

VILLAGE OF NORTH AURORA, ILLINOIS

DRAFT BUDGET FOR FISCAL YEAR 2020-21



**AN ATTENTIVE MUNICIPAL ORGANIZATION THAT CONNECTS WITH
COMMUNITY, COMMERCE AND NATURE**

**Village of North Aurora
Fiscal Year 2020-21 Budget
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VILLAGE OF NORTH AURORA, ILLINOIS
List of Village Officials
Fiscal Year 2020-2021 Budget

VILLAGE PRESIDENT

Dale Berman

VILLAGE BOARD OF TRUSTEES

Mark Carroll
Laura Curtis
Mark Gaffino
Mark Guethle
Michael Lowery
Tao Martinez

VILLAGE CLERK

Lori Murray

VILLAGE ADMINISTRATOR

Steven Bosco

DEPARTMENT HEADS

William Hannah	Finance Director/Treasurer
John Laskowski	Public Works Director
David Fisher	Police Chief
Michael Toth	Community Development Director

Officials listed as of the date of the FY 2020-21 Draft Budget was issued on March 13, 2020



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of North Aurora
Illinois**

For the Fiscal Year Beginning

June 1, 2019

Christopher P. Morill

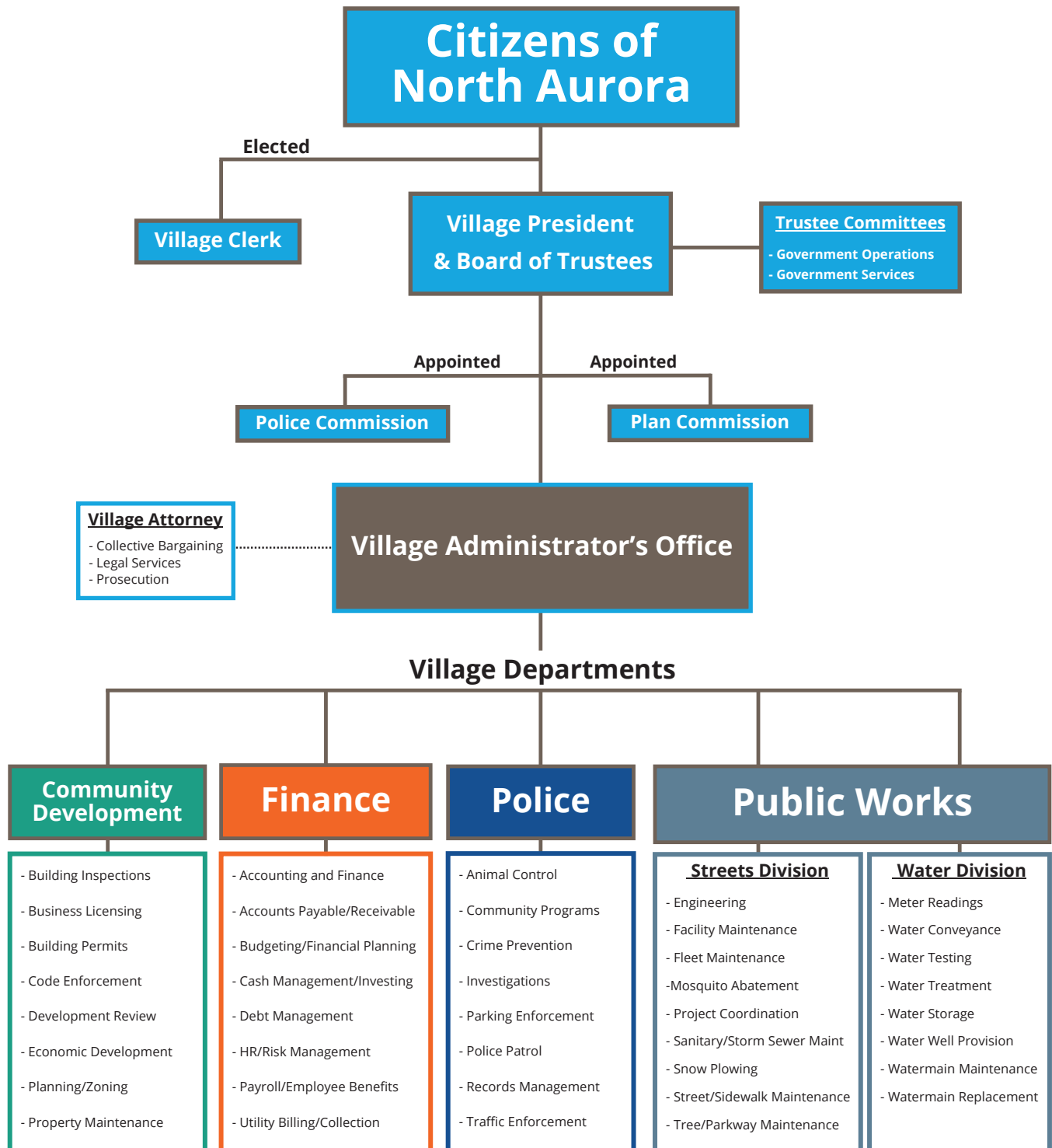
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **Village of North Aurora, Illinois** for its annual budget for the fiscal year beginning **June 1, 2019**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Village of North Aurora

Organizational Chart





March 10, 2020

President and Board of Trustees,

Enclosed is the **Draft Budget for the Village of North Aurora for Fiscal Year 2020-21**. This budget will guide the allocation of resources for June 1, 2020 through May 31, 2021. The total budget for all funds is \$26,150,931. This Budget provides the financial framework that will allow the Village to address the goals and objectives of the Village Board.

This Budget:

- Continues to advance numerous capital projects using planned reserves and current funding sources
- Maintains the Village's strong financial standing and position
- Provides a balanced operating budget for the coming year, and
- Addresses goals and objectives identified by the Board through the strategic planning process

This budget was mostly developed over the months of January and February, 2020. Over the last two weeks up to the date of this letter, concern and uncertainty regarding the economic effects of the current coronavirus outbreak have developed. The effects of this current issue will continue to be monitored and, if necessary, adjustments to the Draft Budget will be made as the Village utilizes its financial forecasting tools to help determine what adjustments and scenarios may be necessary to deal with the issue as it unfolds.

Village Economic Environment Impacting the Budget

The Village continues to see positive indicators of growth and economic activity. Construction of the new Lincoln Valley on the Fox subdivision at the old Fox Valley golf course began with approximately 374 age-targeted single family, duplex and townhome residential units with amenities. This development will increase residential living options within North Aurora and continue to provide various permit and other revenues having an overall positive effect on the Village's budget over the next couple of years. In addition, at least two other multi-family residential developments are under discussion and review, reinforcing that the Village is an excellent location for residential development due to its prime location near I-88 and quality of Village life.

New commercial development continues throughout the Village with new businesses along Randall Road, Rt. 31 and other areas in the Village. Last year the State authorized the retail sale of cannabis related products for adult recreational use. These sales began in North Aurora on January 1, 2020 due to the already existing medical dispensary within the Village. Although a great deal of uncertainty still exists, it is anticipated that adult-use recreational cannabis will provide a significant increase to future sales tax revenue within the Village. Although the challenges to traditional retail businesses being experienced on a macro level have also impacted the Village with some business closings, new businesses have opened, the Village's auto mall continues to provide strong retail sales and the overall retail picture for the Village has and remains positive going forward. The Village has one of the larger sales tax revenue bases in the region for similar size Villages and has enabled the Village to fund and provide a high level of quality police protection, public works and general village services, to the residents and the community, and enhance the quality of life.

The State passed a series of laws meant to address many issues that also resulted in additional future revenues to fund services. Recreational adult-use cannabis was made legal and the Village enacted a 3% local sales tax effective July 1, 2020 in order to provide additional funding for operations and capital needs. The State increased gasoline and diesel taxes in order to fund State-wide capital needs and allocated a portion of those new revenues to Village's through the newly created Transportation Renewal Fund (TRF) utilizing the motor fuel tax mechanisms.

The taxable equalized assessed valuation (EAV) of the Village for 2019 increased by more than 6.25% to 568,958,728, the fifth consecutive strong increase in EAV since 2008 as new construction contributed to the increase and current property valuations increased by roughly 5.8%. Over the last four (4) years new construction EAV has averaged over \$6.6 million, or \$20 million in market value, every year the last five years. Based on current developments under construction it is anticipated that this increase will continue in the near future as the Village not only realizes significant building permit and development fees but realizes increases in its overall property tax base as well.

The regional and national economic expansion that impacts the Village has continued during the year. The Federal Reserve did lower borrowing rates as concerns that the economic outlook was weakening. Unemployment rates continue to be at or near historic lows and the environment for new development, especially multi-family units still appears to very strong as evidenced by the significant interest by developers to build within the Village.

The locally positive economic and development outlook tempered with macro-economic concerns/cautions has guided the creation of this Budget which as with prior budgets advances key capital initiatives for the community, promotes the efficient and effective provision of services and responds to increasing service demands, encourages long-term planning and recognizes short and long-term uncertainty with the current environment.

This budget does not significantly alter service levels or programs to the community, but rather responds to increasing service demand levels and staffing issues in order to meet the

on-going needs of the community, most notably through increase police patrol coverage on all shifts with the authorized hiring of two additional sworn officers for next year.

Current Year Overview and Accomplishments

The Village accomplished and made progress on many goals during the year, many of which are tied to the Village's strategic plan. Some of the more significant ones that accomplished Village goals and objectives or completed capital projects include:

- Held a workshop for the Village Board in order to update the Village's current strategic plan
- Continued implementation of geographic information systems (GIS) within the Village utilizing in-house staff to develop infrastructure maps and increase the data available to users
- Improved engagement with the community through enhanced utilization of social media to provide information for interested users
- Awarded and oversaw several TIF-funded façade rehabilitation projects or new projects
- Worked with interested developers on possible future development of sites and continued working with consultants on redevelopment options and possibilities along the Rt. 31 corridor
- Completed the Village's Popular Annual Financial Report (PAFR) for the May 31, 2019 year and received recognition from the Government Finance Officers Association (GFOA) for its PAFR reporting award from the prior year for two years in a row
- Received the Distinguished Budget Presentation Award (14 consecutive years) and the Certificate of Achievement for Excellence in Financial Reporting award (19 consecutive years) from the Government Finance Officers Association
- Successfully held and assisted the Committee in planning and assisting with the annual North Aurora Days event during the year in August
- Initiated several wellness initiatives for employees
- Continued implementation Police department local ordinance violation and adjudication system, as well as local prosecution of DUI offenses, more efficiently utilizing offices time and retention of fines
- Implemented on-line citizen reporting, vacation watch and business entry database functions

- Completed the implementation of a new police records management system in partnership with the City of Aurora
- Continued working with School District #129 on a number of cooperating initiatives including the scheduled assignment of a police officer at Jewel Middle School
- Continued development design, value engineering and consideration of options for the adaptive re-use of the North Aurora Silo and design of potential Riverfront Park improvements
- Amended boundary agreement with the City of Batavia to allow for the potential of additional planned growth and annexation of areas outside of the Village's current borders in future years
- Facilitated text amendments and other approvals to allow for one of the first dispensaries able to provide for retail sale of adult-use cannabis
- Continued the process and completion of conceptual design for renovation and expansion of facilities at the Village's Public Works facility
- Replaced with contractual assistance and village staff the replacement of 381 street lights to LED, partially reimbursed with grant funding
- Continued parkway tree replacement as necessary and the repair or replacement of sidewalk in targeted areas as needed.
- Continued initiatives for the beautification of parks and corridors near the Fox Valley river
- Completed the 2019 road improvement program (3.6 miles) on
 - Hartsburg Lane, West Dead End to Hawksley Lane
 - Hawksley Lane, Hartsburg Lane to Hartsburg Lane (West of White Oak Dr)
 - Whalen Court, Hartsburg Lane to End of cul-de-sac (east)
 - Ritter Street, Hartsburg Lane to Nicor Easement (About 400 Feet)
 - Messenger Circle, White Oak Drive to White Oak Drive
 - Fechner Circle, Messenger Circle to Messenger Circle
 - Oakland Circle, Waterford Road to Waterford Road
 - Waterford Road, West Dead End to East Dead End
 - Westbury Circle, Waterford Road to Waterford Road
 - Forest Ridge Drive, Oak Street to North Dead End
 - Alexandra Court, Forest Ridge Drive to End of cul-de-sac
 - Arbington Lane, Waterford Road to Forest Ridge Drive
 - Kathryn Lane, Waterford Road to Arbington Lane
 - East Victoria Circle, Hidden Creek Drive to East Victoria Circle
 - Hidden Creek Drive, Hidden Creek Drive to East Victoria Circle

- Completed the remaining areas within the Village that required sanitary sewer televising and cleaning
- Initiated process for hiring of a Village Engineer to more effectively and efficiently manage capital projects and other needs within the Village
- Anticipated to substantially complete the drilling, well house, transmission main, site work and electrical construction for two (2) new deep wells in the Village, bringing the total number of active deep wells in the Village to six (6)
- Completed design development for a new 750,000 gallon water tower in order to bring the total maximum storage capacity of the Village to 2.25 million gallons
- Continued to identify options and discuss potential IEPA rules regarding the removal of lead water service lines within the Village
- Completed the abandonment and sealing of old Well #3
- Replaced or repurposed a number of Village vehicles including a new 6-Wheel dump truck and improvements to critical IT systems and equipment during the year.

Overall Budget Highlights for FY 2020-21

As indicated above the Budget continues the replacement of capital infrastructure within the Village and the continued efficient and effective delivery of services to the community.

The following table shows the budget for each fund of the Village for FY 2020-21:

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
General	12,550,780	12,514,604
Motor Fuel Tax	709,000	966,898
Route 31 TIF	555,000	1,245,450
Sperry TIF	8,000	28,000
N. Lincolnway TIF	35,050	65,000
Insurance	341,000	349,500
Tourism	225,400	225,000
Special Service Areas	59,700	57,430
Sanitary Sewer	157,000	141,875
Capital Projects	2,415,000	2,029,000
Library Debt Service	300,011	300,011
Police Station Debt Service	637,767	637,767
Waterworks	3,173,000	3,173,000
Vehicle and Equipment Fund	413,410	413,410
Police Pension Trust	2,861,070	2,861,070
TOTAL:	24,441,188	26,150,931

The following is a summary of some of the more significant budget initiatives in the Village's Budget, many are related to the Village's strategic plan updated in 2017:

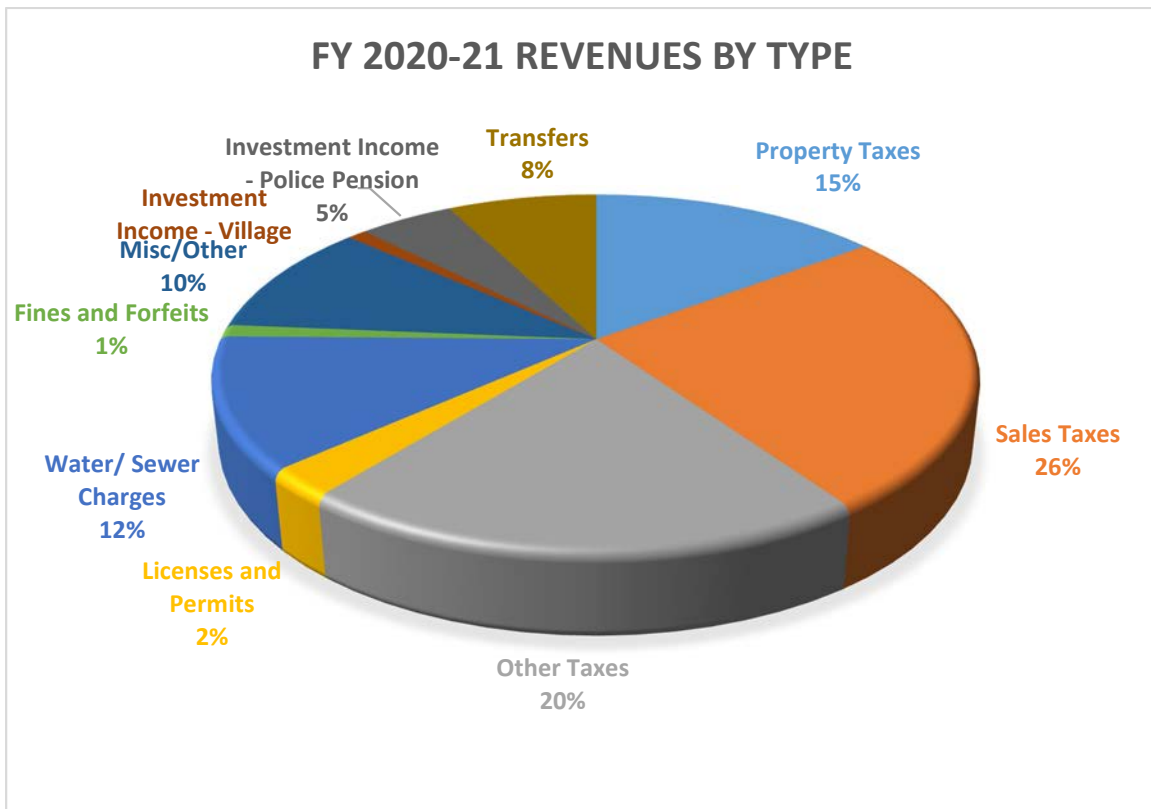
- Continuation of the implementation of a GIS system more efficiently by hosting the system in house and utilizing in-house staff to coordinate further development
- Allocation of funds for development/redevelopment plans and strategies for \$15,000 and update of the Village Comprehensive Plan for \$10,000
- Evaluate and proceed with the replacement of up to 48 street light poles along Orchard Gateway and other areas
- Update of the Village website and back-end architecture for \$13,000
- Initiation of the refurbishing and lighting of the Silo by the river, using accumulated TIF funds for \$450,000
- Provide resources necessary to ensure that all necessary inspections are completed in a timely manner for the Lincoln Valley on the Fox development and continue to review several significant residential development proposals and concepts to ensure the proposals meet the long-term development goals of the Village
- Implement the hiring of two additional police officers to address adequate patrol staffing needs
- Continue with a comprehensive review of all of the Village's three (3) TIF Districts to determine if changes should be made in order to meet the redevelopment goals of the District
- Complete the 2020 Street Improvement Program (1.8 miles) for \$1,200,000
 - April Ln Briar to east end
 - Briar Ln River St (Route 25) to April Ln
 - Dee Rd River St (Route 25) to Hill Ave
 - Arrowhead St Spruce St to Spruce St
 - Greenbriar Ct April Lane to south end
 - Laurel Ln Butterfield Rd to Dee Rd
 - Maple Ave Lincolnway (Route 31) to west end of street
 - Elm Ave Lincolnway (Route 31) to west end of street
- Finalization of design and scope of improvements for the construction of a plaza at Riverfront Park situated next to Village Hall, the scope potentially being about \$375,000
- Preliminary engineering in the amount of \$64,000 for the design of the reconstruction of a yet-be-determined length of Orchard Gateway Blvd
- Continued repair and replacement of significant machinery and equipment at the Village's two water treatment facilities and analysis of the plant's operations to improve the plant's overall efficiencies

- Continue the assessment and design of architectural elements and engineering review for improvements to the public works facility
- Pulling and maintenance/repairs performed at Well #5 including conversion of the well to a pitless adapter and removal of well house for \$368,500
- Replacement of watermain along Maple and Elm Streets for \$450,000
- Pulling of Well #4 for routine repairs and maintenance for \$125,000
- Anticipated completion of the construction of a new 750,000 gallon water tower for \$1,920,000
- Purchase/replacement/repurposing of the following vehicles and equipment:
 - Purchase three (3) Ford Explorer vehicles to replace or repurpose three current vehicles for \$136,000
 - Purchase a replacement leaf vactor for \$75,000 and retain the old one for backup purposes to minimize disruption in seasonal leaf pickup service
 - Purchase a new 5-Yard Dump Truck for \$170,000 for prior year public works hire and retain an older 2005 version for limited use and cross seasonal functionality for fall/winter services
 - Begin process of identifying and implementing document management systems across all departments

Revenues

Total Village revenues for the FY 2020-21 Budget across all Village Funds are projected to be \$24,441,188. The chart below shows the composition of all Village revenues by type:

<u>Revenues</u>	<u>FY 2020-21</u>
Property Taxes	3,598,061
Sales Taxes	6,265,000
Other Taxes	5,003,000
Licenses and Permits	624,300
Water/ Sewer Charges	2,905,500
Fines and Forfeits	264,500
Misc./Other	2,512,250
Investment Income - Village	235,100
Investment Income - Police Pension	1,175,070
Transfers	1,858,407
TOTAL:	<u>24,441,188</u>



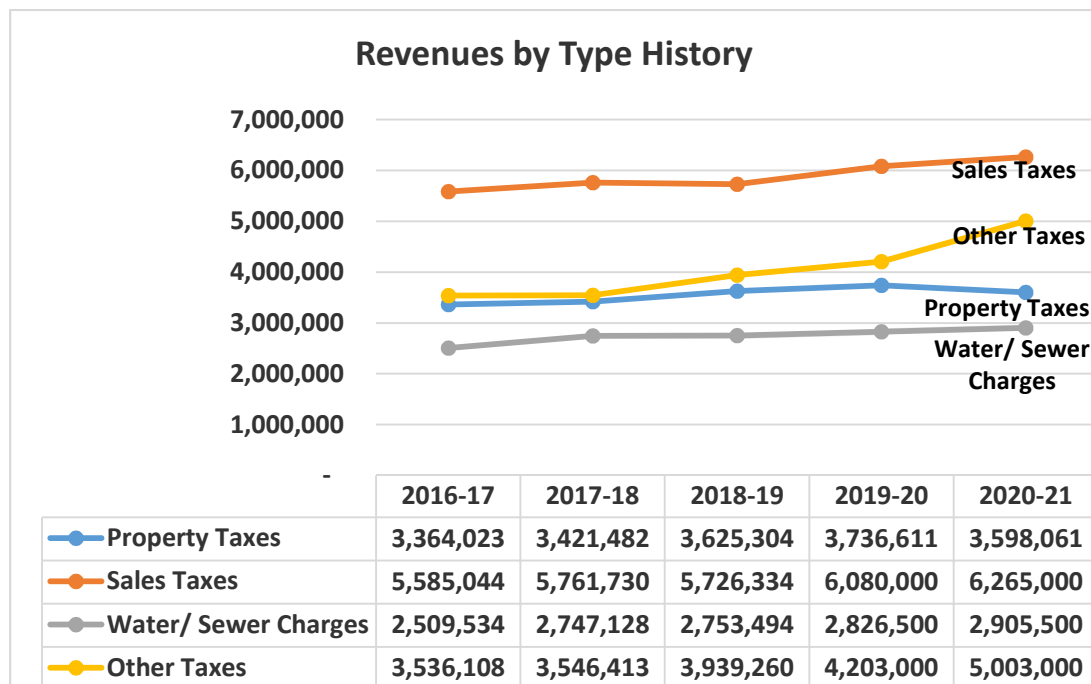
Property Taxes

Property Taxes, which represent 15% of all revenues, are estimated to decrease \$138,550 or 3.7% to \$3,598,061. Of this amount, property taxes from increment generated from the Village's three TIF Districts are projected to be \$588,000 or an increase of increase 8.3%, \$45,073.

General property taxes levied for specific purposes are increasing 1.8% or \$44,000 to \$2,494,000. The increase is due to a CPI factor of 1.9% and a small amount for new construction. Property taxes from debt service are decreasing \$245,623 as the final payment on the Library bonds is less than the prior year, and the Village elected to abate an additional \$115,000 in property taxes for that final bond payment.

Sales Taxes

Sales Taxes (both the state shared 1.0% and the 0.50% non-home rule for capital) representing 26% of all Village revenues, are estimated to be \$6,265,000 next year, an increase of \$185,000 or 3.0% over the current year projection of \$6,080,000. As previously discussed, sales tax growth is projected to increase due to strong auto mall sales and the beginning of the retail sale of adult-use, recreational cannabis in the community. Some sectors of retail continue to be in a challenging environment as more and more purchases are made on-line, some of which is reflected in significant revenue growth in the Village's use tax collections distributed by the State.



Other Taxes

Other taxes which include state-shared income tax, use tax, motor fuel tax (MFT), utility/telecommunication taxes, the new local cannabis sales tax of 3% and other taxes are projected to be \$5,003,000 which is an increase of \$800,000 or 19.0% over the current year projected. State-shared income taxes are projected to be \$1,920,000, an increase of \$90,000 over the current year projected due to expectations of continued increases in revenues collected by the State with some uncertainty over future collections dependent on the results of the upcoming State referendum on establishment of a progressive income tax. For the upcoming year, \$600,000 is estimated to be received as a result of the new local 3% cannabis tax that will go into effect in July, 2020. Due to the uncertainty of this new revenue source, the entire amount estimated to be generated by the new tax is budgeted at this time to be transferred to the Capital Projects fund to assist in accumulating additional funds for future capital projects.

MFT taxes restricted for road-related maintenance and other projects are projected to increase to \$700,000 due to the increased allocation from the State of taxes from the Transportation Renewal Fund. Utility taxes are projected to decrease to \$10,000 to \$725,000 due primarily to a decrease in telecommunications tax receipts as a result of service consolidation and price declines. Utility taxes for gas and electricity vary based on weather and use of services. Use tax continues to increase significantly due to increased state collection efforts, and the favorable Supreme Court decision in *Wayfair* which allowed for the State to pass the Marketplace Fairness Act in 2018 requiring use tax collections on out-of-state companies for on-line sales.

Water and Sewer Charges

Water and sewer charges are estimated to increase \$78,500 or 2.8% to \$2,905,500 due to an anticipated increase in water connection fees from \$240,000 to \$300,000 due to the build-out of the Lincoln Valley on the Fox subdivision. Water charges to customers

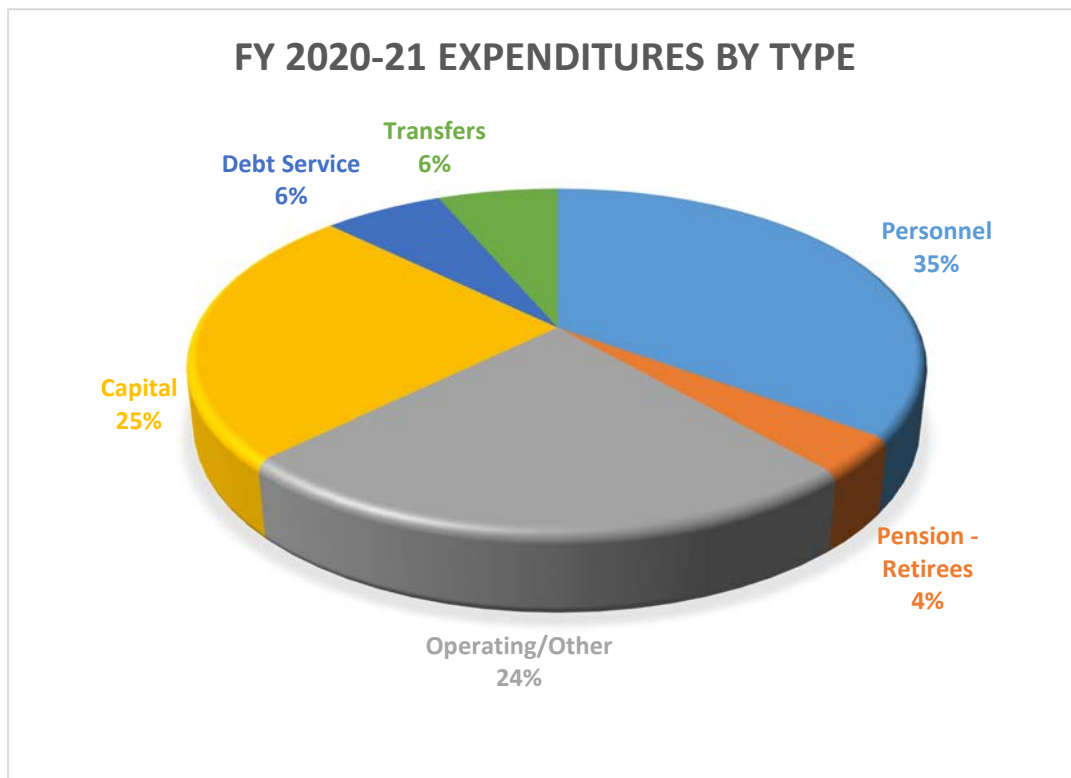
are projected to increase \$16,000 or 0.6% to \$2,480,000 as a result of new users and additional consumption being billed. No water rate increases are recommended for the year and the Village maintains one of the lowest rates in the area, at \$3.70 per 1,000 gallons billed (after a \$16 bi-monthly base charge including the first 3,000 gallons).

Expenditures

Total Village expenditures across all funds are budgeted to be \$27,095,780. The charts in this section show the composition of all Village expenditures and a history of Village expenditures by type.

Expenditures

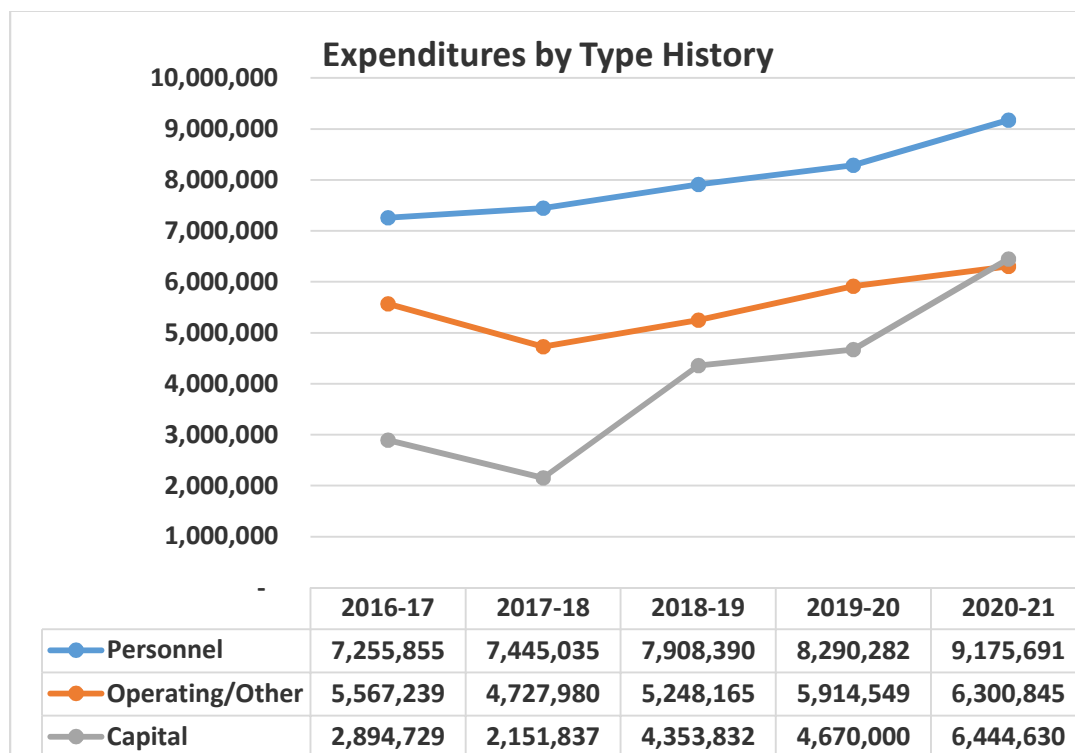
Personnel	9,175,691
Pension – Police Retirees	915,150
Operating/Other	6,300,845
Capital	6,444,630
Debt Service	1,656,442
Transfers	1,658,173
TOTAL:	26,150,931



Personnel

Personnel expenditures, which represent 35% of all expenditures, are estimated to increase \$885,409 or 10.7% over the prior year projected to \$9,175,691. The official Draft Budget includes an increase in staffing for two full-time police officers. In addition, two additional positions, another police officer and a new Village Engineer

position, were not yet filled during the year, resulting in an increase of personnel costs that would be closer to four new full-time positions when comparing next year's budget to current year projected. The two additional police officers will ultimately increase patrol coverage for all of the four patrol shifts in the Village. The Village has three (3) collective bargaining agreements (CBA's) with Police Officers, Sergeant and Public Works/Water Laborers and all agreements were renegotiated during the year. Non-union employees are budgeted to receive a 2.25% pay adjustment to the salary schedule for next year based on position. Police Officers are set to receive a 2.25% pay adjustment, Sergeants a 2% pay adjustment and Public Works employees a 2.5% pay adjustment based on their CBA's. Step increases are provided for employees who meet eligibility and who are not at the maximum step in their salary range. Total authorized full-time equivalents (FTE's) for next fiscal year are 64.80, an increase from 62.55 authorized FTE's in the current year.

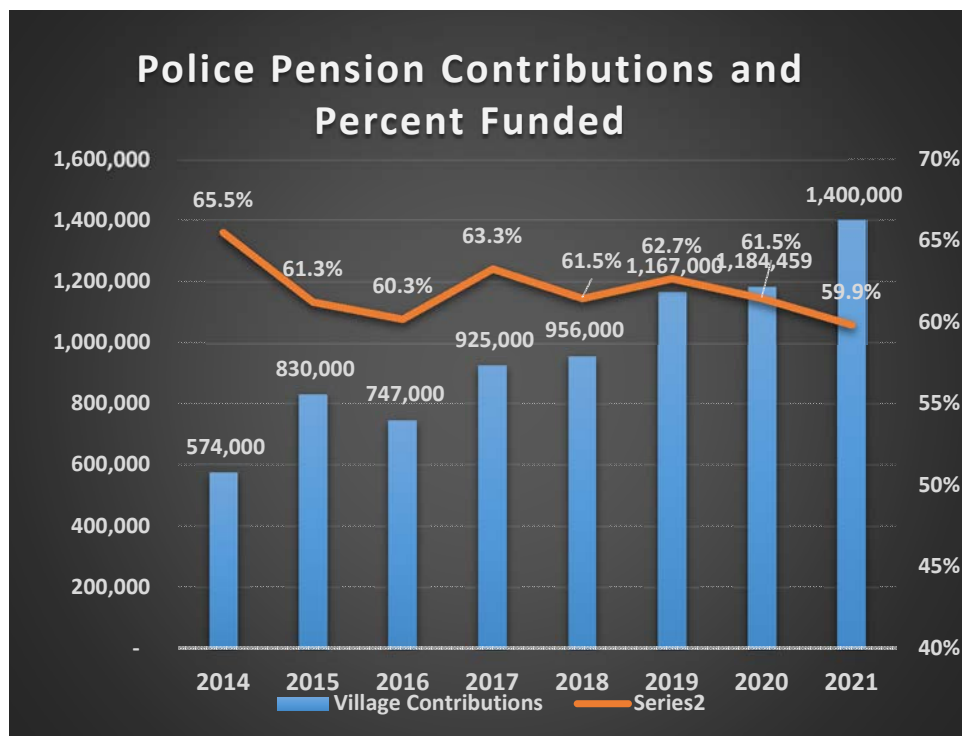


Personnel - Benefits

The Village continues to procure and maintain a competitive benefit package at reasonable rates for eligible employees. The Village joined the Intergovernmental Personnel Benefit Cooperative (IPBC) a pool of more than 130 local governments effective January, 2018 in order to more efficiently provide cost-effective health, life and other benefits to employees which resulted in a moderate rate increase and rate lock until June, 2019. All employees currently pay an 8% (HMO) or 20% (PPO/HSA) contribution to the cost of their coverage. After employee contributions, total Village costs of employee health insurance are budgeted to be \$811,086. The cost of employee health plans have changed very little over the last three years and are projected to increase between 1% and 3% next year.

Pension costs for employees in the Illinois Municipal Retirement Fund (IMRF) are stable as the 11.94% rate for 2020 is expected to be similar to the current rate for 2021 or slightly decrease. Employer IMRF costs are currently budgeted to be \$302,946 for next fiscal year and covers 31 employees who are either full or part-time working the minimum 1,000 hours a year.

Employer required police pension contributions for the Village's thirty-two (32) sworn officers as proposed in the Draft Budget are budgeted to be \$1,400,000 based mostly on the May 31, 2019 actuarial valuation of the police pension fund which calculated a required contribution of \$1,349,000 and an additional amount to fund the normal cost of the two new officers bringing the total amount to \$1,400,000. Through its adopted Police Pension funding policy, the Village remains committed to a 100% funding goal of the accrued liabilities in the fund by 2040. The last valuation of the fund indicated that it was funded on an actuarial basis of 60%. The chart below shows the history of Village contributions.



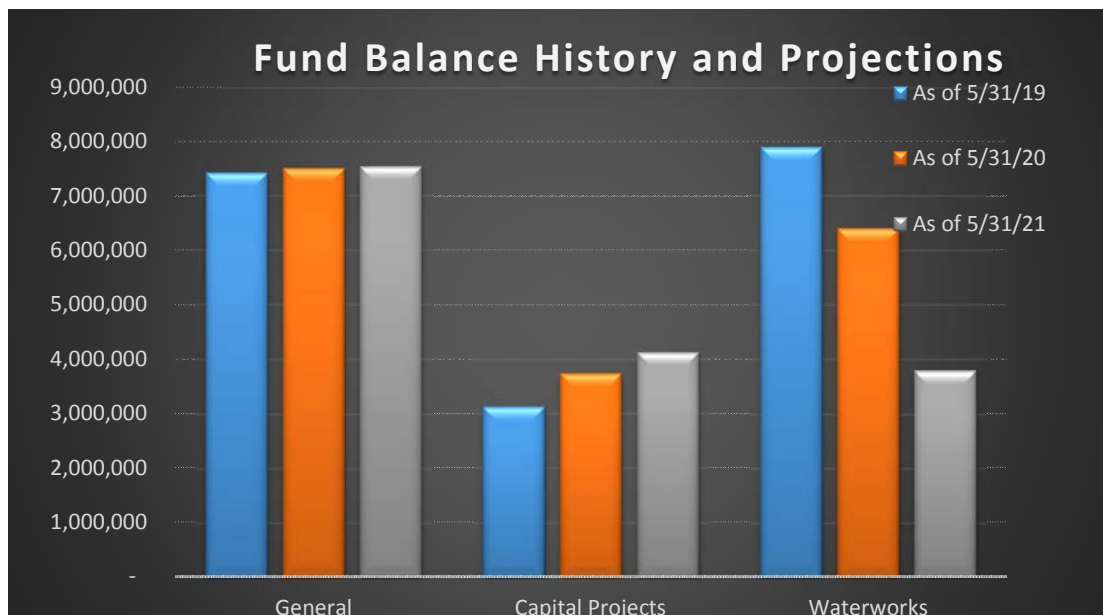
Other Operating/Expenditure Trends

Operating and other costs are budgeted to increase next year to \$6,300,845 primarily due to the expected increase in consulting engineering costs associated with various projects, increase in water-related studies, increase in contracted out inspection related services for community development and increase in the Village's share of police dispatching costs. The Village has also seen additional increases in operating/maintenance costs associated with the water treatment plants and other Village facilities as facilities age and systems require more substantive repair or replacement, especially in regards to mechanical and electrical systems. Capital costs for next year are driven by the substantial increase in capital projects related to the water system improvements as previously discussed, and the

budgeting of reserves in the TIF fund for future redevelopment opportunities and improvements.

Fund Balance

The Budget is in compliance with the Village's Budgetary and Fiscal Policies and Fund Balance policies as articulated in the Process and Policies section of the budget. The schedule Summary of All Funds (first page of the Financial Overview tab) shows total revenues (less the Police Pension Trust Fund), to be \$21,580,118, less than total expenditures, \$25,143,581 by \$3,563,463. This is due to the planned use of cash reserves in specific funds for capital projects or the spending of bond proceeds received in the prior year to be spent on various capital projects as follows:



- \$690,450 in the Rt. 31 TIF Fund due to the use of increment reserves for the renovation and lighting of the silo and reserve funds allocated for other purposes that may come up during the year
- \$257,898 in the Motor Fuel Tax Fund due to the use of reserve funds for the potential replacement of street lighting poles on Orchard Gateway and other areas
- \$2,605,430 in the Waterworks Fund due to the budgeted construction costs of \$1,920,000 for the completion of the construction of a new 750,000 gallon water tower construction using the remaining amount of the \$5,800,000 in bond proceeds received three years ago
- \$288,220 in the Vehicle and Equipment Fund to fund the purchase of vehicles and equipment that is higher than normal due to fluctuations in which items require replacement or repurposing and carry over items from the prior year

Fund balance in the General Fund is projected to increase \$36,176 to \$7,538,719 which is 63% of expenditures and transfers for debt payments at May 31, 2021. The reserve level meets the Village's requirement of at least a 40% to 50% fund balance reserve for the General Fund.

Other Issues and Considerations

Strategic Planning

The goals and objectives established by the Village during the 2017 strategic planning update were revisited by the Board during its strategic planning session on January 10, 2020. At this time the updated plan has not been completed but, where practical, linkages between those goals found in each Department or Fund have been made.

Capital Planning and Funding

The Village continues to plan for future capital projects utilizing a variety of resources. Staff updated the long-term road and infrastructure improvement plan and continues to plan for other capital improvements to infrastructure and facilities in the next several years. The budget in the Appendix section includes capital projects for both the coming year and future years which include descriptions and estimated budgets.

As the Village continues to identify needed capital projects for consideration those projects may need to be prioritized given the current level of dedicated and supplementary pay-as-you-go funding in the Capital Projects Fund and resources available in the Motor Fuel Tax Fund. The Village has been closely monitoring capital needs of the Village into the future which has resulted in one-time resources being assigned for future capital projects over the last several years.

Long-Term Financial Planning

The Village maintains long-term financial projections for all funds which assist in identifying financial risks, opportunities and any potential financial challenges the Village may face. These projections also provide the ability for the Village to plan for capital projects, which can vary significantly in cost from year-to-year, and the Village can also model certain scenarios to determine what adjustments may need to be taken in the event of an economic downturn. Both historical and forward looking projections are done, noting specific events that may happen in the future, like final payment on a debt issuance, increase in per-capita revenues to the Village via new census numbers, etc.

Acknowledgements

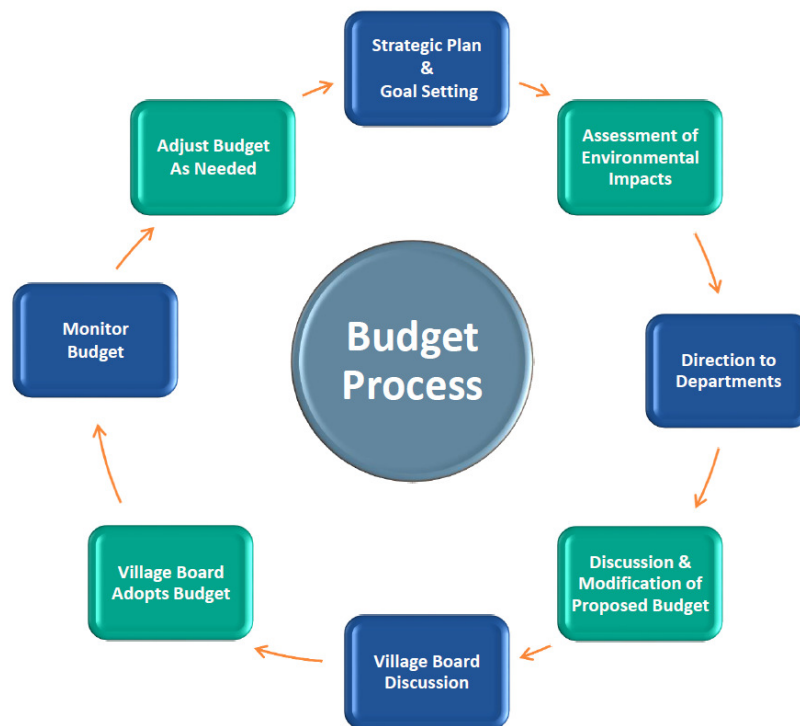
I would like to extend my appreciation to all of the Department Heads and Village Administrator Bosco that assisted with their input and cooperation during this process. I would also like to thank the President and Board of Trustees for recognizing, encouraging and supporting the implementation of sound fiscal management policies and financial planning processes which have guided the Village for many years.

Sincerely,
William D. Hannah
Finance Director/Treasurer

Village of North Aurora Budget Process and Financial Planning Fiscal Year 2019-2020 Budget

General Description

The budget process for the Village of North Aurora involves the citizens, the Village President and Village Board, Village Administrator, Department Heads, and many other individuals throughout the organization. Each person plays a critical role in the development of the budget for the upcoming year. Although much of the time and effort in developing the budget occurs between the months of January and May, the development, implementation, monitoring and review of the Village's annual budget is part of a comprehensive process that occurs throughout the entire year.



Budget Process

The Village's annual budget is prepared on a June 1 through May 31 fiscal year basis. The Village has chosen to operate under the Budget Act. As such, the Act requires the appointment of a Budget Officer. The Village's current budgetary control is at the fund level for all funds except the General Fund, which is at the Department level. The Finance Director, who is appointed as the Budget Officer, may authorize budget transfers within all funds, and within departments for the General Fund.

During the first quarter of the fiscal year, Finance begins monitoring the Village's revenues and expenditures for the current year and discussing and resolving any significant variances with each department. In January, the Village Finance Director updates preliminary revenue

projections not only for the current fiscal year but for next fiscal year as well. These projections provide a basis to formulate guidance to all departments as they prepare their budgets. Budget worksheets and instructions are given to the Departments, along with instructions for compiling operating and capital needs over a multi-year time frame as appropriate. In addition, strategic planning sessions held by the Board are held during this time to provide further guidance as the budget develops. Departmental meetings are held with the Village Administrator and Finance Director regarding the proposed budgets and changes are made based on those discussions. Preliminary budget information is presented and at the Committee level during the budget process providing input and direction as necessary. Finance then finalizes revenue estimates for the following fiscal year, and then prepares and submits a Draft Budget to the President and Board of Trustees.

The Village Board holds Committee of the Whole meetings in April to discuss the Draft Budget which are open to the public. A formal public hearing on the budget is held in early May and the final budget is approved in May before the beginning of the fiscal year in June as required by the Budget Act.

Amending the Budget

If necessary, the annual budget may be amended by the Village Board during the year. Budget transfers between Departments in the General Fund and any increase in the total budget of a fund must be approved by the Village Board as a budget amendment. Budget amendments require a two-thirds vote of the corporate authorities then holding office to take effect. These amendments are necessary if anticipated expenditures are expected to exceed the total amount budgeted at the fund level due to changing priorities or unexpected occurrences. The Finance Director may authorize budget transfers within all funds, and within departments for the General Fund.

Long-Term Financial, Operating and Capital Planning

Finance maintains a long-term list of future operating and capital expenditures comprised of input from every department. This list is used in conjunction with long-term projections of all current revenues and expenditures to determine the extent that the Village can or can not continue to provide current service levels within current revenues. This also assists in determining what capacity exists to expand services, or what revenues, if any, are needed to provide the desired service levels or capital projects to the community.

The Village also projects fund balances and cash reserves into the future to ensure the Village's financial position does not deteriorate. These projections have assisted in identifying any structural financial deficiencies that may occur in the future, or opportunities, and maintain the strong financial condition of the Village. Examples including identification of key points in the future when sales tax rebate agreements expire and debt service obligations are satisfied which will help the Village continue to meet its operating and capital needs as well as its long-term pension obligations.

Strategic Planning

Strategic planning and goal setting by the Village Board provides input into long-term planning that can guide the development of the budget process and establish priorities. The Village Board recently completed an update to its strategic plan in 2019-20, updating the goals and objectives set in previous years. Like previous budgets, the goals and objectives of the Village that are set

will guide the development of future operating and capital budgets into the future. Periodic review and update of these goals will also ensure that the objectives remain timely and relevant, and that action plans can be developed to carry out the objectives in an efficient and effective manner. Some other processes which have had a direct effect on the development of the budget include:

Other Processes Impact on the Budget

- The Long-Term Road and Watermain Improvement Program (*this long-term schedule of road and watermain improvements was updated in 2017 along with the completion of a Pavement Condition Index (PCI) study, providing a list of street rehabilitation through 2030 and has guided the selection of road segments to be constructed every year including those contained within the Budget*)
- The Water Source and Storage Plan (*completed in 2009 has guided the site location and of two (2) new wells and water tower which will be constructed over the next two years and for which bonds were issued in 2017*)
- The Comprehensive Land Use Plan and TIF Redevelopment Plan (*these documents provide overall guidance for development within the Village as a whole and redevelopment within the Village, specifically the Route 31 TIF District; The update of the Comprehensive Plan was completed in 2015 and has also provided guidance for the use of “focal points” for key areas along the river, including the study regarding the re-use of the Silo*)
- Riverfront Park 2017 Improvement Plan (*This plan provided a framework to begin discussions on improvements to be made to Riverfront Park which the Village acquired from the Park District in 2016 and for which initial improvements are planned for in the budget*)

**Village of North Aurora
Budget Calendar
Fiscal Year 2020-2021**

<u>Completion Date</u>	<u>Description of Activity</u>
November 11th	Distribution of Budget Directives, Forms and Other Materials
November 11th - 13th	Individual Department Head Meetings to Review Budget Process and Current Year Budget Status
January 6th	Committee of the Whole Meeting - Mid-Year Financial Update Presentation to Board
January 27th	Department Heads Submit Annual Budget Requests, Long-Term Capital and Operating Projections and Other Required Information to Finance Director and Village Administrator
January 28th - 31st	Discussion and Review of Department Budget Submissions and Other Information
February 3rd	Government Operations Committee Meeting - Update on Budget Development (If Needed)
March 2nd	Government Operations Committee Meeting - Update on Budget Development
March 13th	Draft Budget Completed
March 13th	Village President and Board receive Draft Budget and Draft Budget Available for Public Inspection on Website (Must be Available for at Least 10 Days Before Passage)
March 16th	Committee of the Whole Meeting/Budget Workshop/Budget Presentation
April 6th	Committee of the Whole Meeting (Budget Discussion Follow-up)
April 10th	Tentative Date for Full Compliance with PA 97-0609
April 7th	Notice of Public Hearing to Newspaper
April 8th	Notice of Public Hearing Published in Newspaper on this Day (At Least 1 Week Prior to Hearing)
April 20th	Official Public Hearing on Budget Prior to Village Board Meeting
April 20th	Committee of the Whole Meeting (Budget Discussion Follow-up)
April 24th	Deadline to Post Compensation Packages Greater Than \$150,000 on Website (6 Days Prior to Budget Approval) (PA 97-0609)
May 4th	Board Approval of Budget
May 11th	Deadline to Post Compensation Packages Greater Than \$75,000 on Website (6 Business Days After Budget Approval) (PA 97-0609)
May 20th	Board Approval of Library Appropriation
May 24th	Final Budgets Printed and Distributed
May 24th	Budgets and Applications Submitted to GFOA
June 4th	Deadline to File Certified Copy of Budget and Certificate of Estimate of Revenues with the County Clerk (30 Days After Approval, Certified by the CFO)

Village of North Aurora Summary of 2017 Village Board Strategic Goals and Objectives Fiscal Year 2020-2021

General Description

The Village completed a strategic planning process in 2017 as an update from the prior year goals set by the Village Board. The process focused on special areas of discussion this year instead of the broader overview process.

At the conclusion of that process six (6) main policy categories were identified in order to categorize the many goals and objectives that were articulated during the strategic planning sessions. Those broad categories are listed below:



Note: The Village Board conducted a strategic planning update session in FY 2019-20. As of the date of the issuance of this Draft Budget, the Board had not yet finalized an update to the current strategic plan but is anticipated to be completed prior to the adoption of the FY 2020-21 Budget.

Strategic Plan

Finally, the goals and objectives identified through the process were grouped categories under the six main policy categories illustrated earlier. A complete listing of each goal and each objective under that goal is listed in the Appendix section of the Budget.

2017 Strategic Plan Goals and Objectives

Community Vitality	Economic Development	Financial Position	Core Services	Capital Resource Planning for Infrastructure	Route 31 Corridor
Complete implementation of new gateway entry signage for the Village	Promote more local / community identity in School District including establishing inter-governmental dialogue with School District	Explore options for the use of the Village parcel at Orchard Gateway	Continue long term financial planning to meet evolving capital and operating needs for infrastructure and monitor threatened shared revenues	Develop an implementation plan for a Geographic Information System (G.I.S.) use in the Village	Evaluate departmental staffing levels to address changing demands and programs as part of the annual budget process
Explore collaborative intergovernmental approach to wetland development	Continue the Village's branding and identity program; expand use of new logo and branding elements	Expand economic development activities including marketing and promoting North Aurora	Explore equipment acquisition opportunities from federal/ state surplus sales	Take advantage of state and federal funding programs to improve the Village's transportation corridors	Stabilize existing water supply and storage
Evaluate alternate uses and partnerships for the silo on the Fox River	Develop amenities along the riverfront and enhancements to North Aurora Riverfront Park	Facilitate economic and business development activities	Continue to write / refine our Village wide Disaster Preparedness Plan	Further evaluate the inclusion and design of non-motorized transportation lanes in the Village	Conduct a Public Works Facility Space Needs Assessment
	Review the current status of the Village's three Tax Increment Financing (T.I.F.) Districts		Undertake biennial strategic planning goal update	Expand and Enhance the Village's Water Conservation Efforts and Programs	Explore proactive redevelopment of retail / commercial parcels at the Rt. 31/56 intersection
			Enhance and develop governmental understanding and awareness	Continue long term evaluation of annual infrastructure maintenance programs	Relocate the Route 31 Gazebo and create a pedestrian friendly recreation area at the Police Department
			Facilitate community outreach in Police Department, enhance crime prevention programs and interactions, and explore expanded use of technology and methods		Monitor progress, visible indicators and accomplishments of redevelopment on Route 31, including streetscape improvements and/or private redevelopment
			Enhance resident communication options and methods to improve information distribution channels internally and externally for village services and activities		

Many of the goals and objectives arising out of this strategic planning session were completed or advanced during the prior year, and are also advanced within this Budget as noted as such within each department or fund budget. Other goals involve allocations of staff time in planning the advancement of a particular goal or objective in the future. These goals and objectives will be reviewed in 2020 and updated or modifications made based on future discussions.

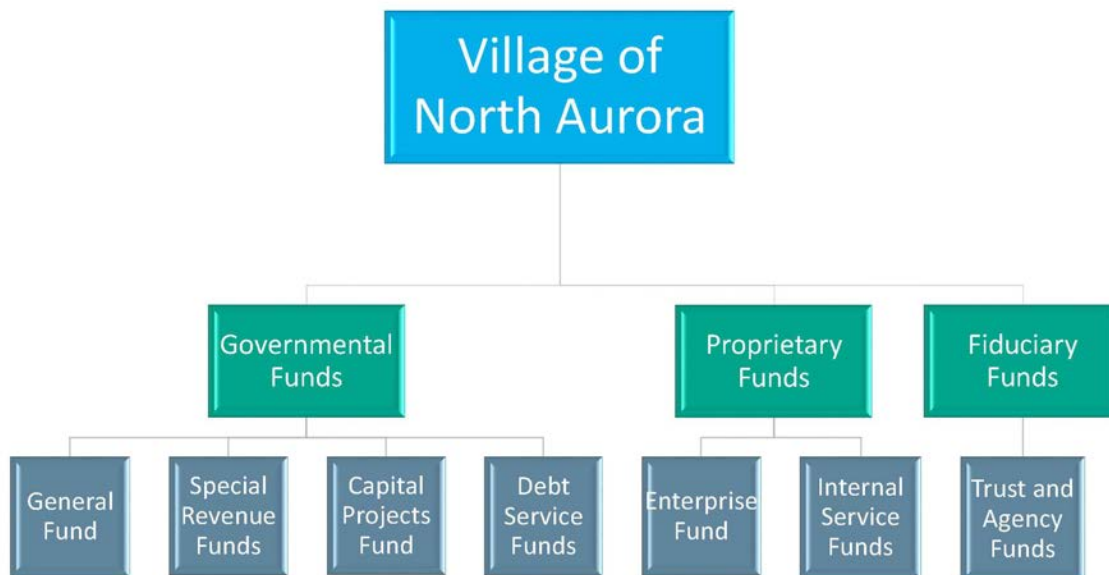
Village of North Aurora Overview of the Village's Fund Structure Fiscal Year 2020-2021 Budget

General Description

For accounting purposes a state or local government is not treated as a single, integral entity. Rather, a government is often viewed from a financial perspective as a collection of smaller, separate entities known as “funds.” Funds used by a government are traditionally classified into one of eleven “fund types.” The eleven fund types can also be grouped into one of three broad classifications: governmental funds, proprietary funds and fiduciary funds.

In addition, governmental financial reporting for state and local governments classify individual funds as either “Major” or “Nonmajor.” The impact of this distinction is that the financial activity of nonmajor funds is reported in certain instances in the audited financial statements in a consolidated format while major funds are reported separately. Generally, the General Fund, Capital Projects Fund, Rt. 31 TIF Fund and Waterworks Funds are reported as Major Funds. All other funds are considered to be “Nonmajor” Funds (see Glossary for definition of these terms).

It is useful to provide an overview of the Village's fund structure since the budget is prepared, organized and presented on a fund basis. The following fund types, and each fund *budgeted for by the Village for the upcoming year* which fall into that fund type classification, are further described:



Governmental Funds

1. **General Fund:** The General Fund is the largest fund of the Village and accounts for most of the expenditures traditionally associated with local government including police protection and investigations, street maintenance, snow removal, parkway tree maintenance, community and economic development, administrative and finance, legal services and legislative. Most general revenues not restricted or committed for specific purposes are allocated to this Fund.
2. **Special Revenue Funds:** Special Revenue Funds are used to account for and report proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Special Revenue Funds of the Village include:

Motor Fuel Tax Fund: The Motor Fuel Tax Fund is used to account for the Village's per capita share of gasoline taxes collected by the State and distributed by the Illinois Department of Transportation to fund street maintenance programs and other capital projects as authorized by the State.

Route 31 TIF District Fund: The Route 31 TIF Fund is used to account for the tax increment financing revenues and redevelopment expenditures within the Village's Route 31 TIF District.

Sperry TIF District Fund: The Sperry TIF District accounts for the tax increment financing revenues and expenditures within the Village's Sperry TIF District.

North Lincolnway TIF Fund: The North Lincolnway TIF Fund is used to account for the tax increment financing revenues and redevelopment expenditures within the North Lincolnway TIF District.

Insurance Fund: This fund accounts for liability and workers compensation insurance coverages purchased by the Village and the payment of miscellaneous insurance claims and other expenditures. Funding is provided through a special property tax levy and transfers from other funds.

Tourism Fund: This fund accounts for the collection of revenues from the Village's hotel tax and revenues and expenditures from the annual North Aurora Days festivities. Ninety-percent of the hotel taxes are remitted to the Aurora Area Convention and Visitors Bureau and the remaining fund are used for local events.

Special Service Areas Fund: This fund accounts for the activities of the Village's special service areas which provide for maintenance activities not provided by the homeowner's associations or property owners.

Sanitary Sewer Fund: This fund accounts for the collection of sanitary sewer user charges and connection fees to fund improvements and maintenance to the sanitary sewer system.

3. **Capital Project Fund:** Capital Project Funds are used to account for and report financial resources that are restricted, committed or assigned for capital outlays, including the acquisition or construction of capital facilities or other capital assets.

Capital Projects Fund: This fund accounts for various tax revenues restricted or committed for roads, infrastructure, capital assets or other purposes as defined by statute as well as impact fees and other contributions. This fund accounts for most expenditures related to the Village's annual road improvement program, or capital projects related to village facilities or various right-of-way/pedestrian infrastructure improvements.

4. **Debt Service Funds:** Debt Service Funds are used to account for the payment of principal and interest on debt service and revenues levied or pledged to pay the debt.

Library Debt Service Fund: The Library Debt Service Fund accounts for the property taxes levied to repay the principal and interest on the general obligation bonds issued to construct the Messenger Public Library in 2001, refunded in 2009. The Village is responsible for levying property taxes on behalf of the Library for the repayment of this debt.

Police Station Debt Service Fund: This fund accounts for the payment of interest and principal on the General Obligation Alternate Revenue Source Bonds, Series 2008 issued to substantially fund the construction of the new police station, which were advance refunded in 2014. Village sales tax revenues were pledged as the funding source for the bonds and sales tax revenues are transferred monthly from the General Fund to this fund for future debt repayment.

Proprietary Funds

5. **Enterprise Funds:** Enterprise Funds are Proprietary-Type funds. Proprietary-type funds are used to account for a government's business-type activities (activities which receive a significant portion of their funding through user charges and fees and where the full cost of an activity is desired to be captured in one Fund). The operations of Enterprise Funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises. Enterprise Funds established by the Village include:

Waterworks Fund: This fund accounts for the revenue and operating and capital expenditures associated with the provision of water service to residents and businesses in the Village.

6. **Internal Service Funds:** Internal Service Funds are also Proprietary-Type funds and are used by state and local governments to account for the financing of goods and services provided by one department to another department, and to other governments, on a cost-reimbursement basis. Internal Service Funds established by the Village include:

Vehicle and Equipment Fund: This fund accounts for the purchase and replacement of vehicles, equipment and information technology infrastructure which have reached their

useful life or new purchases. Funding for this fund is provided through transfers from Village departments and funds.

Fiduciary Funds

7. **Trust Funds:** Trust Funds are used when a government holds or manages financial resources in an agent or fiduciary capacity. The Village budgets for one Trust Fund:

Police Pension Trust Fund: The Police Pension Trust Fund is used to account for the accumulation of resources to pay police officer pension costs. Monies are contributed by police members at rates fixed by state statutes and by the Village through a contribution determined annually by an actuary.

Other Funds Not Budgeted

The Village also maintains several Funds which hold funds for another entity or person, and other funds used strictly for year-end accounting purposes for which the Village does not establish an annual budget.

Developer/Building Escrow
Land/Cash Contributions Escrow
Employee Compensated Absences Fund (Internal Service Fund)
General Capital Assets
General Long-Term Debt

Governmental		Proprietary	Fiduciary
General	Tourism	Waterworks	Police Pension Trust
Motor Fuel Tax	Special Service Areas	Vehicle and Equipment	
Route 31 TIF	Sanitary Sewer	Compensated Absences	
Sperry TIF	Capital Projects		
North Lincolnway TIF	Library Debt		
Insurance	Police Station Debt		

Village of North Aurora
FY 2020-2021 Budget
Department/Fund Relationship

Village Funds Fund Type - Fund Division	Village Departments				
	Administration	Community Development	Finance	Police	Public Works
General Fund					
General Fund (Major)	X	X	X	X	X
Legislative	X				
Plan Commission		X			
Administration/Finance	X		X		
Police Commission				X	
Police Department				X	
Community Development		X			
Public Works					X
Capital Improvements	X		X		X
Non-Departmental	X		X		
Transfers			X		
Special Revenue Funds					
Motor Fuel Tax Fund			X		X
Route 31 TIF Fund (Major)	X	X	X		X
Sperry TIF Fund	X	X	X		
N. Lincolnway TIF Fund	X	X	X		
Insurance Fund			X		
Tourism Fund	X		X		
Special Service Areas Funds			X		X
Sanitary Sewer Fund					X
Capital Projects Funds					
Capital Projects Fund (Major)	X		X		X
Annual Road Program	X		X		X
Village Facility Improvements	X		X		X
Sidewalk/ROW Improvements	X		X		X
Non-Departmental	X		X		X
Debt Service Funds					
Library Debt Service Fund			X		
Police Station Debt Service Fund			X		
Enterprise Funds					
Waterworks Fund (Major)	X		X		X
Waterworks Admin/Operations	X		X		X
Watermain Replacement					X
Well #3					X
Well #4					X
Well #5					X
Well #6					X
Well #7					X
Water Treatment Plant - West					X
Water Treatment Plant - East					X
Well #8					X
Well #9					X
Central Water Tower					X
Internal Service Funds					
Vehicle and Equipment Fund	X	X	X	X	X
Trust Funds					
Police Pension Trust Fund			X	X	

Village of North Aurora Budgetary and Fiscal Policies Fiscal Year 2020-2021

General Description

The Village of North Aurora has a tradition of sound municipal financial management. This Annual Budget incorporates policies adopted by the Village Board which are followed in managing the financial and budgetary affairs of the Village. These policies will allow the Village to maintain its strong financial condition and ability to respond to changing financial circumstances and prioritized needs. ***These policies also contain in some cases, if appropriate, a bolded and italicized description of how this budget or projected financial status meets each criteria.***

Policies Revised and Adopted by the Village Board on: January 21, 2019

A. Revenue Policies

1. The Village endeavors to maintain a diversified and stable revenue base which would assist in minimizing the economic effects that short-term fluctuations in any one revenue source would have on the Village's short and long-term fiscal standing. The revenue mix combines elastic and inelastic revenue sources to minimize the effect an economic downturn or other economic event will have on the ability of the Village to provide services while maintaining a sound financial position.

In the Village's General Fund, 67% of revenues are elastic (sales tax, income tax, use tax and replacement tax) and 23% of inelastic (property taxes, franchises and fines) with the rest being a mix. Elastic revenues are strongly based on the strength of the local, state and national economy and inelastic are more stable on a year-to-year basis. Over time, a greater mix of non-elastic revenues will provide more stability on a year-to-year basis.

2. Through the Village's economic development initiatives, the Village will take into consideration of mix of land uses which will strengthen and expand the Village's tax base and economic well-being of the community.

The Village undertakes an economic development program through planned development of commercial and industrial areas, redevelopment through TIF Districts, rebates and incentives where appropriate, and maintaining active communication with existing businesses. This is especially important in sales tax diversification as a mix of different business types helps to reduce the negative economic effects of an economic downturn in any one type of industry or potential loss of a major sales tax contributor.

3. Existing and potential revenue sources will be examined annually during the budget process in order to determine if changes to existing revenues or implementation of new revenue sources should be considered in order to meet the service and capital goals and objectives of the Village.

During the budget process, the Village examined the need to increase various revenue sources. Due to the implementation of the 3% cannabis tax effective July 1, 2020, and projected increases in other revenue sources, no increases in revenue rates or establishment of new revenue sources was recommended.

4. The Village will maintain a revenue monitoring system to assist in trend analysis and revenue forecasting on a long-term basis.

Finance maintains a long-term projection of every revenue source currently in effect and adjusts these projections throughout the year based on actual changes in the local, state and national economic environments. These adjustments provide the basis for recommendations on the ability of the Village to fund future operating and capital costs on a long-term basis.

5. The Village will oppose State and/or Federal legislation that will mandate costs to units of local government without providing a new or increasing an existing revenue source to pay those costs.

The Village has opposed legislation either directly or through its membership in IML or MetroWest that would have a negative impact on the Village either through the decreased revenues or increased expenditures and liabilities.

6. The Village will set fees and user charges for the Waterworks Fund at a level that fully supports the cost of regular operations, provides for adequate debt service coverage and accumulates resources for the funding of capital outlays over time.

The Village last increased water rates in June, 2018 from \$3.55 to \$3.70 per 1,000 gallons used (offset by a decrease in the sanitary sewer rate). No additional increases are deemed necessary at this time.

7. The Village will not use one-time revenues for continuing expenditures. All new and continuing expenditures will be funded based on known and slightly conservatively projected revenue sources. The identification of new, but one-time revenues will be used to fund one-time expenditures such as capital equipment purchases, capital improvement projects or as additional employer contributions to the Village's pension systems, as examples.

The Village's Draft Budget shows that in FY 2019-20, the Village identified positive General Fund variances and approved a budget amendment transferring \$750,000 to the Capital Projects Fund for that year. The Village anticipates collecting approximately \$600,000 in new local cannabis sales tax for FY 2020-21. Due to the uncertain nature of this new revenue source, the Draft Budget proposes transferring this revenue to the Capital Projects Fund for the year.

B. Expenditure Policies

1. The Village will maintain a level of expenditures for programs, operations and capital projects which will provide for the public well-being and safety of the businesses and residents of the community, in accordance with the goals and objectives of the Village Board, in a manner that promotes both optimal efficiency and effectiveness for both service delivery and ongoing capital improvements.

The Village has proposed budgets which continue to provide high service levels for the community and needed capital projects in an efficient and effective manner.

2. Budgeted expenditures will be within the confines of available revenues for the year. Use of reserve funds shall be appropriate when part of a long-term strategy to accumulate resources for specific projects while keeping within the confines of the Village's reserve policies or a one-time use of funds for a particular purpose.

The Budget does not propose to expend more than is available either through current revenue sources or available fund balance. Use of fund balance in any funds is due to planned capital projects using accumulated reserves or bond proceeds in the prior year (such as the Rt. 31 TIF Fund, MFT Fund, Capital Projects Fund or Water Fund).

3. The Village will forecast expenditures on a long-term basis as part of the annual budget process.

The Finance Department maintains a long-term projection of all expenditures, including potential changes in operating needs and capital improvement needs and the ability of the Village to fund those needs within current revenue sources.

4. A competitive employee compensation package based on both internal and external equity and consistent with sound economic policies of the Village of North Aurora is maintained to recruit and to retain qualified employees

The Village's compensation system is maintained for next year's budget. A 2.25% base adjustment has been applied to the pay/step schedule for non-union employees. Union employee scale adjustments are set by contract and include a 2.25% increase for Police Officers, 2.0% for Police Sergeants and 2.5% for Public Works.

C. Debt Policies

1. When necessary, the Village will consider the issuance of debt for the construction of capital assets with a useful life that meets or exceeds the repayment schedule of the debt issuance. The Village will strive to finance a

significant portion of its capital assets with pay-as-you-go financing through various revenue sources restricted or committed to the Capital Projects Fund.

All recent debt issuances financed construction of assets with a useful life longer than the repayment term of the debt issuance. The 2017 General Obligation Alternate Revenue Source 2017 issuance included a fifteen-year debt service schedule and most of the assets including the new water wells, watermain and water tower will have at least a twenty to fifty year life, and in some cases longer than that. All other capital improvement projects in the Budget are funded with pay-as-you-go financing utilizing current year revenues or accumulated, planned reserves from prior years.

2. The Village will maintain good communications with bond rating agencies about its financial condition and will establish and maintain policies and procedures which not only seek to maintain the Village's bond rating but increase it as well, if possible. The Village will follow a policy of full disclosure on every financial report by preparing and filing annually an audited comprehensive annual financial report, preparing and filling within all deadlines any continuing disclosure requirements per the Securities and Exchange Commission (SEC) Rule 15c2-12 and any Event Notices as may be required or within good disclosure to file with the Municipal Securities Rulemaking Board (MSRB) as amended from time-to-time.

The Village complied fully with its debt service requirements including providing sufficient debt coverage, making all debt service payments on-time, providing all of its required continuing disclosure, and communicating regularly with its bond rating agency. The Village received confirmation of its AA+ underlying bond rating in March 2017 issued by Standard and Poor's. The Village has held this rating since 2014 which is one rating under the highest rating possible.

3. Every project proposed for financing through general obligation debt, alternative revenue source debt or any other type of debt instrument should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.
4. When possible and based on a cost-benefit analysis, debt will be retired early. The Village will also evaluate refinancing opportunities for its existing debt to determine if meaningful savings can be achieved, or to determine if it would be in the Village's best interest to alter characteristics of certain bonds such as call provisions, payment dates, maturity schedules, etc.

There currently are no refunding opportunities with any of the Village's outstanding debt obligations.

5. The Village will issue alternative revenue source type debt, or other types of debt instruments not pledged primarily by general obligation property taxes such as debt certificates, only after a thorough analysis by the Village provides reasonable

assurances that the anticipated debt coverage ratios can be met throughout the life of the debt repayment schedule and an analysis of the risks associated with the issuance of alternate revenue source debt has been performed.

6. The Village has previously passed a Resolution regarding post-issuance compliance procedures R13-02-04-03 for tax-exempt bonds and the Village will follow said procedures on an on-going basis.

D. Cash Management

1. The Village has in place a separate investment policy, adopted by the Village Board and amended from time-to-time, which provides guidelines for the prudent investment of Village funds in order to obtain a competitive return on investments while minimizing risk and complying with the applicable state statutes.

During the current year, the Village invested reserve and idle funds and achieved a return on its portfolio that exceeded its benchmark per the Investment Policy while minimizing unnecessary interest-rate risk.

2. The cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the Village to invest funds to the fullest extent possible. The Village attempts to match funds to projected disbursements.
3. In order to maximize interest earnings, the Village commingles the cash of all funds excluding the Motor Fuel Tax Fund and the Police Pension Fund. The interest revenue derived from commingled cash is allocated to the participating funds monthly based on the relative cash balance of each fund.
4. The objectives of the Village's investment activities and order of priority are:
 - i. Safety. Safety of the principal is the foremost objective of the investment program. Investments of the Village shall be undertaken in a manner that seeks the preservation of capital and the mitigation of credit and interest rate risk in the overall portfolio.
 - ii. Liquidity. The Village's investment portfolio will remain sufficiently liquid to enable the Village to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets. Alternatively, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same-day or short-notification liquidity for short-term funds.
 - iii. Return on Investments: The Village's investment portfolio shall be designed with the objective of attaining a market rate of return throughout

budgetary and economic cycles, taking into account the Village's investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments are limited to low risk securities in anticipation of earning a fair return relative to the risk being assumed.

E. Accounting, Auditing, Budgeting and Financial Reporting Policies

1. The Village will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).

The Village has fully complied with and implemented all GAAP.

2. Where possible, the reporting system will also provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by Fund.

Monthly reports by Fund and Department/Program are generated for expenditures for regular reporting.

3. The Village, following the budget act in ILCS, will annually adopt a balanced operating budget under normal financial circumstances which funds current expenditures with current revenues. Use of fund balance in a given year to balance the operating budget will be specifically disclosed.

The Village has proposed a balanced operating budget and has disclosed the planned use of reserves in various funds, if appropriate.

4. Capital budgets, which fluctuate, will be projected on a long-term basis and adopted annually for the upcoming year based on updates to the long-term capital improvements plan to ensure that the proper mix of revenues, grants, reserves or other funding sources are available to fund the capital program. Use of fund balance and cash reserves to fund capital projects may be appropriate when planned appropriately. Any proposed capital projects should always be accompanied with a projection on future operating and maintenance costs associated with the project.

Capital budgets have been proposed in the context of long-term capital financial planning, and projections on future operating costs have been disclosed.

5. An independent firm of certified public accountants will perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report (CAFR).

The Village completed the audit of the Village's financial statements as of May 31, 2019 and the auditor's opinion was incorporated into the Village's CAFR.

6. The Village will annually apply for the GFOA Certificate of Achievement for Excellence in Financial Reporting Program and the GFOA Distinguished Budget Award Program.

The Village received the Certificate of Achievement award for the year ending May 31, 2018 (18th consecutive year), and received the Distinguished Budget Presentation Award for the FY 2019-20 Budget (14th consecutive year).

7. The Village will use the modified accrual basis of accounting for its governmental funds (general, special revenue, capital projects and debt service funds). Revenues are recognized in the accounting period which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred.
8. The Village will use accrual basis accounting for its proprietary funds (enterprise and internal service funds). Revenues are recognized in the accounting period they are earned and become measurable. Expenses are recognized in the accounting period in which the liability is incurred.
9. The Village will promote full disclosures in its annual financial statements and its bond presentations.

F. Police Pension Trust Fund

1. The Village of North Aurora, by separate Resolution, has adopted criteria for the funding of the actuarial accrued liabilities for the Police Pension Trust Fund.
2. The Village will calculate and provide funding to the Police Pension Trust Fund based on a 100% funding goal for the Police Pension Trust Fund consistent with GAAP amortization requirements and sound funding practices.
3. The Village will use a 30-year closed amortization period ending 2040 and entry-age normal actuarial method. The Village will periodically review all assumptions in the actuarial valuation in consultation with the actuary to determine if any assumptions need to be updated based on past experience and future projections.
4. In the event the minimum required funding contribution as required by current State law is higher than the amount calculated using the above assumptions the Village will use the higher amount for determining the contribution required.

The Police Pension Trust valuation as of May 31, 2019 was completed, and calculations were made to ensure that the above parameters adopted by the Village were not only used to calculate the future contribution and incorporated into the annual budget but exceeded the minimum standards established by the

State. The valuation included changes to certain assumptions including investment return rate, salary increases and other assumptions to more accurately reflect recent experience.

**Village of North Aurora
Fund Balance and Other Reserves Policy
Fiscal Year 2020-2021 Budget**

Policies Revised and Adopted by the Village Board on: January 21, 2019

Definitions

Fund Balance: The difference between assets and liabilities in a Governmental Fund.

Nonspendable Fund Balance: The portion of a Governmental Fund's fund balances that are not available to be spent, either short or long term, in either form or through legal restrictions.

Restricted Fund Balance: The portion of a Governmental Fund's fund balances that are subject to external enforceable legal restrictions.

Committed Fund Balance: The portion of a Governmental Fund's fund balances with self-imposed constraints or limitations that have been placed at the highest level of decision making.

Assigned Fund Balance: The portion of a Governmental Fund's fund balances to denote an intended use of resources.

Unassigned Fund Balance: Available expendable financial resources in the General Fund or a deficit fund balance in another governmental fund that are not the object of tentative management plan (i.e. assignments).

Flow of Funds and Assignment

In order to properly classify fund balance at year end, the Village spends the most restricted dollars before less restricted, in the following order:

1. Restricted,
2. Committed,
3. Assigned,
4. Unassigned.

Responsibility for the assignment of fund balance is delegated to the Finance Director with the approval of the Village Administrator and communicated through the annual budget or via memorandum to the board of trustees.

Policy Thresholds

General Fund

The Village requires a minimum fund balance be maintained for the General Fund of 40% to 50% of annual expenditures and transfers of resources out of the General Fund for the

purpose of debt repayment. This fund balance requirement excludes any nonspendable portions of fund balance. This level of fund balance shall provide the capacity to:

- i. Offset unexpected downturns in elastic revenues due to fluctuations in the local, state and national economies or the loss of a major sales tax contributor(s)
- ii. Offset negative fiscal changes brought about by action or legislation of another unit of government or agency
- iii. Ensure the continued, timely repayment of debt obligations that the Village may have in the event of a financial downturn
- iv. Provide a sufficient cash flow for daily financial needs at all times
- v. Provide a funding source for unanticipated expenditures or emergencies that may occur

In the event that the fund balance for the General Fund falls below the targeted minimum, the Finance Director shall present a plan to restore the fund balance to the required minimum range within a reasonable period, depending on the specific circumstances at the time.

Funds in excess of the minimum may be considered for the funding of one-time, nonrecurring expenditures, assigned for future capital activities or used for the funding of other long-term obligations. Any use of fund balance or reserves will be considered in the context of maintaining a strong level of overall budgetary flexibility and liquidity for governmental funds in total.

This Budget projects fund balance as defined for the General Fund to be \$7,538,719 at May 31, 2021 which is 63% of applicable expenditures and transfers of resources out for debt service in the General Fund.

Motor Fuel Fund

The Village will maintain a minimum fund balance in the Motor Fuel Tax Fund of 25% of typical, annual operating expenditures in order to provide sufficient cash flow and an adequate reserve.

The projected fund balance for the Motor Fuel Tax Fund at May 31, 2021 is \$839,536 which is about 154% of typical annual operating expenditures.

Capital Projects Fund

The Village will plan appropriately and maintain a sufficient reserve in the Capital Projects Fund in order to meet the long-term capital planning and infrastructure needs of the Village and projected cash flow requirements.

The Village maintains a reserve in the Capital Projects Fund for cash flow purposes and funding of the annual capital improvement/road program and variations in capital outlay expenditures on a year-to-year basis.

Waterworks Fund

The Village will maintain a working capital level in the Waterworks Fund of at least 25% of operating expenses taking into account typical capital outlays. For the purpose of this policy working capital will be defined as current assets (excluding restricted cash and equivalents, if

any) less current liabilities. Working capital over and above this level will be met if an operating or capital investment activity financed with reserves is planned. This level will:

- a. Provide resources in the event of a loss of a significant water usage customer or decrease in usage from customers
- b. Ensure adequate resources for annual fluctuations in capital investment activities necessary to support operations.
- c. Provide sufficient cash flow during the year based on the timing of expenditures and receipt of payments from customers.

The projected working capital level of the Water Fund at May 31, 2021 exceeds the required amount after taking into remaining bond proceeds to fund capital projects.

**Village of North Aurora
Basis of Accounting and Basis of Budgeting
Fiscal Year 2020-2021 Budget**

General Description

The **modified accrual basis of accounting** is used for all **governmental fund types** (General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds) and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become measurable and available).

The **accrual basis of accounting** is utilized by **proprietary fund types** including enterprise funds and internal service funds, and **pension trust fund types**. Under this method, revenues and additions are recorded when earned and expenses and deductions are recorded at the time liabilities are incurred.

Both the modified accrual basis of accounting and the accrual basis of accounting are consistent with generally accepted accounting principles (**GAAP**).

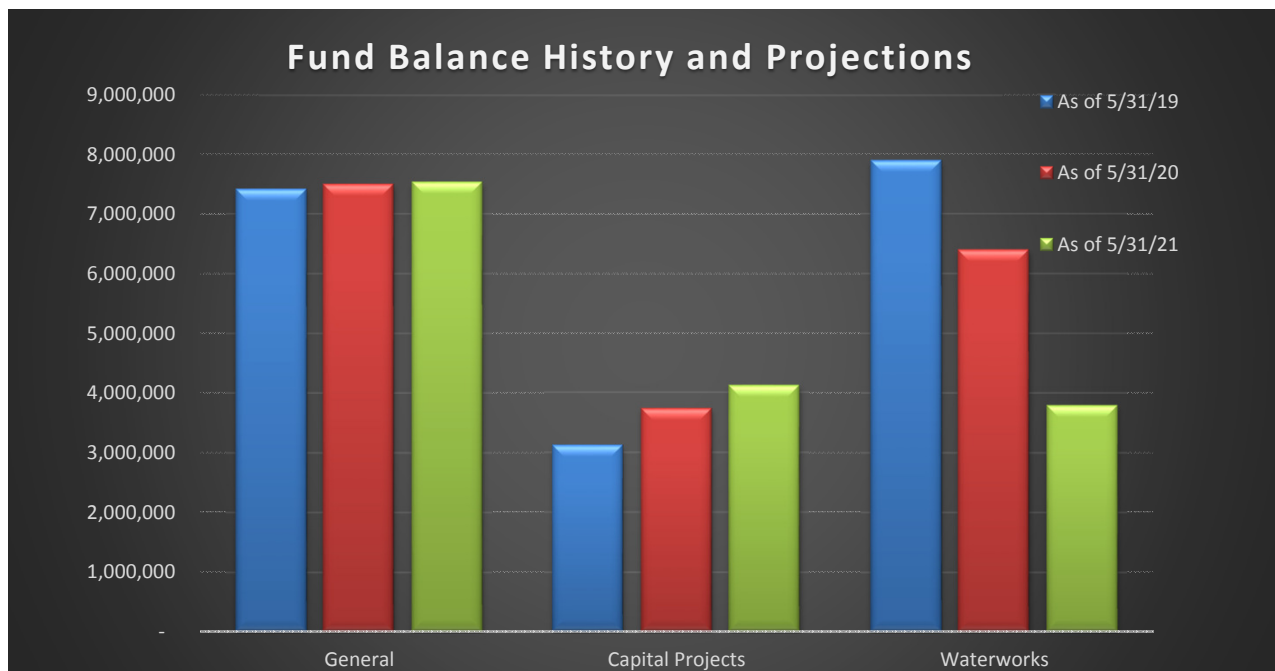
Basis of Budgeting

The budget for the Village is prepared on a basis **consistent with GAAP** as described above except for the following major exceptions described and identified below as the budgetary basis:

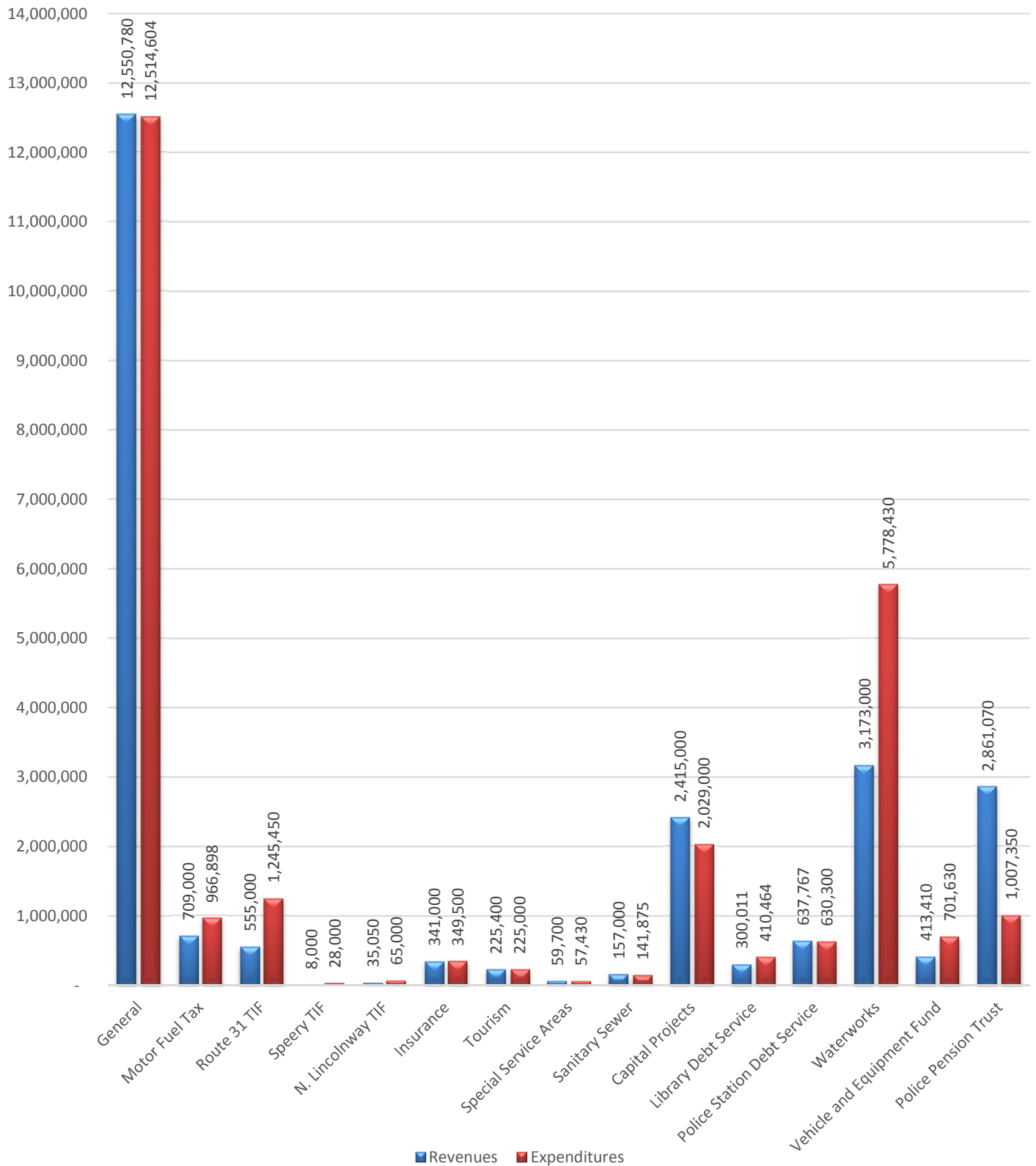
1. Capital outlay and expenditures within the proprietary fund-types are capitalized and recorded as assets on a GAAP basis (if the threshold is met), but expensed annually on the budgetary basis. In addition, depreciation expense is not shown on the budgetary basis for the proprietary fund-types since capital outlay is expensed and not depreciated. The budgetary basis provides a more accurate description of the actual capital outlays and cash flows made and planned for during the year for the proprietary fund-types.
2. Loan/bond proceeds in Enterprise funds are shown as revenues for the budgetary basis, and assets on a GAAP basis. Likewise, principal payments are shown as expenditures on a budgetary basis but reflected as a decrease in long-term debt payable on a GAAP basis. Under GAAP, loan/bond proceeds for proprietary funds would be shown as an asset and offset with long-term debt payable. Interest payments are shown as expenditures when due during the year whereas under GAAP interest is accrued to the amount payable at the end of the year.
3. Reimbursements from Other Funds which are normally shown as a reduction of expenditures on a GAAP basis are shown as a revenue source to that fund on the budget basis.
4. Pension expense and OPEB expenses are shown as expenses on the GAAP basis in proprietary fund-types but are not shown as expenses on the budgetary basis.

Village of North Aurora
FY 2020-2021 Budget Summary
Summary of All Funds

Fund	Projected Fund Balance As of 5/31/20	FY 20-21 Budgeted Revenues	FY 20-21 Budgeted Expenditures	Revenues Over/(Under) Expenditures	Projected Fund Balance As of 5/31/21
General	7,502,543	12,550,780	12,514,604	36,176	7,538,719
Motor Fuel Tax	1,097,434	709,000	966,898	(257,898)	839,536
Route 31 TIF	1,857,810	555,000	1,245,450	(690,450)	1,167,360
Speery TIF	20,523	8,000	28,000	(20,000)	523
N. Lincolnway TIF	31,889	35,050	65,000	(29,950)	1,939
Insurance	366,183	341,000	349,500	(8,500)	357,683
Tourism	60,742	225,400	225,000	400	61,142
Special Service Areas	137,788	59,700	57,430	2,270	140,058
Sanitary Sewer	1,415,766	157,000	141,875	15,125	1,430,891
Capital Projects	3,736,343	2,415,000	2,029,000	386,000	4,122,343
Library Debt Service	110,460	300,011	410,464	(110,453)	8
Police Station Debt Service	281,212	637,767	630,300	7,467	288,679
Waterworks	6,399,932	3,173,000	5,778,430	(2,605,430)	3,794,502
Vehicle and Equipment Fund	1,854,125	413,410	701,630	(288,220)	1,565,905
Police Pension Trust	19,432,400	2,861,070	1,007,350	1,853,720	21,286,120
TOTAL ALL FUNDS:	44,305,150	24,441,188	26,150,931	(1,709,743)	42,595,407
Less					
Police Pension Trust	(19,432,400)	(2,861,070)	(1,007,350)	(1,853,720)	(21,286,120)
REVISED TOTAL:	24,872,750	21,580,118	25,143,581	(3,563,463)	21,309,287



Village of North Aurora Revenues and Expenditures by Fund FY 2020-21



Village of North Aurora
FY 2020-2021 Budget
History of Revenues by Type and Expenditures by Function

	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Revenues						
Property Taxes	3,364,023	3,421,482	3,625,304	3,753,438	3,736,611	3,598,061
Sales Tax - 1%	4,579,287	4,711,465	4,712,911	4,750,000	5,020,000	5,175,000
Sales Tax - 0.50% Non Home Rule	1,005,758	1,050,266	1,013,423	1,040,000	1,060,000	1,090,000
Sales Tax - 3% Local Cannabis	-	-	-	-	-	600,000
Utility/Telecommunication Taxes	789,749	760,264	766,543	747,000	735,000	725,000
Other Taxes	2,746,359	2,786,149	3,172,717	3,115,000	3,468,000	3,678,000
Licenses and Permits	480,560	550,642	787,408	718,800	655,300	624,300
Franchises	281,600	282,176	284,140	300,000	270,000	270,000
Charges for Services - General	40,821	27,832	33,607	25,750	52,050	26,750
Charges for Services - Waterworks	2,338,717	2,569,587	2,676,979	2,905,500	2,749,500	2,825,500
Charges for Services - Sanitary Sewer	170,817	177,541	76,514	78,000	77,000	80,000
Rent	218,612	236,535	239,915	256,000	256,000	264,000
Fines and Forfeits	127,720	182,038	228,659	279,500	279,500	264,500
Investment Income - Village	134,784	260,957	664,069	582,500	574,800	235,100
Investment Income - Police Pension	1,391,080	1,018,618	556,164	1,175,080	1,110,080	1,175,070
Police Pension Contributions	1,179,502	1,208,169	1,432,961	1,457,459	1,461,459	1,686,000
Bond/Loan Proceeds	6,003,588	-	-	-	-	-
Miscellaneous	324,887	608,207	715,038	325,750	521,007	265,500
Transfers	1,569,206	1,218,175	1,609,955	1,988,723	1,988,723	1,858,407
Total Revenues	26,747,069	21,070,103	22,596,307	23,498,500	24,015,030	24,441,188

Expenditures

General Fund

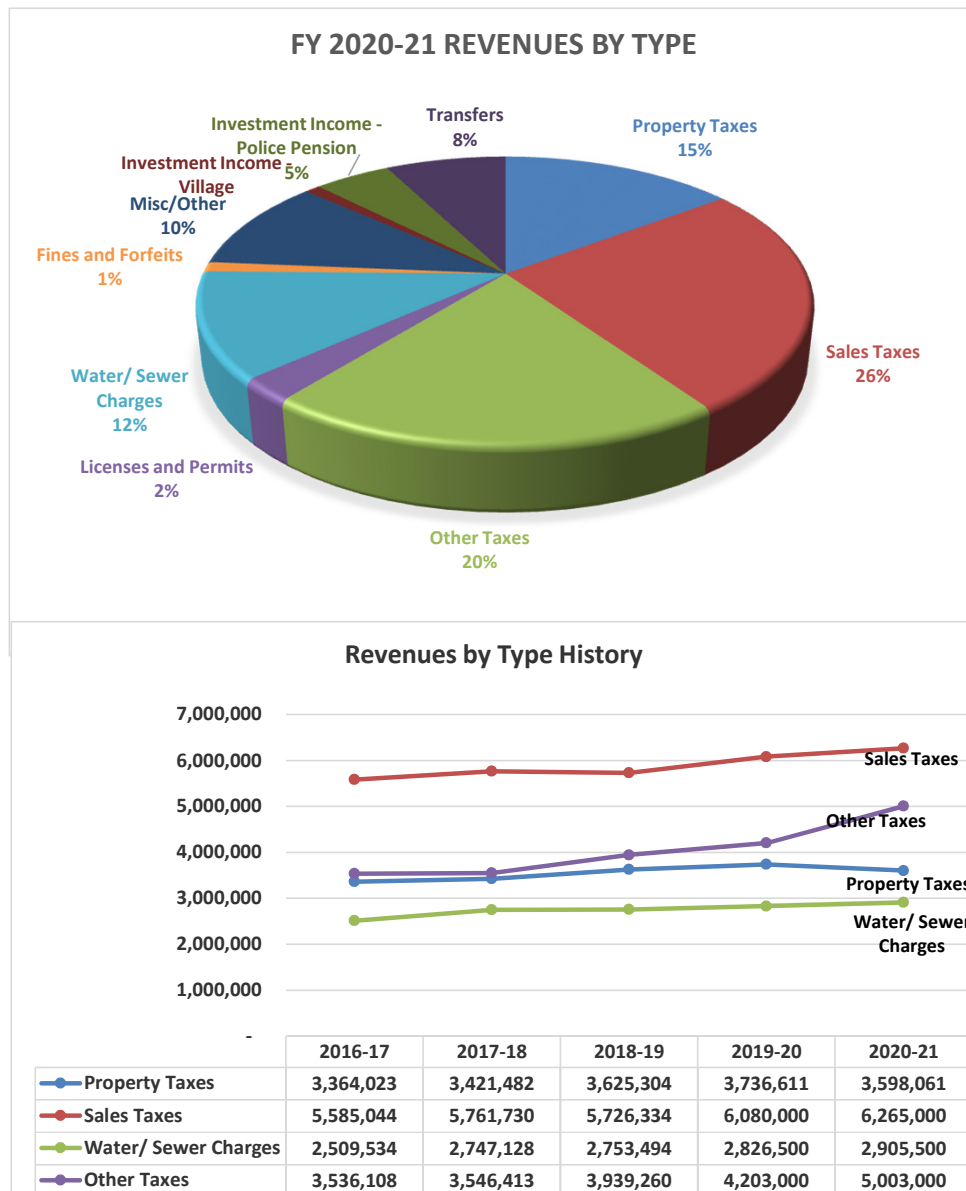
Legislative	93,826	90,401	86,983	106,249	102,949	96,034
Administration/Finance	970,456	1,019,938	1,124,883	1,177,287	1,124,357	1,220,557
Police Commission	3,262	6,596	6,672	7,675	6,675	7,675
Police Department	5,253,389	5,222,148	5,675,102	6,113,239	6,019,039	6,562,244
Community Development	558,424	573,395	587,912	817,646	706,018	800,170
Public Works	1,882,635	1,897,811	1,996,157	2,079,528	2,034,169	2,371,157
Non-Departmental	791,613	1,008,592	827,784	622,000	571,400	225,000
Transfers	624,834	622,875	1,003,692	1,376,391	1,376,391	1,231,767
Total General Fund	10,178,438	10,441,756	11,309,185	12,300,015	11,940,998	12,514,604
Motor Fuel Tax Fund	569,346	694,619	491,224	640,100	608,500	966,898
Community Development Loan Fund	337,978	-	-	-	-	-
Route 31 TIF Fund	326,778	322,222	416,474	815,450	297,950	1,245,450
Sperry TIF Fund	-	-	-	18,000	-	28,000
N. Lincolnway TIF Fund	-	6,356	51,000	18,000	-	65,000
Insurance Fund	290,625	324,571	387,134	349,500	318,500	349,500
Tourism Fund	124,775	152,946	180,756	178,500	189,600	225,000
Special Service Areas Funds	35,261	31,017	40,717	44,480	44,480	57,430
Sanitary Sewer Fund	317,978	64,892	227,479	368,875	241,875	141,875

Village of North Aurora
FY 2020-2021 Budget
History of Revenues by Type and Expenditures by Function

	<u>2016-2017</u> <u>Actual</u>	<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Budget</u>	<u>2019-2020</u> <u>Projected</u>	<u>2020-2021</u> <u>Budget</u>
<u>Capital Projects Fund</u>						
Annual Road Program	1,696,781	933,068	2,085,524	2,114,500	1,840,000	1,429,000
Oak Street Reconstruction/Rt. 31	-	-	-	-	-	-
Village Facility Improvements	8,862	-	21,575	125,000	40,000	200,000
Sidewalk/ROW Improvements	164,989	72,920	-	15,000	12,000	-
Non-Departmental	58,153	355	44,364	400,000	-	400,000
Total Capital Projects Fund	1,928,784	1,006,343	2,151,463	2,654,500	1,892,000	2,029,000
Police Station Capital Fund	-	-	-	-	-	-
Library Debt Service Fund	526,410	534,880	537,443	539,350	539,275	410,464
Police Station Debt Service Fund	627,035	623,005	623,905	624,800	624,800	630,300
<u>Waterworks Fund</u>						
Waterworks Admin/Operations	2,360,473	2,109,503	2,044,742	2,403,596	2,162,899	2,592,930
Watermain Replacement	453,746	5,959	-	50,000	115,000	510,000
Well #3	-	-	-	174,000	72,000	-
Well #4	-	-	-	-	18,000	130,000
Well #5	-	-	-	310,000	-	387,000
Well #6	-	-	-	-	-	-
Well #7	-	-	-	-	-	45,000
Water Treatment Plant - West	-	-	135,205	13,500	-	13,500
Water Treatment Plant - East	155,700	-	-	-	-	-
Water System Improvements	-	-	-	-	-	-
Well #8	8,542	51,742	813,472	1,320,000	1,180,000	25,000
Well #9	41,577	138,180	813,315	1,320,000	1,180,000	25,000
Central Water Tower	-	-	64,486	2,130,000	30,000	2,050,000
Total Waterworks Fund	3,020,038	2,305,385	3,871,220	7,721,096	4,757,899	5,778,430
Vehicle and Equipment Fund	163,805	589,277	380,836	664,100	400,000	701,630
Police Pension Trust Fund	746,393	872,897	902,794	1,536,527	1,488,250	1,007,350
Total Expenditures	19,193,643	17,970,165	21,571,629	28,473,293	23,344,127	26,150,931
Revenues Over/(Under) Expenditures	7,553,426	3,099,938	1,024,678	(4,974,794)	670,903	(1,709,743)

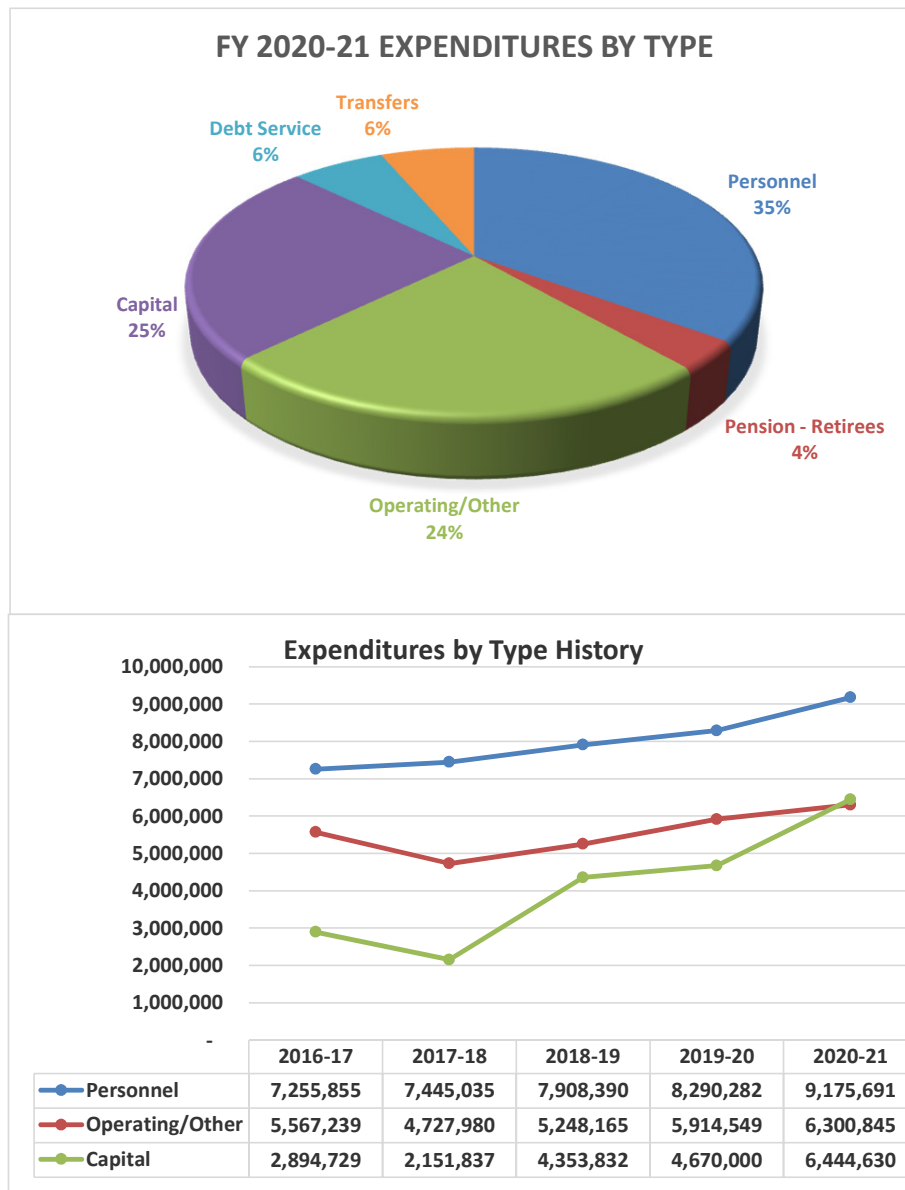
**Village of North Aurora
FY 2020-21 Budget
Summary of Revenues by Type**

	2016-2017 <u>Actual</u>	2017-2018 <u>Actual</u>	2018-2019 <u>Actual</u>	2019-2020 <u>Budget</u>	2019-2020 <u>Projected</u>	2020-2021 <u>Budget</u>
Revenues By Type Across All Funds						
Property Taxes	3,364,023	3,421,482	3,625,304	3,753,438	3,736,611	3,598,061
Sales Taxes	5,585,044	5,761,730	5,726,334	5,790,000	6,080,000	6,265,000
Other Taxes	3,536,108	3,546,413	3,939,260	3,862,000	4,203,000	5,003,000
Licenses and Permits	480,560	550,642	787,408	718,800	655,300	624,300
Water/ Sewer Charges	2,509,534	2,747,128	2,753,494	2,983,500	2,826,500	2,905,500
Fines and Forfeits	127,720	182,038	228,659	279,500	279,500	264,500
Bond/Loan Proceeds	6,003,588	-	-	-	-	-
Misc/Other	2,045,422	2,362,919	2,705,661	2,364,959	2,560,516	2,512,250
Investment Income - Village	134,784	260,957	664,069	582,500	574,800	235,100
Investment Income - Police Pension	1,391,080	1,018,618	556,164	1,175,080	1,110,080	1,175,070
Transfers	1,569,206	1,218,175	1,609,955	1,988,723	1,988,723	1,858,407
Total Revenues	26,747,069	21,070,103	22,596,307	23,498,500	24,015,030	24,441,188
<i>Less Interfund Transfers</i>	<i>(1,569,206)</i>	<i>(1,218,175)</i>	<i>(1,609,955)</i>	<i>(1,988,723)</i>	<i>(1,988,723)</i>	<i>(1,858,407)</i>
Total Revenues (Less Transfers)	25,177,863	19,851,928	20,986,352	21,509,777	22,026,307	22,582,781



**Village of North Aurora
FY 2020-21 Budget
Summary of Expenditures by Type**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2019-2020 Projected	2020-2021 Budget
Expenditures By Type Across All Funds						
Personnel	7,255,855	7,445,035	7,908,390	8,433,886	8,290,282	9,175,691
Pension - Retirees	710,420	838,041	865,484	911,127	888,108	915,150
Operating/Other	5,567,239	4,727,980	5,248,165	6,920,492	5,914,549	6,300,845
Capital	2,894,729	2,151,837	4,353,832	8,626,600	4,670,000	6,444,630
Debt Service	1,701,995	1,770,267	1,772,368	1,777,745	1,777,745	1,656,442
Transfers	1,063,406	1,037,005	1,423,390	1,803,443	1,803,443	1,658,173
Total Expenditures	19,193,643	17,970,165	21,571,629	28,473,293	23,344,127	26,150,931
<i>Less Interfund Transfers</i>	(1,063,406)	(1,037,005)	(1,423,390)	(1,803,443)	(1,803,443)	(1,658,173)
Total Expenditures (Less Transfers)	18,130,237	16,933,160	20,148,239	26,669,850	21,540,684	24,492,758

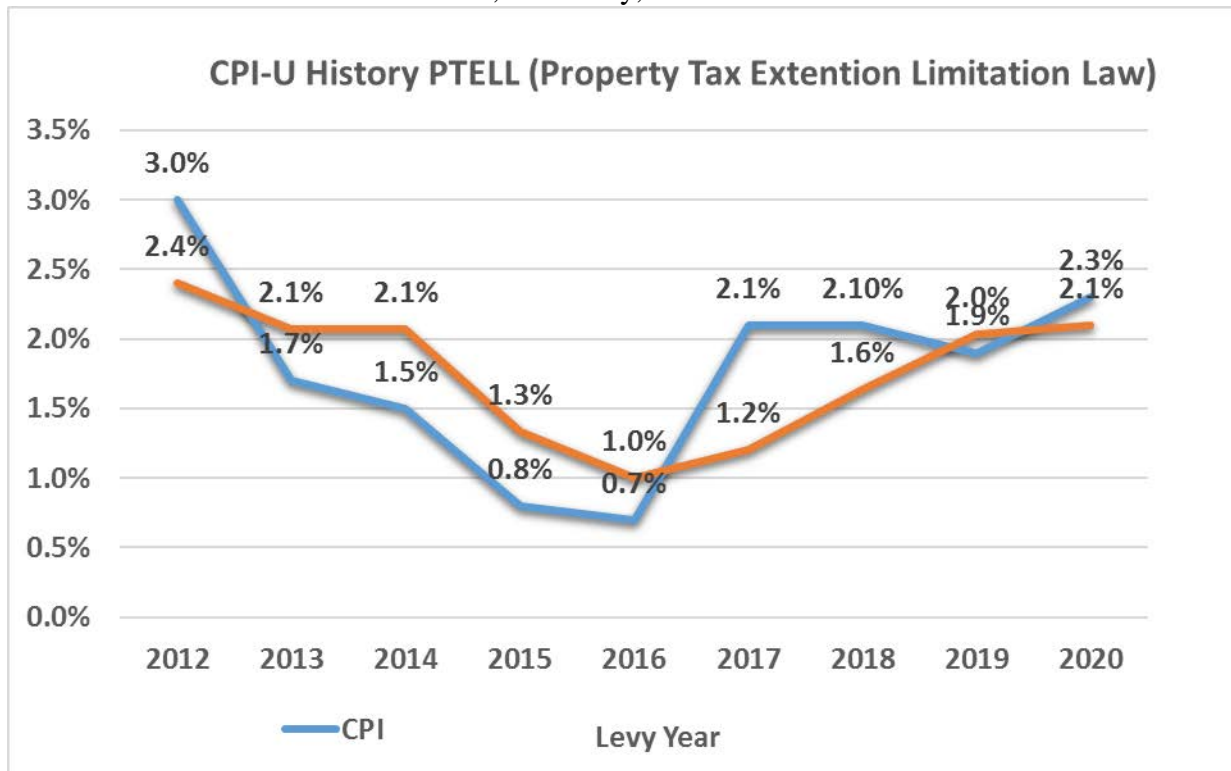


Village of North Aurora Major Revenue Descriptions and Analysis

GENERAL FUND

Property Taxes

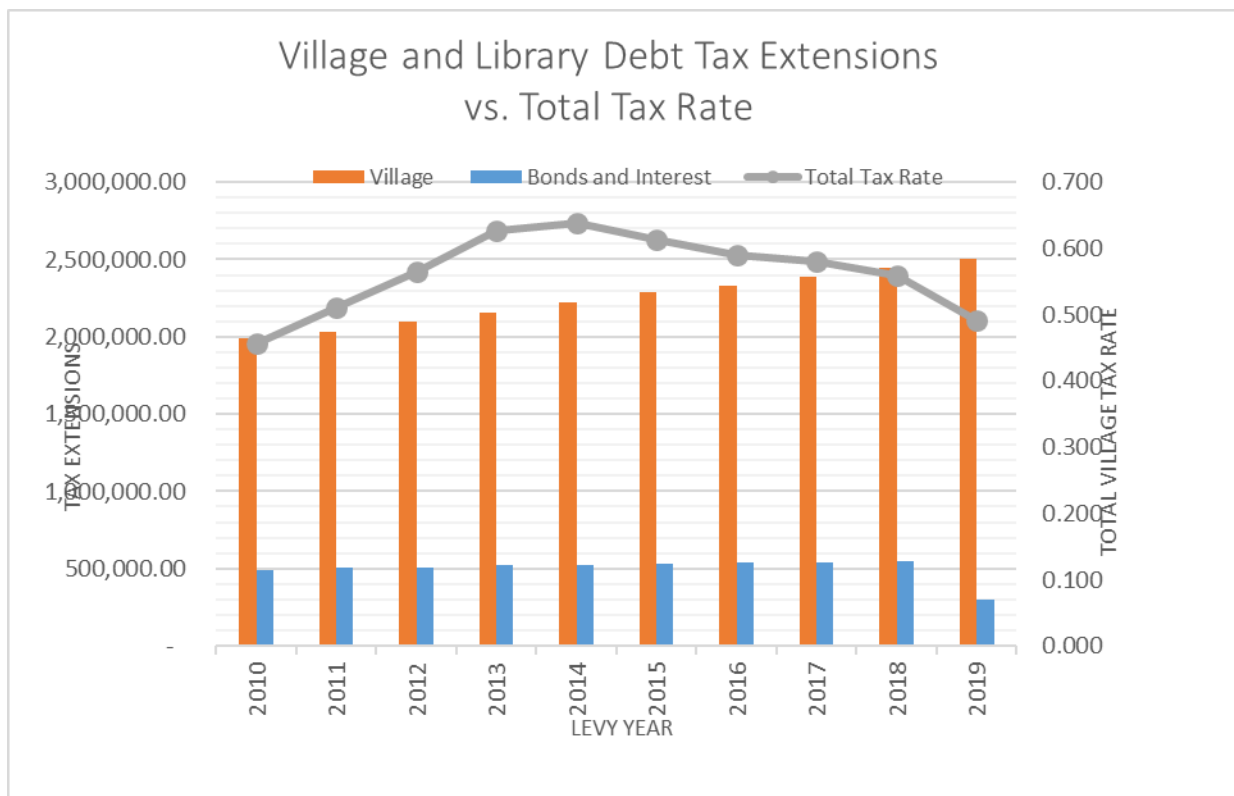
Property Taxes represent 18% of General Fund revenues. The Village is a non-home rule municipality and is also subject to the Property Tax Extension Limitation Law (PTELL). As such, the Village is limited in the amount of the increase in property taxes that the County will extend over last year's total extension to the annual increase in the rate of inflation based on the increase in the Consumer Price Index (CPI-U) for the previous year or 5%, whichever is lesser. However, the Village is allowed to "capture" the value of new construction within the tax cap formulas so the actual increase in total property taxes that is extended includes the assessed valuation of new construction. The graph below shows the history of the CPI as it is applied to the allowable increase in property taxes, as well as a three-year average of the CPI. The graph below shows the most recently confirmed CPI of 2.3%, which will be eligible for consideration to be included in the future December, 2020 levy, to be collected in FY 2021-22.



The following chart shows a history of the Village's tax rate versus the amount of property taxes extended by the County for both Village operating, and the bonds and interest for the Messenger Public Library. Increases and decreases in the equalized assessed value of property within the Village by the townships and County impact what the actual calculated property tax rate. As property values have stabilized and begin increasing within the Village the actual property tax rate has begun to decrease once again. This is reflected in the following chart as

the stabilization of the Village's EAV in 2015 resulted in an overall more stable property tax rate that is decreasing.

For FY 2020-21 (based on the 2019 levy), \$2,235,000 in property tax revenue is budgeted to be received in the General Fund from various individual levies to support general village services such as police protection and public works as well as pension obligations, and \$259,000 is budgeted to be received in the Insurance Fund to support the costs of liability and workers' comp coverage. The property tax revenue levied to pay for bonds and interest is budgeted to be \$297,761 and the entire amount goes towards the repayment of the library bonds. During the adoption of the 2019 levies, the Village abated the final property tax debt service levy for the library bonds by \$115,000 utilizing accumulated debt service reserve funds.

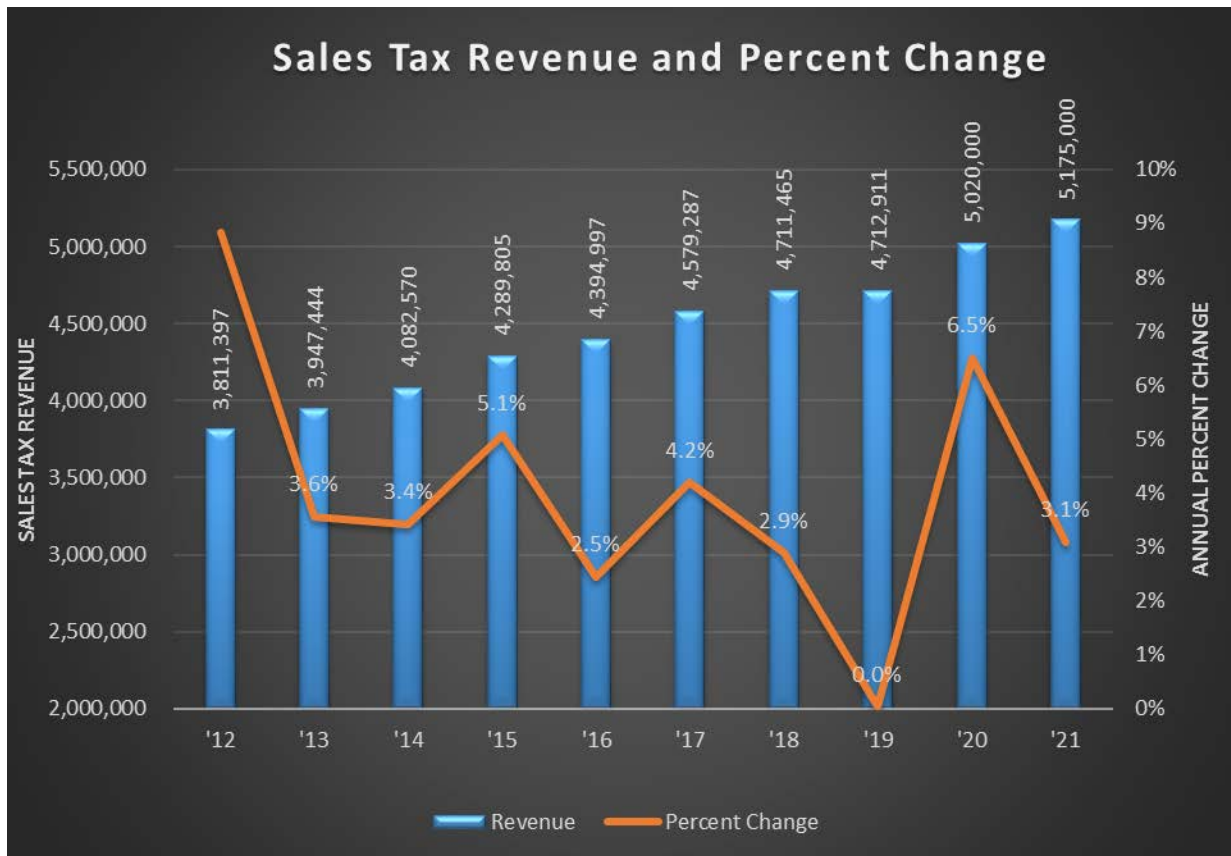


Sales Tax – 1% Share

The Village receives, from the State of Illinois on a monthly basis, 16% of the revenue generated by the 6.25% State sales tax on general merchandise (or 1% of gross sales). In addition, the Village receives 100% of the revenue generated by the 1.00% State sales tax on food and qualifying food and drugs (also 1% of gross sales). The revenue received is based on sales made within the Village and is allocated to the General Fund. The total sales tax rate within the Village for general merchandise is 7.5%, titled vehicles is 7.0% and qualifying food and drugs is 1.75%.

The state-shared 1% sales tax revenue represents 41% of General Fund revenues. The following chart shows a history of the gross sales tax collections. The chart shows the last nine actual fiscal years, current fiscal year '19 projected and budget year '20. A portion of the sales

taxes shown below are rebated to developers per various rebate agreements. The rebates total approximately 3% of the total sales tax revenues budgeted to be received next year.



Sales tax revenue has increased steadily since the great recession caused it to decrease 14%. Beginning in '11, sales taxes began showing moderate to strong recovery year-over-year. The current year projection for '20 reflects an increase of 6.5% over last year to \$5,020,000. This is due to strong auto sales and the opening of a cannabis dispensary for adult recreational use in January, 2020. Sales tax revenue since the end of the recession has increased for ten (10) consecutive years. For the Budget, sales taxes are projected to increase 3.1% to \$5,175,000 due to a full year of new businesses that opened during the year, offset partially by conservative projections for increases in other retail activity due to the economic uncertainty and trend away from traditional retail.

Income Tax

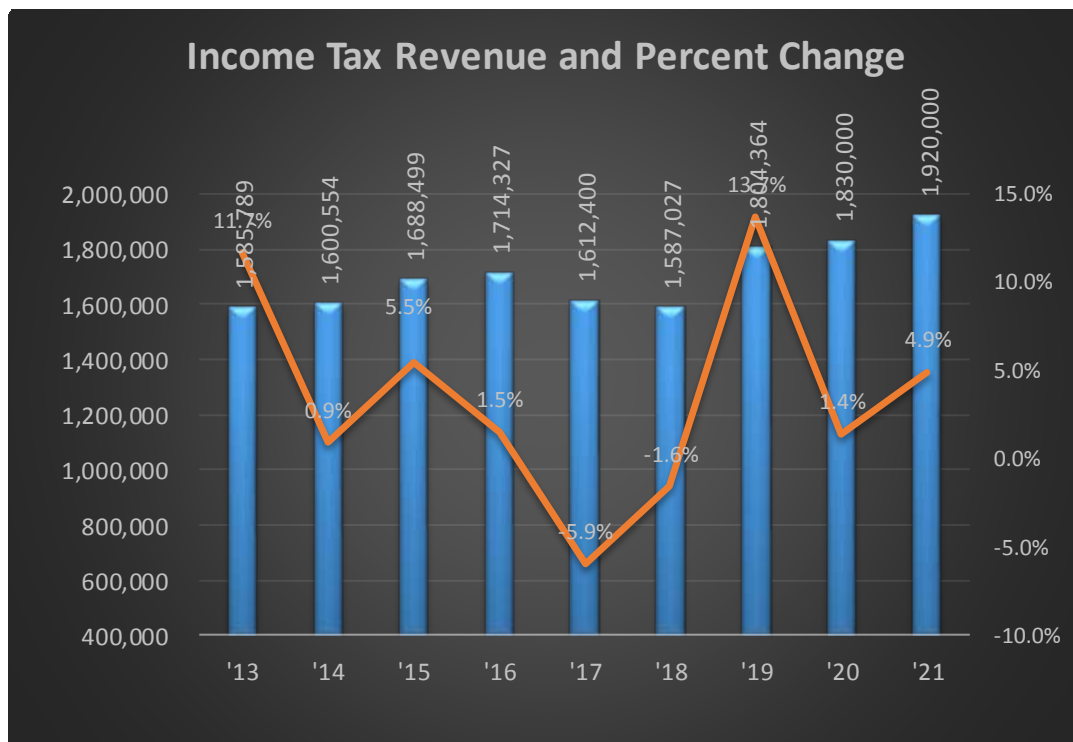
The State of Illinois maintains an income tax on individuals and corporations. This income tax was increased by the State effective July 1, 2017 from 3.75% to 4.95% for individuals and 5.25% to 7.00% for corporations.

Historically, the State has shared its income tax revenue collections with municipalities and counties by distributing a portion of it into the Local Government Distributive Fund (LGDF) which are distributed to municipalities and counties based on their percentage of the State's official census population (per capita). Prior to 2011, the amount that went into the LGDF was

10% of the total collections (when the individual rate was 3.0% and the corporate rate was 4.8%). When the income tax rate was increased in 2011 and then partially allowed to automatically decrease in 2015 the LGDF share was also adjusted so that no additional revenue derived from the income tax revenue changes went into the LGDF. Effective with the new income tax rate of 4.95% for individuals and 7.0% for corporations the percentage deposited to the LGDF is shown in the table below:

<u>State Income Tax Rate</u>	<u>2010</u>	<u>2011</u>	<u>2015</u>	<u>2017*</u>
Individual	3.00%	5.00%	3.75%	4.95%
Corporate	4.80%	7.00%	5.25%	7.00%
<u>LGDF Share</u>				
Individual	10.00%	6.00%	8.00%	6.06%
Corporate	10.00%	6.86%	9.14%	6.85%

*Effective July 1 whereas prior years were effective January 1.



There are no restrictions on the types of expenditures that a municipality may fund with their share of income tax revenues. This is a very elastic revenue source that fluctuates significantly based on the performance of the national and state economy. The State of Illinois reduced LGDF distributions by 10% effective for the state fiscal year 2017-18 only which decreased revenues during that time. LGDF distributions were then decreased by the State by 5% for the 2018-19 current fiscal year and in the current year. Revenue for the current year is projected to increase 1.3% to \$1,830,000 due to the receipt of large distributions in the prior year not being received again.

The Budget projects income tax revenue to increase 4.9% to \$1,920,000 due to the anticipated continuation of increasing corporate and individual income tax receipts. The State will have a

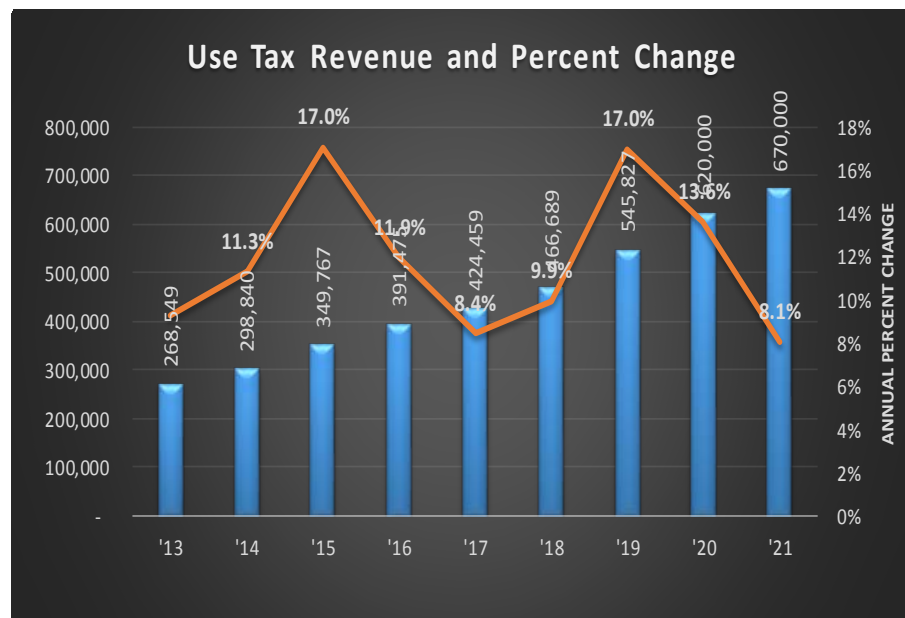
referendum in November, 2020 to determine if a progressive income tax structure should be adopted. If that referendum passes and the new, anticipated rates go into effect as proposed in February, 2021 that could change the manner and method by which LGDF receipts are distributed to municipalities, Any changes in the economy would also have an effect on receipts.

Use Tax

Use tax is a sales tax that the purchaser of an item owes on items that are purchased for use in Illinois. If the seller of an item does not collect at least the 6.25% sales tax, the purchaser must pay the difference to the Illinois Department of Revenue. Historically, the most common purchases on which the seller does not collect the tax and use tax is owed are purchases made over the Internet are mail order catalogs, or if an item is purchased out of State and tax is paid at a lower rate than the difference would create an obligation. Use tax revenue collected by the State is then distributed to municipalities on a per capita basis based on the official population of the municipality.

In 2010 Illinois passed a law making it easier for individuals to pay their use tax by giving them an option on their tax return to estimate the amount and be aware of their obligations to pay. This law began to significantly increase use tax revenue collections and subsequent distributions to municipalities. In 2015, Amazon and other e-commerce companies began requiring or voluntarily collecting sales tax from on-line purchasers in the State due to having a physical presence in the State, which continued to increase use tax collections. The 2018 Supreme Court decision in South Dakota vs. Wayfair resulted in the State passing legislation effective October 1 requiring any out-of-state retailer with a sales volume over a certain threshold to begin collecting use tax. Additional efforts by the State to collect applicable use tax are being made. These increased efforts at collection, and continuing, greater shift in people purchasing on-line versus traditional retail are continuing to result in significant increases in use tax remitted to the Village on an annual basis.

For various reasons described above, use tax is projected to increase 13.6% in FY '20 to \$620,000 and continue to increase next year at a projected amount of \$670,000 or 8.1%.

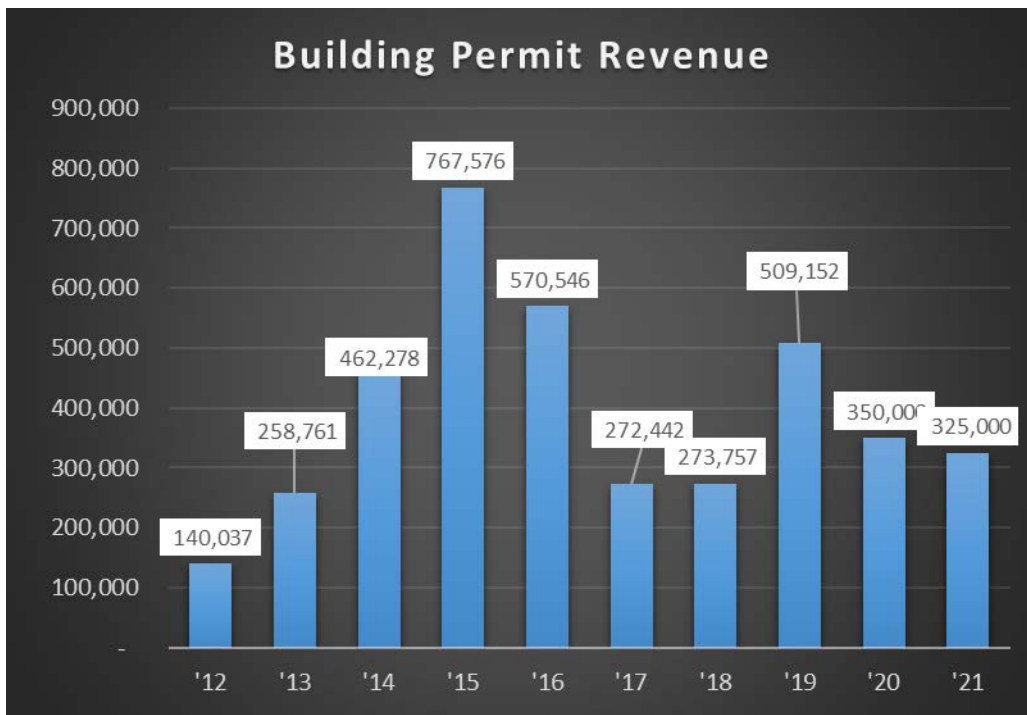


Building Permits

The Village currently has a building permit fee of \$31 per 100 square feet. Building permit revenue varies considerably based on the number and pace of residential and commercial

development as the chart below illustrates. Building permit revenue has generally increased significantly over the last seven (7) years when compared to the previous years during the great recession when building and development significantly declined.

During years '14 through '16 building permit revenue increased significantly due to completion of several residential subdivisions that were begun in prior years, completion of several industrial warehouse buildings, a new apartment complex in the Village and revenues from roofs and siding due to major hail storm event. Revenue for '17 and '18 reflected a year with consistent residential and commercial activity but nothing out of the ordinary. For the '19 year revenue was \$509,152 due to one-time revenues related to a hail storm event, large commercial projects and continued residential build-out. Revenues for the current '20 year are projected to be \$350,000 due to the beginning permitting and construction phases of the Lincoln Valley on the Fox development. This activity is expected to continue and is the basis of projections of \$325,000 for the upcoming year.

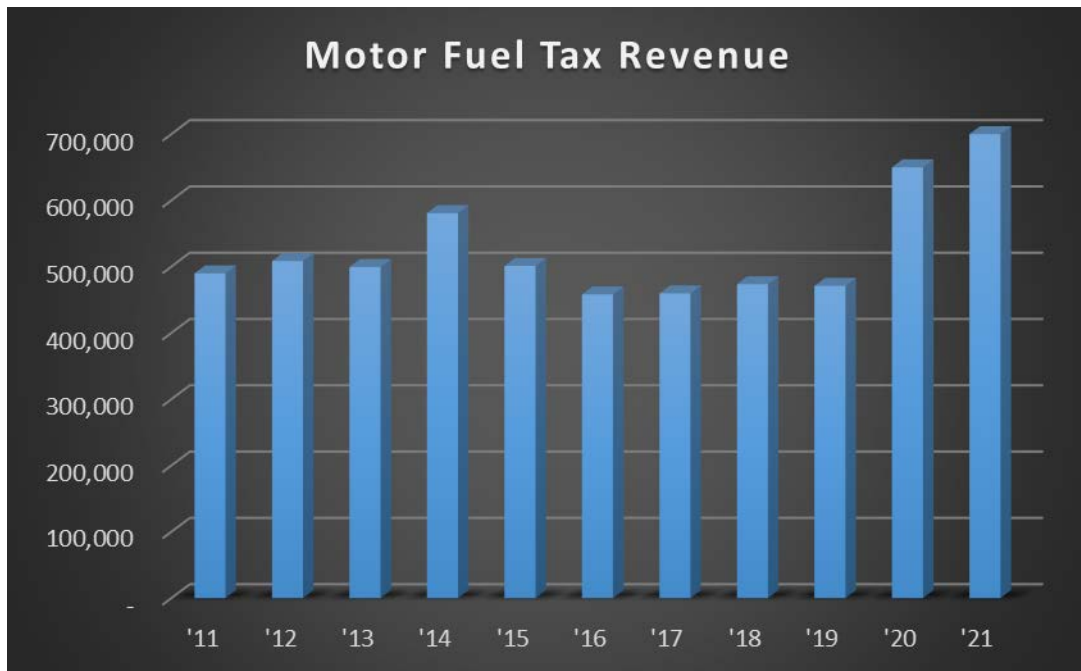


MOTOR FUEL TAX FUND

Motor Fuel Tax

The State historically collected a 19-cent tax on gasoline and 21.5 cent tax on diesel fuel. A portion of this revenue was distributed to municipalities based on their population versus the total municipal population in the State. Effective July 1, 2019, the State increased the taxes from 19 cents to 38 cents per gallon of gasoline and 21.5 cents to 45.5 cents per gallon of diesel. The State also established the Transportation Renewal Fund (TRF) to account for almost all of the new tax rate increases. Per law, municipalities receive 26.71% of the net MFT receipts that were historically collected while receiving 15.71% of the TRF receipts. The municipal share of these increased taxes will be distributed in the same manner as a separate payment to municipalities and significantly increase the monies available for eligible costs and

projects. Increases and decreases in the consumption of gasoline affect the total revenues collected by the State and the amount subsequently distributed to municipalities on a monthly basis. Increases in the official population count of the Village through a census will increase the Village's share of its revenue. The chart below provides a history and projection of MFT revenue. Revenue for FY '20 is projected to be \$650,000, an increase of 38% over the prior year due to the implementation and receipt of the new taxes going forward. For FY '21 revenue is expected to increase to \$700,000, an increase of 7.7% due to the full year receipt of the increased revenues. These projected estimates have significant variability to them due to the current process by which certain expenditures, payments and transfers are made out of these funds prior to the distribution to municipalities.

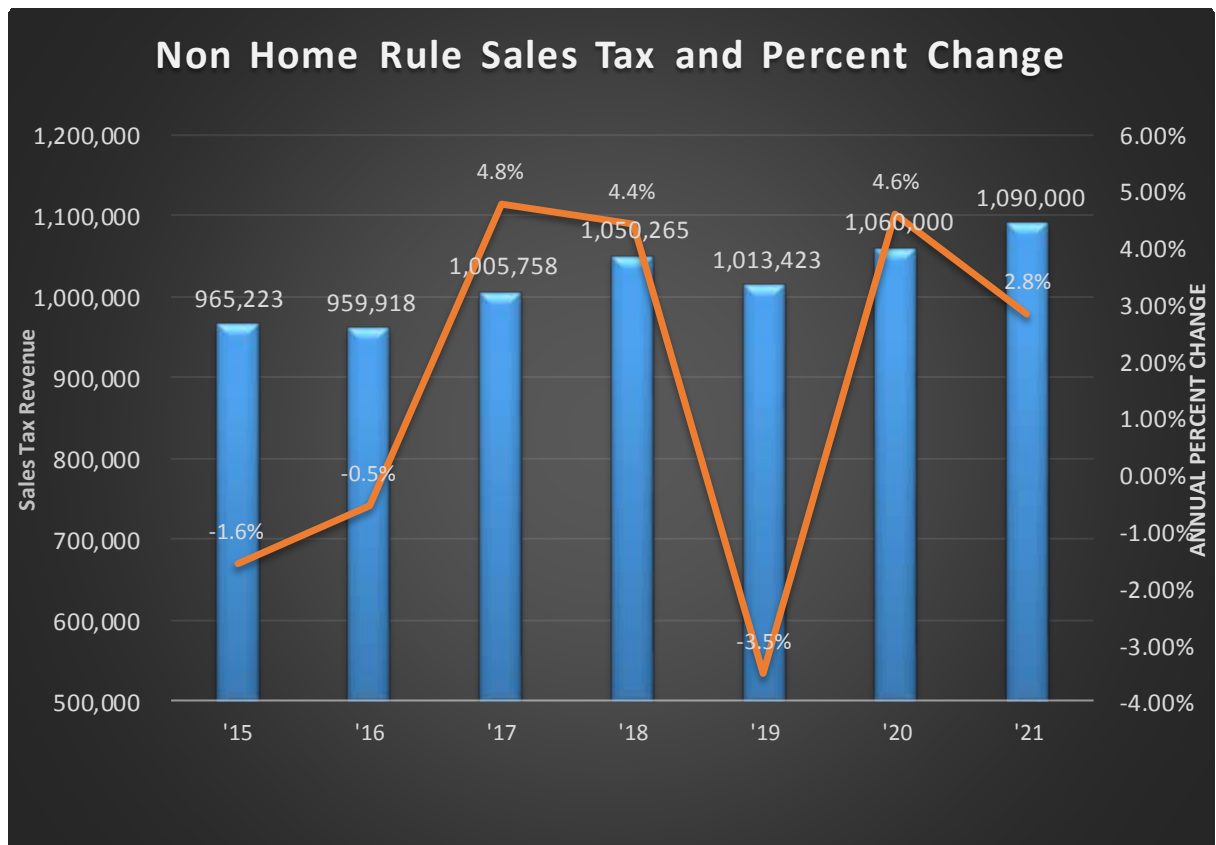


CAPITAL PROJECTS FUND

Non-Home Rule Sales Tax

The Village implemented effective January 1, 2004 a non-home rule sales tax of 0.50% on general merchandise. The tax was approved in a referendum. The tax is not applicable to sales of food not prepared for immediate consumption, drugs and titled vehicles. Proceeds from this tax are restricted for public infrastructure and other purposes as defined by Statute.

For FY '20, revenue is projected to increase 4.6% to \$1,060,000 due to new businesses and cannabis sales. For the next budget year, revenue is projected to increase to \$1,090,000 or 2.8% due to new businesses from the prior year tempered by a cautious, economic and retail outlook projected for the year.



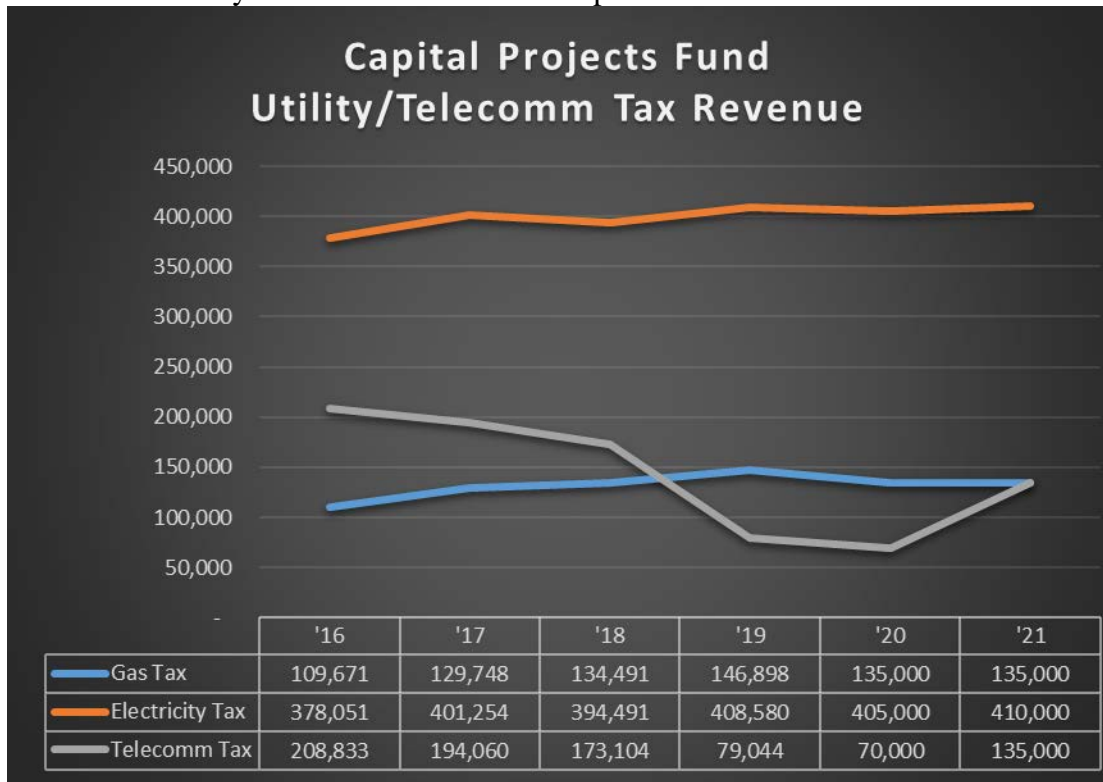
Utility Tax – Electricity and Gas

The Village implemented a 1.50% utility tax on electricity and gas on April 1, 2004 in order to fund road and related improvements within the Village. Based on updates to the long-term road and infrastructure program, the tax was increased to 3.0% in 2009. Both taxes are formally committed by the Village Board for roads, infrastructure and capital projects. The tax on natural gas is based on the gross receipts and is influenced significantly by increases and decreases in the price of natural gas. The tax for electricity is based on the number of kilowatt-

hours used and is actually not a percent-based tax but a cents per kilowatt-hour used tax based on a total percent-equivalency from 1999 as follows:

<u>Monthly Kilowatt-Hours Used</u>	<u>Cents Per Kilowatt-Hour</u>
For the 1 st 2,000 kilowatt-hours used	0.334
For the next 48,000 kilowatt-hours used	0.220
For the next 50,000 kilowatt-hours used	0.198
For the next 400,000 kilowatt-hours used	0.192
For the next 500,000 kilowatt-hours used	0.186
For the next 2,000,000 kilowatt-hours used	0.176
For the next 2,000,000 kilowatt-hours used	0.170
For the next 5,000,000 kilowatt-hours used	0.168
For the next 10,000,000 kilowatt-hours used	0.164
For all kilowatt-hours over 20,000,000 used	0.162

For the '21 year revenues from the electricity tax are projected to be \$410,000, a slight increase from last year due to population growth offset by increased customer-desired efficiencies with consumption of power. Variances due to weather extremes, i.e. hot summers, will also impact this amount and are unpredictable. Revenue from the gas tax is projected to be \$135,000, the same as the current year projected. Gas tax revenue varies due to both the price of gas and weather variability and the current winter temperatures were harsh.



Utility Tax – Telecommunications

The Village also has a 4% telecommunication tax on all telecommunications services. Of this tax, 1% is allocated to the General Fund to support general operations and 3.0% is allocated to the Capital Projects Fund for local road improvements and other infrastructure projects. This

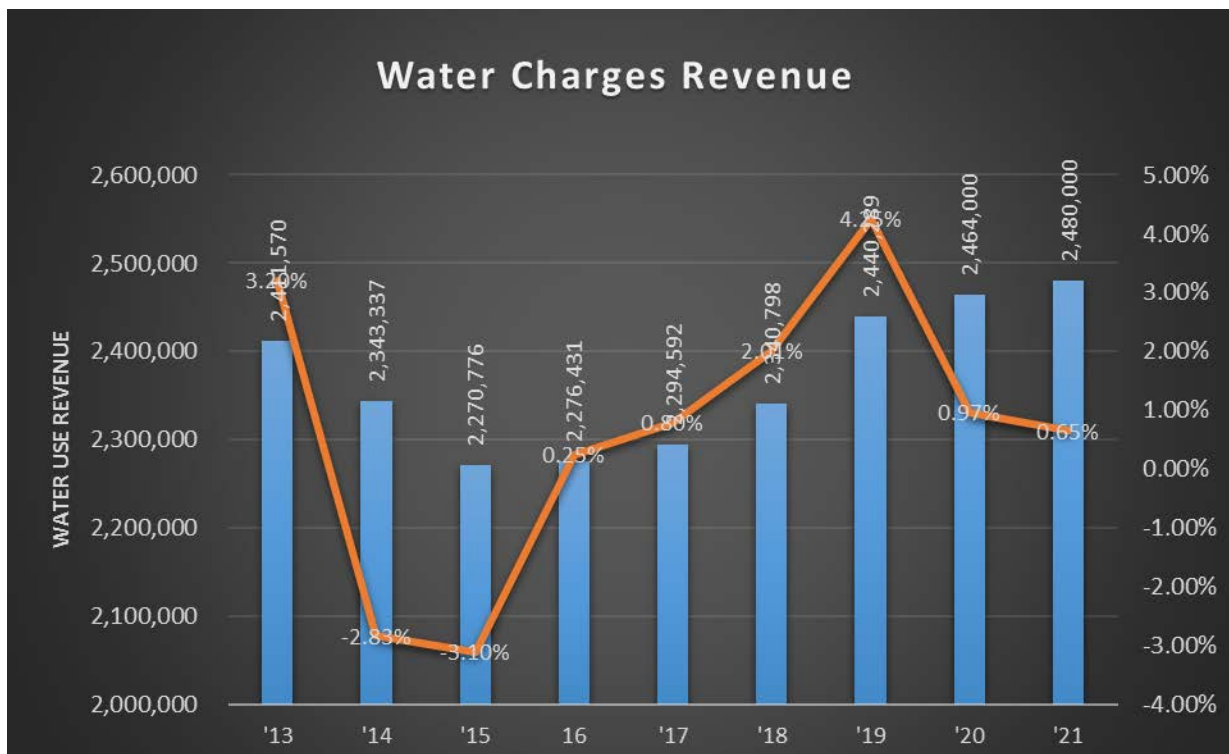
allocation was temporarily reallocated for FY 2018-19 and FY 2019-20 as follows: 1.5% in the Capital Projects Fund and 2.5% in the General Fund. The maximum rate for this tax allowed by State statute is 6.0%. Revenues from this tax in total have been steadily decreasing over the last few years as the price of telecommunication services decreases due to competition, consolidation and technological advances.

WATER FUND

Water Collections

The Village charges bi-monthly for water use within the Village to support the operations, capital improvements and other expenses of the Water Fund. Effective June, 2018 the Village increased water rates for the 1st time in eight (8) years, increasing the water rate from \$3.55 per 1,000 gallons used to \$3.70, a 4.2% increase in order to fund increasing costs associated with maintenance of the Village's water system and water treatment facilities. This increase was offset by a \$0.20 decrease in the sanitary sewer rate charge.

The budget reflects revenue of \$2,480,000 or an increase of 0.65% in revenue as a result of an increasing number of users to the system. Revenues vary annually based on water use which is affected by the temperature and amount of rainfall during the summer months. Over the last few years revenues have shown little change due to mild, wet weather during the summer months, and/or conservation and efficiency efforts by water customers.



**Village of North Aurora
FY 2020-21 Budget
List of Major Capital Expenditures**

Fund Project	Amount	Total Fund
<u>Motor Fuel Tax Fund</u>		
Light Pole Replacement (48)	424,000	
Total MFT Fund:		424,000
<u>Rt. 31 TIF Fund</u>		
Silo Refurbishing/Lighting	450,000	
		450,000
<u>Capital Projects Fund</u>		
2020 Road Improvement Program	1,200,000	
Riverfront Park Improvements Plaza/Parking Lot	375,000	
Total Capital Projects Fund:		1,575,000
<u>Water Fund</u>		
Well #4 Maintenance and Rehabilitation	125,000	
Well #5 Maint and Pitless Conversion House Demo	368,500	
Well #7 Equipment Replacement	45,000	
Central Water Tower	1,920,000	
Total Water Capital Fund:		2,458,500
<u>Vehicle and Equipment Fund</u>		
Police 2019 Ford Explorers (2) (Carry Over Prior Year)	85,000	
Police 2020 Ford Explorers (3)	136,000	
Pick-Up Truck Water Division (Carry Over Prior Year)	45,000	
5-Yard Dump Truck	170,000	
New Leaf Vactor (Carry Over Prior Year)	75,000	
		511,000
TOTAL CAPITAL EXPENDITURES:		5,418,500

Village of North Aurora Summary of Debt Obligations and Outstanding Debt

The Village of North Aurora is a non home rule municipality and is subject to a debt limitation by the State of Illinois of 8.625% of the Village's equalized assessed valuation (EAV). In addition, the Village must have all general obligation debt issuances that are to be repaid solely through property taxes approved by the voters in a referendum. General obligation debt that is to be repaid through an alternative source of revenue such as water revenues, motor fuel tax revenues or sales tax revenues but backed up by general obligation property taxes does not need voter approval through a referendum as long as the general obligation property tax debt service levies used to back such debt are abated annually and not extended.

General obligation alternative revenue source debt also does not count towards the Village's debt limitation as long as the property tax levies are abated annually. Debt which is not backed first by an alternate revenue source such as Debt Certificates count against the Village's debt limitation.

The Village's rate setting, taxable equalized assessed valuation for the levy year 2019 is estimated to be \$568,958,728 which equates to a maximum debt limitation of \$49,072,690. The total outstanding debt of the Village as of May 31, 2020 is \$10,300,551. Of this amount, \$395,000 is applicable to the Village's debt limit, leaving an available debt capacity as of May 31, 2019 of \$48,677,690. The applicable debt is 0.8% of the Village's 2019 taxable EAV. The \$10,300,551 of total debt outstanding is 2.1% of the 2019 taxable EAV.

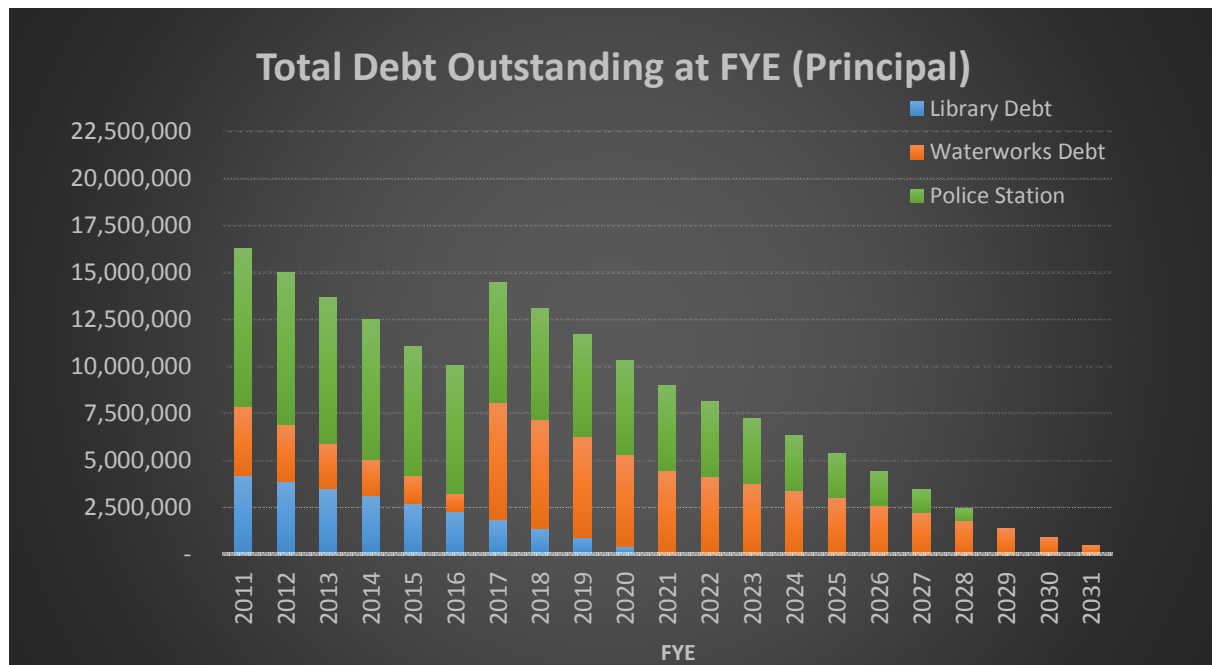
The Village's current, underlying bond rating from Standard and Poor's is AA+ with a stable outlook. This rating was assigned in March, 2017 during prior to the issuance of the Village's 2017 General Obligation Alternate Revenue Source Bonds. The Village has held this rating since 2014.

Summary of Outstanding Debt Issuances as of May 31, 2020

- General Obligation Refunding Library Bonds, Series 2009
Original Issue Amount: \$4,525,000
Original Issue Date: November 15, 2009
Date of Maturity: January 1, 2021
Description: Bonds were issued to refund the Village's outstanding 2001 General Obligation Library Bonds originally approved by voters in the April 3, 2001 referendum to fund the construction of the Messenger Public Library. Principal and interest are being repaid through an annual debt service property tax levy.
- Loan from Kane County General Obligation Alternate Revenue Source ARRA Bonds, 2010
Original Loan Amount: \$1,033,785
Original Loan Date: December 29, 2010
Date of Maturity: December 15, 2020
Description: Loan from Kane County of a portion of the Taxable General Obligation Alternate Revenue Bonds (Riverboat Revenue Alternate Revenue Source), Series 2010. Loan was made under the ARRA in order to provide funding for the 2012 Watermain Replacement Project. Principal and interest are being repaid by billed water collections revenue from the Waterworks Fund.

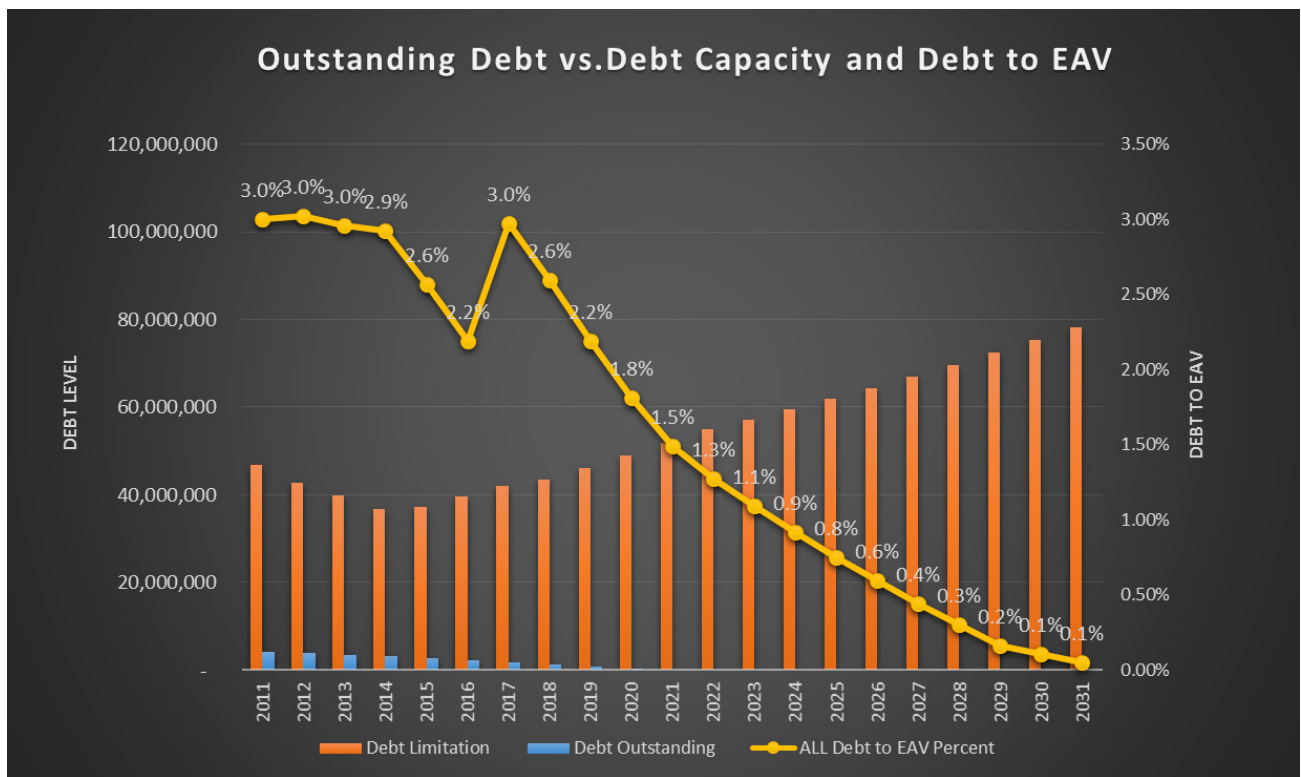
- General Obligation Refunding Bonds (Alternative Revenue Source), Series 2014
 Original Issue Amount: \$6,885,000
 Original Issue Date: December 15, 2008
 Date of Maturity: January 1, 2029
 Description: Bonds were issued to advance refund the Village's outstanding Series 2008 general obligation alternate revenue source bonds that were originally issued in the amount of \$9,000,000 to substantially fund the construction of the new police station at Airport Road and Route 31. Principal and interest are being repaid by sales tax revenues transferred from the General Fund to the Police Station Debt Service Fund.
- General Obligation Alternative Revenue Source Bonds, Series 2017
 Original Issue Amount: \$5,800,000
 Original Issue Date: April 4, 2017
 Date of Maturity: January 1, 2032
 Description: Bonds were issued to fund the construction of the two new deep wells, watermain replacement projects and construction of new water tower. Principal and interest are being repaid by billed water collections revenue from the Waterworks Fund.

The following chart provides a history of the total outstanding debt of the Village by type of debt at fiscal year end for the past fourteen fiscal years and until the final debt service payment on all current debt issuances. All current debt issuances, except the outstanding debt for the Messenger Public Library will be paid with a revenue source other than property taxes.



Summary of Debt Outstanding and FY 2020-2021 Debt Service Requirements (1)

<u>Debt Issuance Name</u>	<u>Debt Retired By</u>	<u>Original Issue Amount</u>	<u>Principal Outstanding as of May 31, 2020</u>	<u>Principal Due 20/21</u>	<u>Interest Due 20/21</u>	<u>Total Due 20/21</u>
GO Refund Series 2009	Prop Tax	4,525,000	395,000	395,000	14,814	409,814
Loan Kane County 2010	Water	1,033,785	120,551	120,551	3,704	124,255
GO Refund Series 2014	Sales Tax	6,885,000	4,985,000	490,000	139,600	629,600
GO Water Series 2017	Water	5,800,000	4,800,000	335,000	156,475	491,475
Total:			10,300,551	1,340,551	314,593	1,655,144



Future Debt Issuances During FY 2020-21

The Village currently has no plans to issue debt during the upcoming year.

(1) The Appendix section of this Budget contains the full principal and interest repayment schedules for all current debt issuance inclusive of interest rates.

Village of North Aurora
Staffing History by Authorized Full-Time Equivalents

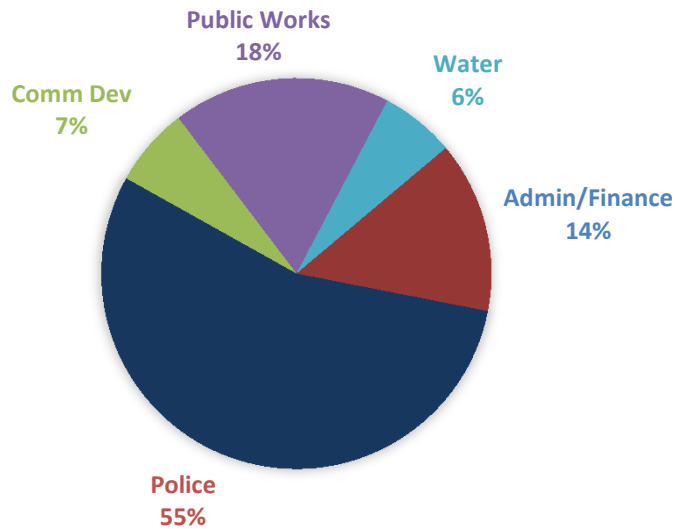
	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Projected FY 19-20	Budget FY 20-21
By Department					
Administration/Finance					
Village Administrator	1.00	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00	1.00
Accounting and Finance Manager	1.00	1.00	1.00	1.00	1.00
Information Technology Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Administrative/GIS Analyst	-	-	1.00	1.00	1.00
Fiscal/Utility Billing Specialist	1.00	1.00	1.00	1.00	1.00
Customer Service Specialist	1.00	1.00	1.00	1.00	1.00
Accounting Assistant (PT)	-	-	0.53	0.53	0.53
Fiscal/Accounts Payable Specialist (PT)	0.67	0.67	0.67	0.67	0.67
Administrative Intern (PT)	0.69	0.69	-	-	-
Total Admin/Finance	8.36	8.36	9.20	9.20	9.20
Police					
Police Chief	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	2.00	2.00	2.00	2.00	2.00
Police Sergeant	5.00	5.00	5.00	5.00	5.00
Police Officers	21.00	21.00	21.00	22.00	24.00
Police Records Specialist	2.40	2.40	2.70	2.70	2.70
Jailers (PT)	0.20	0.20	0.20	0.20	0.20
Crossing Guards (PT)	0.75	0.75	0.75	0.75	0.75
Total Police	32.35	32.35	32.65	33.65	35.65
Community Development					
Community & Econ Development Director	1.00	1.00	1.00	1.00	1.00
Chief Building Inspector	1.00	1.00	1.00	1.00	1.00
Building Inspector	-	-	-	-	-
Code Enforcement Officer	1.25	1.25	1.25	1.25	1.25
Building Permit Technician	1.00	1.00	1.00	1.00	1.00
Total Community Development	4.25	4.25	4.25	4.25	4.25
Public Works					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Streets Superintendent	1.00	1.00	1.00	1.00	1.00
Village Engineer	-	-	-	1.00	1.00
Foreman	-	-	-	-	-
Public Works Laborer	6.00	6.00	6.00	7.00	7.00
Custodian	1.00	1.00	1.00	1.00	1.00
Seasonal Labor (PT)	0.45	0.45	0.45	0.45	0.70
Total Public Works	9.45	9.45	9.45	11.45	11.70
Water					
Water Superintendent	1.00	1.00	1.00	1.00	1.00
Lead Water Operator	1.00	1.00	1.00	1.00	1.00
Water Laborer	2.00	2.00	2.00	2.00	2.00
Total Water	4.00	4.00	4.00	4.00	4.00
TOTAL FULL-TIME EQUIVALENTS:	58.41	58.41	59.55	62.55	64.80

Significant Staffing Changes for FY 2020-21

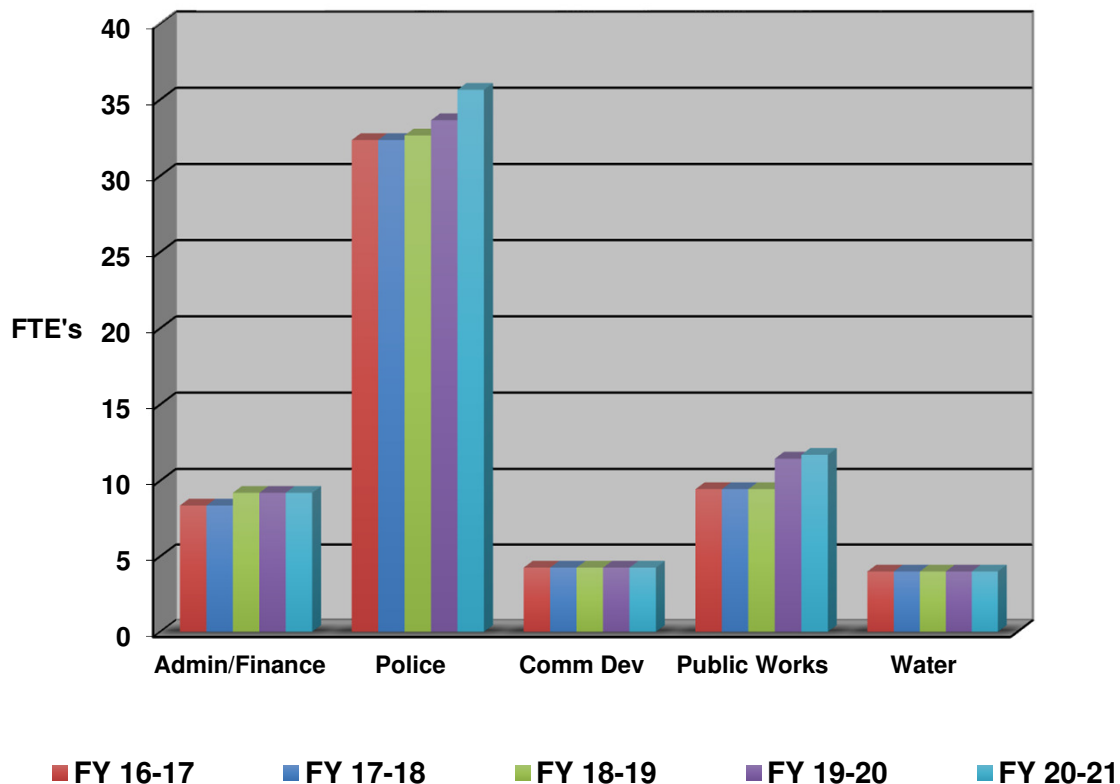
1. Addition of two (2) full-time Police Officers
2. Increase in Public Works seasonal labor

Village of North Aurora Fiscal Year 2020-21

Summary of Staffing by Function



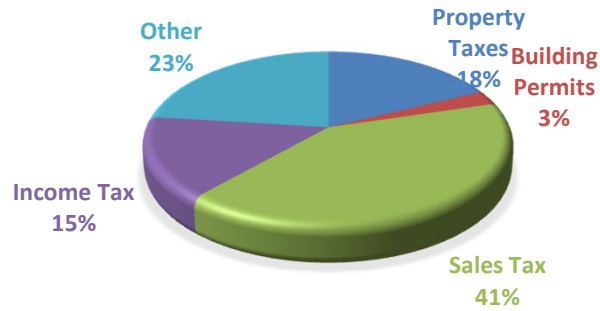
Five-Year History of Staffing by Function



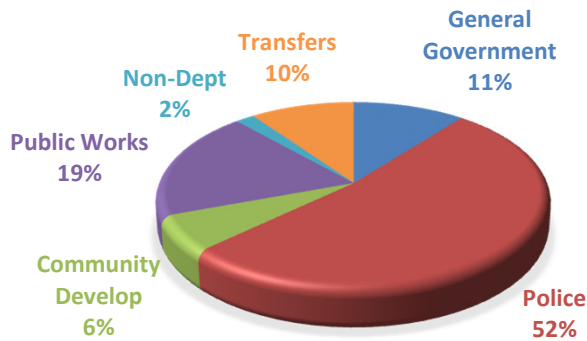
Village of North Aurora FY 2020-2021 Budget Composition of General Fund Revenues and Expenditures

<u>General Fund Revenues</u>	<u>2020-2021 Budget</u>
Property Taxes	2,235,000
Building Permits	325,000
Sales Tax	5,175,000
Income Tax	1,920,000
Other	2,895,780
Total Revenues	<u>12,550,780</u>

VILLAGE OF NORTH AURORA
GENERAL FUND REVENUES
\$12,550,780



VILLAGE OF NORTH AURORA
GENERAL FUND EXPENDITURES
\$12,514,604

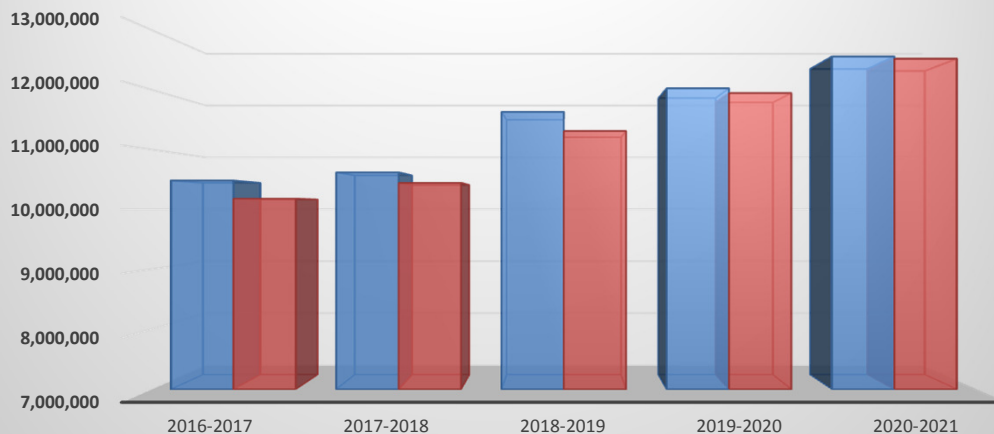


<u>General Fund Expenditures</u>	<u>2020-2021 Budget</u>
General Government	1,324,266
Police	6,562,244
Community Develop	800,170
Public Works	2,371,157
Non-Dept	225,000
Transfers	1,231,767
Total Expenditures	<u>12,514,604</u>

**Village of North Aurora
FY 2020-2021 Budget
General Fund Summary**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2019-2020 Projected	2020-2021 Budget
Beginning Fund Balance				7,422,524	7,422,524	7,502,543
Revenues						
Property Taxes	2,168,762	2,208,037	2,276,777	2,337,000	2,337,000	2,395,000
Sales Tax	4,579,287	4,711,465	4,712,911	4,750,000	5,020,000	5,175,000
Income Tax	1,612,400	1,587,027	1,804,364	1,740,000	1,830,000	1,920,000
Other Taxes	698,623	734,200	952,834	962,000	1,017,000	1,593,000
Licenses and Permits	472,776	510,849	748,165	640,300	586,300	555,300
Franchises	281,600	282,176	284,140	300,000	270,000	270,000
Charges for Services	40,821	27,832	33,607	25,750	52,050	26,750
Rent	25,000	35,000	35,000	35,000	35,000	35,000
Fines and Forfeits	127,720	182,038	228,659	279,500	279,500	264,500
Investment Income	54,324	71,072	234,006	180,000	170,000	70,000
Miscellaneous	129,245	85,868	131,962	91,000	238,887	46,000
Transfers In	289,742	181,170	184,780	185,280	185,280	200,230
Total Revenues	10,480,300	10,616,734	11,627,202	11,525,830	12,021,017	12,550,780
Expenditures						
Legislative and Boards	93,826	90,401	86,983	106,249	102,949	96,034
Admin/Finance	970,456	1,019,938	1,124,883	1,177,287	1,124,357	1,220,557
Police Commission	3,262	6,596	6,672	7,675	6,675	7,675
Police Department	5,253,389	5,222,148	5,675,102	6,113,239	6,019,039	6,562,244
Community Development	558,424	573,395	587,912	817,646	706,018	800,170
Public Works	1,882,635	1,897,811	1,996,157	2,079,528	2,034,169	2,371,157
Sales Tax Rebates	690,055	755,896	690,149	475,000	440,000	175,000
Non-Departmental/Capital	101,558	252,696	137,636	147,000	131,400	50,000
Transfers	624,834	622,875	1,003,692	1,376,391	1,376,391	1,231,767
Total Expenditures and Transfers Out	10,178,438	10,441,756	11,309,185	12,300,015	11,940,998	12,514,604
Revenues Over/(Under) Exp.	301,862	174,978	318,018	(774,185)	80,019	36,176
Ending Fund Balance				6,648,339	7,502,543	7,538,719

General Fund Revenues and Expenditures/Transfers Out



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Revenues	10,480,300	10,616,734	11,627,202	12,021,017	12,550,780
Expenditures and Transfers Out	10,178,438	10,441,756	11,309,185	11,940,998	12,514,604

■ Revenues ■ Expenditures and Transfers Out

**Village of North Aurora
FY 2020-2021 Budget**

General Fund

		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2019-2020 Projected	2020-2021 Budget
<u>Revenues</u>							
<u>Taxes</u>							
01.305.3010	Property Tax	2,012,527	2,053,091	2,119,391	2,177,000	2,177,000	2,235,000
01.305.3011	Property Tax - R&B	156,236	154,945	157,386	160,000	160,000	160,000
01.305.3020	Sales Tax	4,579,287	4,711,465	4,712,911	4,750,000	5,020,000	5,175,000
01.305.3023	Local Cannabis Sales Tax	-	-	-	-	-	600,000
01.305.3024	Use Tax	424,459	466,689	545,827	560,000	620,000	670,000
01.305.3026	Auto Rental Tax	3,390	6,170	9,825	6,000	9,000	10,000
01.305.3027	Charitable Games Tax	-	-	-	-	-	-
01.305.3030	State Income Tax Share	1,612,400	1,587,027	1,804,364	1,740,000	1,830,000	1,920,000
01.305.3037	Telecommunications Tax	64,687	57,701	132,021	142,000	125,000	45,000
01.305.3040	Replacement Tax	41,469	35,301	38,190	35,000	35,000	35,000
01.305.3042	Video Gaming Dist Fund Tax	80,135	91,083	104,078	100,000	105,000	110,000
01.305.3045	OTB Handle Tax	1,994	3,081	49,933	51,000	55,000	55,000
01.305.3046	Amusement Tax	82,489	74,175	72,960	68,000	68,000	68,000
	Total Taxes	9,059,072	9,240,728	9,746,885	9,789,000	10,204,000	11,083,300
<u>Licenses and Permits</u>							
01.310.3110	Business Licenses	31,435	33,699	28,863	28,000	28,000	28,000
01.310.3118	Liquor Licenses	63,013	65,640	67,200	65,000	65,000	65,000
01.310.3119	Antenna/Tower Licenses	3,000	-	7,000	4,000	4,000	4,000
01.310.3125	Business Registration	15,950	16,050	16,950	16,500	16,500	16,500
01.310.3130	Building Permits	272,442	273,757	509,152	416,000	350,000	325,000
01.310.3133	Plumbing Permits	10,040	35,946	16,353	25,000	25,000	25,000
01.310.3134	Contractor Licenses	53,927	52,122	69,300	52,000	52,000	52,000
01.310.3136	Temp Occupancy Fee	2,000	8,000	5,500	8,000	15,000	10,000
01.310.3137	Storm Drain Fees	1,300	5,810	8,621	6,000	11,000	10,000
01.310.3138	ROW Permits and Fees	420	-	650	-	-	-
01.310.3140	Zoning, Annexation, Sp. Use Fees	700	2,000	1,500	3,500	3,500	3,500
01.310.3145	Solicitor's Permits	725	1,925	3,325	1,000	1,000	1,000
01.310.3150	Overweight Truck Permits	17,325	15,525	13,250	15,000	15,000	15,000
01.310.3170	Towing Licenses	500	375	500	300	300	300
	Total Licenses and Permits	472,776	510,849	748,165	640,300	586,300	555,300
<u>Franchises</u>							
01.315.3210	Cable Franchise Fees	281,600	282,176	284,140	300,000	270,000	270,000
	Total Franchises	281,600	282,176	284,140	300,000	270,000	270,000
<u>Charges For Services</u>							
01.320.3300	GREAT Contributions	-	-	-	-	-	-
01.320.3301	DARE Contributions	-	-	-	-	-	-
01.320.3310	Accident Reports	1,625	1,545	1,725	1,400	1,700	1,400
01.320.3320	Police Services Fees	19,474	14,578	4,853	4,000	30,000	5,000
01.320.3326	Fingerprinting	2,070	1,635	2,075	1,800	1,800	1,800
01.320.3327	Printed Materials	24	69	79	50	50	50
01.320.3333	BRC/Variance Review Fees	656	731	200	500	500	500
01.320.3334	Adm Fee Escrow	16,972	9,275	24,675	18,000	18,000	18,000
	Total Charges for Services	40,821	27,832	33,607	25,750	52,050	26,750
<u>Rent</u>							
01.325.3220	Water Dept Rent	25,000	35,000	35,000	35,000	35,000	35,000
	Total Rent	25,000	35,000	35,000	35,000	35,000	35,000

**Village of North Aurora
FY 2020-2021 Budget**

General Fund

		<u>2016-2017 Actual</u>	<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Budget</u>	<u>2019-2020 Projected</u>	<u>2020-2021 Budget</u>
<u>Fines and Forfeits</u>							
01.335.3410	Ordinance Violations	6,431	24,085	43,354	65,000	45,000	45,000
01.335.3415	Police Towing Admin Fees	21,000	47,999	48,000	60,000	60,000	60,000
01.335.3420	Circuit Court Fines	85,085	84,763	102,678	85,000	100,000	85,000
01.335.3425	Circuit Court DUI Fines	9,208	21,384	28,526	65,000	70,000	70,000
01.335.3426	Drug Fund	496	107	-	1,000	1,000	1,000
01.335.3427	Drug Forfeitures and Fines	-	-	-	-	-	-
01.335.3430	Alarm System Fines and Fees	5,500	3,700	6,100	3,500	3,500	3,500
	Total Fines and Forfeits	127,720	182,038	228,659	279,500	279,500	264,500
<u>Investment Income</u>							
01.370.3750	Interest on Investments	72,735	120,216	191,023	180,000	170,000	70,000
01.370.3752	Unrealized Market Value Adj	(19,153)	(54,516)	57,979	-	-	-
01.370.3753	Gain/(Loss) on Sale/Maturity	742	5,372	(14,996)	-	-	-
01.370.3755	IMET Gain/Loss	-	-	-	-	-	-
	Total Investment Income	54,324	71,072	234,006	180,000	170,000	70,000
<u>Miscellaneous</u>							
01.385.3810	School Reimbursement	-	2,020	29,164	11,000	13,000	11,000
01.385.3828	IMET Asset Recovery	-	24,940	-	-	116,687	-
01.385.3830	Police Commission Testing Fee	-	3,960	-	-	4,200	-
01.385.3850	Grants - Operating	6,660	-	7,139	2,500	2,500	2,500
01.385.3855	Grants - Capital	-	-	-	-	-	-
01.385.3860	Western Development GAP	-	-	-	-	-	-
01.385.3864	Insurance Claim Reimbursement	53,733	7,239	21,790	15,000	50,000	15,000
01.385.3875	Sale of Equipment/Assets	1,191	108	498	2,500	2,500	2,500
01.385.3885	Developer Contributions	-	-	-	-	-	-
01.385.3886	Contributions/Donations	-	-	2,500	-	-	-
01.385.3889	Capital Project Fees	-	-	-	-	-	-
01.385.3890	Miscellaneous	60,714	44,174	67,136	60,000	50,000	15,000
01.385.3897	Police Training Reimbursement	6,948	3,428	3,735	-	-	-
	Total Miscellaneous	129,245	85,868	131,962	91,000	238,887	46,000
<u>Transfers In</u>							
01.395.3911	Transfer from CDRL Fund	125,000	-	-	-	-	-
01.395.3922	Adm Fee SSA Funds	3,742	3,170	1,780	2,280	2,280	5,230
01.395.3931	Administrative Fee - Water	136,000	143,000	143,000	143,000	143,000	150,000
01.395.3937	Adm Fee NAAC	-	-	-	-	-	-
01.395.3938	Adm Fee Insurance	-	-	-	-	-	-
01.395.3939	Adm Fee Sewer Fund	25,000	35,000	40,000	40,000	40,000	45,000
01.395.3980	Transfer N. Lincolnway TIF Fund	-	-	-	-	-	-
	Total Transfers In	289,742	181,170	184,780	185,280	185,280	200,230
Total Revenues		10,480,300	10,616,734	11,627,202	11,525,830	12,021,017	12,550,780

**VILLAGE OF NORTH AURORA
FY 2020-21 BUDGET
LEGISLATIVE AND BOARDS**

Description

This division accounts for the compensation paid to the Village President, Board of Trustees, Village Clerk and Liquor Commissioner. The Village President and the six-member Board of Trustees are elected at-large to staggered four-year terms. The Board of Trustees typically meets twice a month as a Village Board where action items are voted upon, and as a Committee of the Whole for discussion on various issues. The Village also has established a Government Operations committee and Government Services Committee to meet about certain issues prior to discussion by the full board. The Village also has a North Aurora Days Committee and a Beautification Committee. Stipends to the Plan Commission and Police Pension Board are also paid here.

The Village Clerk is also elected and is responsible for taking minutes of all meetings of the Board and keeping required records and other documents. This division also accounts for codification and update of the Municipal Code in the legal account. The Legislative division also accounts for the legal services pertaining specifically to Board activities, Illinois Municipal League, Metro West expenditures, association dues and various meetings.

FY 2019-20 Significant Accomplishments

- ✓ Continued to oversee the implementation and provide direction to staff on the Goals and Objectives established in 2017 resulting in the affirmation of a number of goals and objectives categorized into six (6) broad categories
 1. Community Vitality
 2. Economic Development
 3. Continue Maintenance and Capital Resource Planning for Village Infrastructure
 4. Maintain and Strengthen the Village's Strong Financial Position
 5. Efficient and Effective Delivery of Core Services
 6. Redevelopment and Enhancement of the Rt. 31 Corridor
- ✓ Conducted an update to the Strategic Plan and worked towards approving a final report in 2020
- ✓ Continued Coffee with the Mayor series and other engagement activities
- ✓ Increased participation in the Metro West Council of Government including lobbying for the protection of local revenues and other issues important to local government

FY 2020-21 Goals and Objectives

- Provide further direction during 2020 regarding the implementation of the Village's goals and objectives and re-establish new ones during the year
- Continue to provide leadership on community issues and items that before the Board
- Continue to review proposed residential and commercial developments for conformity to Village's long-range plan
- Maintain quality of life and high level of services for residents taking into account economic and fiscal constraints
- Have Plan Commission continue to review cases that come before it in an expeditious fashion

**Village of North Aurora
FY 2020-2021 Budget**

General Fund

		<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2019-2020</u>	<u>2020-2021</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Legislative and Boards</u>							
01.410.4010	Stipend - Village President	10,525	10,800	10,800	10,800	10,800	10,800
01.410.4011	Stipend - Trustees	41,550	43,200	43,200	43,200	43,200	43,200
01.410.4012	Stipend - Village Clerk	6,925	7,200	7,200	7,200	7,200	7,200
01.410.4013	Stipend - Treasurer	-	-	-	-	-	-
01.410.4014	Stipend - Liquor Commission	1,200	1,200	1,200	1,200	1,200	1,200
01.410.4015	Per Diem - Police Pension Board	900	700	600	1,500	1,500	1,200
01.410.4016	Per Diem - Plan Commission	2,800	2,050	1,800	3,500	3,500	3,500
01.410.4110	FICA - Social Security and Med	4,605	4,774	4,774	4,774	4,774	4,774
01.410.4260	Legal	4,231	3,429	4,232	5,000	5,000	5,000
01.410.4280	Professional/Consulting	8,075	4,388	-	10,000	8,000	-
01.410.4370	Conferences and Travel	-	127	26	1,100	1,100	1,100
01.410.4390	Dues and Meetings	10,155	10,252	10,181	11,425	11,425	11,510
01.410.4411	Office Expenses	1,084	644	1,014	1,250	1,250	1,250
01.410.4799	Misc Expenditures	1,776	1,637	1,957	4,300	3,000	4,300
01.410.4870	Equipment	-	-	-	1,000	1,000	1,000
	Total Legislative and Boards	93,826	90,401	86,983	106,249	102,949	96,034

**Village of North Aurora
FY 2020-21 Budget**

Department: Legislative and Boards

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
01.410.4010	Stipend - Village President		
	\$900/Month	10,800	
			<u><u>\$ 10,800</u></u>
01.410.4011	Stipend - Trustees		
	\$600/Month/6 Trst	43,200	
			<u><u>\$ 43,200</u></u>
01.410.4012	Stipend - Village Clerk		
	\$600/Month	7,200	
			<u><u>\$ 7,200</u></u>
01.410.4014	Stipend - Liquor Commissioner		
	\$100/Month	1,200	
			<u><u>\$ 1,200</u></u>
01.410.4015	Stipend - Pension Board Meetings		
	\$50/Meeting	1,200	
			<u><u>\$ 1,200</u></u>
01.410.4016	Stipend - Plan Comm Meetings		
	\$50/Meeting	3,500	
			<u><u>\$ 3,500</u></u>
01.410.4260	Legal		
	Legal Services General	-	
	Municipal Code Updates	5,000	
			<u><u>\$ 5,000</u></u>
01.410.4280	Professional Consulting		
	Strategic Planning Facilitation Process	-	
			<u><u>\$ -</u></u>
01.410.4370	Conferences and Travel		
	IML Conference	1,000	
	Mileage Reimbursement	100	
			<u><u>\$ 1,100</u></u>
01.410.4390	Dues and Meetings		
	Metro West Annual Dues	6,105	
	Metro West Meetings	800	
	Aurora Area Convention Dues	375	
	Aurora Area Convention Meetings	300	
	Illinois Municipal League	1,500	
	Aurora Chamber of Commerce	385	
	Metropolitan Mayors Caucus	790	
	Chicago Metropolitan Agency Planning	655	

**Village of North Aurora
FY 2020-21 Budget**

Department: Legislative and Boards

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
	Other/Meetings	600	
			<u><u>\$ 11,510</u></u>
01.410.4411	Office Expenses		
	Misc Office Supplies/Plaques/Bus Cards	650	
	Subscriptions	600	
			<u><u>\$ 1,250</u></u>
01.410.4799	Miscellaneous		
	Community Engagement Expenses	1,800	
	Veteran's Day Expenses	500	
	Donations/Organization Sponsorships	2,000	
			<u><u>\$ 4,300</u></u>
01.410.4870	Equipment		
	Miscellaneous Equipment	1,000	
			<u><u>\$ 1,000</u></u>

**VILLAGE OF NORTH AURORA
FY 2020-2021 BUDGET
ADMINISTRATION/FINANCE DEPARTMENT SUMMARY**

Description

The Village Administrator is responsible for the administration, management and operation of the internal and day-to-day affairs of the Village. This includes overall coordination and implementation of Village Board policy and objectives, special projects and studies, personnel matters, the operations of the employees and departments of the village and all other internal affairs of the Village. The Village Administrator also coordinates the compilation of board packets including resolutions, ordinances and agendas, FOIA requests, social media and public information, information technology and collective bargaining.

The Village Administrator also investigates all complaints in relation to matters concerning Village services and follows up on those complaints by taking the appropriate action. The Village Administrator also advises and makes recommendations regarding changes to the current policies, rules, regulations, procedures, practices, and other such appropriate action from time to time in response to such complaints.



Finance is responsible for the proper accounting, budgeting and financial reporting of all Village funds, establishment and monitoring of internal controls, preparation and coordination of the annual budget process and long-term financial and capital planning processes, preparation and coordination of the annual audit, tax levies, and responsible for operational areas of cash receipt collection,

payroll, employee recruitment, human resource requirements, collective bargaining support, employee benefit programs and pensions, accounts payable and accounts receivable and utility billing and collections. Finance also coordinates investment of funds, recommendations on debt issuances, refundings and payment of debt obligations, liability and workers' compensation insurance programs and the general financial oversight of the Village. The Finance Director also coordinates police pension accounting and financial reporting with the Police Pension Board and serves as Village Treasurer.

FY 2019-20 Significant Accomplishments

Administration

- ✓ Continued strong relationship with federal and state lawmakers as well as other governmental agencies through on-going communication

- ✓ Oversaw all operating departmental initiatives
- ✓ Continued to coordinate the implementation of the Village's strategic plan and various objectives
- ✓ Completed the implementation of several information technology objectives across all departments
- ✓ Responded to resident and business concerns as they initiated throughout the year
- ✓ Oversaw initiatives and studies to improve the Village's areas along the Riverfront and State and Rt. 31, including the development of focal point concepts for the silo.

Finance

- ✓ Received the Certificate of Achievement for Excellence in Financial Reporting for the nineteenth consecutive year from the GFOA for the CAFR ending May 31, 2019
- ✓ Received Distinguished Budget Presentation Award for the fourteenth consecutive year from the GFOA for the Village's FY 2019-20 Budget
- ✓ Created and issued the Village's Popular Annual Financial Report (PAFR) for the year ending May 31, 2019 and received our second Popular Annual Financial Reporting Award from the GFOA
- ✓ Began wellness initiatives to improve employee well-being and work-life balance
- ✓ Maintained Village's underlying bond rating by Standard and Poor's of AA+
- ✓ Updated Village's Human Resource Manual to incorporate new state laws and regulations
- ✓ Recruited and hired for several vacant positions during the year

FY 2020-21 Goals and Objectives

Administration

- Continue to coordinate with every department the implementation of the Village's goals and objectives outlined in the Strategic Plan. ***Strategic Goal Category: Core Services***
- Continue to improve the methods of distribution of information to residents via social media, website and other platforms. ***Strategic Goal Category: Core Services***
- Continue to work closely with Metro West to monitor state legislation that may affect the Village of North Aurora
- Continue to manage and provide oversight of Village operations and projects
- Continue to facilitate the development of a re-use for Silo Park and improvements to Riverfront Park. ***Strategic Goal Category: Community Vitality***
- Continue the implementation of GIS for the Village ***Strategic Goal Category: Core Services***

Finance

- Receive the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the CAFR ending May 31, 2020. ***Strategic Goal Category: Financial***
- Receive unmodified opinion from auditors on annual financial statements and minimal auditor initiated entries
- Receive the Distinguished Budget Award from the GFOA for the FY 2020-21 Budget. ***Strategic Goal Category: Financial***

- Continue on-going monitoring revenues and expenditures and ensure Village's strong fiscal position is maintained through current economic cycle. ***Strategic Goal Category: Financial***
- Monitor state and federal legislation affecting Village finances, employee pensions and benefits, and State action affecting state-shared revenues. ***Strategic Goal Category: Financial***
- Continue to implement wellness programs and provide employee communications on various programs

PERFORMANCE MEASURES/STATISTICS

	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Projected 2019-20</u>	<u>Estimated 2020-21</u>
Number of Ordinances Approved	59	48	48	50	50
Number of Resolutions Approved	20	26	37	40	35
Number of Newsletters Produced	6	6	6	6	6
Admin FOIA Requests Processed	52	66	91	110	80
GFOA CAFR Award	Yes	Yes	Yes	Yes	Yes
GFOA Budget Award	Yes	Yes	Yes	Yes	Yes
Unmodified Audit Opinion	Yes	Yes	Yes	Yes	Yes
S&P Underlying Bond Rating	AA+	AA+	AA+	AA+	AA+
Active Employees on HMO Plan	42	39	37	38	39
Active Employees on PPO/HSA Plan	11	11	11	12	13
A/P Checks Processed	1,846	1,860	1,670	1,924	1,850
Dollar Value of A/P Processed	\$9,626,166	\$9,509,853	\$10,061,249	\$11,450,740	\$10,341,192
Gross Payrolls Processed	\$4,992,798	\$5,265,287	\$5,302,657	\$5,602,340	\$5,770,410
Bank Reconciliations	144	144	140	144	144
Journal Entries Processed	1,538	1,518	1,672	1,735	1,750
% of employees participating in 457 plan (non-matching)	49%	53%	55%	57%	58%

**Village of North Aurora
FY 2020-2021 Budget**

General Fund

		<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2019-2020</u>	<u>2020-2021</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Admin/Finance</u>							
01.430.4020	Salaries - Regular	510,991	554,783	627,593	610,096	612,000	621,715
01.430.4030	Salaries - Part-time	43,470	31,183	24,298	69,088	53,000	75,821
01.430.4050	Overtime	1,463	351	251	500	660	500
01.430.4110	FICA - Social Security and Med	38,956	41,257	44,760	51,997	47,000	53,402
01.430.4120	IMRF	64,612	65,939	69,858	72,635	70,000	81,325
01.430.4130	Health Insurance	81,241	81,405	84,779	94,464	87,000	94,726
01.430.4135	Life Insurance	198	204	224	224	224	224
01.430.4136	Dental Insurance	2,531	2,982	3,102	4,005	3,000	3,344
01.430.4260	Legal Services	34,140	28,315	29,529	35,000	35,000	35,000
01.430.4265	Audit Services	27,116	23,359	20,150	21,300	21,300	21,850
01.430.4267	Finance Services	21,397	26,979	20,219	28,650	25,000	29,080
01.430.4280	Professional/Consulting Fees	15,717	17,553	26,279	10,000	6,700	8,000
01.430.4370	Conferences and Travel	3,362	2,214	6,740	11,700	7,000	10,700
01.430.4380	Seminars and Training	2,908	6,874	2,363	8,900	5,000	11,150
01.430.4390	Dues and Meetings	3,051	3,458	3,838	4,435	3,900	4,230
01.430.4411	Office Expenses	4,467	4,354	3,999	4,700	4,700	4,800
01.430.4420	Information Technology Supplies	1,862	1,270	1,631	6,500	5,000	5,000
01.430.4505	Postage	1,414	218	333	2,000	2,000	1,500
01.430.4506	Publishing/Advertising	3,952	1,593	2,724	4,180	4,180	4,180
01.430.4507	Printing	9,161	12,430	10,237	13,500	12,000	13,500
01.430.4510	Equipment/IT Repair and Maint	45,993	54,287	76,618	71,350	71,350	73,150
01.430.4512	Website Maintenance	3,172	2,820	3,802	3,000	3,000	16,000
01.430.4581	Banking Services/Fees	8,145	9,582	10,192	12,400	12,000	10,700
01.430.4651	Telephone	4,193	3,627	3,820	-	-	-
01.430.4652	Phones and Connectivity	10,464	8,859	7,785	11,100	12,000	11,100
01.430.4799	Miscellaneous	7,911	7,857	15,353	14,220	10,000	15,220
01.430.4870	Equipment	3,192	10,810	12,059	2,000	2,000	2,000
01.430.4931	Vehicle Equipment Fund Charges	15,378	15,376	12,344	9,343	9,343	12,340
	Total Admin/Finance	970,456	1,019,938	1,124,883	1,177,287	1,124,357	1,220,557

**Village of North Aurora
FY 2020-21 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
01.430.4260	Legal Services		
	General Legal Services/Personnel	35,000	
			<u><u>\$ 35,000</u></u>
01.430.4265	Audit Services		
	Basic Audit Services	20,850	
	Other Audit Services	1,000	
			<u><u>\$ 21,850</u></u>
01.430.4267	Finance Services		
	Biweekly Payroll	9,000	
	Payroll Filings	2,000	
	Flex 125 TPA Fees/Renewal	2,100	
	Actuary Services OPEB Valuation	3,200	
	Actuary Services Police Pension	6,930	
	Continuing Disclosure Services	850	
	HR/Finance Consulting	5,000	
			<u><u>\$ 29,080</u></u>
01.430.4280	Professional Services		
	Kane County Base GIS Hosting	-	
	Video Recording of Meetings	8,000	
	Contractual GIS Services	-	
			<u><u>\$ 8,000</u></u>
01.430.4370	Conferences and Travel		
	GFOA National Conference	1,000	
	IGFOA State Conference (2)	1,700	
	SHRM Conference	-	
	Misc/Mileage Expenses	600	
	ILCMA Conferences	1,100	
	ICMA National Conference	1,800	
	GIS Conference	4,500	
			<u><u>\$ 10,700</u></u>
01.430.4380	Seminars and Training		
	IGFOA/HR Seminars/Institutes	750	
	Employee Training	5,000	
	Software/Network Training	5,000	
	IPELRA Training/Institute	400	
	IPPFA Training	-	
			<u><u>\$ 11,150</u></u>
01.430.4390	Dues and Meetings		
	IGFOA Meetings	-	
	IGFOA Dues (3)	450	
	GFOA Dues (2)	340	
	SHRM	220	
	Misc Meetings	500	
	ICMA (2)	1,500	
	ILCMA (2)	470	
	IAMMA (1)	-	

**Village of North Aurora
FY 2020-21 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
	NPELRA (1)	-	
	Metrowest Meetings	450	
	Monthly Other	300	
	ILGIS (2)	130	
	GMIS Dues	200	
			<u><u>\$ 4,230</u></u>
01.430.4411	Office Expenses		
	Copier Contract	1,300	
	Office Supplies	3,000	
	Archiving & Shredding	-	
	Break Room Supplies	500	
			<u><u>\$ 4,800</u></u>
01.430.4420	Information Technology Supplies		
	Software Purchases/Cables/Equipment	5,000	
			<u><u>\$ 5,000</u></u>
01.430.4505	Postage		
	Postage Meter Rental/Usage	1,000	
	Misc Postage (Fedex, etc.)	500	
			<u><u>\$ 1,500</u></u>
01.430.4506	Publishing/Advertising		
	Legal Notice - Truth in Taxation	280	
	Legal Notice - Treasurer's Report	900	
	Legal Notices - Other/Bids/etc.	500	
	Miscellaneous/Recording Fees	500	
	Position Advertising	2,000	
			<u><u>\$ 4,180</u></u>
01.430.4507	Printing		
	Budget Printing	1,500	
	Letterhead/Envelopes	250	
	Business Cards	250	
	Misc/Bids	-	
	Accounts Payable Checks	500	
	Community Survey Tools	-	
	Newsletter Printing/Outreach	11,000	
			<u><u>\$ 13,500</u></u>
01.430.4510	Equipment/IT Repair and Maint		
	Springbrook Software Maint (Finance, etc.)	15,000	
	Financial Reporting Software	-	
	Contractual IT Services	5,000	
	Virus Protection	2,000	
	Cloud Backup Carbonite	850	
	Security Camera System Maint	3,000	
	Eaton UPS Maint Police	3,500	
	Cityview/Permitting Software	18,000	

**Village of North Aurora
FY 2020-21 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
	Police Records Mgmt Software Maint	20,000	
	ARC GIS Maint (GIS Online)	1,800	
	ESRI Workstation Annual Maint	3,000	
	Spam Filter	500	
	SSL Cert Renewal	500	
			<u><u>\$ 73,150</u></u>
01.430.4512	Website/Internet Maintenance		
	Domain Hosting	600	
	Website Maintenance	2,400	
	Website Improvements	13,000	
			<u><u>\$ 16,000</u></u>
01.430.4581	Banking Services/Fees		
	Investment Custody Fees	1,200	
	Bank Charges/Account Analysis	1,500	
	Credit Card Fees	8,000	
			<u><u>\$ 10,700</u></u>
01.430.4652	Phones and Connectivity		
	Mobile Communications	2,400	
	Phones/Internet/WAN	7,600	
	Quarterly VH Alarm	1,100	
			<u><u>\$ 11,100</u></u>
01.430.4799	Miscellaneous		
	Subscriptions (Labor Law Posters)	200	
	EAP Services	2,000	
	GFOA CAFR Award Fee	450	
	GFOA Budget Award Fee	330	
	GFOA PAFR Award Fee	240	
	Shirts/Jackets for Staff	750	
	Misc Meeting Expenses	250	
	Sympathy/Memorials/Emp. Relations	1,000	
	Recognition/Appreciation Initiatives	3,000	
	Wellness Programs	5,000	
	Miscellaneous Expenses	2,000	
			<u><u>\$ 15,220</u></u>
01.430.4870	Equipment		
	Misc Equipment	2,000	
			<u><u>\$ 2,000</u></u>
01.430.4931	Vehicle Equip Fund Charges		
	Transfer for Vehicle Equip Charges	12,340	
			<u><u>\$ 12,340</u></u>

**VILLAGE OF NORTH AURORA
FY 2020-2021 BUDGET
POLICE DEPARTMENT**

DESCRIPTION

It is the mission of the North Aurora Police Department to work in partnership with the citizens of North Aurora toward providing a safe environment and enhancing the quality of life consistent with the values of the community. We are committed to creating an atmosphere of safety and security in North Aurora. We obtain this by putting community first, working with the residents to achieve our goals and address issues as they arise.



The Police Department routinely seeks out new and innovative methods to provide the best effective and efficient policing services to our community. Officers routinely train in various areas of law enforcement so that residents are provided with knowledgeable personnel who can handle all types of situations. The Department enforces traffic and criminal laws, while still maintaining visibility in the neighborhoods.

The Department provides various Community Oriented Policing programs throughout the community. Officers strive to make it a point to have positive contact with the community they serve and attend community events. The Department utilizes social media to inform residents of the Village of news and alerts. The Department also utilizes online reporting for citizens to submit certain information to officers.

FY 2019-20 SIGNIFICANT ACCOMPLISHMENTS

- ✓ Continued to deploy CERT (Community Emergency Response Team) whenever necessary.
- ✓ Maintained up-to-date and innovative equipment.
- ✓ Current department and village information can be found on the Village website, Facebook, and Nixle.
- ✓ Effectively used Nixle 360 to alert residents to emergency information.
- ✓ Joined the Neighbors App by Ring to engage with the community in crime prevention & investigation efforts.
- ✓ Implemented online Citizen Reporting, Vacation Watch requests, and Business and Residential Keyholder entry for the public.
- ✓ Continued to host numerous North East Multi-Regional Training and Illinois Law Enforcement Training and Standards Board Executive Institute courses which our personnel attended. This helped us maintain an efficient training line item and provided our officers with up to date information.
- ✓ Continued prosecuting DUI arrests using a local prosecution system.
- ✓ Continued to refine our administrative adjudication system.
- ✓ Completed federally mandated training for officers.
- ✓ Appointed an additional officer to expand the department to thirty total officers. This officer was deployed overseas by the National Guard so his training is on hold.

- ✓ Completed a new record management system (RMS) in cooperation with the Aurora Police Department.
- ✓ Continued to maintain and build relationships with the public and engage in community events.

FY 2020-2021 GOALS AND OBJECTIVES

- Continue to provide quality service to the residents of North Aurora. ***Strategic Goal Category: Core Services***
- Hire two additional officers to expand the department to thirty-two total sworn officers in order to increase patrol staffing on all shifts.
- Maintain up-to-date and innovative equipment.
- Continue to deploy CERT (Community Emergency Response Team) whenever necessary. Continue training officers on the latest laws, trends and techniques.
- Maintain and build relationships with the public and engage in community events. ***Strategic Goal Category: Core Services***
- Install radio infrastructure in the Emergency Operations Center and train operators to augment communications capabilities.

PERFORMANCE MEASURES/STATISTICS

	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Projected 2019-20</u>	<u>Estimated 2020-21</u>
Number of Calls for Service ¹	12,204	12,179	7,545	7,691	9,905
Traffic arrests/stops ²	n/a	n/a	2,483	2,909	2,696
Number of Case Reports	905	936	1,094	1,299	1,058
Number of Crash Reports	491	445	443	505	471
Number of Traffic Tickets	2,225	2,462	2,470	1,827	2,246
Number of Adjudication Tickets	n/a	n/a	569	480	525
Number of Written Warnings	1,509	2,562	2,972	1,809	2,213
Number of Adjudication Warnings	n/a	n/a	124	100	112
Number of Adult Arrests	203	266	305	345	280
Number of Juvenile Arrests	11	13	23	17	16
Number of DUI arrests	81	81	101	104	92
Number of True Alarms	0	5	-	5	3
Number of False Alarms	364	305	358	360	347
Number of Part I Crimes	286	252	236	328	276
Number of Adult Prisoners Held	38	50	46	43	44
Miles Driven by Patrol	116,453	186,302	189,422	171,589	165,942
Animal Control Call-Outs	10	23	17	13	16
Animal Control Pick-ups	n/a	n/a	7	3	5
Neighborhood Watch Areas	0	0	0	0	0
PACT Groups	39	39	39	39	39

	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Actual</u> <u>2018-19</u>	<u>Projected</u> <u>2019-20</u>	<u>Estimated</u> <u>2020-21</u>
Students/Too Good For Drugs ³	305	200	146	65	180
COP Bytes Editions	1	0	0	0	0
Nixle messages sent	36	38	25	27	31

¹ In 2017-18 & prior, Calls for Service included traffic arrests/stops.

² Beginning in 2018-19, traffic arrests/stops were tracked in the new DACRA system.

³ In 2019-20, Schneider Elementary School and Fearn Elementary School dropped their involvement in the program for this school year. Goodwin Elementary School remains in the program. For 2020-21, we expect to have Goodwin and possibly Fearn back in the program.

**Village of North Aurora
FY 2020-2021 Budget**

General Fund

		<u>2016-2017 Actual</u>	<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Budget</u>	<u>2019-2020 Projected</u>	<u>2020-2021 Budget</u>
<u>Police Commission</u>							
01.439.4015	Meetings Per Diem	900	1,550	1,000	1,500	1,800	1,500
01.439.4260	Legal	-	-	-	800	-	800
01.439.4370	Conventions and Travel	-	-	-	-	-	-
01.439.4380	Recruit Testing	1,876	4,671	5,185	5,000	4,500	5,000
01.439.4390	Dues and Meetings	375	375	375	375	375	375
01.439.4799	Misc Expenditures	111	-	112	-	-	-
	Total Police Commission	3,262	6,596	6,672	7,675	6,675	7,675
<u>Police</u>							
01.440.4020	Salaries - Regular	2,778,345	2,756,741	2,966,282	3,068,546	3,080,000	3,312,914
01.440.4030	Salaries - Part-time	70,519	83,311	70,759	77,885	75,000	78,710
01.440.4050	Salaries - Overtime	133,067	126,505	93,044	162,500	120,000	127,000
01.440.4060	Salaries - Court Time	14,612	12,522	12,586	16,900	16,900	16,900
01.440.4065	Service Pay	12,856	9,053	532	2,500	2,500	2,500
01.440.4070	On-Call Pay	22,917	29,884	23,822	24,000	24,000	24,000
01.440.4075	Speciality Pay	-	-	2,320	3,120	3,120	3,120
01.440.4110	FICA - Social Security and Med	218,698	224,187	229,515	258,648	256,000	274,810
01.440.4120	IMRF	13,932	12,599	12,016	12,305	12,300	13,095
01.440.4130	Health Insurance	405,281	385,636	395,283	424,769	403,000	423,541
01.440.4135	Life Insurance	1,288	1,257	1,165	1,194	1,194	1,269
01.440.4136	Dental Insurance	9,104	9,043	9,496	11,142	10,500	13,416
01.440.4140	Police Pension	925,000	956,000	1,167,000	1,184,459	1,184,459	1,400,000
01.440.4160	Uniform Allowance	31,907	23,919	29,555	26,050	26,050	26,375
01.440.4260	Legal Services	26,161	28,013	47,949	40,000	45,000	55,000
01.440.4370	Conferences and Travel	11,021	11,288	9,802	13,385	11,000	19,110
01.440.4380	Training	22,477	30,815	23,303	28,303	25,000	30,721
01.440.4383	Firearm Training	17,199	18,521	24,087	24,200	24,200	24,425
01.440.4385	Tuition Reimbursement	-	-	-	-	-	-
01.440.4390	Dues and Meetings	12,438	11,161	13,687	13,859	13,859	14,806
01.440.4411	Office Expenses	7,964	8,941	14,261	15,000	15,000	15,000
01.440.4440	Gas and Oil	48,543	50,138	54,721	65,000	60,000	60,000
01.440.4450	Prisoner MTCE and Supplies	1,032	1,235	692	1,200	1,000	1,200
01.440.4491	Too Good for Drugs	-	339	-	-	-	-
01.440.4492	DARE Program Expenses	-	-	-	-	-	-
01.440.4493	Drug Fund Other Expenses	1,376	509	-	2,000	2,000	2,000
01.440.4494	Drug Seizure Program Expenses	-	-	-	-	-	-
01.440.4496	DUI Prevention (DUI Fines)	-	-	-	16,000	-	-
01.440.4498	Community Service	8,934	10,373	10,534	13,600	13,600	12,500
01.440.4505	Postage	1,276	1,937	1,499	2,500	2,500	5,000
01.440.4510	Equipment/IT Repair and Maint	31,628	24,811	43,721	36,930	38,000	44,087
01.440.4511	Vehicle Repair and Maint	47,201	39,264	39,681	46,600	35,000	46,500
01.440.4523	Animal Control	425	1,275	810	1,500	500	1,500
01.440.4555	Investigations	6,293	9,357	7,887	10,800	10,800	10,650
01.440.4557	Evidence Processing	2,399	2,989	2,295	3,000	3,000	3,000
01.440.4556	Licensing	-	-	-	-	-	-
01.440.4558	Emergency Management	12,097	11,381	15,928	13,900	13,900	17,100
01.440.4651	Telephone	12,912	13,037	15,223	-	-	-
01.440.4652	Phones and Connectivity	27,335	27,350	23,238	53,860	53,860	53,860
01.440.4653	Dispatching Services	146,175	156,696	144,818	240,000	238,213	240,000
01.440.4799	Miscellaneous	12,843	12,973	7,752	13,550	13,550	10,650
01.440.4870	Equipment	5,650	3,976	11,601	6,550	6,550	4,504
01.440.4931	Vehicle Equipment Fund Charges	152,482	115,113	148,240	177,484	177,484	172,981
	Total Police	5,253,389	5,222,148	5,675,102	6,113,239	6,019,039	6,562,244

**Village of North Aurora
FY 2020-21 Budget**

Department: Police

Account #	Account Name/Description	<u>Detail Amount</u>	<u>FY 2020-21 Budget</u>
01.440.4160	Uniform Allowance		
	Yearly uniform allowance	21,750	
	Body armor	2,125	
	Miscellaneous uniform equipment (Badges, Nameplates, etc)	1,500	
	Uniform patches	1,000	
			<u>\$ 26,375</u>
01.440.4260	Legal		
	Legal Expenses (Prosecution, MAP, FOP, DUI)	55,000	
			<u>\$ 55,000</u>
01.440.4370	Conferences and Travel		
	IEMA Conference	600	
	2017 IACP Conference(1)	2,500	
	ILEAS Conference (x3)	1,000	
	ILACP Legislative Day	-	
	Evidence Tech Conference	1,500	
	Crime Prevention Conference	250	
	Gang Conference (x3)	850	
	Other	1,000	
	ITOA (x3)	1,050	
	Juvenile	550	
	Homicide (x4)	900	
	SRO	500	
	TRIAD	150	
	CIT (x2)	1,000	
	IAPEM Conference (x3)	1,185	
	IDIAI Conference (x3)	675	
	NASRO	2,500	
	Travel and Reimbursement	2,900	
			<u>\$ 19,110</u>
01.440.4380	Training		
	Training (3 basic & 1 SPSC)	17,850	
	Lexipol	4,471	
	Training Software	2,900	
	Training (General)	5,500	
			<u>\$ 30,721</u>
01.440.4383	Firearms Training		
	Firearms Training (Ammo, Supplies, Weapon Maint)	22,000	
	Simunitions Adapter Kits	-	
	Medical Supplies	2,200	
	Breaching Tools (Halligen, bolt cutters, sledge)	225	
			<u>\$ 24,425</u>
01.440.4390	Dues and Meetings		
	NEMRT	2,985	
	IAPEM	105	
	Lion's Club	100	
	INT Chief's (x3)	450	
	IL Chief's (x3)	410	

**Village of North Aurora
FY 2020-21 Budget**

Department: Police

Account #	Account Name/Description	<u>Detail Amount</u>	<u>FY 2020-21 Budget</u>
	Other	500	
	Misc Meetings	1,500	
	NIOA Membership (2)	160	
	ILEAS Dues	120	
	Lexipol	4,471	
	IL. Truck Officers Association	100	
	Police Law Institute	1,800	
	IESMA	65	
	ITOA	275	
	AHIMTA	50	
	Illinois Search and Rescue	50	
	Kane County Chief's of Police (x3)	750	
	Kane County Task Force	750	
	Midwest Gang Investigators Association	165	
			<u>\$ 14,806</u>
01.440.4411	Office Expenses		
	Copy machine paper and associated supplies	9,000	
	Reports and other miscellaneous forms	3,000	
	E-Ticket Printer paper (also E-Crash)	3,000	
			<u>\$ 15,000</u>
01.440.4440	Gas and Oil		
	Gas and Oil	60,000	
			<u>\$ 60,000</u>
01.440.4450	Prisoner Supplies		
	Prisoner Supplies	1,200	
			<u>\$ 1,200</u>
01.440.4493	Drug Fund		
	Eligible drug fund purchases	2,000	
			<u>\$ 2,000</u>
01.440.4498	Community Service		
	Various pamphlets/handouts for distribution	3,000	
	Misc. crime prevention and community OP supplies	500	
	R.A.D. / Citizen Police Academy training classes	500	
	Victim Assistance Services	5,000	
	Donation Kane County OEM Services	1,500	
	Crime Reports Renewal-1 yr.	-	
	Community Outreach Efforts (Open house, Coffee w/ Cop)	2,000	
			<u>\$ 12,500</u>
01.440.4505	Postage		
	Postage & shipping/FedEx, UPS, Etc	5,000	
	Certified Letters/Administrative Tows	-	
			<u>\$ 5,000</u>
01.440.4510	Equipment IT Repair and Maintenance		
	Maintenance and certification for radar units	800	
	Maintenance & Repair Parts for Harris Radios	2,000	
	Maintenance contract for Harris Radios	6,737	

**Village of North Aurora
FY 2020-21 Budget**

Department: Police

Account #	Account Name/Description	<u>Detail Amount</u>	<u>FY 2020-21 Budget</u>
	Copy machine and general office maintenance	6,000	
	Live-Scan annual maintenance	2,400	
	Lynx Wireless Duress software PMA	-	
	Community Room Maintenance	500	
	Misc NW Transition	-	
	MSAB annual maintenance	3,250	
	Local Adjudication Software Fees	18,000	
	Frontline Toolkit	2,000	
	Scheduling Software	2,400	
			<u>\$ 44,087</u>
01.440.4511	Vehicle Maintenance		
	Annual cost of washing vehicles	2,500	
	Tires and related items - mounting	11,500	
	Annual maintenance for vehicles	27,500	
	Misc. Parts and Repair	5,000	
			<u>\$ 46,500</u>
01.440.4523	Animal Control		
	Routine Animal Pickups	1,500	
			<u>\$ 1,500</u>
01.440.4555	Investigations		
	Photographic supplies	300	
	Computerized Identi-Kit III Program	250	
	Narcotic identification test kits	500	
	Latent print material, evidence tape, evidence and other	650	
	Credit checks - new applicants, etc.	500	
	Subpoena fees	1,500	
	Camera Equipment	1,000	
	LEADS On Line	2,850	
	MOCIC	200	
	XRY Training Class	-	
	E Lineup (Annual)	600	
	Lexus Nexus (Annual)	1,000	
	Dragon Speech Software	300	
	Net Transcript Service	1,000	
			<u>\$ 10,650</u>
01.440.4557	Evidence Processing Supplies		
	Evidence processing supplies	3,000	
			<u>\$ 3,000</u>
01.440.4558	Emergency Management		
	Emergency Messaging (Nixle)	8,250	
	CERT Supplies	6,000	
	EOP Printing Costs	850	
	Basic Class Costs	600	
	I am Responding App	400	
	Phone Subscriber (AT& T and Comcast)	1,000	
			<u>\$ 17,100</u>

**Village of North Aurora
FY 2020-21 Budget**

Department: Police

Account #	Account Name/Description	<u>Detail Amount</u>	<u>FY 2020-21 Budget</u>
01.440.4651	Telephone		
	Local and Long Distance	-	
			\$ -
01.440.4652	Phones and Connectivity		
	Phones/Internet/WAN	25,600	
	LEADS user fee - contract	3,500	
	Lynx Wireless Duress System voice plan	1,300	
	IWIN user fee - 16 units w/ access	10,000	
	Mobile Phones	5,000	
	Other	3,000	
	Hexagon Fees	-	
	Starcom 21 Access Fees	5,460	
			\$ 53,860
01.440.4653	Dispatching Services		
	Radio dispatch fees	240,000	
			\$ 240,000
01.440.4799	Miscellaneous		
	Miscellaneous	7,000	
	Registration Fees for unmarked squads (SOS)	650	
	Honor Guard Supplies	3,000	
			\$ 10,650
01.440.4870	Equipment		
	Road Marking Paint	100	
	Vehicle Lock Out Kit Replacement and/or repair	700	
	Community room chair replacement	-	
	AED Equipment	500	
	ATV Equipment (non-auto related)	500	
	GPS Systems (Search and Rescue)	-	
	Workout Room	1,000	
	CPR Mannnequins for AHA Compliance (3 sets)	1,704	
			\$ 4,504
01.440.4931	Vehicle and Equipment Fund Charges		
	Annual Transfer	172,981	
			\$ 172,981

**VILLAGE OF NORTH AURORA
FY 2020-21 BUDGET
COMMUNITY DEVELOPMENT DEPARTMENT**

Description

The Community Development Department is responsible for the enforcement of the adopted Village of North Aurora Building Codes, Zoning Ordinance, Sign Ordinance and Subdivision Control Ordinance through the issuance of building permits; the processing of annexations and zoning and development requests; and active code enforcement.

The Building Division provides review and subsequent inspection of all building permit submittals to ensure compliance with local, state and national standards and/or ordinances as recognized by:

- International Building Code 2009 Edition
- International Mechanical Code 2009 Edition
- International Fire Code 2009 Edition
- International Fuel Gas Code 2009 Edition
- International Residential Code 2009 Edition
- International Property Maintenance Code 2006 Edition
- Latest Accessibility Codes
- National Electrical Code 2008 Edition
- Current International Energy Conservation Code Edition
- Latest State of Illinois Plumbing Code



In addition, the Division also handles contractor registration during the year.

The North Aurora Code Enforcement Division promotes and maintains a safe and desirable living and working environment for North Aurora residents and business owners. Through education and enforcement, code enforcement staff helps to maintain the quality of the community. Enforcement is accomplished by routine inspections, responding to complaints and most importantly, working in partnership with residents and business owners of the community. Typical issues addressed by Code Enforcement include:

- Exterior Property Maintenance
- High Grass/Weeds
- Noise Complaints
- Illegal Dumping
- Open Storage
- Private Property Parking Complaints
- Water Conservation
- Zoning Complaints
- Inoperable Vehicles on Private Property
- Life Safety Violations
- Garbage Complaints
- Foreclosures

The Planning and Zoning Division assists developers, property owners, and business owners to process requests for various development proposals. These include annexation, rezoning, planned developments, special uses, variances and subdivisions. The Planning and Zoning Division is also a point-of-contact for existing and prospective businesses to facilitate governmental assistance programs available to ensure economic vitality in the community. The Planning and Zoning Division provides regular review to ensure compliance with local, state and national standards and/or ordinances with regard to:

- Village of North Aurora Zoning Ordinance
- Village of North Aurora Sign Ordinance
- Village of North Aurora Subdivision Control Ordinance
- Annexation Agreements
- Boundary Agreements

FY 2019-20 Significant Accomplishments

- ✓ Facilitated text amendments to the Zoning Ordinance relative to adult-use cannabis in response to the Cannabis Regulation and Tax Act.
- ✓ Coordinated cross-departmental efforts to successfully amend Title 6 of the Municipal Code in regard to the Village's animal provisions.
- ✓ Awarded three (3) TIF Façade grants.
- ✓ Demolition of three (3) non-conforming single-family residences utilizing TIF Façade grant funding.
- ✓ Amended the City of Batavia Boundary Agreement for a 20-year term.
- ✓ Completed a one-year extension of the City of Aurora Boundary Agreement.

FY 2020-21 Goals and Objectives

- Evaluate the current TIF Districts to determine if modifications should be made to further the goals of the Village. ***Strategic Goal Category: Redevelopment and Enhancement of the Route 31 Corridor***
- Complete the evaluation of the new International Code Council building codes series.
- Update the Village's Comprehensive Plan for changes made over the last several years
- Conduct a comprehensive review of building permit fees and inspection processes. ***Strategic Goal Category: Core Services***
- Explore additional opportunities to integrate GIS software into departmental processes.
- Continue efforts to work towards a 'paperless environment' where permit data will all be stored electronically. ***Strategic Goal Category: Core Services***
- Ensure the timely and thorough review and inspections for Lincoln Valley on the Fox. ***Strategic Goal Category: Core Services***

PERFORMANCE MEASURES/STATISTICS

	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Actual</u> <u>2018-19</u>	<u>Projected</u> <u>2019-20</u>	<u>Estimated</u> <u>2020-2021</u>
New Single Family/MF Unit Permits	13	13	60	72	75
New Commercial Permits	39	11	18	20	10
Miscellaneous Permits	591	570	1,293	700	675
Plan Commission Petitions	11	8	9	10	10
# of Cases in Adjudication	5	8	20	20	22

**Village of North Aurora
FY 2020-2021 Budget**

General Fund

	<u>2016-2017 Actual</u>	<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Budget</u>	<u>2019-2020 Projected</u>	<u>2020-2021 Budget</u>
<u>Community Development</u>						
01.441.4020 Salaries - Regular	290,252	322,758	332,421	341,278	341,000	357,201
01.441.4030 Salaries - Part-time	27,309	18,401	21,238	19,933	20,000	20,451
01.441.4050 Salaries - Overtime	1,552	709	2,200	2,500	1,500	2,500
01.441.4110 FICA - Social Security and Med	23,584	25,490	27,133	27,824	27,000	29,082
01.441.4120 IMRF	37,221	36,715	36,458	37,093	37,000	42,297
01.441.4130 Health Insurance	34,339	31,064	24,604	45,778	37,500	38,665
01.441.4135 Life Insurance	136	154	145	149	149	149
01.441.4136 Dental Insurance	947	963	902	1,872	1,400	1,480
01.441.4160 Uniform Allowance	323	-	70	500	500	500
01.441.4255 Engineering Services	26,369	18,266	30,131	40,000	35,000	40,000
01.441.4260 Legal Services	11,578	12,654	20,634	20,000	25,000	21,000
01.441.4275 Planning	2,358	2,687	2,170	5,000	1,000	5,000
01.441.4276 Inspection Services	35,781	49,549	47,109	207,750	130,000	170,000
01.441.4280 Professional Consulting Fees	14,500	8,635	9,755	15,000	2,500	25,000
01.441.4370 Conferences and Travel	141	3,387	-	5,100	3,000	4,300
01.441.4380 Training	622	210	405	2,600	2,000	2,800
01.441.4385 Tuition Reimbursement	-	-	-	-	-	-
01.441.4390 Dues and Meetings	5,479	4,697	4,967	5,400	5,400	5,340
01.441.4411 Office Expenses	5,001	4,094	3,092	4,000	4,000	4,000
01.441.4440 Gas and Oil	1,770	1,869	1,557	2,000	2,000	2,000
01.441.4505 Postage	1,259	184	333	1,800	1,800	1,800
01.441.4506 Publishing	3,304	3,386	3,873	4,000	2,000	3,000
01.441.4507 Printing	2,293	1,449	465	1,000	1,000	1,000
01.441.4510 Equipment/IT Repair and Maint	189	202	473	700	700	500
01.441.4511 Vehicle Repair and Maint	-	63	608	1,000	800	1,000
01.441.4531 Grass Cutting	5,724	1,904	900	7,000	4,000	3,000
01.441.4651 Telephone	2,127	1,754	2,249	-	-	-
01.441.4652 Phones and Connectivity	1,854	1,005	783	4,100	6,000	4,100
01.441.4799 Miscellaneous	1,578	210	1,507	1,500	1,500	1,500
01.441.4870 Equipment	130	-	7	500	-	500
01.441.4931 Vehicle Equipment Fund Charges	20,705	20,938	11,725	12,269	12,269	12,005
Total Community Development	558,424	573,395	587,912	817,646	706,018	800,170

**Village of North Aurora
FY 2020-21 Budget**

Department: Community Development

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
01.441.4160	Uniforms		
	Uniforms for staff	500	
			<u><u>\$ 500</u></u>
01.441.4255	Engineering		
	Development Engineering	10,000	
	Grading/Lot Reviews	30,000	
			<u><u>\$ 40,000</u></u>
01.441.4260	Legal		
	Zoning, Annexation, Development Issues	20,000	
	Adjudication Expenses	1,000	
			<u><u>\$ 21,000</u></u>
01.441.4275	Planning		
	Various Services/Reviews	5,000	
			<u><u>\$ 5,000</u></u>
01.441.4276	Inspection Services		
	Building Inspections	20,000	
	Plan Reviews (SF & Comm)	25,000	
	Outsourced Building Inspections	20,000	
	Outsourced Building Inspections (LVOTF)	75,000	
	Plumbing Inspections	15,000	
	Plumbing Inspections (LVOTF)	15,000	
			<u><u>\$ 170,000</u></u>
01.441.4280	Professional/Consulting Fees		
	Development Strategies/Plans	15,000	
	Update Comprehensive Plan	10,000	
			<u><u>\$ 25,000</u></u>
01.441.4370	Conferences and Travel		
	APA National Conference	3,200	
	ICSC Shows - Chicago	600	
	AACE National Conference	-	
	Misc Mileage Expenses	500	
			<u><u>\$ 4,300</u></u>
01.441.4380	Training		
	ICC certification, training and materials	1,000	
	Basic Economic Development Course	600	
	Various training seminars	1,000	
	CityView Training	-	
	Illinois Association of Code Enforcement Officers	200	
			<u><u>\$ 2,800</u></u>

**Village of North Aurora
FY 2020-21 Budget**

Department: Community Development

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
01.441.4390	Dues & Meetings		
	Fox Valley Fire and Building Inspectors Ass.	200	
	Suburban Building Officials Conference	75	
	ICC Membership	150	
	Illinois Association of Code Enforcement Officers	40	
	American Planning Association	600	
	International Council of Shopping Centers	100	
	Costar Annual Subscription	3,900	
	National Fire Prevention Association	175	
	Misc.	100	
			\$ 5,340
01.441.4411	Office Expenses		
	Share of supplies	2,000	
	Code and other books	1,000	
	Misc.	1,000	
			\$ 4,000
01.441.4505	Postage		
	Postage Meter Rental/Usage	1,500	
	Misc Postage (Fedex, etc.)	300	
			\$ 1,800
01.441.4506	Publishing		
	Legal Notices	1,000	
	Recording Fees and Liens	2,000	
	Adjudication Expenses	-	
			\$ 3,000
01.441.4507	Printing		
	Share Envelopes/Letterhead/Notices	1,000	
	Adjudication Brochures	-	
			\$ 1,000
01.441.4440	Gas & Oil		
	Department share of gasoline	2,000	
			\$ 2,000
01.441.4510	Equipment Repair & Maintenance		
	Miscellaneous	500	
	Radio Maintenance	-	
			\$ 500
01.441.4511	Vehicle Repair & Maintenance		
	Vehicle Repair & Maintenance	1,000	
			\$ 1,000

**Village of North Aurora
FY 2020-21 Budget**

Department: Community Development

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
01.441.4531	Grass Cutting		
	Mowing Foreclosure Lots/Liens	3,000	
			<u>\$ 3,000</u>
01.441.4652	Phones and Connectivity		
	Mobile Communication Service	1,700	
	Phones/Internet/WAN	2,400	
			<u>\$ 4,100</u>
01.441.4799	Miscellaneous Expenditures		
	Miscellaneous Expenditures	1,500	
			<u>\$ 1,500</u>
01.441.4870	Equipment		
	Miscellaneous	500	
			<u>\$ 500</u>
01.441.4931	Vehicle Equip Fund Charges		
	Vehicle Equip Fund Charges	12,005	
			<u>\$ 12,005</u>

**VILLAGE OF NORTH AURORA
FY 2020-21 BUDGET
PUBLIC WORKS DIVISION**

Description

The division accounts for the activities and operations of the Public Works division as it pertains to services provided to the community including minor street repair and reconstruction, storm sewer maintenance and the maintenance of all Village owned property, parks, and buildings, traffic signals and signs, parkway tree maintenance, fall leaf pickup, vehicle repair and maintenance, street sweeping, sidewalk maintenance and repair and the purchasing of necessary equipment and materials. It also includes contracted snow removal, road side mowing, and building maintenance.

Public Works employees provide public services such as primary snow removal, curb and sidewalk repair, tree trimming, minor sewer main and structure repair, traffic sign installation, leaf pickup and right-of-way tree maintenance. Some of the services that are contracted include parkway tree trimming, removal and replacement, mosquito abatement and supplemental snowplowing. The Public Works Division provides the community with the highest level of services in the most efficient manner possible by utilizing in-house resources and private consulting contractors.



FY 2019-20 Significant Accomplishments

- ✓ Revisited and revised the multi-year street maintenance program.
- ✓ Supervised the consulting engineering inspectors on the 2019 Street Maintenance Program,.
- ✓ Secured grant funding and replaced 54 lights with PW staff and 327 under contract
- ✓ Completed sidewalk repair of almost 13,483 square feet.
- ✓ Removed and replaced approximately 100 dead or dying parkway trees
- ✓ Utilize the Qualifications Based Selection process to select a engineering consulting firm for the 2020 Road Program
- ✓ Implemented the design-build project model to develop cost saving measures for the illumination and restoration of the silo
- ✓ Completed and submitted the 2018-2019 Annual Facilities Inspection Report (AFIR) for the Environmental Protection Agency's (EPA) National Pollutant Discharge Elimination System (NPDES) program
- ✓ Completed JULIE locates for the utility company installed fiber optic cable throughout the Village.
- ✓ Prepared the Kane County Natural Hazards annual report
- ✓ Collected a total of Cubic Yards of leaves during leaf collection program

FY 2020-21 Goals and Objectives

- Work with the consulting engineers on the design and construction of the 2020 Road Improvements. **Strategic Goal Category: Infrastructure**
- Continue conversion of all Village street lights to LED. Approximately 76 LED lights and 48 poles will be replaced between Public Works staff and contractors . **Strategic Goal Category: Infrastructure**
- Continue to identify opportunities to integrate the Village GIS system into operations including the the use of GIS (Geographic Information System) software, GPS (Global Positioning System) equipment and tablets to more efficiently perform JULIE locates of Village owned infrastructure. **Strategic Goal Category: Core Services**
- Identify opportunities to implement technology into operations more cost effectively and efficiently deliver services to citizens. **Strategic Goal Category: Core Services**
- Explore the possibility of participating in the Federal Emergency Management Agency's National Flood Insurance Program's Community Rating System
- Utilize the IUOE Local 150 training facility to provide opportunities for Public Works employees to safely operate heavy equipment **Strategic Goal Category: Core Services**
- Continue research on adaptive uses and partnerships for the silo on the Fox River. **Strategic Goal Category: Community Vitality**
- Assist residents with drainage concerns by assessing alternatives and providing stormwater management solutions. **Strategic Goal Category: Core Services**
- Communicate the progress of infrastructure projects and provide advance notice to residents of detours routes and road construction activities that create travel delays. **Strategic Goal Category: Core Services**
- Continue to promote the Overhead Sewer program to residents with qualifying circumstances and interested in participation.
- Develop Public Works policies to communicate Village operations to stakeholders

PERFORMANCE MEASURES/STATISTICS

	Actual	Actual	Actual	Projected	Estimated
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Streetlights Maintained	849	851	969	969	969
Snow Events	14	20	22	20	20
Tons of Salt Used	1,637	2,509	2,750	2,750	2,750
Street Sweeping Hours	124	124	185	150	150
Sidewalk Trip Hazards					
Fixed	3000 LF	2,500 LF	2,800 LF	2,500LF	2,500LF
Miles Curb and Gutter	134	135	135	135	135
Lane Miles Road	77	77	77	77	77
Parkway Trees Replaced	204	180	180	100	100
Leaves Collected	1462CY	1385CY	1820CY	1800CY	1800CY

**Village of North Aurora
FY 2020-2021 Budget**

General Fund

	<u>2016-2017 Actual</u>	<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Budget</u>	<u>2019-2020 Projected</u>	<u>2020-2021 Budget</u>
Public Works						
01.445.4020 Salaries - Regular	618,378	685,056	697,719	790,450	765,000	926,270
01.445.4030 Salaries - Part-time	5,493	4,533	3,483	8,000	8,000	16,000
01.445.4050 Salaries - Overtime	36,385	47,358	53,390	43,000	45,000	50,000
01.445.4070 On-Call Pay	11,364	12,398	13,195	21,600	20,000	20,000
01.445.4110 FICA - Social Security and Med	50,614	55,172	57,214	66,025	62,000	77,438
01.445.4120 IMRF	80,946	84,042	83,114	92,674	90,000	116,707
01.445.4130 Health Insurance	110,208	112,980	118,442	139,040	130,000	159,950
01.445.4135 Life Insurance	427	418	376	411	411	448
01.445.4136 Dental Insurance	1,758	2,442	3,387	4,941	4,941	5,636
01.445.4160 Uniform Allowance	2,628	3,545	3,388	3,850	4,600	4,400
01.445.4255 Engineering Services	40,927	6,987	2,752	17,000	25,000	10,500
01.445.4260 Legal Services	3,561	8,821	11,534	3,500	3,000	3,500
01.445.4280 Professional Consulting	-	-	-	-	-	-
01.445.4370 Conferences and Travel	9	573	3,024	4,820	3,000	7,400
01.445.4380 Training	176	3,634	4,647	3,000	5,500	5,000
01.445.4390 Dues and Meetings	280	1,143	1,124	1,840	1,840	1,800
01.445.4411 Office Expenses	3,358	3,288	3,348	3,200	3,000	3,320
01.445.4421 Custodial Supplies	10,686	13,769	14,366	13,800	14,000	13,800
01.445.4439 Salt	2,608	140	8,958	2,800	2,800	11,100
01.445.4440 Gas and Oil	19,279	24,575	26,946	25,000	30,000	27,000
01.445.4505 Postage	1,259	251	433	1,500	1,500	1,250
01.445.4506 Publishing	1,168	689	1,551	1,500	1,000	1,500
01.445.4507 Printing	298	2,108	61	500	500	400
01.445.4510 Equipment/IT Repair and Maint	6,226	6,265	7,977	8,000	8,000	8,000
01.445.4511 Vehicle Repair and Maint	68,294	48,631	76,123	61,000	90,000	82,500
01.445.4520 Public Buildings Repair and Maint	175,572	171,293	92,324	92,600	92,600	83,200
01.445.4521 Mosquito Control	53,847	55,188	56,594	57,000	57,000	58,000
01.445.4530 Public Grounds/Parks Maint	26,101	19,913	9,170	19,000	23,000	38,000
01.445.4531 Grass Cutting	40,425	36,852	25,814	29,000	30,000	45,000
01.445.4532 Tree Service	110,420	73,257	86,099	119,000	105,000	136,000
01.445.4538 Snow Removal	66,454	127,895	193,890	150,000	115,000	150,000
01.445.4540 Streets and Alleys Repair and Mnt	25,812	20,460	32,678	35,000	35,000	35,000
01.445.4543 Sidewalks Repair and Maint	42,851	22,361	23,833	35,000	15,000	35,000
01.445.4544 Storm Drain Maintenance	9,366	3,614	32,916	10,000	10,000	15,000
01.445.4545 Traffic Signs and Signals	40,665	15,828	25,150	25,000	38,000	30,000
01.445.4570 Sewers Repair and Maint	330	-	-	-	-	-
01.445.4651 Telephone	4,662	4,697	5,954	-	-	-
01.445.4652 Phones and Connectivity	3,548	10,018	8,708	13,600	13,600	13,600
01.445.4660 Street Lighting and Poles	681	359	-	-	-	-
01.445.4662 Utility	3,335	832	1,278	3,000	3,000	2,500
01.445.4799 Miscellaneous	2,576	3,284	5,339	3,000	3,000	5,000
01.445.4870 Equipment Purchases	6,315	8,100	15,652	6,000	10,000	7,000
01.445.4931 Vehicle Equipment Fund Charges	193,348	195,043	184,206	164,877	164,877	163,938
Total Public Works	1,882,635	1,897,811	1,996,157	2,079,528	2,034,169	2,371,157

**Village of North Aurora
FY 2020-21 Budget**

Department: Public Works

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
01.445.4255	Engineering		
	NPDES AFIR Preparation Assistance	500	
	Misc Engineering Services	10,000	
			\$ 10,500
01.445.4260	Legal		
	Legal Expenses	3,500	
			\$ 3,500
01.445.4370	Conferences and Travel		
	Miscellaneous Travel Expenses	500	
	IAFSM Conference	350	
	APWA National Conference	2,500	
	APWA Snow Conference	2,500	
	APWA-IPSI Leadership Academy	1,550	
			\$ 7,400
01.445.4380	Training		
	Misc Training Classes, Local 150	3,000	
	Mechanic's Exam for ASE Certification	600	
	Water License Renewals Trainings	400	
	Misc Engineer	1,000	
			\$ 5,000
01.445.4390	Dues and Meetings		
	APWA, AWWA Dues	250	
	KCWA Dues	75	
	IPWMAN	250	
	Certified Floodplain Manager (CFM)	420	
	Certified Prof Erosion Sed Control	145	
	PE License	-	
	Water License Renewal	30	
	American Society of Civil Engineers	330	
	Misc Meetings	300	
			\$ 1,800
01.445.4411	Office Expenses		
	Office Supplies	2,000	
	Copier Charges	720	
	Misc/Notices	500	
	Archiving	-	
	Adobe Writer Subscription	100	
			\$ 3,320
01.445.4421	Custodial Supplies		
	Police Dept.	6,850	
	Village Hall	4,150	
	Public Works Garage	2,800	

**Village of North Aurora
FY 2020-21 Budget**

Department: Public Works

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
			\$ 13,800
01.445.4439	Salt		
	Beet Juice	8,300	
	Liquid Salt Calcium Chloride	2,800	
			\$ 11,100
01.445.4440	Gas and Oil		
	All fuel and oil supplies	27,000	
			\$ 27,000
01.445.4505	Postage		
	Postage Meter Rental/Usage	750	
	Misc Postage (FedEx, etc.)	500	
			\$ 1,250
01.445.4506	Publishing		
	Legal Notices/Bids	1,500	
			\$ 1,500
01.445.4507	Printing		
	Letterhead/Envelopes/Duty Sheets	400	
			\$ 400
01.445.4510	Equip Repair and Maintenance		
	Repair and maintenance on equipment	8,000	
			\$ 8,000
01.445.4511	Vehicle Repair and Maintenance		
	Sandblast and Paint Loader 167	7,500	
	Repair and maintenance on vehicles	75,000	
			\$ 82,500
01.445.4520	Public Building Repair and Maintenance		
	HVAC PD	6,000	
	HVAC VH	3,000	
	PD Generator	3,000	
	VH Generator	3,000	
	Pest Control - VH/PD	2,200	
	Rug Cleaning - VH/PD	8,800	
	Public Works Bldg/Dome/Garage Repairs	10,000	
	Electrical Services	10,000	
	Window Cleaning	4,500	
	Warning Siren Maintenance (4)	5,200	
	Overhead door and gate maintenance plan	3,300	
	Stanley Sliding Door PMA	2,200	
	Misc	22,000	
			\$ 83,200

**Village of North Aurora
FY 2020-21 Budget**

Department: Public Works

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
01.445.4521	Mosquito Control		
	Mosquito Control	58,000	
			\$ 58,000
01.445.4530	Public Grounds/Parks Maintenance		
	Regular Maintenance	5,000	
	Riverfront Park	6,000	
	Veterans Park	4,000	
	Electric Services	2,000	
	Grass/Weed/Soil Services	4,000	
	Electrical Conduit in Riverfront Park	12,000	
	Police Department Landscaping	5,000	
			\$ 38,000
01.445.4531	Grass Cutting		
	Roadside Cutting/Public Grounds	43,000	
	Tractor/Bushog Rental	2,000	
			\$ 45,000
01.445.4532	Tree Service		
	Contracted Parkway Tree Trimming	70,000	
	Emergency Tree Trimming & Removal	-	
	Contracted Parkway Tree Removal	15,000	
	Parkway Tree Replacement	42,000	
	Leaf Pickup & Disposal	9,000	
			\$ 136,000
01.445.4538	Snow Removal		
	Contracted Snow Plowing/Removal	150,000	
			\$ 150,000
01.445.4540	Streets and Alley's		
	Cold/Hot Patch Stone Misc Repairs	15,000	
	Street Sweeping	20,000	
			\$ 35,000
01.445.4543	Sidewalk Repair and Replacement		
	Repair and Replacement	10,000	
	Sidewalk - Sidewalks Leveling	25,000	
			\$ 35,000
01.445.4544	Storm Drain Maintenance		
	Maint/Repair of Storm Drains (In House Basins)	15,000	
			\$ 15,000
01.445.4545	Traffic Signals & Signs		
	Signal/Sign Maintenance	30,000	
			\$ 30,000

**Village of North Aurora
FY 2020-21 Budget**

Department: Public Works

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
01.445.4652	Phones and Connectivity		
	Mobile Communication Service	4,800	
	Phones/Internet/WAN	2,800	
	Alarm Monitoring	6,000	
			\$ 13,600
01.445.4662	Utility		
	NICOR Gas VH, PD, PW Garage, Fox Metro	2,500	
			\$ 2,500
01.445.4799	Miscellaneous Expenditures		
	Misc/Mailbox Replacement/Reimbursements	5,000	
			\$ 5,000
01.445.4870	Equipment		
	Miscellaneous/Tools	7,000	
			\$ 7,000
01.445.4931	Vehicle and Equipment Fund Charges		
	Annual Transfer	163,938	
			163,938

VILLAGE OF NORTH AURORA
FY 2020-21 BUDGET
NON-DEPARTMENTAL AND TRANSFERS

Description

These divisions account for expenditures that are non-specific to a particular department such as the 4th of July fireworks, beautification initiatives and sales tax rebates paid to developers as part of an economic incentive agreement.

Transfers out of the General Fund to another Fund are made as required by bond ordinance for debt payment such as the police station general obligation alternate revenue refunding source bonds, as additional monies from one-time revenues to support capital projects, or as deemed necessary to support operations or activities in another fund.

**Village of North Aurora
FY 2020-2021 Budget**

General Fund

		<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2019-2020</u>	<u>2020-2021</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Non-Departmental</u>							
01.490.4131	Post-Retirement Benefits	-	-	-	-	-	-
01.490.4510	Equipment Repair and Maint	-	-	-	-	-	-
01.490.4758	Fireworks	6,000	25,000	25,000	30,000	28,400	30,000
01.490.4761	Beautification Committee	3,615	8,868	11,816	20,000	15,000	20,000
01.490.4762	Veterans Memorial Committee	-	-	-	-	-	-
01.490.4763	Historical Society	-	-	-	-	-	-
01.490.4764	Riverfront Committee	-	-	-	-	-	-
01.490.4781	Sales Tax Rebates	690,055	755,896	690,149	475,000	440,000	175,000
01.490.4789	Public Access Cable	91,944	93,602	93,664	97,000	88,000	-
01.490.4799	Misc. Expenditures	-	3,281	7,155	-	-	-
01.490.4875	Capital Improvements	-	121,945	-	-	-	-
	Total Non-Departmental	791,613	1,008,592	827,784	622,000	571,400	225,000
<u>Transfers</u>							
01.495.4965	Transfer to NAAC	-	-	-	-	-	-
01.495.4970	Transfer to Capital Projects	-	-	380,000	750,000	750,000	600,000
01.495.4975	Transfer to Tourism	-	-	-	-	-	-
01.495.4977	Transfer to Insurance	-	-	-	-	-	-
01.495.4980	Transfer to Police Station Debt	624,834	622,875	623,692	626,391	626,391	631,767
	Total Transfers	624,834	622,875	1,003,692	1,376,391	1,376,391	1,231,767

**Village of North Aurora
FY 2020-21 Budget**

Department: Non-Departmental

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
01.490.4758	Independence Day Fireworks		
	4th July Fireworks Contract	25,000	
	Park Entertainment	3,000	
	Miscellaneous	2,000	
			<u>\$ 30,000</u>
01.490.4761	Beautification Committee		
	Flowers/Baskets	5,000	
	Misc/Decorations	15,000	
			<u>\$ 20,000</u>
01.490.4781	Sales Tax Rebates		
	Rebates Per Various Agreements	175,000	
			<u>175,000</u>
01.490.4789	Public Access Cable		
	Village Share to SW Fox Valley Cable Consortium (Before Rebates)	-	
			<u>\$ -</u>

VILLAGE OF NORTH AURORA
FY 2020-21 BUDGET
MOTOR FUEL TAX FUND

Description

The Motor Fuel Tax (MFT) Fund accounts for the Village's per capita share of motor fuel taxes distributed by the State and the road maintenance programs that are eligible to be funded with the revenues. The MFT revenues which are allocated to this fund are received monthly from the State of Illinois. The State collects a tax of 19 cents per gallon on gasoline and 21.5 cents per gallon on diesel fuel. A portion of this tax revenue is then allocated to all municipalities in the State based on their total municipal population as a percentage of the total municipal state population.

Motor Fuel Tax expenditures are restricted to programs identified by the State. All expenditures of MFT funding is appropriated through resolution by the Village Board and approved by the Illinois Department of Transportation. In addition, a supplemental "high-growth" distribution is also allocated to the Village pending the Village's continued designation as a "high-growth" municipality.

The Village funds several street maintenance programs through this fund. Some of the programs funded include crack filling/routing, road salt, street lighting and maintenance, LED conversion, biannual pavement striping and at times a portion of the annual road improvement program. Motor Fuel Tax is also eligible to leverage federal funding sources including Surface Transportation (STP) and Illinois Transportation Enhancement Program (ITEP).

Public Works West-Side Salt Barn



FY 2019-20 Accomplishments

- ✓ Managed salt supplies and inventories and retained competitive pricing from the State.
- ✓ Completed annual crack filling maintenance program
- ✓ Completed the replacement of 327 LED light fixture and 17 light pole by contract
- ✓ Ordered and installed 54 LED lights for replacement by Public Works Laborers

FY 2020-21 Goals and Objectives

- Complete annual crack filling maintenance program
 - Complete the LED Street Light program with replacement of remaining 76 High Pressure Sodium (HPS) and lights and replacement of 48 poles on Orchard Gateway
- Strategic Goal Category: Infrastructure***
- Complete biannual pavement marking maintenance project
 - Procure road salt through State purchase program

PERFORMANCE MEASURES/STATISTICS

	Actual	Actual	Actual	Actual	Estimated
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Annual Number of Poles Replaced	0	25	1	17	48
Annual Number of Light Fixtures Replaced to LED	0	144	368	381	76
Total Lights Remaining to be Replaced	969	825	457	76	0

**Village of North Aurora
FY 2020-2021 Budget**

Motor Fuel Tax Fund

		<u>2016-2017 Actual</u>	<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Budget</u>	<u>2019-2020 Projected</u>	<u>2020-2021 Budget</u>
Beginning Fund Balance					999,736	999,736	1,097,434
<u>Revenues</u>							
<u>Taxes</u>							
10.305.3025	Motor Fuel Tax	459,671	473,490	471,047	480,000	650,000	700,000
	Total Taxes	459,671	473,490	471,047	480,000	650,000	700,000
<u>Investment Income</u>							
10.370.3750	Interest on Investments	7,048	14,237	24,457	28,000	21,000	9,000
	Total Investment Income	7,048	14,237	24,457	28,000	21,000	9,000
<u>Miscellaneous</u>							
10.385.3898	Energy Efficiency Reimb	-	-	34,831	-	35,198	-
	Total Miscellaneous	-	-	34,831	-	35,198	-
	Total Revenues	466,718	487,726	530,335	508,000	706,198	709,000
<u>Expenditures</u>							
<u>Public Works</u>							
10.445.4255	Engineering	8,595	-	473	5,000	4,000	5,000
10.445.4439	Salt	148,301	134,275	159,060	215,000	200,000	275,288
10.445.4540	Streets and Alleys Repair/Maint	85,573	-	74,250	80,000	94,000	115,000
10.445.4581	Banking Services/Fees	18	27	485	100	500	600
10.445.4660	Street Lighting	105,238	100,270	85,557	95,000	80,000	75,000
10.445.4661	Street Light Repair/Maint/Replace	35,280	154,208	171,399	245,000	230,000	496,010
10.445.4705	Debt Principal Payment	-	-	-	-	-	-
10.445.4706	Debt Interest Payment	-	-	-	-	-	-
10.445.4709	Fiscal Agent Fees	-	-	-	-	-	-
10.445.4799	Misc	317	643	-	-	-	-
10.445.4875	Capital Improvements	186,023	305,197	-	-	-	-
	Total Public Works	569,346	694,619	491,224	640,100	608,500	966,898
	Total Expenditures	569,346	694,619	491,224	640,100	608,500	966,898
Revenues Over/(Under) Expenditures		(102,627)	(206,892)	39,112	(132,100)	97,698	(257,898)
Ending Fund Balance					867,636	1,097,434	839,536

**Village of North Aurora
FY 2020-21 Budget**

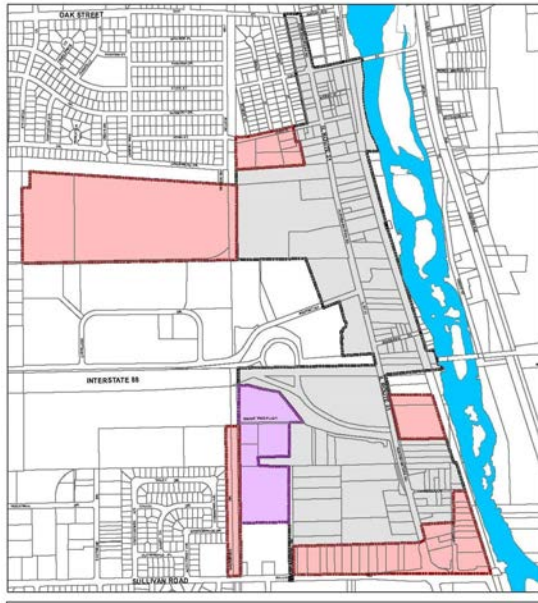
Department: MFT Fund

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
10.445.4255	Engineering		
	Engineering for Crackfilling Observation	5,000	
	PCI Study (2021)	-	
			<u><u>\$ 5,000</u></u>
10.445.4439	Salt		
	Rock Salt	275,288	
			<u><u>\$ 275,288</u></u>
10.445.4540	Streets and Alleys Repair		
	Crack Sealing/Routing	90,000	
	Pavement Marking	25,000	
			<u><u>\$ 115,000</u></u>
10.445.4581	Banking Services/Fees		
	Bank Fees/Wires	600	
			<u><u>\$ 600</u></u>
10.445.4660	Street Lighting		
	Street Lighting Energy Costs	75,000	
			<u><u>\$ 75,000</u></u>
10.445.4661	Street Light Repair/Maint		
	Street Pole Bulbs, Ballasts, Materials	35,000	
	LED Light Replacement (16)	5,400	
	LED Light Replacement Approach(60)	11,610	
	Pole Replacement (48)	424,000	
	Traffic Signal Battery Back-up Replacement	20,000	
			<u><u>\$ 496,010</u></u>
10.445.4875	Capital Improvements		
	None	-	
			<u><u>\$ -</u></u>

VILLAGE OF NORTH AURORA
FY 2020-21 BUDGET
ROUTE 31 TIF FUND

Description

The Route 31 TIF Fund was established August 12, 2002 to account for the additional incremental property tax revenues generated by the Route 31 TIF District and the redevelopment expenditures and reimbursements. The TIF District was amended during FY 2005-06 to include



additional parcels of property. It was amended a second time in FY 2009-2010 to add several other properties to the district. Tax increment financing is permitted under the Tax Increment Allocation Redevelopment Act of the State of Illinois. The Village prepared a comprehensive “Action Plan” to guide the development and redevelopment of the Route 31 TIF District area.

A number of redevelopment projects have initiated within the TIF District that the Village has provided financial assistance for through the use of the incremental property taxes generated by the redevelopment activity. These include facade and rehabilitation improvements to numerous businesses. The map to the left shows the current boundaries of the Route 31 TIF District, as amended.

FY 2019-20 SIGNIFICANT ACCOMPLISHMENTS

- ✓ Demolition of three (3) non-conforming single-family residences utilizing TIF Façade grant funding.
- ✓ Removed non-conforming and dilapidated structures on 10 S. Lincolnway through acquisition of the property.
- ✓ Approval of a five-year TIF Agreement to reimburse the property owner of 24 S. Lincolnway (Moka Coffee) for site development costs associated with the redevelopment of the property.

FY 2020-21 GOALS AND OBJECTIVES

- Commence construction of Phase 1 of the Silo Project for \$300,000. *Strategic Goal Category: Redevelopment and Enhancement of the RT. 31 Corridor*
- Continue to promote TIF Façade Grant Program. *Strategic Goal Category: Redevelopment and Enhancement of the RT. 31 Corridor*
- Evaluate current status of TIF District and recommend changes, if any. *Strategic Goal Category: Rt. 31 Corridor*

**Village of North Aurora
FY 2020-2021 Budget**

Route 31 TIF Fund

		<u>2016-2017 Actual</u>	<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Budget</u>	<u>2019-2020 Projected</u>	<u>2020-2021 Budget</u>
Beginning Fund Balance					1,614,260	1,614,260	1,857,810
<u>Revenues</u>							
<u>Taxes</u>							
12.305.3010	Property Tax	374,963	385,131	495,340	530,000	506,500	545,000
	Total Taxes	374,963	385,131	495,340	530,000	506,500	545,000
<u>Investment Income</u>							
12.370.3750	Interest on Investments	7,979	18,202	34,959	35,000	35,000	10,000
	Total Investment Income	7,979	18,202	34,959	35,000	35,000	10,000
<u>Miscellaneous</u>							
12.385.3855	Grants - Capital	-	-	-			
12.385.3875	Sale of Assets	-	197,037				
12.385.3890	Misc. Revenue	3,075	-				
	Total Miscellaneous	3,075	197,037	-	-	-	-
	Total Transfers	-	-	-	-	-	-
	Total Revenues	386,016	600,370	530,300	565,000	541,500	555,000
<u>Expenditures</u>							
<u>Administration</u>							
12.430.4390	Dues and Meetings	-	-	-	-	-	-
12.430.4411	Office Expenses	-	-	-	-	-	-
12.430.4799	Misc. Expenditures	-	1,060	-	-	-	-
	Total Administration	-	1,060	-	-	-	-
<u>Professional Services</u>							
12.438.4255	Engineering	28,413	81,346	33,865	50,000	35,000	70,000
12.438.4260	Legal	1,896	3,072	578	3,500	1,000	3,500
12.438.4265	Audit Services	2,153	2,218	1,900	1,950	1,950	1,950
12.438.4280	Professional/Consulting Fees	11,690	13,282	1,810	45,000	5,000	55,000
	Total Professional Services	44,152	99,918	38,153	100,450	42,950	130,450
<u>Capital Improvements</u>							
12.480.4784	TIF Reimbursements/Grants	9,562	31,413	117,710	115,000	115,000	165,000
12.480.4875	Capital Improvements	273,064	189,831	260,612	600,000	140,000	950,000
	Total Capital Improvements	282,626	221,244	378,322	715,000	255,000	1,115,000
	Total Expenditures	326,778	322,222	416,474	815,450	297,950	1,245,450
Revenues Over/(Under) Expenditures		59,238	278,148	113,825	(250,450)	243,550	(690,450)
Ending Fund Balance					1,363,810	1,857,810	1,167,360

**Village of North Aurora
FY 2020-21 Budget**

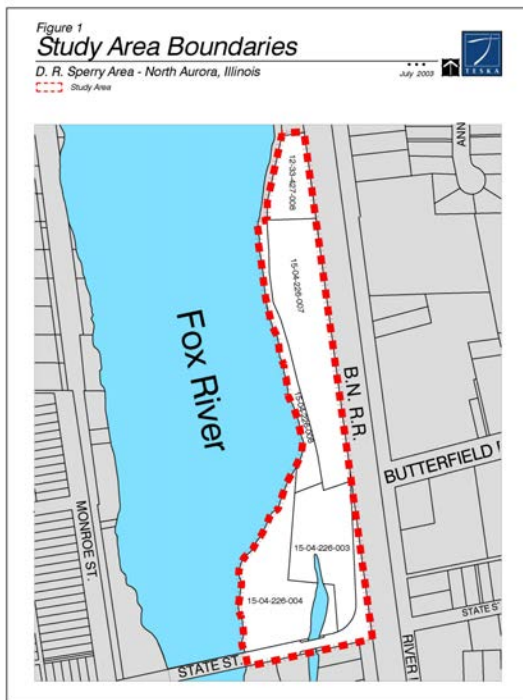
Department: Route 31 TIF Fund

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
12.430.4799	Miscellaneous		
	Misc		
			<u>\$ -</u>
12.438.4255	Engineering		
	Engineering Studies	30,000	
	Engineering CM Silo	40,000	
			<u>\$ 70,000</u>
12.438.4260	Legal		
	Misc Legal Services	3,500	
			<u>\$ 3,500</u>
12.438.4265	Audit Services		
	TIF Compliance Audit	1,950	
			<u>\$ 1,950</u>
12.438.4280	Professional/Consulting Fees		
	Redevelopment Consulting/Site Analysis	25,000	
	TIF Analysis	30,000	
			<u>\$ 55,000</u>
12.480.4784	TIF Reimbursements/Grants		
	Façade/Reimb Grants	100,000	
	Miller Coffee Property LLC (Moka)	40,000	
	Tyler Glen LLC	25,000	
			<u>\$ 165,000</u>
12.480.4875	Capital Improvements		
	Silo Refurbishing/Lighting	450,000	
	Other Initiatives	500,000	
			<u>\$ 950,000</u>

VILLAGE OF NORTH AURORA
FY 2020-21 BUDGET
SPERRY TIF FUND

Description

The Sperry TIF Fund was established in 2005 to account for the redevelopment of the Sperry TIF site which includes the property of the Village Hall as well as the property to the North. A developer was planning to construct a townhome project on the property located to the North which included removal of industrial uses on that site. The map below shows the boundaries of the Sperry TIF District. Underground work was completed at the site. Due to the housing market downturn the project was halted prior to construction of the buildings.



In 2016 the Village acquired the land located between Village Hall and the Fox Valley Park District and aptly named the area Riverfront Park. Later in 2017, the Riverfront Park Landscape Master Plan was completed by in-house planning consultants Teska and Associates.

FY 2020-21 Goals and Objectives

- Continue to work with the owner of the parcel north of Village Hall to arrive on the best possible use of the property.
- Prioritize the various elements of the Riverfront Park plan and explore various funding opportunities for long-range completion of park amenities.
- Evaluate current status of TIF District and recommend changes, if any. **Strategic Goal Category: Rt. 31 Corridor**

**Village of North Aurora
FY 2020-2021 Budget**

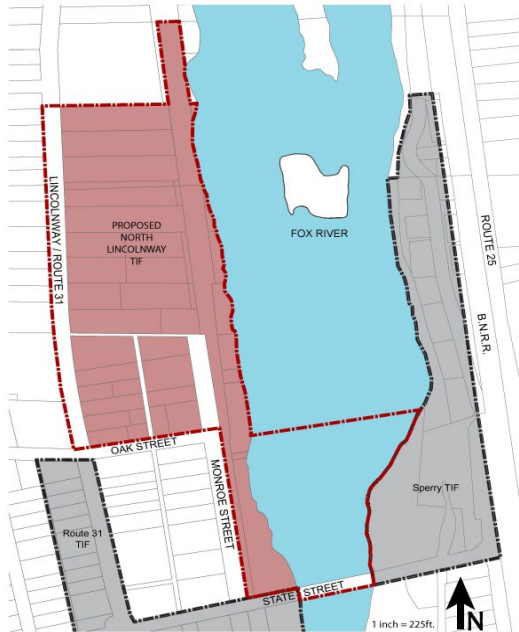
Sperry TIF Fund

		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2019-2020 Projected	2020-2021 Budget
Beginning Fund Balance					13,823	13,823	20,523
<u>Revenues</u>							
<u>Taxes</u>							
13.305.3010	Property Tax	3,167	4,367	5,873	7,000	6,700	8,000
	Total Taxes	3,167	4,367	5,873	7,000	6,700	8,000
<u>Investment Income</u>							
13.370.3750	Interest on Investments	-	-	-	-	-	-
	Total Investment Income	-	-	-	-	-	-
	Total Revenues	3,167	4,367	5,873	7,000	6,700	8,000
<u>Expenditures</u>							
<u>Administration</u>							
13.430.4799	Misc. Expenditures	-	-	-	-	-	-
	Total Administration	-	-	-	-	-	-
<u>Professional Services</u>							
13.438.4255	Engineering	-	-	-	-	-	-
13.438.4260	Legal	-	-	-	-	-	-
13.438.4265	Accounting and Audit	-	-	-	-	-	-
13.438.4280	Professional/Consulting Fees	-	-	-	2,000	-	2,000
	Total Professional Services	-	-	-	2,000	-	2,000
<u>Capital Improvements</u>							
13.480.4875	Capital Improvements	-	-	-	16,000	-	26,000
	Total Capital Improvements	-	-	-	16,000	-	26,000
	Total Expenditures	-	-	-	18,000	-	28,000
Revenues Over/(Under) Expenditures		3,167	4,367	5,873	(11,000)	6,700	(20,000)
Ending Fund Balance					2,823	20,523	523

VILLAGE OF NORTH AURORA
FY 2020-21 BUDGET
NORTH LINCOLNWAY TIF FUND

Description

The North Lincolnway TIF Fund was established October 17, 2011 to account for the additional incremental property tax revenues generated by the North Lincolnway TIF District and the redevelopment expenditures and reimbursements. This new TIF District should facilitate redevelopment within the established area.



The TIF funds generated will be able to be used for infrastructure improvements, redevelopment proposals and façade improvements. The map to the left shows the boundaries of the North Lincolnway TIF District as well as its proximity to the Village's other two TIF Districts.

FY 2019-20 Significant Accomplishments

- ✓ Completed the reconstruction of the Monroe Alley funded partially with N. Lincolnway TIF Funds.

FY 2020-21 GOALS AND OBJECTIVES

- Consider public improvements in the TIF District that could accelerate new development and enhancement of existing properties. **Strategic Goal Category: Rt. 31 Corridor**
- Evaluate current status of TIF District and recommend changes, if any. **Strategic Goal Category: Rt. 31 Corridor**

Village of North Aurora
FY 2020-2021 Budget

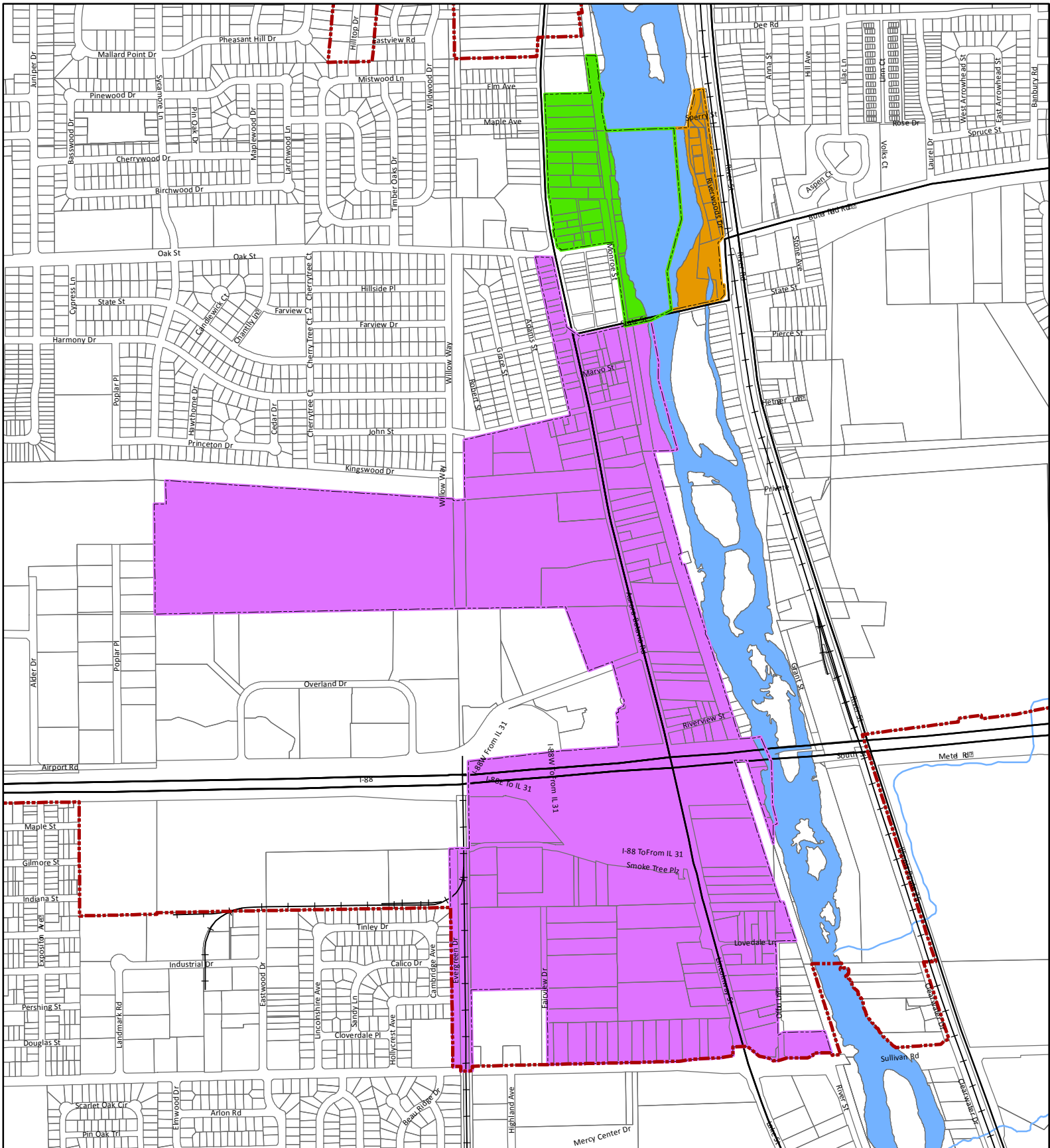
N. Lincolnway TIF Fund

		2016-2017 <u>Actual</u>	2017-2018 <u>Actual</u>	2018-2019 <u>Actual</u>	2019-2020 <u>Budget</u>	2019-2020 <u>Projected</u>	2020-2021 <u>Budget</u>
Beginning Fund Balance					2,062	2,062	31,889
<u>Revenues</u>							
<u>Taxes</u>							
20.305.3010	Property Tax	10,602	12,223	17,130	22,000	29,727	35,000
	Total Taxes	10,602	12,223	17,130	22,000	29,727	35,000
<u>Investment Income</u>							
20.370.3750	Interest on Investments	-	364	654	900	100	50
	Total Investment Income	-	364	654	900	100	50
	Total Revenues	10,602	12,587	17,784	22,900	29,827	35,050
<u>Expenditures</u>							
<u>Administration</u>							
20.430.4255	Engineering	-	6,356	-	-	-	-
20.430.4260	Legal	-	-	-	-	-	-
20.430.4275	Planning	-	-	-	-	-	-
20.430.4280	Professional Consulting	-	-	-	-	-	-
20.430.4799	Misc. Expenditures	-	-	-	-	-	-
20.430.4875	Capital Improvements	-	-	51,000	18,000	-	65,000
20.430.4951	Transfer to General Fund	-	-	-	-	-	-
	Total Administration	-	6,356	51,000	18,000	-	65,000
	Total Expenditures	-	6,356	51,000	18,000	-	65,000
Revenues Over/(Under) Expenditures		10,602	6,231	(33,216)	4,900	29,827	(29,950)
Ending Fund Balance					6,962	31,889	1,939






TAX INCREMENT FINANCING DISTRICTS

March 15, 2016



Legend

-  Route 31 TIF
-  Sperry TIF
-  North Lincolnway TIF

**VILLAGE OF NORTH AURORA
FY 2020-21 BUDGET
INSURANCE FUND**

Description

The Insurance Fund accounts primarily for the Village's costs associated with the provision of liability, workers' compensation, property and other coverages. Presently the Village utilizes the Illinois Municipal League Risk Management Association (IMLRMA) which provides these coverages to the Village. The Village also funds payment of unemployment contributions to the State through this fund as well as payments for miscellaneous expenditures relating to accidents or other liability claims.

Revenues are provided by an annual property tax levy dedicated to this fund and contributions from other funds for their share of the cost of coverage. Administration and Finance have primary responsibility for the Village's risk management program with support and input from each department.

FY 2019-20 Significant Accomplishments

- ✓ Continued research into other insurance coverage options to ensure Village is receiving best value
- ✓ Conducted employee trainings on a variety of topics throughout the year

FY 2020-21 Goals and Objectives

- Continue to identify areas of risk and recommend ways to minimize claim potential
 - Facilitate targeted safety training programs
 - Continue benchmarking and research to ensure coverage costs provide the best value.
- Strategic Goal Category: Financial***

Performance Measures/Statistics

	Actual Calendar <u>2015</u>	Actual Calendar <u>2016</u>	Actual Calendar <u>2017</u>	Actual Calendar <u>2018</u>	Projected Calendar <u>2019</u>
Total Number of Claims	11	25	14	33	21
Claims Net Incurred/Paid	\$6,086	\$319,194	\$18,375	\$604,492	\$183,880
Total Workers' Comp (WC) Claims	\$2,933	\$222,796	\$9,137	\$480,486	\$111,042
WC Claims % Payroll	0.01%	4.6%	0.19%	9.4%	2.1%

**Village of North Aurora
FY 2020-2021 Budget**

Insurance Fund

		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2019-2020 Projected	2020-2021 Budget
Beginning Fund Balance					340,683	340,683	366,183
<u>Revenues</u>							
<u>Taxes</u>							
14.305.3010	Property Tax	244,968	252,570	265,776	273,000	273,000	259,000
	Total Taxes	244,968	252,570	265,776	273,000	273,000	259,000
<u>Investments</u>							
14.370.3750	Interest on Investments	1,889	4,282	6,626	12,000	6,000	2,000
	Total Investment Income	1,889	4,282	6,626	12,000	6,000	2,000
<u>Miscellaneous</u>							
14.385.3864	Insurance Claim Reimbursement	-	13,099	124,230	40,000	25,000	40,000
	Total Miscellaneous	-	13,099	124,230	40,000	25,000	40,000
<u>Transfers In</u>							
14.395.3955	Insurance From General	-	-	-	-	-	-
14.395.3960	Insurance From Waterworks	25,000	35,000	35,000	35,000	35,000	35,000
14.395.3962	Insurance From NAAC	-	-	-	-	-	-
14.395.3964	Insurance From Sanitary Sewer	5,000	5,000	5,000	5,000	5,000	5,000
14.395.3998	Insurance Claim Settlement	3,123	-	1,785	-	-	-
	Total Transfers In	33,123	40,000	41,785	40,000	40,000	40,000
	Total Revenues	279,980	309,951	438,418	365,000	344,000	341,000
<u>Expenditures</u>							
<u>Administration</u>							
14.430.4150	Unemployment Tax	4,586	4,964	4,656	4,500	4,500	4,500
14.430.4774	Insurance Claims	3,831	25,696	88,568	40,000	20,000	40,000
14.430.4788	Administrative Fee	-	-	-	-	-	-
14.430.4944	Liability Coverage	282,208	293,910	293,910	305,000	294,000	305,000
	Total Expenditures	290,625	324,571	387,134	349,500	318,500	349,500
Revenues Over/(Under) Expenditures		(10,645)	(14,620)	51,284	15,500	25,500	(8,500)
Ending Fund Balance					356,183	366,183	357,683

VILLAGE OF NORTH AURORA
FY 2020-21 BUDGET
TOURISM FUND

Description

The primary activity in this fund is to account for the proceeds of the 3% hotel/motel tax to this fund. The Village remits 90% of the revenues generated by the tax to the Aurora Area Convention and Tourism Bureau to promote the Village of North Aurora and its events.

This fund also accounts for the revenues and expenditures related to the annual North Aurora Days festival in August of every year. Expenditures for North Aurora Days include live musical entertainment, fireworks, and other festivities. The North Aurora Days Committee coordinates the event and receives revenues from sponsorships from local businesses, vendor fees and other donations.



FY 2020-21 GOALS AND OBJECTIVES

- Assist the North Aurora Days Committee with the coordination of events, planning, sponsorships and the overall collection and disbursement of monies associated with the event. ***Strategic Plan Goal: Community Vitality***

**Village of North Aurora
FY 2020-2021 Budget**

Tourism Fund

		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2019-2020 Projected	2020-2021 Budget
Beginning Fund Balance					63,542	63,542	60,742
<u>Revenues</u>							
<u>Taxes</u>							
15.305.3035	Hotel Tax	40,351	49,134	76,493	75,000	96,000	110,000
	Total Taxes	40,351	49,134	76,493	75,000	96,000	110,000
<u>Investments</u>							
15.370.3750	Interest on Investments	161	578	800	1,200	800	400
	Total Investments	161	578	800	1,200	800	400
<u>Miscellaneous</u>							
15.385.3870	North Aurora Days Revenue	89,919	89,099	107,739	105,000	90,000	115,000
	Total Miscellaneous	89,919	89,099	107,739	105,000	90,000	115,000
<u>Transfers In</u>							
15.395.3951	Transfers - Capital Projects Impact	-	-	-	-	-	-
15.395.3955	Transfers - General Fund	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-
	Total Revenues	130,431	138,811	185,033	181,200	186,800	225,400
<u>Expenditures</u>							
<u>Administration</u>							
15.430.4751	North Aurora Days Expenses	75,011	101,479	98,355	100,000	95,000	115,000
15.430.4752	Tourism Council	37,764	41,467	71,601	67,500	86,400	99,000
15.430.4753	Administration and Tourism	-	-	-	-	-	-
15.430.4758	Fireworks	12,000	10,000	10,800	11,000	8,000	11,000
15.430.4799	Miscellaneous	-	-	-	-	200	-
	Total Administration	124,775	152,946	180,756	178,500	189,600	225,000
	Total Expenditures	124,775	152,946	180,756	178,500	189,600	225,000
Revenues Over/(Under) Expenditures		5,656	(14,134)	4,276	2,700	(2,800)	400
Ending Fund Balance					66,242	60,742	61,142

**VILLAGE OF NORTH AURORA
FY 2020-21 BUDGET
SPECIAL SERVICE AREAS FUND**

Description

This fund accounts for the Village's property tax levies and expenditures for active Special Service Areas that the Village has established. During the annual property tax levy process, the Village reviews each special service area and determines how much money will be levied for each area based on the lawn maintenance contracts and the amount that will need to be raised over time to support major rehabilitation projects or other maintenance issues. Many of the special service areas exist so that the Village can raise funds to effectuate maintenance projects in the event that the homeowner's association fails to meet the needs of the subdivision.

FY 2020-21 Goals and Objectives

- Monitor mowing maintenance contracts and continue review of funding needs and implementation of recommendations for other special service areas including drainage issues at Oak Hill
- Oversee maintenance areas for the SSA activated in 2015 for North Aurora Town Centre

**Village of North Aurora
FY 2020-2021 Budget**

Special Service Areas Fund

		<u>2016-2017 Actual</u>	<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Budget</u>	<u>2019-2020 Projected</u>	<u>2020-2021 Budget</u>
Total Beginning Fund Balances					140,568	140,568	137,788
<u>Revenues</u>							
<u>Waterford Oaks SSA</u>							
17.004.3010	Property Tax	3,437	3,545	3,698	8,500	8,500	8,600
17.004.3750	Interest on Investments	-	-	-	-	-	-
	Total Waterford Oaks	3,437	3,545	3,698	8,500	8,500	8,600
<u>Oak Hill</u>							
17.007.3010	Property Tax				5,000	5,000	10,000
17.007.3750	Interest on Investments	14	28	50	-	-	-
	Total Oak Hill	14	28	50	5,000	5,000	10,000
<u>Timber Oaks</u>							
17.008.3010	Property Tax	2,499	2,574	2,496	4,000	4,000	7,500
17.008.3750	Interest on Investments	-	-	-	-	-	-
	Total Timber Oaks	2,499	2,574	2,496	4,000	4,000	7,500
<u>Pine Creek Phase III</u>							
17.009.3010	Property Tax	698	720	696	2,000	2,000	2,000
17.009.3750	Interest on Investments	-	-	-	-	-	-
	Total Pine Creek Phase III	698	720	696	2,000	2,000	2,000
<u>Willow Lakes</u>							
17.011.3010	Property Tax	450	465	398	800	800	200
17.011.3890	Miscellaneous	-	-	-	-	-	-
17.011.3750	Interest on Investments	579	1,192	2,125	1,400	1,400	1,400
	Total Willow Lakes	1,029	1,657	2,522	2,200	2,200	1,600
<u>North Aurora Town Centre</u>							
17.032.3010	Property Tax	20,759	14,989	15,492	20,000	20,000	30,000
17.032.3750	Interest on Investments	-	-	-	-	-	-
	Total North Aurora Town	20,759	14,989	15,492	20,000	20,000	30,000
<u>Randall Highlands (Single Family)</u>							
17.033.3010	Property Tax	2,831	702	-	-	-	-
17.033.3750	Interest on Investments	-	-	-	-	-	-
	Total Randall Highlands (SF)	2,831	702	-	-	-	-
<u>Randall Highlands (Multi-Family)</u>							
17.034.3010	Property Tax	3,875	969	-	-	-	-
17.034.3750	Interest on Investments	-	-	-	-	-	-
	Total Randall Highlands (MF)	3,875	969	-	-	-	-
<u>Randall Highlands (Commercial)</u>							
17.035.3010	Property Tax	3,279	820	-	-	-	-
17.035.3750	Interest on Investments	-	-	-	-	-	-
	Total Randall Highlands (Comm)	3,279	820	-	-	-	-
	Total Revenues	38,421	26,003	24,955	41,700	41,700	59,700

**Village of North Aurora
FY 2020-2021 Budget**

Special Service Areas Fund

		<u>2016-2017 Actual</u>	<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Budget</u>	<u>2019-2020 Projected</u>	<u>2020-2021 Budget</u>
<u>Expenditures</u>							
<u>Waterford Oaks</u>							
17.004.4917	Administrative Expenses	360	460	460	460	460	770
17.004.4533	Maintenance	3,644	5,462	7,248	7,700	7,700	7,700
	Total Waterford Oaks	4,004	5,922	7,708	8,160	8,160	8,470
<u>Oak Hill</u>							
17.007.4917	Administrative Expenses	-	-	-	-	-	1,000
17.007.4533	Maintenance	-	-	-	5,000	5,000	10,000
	Total Oak Hill	-	-	-	5,000	5,000	11,000
<u>Timber Oaks</u>							
17.008.4917	Administrative Expenses	264	210	210	210	210	710
17.008.4533	Maintenance	2,297	2,683	4,632	7,100	7,100	7,100
	Total Timber Oaks	2,561	2,893	4,842	7,310	7,310	7,810
<u>Pine Creek Phase III</u>							
17.009.4917	Administrative Expenses	132	80	80	80	80	220
17.009.4533	Maintenance	1,091	1,182	1,944	2,200	2,200	2,200
	Total Pine Creek Phase III	1,223	1,262	2,024	2,280	2,280	2,420
<u>Willow Lakes</u>							
17.011.4917	Administrative Expenses	96	30	30	30	30	30
17.011.4533	Maintenance	5,335	521	712	200	200	200
	Total Willow Lakes	5,431	551	742	230	230	230
<u>North Aurora Town Centre</u>							
17.032.4917	Administrative Expenses	2,000	1,500	1,000	1,500	1,500	2,500
17.032.4533	Maintenance	19,153	18,000	24,400	20,000	20,000	25,000
	Total North Aurora Town	21,153	19,500	25,400	21,500	21,500	27,500
<u>Randall Highlands (Single Family)</u>							
17.033.4917	Administrative Expenses	250	250	-	-	-	-
17.033.4533	Maintenance	-	-	-	-	-	-
	Total Randall Highlands (SF)	250	250	-	-	-	-
<u>Randall Highlands (Multi-Family)</u>							
17.034.4917	Administrative Expenses	350	350	-	-	-	-
17.034.4533	Maintenance	-	-	-	-	-	-
	Total Randall Highlands (MF)	350	350	-	-	-	-
<u>Randall Highlands (Commercial)</u>							
17.035.4917	Administrative Expenses	290	290	-	-	-	-
17.035.4533	Maintenance	-	-	-	-	-	-
	Total Randall Highlands (Comm)	290	290	-	-	-	-
	Total Expenditures	35,261	31,017	40,717	44,480	44,480	57,430
Revenues Over/(Under) Expenditures		3,160	(5,014)	(15,762)	(2,780)	(2,780)	2,270
Ending Fund Balances					137,788	137,788	140,058

**VILLAGE OF NORTH AURORA
FY 2020-21 BUDGET
SANITARY SEWER FUND**

Description

The Sanitary Sewer Fund accounts primarily for the Village's annual inflow/infiltration program for the sanitary sewer system. Although Fox Metro provides for the treatment of sewerage, the Village owns and is responsible for maintaining and replacing any sanitary sewer lines for sewerage conveyance which are 14 inches in circumference or smaller. Fox Metro maintains and replaces sanitary sewer lines above that size. This fund also covers the cost of maintenance of some temporary and permanent lift stations in the Village.

Revenues are provided through a sanitary sewer permit/connection fee. In addition, the Village collects a sanitary sewer collection fee through the Village's water billing process.



FY 2019-20 Significant Accomplishments

- ✓ Evaluate the current sanitary sewer system maintenance procedures
- ✓ Acquired sanitary sewer atlas data from Fox Metro
- ✓ Completed approximately 64,658 linear feet of sanitary sewer televising and cleaning.

FY 2020-21 Goals and Objectives

- Review televising recommendations, tv log, and video data to determine if infrastructure repairs need to be incorporated into the annual road program
- Continue to offer 50/50 overhead sewer grant to homeowners recently revised to include a maximum \$4,000 reimbursement and increase awareness efforts of the program through the Village website and social media.
- Keep looking and researching ways to upgrade the sanitary sewer system by eliminating inflow/infiltration (I/I).
- Continue to participate in quarterly meetings with Fox Metro Reclamation District

- Utilize GIS (Geographic Information System) and GPS (Global Positioning System) equipment to create accurate sanitary system utility atlases. ***Strategic Goal Category: Core Services***
- Update the sanitary sewer atlas online as development occurs.
- Partner with Fox Metro to verify that as-built sanitary sewer information is shared between agencies

PERFORMANCE MEASURES/STATISTICS

	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Estimated 2020-21</u>
Annual Lineal Feet of Sanitary Sewer Lining Completed	0 LF	0 LF	0 LF	0 LF	0 LF
Total Lineal Feet Remaining to be Lined	0 LF	0 LF	0 LF	0 LF	0 LF
Annual Lineal Feet of Sanitary Sewer Televising Completed	77,850 LF	0 LF	64,658 LF	193,793 LF	0 LF
Total Lineal Feet Remaining to be Televised	258,631 LF	258,631 LF	193,973 LF	0 LF	0 LF

Village of North Aurora
FY 2020-2021 Budget

Sanitary Sewer Fund

		2016-2017 <u>Actual</u>	2017-2018 <u>Actual</u>	2018-2019 <u>Actual</u>	2019-2020 <u>Budget</u>	2019-2020 <u>Projected</u>	2020-2021 <u>Budget</u>
Beginning Fund Balance					1,480,641	1,480,641	1,415,766
<u>Revenues</u>							
<u>Licenses and Permits</u>							
18.310.3135	Sanitary Sewer Permit/Connection	7,113	36,243	35,223	75,000	65,000	65,000
	Total Licenses and Permits	7,113	36,243	35,223	75,000	65,000	65,000
<u>Charges for Services</u>							
18.320.3350	Sewer Collection	170,817	177,541	76,514	78,000	77,000	80,000
	Total Charges for Services	170,817	177,541	76,514	78,000	77,000	80,000
<u>Investments</u>							
18.370.3750	Interest on Investments	12,245	18,655	32,741	32,000	35,000	12,000
18.370.3752	Unrealized Gain/(Loss) Inv	(3,508)	(6,986)	6,484	-	-	-
	Total Investments	8,737	11,668	39,224	32,000	35,000	12,000
<u>Miscellaneous</u>							
18.385.3890	Miscellaneous	-	-	-	-	-	-
	Total Miscellaneous	-	-	-	-	-	-
	Total Revenues	186,668	225,452	150,962	185,000	177,000	157,000
<u>Expenditures</u>							
<u>Public Works</u>							
18.445.4255	Engineering	23,508	367	8,064	20,000	10,000	8,000
18.445.4260	Legal	-	-	-	-	-	-
18.445.4280	Professional/Consulting Fees	-	-	-	-	-	-
18.445.4510	Equipment Repair and Maint	2,080	1,607	144	6,000	-	6,000
18.445.4570	Sewers Repair and Maint	244,785	5,314	156,667	281,000	170,000	61,000
18.445.4652	Communications	-	-	-	-	-	-
18.445.4788	Administrative Fee	25,000	35,000	40,000	40,000	40,000	45,000
18.445.4799	Miscellaneous	729	729	729	-	-	-
18.445.4870	Equipment	-	-	-	-	-	-
18.445.4875	Capital Improvements	-	-	-	-	-	-
18.445.4931	Vehicle Equipment Charges	16,875	16,875	16,875	16,875	16,875	16,875
18.445.4944	Liability Insurance	5,000	5,000	5,000	5,000	5,000	5,000
	Total Public Works	317,978	64,892	227,479	368,875	241,875	141,875
	Total Expenditures	317,978	64,892	227,479	368,875	241,875	141,875
Revenues Over/(Under) Expenditures		(131,310)	160,560	(76,517)	(183,875)	(64,875)	15,125
Ending Fund Balance					1,296,766	1,415,766	1,430,891

**Village of North Aurora
FY 2020-21 Budget**

Department: Sanitary Sewer Fund

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
18.445.4255 Engineering			
	Sanitary Sewer Planning, Projects	8,000	
			<u><u>\$ 8,000</u></u>
18.445.4510 Equipment Repair and Maint			
	Vactor Repairs & Equipment	6,000	
			<u><u>\$ 6,000</u></u>
18.445.4570 Sewers Repair and Maint			
	Sanitary Sewer Repairs	45,000	
	Overhead Sewer Reimb. Grant	16,000	
	Annual Sanitary Lining Program	-	
	Chimney Sealing / Manhole Rehab	-	
	Televising / Cleaning (84% Project C/O)	-	
	Smoke Testing	-	
			<u><u>\$ 61,000</u></u>
18.445.4788 Administrative Fee			
	Transfer to General Fund for Labor/Administrative	45,000	
			<u><u>\$ 45,000</u></u>
18.445.4931 Vehicle Equipment Fund Charges			
	Annual Transfer	16,875	
			<u><u>\$ 16,875</u></u>
18.445.4944 Liability Insurance			
	Annual Transfer	5,000	
			<u><u>\$ 5,000</u></u>

VILLAGE OF NORTH AURORA
FY 2020-21 BUDGET
CAPITAL PROJECTS FUND

Description

This fund accounts for capital projects and capital improvements that the Village funds with various revenues. The Village implemented effective January 1, 2004 a 0.50% non home rule sales tax that was approved by the voters of the Village via referendum in 2003. This sales tax is not applicable to sales of food, drugs and titled vehicles per State Statutes. The Village also has had in effect since 2004 a utility tax on natural gas and electricity and a telecommunications tax that is allocated to this fund and is committed for roads, infrastructure and capital projects. The telecommunications and natural gas tax are based on gross charges and the electricity tax is based on a tiered-rate of kilowatt hours used (equivalency). Funding for capital projects is frequently supplemented by impact fees, grants/contributions or transfers of excess funds from the General Fund. The Village regularly updates its long-term road program to determine which streets and related infrastructure may be in need for either reconstruction or resurfacing and is the primary purpose of the dedicated capital project funding in place.



Expenditures that the Village accounts for in this fund include the recurring annual road program, major road improvement projects, village facility improvements, right-of-way projects, sidewalk improvements and other capital/public improvements.

FY 2019-20 Significant Accomplishments

- ✓ Completed the initial space needs assessment of public works site and facilities and conceptual design development process
- ✓ Completed the 2019 road improvement program (3.6 miles) on: **Strategic Goal Category: Infrastructure**
 - Hartsburg Lane, West Dead End to Hawksley Lane
 - Hawksley Lane, Hartsburg Lane to Hartsburg Lane (West of White Oak Dr)
 - Whalen Court, Hartsburg Lane to End of cul-de-sac (east)
 - Ritter Street, Hartsburg Lane to Nicor Easement (About 400 Feet)

- Messenger Circle, White Oak Drive to White Oak Drive
- Fechner Circle, Messenger Circle to Messenger Circle
- Oakland Circle, Waterford Road to Waterford Road
- Waterford Road, West Dead End to East Dead End
- Westbury Circle, Waterford Road to Waterford Road
- Forest Ridge Drive, Oak Street to North Dead End
- Alexandra Court, Forest Ridge Drive to End of cul-de-sac
- Arbington Lane, Waterford Road to Forest Ridge Drive
- Kathryn Lane, Waterford Road to Arbington Lane
- East Victoria Circle, Hidden Creek Drive to East Victoria Circle
- Hidden Creek Drive, Hidden Creek Drive to East Victoria Circle

FY 2020-21 Goals and Objectives

- Review and update long-term road and watermain capital improvement schedule taking into account significant resurfacing projects that need to be undertaken in the future and using updated information from the last PCI study ***Strategic Goal Category: Financial***
- Evaluate the road network in consideration of all modes of transportation improving access to all individuals where feasible. ***Strategic Goal Category: Infrastructure***
- Partner with other governmental agencies to improve trail connectivity throughout the region
- Evaluate public works facilities needs report and determine next steps regarding further architectural design development. ***Strategic Goal Category: Infrastructure***
- Begin preliminary engineering for the Orchard Gateway reconstruction project
- Complete the 2020 Street Improvement Program (1.8 miles) for \$1,200,000 ***Strategic Goal Category: Infrastructure***
 - April Ln Briar to east end
 - Briar Ln River St (Route 25) to April Ln
 - Dee Rd River St (Route 25) to Hill Ave
 - Arrowhead St Spruce St to Spruce St
 - Greenbriar Ct April Lane to south end
 - Laurel Ln Butterfield Rd to Dee Rd
 - Maple Ave Lincolnway (Route 31) to west end of street
 - Elm Ave Lincolnway (Route 31) to west end of street
- Begin design and construction of improvements at Riverfront Park to include development of a plaza area near Village Hall and other improvements for \$375,000. Architectural Design of Public Works Facility. ***Strategic Goal Category: Community Vitality***

Village of North Aurora
FY 2020-2021 Budget

Capital Projects Fund

		2016-2017 <u>Actual</u>	2017-2018 <u>Actual</u>	2018-2019 <u>Actual</u>	2019-2020 <u>Budget</u>	2019-2020 <u>Projected</u>	2020-2021 <u>Budget</u>
Beginning Fund Balance					3,123,343	3,123,343	3,736,343
<u>Revenues</u>							
<u>Taxes</u>							
21.305.3022	Sales Tax - 0.50% Non Home Rule	1,005,758	1,050,266	1,013,423	1,040,000	1,060,000	1,090,000
21.305.3036	Utility Tax - Electricity	401,254	394,491	408,580	400,000	405,000	410,000
21.305.3037	Utility Tax - Gas	129,748	134,968	146,898	115,000	135,000	135,000
21.305.3038	Telecommunications Tax	194,060	173,104	79,044	90,000	70,000	135,000
	Total Taxes	1,730,820	1,752,828	1,647,945	1,645,000	1,670,000	1,770,000
<u>Investment Income</u>							
21.370.3750	Interest on Investments	20,340	30,662	63,613	75,000	70,000	30,000
21.370.3752	Unrealized Market Value Adj	(1,471)	(411)	-	-	-	-
21.370.3755	IMET Market Value Gain	-	-	-	-	-	-
	Total Investment Income	18,869	30,251	63,613	75,000	70,000	30,000
<u>Miscellaneous</u>							
21.385.3850	Grants - Operating	14,533	-	-	-	-	-
21.385.3855	Grants - Capital	-	-	156,000	-	-	-
21.385.3864	Insurance Claim Reimbursement	-	-	-	-	-	-
21.385.3875	Sale of Equipment/Assets	-	-	-	-	-	-
21.385.3880	Debt Proceeds	-	-	-	-	-	-
21.385.3885	Developer Contributions	8,970	355	-	-	-	-
21.385.3886	Contributions/Donations	20,519	-	-	-	-	-
21.385.3887	Traffic Impact Fee	9,721	121,721	45,721	20,000	10,000	10,000
21.385.3888	Capital Impact Fee	3,281	15,178	2,625	5,000	5,000	5,000
21.385.3890	Misc Revenue	-	-	-	-	-	-
	Total Miscellaneous	57,023	137,254	204,345	25,000	15,000	15,000
<u>Transfers</u>							
21.395.3955	Transfer From General Fund	-	-	380,000	750,000	750,000	600,000
21.395.3959	Transfer From MFT Fund	-	-	-	-	-	-
21.395.3961	Transfer from Revolving Fund	212,935	-	-	-	-	-
21.395.3963	Transfer From Water Fund	-	-	-	-	-	-
21.395.3966	Transfer From NAAC	-	-	-	-	-	-
21.395.3984	Transfer From Sanitary Sewer	-	-	-	-	-	-
21.395.3987	Transfer From Escrow	-	-	-	-	-	-
	Total Transfers	212,935	-	380,000	750,000	750,000	600,000
Total Revenues		2,019,648	1,920,333	2,295,904	2,495,000	2,505,000	2,415,000
<u>Expenditures</u>							
<u>Annual Road Program</u>							
21.450.4255	Engineering	220,558	220,316	189,658	214,500	190,000	229,000
21.450.4875	Capital Improvements	1,476,222	712,752	1,895,865	1,900,000	1,650,000	1,200,000
	Total Annual Road Program	1,696,781	933,068	2,085,524	2,114,500	1,840,000	1,429,000
<u>Oak Street Reconstruction and Oak/Rt. 31</u>							
21.451.4255	Engineering	-	-	-	-	-	-
21.451.4875	Capital Improvements	-	-	-	-	-	-
	Total Oak Street and Oak/31	-	-	-	-	-	-

**Village of North Aurora
FY 2020-2021 Budget**

Capital Projects Fund

		2016-2017 <u>Actual</u>	2017-2018 <u>Actual</u>	2018-2019 <u>Actual</u>	2019-2020 <u>Budget</u>	2019-2020 <u>Projected</u>	2020-2021 <u>Budget</u>
<u>Village Facility Projects</u>							
21.452.4255	Engineering	-	-	-	-	-	-
21.452.4501	Contractual Services	-	-	2,555	85,000	40,000	200,000
21.452.4870	Equipment	-	-	19,020	-	-	-
21.452.4875	Capital Improvements	8,862	-	-	40,000	-	-
	Total Facility Improvements	8,862	-	21,575	125,000	40,000	200,000
<u>Bikeway Projects</u>							
21.453.4255	Engineering	-	-	-	-	-	-
21.453.4875	Capital Improvements	-	-	-	-	-	-
	Total Bikeway Projects	-	-	-	-	-	-
<u>Sidewalk/ROW Improvements</u>							
21.454.4255	Engineering	11,000	2,800	-	-	-	-
21.454.4874	Sidewalk Installation	-	-	-	-	-	-
21.454.4875	Capital Impv - Approach Lighting	-	-	-	-	-	-
21.454.4875	Capital Impv - Pedestrian Crossings	-	-	-	-	-	-
21.454.4875	Capital Impv - Entryway Signs	153,989	-	-	15,000	12,000	-
21.454.4875	Capital Impv - Street Signs	-	-	-	-	-	-
21.454.4875	Capital Impv - Community Info Sign	-	70,120	-	-	-	-
21.454.4875	Capital Impv - Riverfront Impv	-	-	-	-	-	-
21.454.4875	Capital Impv - Street Poles LED	-	-	-	-	-	-
21.454.4875	Capital Impv - Elec Poles Bury	-	-	-	-	-	-
	Total Sidewalk/ROW Impv	164,989	72,920	-	15,000	12,000	-
<u>Non-Departmental</u>							
21.456.4255	Engineering	1,010	355	20,709	25,000	-	25,000
21.456.4501	Contractual Services	-	-	23,655	-	-	-
21.456.4781	Sales Tax Conveyance	-	-	-	-	-	-
21.456.4787	Telecomm Tax Adj	-	-	-	-	-	-
21.456.4870	Equipment	-	-	-	-	-	-
21.456.4875	Capital Improvements	49,183	-	-	375,000	-	375,000
21.456.4879	Public Improvements	7,960	-	-	-	-	-
	Total Non-Departmental	58,153	355	44,364	400,000	-	400,000
Total Expenditures		1,928,784	1,006,343	2,151,463	2,654,500	1,892,000	2,029,000
Revenues Over/(Under) Expenditures		90,864	913,990	144,441	(159,500)	613,000	386,000
Ending Fund Balance					2,963,843	3,736,343	4,122,343

**Village of North Aurora
FY 2020-21 Budget**

Department: Capital Projects Fund

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
21.450.4255	Engineering Annual Road Program		
	Engineering Services / Analysis & PCI Assessment	-	
	Construction Engineering 2020 Road Program	85,000	
	Materials Testing	15,000	
	Design/Bid Engineering 2021 Road Program	65,000	
	Engineering for funding Orchard Gateway Design	64,000	
			\$ 229,000
21.450.4875	Capital Road Improvements		
	2020 Road/Sidewalk/Storm Program Improvements	1,200,000	
	Tanner Trails Storm Sewer Improvements	-	
			\$ 1,200,000
21.452.4501	Contractual Services		
	Arch/Design Services Public Services Faciltiy	200,000	
			\$ 200,000
21.452.4870	Village Facilites - Equipment		
	None	-	
			\$ -
21.452.4875	Village Facility Improvements - Capital Improvements		
	None	-	
			\$ -
21.454.4875	Sidewalk/ROW Improvements		
	None	-	
			\$ -
21.456.4255	Engineering		
	Misc Engineering/Design	25,000	
			\$ 25,000
21.456.4501	Contractual Services		
	None	-	
			\$ -
21.456.4875	Non-Departmental Projects - Capital Improvements		
	Other Public Improvements	-	
	Riverfront Park Improvements Phasing	375,000	
			\$ 375,000

VILLAGE OF NORTH AURORA
FY 2020-21 BUDGET
LIBRARY DEBT SERVICE FUND

Description

This fund was initially established to account for the bond proceeds and construction costs for the Messenger Public Library. The Village issued \$5,950,000 of general obligation bonds on October 1, 2001 to fund the construction costs of the new Library after the referendum approving the bond issuance was approved by voters on April 3, 2001. During FY 2009-10, the Village refunded the remaining bonds at a lower interest rate. Due to the unique relationship between the Village and the Messenger Public Library, the Village levies property taxes on behalf of the Library to repay the debt obligation. The Library facility, located at 113 Oak Street near Route 31, opened on February 3, 2003.

The Village must continue to budget for the repayment of the debt service on the bonds until the final debt payment is made on January 1, 2021. The only financial activity in this fund will be the property tax revenues levied for the debt service payments and the expenditures for the principal and interest payments. The Finance Department is responsible for ensuring that the debt service payments are made when due.



Village of North Aurora
FY 2020-2021 Budget

Library Debt Service Fund

		2016-2017 <u>Actual</u>	2017-2018 <u>Actual</u>	2018-2019 <u>Actual</u>	2019-2020 <u>Budget</u>	2019-2020 <u>Projected</u>	2020-2021 <u>Budget</u>
Beginning Fund Balance					103,351	103,351	110,460
<u>Revenues</u>							
<u>Taxes</u>							
31.305.3010	Property Tax	523,733	534,372	541,627	544,138	543,384	297,761
	Total Taxes	523,733	534,372	541,627	544,138	543,384	297,761
<u>Investments</u>							
31.370.3750	Interest on Investments	774	4,398	3,457	5,000	3,000	2,250
	Total Investments	774	4,398	3,457	5,000	3,000	2,250
<u>Miscellaneous</u>							
31.385.3880	Bond Proceeds	-	-	-	-	-	-
31.385.3884	Premium on Bonds	-	-	-	-	-	-
	Total Miscellaneous	-	-	-	-	-	-
	Total Revenues	524,507	538,770	545,083	549,138	546,384	300,011
<u>Expenditures</u>							
<u>Administration</u>							
31.430.4705	Bond Issuance Costs	-	-	-	-	-	-
31.430.4705	Debt Service - Principal	440,000	465,000	485,000	505,000	505,000	395,000
31.430.4706	Debt Service - Interest	85,875	69,375	51,938	33,750	33,750	14,814
31.430.4708	Escrowee Payment	-	-	-	-	-	-
31.430.4709	Fiscal Agent Fees	475	475	475	550	475	550
31.430.4799	Miscellaneous	60	30	30	50	50	100
31.430.4940	Escrowee Payment Under	-	-	-	-	-	-
	Total Administration	526,410	534,880	537,443	539,350	539,275	410,464
	Total Expenditures	526,410	534,880	537,443	539,350	539,275	410,464
Revenues Over/(Under) Expenditures		(1,903)	3,890	7,641	9,788	7,109	(110,453)
Ending Fund Balance					113,139	110,460	8

**Village of North Aurora
FY 2020-21 Budget**

Department: Library Debt Service Fund

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
31.430.4705	Debt Service - Principal		
	General Obligation Ref Series 2009 (Due 1/1)	395,000	
			<u><u>\$ 395,000</u></u>
31.430.4706	Debt Service - Interest		
	General Obligation Ref Series 2009 (Due 7/1)	7,407	
	General Obligation Ref Series 2009 (Due 1/1)	7,407	
			<u><u>\$ 14,814</u></u>
31.430.4709	Fiscal Agent Fees		
	General Obligation Ref Series 2009	500	
			<u><u>\$ 500</u></u>
31.430.4799	Miscellaneous		
	Bank Wire Fees	50	
			<u><u>\$ 50</u></u>

**VILLAGE OF NORTH AURORA
FY 2020-21 BUDGET
POLICE STATION DEBT SERVICE FUND**

Description

This fund was established January, 2009 to account for the future principal and interest payments related to the \$9,000,000 General Obligation Alternate Revenue Source, Series 2008 bond issuance for partial funding of the construction of the new Village police station at Route 31/Airport Road. The Village issued the bonds on December 15, 2008. The Village pledged sales tax revenues for bond repayment, backed by the Village's general obligation taxing authority. Per the bond covenants, the Village must transfer sales tax revenue monthly from the General Fund to the Police Station Debt Service Fund for annual principal and interest payments on the bonds.

Interest is due July 1 and January 1 and principal is due January 1. Final principal payment is due January 1, 2029. In the fall of 2014 the Village conducted a competitive sale and completed an advanced refunding of the 2008 alternate bonds, realizing substantial savings off the remaining outstanding bonds.



**Village of North Aurora
FY 2020-2021 Budget**

Police Station Debt Service Fund

		<u>2016-2017 Actual</u>	<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Budget</u>	<u>2019-2020 Projected</u>	<u>2020-2021 Budget</u>
Beginning Fund Balance					272,121	272,121	281,212
<u>Revenues</u>							
<u>Taxes</u>							
32.305.3010	Property Taxes	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-
<u>Investments</u>							
32.370.3750	Interest on Investments	1,805	3,870	7,534	7,000	7,500	6,000
	Total Investments	1,805	3,870	7,534	7,000	7,500	6,000
<u>Miscellaneous</u>							
32.385.3880	Bond Proceeds	-	-	-	-	-	-
32.385.3884	Premium on Bonds	-	-	-	-	-	-
	Total Misc	-	-	-	-	-	-
<u>Transfers</u>							
32.395.3955	Transfer from General Fund	624,834	622,875	623,692	626,391	626,391	631,767
	Total Transfers	624,834	622,875	623,692	626,391	626,391	631,767
	Total Revenues	626,639	626,745	631,227	633,391	633,891	637,767
<u>Expenditures</u>							
<u>Administration</u>							
32.430.4263	Bond Issuance Costs	-	-	-	-	-	-
32.430.4705	Debt Service - Principal	450,000	455,000	465,000	475,000	475,000	490,000
32.430.4706	Debt Service - Interest	176,500	167,500	158,400	149,100	149,100	139,600
32.430.4708	Escrowee Payment - Village	-	-	-	-	-	-
32.430.4709	Fiscal Agent Fees	475	475	475	600	600	600
32.430.4799	Miscellaneous	60	30	30	100	100	100
32.430.4940	Payment to Escrowee	-	-	-	-	-	-
	Total Administration	627,035	623,005	623,905	624,800	624,800	630,300
	Total Expenditures	627,035	623,005	623,905	624,800	624,800	630,300
Revenues Over/(Under) Expenditures		(396)	3,740	7,322	8,591	9,091	7,467
Ending Fund Balance					280,712	281,212	288,679

**Village of North Aurora
FY 2020-21 Budget**

Department: Police Station Debt Service Fund

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
32.430.4705	Debt Service - Principal		
	GO Alt. Rev Source Series 2014 (Due 1/1)	490,000	
			<u><u>\$ 490,000</u></u>
32.430.4706	Debt Service - Interest		
	GO Alt. Rev Source Series 2014 (Due 7/1)	69,800	
	GO Alt. Rev Source Series 2014 (Due 1/1)	69,800	
			<u><u>\$ 139,600</u></u>
32.430.4709	Fiscal Agent Fees		
	GO Alt. Rev Source Series 2014	600	
			<u><u>\$ 600</u></u>
32.430.4799	Miscellaneous		
	Bank Wire Fees	100	
			<u><u>\$ 100</u></u>

**Village of North Aurora
FY 2020-21 Budget
Waterworks Fund**

Description

This fund accounts for the activities related to the provision of water to North Aurora customers. Operations related to the Water Division of the Public Works Department are accounted for in this Fund as well as the staffing, water billing, collection and customer service activities of the Finance Department. The Water Division works to maintain and improve water service infrastructure while simultaneously planning for future water demand. The Water Division also assists the Finance Department with water billing issues and coordination of meter readings, finals, etc. North Aurora's water supply is currently derived from four deep wells (#4, #5, #6, #7) and travels through a 93 mile network of distribution water main after it has been treated for excess radium at the two treatment facilities.

The water system also includes one 500,000 gallon elevated storage tank and one 1,000,000 gallon elevated storage tank. The Water Division maintains this infrastructure along with 1,469 fire hydrants, 1,950 valves, approximately 6,000 service connections and water meters.

Over the last several years, the Village completed the drilling of two new wells and the development of these wells are due for completion by summer, 2020. The engineering design and plans for an additional 750,000 gallon water tower have been completed and planned for construction in 2021. These additions, along with our ongoing distribution improvements, will provide the necessary quantity and the highest quality of water for our residents and business's.



The Village regularly conducts an analysis to determine if Water fund revenues are sufficient to meet short and long-term operating, capital and debt service expenditures. Water rates were last increased in June, 2018 from \$3.55 to \$3.70 per 1,000 gallons separate from a \$16.00 bi-monthly base charge that includes the 1st 3,000 gallons used.

FY 2019-20 Significant Accomplishments

- Completed the development of two new deep water wells (Well #8 and Well #9). This included installing transmission main, installation of pumps and the construction of well houses and electrical facilities. **Strategic Goal Category: Infrastructure**
- Completed design of the 750,000 gallon elevated water storage tower which will add to the current storage of 1.5 MG. **Strategic Goal Category: Infrastructure**
- Completed the unplanned removal and replacement of Well # 4's Variable Frequency Drive (VFD) after its failure.
- Completed the annual leak detection survey which identified numerous small leaks.
- Completed water main replacement on Sullivan Rd. between RT. 31 and Offutt Ln.
- Began a Radon detection yearlong study at each treatment plant.
- Began to utilize a Geographic Information System (GIS) and Global Positioning System (GPS) equipment to create accurate water system utility atlases. **Strategic Goal Category: Core Services**
- Completed the removal of Well house # 3 and the proper sealing and abandonment of the well. **Strategic Goal Category: Infrastructure**

FY 2020-21 Goals and Objectives

- Complete the construction of two new deep water wells (Well #8 and Well #9) with the goal of having both new wells operational and in distribution through the treatment plants by early summer of 2020. **Strategic Goal Category: Infrastructure**
- Begin construction of the new 750,000 gallon water tower in the central part of the Village with anticipated completion in the fall of 2021.
- Continue replacement of machinery and equipment upgrades at the two water treatment facilities and remote well sites. Specifically replacing the VFD's for Wells # 5 and #7 **Strategic Goal Category: Infrastructure**
- Continue to update Lead Inventory as required by the IEPA (annually) and performing site surveys where lead lines may be present to collect a more accurate inventory. **Strategic Goal Category: Core Services**
- Pull Well # 5's pump and motor for maintenance. Convert well head to pit-less adapter, remove well house and re-pipe directly to treatment plant raw water main. **Strategic Goal Category: Core Services**
- Continue to provide training to water laborers and Lead Water Operator in an effort to perform in house repairs, maintenance and to operate and monitor SCADA system. **Strategic Goal Category: Core Services**
- Perform studies at each plant to determine the effectiveness of their radium removal and the longevity of the filters and equipment. Identify safety and efficiency measures to be taken. **Strategic Goal Category: Core Services**
- Complete water main replacement on Elm and Maple Streets.

Performance Measurers/Statistics

	Actual	Actual	Actual	Projected	Estimated
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2019-20</u>	<u>2020-21</u>
Average Daily Demand	1.8 MGD	1.8 MGD	1.8 MGD	1.8 MGD	1.8 MGD
Peak Day Demand	3.5 MGD	3.1 MGD	3.1 MGD	3.5 MGD	3.8 MGD
Finals Requested	616	708	656	651	650
New Accounts Begun (Includes Move In/Outs)	445	526	536	550	550
MIU Installs (New)	15	49	53	62	75
MIU Installs (Replace)	750	15	64	35	25
Monthly Bacteriological Samples Taken	276	264	288	312	312
Number of positive total coli form findings	0	0	0	0	0
Number of Radium Removal Treatment Plants	2	2	2	2	2
Number of Deep Wells	5	4	4	4	6
Number of certified operators	7	7	7	8	8
Average Percent of Late Bills to Total Bills	6.30%	6.45%	6.45%	6.26%	6.25%
Percent of Customers on Autopay	10.63%	9.78%	10.0%	9.63%	9.65%
Shut-offs for non- payment (Fox Metro)	96	93	105	102	100
Percent Customers Signed Up for On-Line Billing Access and Payment	6.0%	13.4%	15.0%	9.65%	9.65%

**Village of North Aurora
FY 2020-2021 Budget**

Waterworks Fund

		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2019-2020 Projected	2020-2021 Budget
Beginning Unrestricted Net Position (CA-CL)					7,899,109	7,899,109	6,399,932
<u>Revenues</u>							
<u>Licenses and Permits</u>							
60.310.3160	Building Permits - Water Usage	670	3,551	4,020	3,500	4,000	4,000
	Total Licenses and Permits	670	3,551	4,020	3,500	4,000	4,000
<u>Charges for Services</u>							
60.320.3340	Water Collections	2,294,592	2,340,798	2,440,289	2,450,000	2,464,000	2,480,000
60.320.3341	Meter Sales	8,371	40,839	37,917	55,000	45,000	45,000
60.320.3342	Water Permits/Connections Fees	35,466	187,950	198,486	400,000	240,000	300,000
60.320.3343	Water Impact Fee	288	-	288	500	500	500
	Total Charges for Services	2,338,717	2,569,587	2,676,979	2,905,500	2,749,500	2,825,500
<u>Rent</u>							
60.325.3225	Tower Rent	193,612	201,535	204,915	221,000	221,000	229,000
	Total Rent	193,612	201,535	204,915	221,000	221,000	229,000
<u>Fines and Forfeits</u>							
60.335.3415	Water Recapture Fee	-	-	-	-	-	-
	Total Fines and Forfeits	-	-	-	-	-	-
<u>Investments</u>							
60.370.3750	Interest on Investments	22,225	116,344	173,624	170,000	175,000	80,000
60.370.3755	IMET Market Value Gain/Loss	(622)	(33,720)	28,942	-	-	-
	Total Investments	21,603	82,624	202,566	170,000	175,000	80,000
<u>Miscellaneous</u>							
60.385.3825	Meter Reads	18,160	18,245	18,384	19,250	18,600	19,000
60.385.3826	Hydrant Meter Rental	200	75	50	500	-	500
60.385.3827	Reimb Turn On/Off Fees	7,450	15,325	9,950	10,000	9,500	10,000
60.385.3855	Grants - Capital	-	-	-	-	-	-
60.385.3864	Insurance Claim Reimbursements	4,698	5,572	2,428	-	714	-
60.385.3868	Capacity Curtailment Payments	7,640	2,257	8,802	-	-	-
60.385.3875	Sale of Equipment/Assets	1,883	558	1,609	-	408	-
60.385.3880	Bond Proceeds & Premium	6,003,588	-	-	-	-	-
60.385.3890	Miscellaneous	1,736	360	-	5,000	80,000	5,000
60.385.3889	Capital Project Fees	-	-	-	-	-	-
	Total Miscellaneous	6,045,355	42,392	41,223	34,750	109,222	34,500
	Total Revenues	8,599,958	2,899,690	3,129,704	3,334,750	3,258,722	3,173,000
<u>Expenditures</u>							
<u>Water</u>							
60.445.4020	Salaries - Regular	306,069	335,043	328,474	361,887	360,000	381,166
60.445.4050	Salaries - Overtime	20,857	19,484	15,842	20,000	19,000	20,000
60.445.4070	On Call Pay	5,817	8,980	6,144	10,000	6,000	10,000
60.445.4110	FICA Social Security & Medicare	25,543	27,000	25,791	29,979	28,000	31,454
60.445.4120	IMRF	40,711	41,461	37,136	42,463	42,000	48,547
60.445.4130	Health Insurance	70,643	87,403	77,297	72,991	78,000	94,204
60.445.4135	Life Insurance	206	199	174	187	150	187
60.445.4136	Dental Insurance	1,483	1,788	834	1,115	600	572
60.445.4150	Unemployment Tax	-	-	-	-	-	-
60.445.4160	Uniform Allowance	2,799	2,229	2,110	1,650	1,650	1,650
60.445.4255	Engineering	43,682	18,780	5,243	33,000	5,000	127,000

**Village of North Aurora
FY 2020-2021 Budget**

Waterworks Fund

		2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
60.445.4260	Legal	995	251	247	7,000	1,000	7,000
60.445.4263	Bond Issuance Costs	107,489	-	-	-	-	-
60.445.4370	Conferences and Travel	104	52	1,660	3,350	2,000	3,550
60.445.4380	Training	1,605	2,579	1,686	4,500	3,000	5,300
60.445.4390	Dues and Meetings	1,261	1,055	953	2,275	2,000	2,305
60.445.4411	Office Expenses	4,155	3,391	2,691	3,500	2,600	3,500
60.445.4437	Chlorine and Chemicals	23,615	25,965	12,697	32,000	32,000	34,000
60.445.4438	Salt - Treatment	14,750	13,431	17,869	19,000	19,000	20,000
60.445.4440	Gas and Oil	6,487	9,497	9,899	11,000	11,000	13,500
60.445.4480	New Meters Repair/Replacements	92,304	44,757	55,902	142,000	110,000	131,900
60.445.4505	Postage	17,234	18,277	15,468	22,300	18,000	19,300
60.445.4506	Publishing/Recording	2,084	962	205	1,600	1,000	1,600
60.445.4507	Printing	17,136	16,863	18,149	20,900	19,000	21,050
60.445.4510	Equipment/IT Maintenance	17,124	18,047	19,907	26,950	24,000	32,850
60.445.4511	Vehicle Repair and Maint	5,967	2,611	3,268	8,000	5,000	8,000
60.445.4560	Water Studies	2,555	10,304	10,430	32,500	15,000	39,000
60.445.4562	Water Testing	5,873	5,644	9,719	17,400	11,000	30,650
60.445.4563	Fire Hydrant Repair/Maintenance	17,432	10,797	1,969	20,200	5,000	23,500
60.445.4565	Water Well Repair/Maintenance	11,605	10,149	8,543	25,000	15,000	19,000
60.445.4567	Treatment Plant Repair/Maint.	54,063	51,418	127,424	80,600	60,000	72,600
60.445.4568	Watermain Repair/Replacement	46,623	22,928	21,136	108,000	35,000	111,000
60.445.4569	Water Tower Repair/Maint.	262,118	77,620	159	7,000	7,000	8,500
60.445.4581	Banking Fees	21,391	22,757	29,175	22,000	22,000	22,000
60.445.4585	Collection Fee	-	-	-	-	-	-
60.445.4651	Telephone	2,596	2,197	2,814	-	-	-
60.445.4652	Phones and Connectivity	9,462	11,308	17,557	18,350	22,000	26,350
60.445.4662	Utility	330,925	328,006	315,137	330,000	320,000	340,000
60.445.4705	Debt Principal Payment	517,560	461,252	430,502	440,309	440,309	455,551
60.445.4706	Debt Interest Payment	30,575	151,160	180,548	173,286	173,286	160,177
60.445.4709	Fiscal Agent Fee	950	475	475	600	600	600
60.445.4755	Rent Paid	25,000	35,000	35,000	35,000	35,000	35,000
60.445.4788	Administrative Fee	136,000	143,000	143,000	143,000	143,000	150,000
60.445.4799	Misc. Expenditures	11,067	10,447	8,883	9,000	5,000	9,500
60.445.4870	Equipment	9,775	9,152	1,317	22,500	22,500	27,600
60.445.4931	Vehicle Equipment Fund Charges	9,784	10,785	6,308	6,204	6,204	8,267
60.445.4944	Liability Insurance	25,000	35,000	35,000	35,000	35,000	35,000
	Total Water Operating	2,360,473	2,109,503	2,044,742	2,403,596	2,162,899	2,592,930
<u>Watermain Replacement</u>							
60.460.4255	Engineering	43,388	-	-	50,000	50,000	60,000
60.460.4875	Capital Improvements	410,358	5,959	-	-	65,000	450,000
	Total Watermain Repl	453,746	5,959	-	50,000	115,000	510,000
<u>Well #3</u>							
60.461.4255	Engineering	-	-	-	9,000	2,000	-
60.461.4875	Capital Improvements	-	-	-	165,000	70,000	-
	Total Well #3	-	-	-	174,000	72,000	-
<u>Well #4</u>							
60.462.4255	Engineering	-	-	-	-	-	5,000
60.462.4875	Capital Improvements	-	-	-	-	18,000	125,000
	Total Well #4	-	-	-	-	18,000	130,000
<u>Well #5</u>							
60.463.4255	Engineering	-	-	-	5,000	-	18,500
60.463.4875	Capital Improvements	-	-	-	305,000	-	368,500
	Total Well #5	-	-	-	310,000	-	387,000

**Village of North Aurora
FY 2020-2021 Budget**

Waterworks Fund

		<u>2016-2017 Actual</u>	<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Budget</u>	<u>2019-2020 Projected</u>	<u>2020-2021 Budget</u>
Well #6							
60.464.4255	Engineering	-	-	-	-	-	-
60.464.4875	Capital Improvements	-	-	-	-	-	-
	Total Well #6	-	-	-	-	-	-
Well #7							
60.465.4255	Engineering	-	-	-	-	-	-
60.465.4280	Professional/Consulting Fees	-	-	-	-	-	-
60.465.4875	Capital Improvements	-	-	-	-	-	45,000
	Total Well #7	-	-	-	-	-	45,000
Water Treatment Plant - West							
60.466.4255	Engineering	-	-	-	-	-	-
60.466.4875	Capital Improvements	-	-	135,205	13,500	-	13,500
	Total Treatment Plant West	-	-	135,205	13,500	-	13,500
Water Treatment Plant - East							
60.467.4255	Engineering	-	-	-	-	-	-
60.467.4875	Capital Improvements	155,700	-	-	-	-	-
	Total Treatment Plant East	155,700	-	-	-	-	-
Water System Improvements							
60.469.4255	Engineering	-	-	-	-	-	-
60.469.4875	Capital Improvements	-	-	-	-	-	-
	Total Water System Impv	-	-	-	-	-	-
Well #8							
60.470.4255	Engineering	8,542	51,742	60,966	120,000	80,000	5,000
60.470.4875	Capital Improvements	-	-	752,506	1,200,000	1,100,000	20,000
	Total Well #8	8,542	51,742	813,472	1,320,000	1,180,000	25,000
Well #9							
60.471.4255	Engineering	41,577	12,837	72,237	120,000	80,000	5,000
60.471.4875	Capital Improvements	-	125,343	741,078	1,200,000	1,100,000	20,000
	Total Well #9	41,577	138,180	813,315	1,320,000	1,180,000	25,000
Central Water Tower							
60.472.4255	Engineering	-	-	64,486	130,000	30,000	130,000
60.472.4875	Capital Improvements	-	-	-	2,000,000	-	1,920,000
	Total Central Water Tower	-	-	64,486	2,130,000	30,000	2,050,000
Total Capital Project Exp:		659,566	195,882	1,826,478	5,317,500	2,595,000	3,185,500
TOTAL EXPENDITURES		3,020,038	2,305,385	3,871,220	7,721,096	4,757,899	5,778,430
Revenues Over/(Under) Expenditures		5,579,919	594,305	(741,515)	(4,386,346)	(1,499,177)	(2,605,430)
Ending Unrestricted Net Position					3,512,763	6,399,932	3,794,502

**Village of North Aurora
FY 2020-21 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
60.445.4255	Engineering		
	Miscellaneous Engineering Services	25,000	
	Flow Modeling (50/50 cost share with FD)	12,000	
	Consulting for RRA/ERP, Nitrification and PFAS	90,000	
			<u><u>\$ 127,000</u></u>
60.445.4260	Legal		
	Miscellaneous Legal Services/Labor	2,000	
	Lead Line Replacement Review	5,000	
			<u><u>\$ 7,000</u></u>
60.445.4370	Conferences and Travel		
	Mileage Reimbursement	200	
	Conference ILAWWA (2) IPWSOA (2)	1,600	
	Travel for training / ACE conference / Misc	300	
	IPSI Oct 2019 Reg & lodging (PY) YR 3 (final)	1,450	
	AWWA ACE conference /		
			<u><u>\$ 3,550</u></u>
60.445.4380	Training		
	WO Cert's, AWWA, APWA, IPWSOA	800	
	Scada/Telepace II Training (SWO) Misc	1,500	
	Local 150 Training	3,000	
			<u><u>\$ 5,300</u></u>
60.4445.4390	Dues and Meetings		
	American Water Works Assoc - Due & Mtg	500	
	American Public Works Assoc - Due & Mtg	325	
	Kane County Water Assoc - Dues & Mtgs	780	
	IL Potable Water Supply Operators Assoc	200	
	Misc. & addition memberships	500	
			<u><u>\$ 2,305</u></u>
60.445.4411	Office Expenses		
	Office Supplies	3,000	
	Copier Contract	500	
			<u><u>\$ 3,500</u></u>
60.445.4437	Chlorine and Chemicals - Treatment		
	HMO chemicals for water treatment	34,000	
			<u><u>\$ 34,000</u></u>
60.445.4438	Salt - Treatment		
	Salt for Brine/Disinfection of Water (MIOX)	20,000	
			<u><u>\$ 20,000</u></u>

**Village of North Aurora
FY 2020-21 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
60.445.4440	Gas and Oil		
	Gas and Oil Allocation	13,500	
			\$ 13,500
60.445.4480	New Meters Repairs & Replacement		
	Residential & Commercial Meters (New Const)	35,000	
	Residential & Commercial Meters (Replacement)	17,500	
	Backflow Devices & Rebuild Kits	17,500	
	R900's MIU's Radio Read V4's (NC)	15,000	
	Remote Meter Wire	1,400	
	Fox Metro Inspection	3,500	
	Large Meter Testing & Repair	9,000	
	Well Meter Replacement	10,000	
	MISC. Expenses	5,000	
	R900 MIU's Radio Read V4's / yr 2 of 2 clean-up	18,000	
			\$ 131,900
60.445.4505	Postage		
	Water Bills Postage	17,000	
	Annual Water Quality Report	1,300	
	Postage Meter Rental/Postage	1,000	
			\$ 19,300
60.445.4506	Publishing/Recording		
	Filing Liens	1,300	
	Misc. Notices	300	
			\$ 1,600
60.445.4507	Printing		
	Water Bill Printing/Mailing	18,000	
	Letterhead/Envelopes/Forms	750	
	Annual Water Quality Report	2,300	
			\$ 21,050
60.445.4510	Equipment IT Repair & Maintenance		
	Springbrook UB Software Maint Agreement	5,300	
	Springbrook Civic Pay Online Maint	3,200	
	Springbrook Credit Card Portal Transaction Fees	9,600	
	Water meter reading equip/software Maint agreement	8,000	
	Reading Software/Locator Maintenance	3,500	
	Other Equip Maint/misc tools	3,000	
	MACMMS Annual fee and maintenance	250	
			\$ 32,850
60.445.4511	Vehicle Repair and Maintenance		
	Truck Tractor Repair & Maintenance	8,000	
			\$ 8,000

**Village of North Aurora
FY 2020-21 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
60.445.4560	Water Studies/Programs		
	Valve Exercising	10,000	
	T.P.'s filter inspect & operation review	14,000	
	Treatment Plant Radon Testing	1,500	
	Leak Locate Services	13,500	
			<u><u>\$ 39,000</u></u>
60.445.4562	Water Testing		
	Aurora Lab-monthly coliform, boil order & new const	4,000	
	PDC Labs / All IEPA monitoring requirements	3,600	
	ATI Env. Midwest Labs / Pace (Radium Samples)	2,400	
	UPS Charges, Toll Charges, Pick Up Charges	150	
	UCMR 4 Sampling Dec '19/Jun '20 - PDC Labs	3,000	
	Misc. samples	500	
	Additional Lead/Copper sampling	3,500	
	New Nitrofication sampling / PFAS sampling	13,500	
			<u><u>\$ 30,650</u></u>
60.445.4563	Fire Hydrant Repair/Maintenance		
	Maintenance/Repairs and (2) Replace	13,000	
	Misc. hydrant flags & repair parts	4,000	
	Paint and other materials for painting hydrants	6,500	
			<u><u>\$ 23,500</u></u>
60.445.4565	Water Well Repair & Maintenance		
	Contractor	5,000	
	Energenics - Telemetry / SCADA	5,000	
	Electrical Maintenance	9,000	
			<u><u>\$ 19,000</u></u>
60.445.4567	Treatment Plant Repair & Maintenance		
	Maintenance and Inspection Generators	6,000	
	New HMO pumps and Carrier pump Installed	8,000	
	HMO Pump Hose Replacements/Maint/Lube	6,000	
	Filters/Cleaning Supplies/pumps/mixing motors	20,000	
	Misc Repairs and Replacements	20,000	
	Chl. & Hardness Analyzers Reagents/maint.	4,000	
	Chl injection Diaphragm pump maint. (6 rebuild kits)	2,000	
	MIOX Equipment parts/maintenance/new pumps	3,500	
	Fire Alarm Testing/Maint. Valley Fire Protection	1,500	
	Tank Sludge Maintenance	-	
	Pest control monthly inspections	1,600	
			<u><u>\$ 72,600</u></u>

**Village of North Aurora
FY 2020-21 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
60.445.4568	Water Main Repairs & Maintenance		
	Contractual Watermain Repair Services	48,000	
	Water Valve Replacements/Bolt replacements	30,000	
	Spoils haul off and disposal	4,000	
	Valve Box/B-Box repair/replace	4,000	
	Lead Service Abatement	25,000	
			<u><u>\$ 111,000</u></u>
60.445.4569	Water Tower Repairs & Maintenance		
	SCADA improvements	3,000	
	Electrical Maintenance	1,500	
	Misc.	3,000	
	West Water Tower / East tower maint. Cleaning		
	Anti-collision lighting & ladder lighting upgrades	1,000	
			<u><u>\$ 8,500</u></u>
60.445.4581	Banking Fees		
	Bank Lockbox and ACH Fees	-	
	Credit Card Portal Merchant Fees	22,000	
			<u><u>\$ 22,000</u></u>
60.445.4651	Telephone		
	Local Phone Service	-	
			<u><u>\$ -</u></u>
60.445.4652	Phones and Connectivity		
	Julie Systems Locate Fees	5,000	
	Cell Phone Service	3,600	
	Wireless Card Laptops Monthly Service (1)	550	
	Internet Service for treatment plants	13,000	
	Burglar / Fire Alarm Monitoring	4,200	
			<u><u>\$ 26,350</u></u>
60.445.4662	Utility		
	Electricity Supply and Distribution	340,000	
			<u><u>\$ 340,000</u></u>
60.445.4705	Debt Service - Principal		
	GO ARS 2017 (1/1)	335,000	
	Kane County Loan 2010 (12/15)	120,551	
			<u><u>\$ 455,551</u></u>
60.445.4706	Debt Service - Interest		
	GO ARS 2017 (7/1 & 1/1)	156,475	
	Kane County Loan 2010 (6/15 & 12/15)	3,702	
			<u><u>\$ 160,177</u></u>

**Village of North Aurora
FY 2020-21 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
60.445.4709	Fiscal Agent Fees		
	GO ARS 2017	600	
			<u><u>\$ 600</u></u>
60.445.4755	Rent Paid		
	Rent Paid Village Hall	35,000	
			<u><u>\$ 35,000</u></u>
60.445.4788	Administrative Fee		
	Transfer to General Fund	150,000	
			<u><u>\$ 150,000</u></u>
60.445.4799	Miscellaneous		
	TIF Incentive Water Reimbursement	7,500	
	Misc Supplies, Meals	2,000	
			<u><u>\$ 9,500</u></u>
60.445.4870	Equipment		
	Misc	3,000	
	SCADA Improvements (General)	12,000	
	New PLC's for Treatment Plants (2)	5,000	
	HMI Screens for Treatment Plants (If Necessary)	2,600	
	New Hardness/Chlorine Analyzers	5,000	
			<u><u>\$ 27,600</u></u>
60.445.4931	Vehicle Equipment Fund Charges		
	Water Transfer	8,267	
			<u><u>\$ 8,267</u></u>
60.445.4944	Liability Insurance		
	Water Fund Share of Insurance Costs	35,000	
			<u><u>\$ 35,000</u></u>
60.460.4255	Engineering Watermain Replacement		
	Engineering Watermain Programs - Maple/Elm	30,000	
	Long-Term Water Infrastructure Planning	30,000	
			<u><u>\$ 60,000</u></u>
60.460.4875	Capital Watermain Replacement		
	Maple/Elm Replacement	450,000	
			<u><u>\$ 450,000</u></u>
60.462.4255	Well #4 Engineering		
	Engineer for pump/motor pull, maintenance & inspect	5,000	
			<u><u>\$ 5,000</u></u>

**Village of North Aurora
FY 2020-21 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
60.462.4875	Well #4 Capital Improvements		
	Pull well pump/motor for PM	125,000	
			<u><u>\$ 125,000</u></u>
60.463.4255	Well #5 Engineering		
	Engineering for pump/motor pull/maintenance	18,500	
			<u><u>\$ 18,500</u></u>
60.463.4875	Well #5 Capital Improvements		
	Pull pump/motor perform maintenance/repairs	175,000	
	Convert Well #5 to a Pitless Adaptor	63,500	
	Repipe Electrical and Remove House	85,000	
	New VFD / installed	45,000	
			<u><u>\$ 368,500</u></u>
60.464.4255	Well #6 Engineering		
	N/A	-	
			<u><u>\$ -</u></u>
60.464.4875	Well #6 Capital Improvements		
	N/A	-	
			<u><u>\$ -</u></u>
60.465.4255	Well #7 Engineering		
	N/A	-	
			<u><u>\$ -</u></u>
60.465.4875	Well #7 Capital Improvements		
	Purchase and install new VFD	45,000	
			<u><u>\$ 45,000</u></u>
60.466.4875	West Treatment Plant		
	Replace Poly tanks/Chemical and Brine	13,500	
			<u><u>\$ 13,500</u></u>
60.467.4875	East Treatment Plant		
	N/A	-	
			<u><u>\$ -</u></u>
60.470.4255	Well #8 Engineering		
	Engineering	5,000	
			<u><u>\$ 5,000</u></u>
60.470.4875	Well #8 Construction		
	Construction of Well #8	20,000	
			<u><u>\$ 20,000</u></u>

**Village of North Aurora
FY 2020-21 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
60.471.4255	Well #9 Engineering Engineering	5,000	<u><u>\$ 5,000</u></u>
60.471.4875	Well #9 Construction Construction of Well #9	20,000	<u><u>\$ 20,000</u></u>
60.472.4255	Central Water Tower Engineering Engineering of Central Water Tower	120,000	<u><u>\$ 120,000</u></u>
60.472.4875	Central Water Tower Construction Construction of Central Water Tower	1,920,000	<u><u>\$ 1,920,000</u></u>

**VILLAGE OF NORTH AURORA
FY 2020-21 BUDGET
VEHICLE AND EQUIPMENT FUND**

Description

The Vehicle and Equipment Fund was established in 1998 to accumulate funds for the replacement of vehicles and related equipment. Every year during the budget process the schedule of vehicles for replacement is updated to ensure that accurate vehicle lives and replacement costs are included in the



replacement schedule. Each department then transfers their contributions on a monthly basis throughout the year. Planning for the replacement of vehicles in this manner eliminates the financial impact that replacing an expensive vehicle or several vehicles at once will have on a department's operating budget and fund in any given year. This Fund also accounts for the purchase of major equipment, IT infrastructure and software and items, increasing the scope of long-term planning done for equipment purchase and replacement and providing financial stability to the Village's operating budgets.

Vehicle and equipment replacement is based on the condition, number of miles/hours of use, maintenance history and projected future maintenance costs as well as an analysis of the type of vehicle replacement that is needed, and if other options exist for not replacing the vehicle. Replaced vehicles can sometimes be repurposed to a less intensive use in order to extend the life of the asset. Projections of new or replacement IT or equipment replacement are also done to ensure funds are available for those purchases in the future.

FY 2019-20 Significant Accomplishments

- ✓ Purchased two (2) Police Explorer patrol vehicles changing over from Caprices
- ✓ Purchased a new Freightliner 6-Wheel Dump truck for Public Works and Water division utility truck
- ✓ Purchased police starcom radio system allowing for interoperability with a multitude of State and other agencies
- ✓ Replaced critical IT infrastructure and network equipment

FY 2020-21 Goals and Objectives

Strategic Goal Category: Core Services

- Purchase three (3) Ford Explorer vehicles to replace or repurpose three current vehicles for \$136,000
- Purchase a replacement leaf vactor for \$75,000 and retain the old one for backup purposes to minimize disruption in seasonal leaf pickup service
- Purchase a new 5-Yard Dump Truck for \$170,000 for prior year public works hire and retain an older 2005 version for limited use and cross seasonal functionality for fall/winter services
- Begin process of identifying and implementing document management systems across all departments
- Purchase other identified equipment and technology to maintain or increase efficiencies and effectiveness

**Village of North Aurora
FY 2020-2021 Budget**

Vehicle and Equipment Fund

		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2019-2020 Budget	2020-2021 Budget
Beginning Unrestricted Net Position					1,809,373	1,809,373	1,854,125
<u>Revenues</u>							
<u>Investments</u>							
71.370.3750	Interest on Investments	15,947	24,713	41,132	35,000	50,000	12,000
71.370.3755	Unrealized Gain/(Loss)	(5,161)	(4,937)	5,693	-	-	-
71.370.3755	IMET Market Value Gain/Loss	-	-	-	-	-	-
	Total Investments	10,786	19,775	46,825	35,000	50,000	12,000
<u>Miscellaneous</u>							
71.385.3855	Grants - Capital	-	-	22,617	-	-	-
71.385.3875	Sale of Equipment/Assets	1,377	39,846	46,690	30,000	7,000	15,000
71.385.3987	Proceeds From PW Escrow	2,481	3,312	1,400	-	700	-
	Miscellaneous	3,858	43,158	70,707	30,000	7,700	15,000
<u>Transfers In</u>							
71.390.3925	Replacement Charges	408,572	374,130	379,698	387,052	387,052	386,410
	Total Transfers In	408,572	374,130	379,698	387,052	387,052	386,410
	Total Revenues	423,216	437,063	497,230	452,052	444,752	413,410
<u>Expenditures</u>							
<u>Administration</u>							
71.430.4510	Equipment Repair and Maintenance	-	-	-	10,000	-	10,000
71.430.4869	Vehicles	44,735	410,118	214,537	345,000	240,000	436,000
71.430.4870	Equipment	119,070	179,159	166,299	309,100	160,000	255,630
	Total Administration	163,805	589,277	380,836	664,100	400,000	701,630
	Total Expenditures	163,805	589,277	380,836	664,100	400,000	701,630
Revenues Over/(Under) Expenditures		259,411	(152,213)	116,393	(212,048)	44,752	(288,220)
Ending Unrestricted Net Position					1,597,325	1,854,125	1,565,905

**Village of North Aurora
FY 2020-21 Budget**

Fund: **Vehicle and Equipment Fund**

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
71.430.4869	Vehicles		
	Purchase 2019 Ford Explorer Patrol AWD (C/O from 19-20)	46,500	
	Purchase 2019 Ford Explorer Utility AWD (C/O from 19-20) (Replaces 2 Caprices (2014s)	38,500	
	Purchase Three (3) Ford Explorer AWD (2 Utility 1 Patrol) Repl 2008 Dodge Caravan, 2010 Escape, 2016 Explorer Repurpose 2010 Escape to PW	136,000	
	Replace Truck #176 5-Yard Dump Truck w/Plow 2005 International (Retain 2005 as Backup, Limited Use)	170,000	
	Purchase Replacement Supt Pick-up Truck, Water Division Repurpose 2007 Silverado to PW Admin (C/O from 19-20)	45,000	
			\$ 436,000
71.430.4870	Equipment		
	Computer/Laptop/Monitor Replacement	12,380	
	Leaf Vactor (C/O)	75,000	
	Contingency/Software	25,000	
	Drones	5,250	
	Sweeper Box Milling Bobcat Attachment	6,000	
	Mechanic's Scanner	6,500	
	Portable Generator and Install OH Door West-side Dome	5,000	
	44 Ton Air Jack	1,500	
	Traffic Counting Devices	5,000	
	Replacement Copier/Printer/MFD Village Hall	10,000	
	Multi-function device PD Invest / Sgt (2)	4,000	
	Police Domain Controller/Server	10,000	
	Document Management System Purchase and Implementation	50,000	
	Exchange Server Office 365 Upgrade	25,000	
	Building Key Card System Upgrade	15,000	
			\$ 255,630

**VILLAGE OF NORTH AURORA
FY 2020-21 BUDGET
POLICE PENSION TRUST FUND**

DESCRIPTION

The Police Pension Trust Fund accounts for revenues and expenditures associated with the provision of retirement, disability and other pension benefits for sworn police personnel through a single-employer defined benefit pension plan. Benefits provided to sworn police personnel are governed by Illinois State Statutes. The Police Pension Board, which consists of two active pension members, one retired pension member, and two individuals appointed by the Village, is responsible for administering the pension funds, with advice and assistance provided by the Finance Director/Treasurer.

The Village is responsible for determining, on an annual basis through an actuarial study, the actuarially determined contribution (ADC) that the Village must contribute to the fund in order to provide monies for future pension costs. The annual contribution to be provided by the Village is the amount necessary to provide for the annual requirements of the pension fund plan, and an amount necessary to ensure that the minimum funding goals specified by State statute are met. Effective January 1, 2011 the minimum funding goals were modified by State legislation to be 90% funded by 2040 (previous amortization schedule was 100% by 2033), however, the Village has retained a 100% funding goal by 2040 as part of its Pension Funding Policy. The Police Pension Board contracts with an investment manager in order to manage and report on the Pension Fund's investment portfolio, and to monitor the performance of the fund. Effective with legislation passed by the State in 2019, within the next three (3) years, management of the pension fund investments and determination of actuarial liabilities will be performed by a new state-wide Police Pension Investment Fund upon transfer of pension fund assets from the local boards to the new state-wide Fund.

FY 2019-20 SIGNIFICANT ACCOMPLISHMENTS

- ✓ Completed annual actuarial valuation and updated significant assumptions for mortality using PubS-2010

FY 2020-21 GOALS AND OBJECTIVES

- Review investment allocation in conjunction with investment manager

PERFORMANCE MEASURES/STATISTICS

	Actual	Actual	Actual	Projected	Estimated
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Actuarial Value of Assets	16,216,475	17,579,037	18,967,556	20,000,000	21,500,000
Accrued Liability	25,616,524	28,605,538	31,669,254	32,700,000	34,000,000
Funded Ratio	63.3%	61.5%	59.9%	61.1%	63.2%
Investment Return	9.46%	6.10%	2.99%	6.00%	6.50%
Investment Assumption	7.0%	7.0%	6.5%	6.5%	6.5%
Village Contributions	925,000	956,000	1,167,000	1,184,459	1,400,000
Contributions as % ADC	115.75%	100.02%	111.46%	101.57%	103.86%

**Village of North Aurora
FY 2020-2021 Budget**

Police Pension Trust Fund

		2016-2017 <u>Actual</u>	2017-2018 <u>Actual</u>	2018-2019 <u>Actual</u>	2019-2020 <u>Budget</u>	2019-2020 <u>Budget</u>	2020-2021 <u>Budget</u>
Beginning Net Position Restricted for Pensions					18,349,111	18,349,111	19,432,400
<u>Additions</u>							
<u>Investments</u>							
80.370.3750	Bank Interest	-	-	-	-	-	-
80.370.3750	Investment Income	258,389	304,597	344,031	450,000	375,000	425,000
80.370.3751	Dividend Income	204,051	334,503	420,254	375,000	385,000	400,000
80.370.3753	Gain/(Loss) on Sale	544,372	345,258	73,983	-	-	-
80.370.3754	Unrealized Gain/(Loss)	384,045	34,120	(282,221)	350,000	350,000	350,000
80.370.3761	GNMA Interest Payments	223	140	118	80	80	70
80.370.3762	GNMA Market Value Gain/(Loss)	-	-	-	-	-	-
	Total Investment Income	1,391,080	1,018,618	556,164	1,175,080	1,110,080	1,175,070
<u>Contributions</u>							
80.376.3801	Contributions Officers	253,704	252,169	265,961	273,000	277,000	286,000
80.376.3802	Contributions Village	925,000	956,000	1,167,000	1,184,459	1,184,459	1,400,000
80.376.3804	Portability Transfer/Buyback/Misc	797	-	-	-	-	-
	Total Contributions	1,179,502	1,208,169	1,432,961	1,457,459	1,461,459	1,686,000
	Total Additions	2,570,581	2,226,786	1,989,126	2,632,539	2,571,539	2,861,070
<u>Deductions</u>							
<u>Administration</u>							
80.430.4186	Investment Advisor Expenses	22,541	24,389	25,385	28,000	27,500	29,000
80.430.4260	Legal	3,900	2,650	3,800	4,500	4,000	4,500
80.430.4265	Accounting and Audit	-	-	-	-	300	-
80.430.4380	Training	709	2,932	2,690	4,000	3,000	3,000
80.430.4390	Dues and Meetings	4,282	3,977	4,248	4,600	4,600	4,400
80.430.4411	Office Expenses	-	-	-	200	-	-
80.430.4581	Banking Services	911	908	1,188	1,100	1,100	1,300
80.430.4711	Service Pensions	667,912	795,533	822,976	868,619	845,600	872,642
80.430.4712	Disability Pensions	-	-	-	-	-	-
80.430.4713	Surviving Spouse Pensions	42,508	42,508	42,508	42,508	42,508	42,508
80.430.4715	Pension Refunds/Service Transfers	3,629	-	-	583,000	559,642	50,000
80.430.4799	Misc Expenditures	-	-	-	-	-	-
	Total Deductions	746,393	872,897	902,794	1,536,527	1,488,250	1,007,350
Change in Fiduciary Net Position		1,824,189	1,353,890	1,086,332	1,096,012	1,083,289	1,853,720
Ending Net Position Restricted for Pension					19,445,123	19,432,400	21,286,120

**Village of North Aurora
FY 2020-21 Budget**

Fund: Police Pension Trust Fund

Account #	Account Name/Description	Detail Amount	FY 2020-21 Budget
80.430.4186	Investment Advisor Expense		
	Quarterly Mgmt Fees	29,000	
			<u><u>\$ 29,000</u></u>
80.430.4260	Legal		
	Legal Expenses	4,500	
			<u><u>\$ 4,500</u></u>
80.430.4380	Training		
	Continuing Training, Conferences, etc.	3,000	
			<u><u>\$ 3,000</u></u>
80.430.4390	Dues and Meetings		
	IPPFA, Other Association	800	
	Compliance Fee	3,300	
	Other Meeting Expenses	300	
			<u><u>\$ 4,400</u></u>
80.430.4411	Office Expenses		
	Office Supplies	-	
			<u><u>\$ -</u></u>
80.430.4581	Banking Services/Fees		
	Pension Payroll, ACH and Bank Charges	1,300	
			<u><u>\$ 1,300</u></u>
80.430.4711	Service Pensions		
	Current Service Pensions	872,642	
	Contingency for New Pensions	-	
			<u><u>\$ 872,642</u></u>
80.430.4712	Disability Pensions		
	Duty and Non Duty Disability	-	
			<u><u>\$ -</u></u>
80.430.4713	Surviving Spouse Pensions		
	Surviving Spouse Pensions	42,508	
			<u><u>\$ 42,508</u></u>
80.430.4715	Pension Refunds/Transfers		
	Refunds for Terms or Portability Transfers	50,000	
			<u><u>\$ 50,000</u></u>

Village of North Aurora
Salary Schedule and Authorized Staffing
FY 2020-21

	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>	<u>Step 9</u>	<u>Step 10</u>	Authorized	
											FT	PT
Non-Union Positions												
Administrative Intern 2080 Hourly	33,280 16.00	34,611 16.64	35,922 17.27	37,357 17.96	38,771 18.64	40,290 19.37	41,912 20.15	43,638 20.98	45,427 21.84	47,320 22.75	0	0
Custodian 2080 Hourly	37,669 18.11	39,104 18.80	40,643 19.54	42,224 20.30	43,846 21.08	45,614 21.93	47,466 22.82	49,400 23.75	51,418 24.72	53,539 25.74	1	0
Customer Service Specialist 2080 Hourly	40,976 19.70	42,598 20.48	44,283 21.29	46,010 22.12	47,798 22.98	49,670 23.88	51,730 24.87	53,830 25.88	56,035 26.94	58,344 28.05	1	0
Fiscal/AP Specialist	45,323	47,070	48,942	50,856	52,832	54,912	57,138	59,488	61,901	64,438	0	1
Building Permit Technician											1	0
Police Records Specialist											2	2
Fiscal/Utility Billing Specialist 2080 Hourly	21.79	22.63	23.53	24.45	25.40	26.40	27.47	28.60	29.76	30.98	1	0
Accounting Assistant	53,872	55,994	58,198	60,445	62,795	65,270	67,933	70,741	73,632	76,648	0	1
Administrative/GIS Analyst											1	0
Executive Assistant/DVC 2080 Hourly	25.90	26.92	27.98	29.06	30.19	31.38	32.66	34.01	35.40	36.85	1	0
Code Enforcement Officer 2080 Hourly	57,533 27.66	59,779 28.74	62,088 29.85	64,522 31.02	66,997 32.21	69,638 33.48	72,488 34.85	75,483 36.29	78,541 37.76	81,806 39.33	1	1
Chief Building Inspector	71,698	74,485	77,418	80,413	83,533	86,819	90,355	94,078	97,906	101,920	1	0
Information Technology Manager											1	0
Accounting and Finance Manager 2080 Hourly	34.47	35.81	37.22	38.66	40.16	41.74	43.44	45.23	47.07	49.00	1	0
Streets Superintendent	86,965	89,981	93,475	97,094	100,901	104,832	109,117	113,589	118,227	123,136	1	0
Water Superintendent											1	0
Village Engineer 2080 Hourly	41.81	43.26	44.94	46.68	48.51	50.40	52.46	54.61	56.84	59.20	1	0

Does not include additional pay rates for licenses or stipends.

Village of North Aurora
Salary Schedule and Authorized Staffing
FY 2020-21

	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>	<u>Step 9</u>	<u>Step 10</u>	Authorized FT	PT
Deputy Chief 2080 Hourly	97,906 47.07	101,733 48.91	105,664 50.80	109,782 52.78	114,109 54.86	118,539 56.99	123,406 59.33	128,440 61.75	133,702 64.28	139,194 66.92	2	0
Community Development Director	103,688	107,182	111,384	115,710	120,245	124,925	130,062	135,366	140,920	146,682	1	0
Finance Director											1	0
Public Works Director 2080 Hourly	49.85	51.53	53.55	55.63	57.81	60.06	62.53	65.08	67.75	70.52	1	0
Police Chief 2080 Hourly	113,006 54.33	116,834 56.17	121,347 58.34	126,110 60.63	131,019 62.99	136,136 65.45	141,710 68.13	147,534 70.93	153,587 73.84	159,848 76.85	1	0
Village Administrator	No Established Salary Range										1	0
<u>Union Positions</u>												
<u>Local 150 Union</u>												
Street Laborer	49,712	51,958	54,475	57,200	60,070	62,962	65,853	69,098	N/A	N/A	7	0
Water Laborer 2080 Hourly	23.90	24.98	26.19	27.50	28.88	30.27	31.66	33.22			2	0
Public Works Foreman	66,477	69,118	71,760	74,526	77,480	81,058	84,760	88,650	N/A	N/A	0	0
Lead Water Operator 2080 Hourly	31.96	33.23	34.50	35.83	37.25	38.97	40.75	42.62			1	0
<u>FOP Union</u>												
Police Sergeant 2184 Hourly	87,076 39.87	90,483 41.43	94,021 43.05	97,734 44.75	101,469 46.46	105,444 48.28	109,812 50.28	114,311 52.34	119,006 54.49	N/A	5	0
<u>MAP Union</u>												
Police Officer 2184 Hourly	66,612 30.50	69,648 31.89	72,989 33.42	76,615 35.08	80,437 36.83	84,281 38.59	88,081 40.33	92,471 42.34	N/A	N/A	24	0
<u>Seasonal Employees</u>												
									Total:		61	5
Crossing Guard (Per Day)	52.57	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Varies	
Jailer (Per Hour)	18.02	18.87	19.76	20.74	21.80	22.83	23.85	25.07	N/A	N/A	Varies	
Seasonal Labor	12.00-20.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Varies	

Does not include additional pay rates for licenses or stipends.

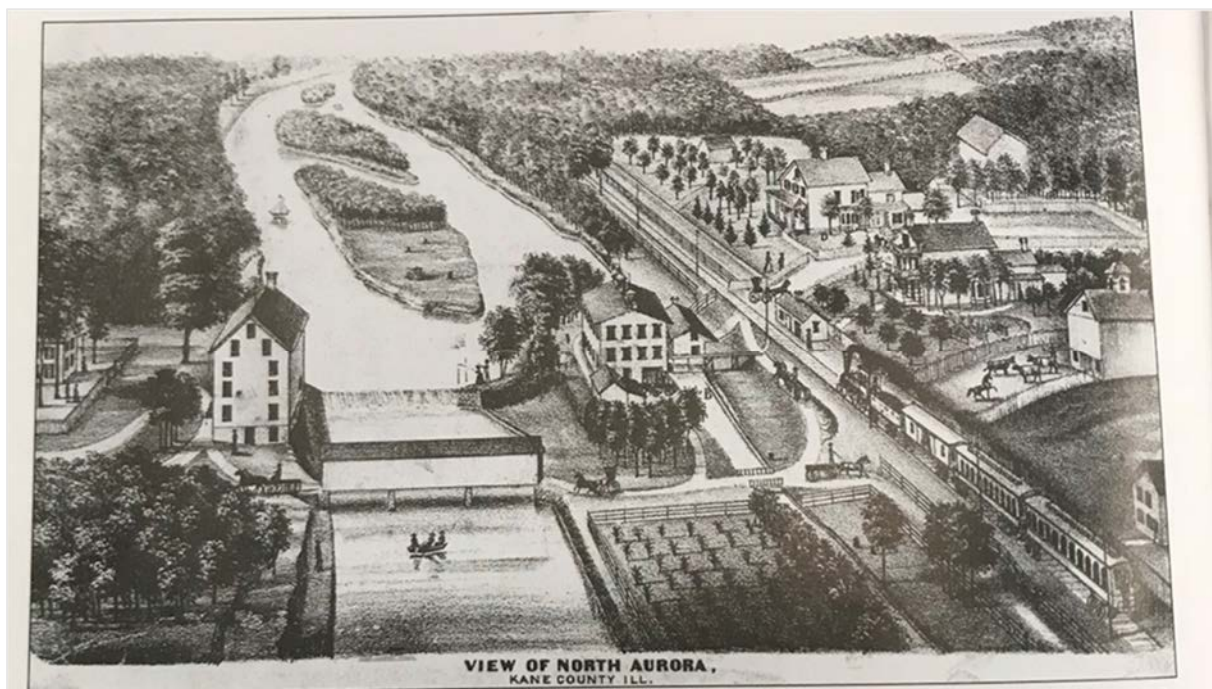
Village of North Aurora Early History

Originally known as Schneider's Crossing, North Aurora began with the arrival of two adventurous brothers who decided that their search was over when they reached this particular place. John Peter and Nicholas Schneider left their home near Frankfurt on-the-Rhine (in Germany) to set off on a great adventure. They secured passage on a ship to America, and reached Philadelphia, Pennsylvania, in 1824. The brothers found work as carpenters and millwrights.

In 1832, John Peter and his family traveled westward via rivers and Lake Michigan to the state of Michigan. They took up their journey again in 1833, and got as far west as what is now called Naperville. Nicholas joined his brother shortly thereafter, and they built a sawmill at the mouth of Blackberry Creek near Yorkville. Nicholas remained on the property, but John continued on into the Fox River Valley, settling with his family on the east side of the river on a hill near the site of the present Village Hall. In 1837, a dam was constructed to provide power to the mill John Peter had built. The commercial activity surrounding the mill attracted more families to the area. By the turn of the 19th century approximately 300 people lived in town. On October 26th, 1905 North Aurora was incorporated as a village.

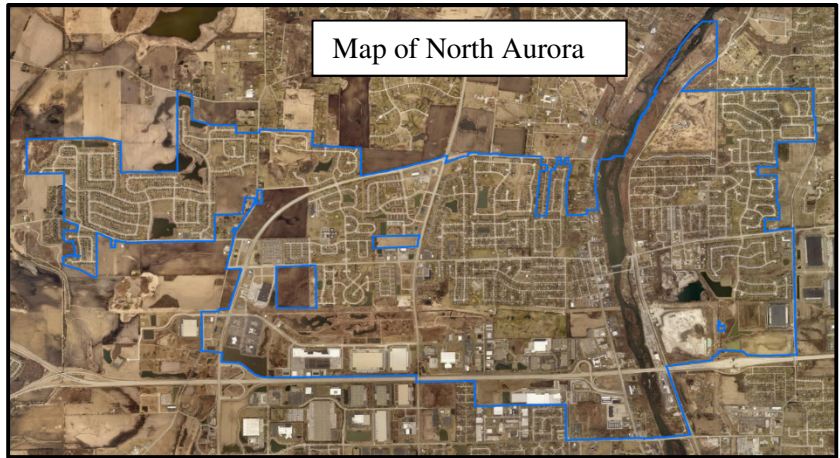
In the early 20th century, Aurora became a hub of industry and railroading. Some of the railroad workers chose to live in North Aurora, triggering the Village's moderate but steady growth until the 1960s. The 1960s ushered in an era when the character of the whole Fox River Valley changed; it transformed from a relatively local, freestanding economy where residents lived and worked into a more suburban experience where residents commuted to job centers located east of the valley. At first, residents had access to jobs through the commuter train system. Later they drove to jobs that had moved out of the metropolitan core and to areas surrounding the expressways. Several manufacturing and commercial areas also began to develop. Residential annexations during the 1990s and 2000s brought significant growth as the population chart below shows. This growth has and is expected to continue, albeit at a more moderate pace over the next several years.

Sketch of North Aurora in 1872



Village of North Aurora Location and Climate

Located in the heart of Chicago's western suburbs, North Aurora is quaintly situated along the Fox River in Kane County. Only 40 minutes west of the City of Chicago, residents of North Aurora enjoy direct access to I-88, Route 31, Route 25, Route 56 (Butterfield Road), Randall Road, and Orchard Road. The proximity of these major suburban routes makes for easy traveling around town and into Chicago's metropolitan center.



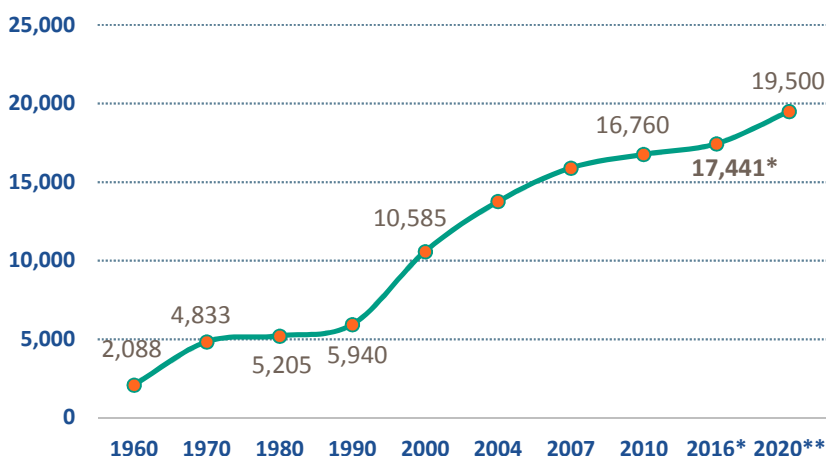
While definitely a Midwestern climate, North Aurora is far enough south to avoid the blistering cold temperatures found further north. Residents experience snowy winters ranging from about 20° to 30° Fahrenheit. Summers are warm with temperatures ranging from 70° to 80° Fahrenheit. Precipitation ordinarily peaks in the month of August which averages about 4.3". January is the peak month of snowfall averaging up to 11" of snow.

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Population Trends and Forecasts

The Village of North Aurora has tripled its population over the past twenty years. This is primarily due to the annexing of land by the Village for residential, industrial, and commercial uses. Current, official population is 17,441 based upon the 2016 Special Census of the Village. Keeping current land availability in mind the Village population is expected to reach 19,500 residents by 2020.

Village of North Aurora Population



Year	Population	% Change
1960	2,088	126.7%
1970	4,833	131.5%
1980	5,205	7.7%
1990	5,940	14.1%
2000	10,585	78.2%
2004	13,764	30.0%
2007	15,893	15.5%
2010	16,760	5.5%
2016*	17,441	4.1%
2020**	19,500	11.8%

* Special Census
** Estimated

Village of North Aurora Demographics

	2000	2004	2007	2010	2015	2016
Village Population	10,585	13,764	15,893	16,760	17,154	17,441

Land Area (2019) 7.73 Square Miles

Population Density (2019) 2,284 Persons/Square Mile

***Village Official U.S. Census Population is 17,441 (2016)**

****Statistics below reflect population of 17,653 from the American Community Survey (ACS) estimates from 2018**

Gender (ACS 2018)

	Number	Percent
Female Population	9,033	51.2
Male Population	8,620	48.8
Total Population	17,653	100

Race (ACS 2018)

	Number	Percent
White (not Hispanic)	13,920	78.9
Black or African American	914	5.2
Amer. Indian & Alaskan Native	68	0.4
Asian	910	5.2
Some Other Race	1,233	7.1
Two or More Races	569	3.2
Total Population	17,653	100

Hispanic or Latino (any race)* 2,848 16.1

**Hispanics or Latinos can identify with any race listed above*

Age Distribution (ACS 2018)

	Number	Percent
Under 10 years	2,258	12.8
10 to 19 Years	2,372	13.4
20 to 24 Years	902	5.1
25 to 34 Years	2,312	13.1
35 to 44 Years	2,543	14.4
45 to 54 Years	2,851	16.2
55 to 64 Years	2,395	13.6
65 Years & Older	2,020	11.4
Median Age – 38.6 years		

Village of North Aurora

Housing and Income Statistics

Size of Household (ACS 2017)

	Number	Percent
One Person Households	1,694	23.5
Two Person Households	2,498	30.1
Three Person Households	2,293	16.3
Total Household	6,485	100
Average Household Size – 2.70		

Occupied/ Vacant Status (ACS 2018)

	Number	Percent
Occupied	6,485	97.2
Vacant	187	2.8
Total Housing Units	6,672	100

Owner/Renter Status (ACS 2018)

	Number	Percent
Owner Occupied	5,134	79.2
Renter Occupied	1,351	20.8
Total Occupied Housing Units	6,485	100

Household Income (ACS 2018)

	Number	Percent
Less than \$15,000	386	6.0
\$15,000-24,999	367	5.7
\$25,000- \$34,999	239	3.7
\$35,000-\$49,999	690	10.6
\$50,000-\$74,999	1,292	19.9
\$75,000-\$99,999	875	13.5
\$100,000- \$149,000	1,323	20.4
\$150,000-\$199,999	762	11.8
\$200,000 or more	551	8.5
Median Household Income - \$81,096		
Mean Household Income - \$108,529		

Commuting to Work - 16 Years or Older (ACS 2018)

	Number	Percent
Drove Alone	8,311	87.5
Carpool	394	4.1
Public Transportation	150	1.6
Walked	9	0.1
Other Means	107	1.1
Worked at Home	530	5.6
Total Commuters	9,501	100
Mean Travel Time to Work– 29.2 minutes		

Village of North Aurora Labor Market Statistics (ACS 2018)

By Gender

	Number	Percent
Males Employed	5,002	52.0
Females Employed	4,621	48.0
Total Employment (age 16 & over)	9,623	100

By Industry

	Number	Percent
Agriculture, forestry, fishing & hunting & mining	0	0.0
Construction	369	3.8
Manufacturing	1,406	14.6
Wholesale Trade	469	4.9
Retail Trade	1,240	12.9
Transportation, warehousing, and utilities	654	6.8
Information	144	1.5
Finance & Insurance, Real Estate, Rental, Leasing	578	6.0
Professional, Scientific, Management, Administrative	1,149	11.9
Educational services, Healthcare and Social Assistance	2,214	23.0
Arts, Entertainment, Recreation, Accommodation, Food Service	626	6.5
Other Services except public administration	418	4.3
Public Administration	356	3.7
Total Employment (age 16 & over)	9,623	100

Village of North Aurora Educational Statistics (ACS 2018)

Educational Attainment

	Number	Percent	Median Earnings
Less Than High School Graduate	1,047	8.6	\$30,473
High School Graduate	2,542	21.0	\$39,943
Some College or Associate's Degree	3,911	32.3	\$39,359
Bachelor Degree	2,851	23.5	\$65,543
Graduate or Professional Degree	1,770	14.6	\$79,924
Total Population 25 and Over	12,121	100	

Batavia School District Number 101, West Aurora School District Number 129 and Kaneland School District Number 302 serve the Village and have a combined enrollment of approximately 21,530 as of the 2018-2019 school year. There are no private schools in the Village. Nearby Aurora is home to the Illinois Mathematics and Science Academy (IMSA), drawing students from throughout Illinois, with a current enrollment of approximately 644 as of the 2018-2019 school year.



Continuing education, college transfer courses and trade programs are available through Waubensee Community College District Number 516, which has a current enrollment of approximately 13,696. Waubensee's main campus is located in Sugar Grove. In addition, Aurora University has a current enrollment of approximately 5,833 and offers undergraduate and graduate courses.

Village of North Aurora Modes of Transportation

Air Service

Regional Airport	O'Hare International
------------------	----------------------

Commercial Carriers	47
Flights per Day	2,492

Other Services: U.S. Customs Port of Entry
 Foreign Trade Zone, Public warehousing, Aircraft charters
 Aircraft fueling, storage and maintenance services.

Regional Airport	Chicago Midway
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Commercial Carriers	5
Flights per Day	803

Other Services: U.S. Customs Port of Entry
 Foreign Trade Zone, Public warehousing, Aircraft charters
 Aircraft fueling, storage and maintenance services.

Regional Airport	Aurora Municipal Airport
------------------	--------------------------

Services: Aircraft charters, fueling, storage and maintenance facilities

Ground Transportation

Highways Serving Area

Interstate	I-88
Federal	U.S. 30, U.S. 34
State	Route 25, 31, 56

Inter-City bus service available.
 Local mass transit service provided by METRA, PACE Transit.
 Rail Carriers serving area... BNSF, Elgin, Joliet & Eastern, METRA

Summary of Transportation Services

The Interstate 88 East-West Tollway forms much of the Village's southern boundary, with some areas of the Village extending south of the Interstate. Major regional roads intersecting the Interstate in the Village include the north-south Illinois Routes 25 and 31 straddling the Fox River, the east-west Route 56 (Butterfield Road) and the north-south Randall and Orchard Roads.

Air transportation is available from Midway and O'Hare International Airports, which are served by major national airlines and commercial air freight companies. Both airports are located approximately 35 miles from the Village. The DuPage Airport provides charter and air freight service in the area, and is located approximately seven miles from the Village in West Chicago. In addition, the Aurora Airport also provides charter and air freight service, and is located approximately seven miles southwest of the Village.

Commuter rail service is available from the Burlington Northern Santa Fe (Metra) Line in nearby Aurora. Travel time to the Chicago "Loop" is approximately 76 minutes local and 55 minutes express. Additional commuter rail service is available from the Union Pacific/West Line in Geneva. Travel time to the Chicago "Loop" is approximately 67 minutes local and 61 minutes express.

Village of North Aurora Long-Term Capital Improvement Program

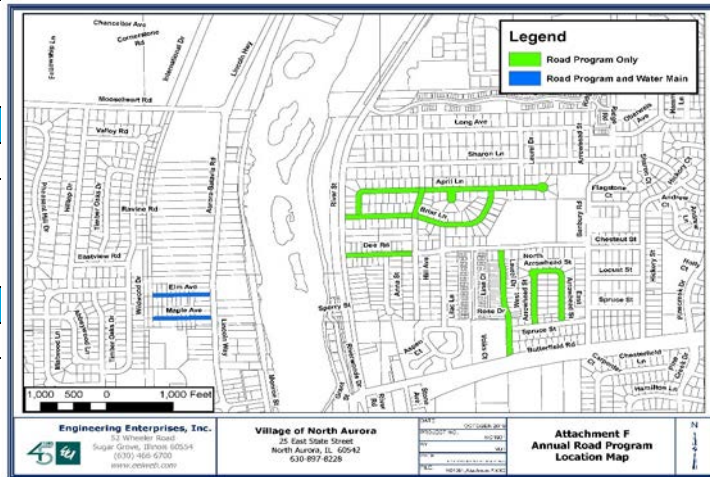
Project Description Worksheet

Project Name

Annual Road Program

Location

Various



Project Scope

On an annual basis the Village attempts to grind and overlay pavement of roadways that have deteriorated, become problematic or are at the end of their useful life. The Village reviews and evaluates roads on an annual basis which helps the Village determine which roads are included in the upcoming year's road program as well as prioritize which roads will need to be repaved in the near and long-term future. Additional work in the program may include storm sewer repair, street lighting, curb repair/installation and sidewalk repair/installation.

Justification & Comments

This year's street maintenance activities will occur on the following streets (1.8 miles): April Lane, Brian Lane, Dee Road, Arrowhead Street, Greenbriar Court, Laurel Lane, Maple Avenue, and Elm Avenue.

Impacts on Operating Budgets

This project is not anticipated to significantly impact the annual operating budget and will prevent future road maintenance repairs.

Cost & Funding

Project Costs	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Engineering	165,000					150,000	315,000
Construction	1,200,000					1,600,000	2,800,000
Patching						50,000	50,000
Total	1,365,000	-	-	-	-	1,800,000	3,165,000

Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Capital Fund	1,365,000					1,800,000	3,165,000
Rt. 31 TIF Fund	-						
N. Lincolnway TIF Fund	-						
Total	1,365,000	-	-	-	-	1,800,000	3,165,000

**Village of North Aurora
Long-Term Capital Improvement Program**

Project Description Worksheet

Project Name

Central Water Tower

Location

Near Princeton Drive



Project Scope

This project entails the siting, engineering and construction of a new water tower. The additional water tower will improve the Village's fire flow capacity as well as the ability to store a sufficient supply of finished water. The additional storage of 750,000 gallons of water will increase the Village's storing capacity to 2.25 million gallons, allowing the Village to provide a 24 hour supply of water to users during an extreme event (current daily pumping is 1.8 million gallons per day).

Justification & Comments

The water tower will be painted with the same pattern that will be painted on the westside water tower which will feature the Village's new logo.

Impacts on Operating Budgets

The additional water tower will require electricity and other nominal operating costs estimated to be approximately \$10,000 a year. Approximately every 15-20 years inside/outside maintenance would be needed at approximately \$250,000.

Cost & Funding

Project Costs	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Engineering	120,000						120,000
Construction	1,920,000	-					1,920,000
Total	2,040,000	-	-	-	-	-	2,040,000

Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Waterworks Fund	1,540,000	-					1,540,000
Water Bonds	500,000	-					500,000
Total	2,040,000	-	-	-	-	-	2,040,000

**Village of North Aurora
Long-Term Capital Improvement Program**

Project Description Worksheet

Project Name

LED Street Lighting

Location

Various Locations



Project Scope

This project includes replacing existing Village-owned street lights with light emitting diode (LED) street lights. LED street lights use significantly less energy than the existing conventional lamps. LED lights have an expected lifetime of 50,000 hours or over five years before replacement is needed. In addition to lower maintenance costs and electricity costs, LED lighting significantly reduces energy demand. This year's project includes the replacement of 76 LEDs and 48 poles.

Justification & Comments

The cost could potentially be included into the Orchard Gateway Surface Transportation (STP-L) with up to 75% of the cost funded by federal funds. However these funds would not be available in a reasonable timeframe. The Village currently owns and maintains approximately 940 street lights.

Impacts on Operating Budgets

The current level of maintenance and replacement of lights in the annual operating budget is expected to decrease due to LED lighting's longer life-expectancy.

Cost & Funding

Project Costs	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Engineering							-
Street Lighting	17,010	-	-				17,010
Pole Replacement	424,000	-	-				424,000
Total	441,010	-	-	-	-	-	441,010

Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Capital Fund							-
MFT Fund	441,010	-	-				441,010
Total	441,010	-	-	-	-	-	441,010

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Name

Annual Water Main Projects

Location



Project Scope

On an annual basis the Village attempts to replace existing, aged water main which has become problematic and is at or near the end of its useful life. The water main chosen to be replaced fits a certain criteria. The age, degradation, history of breaks and the determination of streets to be replaced for the year all fall into play when deciding when it is time for replacement. As part of the annual road program, the Village will be replacing watermain on Maple and Elm

Justification & Comments

The watermain on Maple and Elm is over 60 years old and contains several lead services. The road is scheduled for reconstruction and given the age and condition the watermain will be replaced as well.

Impacts on Operating Budgets

Replacing targeted watermain typically will result in lower operating costs due to a reduction in labor to repair breaks.

Cost & Funding

Project Costs	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Engineering	30,000					60,000	90,000
Construction	450,000					300,000	750,000
Total	480,000	-	-	-	-	360,000	840,000

Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Waterworks Fund	480,000					360,000	840,000
Total	480,000	-	-	-	-	360,000	840,000

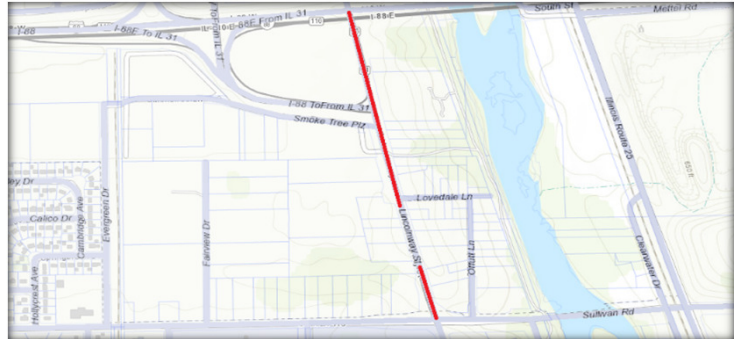
Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Name

Route 31 Water Main Replacement Phase 1

Location



Project Scope

The water main along Route 31 from the Village's southern boundary to the Village's northern boundary needs to be replaced. Due to the size of the project, the water main replacement is being proposed in three separate phases. Phase I of the Route 31 water main replacement program includes installing new water main from Sullivan Road north to Interstate 88.

Justification & Comments

Phase II includes new water main to be installed from I-88 north to State St. (Rt. 56). Phase III will replace water main from State St. to the northern boundary or just beyond Elm Avenue.

Impacts on Operating Budgets

This project will eliminate costs associated with repairing periodic watermain breaks

Cost & Funding

Project Costs	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Engineering						50,000	50,000
Construction						1,150,000	1,150,000
Total	-	-	-	-	-	1,200,000	1,200,000

Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Waterworks Fund						1,200,000	1,200,000
Total	-	-	-	-	-	1,200,000	1,200,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Name

Fox River Dam Removal

Location



Project Scope

The Illinois Department of Natural Resources (IDNR) is providing funding for an initiative to remove dams throughout the state on impaired waterways. The IDNR believes removing dams on the Fox River will increase safety, reduce pollution and increase the river's biodiversity. This project includes engineering and would reveal the impact of removing the Fox River dam in North Aurora on adjacent properties, the former mill race that runs next to the Village Hall, North Aurora Riverfront Park and North Aurora Island Park.

Justification & Comments

This project includes partnership with the Fox Valley Park District and the IDNR as subject to an intergovernmental agreement approved on 1-5-15. The engineering for the project cannot begin without a formal resolution passed by the Village and the Park District. Per the agreement, an additional resolution from the Village and Park District is needed before the IDNR would demolish the dam. Project viability is subject to availability of IDNR funds.

Impacts on Operating Budgets

This project is not anticipated to significantly impact the annual operating budget once completed.

Cost & Funding

Project Costs	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Engineering						575,000	575,000
Dam Removal						2,500,000	2,500,000
Contingencies							-
Total	-	-	-	-	-	3,075,000	3,075,000

Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Capital Fund						-	-
IDNR Funding						3,075,000	3,075,000
Total	-	-	-	-	-	3,075,000	3,075,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Name

Silo Site

Location

SW corner of State St Bridge and Fox River



Project Scope

The Village has been working on the concept of the silo re-use with the Fox Valley Park District. The silo's enhancements would include restoration/repairs, painting of the exterior, a deck near its base, and a lighting element to make it more prominent at night. The surrounding area could be enhanced with an outdoor seating area, a kayak launch at the river and additional landscaping. In addition, new paths would be built to connect the seating area and silo to the riverfront, Harner's, the adjacent public parking lot and the Fox River Trail.

Justification & Comments

The initial engineering and concept design was completed and presented to the Village Board at the March 19, 2018 C.O.W. meeting. On August 6, 2018 the Village Board approved the engineering design and construction management proposal for the structural repairs to the silo. On December 17th, 2018 the Village Board selected lighting options for the silo. Initial bids were high and staff has been working to value engineer the project.

Impacts on Operating Budgets

The estimated annual operating cost of maintaining a refurbished silo and providing illumination would depend on the type of lighting implemented and the maintenance costs associated with that enhancement but could be \$10,000 annually.

Cost & Funding

Project Costs	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Engineering	40,000					TBD	40,000
Restoration & Illumination	450,000						450,000
Kayak Launch							-
Deck Base							-
Pathway Improvements							-
Miscellaneous Improvements							-
Construction							-
Total	490,000	-	-	-	-	-	490,000

Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Route 31 TIF	490,000					TBD	490,000
Grants							
Total	490,000	-	-	-	-	-	490,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Name

Riverfront Park

Location

Between the Village Hall and Fox River Trail



Project Scope

On behalf of the Village, Teska and Associates created the Riverfront Park Landscape Master Plan in 2017. The enhancements are designed to help utilize the park for a community gathering space as well as offer amenities for passive recreational uses. The project includes options such as creating a public seating/viewing plaza, entertainment pavilion, boardwalk, pathways, public art improvements, hillside seating and upgrades to the Water Wonders feature currently in the park.

Justification & Comments

This project coincides with the Village's strategic plan goals to make improvements to Riverfront Park and create a community focal point near the Fox River. The park has been recently utilized for Independence Day Fireworks, North Aurora Days events and NOARDA Rythm on the Riverfront - Concerts in the Park. Phase One of the Riverfront Plan includes the design and implementation of the park plaza, which is intended to create an enhanced entrance to the park a space that's mindful of the natural site features, with fluid lines meandering through the park connecting various nodes and comfort features. Features would include a fireplace, fishing pole holders, stone seat walls, tables and chairs and boulder outcroppings.

Impacts on Operating Budgets

The Village anticipates the maintenance costs for improvements to Riverfront Park to be approximately \$10,000 annually.

Cost & Funding

Project Costs	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Engineering	25,000	25,000				15,000	65,000
North Plaza/Parking Lot Updates	375,000						375,000
Boardwalk						770,000	770,000
Hillside Seating			45,000				45,000
South Plaza/Pavilion			500,000				500,000
Water Wonders Improvements						150,000	150,000
Public Art Enhancements						50,000	50,000
Miscellaneous Improvements						200,000	200,000
Total	400,000	25,000	545,000	-	-	1,185,000	2,155,000

Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Capital Fund	400,000	25,000	295,000			200,000	920,000
Grants						820,000	820,000
NOARDA						165,000	165,000
Other			250,000				250,000
Total	400,000	25,000	545,000	-	-	1,185,000	2,155,000

**Village of North Aurora
Long-Term Capital Improvement Program**

Project Description Worksheet

Project Name

Intersection of Airport Road/Route 31

Location

Intersection of Airport Road/Route 31



Project Scope

The intersection geometrics have been redesigned to accommodate the appropriate curves at the intersection corners, which will allow for additional clearance between the turning trucks, edge of pavement and opposing traffic. The adjacent sidewalk will need to be modified to maintain both pedestrian crossing across IL Route 31 and the bus stop pad. With the extension of the sidewalk a new pedestrian crossing can be implemented across Airport Road. The geometric improvements to the intersection will require that the existing traffic signal be modified. Most of the existing signal will not be reused and the existing installation does not meet the current IDOT of federal signal head standards, all new equipment should be used. The cost of the project also includes use of temporary signals. Pedestrian signals should be provided when the traffic signal is modified.

Justification & Comments

The subject intersection is signalized where Airport Road tees into IL Route 31 (from the west). Airport Road indirectly connects with Randall Road through the use of Alder Dr. The intersection serves the Tollway Park of Commerce and PACE bus route 802 which runs on Airport Road and IL Route 31. The intersection geometrics do not allow for fluid movement of truck traffic to/from IL Route 31. More specifically, the eastbound to southbound right-turn for semi-trucks cannot be made if there are vehicles present in the northbound left turn lane. Semi-trucks cannot make the northbound left turn from IL Route 31 to westbound Airport Road if vehicles are queued in the eastbound left turn lane.

Impacts on Operating Budgets

This project is not anticipated to significantly impact the annual operating budget.

Cost & Funding

Project Costs	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Construction						217,000	217,000
Temporary Traffic Signal Install						65,000	65,000
Permanent Traffic Signal Install						250,000	250,000
Total	-	-	-	-	-	532,000	532,000

Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Capital Fund						-	-
Route 31 TIF						266,000	266,000
Other						266,000	266,000
Total	-	-	-	-	-	532,000	532,000

**Village of North Aurora
Long-Term Capital Improvement Program**

Project Description Worksheet

Project Name

Backyard Watermain Project

Location

Backyards between Cherrytree Court and Willoway



Project Scope

This project includes replacing/relocating backyard watermain and water services. Locations include the 300 blocks of Hillside Place, Farview Drive, State Street, Harmony Drive, John Street, and Kingswood Drive between Cherrytree Court and Willoway. The project will allow the Village to reach and locate water services for residents without having to go into backyard easements.

Justification & Comments

The watermain in this area is over 60 years old and has had multiple watermain breaks. Repairing the water main has become increasingly difficult in these areas due to limited access. At this point of determining the Village's total lead service line inventory, this project would remove over 20% of existing "suspect" lead water service lines. The Village will work with each homeowner to determine service line material from the b-box (outside shut-off) to the water meter then devise a plan to replace those that were found to be lead lines.

Impacts on Operating Budgets

The Village does not anticipate any additional costs that would impact operating budgets. Completing this project would be more likely to have a positive impact on the operating budget as annual repairs in this area would decrease.

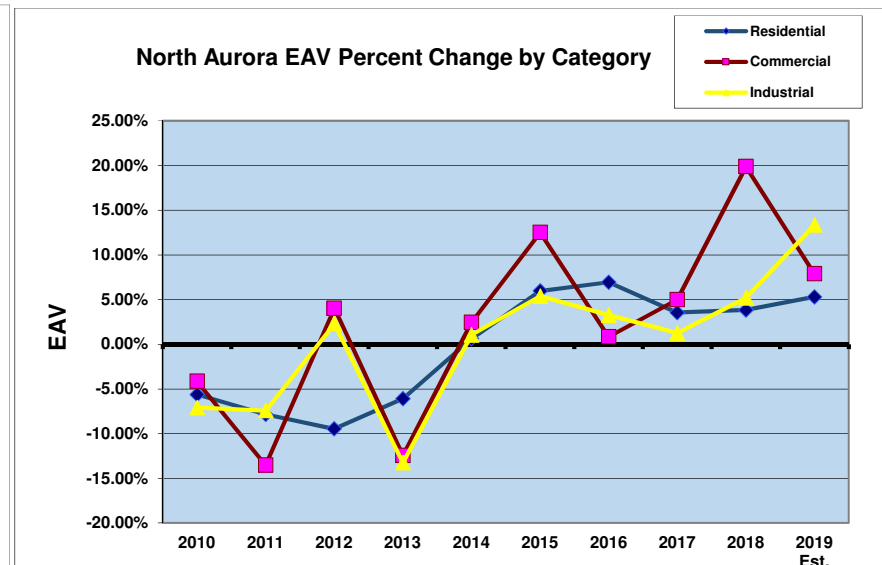
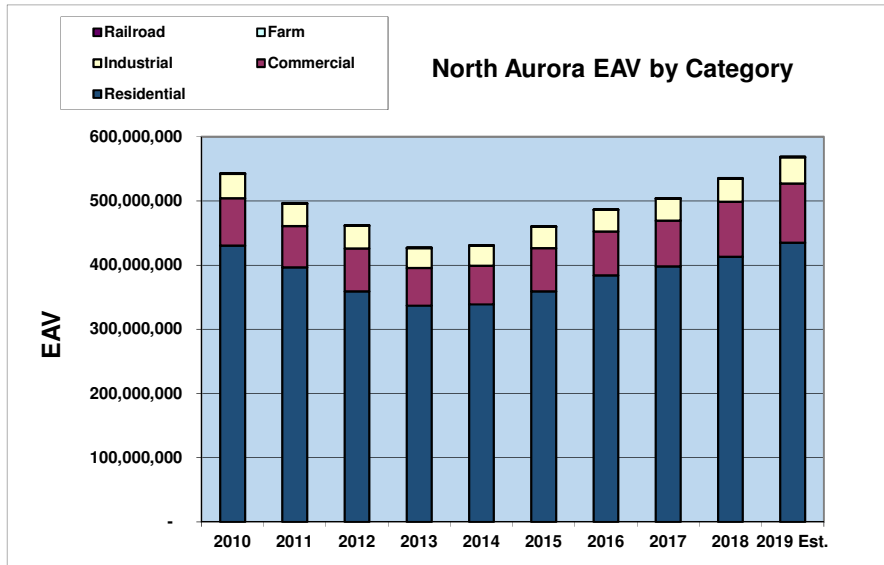
Cost & Funding

Project Costs	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Engineering						220,000	220,000
Construction						2,000,000	2,000,000
							-
Total	-	-	-	-	-	2,220,000	2,220,000

Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	Future Years	Total
Water Fund						2,220,000	2,220,000
							-
							-
Total	-	-	-	-	-	2,220,000	2,220,000

Village of North Aurora Taxable Equalized Assessed Valuation

Category	Levy Year 2010	Levy Year 2011	Levy Year 2012	Levy Year 2013	Levy Year 2014	Levy Year 2015	Levy Year 2016	Levy Year 2017	Levy Year 2018	Levy Year 2019 Est.
Residential	430,166,785	396,460,429	358,899,978	337,016,726	339,111,156	359,301,370	384,212,041	397,846,748	413,107,645	434,976,341
Commercial	74,268,198	64,212,904	66,774,379	58,444,313	59,859,375	67,329,121	67,873,407	71,244,763	85,401,844	92,131,151
Industrial	37,777,327	34,967,983	35,772,199	31,023,446	31,341,315	33,018,080	34,089,473	34,513,524	36,298,576	41,140,990
Farm	378,796	385,110	338,753	336,302	244,838	248,169	275,248	288,822	303,874	320,329
Railroad	224,708	268,280	286,904	312,020	316,153	330,034	374,889	362,886	389,917	389,917
TOTAL EAV	542,815,814	496,294,706	462,072,213	427,132,807	430,872,837	460,226,774	486,825,058	504,256,743	535,501,856	568,958,728
Estimated Actual Value	1,628,447,442	1,488,884,118	1,386,216,639	1,281,398,421	1,292,618,511	1,380,680,322	1,460,475,174	1,512,770,229	1,606,505,568	1,706,876,184
Percent of Total										
Residential	79.25%	79.88%	77.67%	78.90%	78.70%	78.07%	78.92%	78.90%	77.14%	76.45%
Commercial	13.68%	12.94%	14.45%	13.68%	13.89%	14.63%	13.94%	14.13%	15.95%	16.19%
Industrial	6.96%	7.05%	7.74%	7.26%	7.27%	7.17%	7.00%	6.84%	6.78%	7.23%
Farm	0.07%	0.08%	0.07%	0.08%	0.06%	0.05%	0.06%	0.06%	0.06%	0.06%
Railroad	0.04%	0.05%	0.06%	0.07%	0.07%	0.07%	0.08%	0.07%	0.07%	0.07%
TOTAL	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Percent Increase										
Residential	-5.64%	-7.84%	-9.47%	-6.10%	0.62%	5.95%	6.93%	3.55%	3.84%	5.29%
Commercial	-4.18%	-13.54%	3.99%	-12.47%	2.42%	12.48%	0.81%	4.97%	19.87%	7.88%
Industrial	-7.09%	-7.44%	2.30%	-13.27%	1.02%	5.35%	3.24%	1.24%	5.17%	13.34%
Farm	12.24%	1.67%	-12.04%	-0.72%	-27.20%	1.36%	10.91%	4.93%	5.21%	5.42%
Railroad	9.61%	19.39%	6.94%	8.75%	1.32%	4.39%	13.59%	-3.20%	7.45%	0.00%
TOTAL	-5.53%	-8.57%	-6.90%	-7.56%	0.88%	6.81%	5.78%	3.58%	6.20%	6.25%





Strategic Plan 2018-2019

GOAL: COMMUNITY VITALITY

1. Complete implementation of new gateway entry signage for the Village
2. Promote more local / community identity in School District including establishing intergovernmental dialogue with School District
3. Explore collaborative Intergovernmental approach to wetland development
4. Continue the Village's branding and identity program; expand use of new logo and branding elements
5. Evaluate alternate uses and partnerships for the silo on the Fox River
6. Develop amenities along the riverfront and enhancements to North Aurora Riverfront Park

GOAL: ECONOMIC DEVELOPMENT

1. Explore options for the use of the Village parcel at Orchard Gateway
2. Expand economic development activities including marketing and promoting North Aurora
3. Facilitate economic and business development activities
4. Review the current status of the Village's three Tax Increment Financing (T.I.F.) Districts

GOAL: MAINTAIN AND STRENGTHEN THE VILLAGE'S STRONG FINANCIAL POSITION

1. Continue long term financial planning to meet evolving capital and operating needs for infrastructure and monitor threatened shared revenues

GOAL: EFFICIENT AND EFFECTIVE DELIVERY OF CORE SERVICES

1. Develop an implementation plan for a Geographic Information System (G.I.S.) use in the Village
2. Enhance resident communication options and methods to improve information distribution channels internally and externally for village services and activities
3. Enhance and develop governmental understanding and awareness
4. Continue to write / refine our Village wide Disaster Preparedness Plan
5. Explore equipment acquisition opportunities from federal/state surplus sales
6. Facilitate community outreach in Police Department, enhance crime prevention programs and interactions, and explore expanded use of technology and methods
7. Continue evaluation of shared equipment and resource uses with other units of local government
8. Undertake biennial strategic planning goal update meetings

9. Evaluate departmental staffing levels to address changing demands and programs as part of the annual budget process

GOAL: CONTINUE MAINTENANCE AND CAPITAL RESOURCE PLANNING FOR VILLAGE INFRASTRUCTURE

1. Take advantage of state and federal funding programs to improve the Village's transportation corridors
2. Stabilize existing water supply and storage
3. Further evaluate the inclusion and design of non-motorized transportation lanes in the Village
4. Conduct a Public Works Facility Space Needs Assessment
5. Expand and Enhance the Village's Water Conservation Efforts and Programs
6. Continue long term evaluation of annual infrastructure maintenance programs

GOAL: REDEVELOPMENT AND ENHANCEMENT OF THE ROUTE 31 CORRIDOR

1. Develop a plan and approach for the "Block One" (River District / Village Center) area of Rt. 31/56 focal point
2. Explore proactive redevelopment of retail / commercial parcels at the Rt. 31/56 intersection
3. Relocate the Route 31 Gazebo and create a pedestrian friendly recreation area at the Police Department
4. Monitor progress, visible indicators and accomplishments of redevelopment on Route 31, including streetscape improvements and/or private redevelopment

VILLAGE OF NORTH AURORA, ILLINOIS
LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING LIBRARY
BOND SERIES 2009

May 31, 2020

Date of Issue	November 17, 2009
Date of Maturity	January 1, 2021
Authorized Issue	\$ 4,525,000
Actual Issue	\$ 4,525,000
Denomination of Bonds	\$ 5,000
Denomination of Bonds	1 - 905 - \$5,000
Interest Rates	Bonds
	1-65 2.000%
	66-134 2.000%
	135-207 2.500%
	208-283 2.750%
	284-363 3.250%
	364-447 3.500%
	448-535 3.750%
	536-628 3.750%
	629-725 3.750%
	726-826 3.750%
	827-905 3.750%
Principal Maturity Date	January 1
Interest Dates	January 1 and July 1
Payable at	Amalgamated Bank of Chicago, Chicago, Illinois
Debt Retired by	Library Debt Service

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Bond Numbers	Tax Levy			Interest Due on			
		Principal	Interest	Totals	July 1	Amount	January 1	Amount
2019	827-905	395,000	14,814	409,814	2020	7,407	2021	7,407
		<u>\$ 395,000</u>	<u>\$ 14,814</u>	<u>\$ 409,814</u>		<u>\$ 7,407</u>		<u>\$ 7,407</u>

VILLAGE OF NORTH AURORA, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
KANE COUNTY LOAN PAYABLE

May 31, 2020

Date of Issue	December 14, 2010
Date of Maturity	December 15, 2020
Authorized Issue	\$ 1,033,785
Actual Issue	\$ 1,033,785
Interest Rates	2.018% to 3.071%
Principal Maturity Date	December 15
Interest Dates	December 15 and June 15
Debt Retired by	Waterworks Fund

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Totals	June 15	Amount	December 15	Amount
2019	120,551	3,704	124,255	2020	1,852	2021	1,852
	<u>\$ 120,551</u>	<u>\$ 3,704</u>	<u>\$ 124,255</u>		<u>\$ 1,852</u>		<u>\$ 1,852</u>

VILLAGE OF NORTH AURORA, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION ADVANCED REFUNDING ALTERNATE REVENUE SOURCE
BOND SERIES 2014

May 31, 2020

Date of Issue	November 13, 2014
Date of Maturity	January 1, 2029
Authorized Issue	\$ 6,885,000
Actual Issue	\$ 6,885,000
Denomination of Bonds	\$ 5,000
Denomination of Bonds	1 - 1377 - \$5,000
Interest Rates	Bonds
	1-11 2.000%
	12-101 2.000%
	102-192 2.000%
	193-285 2.000%
	286-380 2.000%
	381-478 2.000%
	479-579 2.000%
	580-682 3.000%
	683-789 3.000%
	790-899 3.000%
	900-1013 3.000%
	1013-1130 3.000%
	1130-1252 3.000%
	1253-1377 3.000%
Principal Maturity Date	January 1
Interest Dates	January 1 and July 1
Payable at	Amalgamated Bank of Chicago, Chicago, Illinois
Debt Retired by	Police Station Debt Service

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Totals	July 1	Amount	January 1	Amount
2019	490,000	139,600	629,600	2020	69,800	2021	69,800
2020	505,000	129,800	634,800	2021	64,900	2022	64,900
2021	515,000	119,700	634,700	2022	59,850	2023	59,850
2022	535,000	104,250	639,250	2023	52,125	2024	52,125
2023	550,000	88,200	638,200	2024	44,100	2025	44,100
2024	570,000	71,700	641,700	2025	35,850	2026	35,850
2025	585,000	54,600	639,600	2026	27,300	2027	27,300
2026	610,000	37,050	647,050	2027	18,525	2028	18,525
2027	625,000	18,750	643,750	2028	9,375	2029	9,375
	<u>\$ 4,985,000</u>	<u>\$ 763,650</u>	<u>\$ 5,748,650</u>		<u>\$ 381,825</u>		<u>\$ 381,825</u>

VILLAGE OF NORTH AURORA, ILLINOIS
LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION ALTERNATE REVENUE SOURCE
BOND SERIES 2017

May 31, 2020

Date of Issue	April 4, 2017
Date of Maturity	January 1, 2032
Authorized Issue	\$ 6,200,000
Actual Issue	\$ 5,800,000
Denomination of Bonds	\$ 5,000
Denomination of Bonds	1 - 1160 - \$5,000
Interest Rates	Bonds
	1-71 3.000%
	72-135 3.000%
	136-200 3.000%
	201-267 3.000%
	268-336 3.000%
	337-408 3.000%
	409-482 3.000%
	483-558 3.000%
	559-636 3.000%
	637-717 3.000%
	718-800 3.250%
	801-886 3.250%
	887-974 3.500%
	975-1065 3.750%
	1066-1160 4.000%
Principal Maturity Date	January 1
Interest Dates	January 1 and July 1
Payable at	Amalgamated Bank of Chicago, Chicago, Illinois
Debt Retired by	Waterworks Fund

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Totals	July 1	Amount	January 1	Amount
2019	335,000	156,475	491,475	2020	78,238	2021	78,238
2020	345,000	146,425	491,425	2021	73,213	2022	73,213
2021	360,000	136,075	496,075	2022	68,038	2023	68,038
2022	370,000	125,275	495,275	2023	62,638	2024	62,638
2023	380,000	114,175	494,175	2024	57,088	2025	57,088
2024	390,000	102,775	492,775	2025	51,388	2026	51,388
2025	405,000	91,075	496,075	2026	45,538	2027	45,538
2026	415,000	78,925	493,925	2027	39,463	2028	39,463
2027	430,000	65,438	495,438	2028	32,719	2029	32,719
2028	440,000	51,463	491,463	2029	25,731	2030	25,731
2029	455,000	36,063	491,063	2030	18,031	2031	18,031
2030	475,000	19,000	494,000	2031	9,500	2032	9,500
	<u>\$ 4,800,000</u>	<u>\$ 1,123,163</u>	<u>\$ 5,923,163</u>		<u>\$ 561,581</u>		<u>\$ 561,581</u>

Village of North Aurora Glossary Fiscal Year 2020-21 Budget

Abatement: A partial or complete cancellation of a property tax levy imposed by the Village.

ACH (Automated Clearing House): A system used for direct debit from a customer's checking account to pay for Village water charges.

Accrual Basis: A basis of accounting utilized by proprietary fund types and pension trust funds where revenues and additions are recorded when earned and expenses and deductions are recorded at the time liabilities are incurred.

Annexation: The incorporation of land into an existing Village with a resulting change in the boundaries of that Village.

APWA (American Public Works Association): An association representing Department Heads and other employees of Public Works, Water, Sewer and other utilities across the nation.

Assessed Value: A valuation set upon real estate or other property by the Township Property Appraiser as a basis for levying taxes.

Audit: A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the Village's financial statements. The audit tests the Village's account system to determine whether the internal accounting controls are both available and being used.

Balanced Budget: A balanced budget is a budget in which revenues and reserves meet or

exceed expenditures. The Village will sometimes use cash reserves or fund balance to finance a significant capital improvement or capital project. This use of reserve to finance a capital project will convey the impression that the budget is not balanced when in fact the financing of a capital project with cash reserves was the result of good financial planning. Reserves may also be used on a limited basis to fund operations for a fixed amount of time during recessions or local economic downturns.

Bond: A written promise to pay a specified sum of money, called face value or principal, at a specified date in the future, called maturity date, together with periodic interest at a specified rate.

Bonding: The act of borrowing money to be repaid, including interest, at specified dates.

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better interest rates and or bond conditions.

Budget: A comprehensive financial plan of operations for a given time period.

Capital Assets: Assets of a long term character which are intended to continue to be held or used with a value typically over \$10,000. Examples of capital assets include items such as land, buildings, machinery, vehicles and other equipment.

Capital Improvements/Expenditures: Major projects that typically involve the construction of or improvement/repair to buildings, roads, water, sewer, sanitary sewer, and other related infrastructure.

Capital Project Fund: A fund established in order to account for the financial resources and costs associated with the construction of major capital facilities or other major capital improvements.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash Management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

CDBG (Community Development Block Grant): A series of grant programs administered by the U.S. Department of Housing and Urban Development which provide funding for communities based on economic need, size or other variables for revitalization, infrastructure improvements and other purposes.

Census: An official population count of all or part of a municipality by the federal government. An official census count determines the amount of revenues that the Village receives from the State for certain major revenue sources.

CERT (Community Emergency Response Team): A volunteer program under the Citizens Corps Council umbrella which provides assistance to first responders during community emergencies or other needs.

Charges for Service: User charges for services provided by the Village to those specifically benefiting from those services.

Component Unit: A component unit is a legally separate organization that a primary government must include as part of its financial reporting entity for fair presentation in conformity with GAAP. The Messenger Public Library used to be a component unit of the Village of North Aurora but recent changes to GAAP mean that the Library no longer meets the definition for inclusion in the reporting unit, even though the Village is responsible for the repayment of the Library's debt and approval of annual tax levy.

Comprehensive Plan: An official public document adopted by the local government as a policy guide to decisions about the physical development of the community. It is a general long range physical plan.

Debt: A financial obligation from the borrowing of money.

Debt Service: The payment of principal and interest on borrowed funds.

Decouple: A term used to describe a situation where, for example, the State of Illinois may decide to disconnect its income tax rules and exemptions from the federal income tax rules and exemptions.

Deficit: Most commonly used to describe an excess of expenditures over revenues for a fiscal year. However, deficits are often planned for due to the use of accumulated monies for capital or other projects. In addition, municipalities often have accumulated cash balances which they intend to use to fund expenditures for a given fiscal year.

Department: An organizational unit responsible for carrying out a major governmental function, such as Police or Public Works.

Depreciation: The decrease in value of physical assets due to use and passage of time.

Draft Budget: The preliminary budget document distributed to the Village Board and available for inspection by the public.

Enterprise Fund: Used to account for operations that are financed and operated in a manner similar to private business enterprises - where the costs of providing goods or services are financed or recovered primarily through user charges.

(EAV) Equalized Assessed Value: The value of property resulting from the multiplication of the assessed value by an equalization factor to make all property in Illinois equal to one-third of its market value. The EAV of property is one-third of the market value.

Expenditures: Payment by the Village for goods or services that the Village has received or will receive in the future.

FICA (Federal Insurance Contributions Act): Monies paid to the federal government to fund for future social security benefits as may be defined by the government in future years. This expenditure account in

Fiduciary Funds: Funds that are used when a government holds or manages financial resources in an agent or fiduciary capacity.

Fiscal Year (FY): Any consecutive twelve-month period designated as the budget year. The Village's budget year begins on June 1 and ends May 31 of the following calendar year.

Forecast: The projection of revenues and expenditures usually for a time period that is greater than one year based on clearly defined assumptions and predictions related to future events and activities.

Franchise Agreement: An agreement between the Village and a utility setting forth the terms and conditions under which a utility, such as a cable company, may provide a service to residents. A franchise agreement often provides compensation to the Village for the use of the public right-of-way by the utility company.

Full-Time Equivalent (FTE): A method of determining the total number of employees in terms of each position's number of hours when compared to a full-time employee. Full-time positions have a FTE of 1.00. A part-time position that works 60% of the hours that a full-time position would work would have a full-time equivalency of 0.60.

Fund: A set of accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance: The difference between assets and liabilities reported in a governmental fund. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues. Fund balance is often used to describe the total available financial resources in a governmental fund. For Proprietary Fund-types, fund balance is typically defined as the difference between current assets and current liabilities. This equivalent is also known as Unrestricted Net Assets (see term for details). In the Water Fund, Beginning Net Assets is also equivalent to Unrestricted Net Assets.

GASB (Governmental Accounting Standards Board): An independent organization which has ultimate authority over the establishment of Generally Accepted Accounting Principles (GAAP) for state and local government. GASB members are appointed by the Financial Accounting

Foundation (FAF), however the GASB enjoys complete autonomy from the FAF in all technical and standard-setting activities.

GAAP (Generally Accepted Accounting Principles): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Fund: The general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. Most services provided by the Village including police protection, street maintenance and snow plowing, engineering, administration, and building and zoning are accounted for in this fund.

GFOA (Government Finance Officer's Association): An organization representing municipal finance officers and other individuals and organizations associated with public finance.

GIS (Geographic Information System): A collection of information regarding parcels of land typically organized by property lines.

G.O. Bonds (General Obligation Bonds): Bonds that are backed by the "full faith and credit" of a municipality. The taxing power of the Village is pledged in the covenant of one of these bond issues. An Alternate Source

Revenue General Obligation first pledges a revenue source other than property taxes before the imposition of property taxes.

Goal: A long-term or short-term desirable development.

Government Fund Types: Funds that account for a government's "governmental-type" activities. These funds are the general fund, special revenue funds, debt service funds and capital projects funds.

Grant: Funds received by the Village which are designated for specific projects. Many grants come from the State of Illinois as reimbursements for engineering and construction costs associated with specific projects.

Home Rule Municipality: A home rule municipality may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of public health, safety, morals and welfare; to license; to tax; and to incur debt, unless preempted by the State of Illinois. A municipality is designated as a home rule municipality if its population reaches 25,000 or if the designation of home rule is approved by voters via a referendum.

ICMA (International City/County Management Association) and ILCMA (Illinois City/County Management Association): The professional and educational organization for chief appointed managers, administrators, and assistants in cities, towns, counties, and regional entities throughout the world. Since 1914, ICMA has provided technical and management assistance, training, and information resources to its members and the local government community. The management decisions made by ICMA's nearly 8,000 members affect more

than 100 million individuals in thousands of communities; from small towns with populations of a few hundred to metropolitan areas serving several millions.

IDFPR (Illinois Department of Financial and Professional Regulation): An agency of the State of Illinois responsible for, among other things, ensuring that the Village of North Aurora is complying with all state laws and requirements related to the locally-administered Police Pension Trust Fund.

IEPA (Illinois Environmental Protection Agency): Provides low-interest loans to eligible local governments to improve drinking water infrastructure.

IMLRMA (Illinois Municipal League Risk Management Association): An association of municipalities providing property, liability, auto and workers' compensation coverages since 1981.

IMRF (Illinois Municipal Retirement Fund): State retirement system established for municipal employees other than sworn fire or sworn police personnel. Defined-benefits are based on the number of years of service and the FRE (final rate of earnings).

Interfund Transfer: A transfer of funds or assets from one fund to another without equivalent flows of assets in return and without a requirement for repayment.

Internal Service Fund: A fund-type used by state and local governments to account for the financing of goods and services provided by one department to another department, and to other governments, on a cost-reimbursement basis.

IPELRA (Illinois Public Employment and Labor Relations Association): Organization dedicated to best practices in labor management and contract negotiation.

IPWMAN (Illinois Public Works Mutual Aid Network): Mutual aid network of Public Works agencies organized to respond to an area or community that has experienced an emergency situation and has exhausted responder resources.

KDOT: Kane County Department of Transportation

Kilowatt-Hour: A kilowatt hour is a unit of measure used to describe the amount of electricity used by a homeowner, business, or other entity for a defined period of time. State law now requires that the utility tax imposed by the Village for electricity be based on the number of kilowatt-hours used instead of the gross charges.

L.E.A.D.S. (Law Enforcement Agencies Data System): Statewide, computerized, telecommunications system, maintained by the Illinois State Police, designed to provide the Illinois criminal justice community with access to computerized justice related information at both the state and national level.

Levy: (Verb) To impose taxes, special assessments or service charges for the support of governmental activities, usually based on the assessed value of property. (Noun) The total amount of property taxes imposed by the Village for a specific year.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

Liquidity: The amount of cash and easily sold securities a local government has at one time.

Major Fund: A classification given to a fund when the fund's total assets, liabilities, revenues or expenditures/expenses is equal to or greater than 10% of the total Governmental Fund or Enterprise Fund total of that category (whichever category the fund belongs to) *and* 5% of the total Governmental and Enterprise total combined for that category. The General Fund is always classified as a Major Fund. Funds which do not pass this test are considered a Nonmajor Fund.

Modified Accrual Accounting: A basis of accounting used by Governmental Fund types in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and, expenditures are recognized when the related liability is incurred.

MFT (Motor Fuel Tax): The Motor Fuel Tax is a tax on fuel consumption imposed and collected by the State. Distribution of the tax to municipalities is based on the municipality's certified population. North Aurora's MFT revenue is recorded in a separate fund due to the restrictions on the type of expenditures that North Aurora may fund with MFT revenues.

MIU (Meter Interface Unit): A device attached to the outside of a structure that is wired to the water meter and allows the meter read to be transmitted via radio.

MPLS (Multi-Protocol Labeling Switch): The MPLS Fractional 1.5 mbps T1 connects the Village's Microsoft Exchange Server which is located at 200 S. Lincolnway, to the Village Hall to create one Village-wide email network. In addition, the MPLS carries information related to the Village's Local

Access Network (LAN) such as working files and folders. The MPLS is also used to carry phone traffic between the police facility and Village Hall.

Municipality: A term used to describe a unit of government in Illinois such as a city, Village or town.

Non Home Rule Municipality: A municipality that can only take action specifically allowed to take by State Statutes.

Nonmajor Fund: A classification given to a fund when the fund's total assets, liabilities, revenues or expenditures/expenses is not equal to or greater than 10% of the total Governmental Fund or Enterprise Fund total of that category (whichever category the fund belongs to) *or* is not equal to 5% of the total Governmental and Enterprise total combined for that category. Funds which do pass this test are considered Major Funds.

NPDES (National Pollution Discharge Elimination System): The NPDES is the U.S. Environmental Protection Agency's permit programs controls water pollution by regulating point sources that discharge pollutants into waters of the United States. One program of the NPDES is the SSO (Sanitary Sewer Overflow) program designed to regulate and reduce occasional unintentional discharges of raw sewage from municipal sanitary sewers into the water systems, which happen in almost every system. These types of discharges are called sanitary sewer overflows (SSOs). SSOs have a variety of causes, including but not limited to severe weather, improper system operation and maintenance, and vandalism. EPA estimates that there are at least 40,000 SSOs each year.

OTB (Off-Track Betting): The Village has an off-track betting tax of 1% of gross proceeds for the off-track betting facility in North Aurora.

PACT (Police and Citizens Together): A police department initiative which aims to improve communication between the police department and the public it serves.

Pension: Future payments made to an eligible employee after that employee has left employment or retired. Pensions for police officers' are based on the number of years of service working for the Village and the employee's salary at the time the employee either left employment or retired.

Per Capita: Per capita is a term used to describe the amount of something for every resident living within the Village per the official population of the Village. For example, the Village receives annually approximately \$98 a year per capita from the State as its share of the State income tax revenue.

Performance Indicators: Specific quantitative (can be defined in numerical terms) and qualitative (cannot be counted, use of measures that require descriptive answers) measures of work performed as an objective of the department.

Portfolio: A list of investments for a specific fund or group of funds.

Private Sector: Businesses owned and operated by private individuals, as opposed to government-owned operations.

PTELL: An acronym which stands for Property Tax Extension Limitation Law which simplified are a set of laws which restrict the amount most non home rule municipalities can increase property taxes by inflation, plus

an allowance to extend the rate on new construction.

Public Hearing: An official forum called for the purpose of soliciting input from residents, businesses, and other stakeholders regarding a topic, plan or document. Illinois State law requires municipalities to hold a public hearing on the budget for the coming fiscal year before the budget is approved by the Board.

Property Tax: A tax based on the assessed value of real property.

Proprietary Fund Types: The classification used to account for a Village's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal services funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.

Referendum: The submission of a proposed public measure, law or question, which has been submitted by legislature, convention or council, to a vote of the people for ratification or rejection.

RFP (Request for Proposal): A document used to request specific information from vendors regarding the scope of goods or services they can provide to meet a specific need of the Village as well as their proposed cost of providing those goods or services.

Restricted Net Assets: The portion of net assets that is held for a specific purpose. The Village would typically restrict assets for debt service.

Revenues: Funds or monies that the government receives. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, interest income and other financing sources.

Special Revenue Funds: Funds used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government and which therefore can not be diverted to other uses.

(SSA) Special Service Area: An area of property legally designated by the Village which provides a means for the Village to levy and raise property taxes only from those properties within the area for services that specifically benefit the area subject to taxation. The Village has a total of twenty-nine Special Service Areas of which twenty have a separate property tax currently levied.

STP (Surface Transportation Program): Provides flexible funding that may be used by States and localities for projects to preserve and improve the conditions and performance on any Federal-aid highway, bridge and tunnel projects on any public road, pedestrian and bicycle infrastructure, and transit capital projects, including intercity bus terminals.

Sworn: A term used to describe police personnel who are hired by the Police Commission.

Tax Levy: The total amount of property taxes to be requested by the Village based on the

budget for the year. This tax levy is then submitted to the County who determines based on the “tax cap” laws what the total tax extension is allowed to the Village.

Tax Rate: The amount of property tax levied or extended for each \$100 of assessed valuation.

TIF (Tax-Increment Financing): A redevelopment tool available for use by municipalities where the Village’s cost of providing assistance with capital improvements, public improvements and development or redevelopment of properties within the legally designated area are funded by the future incremental property taxes generated by the development.

TIF District: An area of property within the Village legally defined by a municipality that meets all the necessary requirements to be eligible for TIF.

Trust and Agency Funds: Funds used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Unrestricted Net Assets: That portion of net assets that is neither restricted nor invested in capital assets (net of related debt). Unrestricted net assets are typically used as the “fund balance” equivalent for Proprietary Fund.

Village of North Aurora Glossary of Acronyms Fiscal Year 2020-21 Budget

ACH: Automated Clearing House
APA: American Planning Association
APWA: American Public Works Association
AWWA: American Water Works Association
CAFR: Comprehensive Annual Financial Report
CBA: Collective Bargaining Agreement
CDBG: Community Development Block Grant
CERT: Community Emergency Response Team
CIP: Capital Improvement Plan
CIT: Crisis Intervention Team
CMAP: Chicago Metropolitan Agency for Planning
DCEO: Department of Commerce and Economic Opportunity
EAV: Equalized Assessed Value
EOP: Emergency Operations Plan
EPA: Environmental Protection Agency
FICA: Federal Insurance Contributions Act
FOIA: Freedom of Information Act
FOP: Fraternal Order of Police
FY: Fiscal Year
FYE: Fiscal Year End
FTE: Full-Time Equivalent
GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GFOA: Government Finance Officers Association
GIS: Geographic Information System
GMIS: Government Management Information Sciences
GO: General Obligation
GOARS: General Obligation Alternative Revenue Source
HIPAA: Health Insurance Portability and Accountability Act
HMO: Health Maintenance Organization
ICMA: International City/County Management Association
IPBC: Intergovernmental Personnel Benefit Cooperative

IDFPR: Illinois Department of Financial and Professional Regulation
IDOI: Illinois Department of Insurance
IDOR: Illinois Department of Revenue
IDOT: Illinois Department of Transportation
IEPA: Illinois Environmental Protection Agency
IGFOA: Illinois Government Finance Officers Association
ILCMA: Illinois City/County Management Association
IMLRMA: Illinois Municipal League Risk Management Association
IMRF: Illinois Municipal Retirement Fund
IPBC: Intergovernmental Personnel Benefit Cooperative
IPELRA: Illinois Public Employment and Labor Relations Association
IPPPFA: Illinois Public Pension Fund Association
IPWMAN: Illinois Public Works Mutual Aid Network
KDOT: Kane County Department of Transportation
J.U.L.I.E: Joint Utility Locating Information for Excavators
LEADS: Law Enforcement Agencies Data System
LGDF: Local Government Distributive Fund
MAP: Metropolitan Alliance of Police
MFT: Motor Fuel Tax
MIU: Meter Interface Unit
MPLS: Multi-Protocol Labeling Switch
NPDES: National Pollution Discharge Elimination System
NPELRA: National Public Employer Labor Relations Association
OPEB: Other Post Employment Benefits
OSHA: Occupational Safety and Health Administration
OTB: Off-Track Betting
PACT: Police and Citizens Together
PAFR: Popular Annual Financial Report
PTELL: Property Tax Extension Limitation Law
RFP: Request for Proposal
ROW: Right of Way
RTA: Regional Transportation Authority
SCADA: Supervisory Control and Data Acquisition System
SSA: Special Service Area
STP: Surface Transportation Program
TIF: Tax-Increment Financing