed to be funded through leftover subdivision improvement proceeds from the Raintree Village subdivision.
- E8) Vehicles (Parks Capital) 25-225-60-00-6070
 - a. The FY 22 column contains a “normal program” of \$63,000 in FY 22 for two pickup replacements plus \$250,000 in funds from the FY 21 budget amendment proposal. The FY 23+ columns are yet-to-be determined.

Debt Service Fund (42)

- R1) Property Taxes - 2014B Bond 42-000-40-00-4000
 - a. The City fully abated the property taxes on this bond in December 2016 for the FY 18 budget, and FY 22 represents the fifth straight year the City has fully abated the property taxes. This debt will be fully retired in FY 23.

Water Fund (51)

- R1) Water Sales 51-000-44-00-4424
 - a. Water sales are higher than budgeted amounts for FY 21, after falling short in FY 20. We propose no increase in water rates in FY 22 but have a 5% water revenue annual growth figure which can come from usage, City growth, and/or inflationary rate increases in future budget years.
- R2) Water Infrastructure Fees 51-000-44-00-4440
 - a. No change is proposed for the Water Infrastructure Fee for FY 22. It is currently set at \$8.25 per month through the end of FY 21 and will need to be reauthorized for FY 22.

- R3) Water Connection Fees 51-000-44-00-4450
a. For FY 22, we expect 100 new housing starts, which should net approximately \$2,300 in revenue per home. Each subdivision has its own water connection fee amount, depending on when the subdivision was annexed.
- R4) Rental Income 51-000-48-00-4820
a. This line-item contains rental and lease fees from various cellular and internet antennas on City water towers.
- E1) Building and Grounds Chargeback 51-510-54-00-5453
a. This line-item contains a small portion of personnel costs for Buildings and Grounds employees as outlined within the chargeback exhibit,
- E2) Professional Service 51-510-54-00-5462
a. This line-item contains costs for normal, annual professional services (~\$55,000), a portion of the cost of the ERP system a leak detection study, and the costs associated with the City's federal and state level lobbyists.
- E3) Engineering Services 51-510-54-00-5465
a. This line-item contains the risk and resiliency assessment in FY 21 (previously authorized by City Council) and approximately \$70,000 in FY 22 for contributions to an Oswego-authorized water study which will be useful to both Yorkville and Montgomery. This Oswego study and contributions will be reviewed by the Public Works Committee at the March meeting.
- E4) Outside Repair and Maintenance 51-510-54-00-5495
a. The increase between FY 20 and FY 21 is due to a new program for annual exterior inspections of the City's water towers and annual maintenance of pressure reducing valves (PRV).
- E5) Land Acquisition 51-510-60-00-6011
a. This line-item represents the potential acquisition of land for a Fox River water plant, either Yorkville-alone or regionally.
b.
- E6) Water Tower Painting 51-510-60-00-6015
a. This line-item contains repainting the south-central water tower in FY 25 and repainting the north-central water tower in FY 23.
- E7) Well Rehabilitations 51-510-60-00-6022
a. The City is planning to rehab two wells in this budget proposal; Well 7 in FY 22 and Well 4 in FY 23. Well 4 will be contingent upon successful completion of the Beaver St booster station generator improvements described below.

- E8) Road to Better Roads Program 51-510-60-00-6025
a. The line item expenditure represents the dollar amount we can fund for water infrastructure as part of the program through FY 26.
- E9) Equipment 51-510-60-00-6060
a. The large expense planned for FY 22 is the improvements to the Beaver Street pump station, which is a substitute project for the City's Well #7 standby generator.
- E10) Route 71 Watermain Relocation 51-510-60-00-6066
a. This line-item contains the water-related local project costs for the Route 71 expansion project.
- E11) Vehicles (Water Dept) 51-510-60-00-6070
a. The amount in FY 23 represent two replacement one-ton pickup trucks.
- E12) Route 47 Expansion 51-510-60-00-6079
a. This line-item represents all water related utility costs associated with the Route 47 expansion project. These amounts are scheduled in equal annual payments for 10 years. By April 2020 the City will have made 91 of its 120 payments.
- E13) Cation Exchange Media Replacement 51-510-60-00-6081
a. Th The City's water treatment facilities contain cation exchange units that are necessary to keep potable water within radium compliance. The media (resin) within the units has a useful life and typically needs to be replaced every 10-15 years to remain effective. The City's water treatment plants were all constructed in the mid-2000's and the media are reaching the end of its useful life. Within this line-item, we've budgeted for full replacement of all media Water Treatment Plant 4 in FY 22 and Water Treatment Plant 7 in FY 23.
- E14) 2015A Bond Principal 51-510-77-00-8000
- E15) 2015A Bond Interest 51-510-77-00-8050
a. These two line-items represent the debt service payments associated with the Countryside water main project.
- E16) Transfer to Buildings and Grounds 51-510-99-00-9924
a. This line-item contains future water fund transfers to cover the debt service payments on the 2023 bond (PW facility).

Sewer Fund (52)

- R1) Sewer Maintenance Fees 52-000-44-00-4435
a. Residential growth has been in line with expectations which means this revenue line-item has met expectations despite no change in the sewer rates. Accordingly, we have budgeted for annual revenue growth of ~3%.

- R2) Sewer Infrastructure Fee 52-000-44-00-4440
a. No change in the sewer infrastructure fee is proposed in FY 22. It is currently \$4 per unit per month through April 2021. The fee will need to be reauthorized in FY 22.
- R3) Transfers from General Fund 52-000-49-00-4901
This line-item represents the non-home rule sales tax transfers from the general fund, used to offset portions of the 2011 Refunding Bond.
- E1) Buildings and Grounds Chargeback 52-520-54-00-5453
a. This line-item contains a small portion of personnel costs for Buildings and Grounds employees, as outlined in the chargeback exhibit.
- E2) Professional Services 52-520-54-00-5462
a. The increase in this line-item is due to the ERP project.
- E3) Scada System 52-520-60-00-6001
a. This project was authorized in the FY 19 budget proposal and began in FY 20. The City has SCADA systems on its water facilities, which allows for remote monitoring and control of industrial facilities. Installing a sewer SCADA system on our sewer lift stations and pump stations will improve safety and prevent backups. This project is expected to be complete in FY 23.
- E4) Road to Better Roads 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 26.
- E5) Equipment (Sewer Dept) 52-520-60-00-6060
a. This line-item contains a new hot water unit for the vacuum truck and a new pipe crawler camera for inspecting sanitary mains. These items were budgeted in FY 21 but were deferred during the pandemic.
- E6) Route 71 Expansion 52-520-60-00-6066
a. This line-item represents sewer related local project costs for the Route 71 expansion project. We anticipate this project to be complete in FY 22.
- E7) Vehicles 52-520-60-00-6070
a. We have a one-ton pickup truck with a crane planned for replacement in FY 22.
- E8) Route 47 Expansion 52-520-60-00-6079
a. This line-item represents all sewer related utility costs associated with the Route 47 expansion project. These amounts are scheduled in equal annual payments for 10 years. By April 2021 the City will have made 103 of its 120 payments.
- E9) Transfer to Buildings and Grounds 52-520-99-00-9924
a. This line-item contains future sewer fund transfers to cover the debt service payments on the 2023 bond (PW facility).

Land Cash Fund (72)

- R1) All Revenue Line-items with subdivision names (Various account numbers)
a. All active subdivisions with parks land-cash fees to be paid at time of building permit are represented here.
- E1) Prestwick 72-720-60-00-6040
a. The developer has front funded a modest number of parks land-cash fees, and the first new houses in several years began construction in 2018. The developer has a few more subdivision improvements to complete on the park site before park development and playground install can begin in FY 23.
- E2) Blackberry Creek Nature Preserve 72-720-60-00-6067
a. Blackberry Creek Nature Preserve was part of a land match from the OSLAD Grant program. The City is obligated to do some small development features, such as creating a mowed path, interpretive signage and possibly a small parking lot adjacent to well #8 or pave to connect the trail at well #8. This project was anticipated in FY 19, but staff schedules were shifted to other projects. We anticipate completing this project in FY 22.

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 represents a normal year of all athletic programming including Baseball/Softball Leagues, Soccer Leagues, Basketball Leagues, sports camps and classes, and adult fitness classes held at the Van Emmon Activity Center.
- R4) Rental Income 79-000-48-00-4820
a. This line-item includes rental revenue from the leased buildings on Hydraulic in Riverfront Park, and the cell tower lease at Wheaton Woods Park.
- R5) Park Rentals 79-000-48-00-4825
a. The revenue generated by this line item is primarily from baseball and soccer field rentals for tournaments, daily field usage and individual park rentals.
- R6) Hometown Days 79-000-48-00-4843
a. This line-item represents a normal year of Hometown Days programming.

- R7) Transfer from General Fund 79-000-490-00-4901
a. The City Council approved a one-time liquidation of the Parks and Recreation Dept fund balance in FY 21, which caused the decrease in FY 21 and return to historical levels in FY 22.

- E1) Program Supplies (Recreation) 79-795-56-00-5606
a. This contains most of the expenses related to the Department running a year-round special events, sports leagues, preschool, camps and recreation program schedule. Expenses include sports league equipment, band fees, signage, preschool curriculum needs etc. New expenditures in FY 22 include fireworks for St. Patrick's Day.

Countryside TIF Fund (87)

- R1) Property Taxes 87-000-40-00-4000
a. In FY 21, the movie theater paid its sixth full year of property taxes but at a lower amount rate than previous due to a reassessment, Lighthouse Academy paid its fifth full year of property taxes, and the remaining out lots at 520 W Kendall and the building that contains Flight and Burnt Barrel paid their second property taxes. Because of the NCG reassessment, property taxes were less than the debt service on the 2015A bond for the first year in six years. This should temporarily reverse itself in FY 22, as the Holiday Inn and Hacienda Real will pay their first property taxes into the TIF. As noted in the big picture narrative above, the reassessment of the theater and the incompleteness of the banquet facility have placed the long-term viability of this TIF in doubt.

Downtown TIF Fund (88)

- R1) Property Taxes 88-880-40-00-4000
a. Several properties were taken out of the Downtown TIF #1 in FY 19, but many of them were not generating any increment and did not impact the property taxes received in FY 20 nor FY 21. For conservative budgeting purposes, we've kept the revenue projections level. If the City Council considers a major project within this fund, we would revisit the projections mid-year.
- E1) TIF Incentive Payout 88-880-54-00-5425
a. Based on historical payouts, we've set the FY 21 figure at ~\$27,000. This could change dramatically if the TIF improves.
- E2) Legal Services 88-880-54-00-5466
a. This line item represents any legal services used by the City in relation to TIF projects or incentive agreements.
- E3) Project Costs 88-880-60-00-6000
a. This line-item is for minor City-initiated projects within the TIF districts.

- E4) Route 47 Expansion 88-880-60-00-6079
 - a. This line-item represents various improvements within the TIF district associated with the Route 47 expansion project. These amounts are scheduled in equal annual payments to be made over a 10-year period. By April 2021, the City will have made 103 of its 120 payments.
- E5) Principal Payment 88-880-81-00-8000
- E6) Interest Payment 88-880-81-00-8050
 - a. These line-items represent the short-term debt service payments on the downtown bank building purchase. The City's first debt service payment occurs in FY 19 and the debt should be retired in FY 22.

Downtown TIF II Fund (89)

- R1) Property Taxes 89-000-40-00-4000
 - a. The FY 21 column represents the total increment for all properties in Downtown TIF 2. We have estimated inflationary growth in FY 22 and beyond, plus successful completion of the old jail redevelopment.
- E1) Project Costs 89-890-54-00-5425
 - a. The only project receiving TIF incentives as of FY 22 is the old jail redevelopment. The dollar amounts in the columns in the five-year budget proposal reflect the agreement approved by City Council in Summer 2019.
- E2) Legal Services 89-890-54-00-5466
 - a. This line-item represents all legal costs incurred during the creation of the TIF.

Cash Flow – Surplus (Deficit)

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

The FY 21 total projected budget deficit being significantly better than the FY 21 adopted budget surplus is a result of an unexpectedly strong local economy during the recession, receipt of pandemic relief funds, better than expected revenues across a few funds, tight management control of expenditures in all operating funds, and some deferred capital projects. The five-year total budget outlook is significantly improved from last year's budget proposal.

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 above 30% through FY 23, although the three TIF district funds will weigh down fund balance to effectively 30% by FYE 22. The Water Fund is stable in the near term and will be in a strong position in FY 24 and beyond due to retirement of debt within the fund. As discussed throughout this budget proposal, the sewer fund runs a modest deficit in FY 22 due to the previous budget proposal's decision to decrease the general fund transfer into the fund. Both enterprise funds are expected to be in strong positions by FY 24.

The total at the bottom of each column represents the City's overall aggregate fund balance. The past few years has benchmarked severe fiscal problems at \$4M in aggregate fund balance. Fortunately, years of adhering to conservative budget principles have helped the aggregate fund balance along. Last year, we showed one year (FY 23) at \$4.4M in aggregate fund balance, and this year the lowest points are \$6.0m in the near term (FY 23) and \$5.5m in FY 26.

Allocated Items – Aggregated

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

United City of Yorkville
Revenues & Other Financing Sources by Category
Fiscal Year 2022

FUND	Taxes	Inter-governmental	Licenses & Permits	Fines & Forfeits	Charges for Services	Investment Earnings	Reimbursements	Miscellaneous	Land Cash	Other Financing Sources	Fund Total
<u>General Fund</u>	\$ 12,089,017	\$ 3,401,780	\$ 524,500	\$ 116,850	\$ 1,781,123	\$ 20,000	\$ 37,000	\$ 95,000	-	\$ 35,000	\$ 18,100,270
<u>Special Revenue Funds</u>											
Motor Fuel Tax	-	1,258,019	-	-	-	2,000	-	-	-	-	1,260,019
Parks and Recreation	-	334,250	-	-	650,000	250	-	223,709	-	1,434,849	2,643,058
Land Cash	-	-	-	-	-	-	-	-	25,760	-	25,760
Countryside TIF	260,727	-	-	-	-	-	-	-	-	-	260,727
Downtown TIF	70,000	-	-	-	-	-	-	-	-	-	70,000
Downtown TIF II	48,526	-	-	-	-	-	-	-	-	-	48,526
Fox Hill SSA	19,000	-	-	-	-	-	-	-	-	-	19,000
Sunflower SSA	21,000	-	-	-	-	-	-	-	-	-	21,000
<u>Debt Service Fund</u>	-	-	8,000	-	-	-	-	-	-	321,375	329,375
<u>Capital Project Funds</u>											
Vehicle & Equipment	-	-	109,500	7,800	294,830	1,000	102,096	1,000	-	-	516,226
City-Wide Capital	-	-	105,000	-	785,000	500	2,521,322	-	-	2,396,250	5,808,072
Buildings & Grounds	-	-	35,000	-	147,738	3,000	-	2,000	-	9,396,511	9,584,249
<u>Enterprise Funds</u>											
Water	-	131,250	-	-	4,643,894	3,000	-	102,894	-	180,233	5,061,271
Sewer	-	84,500	-	-	1,669,853	1,500	-	-	-	519,749	2,275,602
<u>Library Funds</u>											
Library Operations	1,612,758	26,401	-	8,500	12,300	2,000	-	3,750	-	26,993	1,692,702
Library Capital	-	-	50,000	-	-	200	-	-	-	-	50,200
TOTAL REVENUES	\$ 14,121,028	\$ 5,236,200	\$ 832,000	\$ 133,150	\$ 9,984,738	\$ 33,450	\$ 2,660,418	\$ 428,353	\$ 25,760	\$ 14,310,960	\$ 47,766,057

United City of Yorkville
Expenditures & Other Financing Uses by Category
Fiscal Year 2022

FUND	Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Contingency	Debt Service	Other Financing Uses	Fund Total
<u>General Fund</u>	\$ 5,566,894	\$ 3,421,209	\$ 5,744,712	\$ 284,030	\$ -	\$ 75,000	\$ -	\$ 3,008,425	\$ 18,100,270
<u>Special Revenue Funds</u>									
Motor Fuel Tax	-	-	-	138,000	2,297,413	-	-	-	2,435,413
Parks and Recreation	1,232,462	511,964	423,588	548,044	-	-	-	-	2,716,058
Land Cash	-	-	-	-	5,000	-	-	-	5,000
Countryside TIF	-	-	14,081	-	-	-	209,316	-	223,397
Downtown TIF	-	-	67,840	-	17,488	-	206,084	-	291,412
Downtown TIF II	-	-	30,500	-	-	-	-	-	30,500
Fox Hill SSA	-	-	59,200	-	-	-	-	-	59,200
Sunflower SSA	-	-	17,200	-	-	-	-	-	17,200
<u>Debt Service Fund</u>	-	-	475	-	-	-	328,900	-	329,375
<u>Capital Project Funds</u>									
Vehicle & Equipment	-	-	11,100	13,232	1,520,096	-	71,570	-	1,615,998
City-Wide Capital	-	-	234,189	102,500	4,403,876	-	315,338	489,382	5,545,285
Buildings & Grounds	50,117	32,111	307,988	27,000	6,980,000	-	157,033	2,030,000	9,584,249
<u>Enterprise Funds</u>									
Water	537,856	243,593	1,073,649	370,225	2,040,580	-	1,815,830	-	6,081,733
Sewer	278,833	151,754	214,665	65,563	341,309	-	1,300,780	75,675	2,428,579
<u>Library Funds</u>									
Library Operations	482,014	208,903	153,001	25,300	-	-	840,225	-	1,709,443
Library Capital	-	-	3,500	72,000	20,000	-	-	-	95,500
TOTAL EXPENDITURES	\$ 8,148,176	\$ 4,569,534	\$ 8,355,688	\$ 1,645,894	\$ 17,625,762	\$ 75,000	\$ 5,245,076	\$ 5,603,482	\$ 51,268,612

United City of Yorkville
Fund Balance History
Fiscal Years 2019 - 2026

FUND	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
<u>General Fund</u>	\$ 6,879,823	\$ 7,512,060	\$ 7,322,013	\$ 7,512,060	\$ 7,512,060	\$ 6,629,648	\$ 5,784,356	\$ 4,908,523	\$ 2,620,160
<u>Special Revenue Funds</u>									
Motor Fuel Tax	635,382	695,707	345,323	907,742	(267,652)	46,905	(2,453)	(11,559)	-
Parks and Recreation	452,914	411,485	-	73,000	-	-	-	-	-
Land Cash	211,832	247,841	39,244	39,199	59,959	10,313	15,767	21,221	21,221
Countryside TIF	(422,459)	(1,141,784)	(1,209,865)	(1,212,809)	(1,175,479)	(1,125,601)	(1,069,824)	(1,006,509)	(1,092,569)
Downtown TIF	(1,024,518)	(1,237,549)	(1,472,892)	(1,461,542)	(1,682,954)	(1,691,093)	(1,698,468)	(1,708,478)	(1,721,232)
Downtown TIF II	(2,736)	(73,799)	(66,065)	(49,936)	(31,910)	4,829	36,811	70,964	105,899
Fox Hill SSA	10,485	13,492	(15,614)	8,001	(32,199)	(22,899)	(12,539)	321	13,181
Sunflower SSA	(22,626)	(16,200)	(18,630)	(13,037)	(9,237)	(5,437)	(2,077)	1,283	4,643
<u>Debt Service Fund</u>	-	-	-	-	-	-	-	-	-
<u>Capital Project Funds</u>									
Vehicle & Equipment	496,042	511,692	265,013	1,373,182	273,410	250,941	250,941	250,941	250,941
City-Wide Capital	629,429	588,155	78,960	205,015	467,802	-	-	-	-
Buildings & Grounds	-	-	-	-	-	-	-	-	-
<u>Enterprise Funds *</u>									
Water	3,533,027	3,268,245	1,827,113	3,621,040	2,600,578	2,090,506	3,705,473	4,997,826	6,507,911
Sewer	1,110,251	1,222,388	606,819	845,028	692,051	854,900	1,326,572	967,971	1,788,159
<u>Library Funds</u>									
Library Operations	554,271	578,607	557,653	595,417	578,676	542,837	502,544	452,441	488,347
Library Capital	83,260	123,583	104,485	153,233	107,933	82,683	57,433	32,183	31,023
Totals	\$ 13,124,377	\$ 12,703,923	\$ 8,363,557	\$ 12,595,593	\$ 9,093,038	\$ 7,668,532	\$ 8,894,536	\$ 8,977,128	\$ 9,017,684

* Fund Balance Equivalent

United City of Yorkville
Revenues & Other Financing Sources Budget Summary - All Funds
Fiscal Years 2019 - 2026

FUND	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
<u>General Fund</u>	\$ 16,422,323	\$ 16,637,799	\$ 17,336,736	\$ 18,662,048	\$ 18,100,270	\$ 18,480,862	\$ 18,829,048	\$ 19,180,109	\$ 19,523,584
<u>Special Revenue Funds</u>									
Motor Fuel Tax	546,082	785,522	813,861	1,173,068	1,260,019	1,276,602	875,642	895,894	913,492
Parks and Recreation	2,169,060	2,177,839	2,247,300	1,986,661	2,643,058	2,848,991	2,904,145	2,978,279	3,061,772
Land Cash	867,591	41,044	33,858	15,625	25,760	24,354	5,454	5,454	-
Countryside TIF	198,918	203,884	153,965	151,422	260,727	273,002	279,827	286,823	293,994
Downtown TIF	78,434	75,759	76,000	70,677	70,000	75,000	75,000	75,000	75,000
Downtown TIF II	-	25,171	25,000	47,342	48,526	49,739	50,982	52,257	53,563
Fox Hill SSA	13,381	13,382	16,034	16,034	19,000	21,500	24,000	26,500	26,500
Sunflower SSA	15,639	18,140	20,363	20,363	21,000	21,000	22,000	22,000	22,000
<u>Debt Service Fund</u>	324,725	324,025	323,225	323,225	329,375	330,075	-	-	-
<u>Capital Project Funds</u>									
Vehicle & Equipment	491,695	1,074,179	553,323	1,507,634	516,226	682,510	576,688	611,678	691,092
City-Wide Capital	2,858,794	1,319,856	1,381,670	2,986,388	5,808,072	2,129,347	2,218,944	1,214,481	1,422,089
Buildings & Grounds	-	-	-	-	9,584,249	907,984	16,015,774	1,936,810	1,941,491
<u>Enterprise Funds</u>									
Water	4,797,761	4,759,975	4,652,087	5,172,763	5,061,271	5,117,808	5,315,705	5,516,798	5,614,636
Sewer	2,423,306	2,217,258	1,817,867	1,872,422	2,275,602	2,703,903	2,884,562	2,928,282	2,981,096
<u>Library Funds</u>									
Library Operations	1,548,772	1,588,431	1,647,343	1,625,446	1,692,702	1,725,716	1,775,710	1,801,447	1,059,087
Library Capital	105,192	109,653	50,500	105,150	50,200	50,250	50,250	50,250	50,250
TOTAL REVENUES & TRANSFERS	\$ 32,861,673	\$ 31,371,917	\$ 31,149,132	\$ 35,736,268	\$ 47,766,057	\$ 36,718,643	\$ 51,903,731	\$ 37,582,062	\$ 37,729,646

United City of Yorkville
Expenditures & Other Financing Uses Budget Summary - All Funds
Fiscal Years 2019 - 2026

FUND	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
<u>General Fund</u>	\$ 16,038,880	\$ 16,005,561	\$ 17,652,382	\$ 18,662,048	\$ 18,100,270	\$ 19,363,274	\$ 19,674,340	\$ 20,055,942	\$ 21,811,947
<u>Special Revenue Funds</u>									
Motor Fuel Tax	609,195	725,197	1,117,462	961,033	2,435,413	962,045	925,000	905,000	901,933
Parks and Recreation	2,189,999	2,219,270	2,616,762	2,325,146	2,716,058	2,848,991	2,904,145	2,978,279	3,061,772
Land Cash	377,555	5,035	240,287	224,267	5,000	74,000	-	-	-
Countryside TIF	161,559	923,209	222,486	222,447	223,397	223,124	224,050	223,508	380,054
Downtown TIF	421,646	288,791	306,052	294,670	291,412	83,139	82,375	85,010	87,754
Downtown TIF II	2,736	96,235	44,500	23,479	30,500	13,000	19,000	18,104	18,628
Fox Hill SSA	9,453	10,374	37,326	21,525	59,200	12,200	13,640	13,640	13,640
Sunflower SSA	17,013	11,713	20,326	17,200	17,200	17,200	18,640	18,640	18,640
<u>Debt Service Fund</u>	324,725	324,025	323,225	323,225	329,375	330,075	-	-	-
<u>Capital Project Funds</u>									
Vehicle & Equipment	352,900	1,058,525	756,294	646,144	1,615,998	704,979	576,688	611,678	691,092
City-Wide Capital	2,618,264	1,361,129	3,669,147	3,369,528	5,545,285	2,597,149	2,218,944	1,214,481	1,422,089
Buildings & Grounds	-	-	-	-	9,584,249	907,984	16,015,774	1,936,810	1,941,491
<u>Enterprise Funds</u>									
Water	3,848,997	5,024,758	5,828,132	4,819,968	6,081,733	5,627,880	3,700,738	3,875,626	3,756,862
Sewer	2,724,110	2,105,121	2,286,552	2,249,782	2,428,579	2,541,054	2,412,890	3,286,883	2,160,908
<u>Library Fund</u>									
Library Operations	1,504,857	1,564,096	1,664,378	1,608,636	1,709,443	1,761,555	1,816,003	1,851,550	1,023,181
Library Capital	80,375	69,330	75,500	75,500	95,500	75,500	75,500	75,500	51,410
TOTAL EXPENDITURES & TRANSFERS	\$ 31,282,264	\$ 31,792,369	\$ 36,860,811	\$ 35,844,598	\$ 51,268,612	\$ 38,143,149	\$ 50,677,727	\$ 37,150,651	\$ 37,341,401

**United City of Yorkville
Fiscal Year 2022 Budget
Fund Balance Summary**

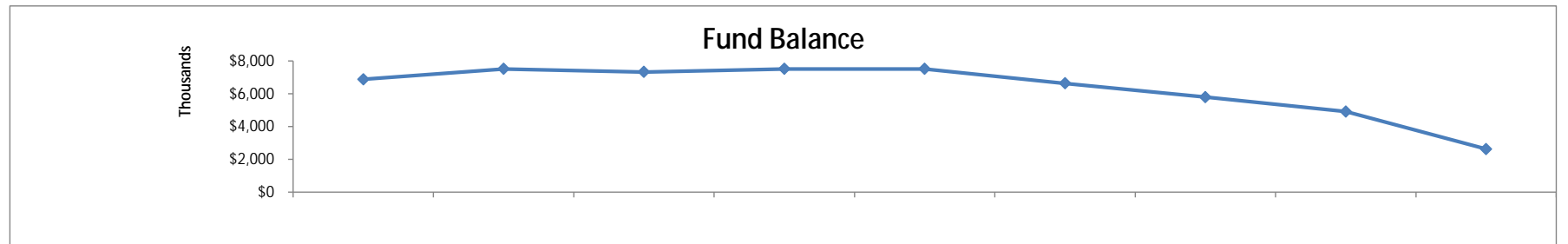
FUND	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Budgeted Financing Sources(Uses)	Surplus (Deficit)	Ending Fund Balance
<u>General Fund</u>	\$ 7,512,060	\$ 18,065,270	\$ 15,091,845	\$ (2,973,425)	\$ -	\$ 7,512,060
<u>Special Revenue Funds</u>						
Motor Fuel Tax	907,742	1,260,019	2,435,413	-	(1,175,394)	(267,652)
Parks and Recreation	73,000	1,208,209	2,716,058	1,434,849	(73,000)	-
Land Cash	39,199	25,760	5,000	-	20,760	59,959
Countryside TIF	(1,212,809)	260,727	223,397	-	37,330	(1,175,479)
Downtown TIF	(1,461,542)	70,000	291,412	-	(221,412)	(1,682,954)
Downtown TIF II	(49,936)	48,526	30,500	-	18,026	(31,910)
Fox Hill SSA	8,001	19,000	59,200	-	(40,200)	(32,199)
Sunflower SSA	(13,037)	21,000	17,200	-	3,800	(9,237)
<u>Debt Service Fund</u>	-	8,000	329,375	321,375	-	-
<u>Capital Project Funds</u>						
Vehicle & Equipment	1,373,182	516,226	1,615,998	-	(1,099,772)	273,410
City-Wide Capital	205,015	3,411,822 #	5,055,903	1,906,868	262,787	467,802
Buildings & Grounds	-	187,738	7,554,249	7,366,511	-	-
<u>Enterprise Funds *</u>						
Water	3,621,040	4,881,038	6,081,733	180,233	(1,020,462)	2,600,578
Sewer	845,028	1,755,853	2,352,904	444,074	(152,977)	692,051
<u>Library Funds</u>						
Library Operations	595,417	1,665,709	1,709,443	26,993	(16,741)	578,676
Library Capital	153,233	50,200	95,500	-	(45,300)	107,933
Totals	\$ 12,595,593	\$ 33,455,097	\$ 45,665,130	\$ 8,707,478	\$ (3,502,555)	\$ 9,093,038

* 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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Revenues									
Taxes	\$ 11,232,397	\$ 11,378,438	\$ 11,640,828	\$ 11,637,204	\$ 12,089,017	\$ 12,370,805	\$ 12,580,761	\$ 12,798,911	\$ 13,020,284
Intergovernmental	2,725,393	2,742,091	3,173,484	4,426,998	3,401,780	3,541,385	3,611,508	3,678,751	3,748,664
Licenses & Permits	552,416	490,959	474,500	489,500	524,500	474,500	474,500	474,500	474,500
Fines & Forfeits	100,726	73,872	113,000	100,300	116,850	116,850	116,850	116,850	116,850
Charges for Service	1,598,662	1,670,693	1,702,046	1,722,146	1,781,123	1,827,322	1,875,429	1,926,097	1,978,286
Investment Earnings	90,321	147,836	89,878	15,000	20,000	40,000	75,000	90,000	90,000
Reimbursements	66,824	76,923	88,000	58,900	37,000	37,000	37,000	37,000	37,000
Miscellaneous	25,667	24,895	20,000	77,000	95,000	38,000	23,000	23,000	23,000
Total Revenues	\$ 16,392,406	\$ 16,605,707	\$ 17,301,736	\$ 18,527,048	\$ 18,065,270	\$ 18,445,862	\$ 18,794,048	\$ 19,145,109	\$ 19,488,584
Other Financing Sources	29,917	32,092	35,000	135,000	35,000	35,000	35,000	35,000	35,000
Total Revenues and Transfers	\$ 16,422,323	\$ 16,637,799	\$ 17,336,736	\$ 18,662,048	\$ 18,100,270	\$ 18,480,862	\$ 18,829,048	\$ 19,180,109	\$ 19,523,584
Expenditures									
Salaries	\$ 4,726,744	\$ 5,209,011	\$ 5,457,149	\$ 5,006,250	\$ 5,566,894	\$ 5,729,100	\$ 5,897,466	\$ 6,065,380	\$ 6,238,321
Benefits	2,901,328	3,086,254	3,385,413	3,200,474	3,421,209	3,683,359	3,892,244	4,112,960	4,312,186
Contractual Services	5,038,155	4,800,124	6,252,402	6,325,675	5,744,712	5,935,065	5,772,981	5,893,507	6,046,398
Supplies	332,370	343,632	285,581	277,244	284,030	273,925	286,724	291,560	299,517
Contingency	-	-	80,000	302,000	75,000	75,000	75,000	75,000	75,000
Total Expenditures	\$ 12,998,597	\$ 13,439,021	\$ 15,460,545	\$ 15,111,643	\$ 15,091,845	\$ 15,696,449	\$ 15,924,415	\$ 16,438,407	\$ 16,971,422
Other Financing Uses	3,040,283	2,566,540	2,191,837	3,550,405	3,008,425	3,666,825	3,749,925	3,617,535	4,840,525
Total Expenditures & Transfers	\$ 16,038,880	\$ 16,005,561	\$ 17,652,382	\$ 18,662,048	\$ 18,100,270	\$ 19,363,274	\$ 19,674,340	\$ 20,055,942	\$ 21,811,947
Surplus (Deficit)	\$ 383,443	\$ 632,238	\$ (315,646)	\$ -	\$ -	\$ (882,412)	\$ (845,292)	\$ (875,833)	\$ (2,288,363)
Ending Fund Balance	\$ 6,879,823	\$ 7,512,060	\$ 7,322,013	\$ 7,512,060	\$ 7,512,060	\$ 6,629,648	\$ 5,784,356	\$ 4,908,523	\$ 2,620,160
	42.89%	46.93%	41.48%	40.25%	41.50%	34.24%	29.40%	24.47%	12.01%



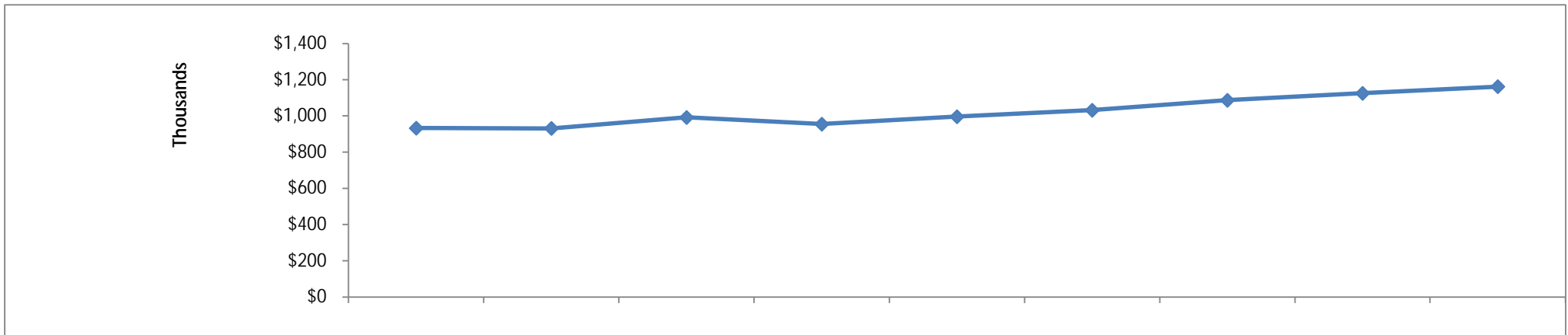
Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>GENERAL FUND - 01</u>										
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	\$ 2,191,159	\$ 2,123,744	\$ 2,107,099	\$ 2,100,975	\$ 2,091,475	\$ 2,076,475	\$ 2,086,475	\$ 2,101,475	\$ 2,141,475
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION	958,476	1,108,182	1,230,604	1,226,938	1,334,771	1,434,771	1,509,771	1,584,771	1,634,771
01-000-40-00-4030	MUNICIPAL SALES TAX	3,070,663	3,222,256	3,284,400	3,512,263	3,582,508	3,654,158	3,727,241	3,801,786	3,877,822
01-000-40-00-4035	NON-HOME RULE SALES TAX	2,358,568	2,413,689	2,493,900	2,597,523	2,649,473	2,702,462	2,756,511	2,811,641	2,867,874
01-000-40-00-4040	ELECTRIC UTILITY TAX	730,949	700,784	715,000	715,000	715,000	715,000	715,000	715,000	715,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	277,380	270,656	265,000	270,000	270,000	270,000	270,000	270,000	270,000
01-000-40-00-4043	EXCISE TAX	329,742	263,210	246,075	220,000	209,000	198,550	188,623	179,192	170,232
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	301,100	302,831	300,000	290,000	300,000	300,000	300,000	300,000	300,000
01-000-40-00-4050	HOTEL TAX	77,563	80,302	80,000	60,000	80,000	80,000	80,000	80,000	80,000
01-000-40-00-4055	VIDEO GAMING TAX	145,734	131,292	140,000	90,000	140,000	140,000	140,000	140,000	140,000
01-000-40-00-4060	AMUSEMENT TAX	208,315	196,786	205,000	70,000	125,000	200,000	200,000	200,000	200,000
01-000-40-00-4065	ADMISSIONS TAX	148,133	146,143	145,000	58,105	145,000	145,000	145,000	145,000	145,000
01-000-40-00-4070	BUSINESS DISTRICT TAX - KENDALL MRKT	362,874	345,185	365,160	372,500	379,950	387,549	395,300	403,206	411,270
01-000-40-00-4071	BUSINESS DISTRICT TAX - DOWNTOWN	37,075	33,641	30,000	25,000	30,000	30,000	30,000	30,000	30,000
01-000-40-00-4072	BUSINESS DISTRICT TAX - COUNTRYSIDE	10,436	14,516	10,000	10,000	12,000	12,000	12,000	12,000	12,000
01-000-40-00-4075	AUTO RENTAL TAX	15,890	16,881	15,250	10,560	16,500	16,500	16,500	16,500	16,500
01-000-41-00-4100	STATE INCOME TAX	1,966,699	1,870,977	1,897,310	2,105,735	2,336,774	2,383,509	2,431,179	2,479,803	2,529,399
01-000-41-00-4105	LOCAL USE TAX	578,328	665,636	675,281	808,435	937,660	956,413	975,541	995,052	1,014,953
01-000-41-00-4106	CANNABIS EXCISE TAX	-	4,009	15,218	13,315	19,596	19,988	20,388	20,796	21,212
01-000-41-00-4110	ROAD & BRIDGE TAX	128,668	131,199	130,000	52,363	54,975	130,000	130,000	130,000	130,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	16,154	17,683	16,500	15,000	16,500	16,500	16,500	16,500	16,500
01-000-41-00-4160	FEDERAL GRANTS	13,553	20,534	418,175	1,400,965	15,275	13,975	16,900	15,600	15,600
01-000-41-00-4168	STATE GRANTS - TRAFFIC SIGNAL MAINTENANCE	18,695	18,553	20,000	30,292	20,000	20,000	20,000	20,000	20,000
01-000-41-00-4170	STATE GRANTS	2,413	11,639	-	-	-	-	-	-	-
01-000-41-00-4182	MISC INTERGOVERNMENTAL	883	1,861	1,000	893	1,000	1,000	1,000	1,000	1,000
01-000-42-00-4200	LIQUOR LICENSES	65,819	48,671	65,000	30,000	65,000	65,000	65,000	65,000	65,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	10,395	9,797	9,500	9,500	9,500	9,500	9,500	9,500	9,500
01-000-42-00-4210	BUILDING PERMITS	476,202	432,491	400,000	450,000	450,000	400,000	400,000	400,000	400,000
01-000-43-00-4310	CIRCUIT COURT FINES	37,822	34,975	40,000	25,000	35,000	35,000	35,000	35,000	35,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	26,275	23,142	27,500	10,000	26,500	26,500	26,500	26,500	26,500
01-000-43-00-4323	OFFENDER REGISTRATION FEES	420	255	500	300	350	350	350	350	350
01-000-43-00-4325	POLICE TOWS	36,209	15,500	45,000	65,000	55,000	55,000	55,000	55,000	55,000
01-000-44-00-4400	GARBAGE SURCHARGE	1,203,851	1,270,622	1,297,650	1,342,500	1,376,063	1,417,345	1,459,865	1,503,661	1,548,771
01-000-44-00-4405	UB COLLECTION FEES	178,775	168,662	165,000	165,000	165,000	165,000	165,000	165,000	165,000
01-000-44-00-4407	LATE PENALTIES - GARBAGE	21,649	20,958	25,000	-	21,000	21,000	21,000	21,000	21,000
01-000-44-00-4415	ADMINISTRATIVE CHARGEBACK	194,387	204,836	213,896	213,896	218,560	223,477	229,064	235,936	243,015

Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-000-44-00-4474	POLICE SPECIAL DETAIL	-	5,615	500	750	500	500	500	500	500
01-000-45-00-4500	INVESTMENT EARNINGS	90,321	107,884	89,878	15,000	20,000	40,000	75,000	90,000	90,000
01-000-45-00-4550	GAIN ON INVESTMENT	-	39,952	-	-	-	-	-	-	-
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	-	13,568	25,000	10,000	10,000	10,000	10,000	10,000	10,000
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	2,809	10,112	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	36,358	11,647	36,000	-	-	-	-	-	-
01-000-46-00-4690	REIMB - MISCELLANEOUS	27,657	41,596	12,000	33,900	12,000	12,000	12,000	12,000	12,000
01-000-48-00-4820	RENTAL INCOME	7,435	6,370	7,000	4,000	7,000	7,000	7,000	7,000	7,000
01-000-48-00-4850	MISCELLANEOUS INCOME	18,232	18,525	13,000	73,000	88,000	31,000	16,000	16,000	16,000
	General Fund Revenues	\$ 16,392,406	\$ 16,605,707	\$ 17,301,736	\$ 18,527,048	\$ 18,065,270	\$ 18,445,862	\$ 18,794,048	\$ 19,145,109	\$ 19,488,584
01-000-49-00-4916	TRANSFER FROM CW MUNICIPAL BUILDING	29,917	32,092	35,000	135,000	35,000	35,000	35,000	35,000	35,000
	Other Financing Sources	\$ 29,917	\$ 32,092	\$ 35,000	\$ 135,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
	Total General Fund Revenues & Transfers	\$ 16,422,323	\$ 16,637,799	\$ 17,336,736	\$ 18,662,048	\$ 18,100,270	\$ 18,480,862	\$ 18,829,048	\$ 19,180,109	\$ 19,523,584

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Expenditures									
Salaries	\$ 572,048	\$ 581,285	\$ 611,747	\$ 599,000	\$ 626,473	\$ 639,241	\$ 686,547	\$ 705,557	\$ 725,127
Benefits	216,185	202,728	211,572	207,624	201,133	216,998	229,592	243,382	256,411
Contractual Services	135,229	138,576	150,031	136,314	158,837	165,653	160,504	166,858	170,448
Supplies	10,280	8,727	19,000	12,000	10,000	10,000	10,000	10,000	10,000
Total Administration	\$ 933,742	\$ 931,316	\$ 992,350	\$ 954,938	\$ 996,443	\$ 1,031,892	\$ 1,086,643	\$ 1,125,797	\$ 1,161,986

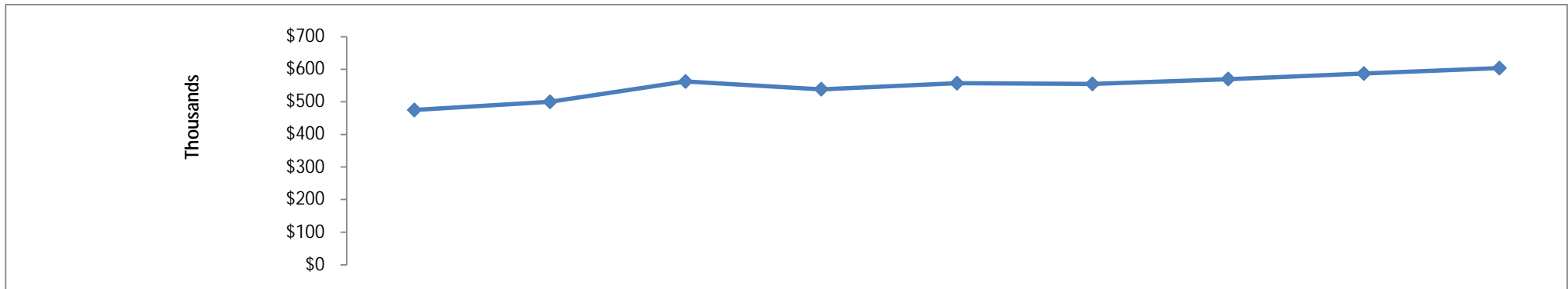


Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Administration										
01-110-50-00-5001	SALARIES - MAYOR	\$ 9,570	\$ 9,673	\$ 10,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 18,000	\$ 18,288	\$ 18,582
01-110-50-00-5002	SALARIES - LIQUOR COMM	1,000	965	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-110-50-00-5003	SALARIES - CITY CLERK	7,087	100	-	-	-	-	-	-	-
01-110-50-00-5005	SALARIES - ALDERMAN	46,825	46,454	50,000	48,000	48,000	48,000	72,800	73,680	74,578
01-110-50-00-5010	SALARIES - ADMINISTRATION	507,566	524,093	550,247	540,000	567,473	580,241	594,747	612,589	630,967
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	51,208	51,596	62,251	62,251	59,061	66,438	69,823	73,511	75,716
01-110-52-00-5214	FICA CONTRIBUTION	38,889	40,408	43,010	43,010	44,356	45,354	46,488	47,883	49,319
01-110-52-00-5216	GROUP HEALTH INSURANCE	116,611	101,313	97,664	93,862	88,445	95,521	103,163	111,416	120,329
01-110-52-00-5222	GROUP LIFE INSURANCE	494	428	428	428	687	694	701	708	715
01-110-52-00-5223	DENTAL INSURANCE	7,853	7,853	7,089	6,943	7,454	7,827	8,218	8,629	9,060
01-110-52-00-5224	VISION INSURANCE	1,130	1,130	1,130	1,130	1,130	1,164	1,199	1,235	1,272
01-110-54-00-5410	TUITION REIMBURSEMENT	12,864	-	-	-	-	-	-	-	-
01-110-54-00-5412	TRAINING & CONFERENCES	10,167	14,113	16,000	8,000	17,000	17,000	17,000	17,000	17,000
01-110-54-00-5415	TRAVEL & LODGING	6,952	12,684	10,000	-	10,000	10,000	10,000	10,000	10,000
01-110-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	2,081	10,421	-	1,125	3,336	7,718	-	3,645	4,375
01-110-54-00-5426	PUBLISHING & ADVERTISING	2,269	2,734	4,000	7,500	5,000	5,000	5,000	5,000	5,000
01-110-54-00-5430	PRINTING & DUPLICATING	2,456	3,108	3,250	3,250	3,250	3,250	3,250	3,250	3,250
01-110-54-00-5440	TELECOMMUNICATIONS	17,788	20,995	22,300	22,300	22,300	22,300	22,300	22,300	22,300
01-110-54-00-5448	FILING FEES	183	53	500	500	500	500	500	500	500
01-110-54-00-5451	CODIFICATION	7,808	2,023	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-110-54-00-5452	POSTAGE & SHIPPING	1,518	2,054	3,000	1,750	3,000	3,000	3,000	3,000	3,000
01-110-54-00-5460	DUES & SUBSCRIPTIONS	21,775	22,254	22,000	22,000	22,000	22,000	22,000	22,000	22,000
01-110-54-00-5462	PROFESSIONAL SERVICES	6,791	5,576	12,000	12,000	12,000	12,000	12,000	12,000	12,000
01-110-54-00-5480	UTILITIES	29,317	28,357	31,800	31,800	33,708	35,730	37,874	40,146	42,555
01-110-54-00-5485	RENTAL & LEASE PURCHASE	1,844	2,597	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-110-54-00-5488	OFFICE CLEANING	11,416	11,607	12,181	13,089	13,743	14,155	14,580	15,017	15,468
01-110-56-00-5610	OFFICE SUPPLIES	10,280	8,727	19,000	12,000	10,000	10,000	10,000	10,000	10,000
Administration Department Expenditures		\$ 933,742	\$ 931,316	\$ 992,350	\$ 954,938	\$ 996,443	\$ 1,031,892	\$ 1,086,643	\$ 1,125,797	\$ 1,161,986

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Expenditures									
Salaries	\$ 272,575	\$ 291,239	\$ 324,856	\$ 297,500	\$ 326,735	\$ 313,637	\$ 321,478	\$ 331,122	\$ 341,056
Benefits	112,499	110,722	123,295	112,298	110,880	117,394	124,224	131,699	138,766
Contractual Services	88,505	96,488	111,857	126,129	117,275	121,432	121,490	121,551	121,472
Supplies	1,345	1,519	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Total Finance	\$ 474,924	\$ 499,968	\$ 562,508	\$ 538,427	\$ 557,390	\$ 554,963	\$ 569,692	\$ 586,872	\$ 603,794

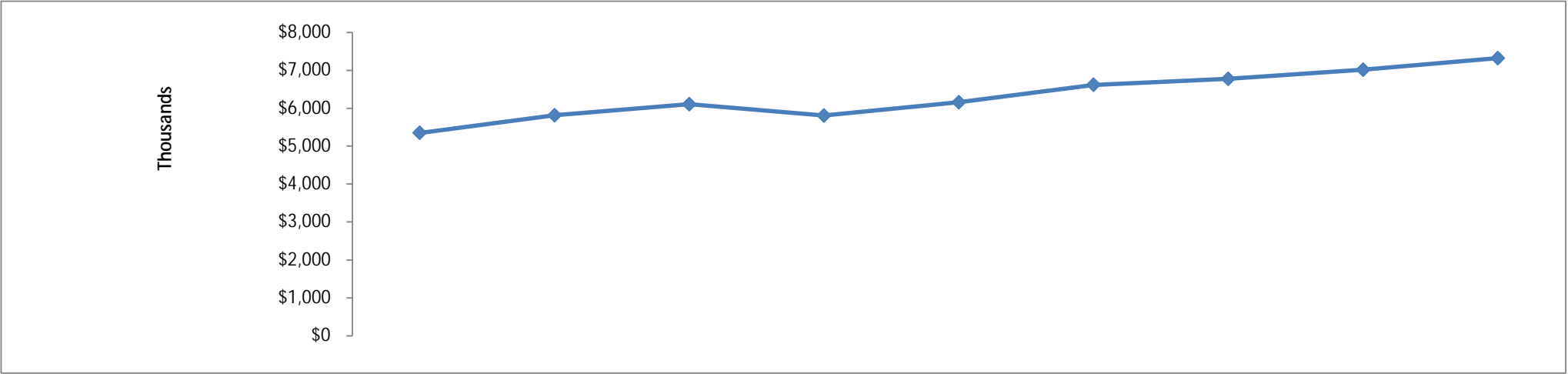


Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Finance										
01-120-50-00-5010	SALARIES & WAGES	\$ 272,575	\$ 291,239	\$ 324,856	\$ 297,500	\$ 326,735	\$ 313,637	\$ 321,478	\$ 331,122	\$ 341,056
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	27,428	28,738	36,752	34,500	34,006	35,911	37,742	39,735	40,927
01-120-52-00-5214	FICA CONTRIBUTION	19,526	20,882	23,420	22,500	23,676	24,209	24,814	25,558	26,325
01-120-52-00-5216	GROUP HEALTH INSURANCE	59,400	54,957	57,566	50,145	48,081	51,927	56,081	60,567	65,412
01-120-52-00-5222	GROUP LIFE INSURANCE	246	246	246	232	361	365	369	373	377
01-120-52-00-5223	DENTAL INSURANCE	5,192	5,192	4,604	4,253	4,132	4,339	4,556	4,784	5,023
01-120-52-00-5224	VISION INSURANCE	707	707	707	668	624	643	662	682	702
01-120-54-00-5412	TRAINING & CONFERENCES	2,432	1,257	3,500	3,500	3,500	3,500	3,500	3,500	3,500
01-120-54-00-5414	AUDITING SERVICES	29,800	30,600	31,400	31,400	35,900	40,000	40,000	40,000	40,000
01-120-54-00-5415	TRAVEL & LODGING	160	188	600	-	600	600	600	600	600
01-120-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	1,900	1,957	1,454	1,895	1,952	2,010	2,071	1,992
01-120-54-00-5430	PRINTING & DUPLICATING	2,804	3,182	3,500	3,500	3,500	3,500	3,500	3,500	3,500
01-120-54-00-5440	TELECOMMUNICATIONS	1,165	941	1,000	1,675	1,980	1,980	1,980	1,980	1,980
01-120-54-00-5452	POSTAGE & SHIPPING	991	1,015	1,200	1,200	1,200	1,200	1,200	1,200	1,200
01-120-54-00-5460	DUES & SUBSCRIPTIONS	1,165	1,071	1,500	1,200	1,500	1,500	1,500	1,500	1,500
01-120-54-00-5462	PROFESSIONAL SERVICES	48,322	54,792	65,000	80,000	65,000	65,000	65,000	65,000	65,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	1,666	1,542	2,200	2,200	2,200	2,200	2,200	2,200	2,200
01-120-56-00-5610	OFFICE SUPPLIES	1,345	1,519	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Finance Department Expenditures		\$ 474,924	\$ 499,968	\$ 562,508	\$ 538,427	\$ 557,390	\$ 554,963	\$ 569,692	\$ 586,872	\$ 603,794

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Expenditures									
Salaries	\$ 3,000,199	\$ 3,410,082	\$ 3,434,608	\$ 3,115,500	\$ 3,454,778	\$ 3,592,059	\$ 3,676,585	\$ 3,780,553	\$ 3,887,639
Benefits	1,878,152	2,037,600	2,205,107	2,104,183	2,233,424	2,420,028	2,556,580	2,698,990	2,820,729
Contractual Services	288,525	248,963	355,525	479,733	355,804	488,543	414,126	405,481	479,745
Supplies	184,259	117,129	113,480	108,619	114,898	116,662	127,182	129,579	134,926
Total Police	\$ 5,351,135	\$ 5,813,774	\$ 6,108,720	\$ 5,808,035	\$ 6,158,904	\$ 6,617,292	\$ 6,774,473	\$ 7,014,603	\$ 7,323,039



Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Police										
01-210-50-00-5008	SALARIES - POLICE OFFICERS	\$ 1,683,202	\$ 1,881,771	\$ 1,981,203	\$ 1,950,000	\$ 1,975,199	\$ 2,083,937	\$ 2,136,035	\$ 2,200,116	\$ 2,266,119
01-210-50-00-5011	SALARIES - COMMAND STAFF	445,280	474,577	394,401	392,000	525,732	537,561	551,000	567,530	584,556
01-210-50-00-5012	SALARIES - SERGEANTS	552,940	691,635	664,437	400,000	559,921	572,519	586,832	604,437	622,570
01-210-50-00-5013	SALARIES - POLICE CLERKS	162,466	170,286	183,567	170,000	182,926	187,042	191,718	197,470	203,394
01-210-50-00-5014	SALARIES - CROSSING GUARD	29,460	26,914	30,000	22,500	30,000	30,000	30,000	30,000	30,000
01-210-50-00-5015	PART-TIME SALARIES	34,390	67,160	70,000	70,000	70,000	70,000	70,000	70,000	70,000
01-210-50-00-5020	OVERTIME	92,461	97,739	111,000	111,000	111,000	111,000	111,000	111,000	111,000
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	16,262	16,734	20,767	20,000	19,039	21,416	22,508	23,696	24,407
01-210-52-00-5213	EMPLOYER CONTRIBUTION - POLICE PENSION	963,361	1,111,484	1,230,604	1,230,604	1,334,771	1,434,771	1,509,771	1,584,771	1,634,771
01-210-52-00-5214	FICA CONTRIBUTION	219,536	247,668	253,963	230,000	257,542	267,768	274,462	282,696	291,177
01-210-52-00-5216	GROUP HEALTH INSURANCE	624,253	609,034	648,780	577,674	572,407	642,189	693,564	749,049	808,973
01-210-52-00-5222	GROUP LIFE INSURANCE	2,281	2,557	2,714	2,562	4,269	4,396	4,440	4,484	4,529
01-210-52-00-5223	DENTAL INSURANCE	46,051	43,911	41,677	37,278	39,409	43,071	45,225	47,486	49,860
01-210-52-00-5224	VISION INSURANCE	6,408	6,212	6,602	6,065	5,987	6,417	6,610	6,808	7,012
01-210-54-00-5410	TUITION REIMBURSEMENT	10,050	8,444	15,000	15,000	13,350	3,750	-	-	-
01-210-54-00-5411	POLICE COMMISSION	9,846	5,611	17,250	17,250	5,780	7,780	18,000	8,000	6,000
01-210-54-00-5412	TRAINING & CONFERENCE	27,103	14,767	25,500	25,500	24,500	24,500	24,500	24,500	24,500
01-210-54-00-5415	TRAVEL & LODGING	1,713	1,938	10,000	2,000	10,000	10,000	10,000	10,000	10,000
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	77,158	24,032	88,344	218,344	91,732	215,950	150,950	150,950	215,950
01-210-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	6,115	15,714	-	-	3,336	19,043	2,729	3,645	14,456
01-210-54-00-5430	PRINTING & DUPLICATING	3,402	5,243	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-210-54-00-5440	TELECOMMUNICATIONS	42,738	45,828	42,000	42,000	43,500	43,500	43,500	43,500	43,500
01-210-54-00-5452	POSTAGE & SHIPPING	1,187	998	1,200	1,200	1,200	1,200	1,200	1,200	1,200
01-210-54-00-5460	DUES & SUBSCRIPTIONS	10,490	12,713	10,700	12,000	10,700	10,700	10,700	10,700	10,700
01-210-54-00-5462	PROFESSIONAL SERVICES	21,328	27,228	36,750	36,750	39,950	39,950	39,950	39,950	39,950
01-210-54-00-5467	ADJUDICATION SERVICES	12,925	16,265	20,000	20,000	20,750	20,750	20,750	20,750	20,750
01-210-54-00-5469	NEW WORLD & LIVE SCAN	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-210-54-00-5472	KENDALL CO JUVENILE PROBATION	3,717	4,000	4,000	4,000	4,600	4,600	4,600	4,600	4,600
01-210-54-00-5485	RENTAL & LEASE PURCHASE	5,702	5,205	5,600	5,600	5,600	5,600	5,600	5,600	5,600
01-210-54-00-5488	OFFICE CLEANING	11,416	11,607	12,181	13,089	13,806	14,220	14,647	15,086	15,539
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	43,635	49,370	60,000	60,000	60,000	60,000	60,000	60,000	60,000
01-210-56-00-5600	WEARING APPAREL	29,110	22,820	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-210-56-00-5610	OFFICE SUPPLIES	2,665	2,865	4,500	4,500	4,500	4,500	4,500	4,500	4,500
01-210-56-00-5620	OPERATING SUPPLIES	79,069	19,864	16,500	16,500	16,500	16,500	16,500	16,500	16,500
01-210-56-00-5650	COMMUNITY SERVICES	1,446	1,579	1,500	1,500	3,000	3,000	3,000	3,000	3,000

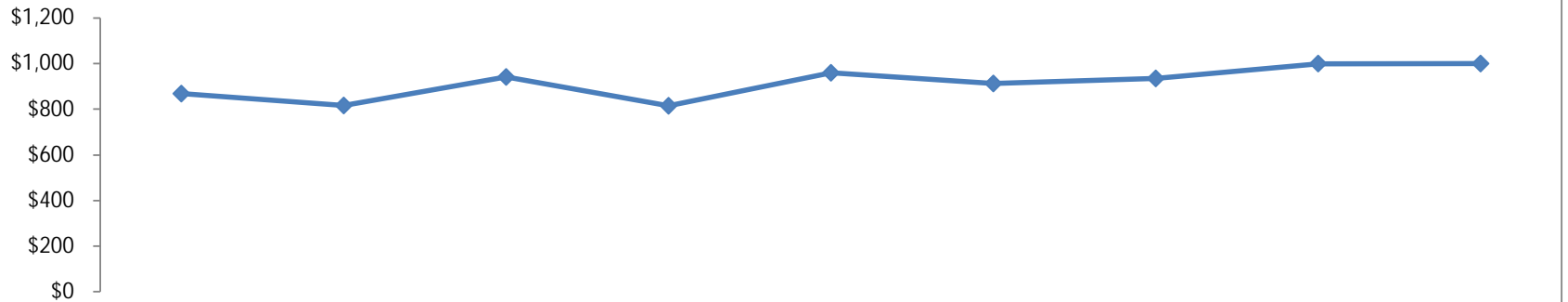
Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-210-56-00-5690	BALLISTIC VESTS	7,350	4,659	3,850	3,850	4,550	1,950	7,800	5,200	5,200
01-210-56-00-5695	GASOLINE	54,704	55,494	63,130	58,269	62,348	66,712	71,382	76,379	81,726
01-210-56-00-5696	AMMUNITION	9,915	9,848	9,000	9,000	9,000	9,000	9,000	9,000	9,000
	Police Department Expenditures	\$ 5,351,135	\$ 5,813,774	\$ 6,108,720	\$ 5,808,035	\$ 6,158,904	\$ 6,617,292	\$ 6,774,473	\$ 7,014,603	\$ 7,323,039

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Expenditures									
Salaries	\$ 467,435	\$ 507,395	\$ 535,995	\$ 533,500	\$ 561,611	\$ 574,247	\$ 588,603	\$ 606,261	\$ 624,449
Benefits	166,052	189,680	201,768	183,944	194,672	210,174	222,423	235,827	248,467
Contractual Services	227,722	106,863	194,700	83,200	191,980	116,689	111,649	145,450	113,950
Supplies	7,836	12,412	9,691	14,941	11,252	11,585	11,941	12,322	12,730
Total Community Development	\$ 869,045	\$ 816,350	\$ 942,154	\$ 815,585	\$ 959,515	\$ 912,695	\$ 934,616	\$ 999,860	\$ 999,596

Thousands

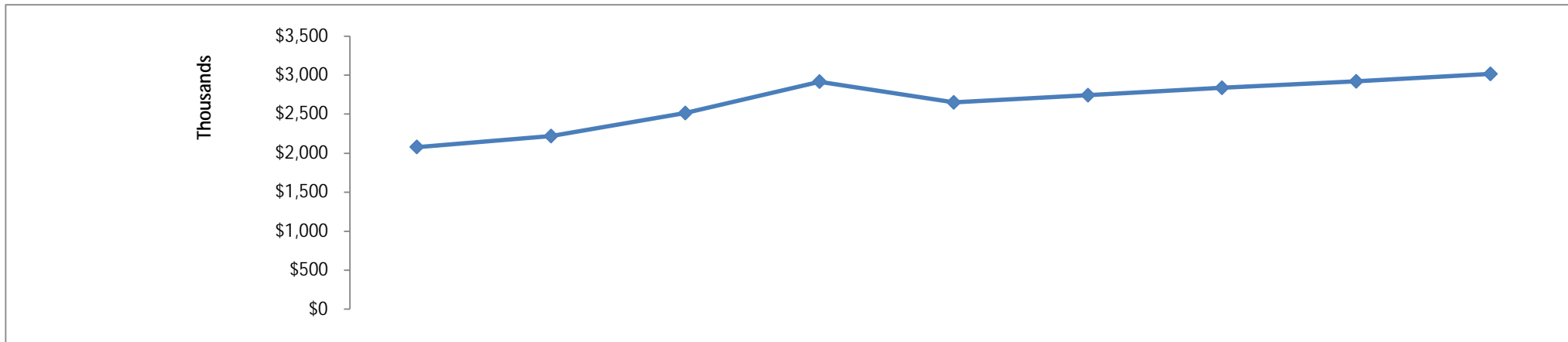


Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Community Development										
01-220-50-00-5010	SALARIES & WAGES	\$ 467,435	\$ 507,395	\$ 535,995	\$ 533,500	\$ 561,611	\$ 574,247	\$ 588,603	\$ 606,261	\$ 624,449
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	46,722	50,185	60,639	61,100	58,451	65,751	69,102	72,751	74,934
01-220-52-00-5214	FICA CONTRIBUTION	34,486	37,593	39,552	39,552	41,374	42,305	43,363	44,664	46,004
01-220-52-00-5216	GROUP HEALTH INSURANCE	77,686	93,330	93,545	75,420	85,991	92,870	100,300	108,324	116,990
01-220-52-00-5222	GROUP LIFE INSURANCE	375	439	446	420	707	714	721	728	735
01-220-52-00-5223	DENTAL INSURANCE	5,893	7,052	6,505	6,371	7,034	7,386	7,755	8,143	8,550
01-220-52-00-5224	VISION INSURANCE	890	1,081	1,081	1,081	1,115	1,148	1,182	1,217	1,254
01-220-54-00-5412	TRAINING & CONFERENCES	4,645	1,624	7,300	7,300	7,300	7,300	7,300	7,300	7,300
01-220-54-00-5415	TRAVEL & LODGING	4,713	40	6,500	-	6,500	6,500	6,500	6,500	6,500
01-220-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	44,985	-	-	-	-	-	-	-	-
01-220-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	3,115	-	-	-	6,239	1,199	35,000	3,500
01-220-54-00-5426	PUBLISHING & ADVERTISING	3,433	2,308	2,500	2,500	2,500	2,500	2,500	2,500	2,500
01-220-54-00-5430	PRINTING & DUPLICATING	1,254	1,110	1,500	1,500	1,500	1,500	1,500	1,500	1,500
01-220-54-00-5440	TELECOMMUNICATIONS	3,914	3,229	4,000	4,000	4,000	4,000	4,000	4,000	4,000
01-220-54-00-5452	POSTAGE & SHIPPING	687	324	500	500	500	1,000	1,000	1,000	1,000
01-220-54-00-5459	INSPECTIONS	102,073	40,010	70,000	45,000	70,000	70,000	70,000	70,000	70,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	2,876	3,391	2,750	2,750	2,750	5,000	5,000	5,000	5,000
01-220-54-00-5462	PROFESSIONAL SERVICES	56,442	49,443	92,500	12,500	89,280	5,000	5,000	5,000	5,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE	2,700	2,269	3,150	3,150	3,150	3,150	3,150	3,150	3,150
01-220-54-00-5490	VEHICLE MAINTENANCE SERVICES	-	-	4,000	4,000	4,500	4,500	4,500	4,500	4,500
01-220-56-00-5610	OFFICE SUPPLIES	1,132	971	1,500	1,500	1,500	1,500	1,500	1,500	1,500
01-220-56-00-5620	OPERATING SUPPLIES	4,411	7,958	3,750	9,000	5,000	5,000	5,000	5,000	5,000
01-220-56-00-5695	GASOLINE	2,293	3,483	4,441	4,441	4,752	5,085	5,441	5,822	6,230
Community Development Department Expenditures		\$ 869,045	\$ 816,350	\$ 942,154	\$ 815,585	\$ 959,515	\$ 912,695	\$ 934,616	\$ 999,860	\$ 999,596

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Expenditures									
Salaries	\$ 414,487	\$ 413,395	\$ 549,443	\$ 460,000	\$ 596,797	\$ 609,416	\$ 623,753	\$ 641,387	\$ 659,550
Benefits	192,711	186,497	245,418	209,886	273,580	295,163	313,797	334,086	354,088
Contractual Services	1,344,900	1,417,923	1,591,767	2,120,693	1,648,528	1,720,038	1,779,306	1,821,792	1,876,737
Supplies	125,841	198,619	125,910	124,184	130,380	118,178	120,101	122,159	124,361
Total Public Works	\$ 2,077,939	\$ 2,216,434	\$ 2,512,538	\$ 2,914,763	\$ 2,649,285	\$ 2,742,795	\$ 2,836,957	\$ 2,919,424	\$ 3,014,736



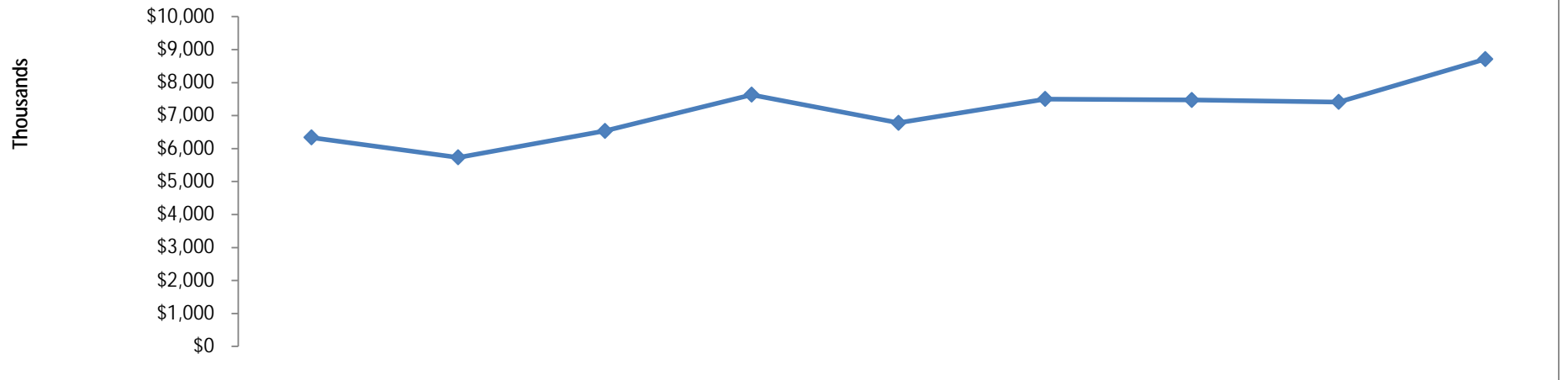
Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Public Works - Street Operations										
01-410-50-00-5010	SALARIES & WAGES	\$ 378,009	\$ 380,160	\$ 516,943	\$ 437,500	\$ 560,857	\$ 573,476	\$ 587,813	\$ 605,447	\$ 623,610
01-410-50-00-5015	PART-TIME SALARIES	13,430	11,665	12,500	-	13,440	13,440	13,440	13,440	13,440
01-410-50-00-5020	OVERTIME	23,048	21,570	20,000	22,500	22,500	22,500	22,500	22,500	22,500
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	40,023	39,814	60,746	53,000	60,715	68,239	71,651	75,354	77,533
01-410-52-00-5214	FICA CONTRIBUTION	30,330	30,153	40,268	36,000	43,565	44,545	45,659	47,029	48,440
01-410-52-00-5216	GROUP HEALTH INSURANCE	113,502	107,865	134,105	112,129	156,120	168,610	182,099	196,667	212,400
01-410-52-00-5222	GROUP LIFE INSURANCE	428	391	499	437	941	950	960	970	980
01-410-52-00-5223	DENTAL INSURANCE	7,363	7,256	8,474	7,171	10,663	11,196	11,756	12,344	12,961
01-410-52-00-5224	VISION INSURANCE	1,065	1,018	1,326	1,149	1,576	1,623	1,672	1,722	1,774
01-410-54-00-5412	TRAINING & CONFERENCES	1,476	2,423	4,500	4,500	6,000	6,000	6,000	6,000	6,000
01-410-54-00-5415	TRAVEL & LODGING	950	750	2,500	-	3,000	3,000	3,000	3,000	3,000
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	142,551	622,551	100,000	121,177	143,646	143,646	143,646
01-410-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	316	7,395	-	-	-	8,404	2,010	-	9,106
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	6,201	26,083	20,000	20,000	30,000	30,000	30,000	30,000	30,000
01-410-54-00-5440	TELECOMMUNICATIONS	3,725	3,363	7,600	7,600	7,600	7,600	7,600	7,600	7,600
01-410-54-00-5455	MOSQUITO CONTROL	-	-	6,300	6,300	6,615	6,946	7,293	7,658	8,041
01-410-54-00-5458	TREE & STUMP MAINTENANCE	10,245	5,091	13,000	17,000	15,000	15,000	15,000	15,000	15,000
01-410-54-00-5462	PROFESSIONAL SERVICES	5,758	10,042	9,225	9,225	9,225	9,225	9,225	9,225	9,225
01-410-54-00-5483	JULIE SERVICES	2,190	3,114	3,000	3,000	4,500	4,500	4,500	4,500	4,500
01-410-54-00-5485	RENTAL & LEASE PURCHASE	2,124	4,052	6,000	6,000	6,000	6,000	6,000	6,000	6,000
01-410-54-00-5488	OFFICE CLEANING	1,020	791	788	1,290	1,329	1,369	1,410	1,452	1,496
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	105,158	70,059	65,000	65,000	65,000	65,000	65,000	65,000	65,000
01-410-56-00-5600	WEARING APPAREL	3,584	2,524	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-410-56-00-5618	SALT & CALCIUM CHLORIDE	-	62,951	-	-	-	-	-	-	-
01-410-56-00-5620	OPERATING SUPPLIES	37,460	56,131	19,450	19,450	22,000	22,000	22,000	22,000	22,000
01-410-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	32,735	30,312	42,000	42,000	30,000	30,000	30,000	30,000	30,000
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	1,613	13,494	7,500	7,500	21,500	7,500	7,500	7,500	7,500
01-410-56-00-5640	REPAIR & MAINTENANCE	29,897	9,762	24,000	24,000	25,000	25,000	25,000	25,000	25,000
01-410-56-00-5665	JULIE SUPPLIES	380	2,681	2,234	2,234	1,200	1,200	1,200	1,200	1,200
01-410-56-00-5695	GASOLINE	20,172	20,764	25,726	24,000	25,680	27,478	29,401	31,459	33,661
Public Works - Street Department Expenditures		\$ 872,202	\$ 931,674	\$ 1,201,235	\$ 1,556,536	\$ 1,255,026	\$ 1,306,978	\$ 1,358,335	\$ 1,396,713	\$ 1,446,613

Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Public Works - Health & Sanitation										
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	\$ 32,799	\$ 34,472	\$ 35,875	\$ 43,500	\$ 44,588	\$ 45,926	\$ 47,304	\$ 48,723	\$ 50,185
01-540-54-00-5442	GARBAGE SERVICES	1,166,218	1,244,648	1,268,428	1,306,500	1,340,671	1,380,891	1,422,318	1,464,988	1,508,938
01-540-54-00-5443	LEAF PICKUP	<u>6,720</u>	<u>5,640</u>	<u>7,000</u>	<u>8,227</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
	Public Works - Health & Sanitation Department Expenditures	\$ 1,205,737	\$ 1,284,760	\$ 1,311,303	\$ 1,358,227	\$ 1,394,259	\$ 1,435,817	\$ 1,478,622	\$ 1,522,711	\$ 1,568,123
	Total Public Works - Street & Sanitation Department Expenditures	\$ 2,077,939	\$ 2,216,434	\$ 2,512,538	\$ 2,914,763	\$ 2,649,285	\$ 2,742,795	\$ 2,836,957	\$ 2,919,424	\$ 3,014,736

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Expenditures									
Salaries	\$ -	\$ 5,615	\$ 500	\$ 750	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Benefits	335,729	359,027	398,253	382,539	407,520	423,602	445,628	468,976	493,725
Contractual Services	2,953,274	2,791,311	3,848,522	3,379,606	3,272,288	3,322,710	3,185,906	3,232,375	3,284,046
Supplies	2,809	5,226	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Contingency	-	-	80,000	302,000	75,000	75,000	75,000	75,000	75,000
Total Expenditures	\$ 3,291,812	\$ 3,161,179	\$ 4,342,275	\$ 4,079,895	\$ 3,770,308	\$ 3,836,812	\$ 3,722,034	\$ 3,791,851	\$ 3,868,271
Other Financing Uses	3,040,283	2,566,540	2,191,837	3,550,405	3,008,425	3,666,825	3,749,925	3,617,535	4,840,525
Total Admin Services & Transfers	\$ 6,332,095	\$ 5,727,719	\$ 6,534,112	\$ 7,630,300	\$ 6,778,733	\$ 7,503,637	\$ 7,471,959	\$ 7,409,386	\$ 8,708,796



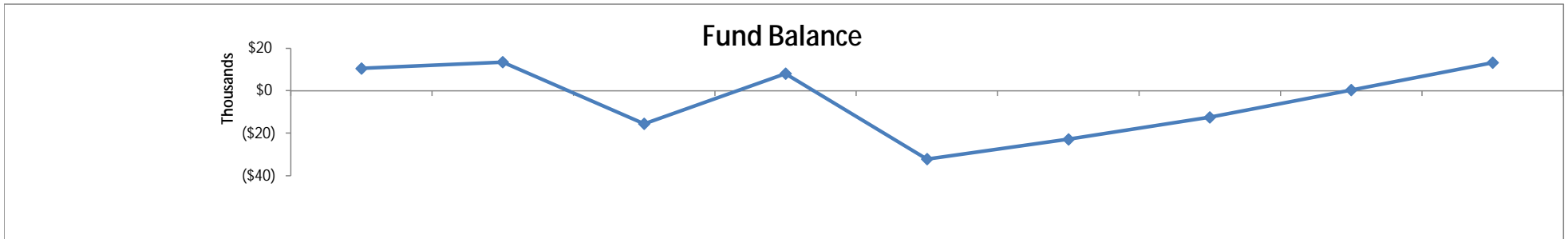
Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Administrative Services										
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	\$ -	\$ 5,615	\$ 500	\$ 750	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	16,317	13,978	15,000	16,250	16,500	16,500	16,500	16,500	16,500
01-640-52-00-5231	LIABILITY INSURANCE	298,408	311,973	343,684	326,720	346,323	367,102	389,128	412,476	437,225
01-640-52-00-5240	RETIREES - GROUP HEALTH INSURANCE	20,877	31,818	39,066	39,066	44,302	40,000	40,000	40,000	40,000
01-640-52-00-5241	RETIREES - DENTAL INSURANCE	86	1,091	423	423	333	-	-	-	-
01-640-52-00-5242	RETIREES - VISION INSURANCE	41	167	80	80	62	-	-	-	-
01-640-54-00-5418	PURCHASING SERVICES	42,953	53,064	59,664	59,664	62,437	65,349	66,207	71,488	72,788
01-640-54-00-5423	IDOR ADMINISTRATION FEE	45,372	45,538	47,047	48,424	49,556	50,451	51,367	52,305	53,265
01-640-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	1,895	-	-	2,071	-
01-640-54-00-5427	GC HOUSING RENTAL ASSISTANCE	6,555	8,148	9,843	9,348	10,114	11,125	12,238	13,462	14,808
01-640-54-00-5428	UTILITY TAX REBATE	3,305	6,933	14,375	8,000	8,000	-	-	-	-
01-640-54-00-5431	LOCAL ECONOMIC SUPPORT PROGRAM	-	-	603,250	603,250	-	-	-	-	-
01-640-54-00-5432	FACILITY MANAGEMENT SERVICES	53,471	57,547	64,443	64,443	-	-	-	-	-
01-640-54-00-5439	AMUSEMENT TAX REBATE	44,548	36,334	46,000	3,000	12,000	40,000	12,075	-	-
01-640-54-00-5449	KENCOM	106,287	105,851	154,350	162,879	124,409	136,350	148,385	162,623	177,185
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	203,631	223,210	392,681	200,000	400,000	382,500	225,000	225,000	225,000
01-640-54-00-5453	BUILDINGS & GROUNDS CHARGEBACK	-	-	-	-	118,190	123,667	129,233	135,329	141,633
01-640-54-00-5456	CORPORATE COUNSEL	134,248	82,228	110,000	100,000	110,000	110,000	110,000	110,000	110,000
01-640-54-00-5461	LITIGATION COUNSEL	78,469	78,731	110,000	90,000	110,000	110,000	110,000	110,000	110,000
01-640-54-00-5462	PROFESSIONAL SERVICES	21,042	47,072	8,250	26,356	48,150	48,150	48,150	48,150	48,150
01-640-54-00-5463	SPECIAL COUNSEL	55,901	43,207	25,000	25,000	25,000	25,000	25,000	25,000	25,000
01-640-54-00-5465	ENGINEERING SERVICES	385,933	248,597	390,000	290,000	300,000	300,000	300,000	300,000	300,000
01-640-54-00-5473	KENDALL AREA TRANSIT	23,550	23,550	25,000	25,000	25,000	25,000	25,000	25,000	25,000
01-640-54-00-5475	CABLE CONSORTIUM FEE	101,403	76,777	105,000	-	65,000	65,000	65,000	65,000	65,000
01-640-54-00-5481	HOTEL TAX REBATE	69,807	72,272	72,000	54,000	72,000	72,000	72,000	72,000	72,000
01-640-54-00-5486	ECONOMIC DEVELOPMENT	161,950	166,428	160,000	165,000	165,000	165,000	165,000	165,000	165,000
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,233	1,258	1,300	1,287	1,326	1,366	1,407	1,449	1,492
01-640-54-00-5492	SALES TAX REBATE	862,920	882,297	906,762	985,000	1,004,700	1,024,794	1,045,290	1,066,196	1,087,520
01-640-54-00-5493	BUSINESS DISTRICT REBATE	402,177	385,475	397,057	399,350	413,511	420,958	428,554	436,302	444,205
01-640-54-00-5494	ADMISSIONS TAX REBATE	148,133	146,143	145,000	58,105	145,000	145,000	145,000	145,000	145,000
01-640-54-00-5499	BAD DEBT	386	651	1,500	1,500	1,000	1,000	1,000	1,000	1,000
01-640-56-00-5625	REIMBURSABLE REPAIRS	2,809	5,226	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-640-70-00-7799	CONTINGENCY	-	-	80,000	302,000	75,000	75,000	75,000	75,000	75,000
	Administrative Services Department Expenditures	\$ 3,291,812	\$ 3,161,179	\$ 4,342,275	\$ 4,079,895	\$ 3,770,308	\$ 3,836,812	\$ 3,722,034	\$ 3,791,851	\$ 3,868,271
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	\$ 569,725	\$ 240,663	\$ 306,000	\$ 1,442,336	\$ 401,250	\$ 74,107	\$ 301,944	\$ 306,481	\$ 337,489
01-640-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	-	-	-	-	304,209	715,401	717,960	1,145,189	1,143,878
01-640-99-00-9942	TRANSFER TO DEBT SERVICE	315,781	315,471	315,225	311,225	321,375	322,075	-	-	-
01-640-99-00-9952	TRANSFER TO SEWER	856,583	575,030	174,744	174,744	519,749	554,479	674,606	36,806	1,147,080

Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-640-99-00-9979	TRANSFER TO PARKS & RECREATION	1,274,699	1,410,988	1,369,284	1,596,578	1,434,849	1,972,210	2,025,209	2,097,101	2,178,263
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS	23,495	24,388	26,584	25,522	26,993	28,553	30,206	31,958	33,815
	Other Financing Uses	\$ 3,040,283	\$ 2,566,540	\$ 2,191,837	\$ 3,550,405	\$ 3,008,425	\$ 3,666,825	\$ 3,749,925	\$ 3,617,535	\$ 4,840,525
	Total General Fund Expenditures	\$ 12,998,597	\$ 13,439,021	\$ 15,460,545	\$ 15,111,643	\$ 15,091,845	\$ 15,696,449	\$ 15,924,415	\$ 16,438,407	\$ 16,971,422
	Transfers In	\$ 29,917	\$ 32,092	\$ 35,000	\$ 135,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
	(Transfers Out)	(3,040,283)	(2,566,540)	(2,191,837)	(3,550,405)	(3,008,425)	(3,666,825)	(3,749,925)	(3,617,535)	(4,840,525)
	General Fund Net Transfers	\$ (3,010,366)	\$ (2,534,448)	\$ (2,156,837)	\$ (3,415,405)	\$ (2,973,425)	\$ (3,631,825)	\$ (3,714,925)	\$ (3,582,535)	\$ (4,805,525)
	Surplus(Deficit)	383,443	632,238	(315,646)	-	-	(882,412)	(845,292)	(875,833)	(2,288,363)
	Fund Balance	\$ 6,879,823	\$ 7,512,060	\$ 7,322,013	\$ 7,512,060	\$ 7,512,060	\$ 6,629,648	\$ 5,784,356	\$ 4,908,523	\$ 2,620,160
	<i>Fund Balance %</i>	<i>42.89%</i>	<i>46.93%</i>	<i>41.48%</i>	<i>40.25%</i>	<i>41.50%</i>	<i>34.24%</i>	<i>29.40%</i>	<i>24.47%</i>	<i>12.01%</i>

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Revenues									
Taxes	\$ 13,381	\$ 13,382	\$ 16,034	\$ 16,034	\$ 19,000	\$ 21,500	\$ 24,000	\$ 26,500	\$ 26,500
Total Revenues	\$ 13,381	\$ 13,382	\$ 16,034	\$ 16,034	\$ 19,000	\$ 21,500	\$ 24,000	\$ 26,500	\$ 26,500
Expenditures									
Contractual Services	\$ 9,453	\$ 10,374	\$ 37,326	\$ 21,525	\$ 59,200	\$ 12,200	\$ 13,640	\$ 13,640	\$ 13,640
Total Expenditures	\$ 9,453	\$ 10,374	\$ 37,326	\$ 21,525	\$ 59,200	\$ 12,200	\$ 13,640	\$ 13,640	\$ 13,640
Surplus (Deficit)	\$ 3,928	\$ 3,008	\$ (21,292)	\$ (5,491)	\$ (40,200)	\$ 9,300	\$ 10,360	\$ 12,860	\$ 12,860
Ending Fund Balance	\$ 10,485	\$ 13,492	\$ (15,614)	\$ 8,001	\$ (32,199)	\$ (22,899)	\$ (12,539)	\$ 321	\$ 13,181
	<i>110.92%</i>	<i>130.06%</i>	<i>-41.83%</i>	<i>37.17%</i>	<i>-54.39%</i>	<i>-187.70%</i>	<i>-91.93%</i>	<i>2.35%</i>	<i>96.63%</i>

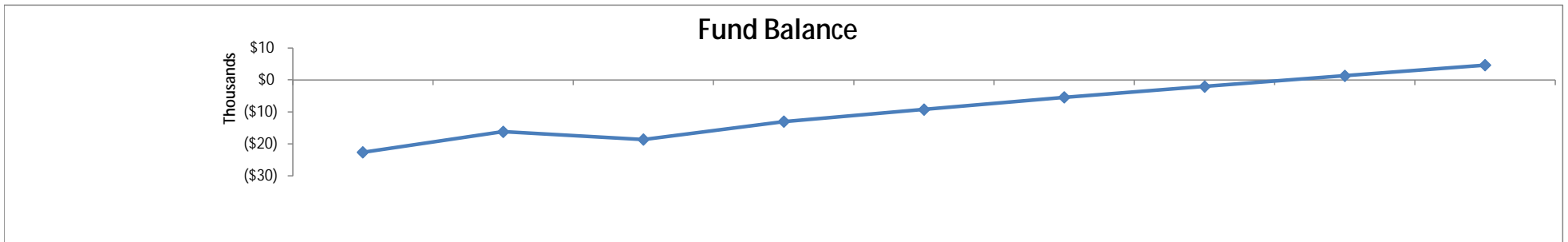


Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>FOX HILL SSA FUND - 11</u>										
11-000-40-00-4000	PROPERTY TAXES	\$ 13,381	\$ 13,382	\$ 16,034	\$ 16,034	\$ 19,000	\$ 21,500	\$ 24,000	\$ 26,500	\$ 26,500
	Fox Hill SSA Revenues	13,381	13,382	\$ 16,034	\$ 16,034	\$ 19,000	\$ 21,500	\$ 24,000	\$ 26,500	\$ 26,500
11-111-54-00-5462	PROFESSIONAL SERVICES	\$ 2,835	\$ 3,352	\$ 3,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	6,618	7,022	34,200	21,525	59,200	12,200	13,640	13,640	13,640
	Fox Hill SSA Expenditures	\$ 9,453	\$ 10,374	\$ 37,326	\$ 21,525	\$ 59,200	\$ 12,200	\$ 13,640	\$ 13,640	\$ 13,640
	Surplus(Deficit)	3,928	3,008	(21,292)	(5,491)	(40,200)	9,300	10,360	12,860	12,860
	Fund Balance	\$ 10,485	\$ 13,492	\$ (15,614)	\$ 8,001	\$ (32,199)	\$ (22,899)	\$ (12,539)	\$ 321	\$ 13,181
		<i>110.92%</i>	<i>130.06%</i>	<i>-41.83%</i>	<i>37.17%</i>	<i>-54.39%</i>	<i>-187.70%</i>	<i>-91.93%</i>	<i>2.35%</i>	<i>96.63%</i>

Sunflower SSA Fund (12)

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

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Revenues									
Taxes	\$ 15,639	\$ 18,140	\$ 20,363	\$ 20,363	\$ 21,000	\$ 21,000	\$ 22,000	\$ 22,000	\$ 22,000
Total Revenues	\$ 15,639	\$ 18,140	\$ 20,363	\$ 20,363	\$ 21,000	\$ 21,000	\$ 22,000	\$ 22,000	\$ 22,000
Expenditures									
Contractual Services	\$ 17,013	\$ 11,713	\$ 20,326	\$ 17,200	\$ 17,200	\$ 17,200	\$ 18,640	\$ 18,640	\$ 18,640
Total Expenditures	\$ 17,013	\$ 11,713	\$ 20,326	\$ 17,200	\$ 17,200	\$ 17,200	\$ 18,640	\$ 18,640	\$ 18,640
Surplus (Deficit)	\$ (1,374)	\$ 6,427	\$ 37	\$ 3,163	\$ 3,800	\$ 3,800	\$ 3,360	\$ 3,360	\$ 3,360
Ending Fund Balance	\$ (22,626)	\$ (16,200)	\$ (18,630)	\$ (13,037)	\$ (9,237)	\$ (5,437)	\$ (2,077)	\$ 1,283	\$ 4,643
	-132.99%	-138.31%	-91.66%	-75.80%	-53.70%	-31.61%	-11.14%	6.88%	24.91%

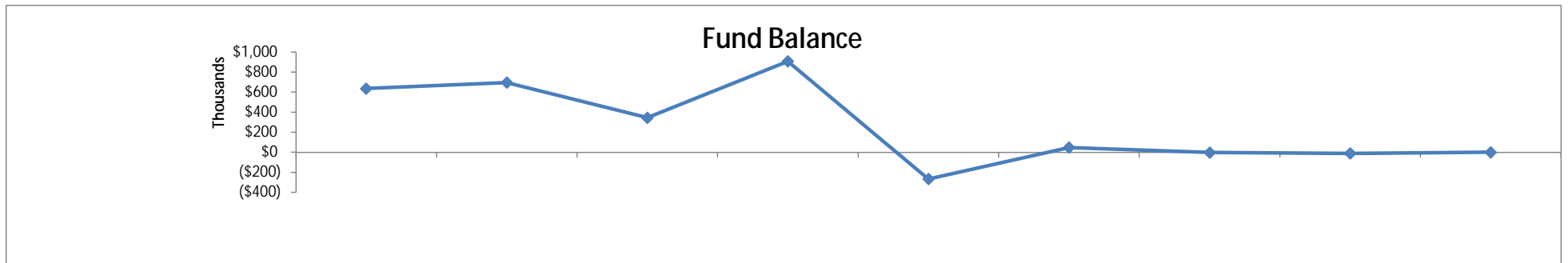


Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>SUNFLOWER SSA FUND - 12</u>										
12-000-40-00-4000	PROPERTY TAXES	\$ 15,639	\$ 18,140	\$ 20,363	\$ 20,363	\$ 21,000	\$ 21,000	\$ 22,000	\$ 22,000	\$ 22,000
	Sunflower SSA Revenues	\$ 15,639	\$ 18,140	\$ 20,363	\$ 20,363	\$ 21,000	\$ 21,000	\$ 22,000	\$ 22,000	\$ 22,000
12-112-54-00-5416	POND MAINTENANCE	\$ 1,525	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
12-112-54-00-5462	PROFESSIONAL SERVICES	2,835	3,258	3,126	-	-	-	-	-	-
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	12,653	8,455	12,200	12,200	12,200	12,200	13,640	13,640	13,640
	Sunflower SSA Expenditures	\$ 17,013	\$ 11,713	\$ 20,326	\$ 17,200	\$ 17,200	\$ 17,200	\$ 18,640	\$ 18,640	\$ 18,640
	Surplus(Deficit)	(1,374)	6,427	37	3,163	3,800	3,800	3,360	3,360	3,360
	Fund Balance	\$ (22,626)	\$ (16,200)	\$ (18,630)	\$ (13,037)	\$ (9,237)	\$ (5,437)	\$ (2,077)	\$ 1,283	\$ 4,643
		<i>-132.99%</i>	<i>-138.31%</i>	<i>-91.66%</i>	<i>-75.80%</i>	<i>-53.70%</i>	<i>-31.61%</i>	<i>-11.14%</i>	<i>6.88%</i>	<i>24.91%</i>

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Revenues									
Intergovernmental	\$ 530,471	\$ 749,242	\$ 809,598	\$ 1,171,668	\$ 1,258,019	\$ 1,274,602	\$ 873,642	\$ 890,894	\$ 908,492
Investment Earnings	15,511	9,563	4,263	1,400	2,000	2,000	2,000	5,000	5,000
Reimbursements	100	26,717	-	-	-	-	-	-	-
Total Revenues	\$ 546,082	\$ 785,522	\$ 813,861	\$ 1,173,068	\$ 1,260,019	\$ 1,276,602	\$ 875,642	\$ 895,894	\$ 913,492
Expenditures									
Contractual Services	\$ 95,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	84,453	97,930	175,000	87,245	138,000	175,000	175,000	175,000	175,000
Capital Outlay	429,058	627,267	942,462	873,788	2,297,413	787,045	750,000	730,000	726,933
Total Expenditures	\$ 609,195	\$ 725,197	\$ 1,117,462	\$ 961,033	\$ 2,435,413	\$ 962,045	\$ 925,000	\$ 905,000	\$ 901,933
Surplus (Deficit)	\$ (63,113)	\$ 60,325	\$ (303,601)	\$ 212,035	\$ (1,175,394)	\$ 314,557	\$ (49,358)	\$ (9,106)	\$ 11,559
Ending Fund Balance	\$ 635,382	\$ 695,707	\$ 345,323	\$ 907,742	\$ (267,652)	\$ 46,905	\$ (2,453)	\$ (11,559)	\$ -

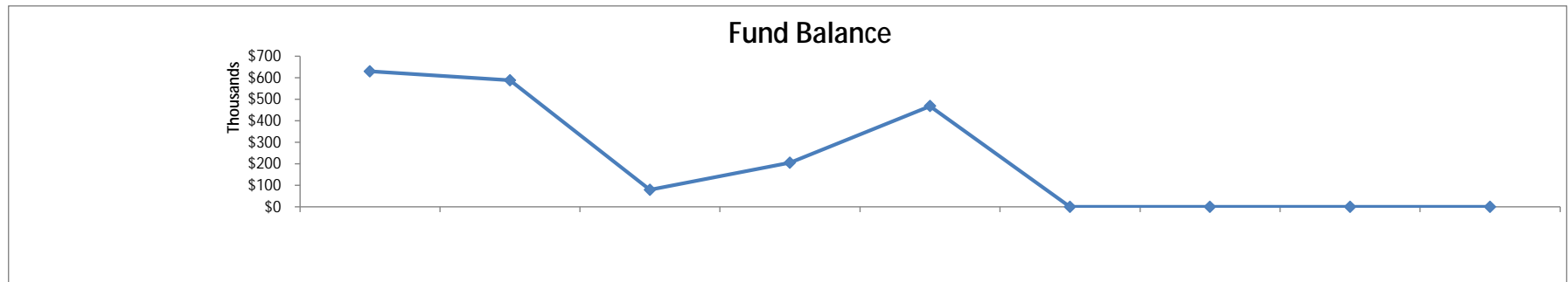


Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>MOTOR FUEL TAX FUND - 15</u>										
15-000-41-00-4112	MOTOR FUEL TAX	\$ 482,866	\$ 466,091	\$ 472,697	\$ 391,853	\$ 482,526	\$ 492,177	\$ 502,021	\$ 512,061	\$ 522,302
15-000-41-00-4113	MFT HIGH GROWTH	47,605	47,299	11,000	79,463	11,000	11,000	11,000	11,000	11,000
15-000-41-00-4114	TRANSPORTATION RENEWAL TAX	-	235,852	320,901	282,477	346,618	353,550	360,621	367,833	375,190
15-000-41-00-4115	REBUILD ILLINOIS	-	-	5,000	417,875	417,875	417,875	-	-	-
15-000-45-00-4500	INVESTMENT EARNINGS	15,511	9,563	4,263	1,400	2,000	2,000	2,000	5,000	5,000
15-000-46-00-4690	REIMB - MISCELLANEOUS	100	26,717	-	-	-	-	-	-	-
	Motor Fuel Tax Revenues	\$ 546,082	\$ 785,522	\$ 813,861	\$ 1,173,068	\$ 1,260,019	\$ 1,276,602	\$ 875,642	\$ 895,894	\$ 913,492
15-155-54-00-5482	STREET LIGHTING	\$ 95,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15-155-56-00-5618	SALT	84,453	97,930	175,000	87,245	138,000	175,000	175,000	175,000	175,000
15-155-60-00-6004	BASELINE ROAD BRIDGE REPAIRS	-	-	25,000	-	-	-	-	-	-
15-155-60-00-6005	FOX HILL IMPROVEMENTS	-	-	-	-	1,253,625	-	-	-	-
15-155-60-00-6025	ROAD TO BETTER ROADS PROGRAM	355,271	553,480	781,674	775,000	920,000	700,000	700,000	680,000	676,933
15-155-60-00-6028	PAVEMENT STRIPING PROGRAM	-	-	62,000	25,000	50,000	50,000	50,000	50,000	50,000
15-155-60-00-6079	ROUTE 47 EXPANSION	73,787	73,787	73,788	73,788	73,788	37,045	-	-	-
	Motor Fuel Tax Expenditures	\$ 609,195	\$ 725,197	\$ 1,117,462	\$ 961,033	\$ 2,435,413	\$ 962,045	\$ 925,000	\$ 905,000	\$ 901,933
	Surplus(Deficit)	(63,113)	60,325	(303,601)	212,035	(1,175,394)	314,557	(49,358)	(9,106)	11,559
	Fund Balance	\$ 635,382	\$ 695,707	\$ 345,323	\$ 907,742	\$ (267,652)	\$ 46,905	\$ (2,453)	\$ (11,559)	\$ -

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Revenues									
Intergovernmental	\$ 32,878	\$ 38,000	\$ -	\$ -	\$ -	\$ 476,475	\$ -	\$ -	\$ -
Licenses & Permits	300,743	154,916	141,000	637,000	105,000	105,000	105,000	105,000	105,000
Charges for Service	752,262	775,218	780,000	780,000	785,000	790,000	795,000	800,000	805,000
Investment Earnings	34,012	61,060	1,098	65	500	1,000	2,000	3,000	3,000
Reimbursements	1,169,174	49,999	151,572	126,987	2,521,322	682,765	1,015,000	-	171,600
Miscellaneous	-	-	2,000	-	-	-	-	-	-
Total Revenues	\$ 2,289,069	\$ 1,079,193	\$ 1,075,670	\$ 1,544,052	\$ 3,411,822	\$ 2,055,240	\$ 1,917,000	\$ 908,000	\$ 1,084,600
Other Financing Sources	569,725	240,663	306,000	1,442,336	2,396,250	74,107	301,944	306,481	337,489
Total Revenues and Transfers	\$ 2,858,794	\$ 1,319,856	\$ 1,381,670	\$ 2,986,388	\$ 5,808,072	\$ 2,129,347	\$ 2,218,944	\$ 1,214,481	\$ 1,422,089
Expenditures									
Contractual Services	\$ 135,926	\$ 191,913	\$ 260,964	\$ 325,271	\$ 234,189	\$ 233,802	\$ 147,312	\$ 154,742	\$ 162,618
Supplies	56,337	46,637	173,000	170,530	102,500	102,500	102,500	102,500	102,500
Capital Outlay	1,923,491	663,393	2,774,950	2,313,494	4,403,876	1,837,300	1,551,467	536,467	786,467
Debt Service	407,563	322,188	321,338	321,338	315,338	319,338	313,038	316,738	315,138
Total Expenditures	\$ 2,523,317	\$ 1,224,131	\$ 3,530,252	\$ 3,130,633	\$ 5,055,903	\$ 2,492,940	\$ 2,114,317	\$ 1,110,447	\$ 1,366,723
Other Financing Uses	94,947	136,998	138,895	238,895	489,382	104,209	104,627	104,034	55,366
Total Expenditures & Transfers	\$ 2,618,264	\$ 1,361,129	\$ 3,669,147	\$ 3,369,528	\$ 5,545,285	\$ 2,597,149	\$ 2,218,944	\$ 1,214,481	\$ 1,422,089
Surplus (Deficit)	\$ 240,530	\$ (41,273)	\$ (2,287,477)	\$ (383,140)	\$ 262,787	\$ (467,802)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 629,429	\$ 588,155	\$ 78,960	\$ 205,015	\$ 467,802	\$ -	\$ -	\$ -	\$ -



Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>CITY-WIDE CAPITAL FUND - 23</u>										
23-000-41-00-4163	FEDERAL GRANTS - STP BRISTOL RIDGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 476,475	\$ -	\$ -	\$ -
23-000-41-00-4188	STATE GRANTS - EDP WRIGLEY (RTE 47)	32,878	-	-	-	-	-	-	-	-
23-000-41-00-4189	DCEO - MATERIAL STORAGE BLDG	-	38,000	-	-	-	-	-	-	-
23-000-42-00-4210	BUILDING PERMITS	1,499	2,530	-	200,000	-	-	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	5,512	6,294	6,000	2,000	5,000	5,000	5,000	5,000	5,000
23-000-42-00-4216	BUILD PROGRAM PERMITS	1,815	-	-	-	-	-	-	-	-
23-000-42-00-4218	DEVELOPMENT FEES - MUNICIPAL BLDG	29,917	32,092	35,000	135,000	-	-	-	-	-
23-000-42-00-4222	ROAD CONTRIBUTION FEE	262,000	114,000	100,000	300,000	100,000	100,000	100,000	100,000	100,000
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	752,262	775,218	780,000	780,000	785,000	790,000	795,000	800,000	805,000
23-000-45-00-4500	INVESTMENT EARNINGS	34,012	10,709	1,098	65	500	1,000	2,000	3,000	3,000
23-000-45-00-4550	GAIN ON INVESTMENT	-	50,351	-	-	-	-	-	-	-
23-000-46-00-4607	REIMB - BLACKBERRY WOODS	4,125	7,050	10,973	7,150	4,322	-	-	-	-
23-000-46-00-4612	REIMB - MILL ROAD IMPROVEMENTS	195,781	19,219	-	10,292	2,320,000	562,765	-	-	-
23-000-46-00-4618	REIMB - BRISTOL BAY ANNEX	-	-	-	-	-	-	-	-	171,600
23-000-46-00-4621	REIMB - FOUNTAIN VILLAGE	99,284	9,440	38,599	7,045	-	-	-	-	-
23-000-46-00-4624	REIMB - WHISPERING MEADOWS	797,238	-	-	-	-	-	-	-	-
23-000-46-00-4636	REIMB - RAINTREE VILLAGE	-	2,165	70,000	100,000	165,000	-	-	-	-
23-000-46-00-4640	REIMB - KENNEDY ROAD (FREEDOM PLACE)	-	-	-	-	-	120,000	1,015,000	-	-
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	-	-	26,523	-	26,523	-	-	-	-
23-000-46-00-4690	REIMB - MISCELLANEOUS	72,746	12,125	5,477	2,500	5,477	-	-	-	-
23-000-48-00-4845	DONATIONS	-	-	2,000	-	-	-	-	-	-
	City-Wide Capital Revenues	\$ 2,289,069	\$ 1,079,193	\$ 1,075,670	\$ 1,544,052	\$ 3,411,822	\$ 2,055,240	\$ 1,917,000	\$ 908,000	\$ 1,084,600
23-000-49-00-4901	TRANSFER FROM GENERAL	569,725	240,663	306,000	1,442,336	401,250	74,107	301,944	306,481	337,489
23-000-49-00-4924	TRANSFER FROM BUILDINGS & GROUNDS	-	-	-	-	1,995,000	-	-	-	-
	Other Financing Sources	\$ 569,725	\$ 240,663	\$ 306,000	\$ 1,442,336	\$ 2,396,250	\$ 74,107	\$ 301,944	\$ 306,481	\$ 337,489
	Total City-Wide Capital Revenues & Transfers	\$ 2,858,794	\$ 1,319,856	\$ 1,381,670	\$ 2,986,388	\$ 5,808,072	\$ 2,129,347	\$ 2,218,944	\$ 1,214,481	\$ 1,422,089
City-Wide - Buildings & Grounds Expenditures										
23-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	\$ 71,157	\$ 92,586	\$ 135,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -
23-216-56-00-5626	HANGING BASKETS	1,496	427	2,000	320	-	-	-	-	-
23-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	36,642	10,914	71,000	80,000	-	-	-	-	-
23-216-60-00-6003	MATERIALS STORAGE BUILDING	-	240,663	-	-	-	-	-	-	-
23-216-60-00-6011	PROPERTY ACQUISITION	-	-	1,995,000	1,995,000	-	-	-	-	-
23-216-60-00-6013	BEECHER CENTER	320,386	-	-	-	-	-	-	-	-
23-216-60-00-6030	CITY HALL IMPROVEMENTS	-	-	-	-	-	-	-	-	-
	City-Wide - Buildings & Grounds Expenditures	\$ 429,681	\$ 344,590	\$ 2,203,000	\$ 2,195,320	\$ -	\$ -	\$ -	\$ -	\$ -

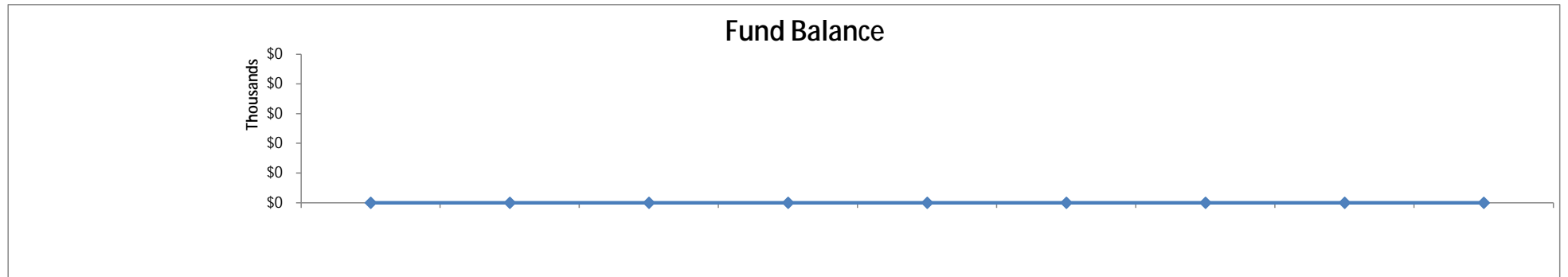
Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
23-216-99-00-9901	TRANSFER TO GENERAL	\$ 29,917	\$ 32,092	\$ 35,000	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Financing Uses	\$ 29,917	\$ 32,092	\$ 35,000	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -
	City-Wide - Buildings & Grounds Expenditures & Transfers	\$ 459,598	\$ 376,682	\$ 2,238,000	\$ 2,330,320	\$ -	\$ -	\$ -	\$ -	\$ -
City-Wide Capital Expenditures										
23-230-54-00-5405	BUILD PROGRAM	\$ 1,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23-230-54-00-5462	PROFESSIONAL SERVICES	3,599	-	5,000	5,000	13,500	13,500	10,000	10,000	10,000
23-230-54-00-5465	ENGINEERING SERVICES	58,195	-	10,000	94,321	109,000	102,000	12,000	12,000	12,000
23-230-54-00-5482	STREET LIGHTING	-	98,090	108,989	103,975	110,214	116,827	123,837	131,267	139,143
23-230-54-00-5498	PAYING AGENT FEES	475	475	475	475	475	475	475	475	475
23-230-54-00-5499	BAD DEBT	685	762	1,500	1,500	1,000	1,000	1,000	1,000	1,000
23-230-56-00-5619	SIGNS	-	16,349	15,000	15,000	15,000	15,000	15,000	15,000	15,000
23-230-56-00-5632	ASPHALT PATCHING	-	16,235	35,000	25,000	35,000	35,000	35,000	35,000	35,000
23-230-56-00-5637	SIDEWALK CONSTRUCTION SUPPLIES	18,199	2,712	5,000	5,210	7,500	7,500	7,500	7,500	7,500
23-230-56-00-5642	STREET LIGHTING & OTHER SUPPLIES	-	-	45,000	45,000	45,000	45,000	45,000	45,000	45,000
23-230-60-00-6005	FOX HILL IMPROVEMENTS	-	-	-	-	85,000	85,000	-	-	-
23-230-60-00-6009	WRIGLEY (RTE 47) EXPANSION	32,878	-	-	-	-	-	-	-	-
23-230-60-00-6012	MILL ROAD IMPROVEMENTS	195,781	186,548	-	38,260	2,260,000	-	-	-	-
23-230-60-00-6014	BLACKBERRY WOODS	4,125	7,050	10,973	7,150	6,101	-	-	-	-
23-230-60-00-6016	US 34 (CENTER / ELDAMAIN RD) PROJECT	127,534	96,568	110,000	-	110,000	-	-	-	-
23-230-60-00-6023	FOUNTAIN VILLAGE SUBDIVISION	99,284	9,440	38,599	7,045	-	-	-	-	-
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	69,893	99,289	312,500	100,000	1,148,725	300,000	300,000	300,000	300,000
23-230-60-00-6032	BRISTOL RIDGE ROAD	-	-	-	-	70,000	635,300	-	-	-
23-230-60-00-6034	WHISPERING MEADOWS SUBDIVISION	974,071	2,828	-	-	-	-	-	-	-
23-230-60-00-6036	RAINTREE VILLAGE IMPROVEMENTS	-	2,165	70,000	100,000	165,000	-	-	-	-
23-230-60-00-6041	SIDEWALK REPLACEMENT PROGRAM	-	-	125,000	10,000	300,000	125,000	125,000	125,000	125,000
23-230-60-00-6058	ROUTE 71 (RTE 47 / RTE 126) PROJECT	8,351	-	53,878	56,039	82,050	-	-	-	-
23-230-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	84,854	18,842	27,000	-	85,000	-	-	-	-
23-230-60-00-6063	ROUTE 47 (RTE 30 / WATER PARK WAY)	-	-	-	-	-	-	111,467	111,467	111,467
23-230-60-00-6086	KENNEDY ROAD IMPROVEMENTS	404	-	-	-	-	-	-	-	-
23-230-60-00-6087	KENNEDY ROAD (FREEDOM PLACE)	-	-	-	-	-	120,000	1,015,000	-	-
23-230-60-00-6088	KENNEDY ROAD (NORTH)	-	-	-	-	60,000	572,000	-	-	-
23-230-60-00-6094	KENNEDY ROAD BIKE TRAIL	5,930	-	32,000	-	32,000	-	-	-	-
23-230-60-00-6098	BRISTOL BAY SUBDIVISION	-	-	-	-	-	-	-	-	250,000
2014A Bond										
23-230-78-00-8000	PRINCIPAL PAYMENT	190,000	195,000	200,000	200,000	200,000	210,000	210,000	220,000	225,000
23-230-78-00-8050	INTEREST PAYMENT	132,888	127,188	121,338	121,338	115,338	109,338	103,038	96,738	90,138

Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Kendall County Loan - River Road Bridge										
23-230-97-00-8000	PRINCIPAL PAYMENT	84,675	-	-	-	-	-	-	-	-
	City-Wide Capital Expenditures	\$ 2,093,636	\$ 879,541	\$ 1,327,252	\$ 935,313	\$ 5,055,903	\$ 2,492,940	\$ 2,114,317	\$ 1,110,447	\$ 1,366,723
23-230-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	\$ -	\$ -	\$ -	\$ -	\$ 384,824	\$ -	\$ -	\$ -	\$ -
23-230-99-00-9951	TRANSFER TO WATER	65,030	104,906	103,895	103,895	104,558	104,209	104,627	104,034	55,366
	Other Financing Uses	\$ 65,030	\$ 104,906	\$ 103,895	\$ 103,895	\$ 489,382	\$ 104,209	\$ 104,627	\$ 104,034	\$ 55,366
	City-Wide Capital Expenditures & Transfers	\$ 2,158,666	\$ 984,447	\$ 1,431,147	\$ 1,039,208	\$ 5,545,285	\$ 2,597,149	\$ 2,218,944	\$ 1,214,481	\$ 1,422,089
	Total City-Wide Capital Fund Expenditures	\$ 2,523,317	\$ 1,224,131	\$ 3,530,252	\$ 3,130,633	\$ 5,055,903	\$ 2,492,940	\$ 2,114,317	\$ 1,110,447	\$ 1,366,723
	Transfers In	\$ 569,725	\$ 240,663	\$ 306,000	\$ 1,442,336	\$ 2,396,250	\$ 74,107	\$ 301,944	\$ 306,481	\$ 337,489
	(Transfers Out)	(94,947)	(136,998)	(138,895)	(238,895)	(489,382)	(104,209)	(104,627)	(104,034)	(55,366)
	City-Wide Capital Fund Net Transfers	\$ 474,778	\$ 103,665	\$ 167,105	\$ 1,203,441	\$ 1,906,868	\$ (30,102)	\$ 197,317	\$ 202,447	\$ 282,123
	Surplus(Deficit)	240,530	(41,273)	(2,287,477)	(383,140)	262,787	(467,802)	-	-	-
	Fund Balance	\$ 629,429	\$ 588,155	\$ 78,960	\$ 205,015	\$ 467,802	\$ -	\$ -	\$ -	\$ -

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 2019		FY 2020		FY 2021		FY 2021		FY 2022		FY 2023		FY 2024		FY 2025		FY 2026	
	Actual		Actual		Adopted Budget		Projected		Adopted Budget		Projected		Projected		Projected		Projected	
Revenues																		
Licenses & Permits	\$	-	\$	-	\$	-	\$	-	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	35,000
Charges for Service		-		-		-		-		147,738		154,583		161,541		169,161		177,041
Investment Earnings		-		-		-		-		3,000		1,000		1,000		2,500		2,500
Miscellaneous		-		-		-		-		2,000		2,000		2,000		2,000		2,000
Total Revenues	\$	-	\$	-	\$	-	\$	-	\$	187,738	\$	192,583	\$	199,541	\$	208,661	\$	216,541
Other Financing Sources		-		-		-		-		9,396,511		715,401		15,816,233		1,728,149		1,724,950
Total Revenues and Transfers	\$	-	\$	-	\$	-	\$	-	\$	9,584,249	\$	907,984	\$	16,015,774	\$	1,936,810	\$	1,941,491
Expenditures																		
Salaries	\$	-	\$	-	\$	-	\$	-	\$	50,117	\$	51,245	\$	52,526	\$	54,102	\$	55,725
Benefits		-		-		-		-		32,111		34,653		36,995		39,538		42,119
Contractual Services		-		-		-		-		307,988		153,686		201,052		160,521		164,197
Supplies		-		-		-		-		27,000		27,000		27,000		27,000		27,000
Capital Outlay		-		-		-		-		6,980,000		-		15,056,251		-		-
Debt Service		-		-		-		-		157,033		606,400		606,950		1,620,649		1,617,450
Total Expenditures	\$	-	\$	-	\$	-	\$	-	\$	7,554,249	\$	872,984	\$	15,980,774	\$	1,901,810	\$	1,906,491
Other Financing Uses		-		-		-		-		2,030,000		35,000		35,000		35,000		35,000
Total Expenditures & Transfers	\$	-	\$	-	\$	-	\$	-	\$	9,584,249	\$	907,984	\$	16,015,774	\$	1,936,810	\$	1,941,491
Surplus (Deficit)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Ending Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-



Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>BUILDINGS & GROUNDS FUND - 24</u>										
24-000-42-00-4218	DEVELOPMENT FEES - MUNICIPAL BLDG	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
24-000-44-00-4416	BUILDINGS & GROUNDS CHARGEBACK	-	-	-	-	147,738	154,583	161,541	169,161	177,041
24-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	-	3,000	1,000	1,000	2,500	2,500
24-000-48-00-4845	DONATIONS	-	-	-	-	2,000	2,000	2,000	2,000	2,000
	Buildings & Grounds Revenues	\$ -	\$ -	\$ -	\$ -	\$ 187,738	\$ 192,583	\$ 199,541	\$ 208,661	\$ 216,541
24-000-49-00-4900	BOND PROCEEDS	-	-	-	-	8,707,478	-	15,098,273	-	-
24-000-49-00-4901	TRANSFER FROM GENERAL	-	-	-	-	304,209	715,401	717,960	1,145,189	1,143,878
24-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	-	-	-	-	384,824	-	-	-	-
24-000-49-00-4951	TRANSFER FROM WATER	-	-	-	-	-	-	-	348,819	347,689
24-000-49-00-4952	TRANSFER FROM SEWER	-	-	-	-	-	-	-	234,141	233,383
	Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 9,396,511	\$ 715,401	\$ 15,816,233	\$ 1,728,149	\$ 1,724,950
	Buildings & Grounds Revenues & Transfers	\$ -	\$ -	\$ -	\$ -	\$ 9,584,249	\$ 907,984	\$ 16,015,774	\$ 1,936,810	\$ 1,941,491
Building & Grounds Expenditures										
24-216-50-00-5010	SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ 50,117	\$ 51,245	\$ 52,526	\$ 54,102	\$ 55,725
24-216-52-00-5212	RETIREMENT PLAN CONTRIBUTION	-	-	-	-	5,216	5,868	6,167	6,492	6,687
24-216-52-00-5214	FICA CONTRIBUTION	-	-	-	-	3,547	3,627	3,718	3,830	3,945
24-216-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	21,690	23,425	25,299	27,323	29,509
24-216-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	109	110	111	112	113
24-216-52-00-5223	DENTAL INSURANCE	-	-	-	-	1,352	1,420	1,491	1,566	1,644
24-216-52-00-5224	VISION INSURANCE	-	-	-	-	197	203	209	215	221
24-216-54-00-5402	BOND ISSUANCE COSTS	-	-	-	-	82,478	-	42,022	-	-
24-216-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	-	-	2,010	-	-
24-216-54-00-5432	FACILITY MANAGEMENT SERVICES	-	-	-	-	65,510	68,686	72,020	75,521	79,197
24-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	-	-	-	-	160,000	85,000	85,000	85,000	85,000
24-216-56-00-5626	HANGING BASKETS	-	-	-	-	2,000	2,000	2,000	2,000	2,000
24-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	-	-	-	-	25,000	25,000	25,000	25,000	25,000
24-216-60-00-6030	CITY HALL IMPROVEMENTS	-	-	-	-	6,980,000	-	-	-	-
24-216-60-00-60xx	PUBLIC WORKS FACILITY	-	-	-	-	-	-	15,056,251	-	-
2021 Bond										
24-216-82-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	315,000	325,000	330,000	340,000
24-216-82-00-8050	INTEREST PAYMENT	-	-	-	-	157,033	291,400	281,950	272,200	262,300
2023 Bond										
24-216-86-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	285,000	510,000
24-216-86-00-8050	INTEREST PAYMENT	-	-	-	-	-	-	-	733,449	505,150
	Building & Grounds Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 7,554,249	\$ 872,984	\$ 15,980,774	\$ 1,901,810	\$ 1,906,491

Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>VEHICLE & EQUIPMENT FUND - 25</u>										
25-000-41-00-4170	STATE GRANTS	\$ -	\$ 4,795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	63,225	92,100	30,000	63,000	30,000	30,000	30,000	30,000	30,000
25-000-42-00-4216	BUILD PROGRAM PERMITS	2,720	-	-	-	-	-	-	-	-
25-000-42-00-4217	WEATHER WARNING SIREN FEES	217	1,536	-	1,573	-	-	-	-	-
25-000-42-00-4218	ENGINEERING CAPITAL FEE	19,550	11,550	10,000	20,000	10,000	10,000	10,000	10,000	10,000
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	147,655	252,600	64,500	150,000	64,500	64,500	64,500	64,500	64,500
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	9,775	5,875	5,000	10,000	5,000	5,000	5,000	5,000	5,000
25-000-43-00-4315	DUI FINES	7,994	6,023	8,000	3,000	7,000	7,000	7,000	7,000	7,000
25-000-43-00-4316	ELECTRONIC CITATION FEES	646	776	800	650	800	800	800	800	800
25-000-44-00-4418	MOWING INCOME	2,167	2,215	2,000	2,065	2,000	2,000	2,000	2,000	2,000
25-000-44-00-4419	COMMUNITY DEVELOPMENT CHARGEBACK	44,985	-	-	-	-	-	-	-	-
25-000-44-00-4420	POLICE CHARGEBACK	77,158	24,032	88,344	218,344	91,732	215,950	150,950	150,950	215,950
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	-	-	142,551	622,551	100,000	121,177	143,646	143,646	143,646
25-000-44-00-4427	PARKS & RECREATION CHARGEBACK	90,000	-	135,000	385,000	88,866	147,774	147,774	147,774	147,774
25-000-44-00-4428	COMPUTER REPLACEMENT CHARGEBACK	18,162	66,721	5,664	4,329	12,232	76,309	13,018	48,008	62,422
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL	862	1,084	1,000	1,000	1,000	1,000	1,000	1,000	1,000
25-000-45-00-4550	GAIN ON INVESTMENT	-	1,149	-	-	-	-	-	-	-
25-000-46-00-4691	MISCELLANEOUS REIMB - PW CAPITAL	-	10,368	-	-	-	-	-	-	-
25-000-46-00-4692	MISCELLANEOUS REIMB - PARK CAPITAL	-	33,714	59,464	7,190	102,096	-	-	-	-
25-000-48-00-4850	MISCELLANEOUS INCOME - GEN GOV	-	492	-	-	-	-	-	-	-
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL	412	87	-	-	-	-	-	-	-
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL	99	39	1,000	1,000	1,000	1,000	1,000	1,000	1,000
25-000-48-00-4855	MISCELLANEOUS INCOME - PARK CAPITAL	-	27	-	-	-	-	-	-	-
	Vehicle & Equipment Revenues	\$ 485,627	\$ 515,183	\$ 553,323	\$ 1,489,702	\$ 516,226	\$ 682,510	\$ 576,688	\$ 611,678	\$ 691,092
25-000-49-00-4906	LOAN ISSUANCE	-	548,273	-	-	-	-	-	-	-
25-000-49-00-4910	SALE OF CAPITAL ASSETS - GEN GOV	-	450	-	-	-	-	-	-	-
25-000-49-00-4920	SALE OF CAPITAL ASSETS - POLICE CAPITAL	6,068	8,523	-	12,020	-	-	-	-	-
25-000-49-00-4921	SALE OF CAPITAL ASSETS - PW CAPITAL	-	1,300	-	-	-	-	-	-	-
25-000-49-00-4922	SALE OF CAPITAL ASSETS - PARK CAPITAL	-	450	-	5,912	-	-	-	-	-
	Other Financing Sources	\$ 6,068	\$ 558,996	\$ -	\$ 17,932	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Vehicle & Equipment Revenues & Transfers	\$ 491,695	\$ 1,074,179	\$ 553,323	\$ 1,507,634	\$ 516,226	\$ 682,510	\$ 576,688	\$ 611,678	\$ 691,092

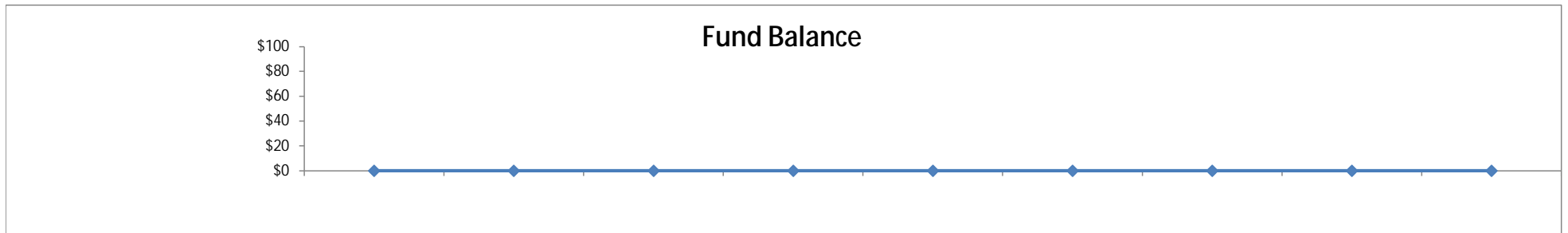
Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Police Capital										
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	\$ 5,013	\$ 4,289	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750
25-205-60-00-6060	EQUIPMENT	-	-	44,500	44,500	50,000	50,000	50,000	50,000	50,000
25-205-60-00-6070	VEHICLES	150,707	59,702	130,000	130,000	260,000	195,000	130,000	130,000	195,000
	Police Capital Expenditures	\$ 155,720	\$ 63,991	\$ 183,250	\$ 183,250	\$ 318,750	\$ 253,750	\$ 188,750	\$ 188,750	\$ 253,750
General Government Capital										
25-212-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	\$ 18,162	\$ 66,720	\$ 5,664	\$ 4,329	\$ 12,232	\$ 76,309	\$ 13,018	\$ 48,008	\$ 62,422
25-212-60-00-6070	VEHICLES	44,985	-	-	-	-	-	-	-	-
	General Government Capital Expenditures	\$ 63,147	\$ 66,720	\$ 5,664	\$ 4,329	\$ 12,232	\$ 76,309	\$ 13,018	\$ 48,008	\$ 62,422
Public Works Capital										
25-215-54-00-5405	BUILD PROGRAM	\$ 2,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-215-54-00-5448	FILING FEES	784	580	750	402	750	750	750	750	750
25-215-56-00-5620	OPERATING SUPPLIES	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
25-215-60-00-6060	EQUIPMENT	8,435	-	130,000	115,946	15,000	-	-	-	-
25-215-60-00-6070	VEHICLES	33,497	201,110	100,000	99,369	680,000	150,000	150,000	150,000	150,000
185 Wolf Street Building										
25-215-92-00-8000	PRINCIPAL PAYMENT	43,922	42,905	51,612	51,612	53,527	53,527	55,514	57,544	61,927
25-215-92-00-8050	INTEREST PAYMENT	28,856	23,771	17,784	17,784	15,869	15,869	13,882	11,852	7,469
	Public Works Capital Expenditures	\$ 118,214	\$ 268,366	\$ 301,146	\$ 286,113	\$ 766,146	\$ 221,146	\$ 221,146	\$ 221,146	\$ 221,146
25-215-99-00-9960	PAYMENT TO ESCROW AGENT	\$ -	\$ 531,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Financing Uses	\$ -	\$ 531,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Public Works Capital Expenditures & Transfers	\$ 118,214	\$ 799,983	\$ 301,146	\$ 286,113	\$ 766,146	\$ 221,146	\$ 221,146	\$ 221,146	\$ 221,146
Parks & Recreation Capital										
25-225-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	\$ -	\$ 10	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
25-225-60-00-6010	PARK IMPROVEMENTS	-	33,714	59,464	7,190	152,096	50,000	50,000	50,000	50,000
25-225-60-00-6013	BEECHER CENTER PARK	-	-	50,000	45,000	-	-	-	-	-
25-225-60-00-6020	BUILDING & STRUCTURES	-	7,404	12,596	4,465	-	-	-	-	-
25-225-60-00-6060	EQUIPMENT	13,539	-	10,400	52,888	50,000	50,000	50,000	50,000	50,000
25-225-60-00-6070	VEHICLES	-	67,958	130,000	59,135	313,000	50,000	50,000	50,000	50,000

Account Number	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
<i>185 Wolf Street Building</i>										
25-225-92-00-8000	PRINCIPAL PAYMENT	1,376	1,344	1,617	1,617	1,677	1,677	1,739	1,803	1,940
25-225-92-00-8050	INTEREST PAYMENT	904	745	557	557	497	497	435	371	234
Parks & Recreation Capital Expenditures		\$ 15,819	\$ 111,175	\$ 266,234	\$ 172,452	\$ 518,870	\$ 153,774	\$ 153,774	\$ 153,774	\$ 153,774
25-225-99-00-9960	PAYMENT TO ESCROW AGENT	-	16,656	-	-	-	-	-	-	-
Other Financing Uses		\$ -	\$ 16,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Parks & Recreation Capital Expenditures & Transfers		\$ 15,819	\$ 127,831	\$ 266,234	\$ 172,452	\$ 518,870	\$ 153,774	\$ 153,774	\$ 153,774	\$ 153,774
Total Vehicle & Equipment Fund Expenditures		\$ 352,900	\$ 510,252	\$ 756,294	\$ 646,144	\$ 1,615,998	\$ 704,979	\$ 576,688	\$ 611,678	\$ 691,092
	Transfers In	\$ 6,068	\$ 558,996	\$ -	\$ 17,932	\$ -	\$ -	\$ -	\$ -	\$ -
	(Transfers Out)	-	(548,273)	-	-	-	-	-	-	-
Vehicle & Equipment Fund Net Transfers		\$ 6,068	\$ 10,723	\$ -	\$ 17,932	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus(Deficit)		138,795	15,654	(202,971)	861,490	(1,099,772)	(22,469)	-	-	-
<i>Fund Balance - Police Capital</i>		<u>\$ -</u>	<u>\$ 73,881</u>	<u>\$ -</u>	<u>\$ 189,218</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Fund Balance - General Government</i>		<u>-</u>	<u>941</u>	<u>450</u>	<u>941</u>	<u>941</u>	<u>941</u>	<u>941</u>	<u>941</u>	<u>941</u>
<i>Fund Balance - Public Works Capital</i>		<u>91,907</u>	<u>101,612</u>	<u>-</u>	<u>611,115</u>	<u>22,469</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance - Parks & Rec Capital</i>		<u>404,135</u>	<u>335,258</u>	<u>264,563</u>	<u>571,908</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Fund Balance		\$ 496,042	\$ 511,692	\$ 265,013	\$ 1,373,182	\$ 273,410	\$ 250,941	\$ 250,941	\$ 250,941	\$ 250,941

Debt Service Fund (42)

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

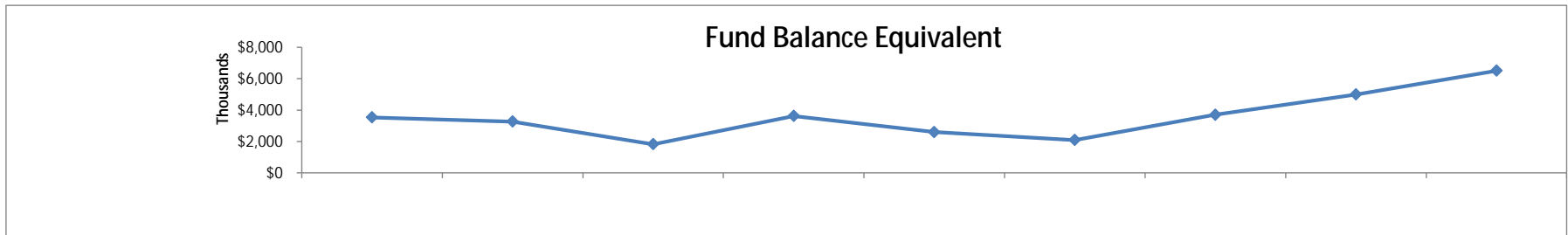
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Revenues									
Licenses & Permits	\$ 8,944	\$ 8,555	\$ 8,000	\$ 12,000	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -
Total Revenues	\$ 8,944	\$ 8,555	\$ 8,000	\$ 12,000	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -
Other Financing Sources									
Other Financing Sources	315,781	315,470	315,225	311,225	321,375	322,075	-	-	-
Total Revenue	\$ 324,725	\$ 324,025	\$ 323,225	\$ 323,225	\$ 329,375	\$ 330,075	\$ -	\$ -	\$ -
Expenditures									
Contractual Services	\$ 475	\$ 475	\$ 475	\$ 475	\$ 475	\$ 475	\$ -	\$ -	\$ -
Debt Service	324,250	323,550	322,750	322,750	328,900	329,600	-	-	-
Total Expenditures	\$ 324,725	\$ 324,025	\$ 323,225	\$ 323,225	\$ 329,375	\$ 330,075	\$ -	\$ -	\$ -
Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending 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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Revenues									
Intergovernmental	\$ -	\$ -	-	-	131,250	-	-	-	-
Licenses & Permits	27,465	-	-	-	-	-	-	-	-
Charges for Service	4,529,887	4,440,881	4,350,250	4,890,000	4,643,894	4,824,348	5,013,569	5,211,993	5,420,083
Investment Earnings	19,100	27,873	22,557	1,700	3,000	10,000	15,000	20,000	25,000
Reimbursements	15,659	11,110	-	2,000	-	-	-	-	-
Miscellaneous	62,943	101,330	100,260	100,043	102,894	105,601	108,384	111,246	114,187
Total Revenues	\$ 4,655,054	\$ 4,581,194	\$ 4,473,067	\$ 4,993,743	\$ 4,881,038	\$ 4,939,949	\$ 5,136,953	\$ 5,343,239	\$ 5,559,270
Other Financing Sources	142,707	178,781	179,020	179,020	180,233	177,859	178,752	173,559	55,366
Total Revenues and Transfers	\$ 4,797,761	\$ 4,759,975	\$ 4,652,087	\$ 5,172,763	\$ 5,061,271	\$ 5,117,808	\$ 5,315,705	\$ 5,516,798	\$ 5,614,636
Expenses									
Salaries	\$ 392,273	\$ 403,984	\$ 509,530	\$ 454,000	\$ 537,856	\$ 538,788	\$ 551,208	\$ 566,484	\$ 582,219
Benefits	202,514	195,247	241,168	236,509	243,593	260,804	276,492	293,551	310,300
Contractual Services	805,723	848,173	1,078,983	973,165	1,073,649	1,035,581	1,027,528	1,011,734	1,040,030
Supplies	332,310	388,696	359,273	420,733	370,225	372,694	384,137	396,184	408,867
Capital Outlay	583,333	827,158	1,333,243	429,626	2,040,580	1,765,905	747,000	905,000	1,057,000
Debt Service	1,532,844	2,361,500	2,305,935	2,305,935	1,815,830	1,654,108	714,373	702,673	358,446
Total Expenses	\$ 3,848,997	\$ 5,024,758	\$ 5,828,132	\$ 4,819,968	\$ 6,081,733	\$ 5,627,880	\$ 3,700,738	\$ 3,875,626	\$ 3,756,862
Other Financing Uses	-	-	-	-	-	-	-	348,819	347,689
Total Expenses & Transfers	\$ 3,848,997	\$ 5,024,758	\$ 5,828,132	\$ 4,819,968	\$ 6,081,733	\$ 5,627,880	\$ 3,700,738	\$ 4,224,445	\$ 4,104,551
Surplus (Deficit)	\$ 948,764	\$ (264,783)	\$ (1,176,045)	\$ 352,795	\$ (1,020,462)	\$ (510,072)	\$ 1,614,967	\$ 1,292,353	\$ 1,510,085
Ending Fund Balance Equivalent	\$ 3,533,027	\$ 3,268,245	\$ 1,827,113	\$ 3,621,040	\$ 2,600,578	\$ 2,090,506	\$ 3,705,473	\$ 4,997,826	\$ 6,507,911
	91.79%	65.04%	31.35%	75.13%	42.76%	37.15%	100.13%	118.31%	158.55%



Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>WATER FUND - 51</u>										
51-000-41-00-4165	FEDERAL GRANTS - ARP FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 131,250	\$ -	\$ -	\$ -	\$ -
51-000-42-00-4216	BUILD PROGRAM PERMITS	27,465	-	-	-	-	-	-	-	-
51-000-44-00-4424	WATER SALES	3,117,978	3,049,572	3,129,000	3,250,000	3,412,500	3,583,125	3,762,281	3,950,395	4,147,915
51-000-44-00-4425	BULK WATER SALES	550	10,700	5,000	5,000	5,000	5,000	5,000	5,000	5,000
51-000-44-00-4426	LATE PENALTIES - WATER	111,720	103,063	131,250	-	116,394	121,223	126,288	131,598	137,168
51-000-44-00-4430	WATER METER SALES	157,475	135,841	60,000	220,000	60,000	60,000	60,000	60,000	60,000
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	775,984	799,153	795,000	815,000	820,000	825,000	830,000	835,000	840,000
51-000-44-00-4450	WATER CONNECTION FEES	366,180	342,552	230,000	600,000	230,000	230,000	230,000	230,000	230,000
51-000-45-00-4500	INVESTMENT EARNINGS	19,100	21,180	22,557	1,700	3,000	10,000	15,000	20,000	25,000
51-000-45-00-4550	GAIN ON INVESTMENT	-	6,693	-	-	-	-	-	-	-
51-000-46-00-4690	REIMB - MISCELLANEOUS	15,659	11,110	-	2,000	-	-	-	-	-
51-000-48-00-4820	RENTAL INCOME	61,798	100,814	100,010	99,793	102,644	105,351	108,134	110,996	113,937
51-000-48-00-4850	MISCELLANEOUS INCOME	1,145	516	250	250	250	250	250	250	250
	Water Fund Revenues	\$ 4,655,054	\$ 4,581,194	\$ 4,473,067	\$ 4,993,743	\$ 4,881,038	\$ 4,939,949	\$ 5,136,953	\$ 5,343,239	\$ 5,559,270
51-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	65,032	104,906	103,895	103,895	104,558	104,209	104,627	104,034	55,366
51-000-49-00-4952	TRANSFER FROM SEWER	77,675	73,875	75,125	75,125	75,675	73,650	74,125	69,525	-
	Other Financing Sources	\$ 142,707	\$ 178,781	\$ 179,020	\$ 179,020	\$ 180,233	\$ 177,859	\$ 178,752	\$ 173,559	\$ 55,366
	Total Water Fund Revenues & Transfers	\$ 4,797,761	\$ 4,759,975	\$ 4,652,087	\$ 5,172,763	\$ 5,061,271	\$ 5,117,808	\$ 5,315,705	\$ 5,516,798	\$ 5,614,636
Water Operations Department										
51-510-50-00-5010	SALARIES & WAGES	\$ 375,615	\$ 392,258	\$ 457,530	\$ 442,000	\$ 485,856	\$ 496,788	\$ 509,208	\$ 524,484	\$ 540,219
51-510-50-00-5015	PART-TIME SALARIES	5,328	4,177	30,000	-	30,000	30,000	30,000	30,000	30,000
51-510-50-00-5020	OVERTIME	11,330	7,549	22,000	12,000	22,000	12,000	12,000	12,000	12,000
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	39,059	39,564	54,251	52,000	52,857	58,256	61,190	64,378	66,266
51-510-52-00-5214	FICA CONTRIBUTION	28,530	29,650	37,576	35,000	39,634	40,526	41,539	42,785	44,069
51-510-52-00-5216	GROUP HEALTH INSURANCE	97,544	88,497	107,430	109,387	107,242	115,821	125,087	135,094	145,902
51-510-52-00-5222	GROUP LIFE INSURANCE	458	428	543	540	897	906	915	924	933
51-510-52-00-5223	DENTAL INSURANCE	7,033	6,657	7,278	7,127	8,634	9,066	9,519	9,995	10,495
51-510-52-00-5224	VISION INSURANCE	1,034	984	1,129	1,188	1,306	1,345	1,385	1,427	1,470
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	1,559	1,374	2,000	2,000	2,000	2,000	2,000	2,000	2,000
51-510-52-00-5231	LIABILITY INSURANCE	27,297	28,093	30,961	29,267	31,023	32,884	34,857	36,948	39,165
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	111,629	118,631	124,225	124,225	126,596	129,444	132,680	136,660	140,760
51-510-54-00-5402	BOND ISSUANCE COSTS	-	-	-	-	-	-	33,659	-	-
51-510-54-00-5405	BUILD PROGRAM	27,465	-	-	-	-	-	-	-	-
51-510-54-00-5412	TRAINING & CONFERENCES	2,251	3,242	9,200	4,600	9,200	9,200	9,200	9,200	9,200
51-510-54-00-5415	TRAVEL & LODGING	1,278	768	4,000	-	4,000	4,000	4,000	4,000	4,000
51-510-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	316	8,944	-	-	-	10,848	-	-	11,493

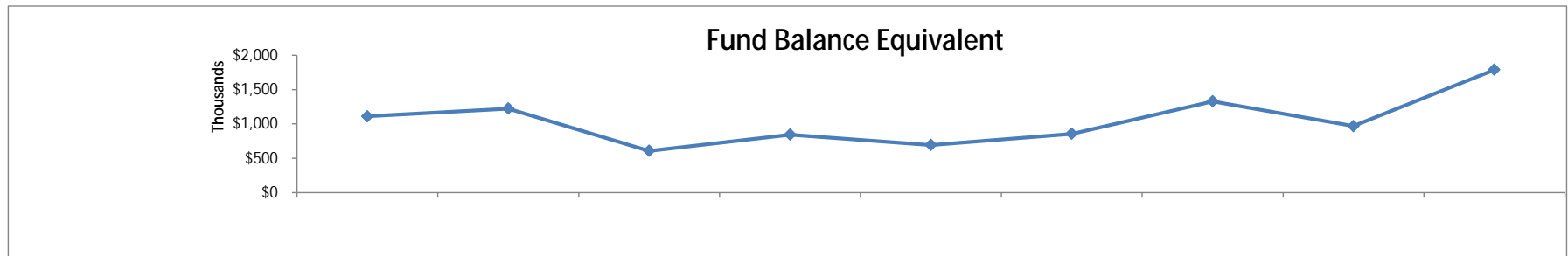
Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-54-00-5426	PUBLISHING & ADVERTISING	1,359	449	500	500	500	500	500	500	500
51-510-54-00-5429	WATER SAMPLES	5,192	16,089	8,000	8,000	8,000	8,000	10,000	8,000	8,000
51-510-54-00-5430	PRINTING & DUPLICATING	2,698	3,367	3,250	3,250	3,250	3,250	3,250	3,250	3,250
51-510-54-00-5440	TELECOMMUNICATIONS	32,084	47,667	40,000	40,000	40,000	40,000	40,000	40,000	40,000
51-510-54-00-5445	TREATMENT FACILITY SERVICES	179,222	204,593	255,000	255,000	225,000	230,000	230,000	210,000	200,000
51-510-54-00-5448	FILING FEES	2,696	1,934	3,000	3,000	3,000	3,000	3,000	3,000	3,000
51-510-54-00-5452	POSTAGE & SHIPPING	15,815	21,640	19,000	20,000	20,000	20,000	20,000	20,000	20,000
51-510-54-00-5453	BUILDINGS & GROUNDS CHARGEBACK	-	-	-	-	14,774	15,458	16,154	16,916	17,704
51-510-54-00-5460	DUES & SUBSCRIPTIONS	478	1,646	2,500	2,500	2,500	2,500	2,500	2,500	2,500
51-510-54-00-5462	PROFESSIONAL SERVICES	96,790	88,766	155,000	92,500	166,000	159,750	103,500	92,500	92,500
51-510-54-00-5465	ENGINEERING SERVICES	17,271	13,577	85,000	80,000	75,000	5,000	5,000	30,000	30,000
51-510-54-00-5480	UTILITIES	284,677	283,487	309,520	295,000	312,700	331,462	351,350	372,431	394,777
51-510-54-00-5483	JULIE SERVICES	2,190	3,114	3,000	3,000	4,500	4,500	4,500	4,500	4,500
51-510-54-00-5485	RENTAL & LEASE PURCHASE	1,040	1,948	1,700	2,000	2,000	2,000	2,000	2,000	2,000
51-510-54-00-5488	OFFICE CLEANING	1,020	791	788	1,290	1,329	1,369	1,410	1,452	1,496
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	12,403	10,978	12,000	12,000	12,000	12,000	12,000	12,000	12,000
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	2,421	11,105	32,000	15,000	32,000	32,000	32,000	32,000	32,000
51-510-54-00-5498	PAYING AGENT FEES	1,888	1,299	1,300	1,300	1,300	1,300	825	825	350
51-510-54-00-5499	BAD DEBT	3,540	4,138	10,000	10,000	10,000	10,000	10,000	10,000	10,000
51-510-56-00-5600	WEARING APPAREL	2,026	3,518	5,000	5,000	5,000	5,000	5,000	5,000	5,000
51-510-56-00-5620	OPERATING SUPPLIES	5,793	8,075	16,000	16,000	11,000	11,000	11,000	11,000	11,000
51-510-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	1,547	1,532	2,500	2,500	2,500	2,500	2,500	2,500	2,500
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	583	862	4,000	4,000	8,400	4,000	4,000	4,000	4,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	158,763	178,975	178,500	178,500	191,425	196,796	206,636	216,968	227,816
51-510-56-00-5640	REPAIR & MAINTENANCE	5,942	8,945	27,500	27,500	27,500	27,500	27,500	27,500	27,500
51-510-56-00-5664	METERS & PARTS	136,571	164,887	100,000	165,000	100,000	100,000	100,000	100,000	100,000
51-510-56-00-5665	JULIE SUPPLIES	380	2,681	2,233	2,233	3,000	3,000	3,000	3,000	3,000
51-510-56-00-5695	GASOLINE	20,705	19,221	23,540	20,000	21,400	22,898	24,501	26,216	28,051
51-510-60-00-6011	PROPERTY ACQUISITION	-	-	-	-	-	-	-	200,000	200,000
51-510-60-00-6015	WATER TOWER PAINTING	-	-	18,000	-	20,000	520,000	20,000	530,000	-
51-510-60-00-6022	WELL REHABILITATIONS	119,204	492	-	-	192,000	200,000	-	-	-
51-510-60-00-6025	ROAD TO BETTER ROADS PROGRAM	15,564	631,491	634,000	35,000	950,000	847,000	720,000	168,000	850,000
51-510-60-00-6034	WHISPERING MEADOWS SUBDIVISION	42,560	271	-	-	-	-	-	-	-
51-510-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	14,939	4,475	7,700	-	21,000	-	-	-	-
51-510-60-00-6060	EQUIPMENT	-	76,438	500,300	81,165	463,000	7,000	7,000	7,000	7,000
51-510-60-00-6066	RTE 71 WATERMAIN REPLACEMENT	288,136	8,997	12,871	26,686	33,208	-	-	-	-
51-510-60-00-6070	VEHICLES	44,877	-	90,000	90,000	100,000	-	-	-	-
51-510-60-00-6079	ROUTE 47 EXPANSION	58,053	45,372	45,372	45,372	45,372	18,905	-	-	-
51-510-60-00-6081	CATION EXCHANGE MEDIA REPLACEMENT	-	59,622	25,000	151,403	216,000	173,000	-	-	-

Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
2015A Bond										
51-510-77-00-8000	PRINCIPAL PAYMENT	117,668	290,483	297,837	297,837	312,545	323,576	338,284	349,315	158,111
51-510-77-00-8050	INTEREST PAYMENT	156,496	151,787	140,167	140,167	128,254	115,752	102,809	89,278	75,305
Debt Service - 2016 Refunding Bond										
51-510-85-00-8000	PRINCIPAL PAYMENT	470,000	1,470,000	1,475,000	1,475,000	1,040,000	915,000	-	-	-
51-510-85-00-8050	INTEREST PAYMENT	195,250	176,450	117,650	117,650	58,650	27,450	-	-	-
Debt Service - 2003 Debt Certificates										
51-510-86-00-8000	PRINCIPAL PAYMENT	300,000	-	-	-	-	-	-	-	-
51-510-86-00-8050	INTEREST EXPENSE	13,050	-	-	-	-	-	-	-	-
Debt Service - IEPA Loan L17-156300										
51-510-89-00-8000	PRINCIPAL PAYMENT	101,860	104,423	107,050	107,050	109,743	112,503	115,333	118,235	121,209
51-510-89-00-8050	INTEREST EXPENSE	23,170	20,607	17,981	17,981	15,288	12,527	9,697	6,795	3,821
Debt Service - 2014C Refunding Bond										
51-510-94-00-8000	PRINCIPAL PAYMENT	130,000	125,000	130,000	130,000	135,000	135,000	140,000	135,000	-
51-510-94-00-8050	INTEREST PAYMENT	25,350	22,750	20,250	20,250	16,350	12,300	8,250	4,050	-
	Water Fund Expenses	\$ 3,848,997	\$ 5,024,758	\$ 5,828,132	\$ 4,819,968	\$ 6,081,733	\$ 5,627,880	\$ 3,700,738	\$ 3,875,626	\$ 3,756,862
51-510-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	-	-	-	-	-	-	-	348,819	347,689
	Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348,819	\$ 347,689
Total Water Fund Expenses		\$ 3,848,997	\$ 5,024,758	\$ 5,828,132	\$ 4,819,968	\$ 6,081,733	\$ 5,627,880	\$ 3,700,738	\$ 3,875,626	\$ 3,756,862
	Transfers In	\$ 142,707	\$ 178,781	\$ 179,020	\$ 179,020	\$ 180,233	\$ 177,859	\$ 178,752	\$ 173,559	\$ 55,366
	(Transfers Out)	-	-	-	-	-	-	-	(348,819)	(347,689)
Water Fund Net Transfers		\$ 142,707	\$ 178,781	\$ 179,020	\$ 179,020	\$ 180,233	\$ 177,859	\$ 178,752	\$ (175,260)	\$ (292,323)
Surplus(Deficit)		948,764	(264,783)	(1,176,045)	352,795	(1,020,462)	(510,072)	1,614,967	1,292,353	1,510,085
Fund Balance Equivalent		\$ 3,533,027	\$ 3,268,245	\$ 1,827,113	\$ 3,621,040	\$ 2,600,578	\$ 2,090,506	\$ 3,705,473	\$ 4,997,826	\$ 6,507,911
		91.79%	65.04%	31.35%	75.13%	42.76%	37.15%	100.13%	118.31%	158.55%

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Revenues									
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 84,500	\$ 440,000	\$ 460,000	\$ 1,100,000	\$ -
Licenses & Permits	18,000	-	-	-	-	-	-	-	-
Charges for Service	1,534,159	1,601,847	1,635,650	1,695,228	1,669,853	1,706,924	1,744,956	1,783,976	1,824,016
Investment Earnings	9,679	38,751	7,473	650	1,500	2,500	5,000	7,500	10,000
Reimbursements	4,885	1,630	-	1,800	-	-	-	-	-
Total Revenues	\$ 1,566,723	\$ 1,642,228	\$ 1,643,123	\$ 1,697,678	\$ 1,755,853	\$ 2,149,424	\$ 2,209,956	\$ 2,891,476	\$ 1,834,016
Other Financing Sources	856,583	575,030	174,744	174,744	519,749	554,479	674,606	36,806	1,147,080
Total Revenues and Transfers	\$ 2,423,306	\$ 2,217,258	\$ 1,817,867	\$ 1,872,422	\$ 2,275,602	\$ 2,703,903	\$ 2,884,562	\$ 2,928,282	\$ 2,981,096
Expenses									
Salaries	\$ 192,724	\$ 203,811	\$ 256,061	\$ 243,250	\$ 278,833	\$ 284,944	\$ 291,887	\$ 300,427	\$ 309,223
Benefits	96,011	119,911	147,784	135,772	151,754	163,392	173,762	185,025	196,273
Contractual Services	145,994	140,242	234,167	274,689	214,665	208,744	215,530	196,876	209,708
Supplies	60,342	51,182	68,256	58,463	65,563	61,930	62,980	64,083	65,241
Capital Outlay	235,161	132,845	204,361	161,685	341,309	449,370	460,000	1,100,000	-
Developer Commitments	35,938	30,948	-	-	-	-	-	-	-
Debt Service	1,880,265	1,352,307	1,300,798	1,300,798	1,300,780	1,299,024	1,134,606	1,136,806	1,147,080
Total Expenses	\$ 2,646,435	\$ 2,031,246	\$ 2,211,427	\$ 2,174,657	\$ 2,352,904	\$ 2,467,404	\$ 2,338,765	\$ 2,983,217	\$ 1,927,525
Other Financing Uses	77,675	73,875	75,125	75,125	75,675	73,650	74,125	303,666	233,383
Total Expenses & Transfers	\$ 2,724,110	\$ 2,105,121	\$ 2,286,552	\$ 2,249,782	\$ 2,428,579	\$ 2,541,054	\$ 2,412,890	\$ 3,286,883	\$ 2,160,908
Surplus (Deficit)	\$ (300,804)	\$ 112,137	\$ (468,685)	\$ (377,360)	\$ (152,977)	\$ 162,849	\$ 471,672	\$ (358,601)	\$ 820,188
Ending Fund Balance Equivalent	\$ 1,110,251	\$ 1,222,388	\$ 606,819	\$ 845,028	\$ 692,051	\$ 854,900	\$ 1,326,572	\$ 967,971	\$ 1,788,159
	40.76%	58.07%	26.54%	37.56%	28.50%	33.64%	54.98%	29.45%	82.75%



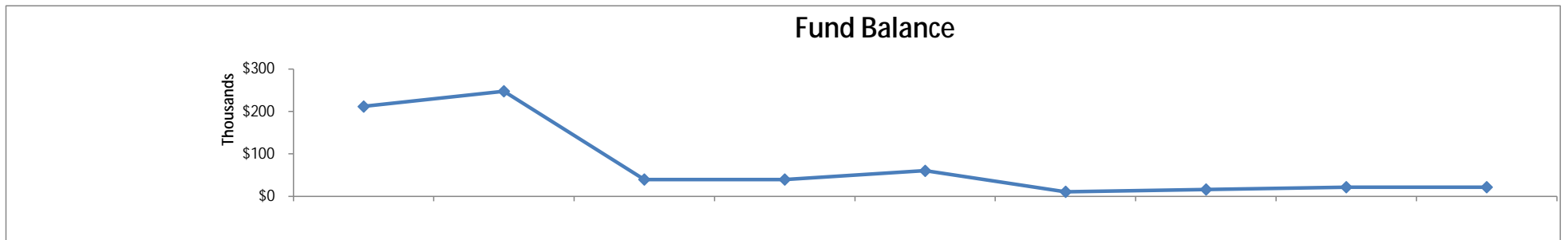
Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
52-520-54-00-5444	LIFT STATION SERVICES	14,783	15,591	64,000	94,162	36,000	20,000	20,000	20,000	20,000
52-520-54-00-5453	BUILDINGS & GROUNDS CHARGEBACK	-	-	-	-	14,774	15,458	16,154	16,916	17,704
52-520-54-00-5462	PROFESSIONAL SERVICES	18,260	18,556	45,500	33,000	35,500	34,250	23,000	23,000	23,000
52-520-54-00-5480	UTILITIES	13,748	24,249	23,820	23,820	25,249	26,764	28,370	30,072	31,876
52-520-54-00-5483	JULIE SERVICES	2,190	3,114	3,000	3,000	4,500	4,500	4,500	4,500	4,500
52-520-54-00-5485	RENTAL & LEASE PURCHASE	1,031	1,497	1,100	1,500	1,500	1,500	1,500	1,500	1,500
52-520-54-00-5488	OFFICE CLEANING	737	791	788	1,309	1,329	1,369	1,410	1,452	1,496
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	12,605	5,542	10,000	45,000	10,000	10,000	10,000	10,000	10,000
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	11,030	7,988	16,000	8,000	16,000	16,000	16,000	16,000	16,000
52-520-54-00-5498	PAYING AGENT FEES	689	589	750	689	750	750	750	750	750
52-520-54-00-5499	BAD DEBT	1,251	1,396	3,000	3,000	2,000	2,000	2,000	2,000	2,000
52-520-56-00-5600	WEARING APPAREL	2,289	1,354	3,980	3,980	3,980	3,980	3,980	3,980	3,980
52-520-56-00-5610	OFFICE SUPPLIES	870	1,667	1,000	1,250	1,250	1,250	1,250	1,250	1,250
52-520-56-00-5613	LIFT STATION MAINTENANCE	19,361	9,473	8,000	8,000	8,000	8,000	8,000	8,000	8,000
52-520-56-00-5620	OPERATING SUPPLIES	5,332	9,351	12,000	12,000	9,500	9,500	9,500	9,500	9,500
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	8,968	4,786	10,000	10,000	10,000	10,000	10,000	10,000	10,000
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	775	1,157	2,000	2,000	5,600	2,000	2,000	2,000	2,000
52-520-56-00-5640	REPAIR & MAINTENANCE	2,497	3,008	5,000	4,000	5,000	5,000	5,000	5,000	5,000
52-520-56-00-5665	JULIE SUPPLIES	380	2,680	2,233	2,233	2,233	1,200	1,200	1,200	1,200
52-520-56-00-5695	GASOLINE	19,870	17,706	24,043	15,000	20,000	21,000	22,050	23,153	24,311
52-520-60-00-6001	SCADA SYSTEM	-	-	67,000	88,495	67,000	-	-	-	-
52-520-60-00-6025	ROAD TO BETTER ROADS PROGRAM	134,529	59,900	-	-	-	440,000	460,000	1,100,000	-
52-520-60-00-6034	WHISPERING MEADOWS SUBDIVISION	73,554	-	-	-	-	-	-	-	-
52-520-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	978	236	650	-	1,100	-	-	-	-
52-520-60-00-6060	EQUIPMENT	-	-	80,000	-	82,000	-	-	-	-
52-520-60-00-6066	RTE 71 SANITARY SEWER REPLACEMENT	574	12,225	34,223	50,702	68,721	-	-	-	-
52-520-60-00-6070	VEHICLES	-	38,002	-	-	100,000	-	-	-	-
52-520-60-00-6079	ROUTE 47 EXPANSION	25,526	22,482	22,488	22,488	22,488	9,370	-	-	-
52-520-75-00-7500	LENNAR - RAIN TREE SEWER RECAPTURE	35,938	30,948	-	-	-	-	-	-	-
Debt Service - 2004B Bond										
52-520-84-00-8000	PRINCIPAL PAYMENT	455,000	-	-	-	-	-	-	-	-
52-520-84-00-8050	INTEREST EXPENSE	18,200	-	-	-	-	-	-	-	-
Debt Service - 2003B IRBB Debt Certificates										
52-520-90-00-8000	PRINCIPAL PAYMENT	130,000	135,000	140,000	140,000	150,000	155,000	-	-	-
52-520-90-00-8050	INTEREST EXPENSE	36,233	29,668	22,850	22,850	15,710	8,060	-	-	-
Debt Service - 2011 Refunding Bond										
52-520-92-00-8000	PRINCIPAL PAYMENT	810,000	845,000	885,000	885,000	920,000	960,000	1,000,000	1,045,000	1,100,000
52-520-92-00-8050	INTEREST EXPENSE	323,782	289,114	252,948	252,948	215,070	175,964	134,606	91,806	47,080

Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Debt Service - IEPA Loan L17-115300										
52-520-96-00-8000	PRINCIPAL PAYMENT	103,619	52,832	-	-	-	-	-	-	-
52-520-96-00-8050	INTEREST EXPENSE	3,431	693	-	-	-	-	-	-	-
	Sewer Fund Expenses	\$ 2,646,435	\$ 2,031,246	\$ 2,211,427	\$ 2,174,657	\$ 2,352,904	\$ 2,467,404	\$ 2,338,765	\$ 2,983,217	\$ 1,927,525
52-520-99-00-9924	TRANSFER TO BUILDINGS & GROUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,141	\$ 233,383
52-520-99-00-9951	TRANSFER TO WATER	77,675	73,875	75,125	75,125	75,675	73,650	74,125	69,525	-
	Other Financing Uses	\$ 77,675	\$ 73,875	\$ 75,125	\$ 75,125	\$ 75,675	\$ 73,650	\$ 74,125	\$ 303,666	\$ 233,383
	Total Sewer Fund Expenses	\$ 2,646,435	\$ 2,031,246	\$ 2,211,427	\$ 2,174,657	\$ 2,352,904	\$ 2,467,404	\$ 2,338,765	\$ 2,983,217	\$ 1,927,525
	Transfers In	\$ 856,583	\$ 575,030	\$ 174,744	\$ 174,744	\$ 519,749	\$ 554,479	\$ 674,606	\$ 36,806	\$ 1,147,080
	(Transfers Out)	(77,675)	(73,875)	(75,125)	(75,125)	(75,675)	(73,650)	(74,125)	(303,666)	(233,383)
	Sewer Fund Net Transfers	\$ 778,908	\$ 501,155	\$ 99,619	\$ 99,619	\$ 444,074	\$ 480,829	\$ 600,481	\$ (266,860)	\$ 913,697
	Surplus(Deficit)	(300,804)	112,137	(468,685)	(377,360)	(152,977)	162,849	471,672	(358,601)	820,188
	Fund Balance Equivalent	\$ 1,110,251	\$ 1,222,388	\$ 606,819	\$ 845,028	\$ 692,051	\$ 854,900	\$ 1,326,572	\$ 967,971	\$ 1,788,159
		40.76%	58.07%	26.54%	37.56%	28.50%	33.64%	54.98%	29.45%	82.75%

Land Cash Fund (72)

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

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Revenues									
Intergovernmental	\$ 702,474	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Cash Contributions	161,691	41,044	33,858	15,625	25,760	24,354	5,454	5,454	-
Miscellaneous	3,426	-	-	-	-	-	-	-	-
Total Revenues	\$ 867,591	\$ 41,044	\$ 33,858	\$ 15,625	\$ 25,760	\$ 24,354	\$ 5,454	\$ 5,454	\$ -
Expenditures									
Contractual Services	\$ 4,795	\$ 5,035	\$ 5,287	\$ 5,290	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	372,760	-	235,000	218,977	5,000	74,000	-	-	-
Total Expenditures	\$ 377,555	\$ 5,035	\$ 240,287	\$ 224,267	\$ 5,000	\$ 74,000	\$ -	\$ -	\$ -
Surplus (Deficit)	\$ 490,036	\$ 36,009	\$ (206,429)	\$ (208,642)	\$ 20,760	\$ (49,646)	\$ 5,454	\$ 5,454	\$ -
Ending Fund Balance	\$ 211,832	\$ 247,841	\$ 39,244	\$ 39,199	\$ 59,959	\$ 10,313	\$ 15,767	\$ 21,221	\$ 21,221

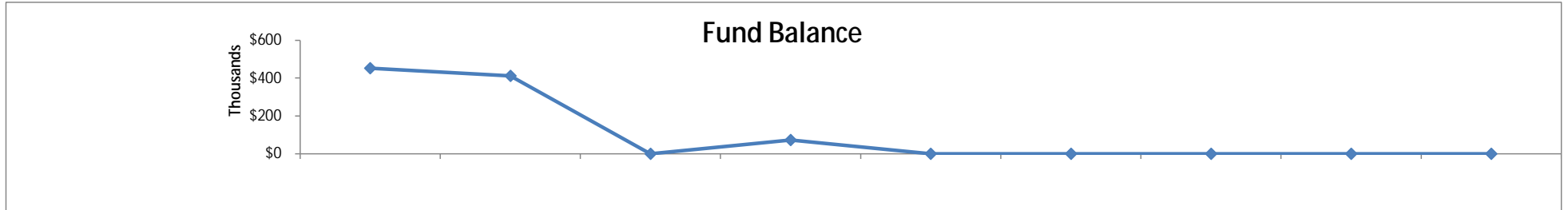


Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>LAND CASH FUND - 72</u>										
72-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK	\$ 312,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72-000-41-00-4186	OSLAD GRANT - BRISTOL BAY	389,803	-	-	-	-	-	-	-	-
72-000-47-00-4701	WHITE OAK	-	2,812	1,406	-	1,406	-	-	-	-
72-000-47-00-4702	WHISPERING MEADOWS	-	-	4,699	-	4,699	4,699	-	-	-
72-000-47-00-4703	AUTUMN CREEK	3,003	6,006	-	-	-	-	-	-	-
72-000-47-00-4704	BLACKBERRY WOODS	10,795	1,136	1,932	568	1,932	1,932	1,932	1,932	-
72-000-47-00-4706	CALEDONIA	32,214	14,094	4,698	2,013	4,698	4,698	-	-	-
72-000-47-00-4707	RIVER'S EDGE	-	-	671	-	-	-	-	-	-
72-000-47-00-4708	COUNTRY HILLS	769	7,690	4,358	429	4,358	4,358	-	-	-
72-000-47-00-4711	FOX HIGHLANDS	-	-	3,298	-	-	-	-	-	-
72-000-47-00-4722	GC HOUSING (ANTHONY'S PLACE)	97,162	-	-	-	-	-	-	-	-
72-000-47-00-4723	WINDETT RIDGE	10,000	-	-	-	-	-	-	-	-
72-000-47-00-4724	KENDALL MARKETPLACE	1,133	486	2,752	6,000	-	-	-	-	-
72-000-47-00-4725	HEARTLAND MEADOWS	-	-	3,522	-	3,522	3,522	3,522	3,522	-
72-000-47-00-4727	CIMARRON RIDGE	-	-	1,377	-	-	-	-	-	-
72-000-47-00-4736	BRIARWOOD	6,615	8,820	5,145	6,615	5,145	5,145	-	-	-
72-000-48-00-4850	MISCELLANEOUS INCOME	<u>3,426</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Land Cash Fund Revenues	\$ 867,591	\$ 41,044	\$ 33,858	\$ 15,625	\$ 25,760	\$ 24,354	\$ 5,454	\$ 5,454	\$ -
72-720-54-00-5485	RENTAL & LEASE PURCHASE	\$ 4,795	\$ 5,035	\$ 5,287	\$ 5,290	\$ -	\$ -	\$ -	\$ -	\$ -
72-720-60-00-6010	PARK IMPROVEMENTS	267,479	-	-	-	-	-	-	-	-
72-720-60-00-6013	BEECHER CENTER PARK	-	-	95,000	106,626	-	-	-	-	-
72-720-60-00-6029	CALEDONIA PARK	-	-	85,000	65,077	-	-	-	-	-
72-720-60-00-6040	PRESTWICK	-	-	-	-	-	74,000	-	-	-
72-720-60-00-6043	BRISTOL BAY REGIONAL PARK	6,483	-	-	-	-	-	-	-	-
72-720-60-00-6045	RIVERFRONT PARK	41,228	-	-	-	-	-	-	-	-
72-720-60-00-6047	AUTUMN CREEK	-	-	50,000	47,274	-	-	-	-	-
72-720-60-00-6067	BLACKBERRY CREEK NATURE PRESERVE	-	-	5,000	-	5,000	-	-	-	-
72-720-60-00-6069	WINDETT RIDGE PARK	<u>57,570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Land Cash Fund Expenditures	\$ 377,555	\$ 5,035	\$ 240,287	\$ 224,267	\$ 5,000	\$ 74,000	\$ -	\$ -	\$ -
	Surplus(Deficit)	490,036	36,009	(206,429)	(208,642)	20,760	(49,646)	5,454	5,454	-
	Fund Balance	\$ 211,832	\$ 247,841	\$ 39,244	\$ 39,199	\$ 59,959	\$ 10,313	\$ 15,767	\$ 21,221	\$ 21,221

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Revenues									
Intergovernmental	\$ 81,815	\$ -	\$ -	\$ -	\$ 334,250	\$ -	\$ -	\$ -	\$ -
Charges for Service	579,155	527,941	650,000	319,033	650,000	650,000	650,000	650,000	650,000
Investment Earnings	1,534	1,333	1,300	250	250	1,000	1,000	1,000	1,000
Reimbursements	23,137	14,147	-	5,040	-	-	-	-	-
Miscellaneous	208,720	223,430	226,716	65,760	223,709	225,781	227,936	230,178	232,509
Total Revenues	\$ 894,361	\$ 766,851	\$ 878,016	\$ 390,083	\$ 1,208,209	\$ 876,781	\$ 878,936	\$ 881,178	\$ 883,509
Other Financing Sources	1,274,699	1,410,988	1,369,284	1,596,578	1,434,849	1,972,210	2,025,209	2,097,101	2,178,263
Total Revenue & Transfers	\$ 2,169,060	\$ 2,177,839	\$ 2,247,300	\$ 1,986,661	\$ 2,643,058	\$ 2,848,991	\$ 2,904,145	\$ 2,978,279	\$ 3,061,772
Expenditures									
Salaries	\$ 972,011	\$ 1,043,046	\$ 1,172,012	\$ 1,041,000	\$ 1,232,462	\$ 1,263,189	\$ 1,292,131	\$ 1,327,269	\$ 1,363,402
Benefits	393,482	438,889	485,000	445,410	511,964	545,999	580,017	617,128	653,711
Contractual Services	355,673	269,209	452,565	547,720	423,588	495,231	485,790	485,926	494,831
Supplies	468,833	468,126	507,185	291,016	548,044	544,572	546,207	547,956	549,828
Total Expenditures	\$ 2,189,999	\$ 2,219,270	\$ 2,616,762	\$ 2,325,146	\$ 2,716,058	\$ 2,848,991	\$ 2,904,145	\$ 2,978,279	\$ 3,061,772
Surplus (Deficit)	\$ (20,939)	\$ (41,431)	\$ (369,462)	\$ (338,485)	\$ (73,000)	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 452,914	\$ 411,485	\$ -	\$ 73,000	\$ -	\$ -	\$ -	\$ -	\$ -
	20.68%	18.54%	0.00%	3.14%	0.00%	0.00%	0.00%	0.00%	0.00%



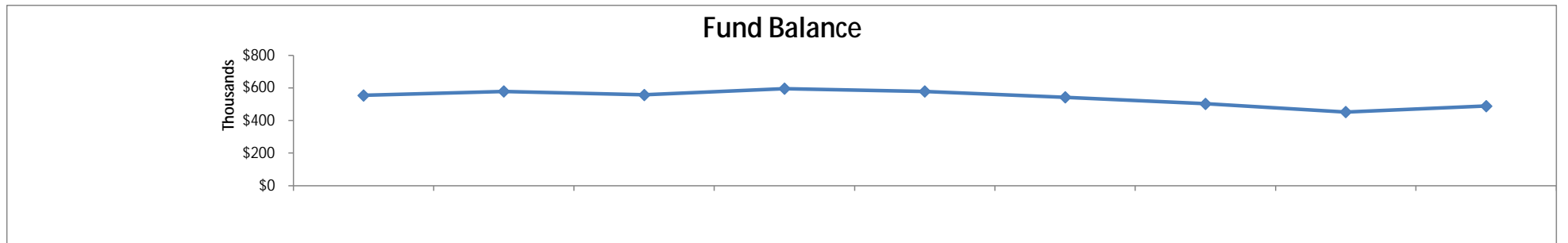
Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>PARKS & RECREATION FUND - 79</u>										
79-000-41-00-4165	FEDERAL GRANTS - ARP FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 334,250	\$ -	\$ -	\$ -	\$ -
79-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK	81,815	-	-	-	-	-	-	-	-
79-000-44-00-4402	SPECIAL EVENTS	88,828	83,523	90,000	10,000	90,000	90,000	90,000	90,000	90,000
79-000-44-00-4403	CHILD DEVELOPMENT	143,949	129,116	145,000	75,000	145,000	145,000	145,000	145,000	145,000
79-000-44-00-4404	ATHLETICS & FITNESS	318,981	272,906	370,000	230,000	370,000	370,000	370,000	370,000	370,000
79-000-44-00-4441	CONCESSION REVENUE	27,397	42,396	45,000	4,033	45,000	45,000	45,000	45,000	45,000
79-000-45-00-4500	INVESTMENT EARNINGS	1,534	1,333	1,300	250	250	1,000	1,000	1,000	1,000
79-000-46-00-4690	REIMB - MISCELLANEOUS	23,137	14,147	-	5,040	-	-	-	-	-
79-000-48-00-4820	RENTAL INCOME	53,208	57,539	64,216	55,000	66,209	68,281	70,436	72,678	75,009
79-000-48-00-4825	PARK RENTALS	15,714	18,259	17,500	1,588	17,500	17,500	17,500	17,500	17,500
79-000-48-00-4843	HOMETOWN DAYS	118,141	124,328	120,000	-	120,000	120,000	120,000	120,000	120,000
79-000-48-00-4846	SPONSORSHIPS & DONATIONS	14,577	18,154	20,000	4,172	15,000	15,000	15,000	15,000	15,000
79-000-48-00-4850	MISCELLANEOUS INCOME	7,080	5,150	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Parks & Recreation Fund Revenues		\$ 894,361	\$ 766,851	\$ 878,016	\$ 390,083	\$ 1,208,209	\$ 876,781	\$ 878,936	\$ 881,178	\$ 883,509
79-000-49-00-4901	TRANSFER FROM GENERAL	\$ 1,274,699	\$ 1,410,988	\$ 1,369,284	\$ 1,596,578	\$ 1,434,849	\$ 1,972,210	\$ 2,025,209	\$ 2,097,101	\$ 2,178,263
Other Financing Sources		\$ 1,274,699	\$ 1,410,988	\$ 1,369,284	\$ 1,596,578	\$ 1,434,849	\$ 1,972,210	\$ 2,025,209	\$ 2,097,101	\$ 2,178,263
Parks & Recreation Revenues & Transfers		\$ 2,169,060	\$ 2,177,839	\$ 2,247,300	\$ 1,986,661	\$ 2,643,058	\$ 2,848,991	\$ 2,904,145	\$ 2,978,279	\$ 3,061,772
Parks Department										
79-790-50-00-5010	SALARIES & WAGES	\$ 485,017	\$ 539,106	\$ 601,936	\$ 590,000	\$ 659,709	\$ 674,552	\$ 691,416	\$ 712,158	\$ 733,523
79-790-50-00-5015	PART-TIME SALARIES	49,603	48,917	59,000	15,000	62,500	61,000	62,000	63,000	64,000
79-790-50-00-5020	OVERTIME	4,283	3,594	5,000	7,500	5,000	5,000	5,000	5,000	5,000
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	51,004	54,761	70,570	70,570	70,935	77,809	81,759	86,059	88,623
79-790-52-00-5214	FICA CONTRIBUTION	39,628	43,472	48,830	48,830	53,594	54,800	56,170	57,855	59,591
79-790-52-00-5216	GROUP HEALTH INSURANCE	130,395	153,228	155,338	150,990	173,195	187,051	202,015	218,176	235,630
79-790-52-00-5222	GROUP LIFE INSURANCE	570	617	645	645	1,149	1,160	1,172	1,184	1,196
79-790-52-00-5223	DENTAL INSURANCE	9,509	10,748	9,708	9,545	11,605	12,185	12,794	13,434	14,106
79-790-52-00-5224	VISION INSURANCE	1,354	1,510	1,537	1,544	1,734	1,786	1,840	1,895	1,952
79-790-54-00-5412	TRAINING & CONFERENCES	725	4,249	7,000	3,000	9,000	8,000	8,000	8,000	8,000
79-790-54-00-5415	TRAVEL & LODGING	1	-	3,000	-	3,000	3,000	3,000	3,000	3,000
79-790-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	90,000	-	135,000	385,000	88,866	147,774	147,774	147,774	147,774
79-790-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	5,218	8,209	875	875	-	6,852	765	788	2,583
79-790-54-00-5440	TELECOMMUNICATIONS	6,786	8,367	8,100	8,100	8,250	8,250	8,250	8,250	8,250
79-790-54-00-5462	PROFESSIONAL SERVICES	10,105	7,960	11,400	11,400	11,400	11,400	11,400	11,400	11,400
79-790-54-00-5466	LEGAL SERVICES	645	591	2,000	1,000	1,000	1,000	1,000	1,000	1,000
79-790-54-00-5485	RENTAL & LEASE PURCHASE	2,770	1,691	2,500	2,500	8,055	8,333	8,624	8,931	9,252
79-790-54-00-5488	OFFICE CLEANING	2,435	2,341	3,078	3,385	3,487	3,592	3,700	3,811	3,925

Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
79-795-56-00-5620	OPERATING SUPPLIES	16,407	13,458	15,000	75,000	15,000	15,000	15,000	15,000	15,000
79-795-56-00-5640	REPAIR & MAINTENANCE	966	1,026	2,000	2,000	2,000	2,000	2,000	2,000	2,000
	Recreation Department Expenditures	\$ 1,072,844	\$ 1,126,705	\$ 1,266,542	\$ 896,646	\$ 1,313,535	\$ 1,348,875	\$ 1,369,259	\$ 1,396,608	\$ 1,431,139
	Total Parks & Recreation Fund Expenditures	\$ 2,189,999	\$ 2,219,270	\$ 2,616,762	\$ 2,325,146	\$ 2,716,058	\$ 2,848,991	\$ 2,904,145	\$ 2,978,279	\$ 3,061,772
	Transfers In	\$ 1,274,699	\$ 1,410,988	\$ 1,369,284	\$ 1,596,578	\$ 1,434,849	\$ 1,972,210	\$ 2,025,209	\$ 2,097,101	\$ 2,178,263
	(Transfers Out)	-	-	-	-	-	-	-	-	-
	Parks & Recreation Fund Net Transfers	\$ 1,274,699	\$ 1,410,988	\$ 1,369,284	\$ 1,596,578	\$ 1,434,849	\$ 1,972,210	\$ 2,025,209	\$ 2,097,101	\$ 2,178,263
	Surplus(Deficit)	(20,939)	(41,431)	(369,462)	(338,485)	(73,000)	-	-	-	-
	Fund Balance	\$ 452,914	\$ 411,485	\$ -	\$ 73,000	\$ -	\$ -	\$ -	\$ -	\$ -
		20.68%	18.54%	0.00%	3.14%	0.00%	0.00%	0.00%	0.00%	0.00%

Library Operations Fund (82)

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

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Revenues									
Taxes	\$ 1,457,087	\$ 1,497,431	\$ 1,562,000	\$ 1,561,523	\$ 1,612,758	\$ 1,643,112	\$ 1,686,453	\$ 1,708,438	\$ 874,221
Intergovernmental	30,564	27,011	25,250	26,901	26,401	26,401	26,401	26,401	26,401
Fines & Forfeits	9,234	7,552	8,500	3,500	8,500	8,500	8,500	8,500	8,500
Charges for Service	13,466	11,204	12,300	6,000	12,300	12,400	12,400	12,400	12,400
Investment Earnings	11,463	16,471	8,959	1,500	2,000	3,000	8,000	10,000	100,000
Miscellaneous	3,463	4,374	3,750	500	3,750	3,750	3,750	3,750	3,750
Total Revenues	\$ 1,525,277	\$ 1,564,043	\$ 1,620,759	\$ 1,599,924	\$ 1,665,709	\$ 1,697,163	\$ 1,745,504	\$ 1,769,489	\$ 1,025,272
Other Financing Sources	23,495	24,388	26,584	25,522	26,993	28,553	30,206	31,958	33,815
Total Revenues and Transfers	\$ 1,548,772	\$ 1,588,431	\$ 1,647,343	\$ 1,625,446	\$ 1,692,702	\$ 1,725,716	\$ 1,775,710	\$ 1,801,447	\$ 1,059,087
Expenditures									
Salaries	\$ 426,855	\$ 442,119	\$ 479,742	\$ 440,000	\$ 482,014	\$ 506,745	\$ 526,247	\$ 547,803	\$ 568,253
Benefits	158,810	164,310	179,800	164,795	208,903	228,455	243,178	259,086	275,084
Contractual Services	104,354	137,300	152,448	149,953	153,001	153,742	154,528	155,361	154,544
Supplies	22,737	23,354	25,300	26,800	25,300	25,300	25,300	25,300	25,300
Debt Service	792,101	797,013	827,088	827,088	840,225	847,313	866,750	864,000	-
Total Expenditures	\$ 1,504,857	\$ 1,564,096	\$ 1,664,378	\$ 1,608,636	\$ 1,709,443	\$ 1,761,555	\$ 1,816,003	\$ 1,851,550	\$ 1,023,181
Surplus (Deficit)	\$ 43,915	\$ 24,335	\$ (17,035)	\$ 16,810	\$ (16,741)	\$ (35,839)	\$ (40,293)	\$ (50,103)	\$ 35,906
Ending Fund Balance	\$ 554,271	\$ 578,607	\$ 557,653	\$ 595,417	\$ 578,676	\$ 542,837	\$ 502,544	\$ 452,441	\$ 488,347
	36.83%	36.99%	33.51%	37.01%	33.85%	30.82%	27.67%	24.44%	47.73%
Operational Fund Balance %	77.76%	75.43%	66.60%	76.18%	66.57%	59.38%	52.94%	45.81%	47.73%



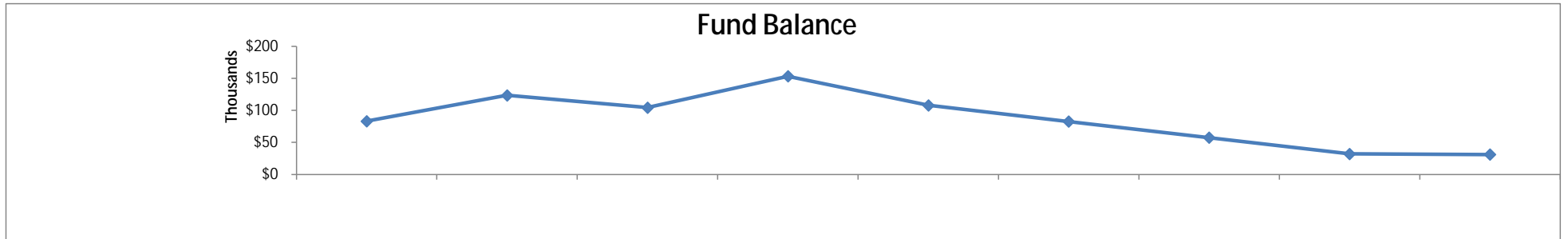
Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>LIBRARY FUND - 82</u>										
82-000-40-00-4000	PROPERTY TAXES - LIBRARY OPS	\$ 669,065	\$ 702,716	\$ 739,047	\$ 736,883	\$ 776,734	\$ 800,036	\$ 824,037	\$ 848,758	\$ 874,221
82-000-40-00-4083	PROPERTY TAXES - DEBT SERVICE	788,022	794,715	822,953	824,640	836,024	843,076	862,416	859,680	-
82-000-41-00-4120	PERSONAL PROPERTY TAX	5,353	5,860	5,250	5,250	5,250	5,250	5,250	5,250	5,250
82-000-41-00-4160	FEDERAL GRANTS	-	-	-	500	-	-	-	-	-
82-000-41-00-4170	STATE GRANTS	25,211	21,151	20,000	21,151	21,151	21,151	21,151	21,151	21,151
82-000-43-00-4330	LIBRARY FINES	9,234	7,552	8,500	3,500	8,500	8,500	8,500	8,500	8,500
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	9,185	7,558	8,500	4,250	8,500	8,500	8,500	8,500	8,500
82-000-44-00-4422	COPY FEES	3,980	3,582	3,800	1,750	3,800	3,900	3,900	3,900	3,900
82-000-44-00-4439	PROGRAM FEES	301	64	-	-	-	-	-	-	-
82-000-45-00-4500	INVESTMENT EARNINGS	11,463	12,589	8,959	1,500	2,000	3,000	8,000	10,000	100,000
82-000-45-00-4550	GAIN ON INVESTMENT	-	3,882	-	-	-	-	-	-	-
82-000-48-00-4820	RENTAL INCOME	2,633	1,400	1,750	-	1,750	1,750	1,750	1,750	1,750
82-000-48-00-4850	MISCELLANEOUS INCOME	830	2,974	2,000	500	2,000	2,000	2,000	2,000	2,000
	Library Fund Revenues	\$ 1,525,277	\$ 1,564,043	\$ 1,620,759	\$ 1,599,924	\$ 1,665,709	\$ 1,697,163	\$ 1,745,504	\$ 1,769,489	\$ 1,025,272
82-000-49-00-4901	TRANSFER FROM GENERAL	23,495	24,388	26,584	25,522	26,993	28,553	30,206	31,958	33,815
	Other Financing Sources	\$ 23,495	\$ 24,388	\$ 26,584	\$ 25,522	\$ 26,993	\$ 28,553	\$ 30,206	\$ 31,958	\$ 33,815
	Library Fund Revenue & Transfers	\$ 1,548,772	\$ 1,588,431	\$ 1,647,343	\$ 1,625,446	\$ 1,692,702	\$ 1,725,716	\$ 1,775,710	\$ 1,801,447	\$ 1,059,087
Library Operations Department										
82-820-50-00-5010	SALARIES & WAGES	\$ 261,231	\$ 275,622	\$ 289,742	\$ 280,000	\$ 286,470	\$ 299,306	\$ 306,789	\$ 315,993	\$ 325,473
82-820-50-00-5015	PART-TIME SALARIES	165,624	166,497	190,000	160,000	195,544	207,439	219,458	231,810	242,780
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	26,614	27,240	32,779	32,779	32,180	34,271	36,017	37,919	39,057
82-820-52-00-5214	FICA CONTRIBUTION	31,983	33,137	35,952	33,000	35,685	38,766	40,258	41,907	43,471
82-820-52-00-5216	GROUP HEALTH INSURANCE	68,695	71,184	76,764	66,215	105,501	117,593	127,000	137,160	148,133
82-820-52-00-5222	GROUP LIFE INSURANCE	351	362	387	328	377	395	399	403	407
82-820-52-00-5223	DENTAL INSURANCE	6,699	6,987	6,322	5,977	7,079	7,715	8,101	8,506	8,931
82-820-52-00-5224	VISION INSURANCE	973	1,012	1,012	974	1,088	1,162	1,197	1,233	1,270
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	604	849	750	1,000	1,000	1,000	1,000	1,000	1,000
82-820-52-00-5231	LIABILITY INSURANCE	22,891	23,539	25,834	24,522	25,993	27,553	29,206	30,958	32,815
82-820-54-00-5412	TRAINING & CONFERENCES	1,374	486	3,000	1,000	3,000	3,000	3,000	3,000	3,000
82-820-54-00-5415	TRAVEL & LODGING	1,557	1,834	1,500	-	1,500	1,500	1,500	1,500	1,500
82-820-54-00-5426	PUBLISHING & ADVERTISING	3,019	825	2,500	2,500	2,500	2,500	2,500	2,500	2,500
82-820-54-00-5440	TELECOMMUNICATIONS	5,313	4,524	7,200	7,200	7,200	7,200	7,200	7,200	7,200
82-820-54-00-5452	POSTAGE & SHIPPING	655	483	750	750	750	750	750	750	750
82-820-54-00-5460	DUES & SUBSCRIPTIONS	9,602	9,755	11,000	11,000	11,000	11,000	11,000	11,000	11,000
82-820-54-00-5462	PROFESSIONAL SERVICES	24,213	29,445	40,000	40,000	40,000	40,000	40,000	40,000	40,000
82-820-54-00-5466	LEGAL SERVICES	2,205	630	3,000	4,162	3,000	3,000	3,000	3,000	3,000

Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
82-820-54-00-5468	AUTOMATION	13,854	15,603	20,000	20,000	20,000	20,000	20,000	20,000	20,000
82-820-54-00-5480	UTILITIES	11,973	10,992	11,798	11,652	12,351	13,092	13,878	14,711	15,594
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	28,900	61,034	50,000	50,000	50,000	50,000	50,000	50,000	50,000
82-820-54-00-5498	PAYING AGENT FEES	1,689	1,689	1,700	1,689	1,700	1,700	1,700	1,700	-
82-820-56-00-5610	OFFICE SUPPLIES	7,147	8,408	8,000	8,000	8,000	8,000	8,000	8,000	8,000
82-820-56-00-5620	LIBRARY OPERATING SUPPLIES	3,821	3,325	4,000	4,000	4,000	4,000	4,000	4,000	4,000
82-820-56-00-5621	CUSTODIAL SUPPLIES	4,215	9,695	7,000	9,500	7,000	7,000	7,000	7,000	7,000
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	1,199	-	2,000	1,000	2,000	2,000	2,000	2,000	2,000
82-820-56-00-5671	LIBRARY PROGRAMMING	1,737	1,022	2,000	2,000	2,000	2,000	2,000	2,000	2,000
82-820-56-00-5676	EMPLOYEE RECOGNITION	247	200	300	300	300	300	300	300	300
82-820-56-00-5685	DVD'S	56	-	500	500	500	500	500	500	500
82-820-56-00-5686	BOOKS	4,315	704	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Debt Service - 2006 Bond										
82-820-84-00-8000	PRINCIPAL PAYMENT	50,000	50,000	75,000	75,000	75,000	75,000	100,000	100,000	-
82-820-84-00-8050	INTEREST PAYMENT	24,988	22,613	20,238	20,238	16,675	13,113	9,550	4,800	-
Debt Service - 2013 Refunding Bond										
82-820-99-00-8000	PRINCIPAL PAYMENT	565,000	585,000	610,000	610,000	645,000	675,000	700,000	730,000	-
82-820-99-00-8050	INTEREST PAYMENT	152,113	139,400	121,850	121,850	103,550	84,200	57,200	29,200	-
Library Fund Expenditures		\$ 1,504,857	\$ 1,564,096	\$ 1,664,378	\$ 1,608,636	\$ 1,709,443	\$ 1,761,555	\$ 1,816,003	\$ 1,851,550	\$ 1,023,181
Transfers In		\$ 23,495	\$ 24,388	\$ 26,584	\$ 25,522	\$ 26,993	\$ 28,553	\$ 30,206	\$ 31,958	\$ 33,815
(Transfers Out)		-	-	-	-	-	-	-	-	-
Library Fund Net Transfers		\$ 23,495	\$ 24,388	\$ 26,584	\$ 25,522	\$ 26,993	\$ 28,553	\$ 30,206	\$ 31,958	\$ 33,815
Surplus(Deficit)		\$ 43,915	\$ 24,335	\$ (17,035)	\$ 16,810	\$ (16,741)	\$ (35,839)	\$ (40,293)	\$ (50,103)	\$ 35,906
Fund Balance		\$ 554,271	\$ 578,607	\$ 557,653	\$ 595,417	\$ 578,676	\$ 542,837	\$ 502,544	\$ 452,441	\$ 488,347
		36.83%	36.99%	33.51%	37.01%	33.85%	30.82%	27.67%	24.44%	47.73%
Operational Fund Balance %		77.76%	75.43%	66.60%	76.18%	66.57%	59.38%	52.94%	45.81%	47.73%

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Revenues									
Licenses & Permits	\$ 103,100	\$ 110,775	\$ 50,000	\$ 105,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Investment Earnings	257	658	500	150	200	250	250	250	250
Miscellaneous	1,835	(1,780)	-	-	-	-	-	-	-
Total Revenues	\$ 105,192	\$ 109,653	\$ 50,500	\$ 105,150	\$ 50,200	\$ 50,250	\$ 50,250	\$ 50,250	\$ 50,250
Expenditures									
Contractual Services	\$ 3,213	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Supplies	77,162	66,330	72,000	72,000	72,000	72,000	72,000	72,000	47,910
Capital Outlay	-	-	-	-	20,000	-	-	-	-
Total Expenditures	\$ 80,375	\$ 69,330	\$ 75,500	\$ 75,500	\$ 95,500	\$ 75,500	\$ 75,500	\$ 75,500	\$ 51,410
Surplus (Deficit)	\$ 24,817	\$ 40,323	\$ (25,000)	\$ 29,650	\$ (45,300)	\$ (25,250)	\$ (25,250)	\$ (25,250)	\$ (1,160)
Ending Fund Balance	\$ 83,260	\$ 123,583	\$ 104,485	\$ 153,233	\$ 107,933	\$ 82,683	\$ 57,433	\$ 32,183	\$ 31,023

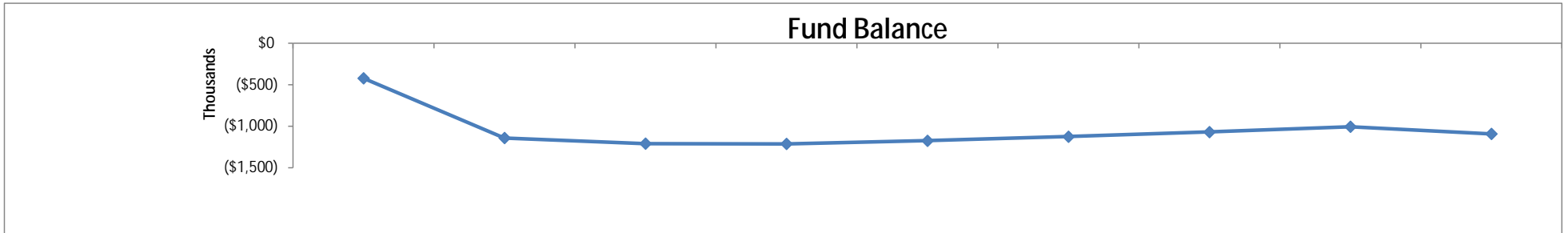


Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>LIBRARY CAPITAL FUND - 84</u>										
84-000-42-00-4214	DEVELOPMENT FEES	\$ 103,100	\$ 110,775	\$ 50,000	\$ 105,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
84-000-45-00-4500	INVESTMENT EARNINGS	257	658	500	150	200	250	250	250	250
84-000-48-00-4850	MISCELLANEOUS INCOME	1,835	(1,780)	-	-	-	-	-	-	-
	Library Capital Fund Revenues	\$ 105,192	\$ 109,653	\$ 50,500	\$ 105,150	\$ 50,200	\$ 50,250	\$ 50,250	\$ 50,250	\$ 50,250
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	\$ 3,213	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	14,897	5,392	15,000	15,000	15,000	15,000	15,000	15,000	15,000
84-840-56-00-5683	AUDIO BOOKS	3,877	3,550	3,500	3,500	3,500	3,500	3,500	3,500	3,500
84-840-56-00-5684	COMPACT DISCS & OTHER MUSIC	290	769	500	500	500	500	500	500	500
84-840-56-00-5685	DVD'S	3,425	2,585	3,000	3,000	3,000	3,000	3,000	3,000	3,000
84-840-56-00-5686	BOOKS	54,673	54,034	50,000	50,000	50,000	50,000	50,000	50,000	25,910
84-840-60-00-6020	BUILDING IMPROVEMENTS	-	-	-	-	20,000	-	-	-	-
	Library Capital Fund Expenditures	\$ 80,375	\$ 69,330	\$ 75,500	\$ 75,500	\$ 95,500	\$ 75,500	\$ 75,500	\$ 75,500	\$ 51,410
	Surplus(Deficit)	24,817	40,323	(25,000)	29,650	(45,300)	(25,250)	(25,250)	(25,250)	(1,160)
	Fund Balance	\$ 83,260	\$ 123,583	\$ 104,485	\$ 153,233	\$ 107,933	\$ 82,683	\$ 57,433	\$ 32,183	\$ 31,023

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Revenues									
Taxes	\$ 198,918	\$ 203,884	\$ 153,965	\$ 151,422	\$ 260,727	\$ 273,002	\$ 279,827	\$ 286,823	\$ 293,994
Total Revenues	\$ 198,918	\$ 203,884	\$ 153,965	\$ 151,422	\$ 260,727	\$ 273,002	\$ 279,827	\$ 286,823	\$ 293,994
Expenditures									
Contractual Services	\$ 12,208	\$ 713,364	\$ 14,175	\$ 14,136	\$ 14,081	\$ 14,337	\$ 14,628	\$ 14,986	\$ 15,355
Debt Service	149,351	209,845	208,311	208,311	209,316	208,787	209,422	208,522	364,699
Total Expenditures	\$ 161,559	\$ 923,209	\$ 222,486	\$ 222,447	\$ 223,397	\$ 223,124	\$ 224,050	\$ 223,508	\$ 380,054
Surplus (Deficit)	\$ 37,359	\$ (719,325)	\$ (68,521)	\$ (71,025)	\$ 37,330	\$ 49,878	\$ 55,777	\$ 63,315	\$ (86,060)
Ending Fund Balance	\$ (422,459)	\$ (1,141,784)	\$ (1,209,865)	\$ (1,212,809)	\$ (1,175,479)	\$ (1,125,601)	\$ (1,069,824)	\$ (1,006,509)	\$ (1,092,569)

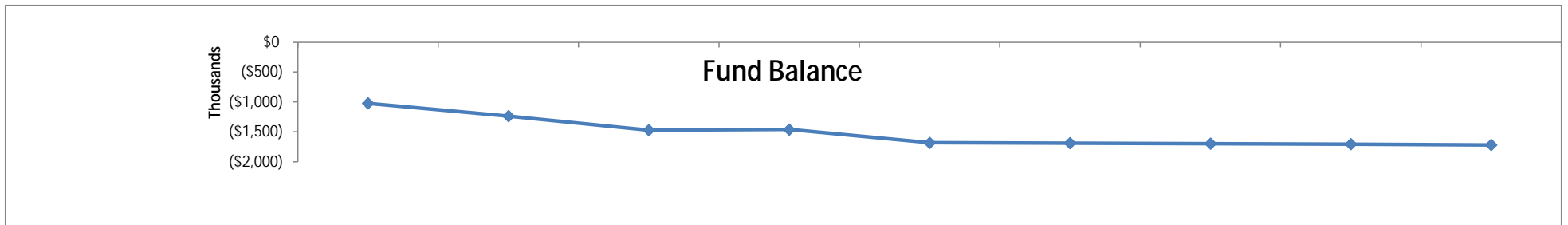


Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>COUNTRYSIDE TIF FUND - 87</u>										
87-000-40-00-4000	PROPERTY TAXES	\$ 198,918	\$ 203,884	\$ 153,965	\$ 151,422	\$ 260,727	\$ 273,002	\$ 279,827	\$ 286,823	\$ 293,994
	Countryside TIF Revenues	\$ 198,918	\$ 203,884	\$ 153,965	\$ 151,422	\$ 260,727	\$ 273,002	\$ 279,827	\$ 286,823	\$ 293,994
87-870-54-00-5401	ADMINISTRATIVE CHARGEBACK	\$ 11,049	\$ 11,263	\$ 11,475	\$ 11,475	\$ 11,381	\$ 11,637	\$ 11,928	\$ 12,286	\$ 12,655
87-870-54-00-5425	TIF INCENTIVE PAYOUT	-	700,000	-	-	-	-	-	-	-
87-870-54-00-5462	PROFESSIONAL SERVICES	498	1,440	2,000	2,000	2,000	2,000	2,000	2,000	2,000
87-870-54-00-5498	PAYING AGENT FEES	661	661	700	661	700	700	700	700	700
2015A Bond										
87-870-77-00-8000	PRINCIPAL PAYMENT	42,332	104,517	107,163	107,163	112,455	116,424	121,716	125,685	56,889
87-870-77-00-8050	INTEREST PAYMENT	56,304	54,613	50,433	50,433	46,146	41,648	36,991	32,122	27,095
Debt Service - 2014 Refunding Bond										
87-870-93-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	230,000
87-870-93-00-8050	INTEREST PAYMENT	50,715	50,715	50,715	50,715	50,715	50,715	50,715	50,715	50,715
	Countryside TIF Expenditures	\$ 161,559	\$ 923,209	\$ 222,486	\$ 222,447	\$ 223,397	\$ 223,124	\$ 224,050	\$ 223,508	\$ 380,054
	Surplus(Deficit)	37,359	(719,325)	(68,521)	(71,025)	37,330	49,878	55,777	63,315	(86,060)
	Fund Balance	\$ (422,459)	\$ (1,141,784)	\$ (1,209,865)	\$ (1,212,809)	\$ (1,175,479)	\$ (1,125,601)	\$ (1,069,824)	\$ (1,006,509)	\$ (1,092,569)

Downtown TIF Fund (88)

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

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Revenues									
Taxes	\$ 78,417	\$ 75,759	\$ 76,000	\$ 70,677	\$ 70,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Miscellaneous	17	-	-	-	-	-	-	-	-
Total Revenues	\$ 78,434	\$ 75,759	\$ 76,000	\$ 70,677	\$ 70,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Expenditures									
Contractual Services	\$ 57,380	\$ 59,864	\$ 76,364	\$ 64,982	\$ 67,840	\$ 70,019	\$ 72,375	\$ 75,010	\$ 77,754
Capital Outlay	138,466	10,677	17,488	17,488	17,488	13,120	10,000	10,000	10,000
Debt Service	225,800	218,250	212,200	212,200	206,084	-	-	-	-
Total Expenditures	\$ 421,646	\$ 288,791	\$ 306,052	\$ 294,670	\$ 291,412	\$ 83,139	\$ 82,375	\$ 85,010	\$ 87,754
Surplus (Deficit)	\$ (343,212)	\$ (213,032)	\$ (230,052)	\$ (223,993)	\$ (221,412)	\$ (8,139)	\$ (7,375)	\$ (10,010)	\$ (12,754)
Ending Fund Balance	\$ (1,024,518)	\$ (1,237,549)	\$ (1,472,892)	\$ (1,461,542)	\$ (1,682,954)	\$ (1,691,093)	\$ (1,698,468)	\$ (1,708,478)	\$ (1,721,232)

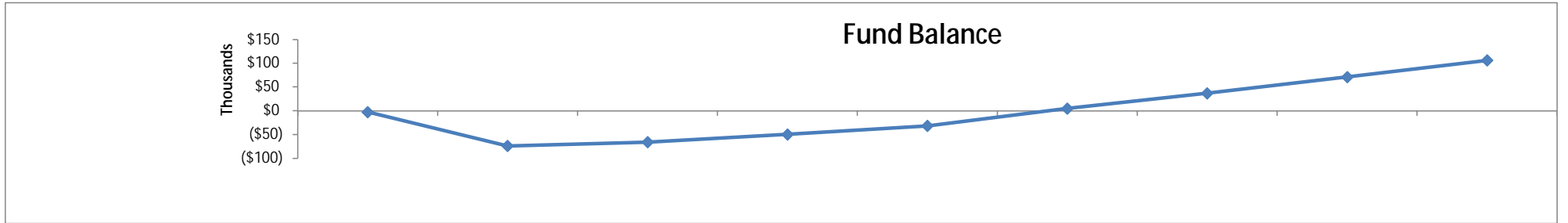


Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>DOWNTOWN TIF FUND - 88</u>										
88-000-40-00-4000	PROPERTY TAXES	\$ 78,417	\$ 75,759	\$ 76,000	\$ 70,677	\$ 70,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
88-000-48-00-4850	MISCELLANEOUS INCOME	17	-	-	-	-	-	-	-	-
	Downtown TIF Revenues	\$ 78,434	\$ 75,759	\$ 76,000	\$ 70,677	\$ 70,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
88-880-54-00-5401	ADMINISTRATIVE CHARGEBACK	\$ 31,533	\$ 32,246	\$ 33,487	\$ 33,487	\$ 35,020	\$ 35,808	\$ 36,703	\$ 37,804	\$ 38,938
88-880-54-00-5425	TIF INCENTIVE PAYOUT	22,108	25,597	26,877	26,495	27,820	29,211	30,672	32,206	33,816
88-880-54-00-5462	PROFESSIONAL SERVICES	3,739	2,021	16,000	5,000	5,000	5,000	5,000	5,000	5,000
88-880-60-00-6000	PROJECT COSTS	105,516	3,189	10,000	10,000	10,000	10,000	10,000	10,000	10,000
88-880-60-00-6048	DOWNTOWN STREETScape IMPROVEMENT	25,468	-	-	-	-	-	-	-	-
88-880-60-00-6079	ROUTE 47 EXPANSION	7,482	7,488	7,488	7,488	7,488	3,120	-	-	-
FNBO Loan - 102 E Van Emmon Building										
88-880-81-00-8000	PRINCIPAL PAYMENT	200,000	200,000	200,000	200,000	200,000	-	-	-	-
88-880-81-00-8050	INTEREST PAYMENT	25,800	18,250	12,200	12,200	6,084	-	-	-	-
	Downtown TIF Expenditures	\$ 421,646	\$ 288,791	\$ 306,052	\$ 294,670	\$ 291,412	\$ 83,139	\$ 82,375	\$ 85,010	\$ 87,754
	Surplus(Deficit)	(343,212)	(213,032)	(230,052)	(223,993)	(221,412)	(8,139)	(7,375)	(10,010)	(12,754)
	Fund Balance	\$ (1,024,518)	\$ (1,237,549)	\$ (1,472,892)	\$ (1,461,542)	\$ (1,682,954)	\$ (1,691,093)	\$ (1,698,468)	\$ (1,708,478)	\$ (1,721,232)

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Projected	FY 2022 Adopted Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Revenues									
Taxes	\$ -	\$ 24,171	\$ 25,000	\$ 47,342	\$ 48,526	\$ 49,739	\$ 50,982	\$ 52,257	\$ 53,563
Total Revenues	\$ -	\$ 24,171	\$ 25,000	\$ 47,342	\$ 48,526	\$ 49,739	\$ 50,982	\$ 52,257	\$ 53,563
Other Financing Sources	-	1,000	-	-	-	-	-	-	-
Total Revenue	\$ -	\$ 25,171	\$ 25,000	\$ 47,342	\$ 48,526	\$ 49,739	\$ 50,982	\$ 52,257	\$ 53,563
Expenditures									
Contractual Services	\$ 2,736	\$ 96,235	\$ 44,500	\$ 23,479	\$ 30,500	\$ 13,000	\$ 19,000	\$ 18,104	\$ 18,628
Total Expenditures	\$ 2,736	\$ 96,235	\$ 44,500	\$ 23,479	\$ 30,500	\$ 13,000	\$ 19,000	\$ 18,104	\$ 18,628
Surplus (Deficit)	\$ (2,736)	\$ (71,064)	\$ (19,500)	\$ 23,863	\$ 18,026	\$ 36,739	\$ 31,982	\$ 34,153	\$ 34,935
Ending Fund Balance	\$ (2,736)	\$ (73,799)	\$ (66,065)	\$ (49,936)	\$ (31,910)	\$ 4,829	\$ 36,811	\$ 70,964	\$ 105,899



Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>DOWNTOWN TIF II FUND - 89</u>										
89-000-40-00-4000	PROPERTY TAXES	\$ -	\$ 24,171	\$ 25,000	\$ 47,342	\$ 48,526	\$ 49,739	\$ 50,982	\$ 52,257	\$ 53,563
	Downtown TIF II Fund Revenues	\$ -	\$ 24,171	\$ 25,000	\$ 47,342	\$ 48,526	\$ 49,739	\$ 50,982	\$ 52,257	\$ 53,563
89-000-49-00-4910	SALE OF CAPITAL ASSETS	-	1,000	-	-	-	-	-	-	-
	Other Financing Sources	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Downtown TIF II Revenues & Transfers	\$ -	\$ 25,171	\$ 25,000	\$ 47,342	\$ 48,526	\$ 49,739	\$ 50,982	\$ 52,257	\$ 53,563
89-890-54-00-5425	TIF INCENTIVE PAYOUT	\$ -	\$ 80,000	\$ 39,500	\$ 20,979	\$ 25,500	\$ 8,000	\$ 14,000	\$ 13,104	\$ 13,628
89-890-54-00-5462	PROFESSIONAL SERVICES	2,736	16,235	5,000	2,500	5,000	5,000	5,000	5,000	5,000
	Downtown TIF II Expenditures	\$ 2,736	\$ 96,235	\$ 44,500	\$ 23,479	\$ 30,500	\$ 13,000	\$ 19,000	\$ 18,104	\$ 18,628
	Surplus(Deficit)	(2,736)	(71,064)	(19,500)	23,863	18,026	36,739	31,982	34,153	34,935
	Fund Balance	\$ (2,736)	\$ (73,799)	\$ (66,065)	\$ (49,936)	\$ (31,910)	\$ 4,829	\$ 36,811	\$ 70,964	\$ 105,899

Account Number	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	
CITY											
<u>Cash Flow - Surplus(Deficit)</u>											
	General	\$ 383,443	\$ 632,238	\$ (315,646)	\$ -	\$ -	\$ (882,412)	\$ (845,292)	\$ (875,833)	\$ (2,288,363)	
	Fox Hill	3,928	3,008	(21,292)	(5,491)	(40,200)	9,300	10,360	12,860	12,860	
	Sunflower	(1,374)	6,427	37	3,163	3,800	3,800	3,360	3,360	3,360	
	Motor Fuel Tax	(63,113)	60,325	(303,601)	212,035	(1,175,394)	314,557	(49,358)	(9,106)	11,559	
Operating Funds	City Wide Capital	240,530	(41,273)	(2,287,477)	(383,140)	262,787	(467,802)	-	-	-	
	Buildings & Grounds	-	-	-	-	-	-	-	-	-	
	Vehicle & Equipment	138,795	15,654	(202,971)	861,490	(1,099,772)	(22,469)	-	-	-	
	Debt Service	-	-	-	-	-	-	-	-	-	
	Water	948,764	(264,783)	(1,176,045)	352,795	(1,020,462)	(510,072)	1,614,967	1,292,353	1,510,085	
	Sewer	(300,804)	112,137	(468,685)	(377,360)	(152,977)	162,849	471,672	(358,601)	820,188	
	Land Cash	490,036	36,009	(206,429)	(208,642)	20,760	(49,646)	5,454	5,454	-	
	Park & Recreation	(20,939)	(41,431)	(369,462)	(338,485)	(73,000)	-	-	-	-	
	Countryside TIF	37,359	(719,325)	(68,521)	(71,025)	37,330	49,878	55,777	63,315	(86,060)	
	Downtown TIF	(343,212)	(213,032)	(230,052)	(223,993)	(221,412)	(8,139)	(7,375)	(10,010)	(12,754)	
	Downtown TIF II	(2,736)	(71,064)	(19,500)	23,863	18,026	36,739	31,982	34,153	34,935	
			\$ 1,510,677	\$ (485,110)	\$ (5,669,644)	\$ (154,790)	\$ (3,440,514)	\$ (1,363,417)	\$ 1,291,547	\$ 157,945	\$ 5,810
	<u>Cash Flow - Fund Balance</u>										
		General	\$ 6,879,823	\$ 7,512,060	\$ 7,322,013	\$ 7,512,060	\$ 7,512,060	\$ 6,629,648	\$ 5,784,356	\$ 4,908,523	\$ 2,620,160
	Fox Hill	10,485	13,492	(15,614)	8,001	(32,199)	(22,899)	(12,539)	321	13,181	
	Sunflower	(22,626)	(16,200)	(18,630)	(13,037)	(9,237)	(5,437)	(2,077)	1,283	4,643	
	Motor Fuel Tax	635,382	695,707	345,323	907,742	(267,652)	46,905	(2,453)	(11,559)	-	
Operating Funds	City Wide Capital	629,429	588,155	78,960	205,015	467,802	-	-	-	-	
	Buildings & Grounds	-	-	-	-	-	-	-	-	-	
	Vehicle & Equipment	496,042	511,692	265,013	1,373,182	273,410	250,941	250,941	250,941	250,941	
	Debt Service	-	-	-	-	-	-	-	-	-	
	Water	3,533,027	3,268,245	1,827,113	3,621,040	2,600,578	2,090,506	3,705,473	4,997,826	6,507,911	
	Sewer	1,110,251	1,222,388	606,819	845,028	692,051	854,900	1,326,572	967,971	1,788,159	
	Land Cash	211,832	247,841	39,244	39,199	59,959	10,313	15,767	21,221	21,221	
	Park & Recreation	452,914	411,485	-	73,000	-	-	-	-	-	
	Countryside TIF	(422,459)	(1,141,784)	(1,209,865)	(1,212,809)	(1,175,479)	(1,125,601)	(1,069,824)	(1,006,509)	(1,092,569)	
	Downtown TIF	(1,024,518)	(1,237,549)	(1,472,892)	(1,461,542)	(1,682,954)	(1,691,093)	(1,698,468)	(1,708,478)	(1,721,232)	
	Downtown TIF II	(2,736)	(73,799)	(66,065)	(49,936)	(31,910)	4,829	36,811	70,964	105,899	
			\$ 12,486,846	\$ 12,001,733	\$ 7,701,419	\$ 11,846,943	\$ 8,406,429	\$ 7,043,012	\$ 8,334,559	\$ 8,492,504	\$ 8,498,314

Account Number	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
<u>Library</u>										
<u>Cash Flow - Surplus(Deficit)</u>										
	Library Ops	\$ 43,915	\$ 24,335	\$ (17,035)	\$ 16,810	\$ (16,741)	\$ (35,839)	\$ (40,293)	\$ (50,103)	\$ 35,906
	Library Capital	<u>24,817</u>	<u>40,323</u>	<u>(25,000)</u>	<u>29,650</u>	<u>(45,300)</u>	<u>(25,250)</u>	<u>(25,250)</u>	<u>(25,250)</u>	<u>(1,160)</u>
		\$ 68,732	\$ 64,658	\$ (42,035)	\$ 46,460	\$ (62,041)	\$ (61,089)	\$ (65,543)	\$ (75,353)	\$ 34,746
<u>Cash Flow - Fund Balance</u>										
	Library Ops	\$ 554,271	\$ 578,607	\$ 557,653	\$ 595,417	\$ 578,676	\$ 542,837	\$ 502,544	\$ 452,441	\$ 488,347
	Library Capital	<u>83,260</u>	<u>123,583</u>	<u>104,485</u>	<u>153,233</u>	<u>107,933</u>	<u>82,683</u>	<u>57,433</u>	<u>32,183</u>	<u>31,023</u>
		\$ 637,531	\$ 702,190	\$ 662,138	\$ 748,650	\$ 686,609	\$ 625,520	\$ 559,977	\$ 484,624	\$ 519,370

Account Number	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
<u>Allocated Insurance Expenditures - Aggregated</u>										
	Liability Insurance	\$ 361,843	\$ 377,221	\$ 415,504	\$ 394,694	\$ 418,375	\$ 443,477	\$ 470,085	\$ 498,290	\$ 528,187
	Unemployment Ins	\$ 19,300	\$ 16,925	\$ 18,500	\$ 20,100	\$ 20,350	\$ 20,350	\$ 20,350	\$ 20,350	\$ 20,350
<i>City</i>	Health Insurance	\$ 1,370,195	\$ 1,402,488	\$ 1,515,545	\$ 1,357,046	\$ 1,485,462	\$ 1,620,442	\$ 1,746,878	\$ 1,883,428	\$ 2,030,902
<i>City</i>	Dental Insurance	\$ 98,886	\$ 101,167	\$ 97,523	\$ 90,206	\$ 103,828	\$ 110,362	\$ 115,879	\$ 121,675	\$ 127,758
<i>City</i>	Vision Insurance	\$ 14,070	\$ 14,440	\$ 15,420	\$ 14,720	\$ 15,717	\$ 16,375	\$ 16,867	\$ 17,372	\$ 17,893
<i>Library</i>	<u>Health Insurance</u>	\$ 68,695	\$ 71,184	\$ 76,764	\$ 66,215	\$ 105,501	\$ 117,593	\$ 127,000	\$ 137,160	\$ 148,133
<i>Library</i>	Dental Insurance	\$ 6,699	\$ 6,987	\$ 6,322	\$ 5,977	\$ 7,079	\$ 7,715	\$ 8,101	\$ 8,506	\$ 8,931
<i>Library</i>	Vision Insurance	\$ 973	\$ 1,012	\$ 1,012	\$ 974	\$ 1,088	\$ 1,162	\$ 1,197	\$ 1,233	\$ 1,270
<u>Property Taxes</u>										
	Corporate	\$ 2,191,159	\$ 2,123,744	\$ 2,107,099	\$ 2,100,975	\$ 2,091,475	\$ 2,076,475	\$ 2,086,475	\$ 2,101,475	\$ 2,141,475
	Police Pension	<u>958,476</u>	<u>1,108,182</u>	<u>1,230,604</u>	<u>1,226,938</u>	<u>1,334,771</u>	<u>1,434,771</u>	<u>1,509,771</u>	<u>1,584,771</u>	<u>1,634,771</u>
	Total City	\$ 3,149,635	\$ 3,231,926	\$ 3,337,703	\$ 3,327,913	\$ 3,426,246	\$ 3,511,246	\$ 3,596,246	\$ 3,686,246	\$ 3,776,246
		<i>4.14%</i>	<i>2.61%</i>	<i>3.27%</i>	<i>2.97%</i>	<i>2.95%</i>	<i>2.48%</i>	<i>2.42%</i>	<i>2.50%</i>	<i>2.44%</i>
	Library Operations	\$ 669,065	\$ 702,716	\$ 739,047	\$ 736,883	\$ 776,734	\$ 800,036	\$ 824,037	\$ 848,758	\$ 874,221
	Library Debt Service	<u>788,022</u>	<u>794,715</u>	<u>822,953</u>	<u>824,640</u>	<u>836,024</u>	<u>843,076</u>	<u>862,416</u>	<u>859,680</u>	<u>-</u>
	Total Library	\$ 1,457,087	\$ 1,497,431	\$ 1,562,000	\$ 1,561,523	\$ 1,612,758	\$ 1,643,112	\$ 1,686,453	\$ 1,708,438	\$ 874,221
	<i>Special Service Areas</i>	<u>\$ 29,020</u>	<u>\$ 31,522</u>	<u>\$ 36,397</u>	<u>\$ 36,397</u>	<u>\$ 40,000</u>	<u>\$ 42,500</u>	<u>\$ 46,000</u>	<u>\$ 48,500</u>	<u>\$ 48,500</u>
		11.82%	8.62%	15.47%	15.47%	9.90%	6.25%	0.00%	0.00%	0.00%

Account Number	Description	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Property Taxes (continued)										
	<i>TIF Districts</i>	\$ 277,335	\$ 303,814	\$ 254,965	\$ 269,441	\$ 379,253	\$ 397,741	\$ 405,809	\$ 414,080	\$ 422,557
		300.07%	9.55%	-16.08%	-11.31%	40.76%	4.87%	0.00%	0.00%	0.00%
	<i>Road & Bridge Tax</i>	\$ 128,668	\$ 131,199	\$ 130,000	\$ 52,363	\$ 54,975	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
		-25.09%	1.97%	-0.91%	-60.09%	4.99%	136.47%	0.00%	0.00%	0.00%
	Grand Total	\$ 5,041,745	\$ 5,195,892	\$ 5,321,065	\$ 5,247,637	\$ 5,513,232	\$ 5,724,599	\$ 5,864,508	\$ 5,987,264	\$ 5,251,524
		3.82%	3.06%	2.41%	1.00%	5.06%	3.83%	2.44%	2.09%	-12.29%
	Total City Debt Service Payments	\$ 4,595,131	\$ 4,856,405	\$ 4,742,902	\$ 4,742,902	\$ 4,404,851	\$ 4,488,827	\$ 3,049,959	\$ 4,056,958	\$ 3,874,383
	Principal	3,465,452	3,856,504	3,890,279	3,890,279	3,544,947	3,617,707	2,307,586	2,667,582	2,805,076
	Interest	1,129,679	999,901	852,623	852,623	859,904	871,120	742,373	1,389,376	1,069,307
	Building Permits Revenue	\$ 477,701	\$ 435,021	\$ 400,000	\$ 650,000	\$ 450,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Aggregated Salary & Wage Information										
	City Salaries									
	Full Time	\$ 5,860,771	\$ 6,413,075	\$ 6,849,252	\$ 6,371,500	\$ 7,114,502	\$ 7,326,106	\$ 7,509,258	\$ 7,734,534	\$ 7,966,570
	Overtime	131,298	136,347	159,000	154,000	161,500	151,500	151,500	151,500	151,500
	Part Time	291,683	310,430	386,500	219,000	390,160	389,660	424,460	427,628	430,820
	Total	\$ 6,283,752	\$ 6,859,852	\$ 7,394,752	\$ 6,744,500	\$ 7,666,162	\$ 7,867,266	\$ 8,085,218	\$ 8,313,662	\$ 8,548,890
	Lib Salaries									
	Full Time	\$ 261,231	\$ 275,622	\$ 289,742	\$ 280,000	\$ 286,470	\$ 299,306	\$ 306,789	\$ 315,993	\$ 325,473
	Part Time	165,624	166,497	190,000	160,000	195,544	207,439	219,458	231,810	242,780
	Total	\$ 426,855	\$ 442,119	\$ 479,742	\$ 440,000	\$ 482,014	\$ 506,745	\$ 526,247	\$ 547,803	\$ 568,253
	Total Salaries									
	Full Time	\$ 6,122,002	\$ 6,688,697	\$ 7,138,994	\$ 6,651,500	\$ 7,400,972	\$ 7,625,412	\$ 7,816,047	\$ 8,050,527	\$ 8,292,043
	Overtime	131,298	136,347	159,000	154,000	161,500	151,500	151,500	151,500	151,500
	Part Time	457,307	476,927	576,500	379,000	585,704	597,099	643,918	659,438	673,600
	Total	\$ 6,710,607	\$ 7,301,971	\$ 7,874,494	\$ 7,184,500	\$ 8,148,176	\$ 8,374,011	\$ 8,611,465	\$ 8,861,465	\$ 9,117,143

Account Number	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Aggregated Benefit Information										
	City Benefits									
	IMRF	\$ 326,130	\$ 336,965	\$ 443,872	\$ 424,421	\$ 434,047	\$ 477,704	\$ 501,932	\$ 528,294	\$ 543,998
	Police Pension	963,361	1,111,484	1,230,604	1,230,604	1,334,771	1,434,771	1,509,771	1,584,771	1,634,771
	FICA	457,541	498,202	542,671	505,901	564,677	582,695	597,263	615,182	633,639
	Total	\$ 1,747,032	\$ 1,946,651	\$ 2,217,147	\$ 2,160,926	\$ 2,333,495	\$ 2,495,170	\$ 2,608,966	\$ 2,728,247	\$ 2,812,408
	Lib Benefits									
	IMRF	\$ 26,614	\$ 27,240	\$ 32,779	\$ 32,779	\$ 32,180	\$ 34,271	\$ 36,017	\$ 37,919	\$ 39,057
	FICA	31,983	33,137	35,952	33,000	35,685	38,766	40,258	41,907	43,471
	Total	\$ 58,597	\$ 60,377	\$ 68,731	\$ 65,779	\$ 67,865	\$ 73,037	\$ 76,275	\$ 79,826	\$ 82,528
	Total Benefits									
	IMRF	\$ 352,744	\$ 364,205	\$ 476,651	\$ 457,200	\$ 466,227	\$ 511,975	\$ 537,949	\$ 566,213	\$ 583,055
	Police Pension	963,361	1,111,484	1,230,604	1,230,604	1,334,771	1,434,771	1,509,771	1,584,771	1,634,771
	FICA	489,524	531,339	578,623	538,901	600,362	621,461	637,521	657,089	677,110
	Total	\$ 1,805,629	\$ 2,007,028	\$ 2,285,878	\$ 2,226,705	\$ 2,401,360	\$ 2,568,207	\$ 2,685,241	\$ 2,808,073	\$ 2,894,936
Selected Capital Projects - Aggregated > \$500,000										
	Route 47 Expansion Project	\$ 164,848	\$ 149,129	\$ 149,136	\$ 149,136	\$ 149,136	\$ 68,440	\$ -	\$ -	\$ -
	MFT	73,787	73,787	73,788	73,788	73,788	37,045	-	-	-
	Water	58,053	45,372	45,372	45,372	45,372	18,905	-	-	-
	Sewer	25,526	22,482	22,488	22,488	22,488	9,370	-	-	-
	Downtown TIF	7,482	7,488	7,488	7,488	7,488	3,120	-	-	-
	Road to Better Roads Program	\$ 575,257	\$ 1,344,160	\$ 1,728,174	\$ 910,000	\$ 3,018,725	\$ 2,287,000	\$ 2,180,000	\$ 2,248,000	\$ 1,826,933
	MFT	355,271	553,480	781,674	775,000	920,000	700,000	700,000	680,000	676,933
	City-Wide Capital	69,893	99,289	312,500	100,000	1,148,725	300,000	300,000	300,000	300,000
	Water	15,564	631,491	634,000	35,000	950,000	847,000	720,000	168,000	850,000
	Sewer	134,529	59,900	-	-	-	440,000	460,000	1,100,000	-
	RTBR - Roads Only	\$ 425,164	\$ 652,769	\$ 1,094,174	\$ 875,000	\$ 2,068,725	\$ 1,000,000	\$ 1,000,000	\$ 980,000	\$ 976,933
	Mill Road	\$ -	\$ 167,329	\$ -	\$ 27,968	\$ -	\$ -	\$ -	\$ -	\$ -
	City-Wide	195,781	186,548	-	38,260	2,260,000	-	-	-	-
	Developer Reimb	(195,781)	(19,219)	-	(10,292)	(2,260,000)	-	-	-	-

Account Number	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2021 Projected	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Selected Capital Projects - Aggregated > \$500,000 continued										
	<i>Well Rehabs</i>	\$ 119,204	\$ 492	\$ -	\$ -	\$ 192,000	\$ 200,000	\$ -	\$ -	\$ -
	Water	119,204	492	-	-	192,000	200,000	-	-	-
	<i>Cation Exchange Media Repl</i>	\$ -	\$ 59,622	\$ 25,000	\$ 151,403	\$ 216,000	\$ 173,000	\$ -	\$ -	\$ -
	Water	-	59,622	25,000	151,403	216,000	173,000	-	-	-
	<i>Rte 71 Water/Sewer Main Replacement</i>	\$ 288,710	\$ 21,222	\$ 47,094	\$ 77,388	\$ 101,929	\$ -	\$ -	\$ -	\$ -
	Water	288,136	8,997	12,871	26,686	33,208	-	-	-	-
	Sewer	574	12,225	34,223	50,702	68,721	-	-	-	-
	<i>Water Tower Painting</i>	\$ -	\$ -	\$ 18,000	\$ -	\$ 20,000	\$ 520,000	\$ 20,000	\$ 530,000	\$ -
	Water	-	-	18,000	-	20,000	520,000	20,000	530,000	-
	<i>Whispering Meadows</i>	\$ 1,090,185	\$ 3,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	City-Wide	974,071	2,828	-	-	-	-	-	-	-
	Water	42,560	271	-	-	-	-	-	-	-
	Sewer	73,554	-	-	-	-	-	-	-	-
	<i>Fox Hill Improvements</i>	\$ -	\$ -	\$ (5,000)	\$ (333,875)	\$ 932,750	\$ (417,875)	\$ -	\$ -	\$ -
	MFT	-	-	-	-	1,253,625	-	-	-	-
	City-Wide	-	-	-	84,000	97,000	-	-	-	-
	Rebuild IL Proceeds	-	-	(5,000)	(417,875)	(417,875)	(417,875)	-	-	-
	<i>Bristol Ridge Road</i>	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 158,825	\$ -	\$ -	\$ -
	City-Wide	-	-	-	-	70,000	635,300	-	-	-
	Grant Proceeds	-	-	-	-	-	(476,475)	-	-	-
	<i>Kennedy Road (North)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,235	\$ -	\$ -	\$ -
	City-Wide	-	-	-	-	60,000	572,000	-	-	-
	Developer Reimb	-	-	-	-	(60,000)	(562,765)	-	-	-
	<i>Kennedy Road (Freedom Place)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	City-Wide	-	-	-	-	-	120,000	1,015,000	-	-
	Permit Fees	-	-	-	-	-	(120,000)	(1,015,000)	-	-