

VILLAGE OF NORTH AURORA, ILLINOIS

ANNUAL BUDGET FOR FISCAL YEAR 2018-19



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

**Village of North Aurora
Fiscal Year 2018-2019 Budget
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VILLAGE OF NORTH AURORA, ILLINOIS
List of Village Officials
Fiscal Year 2018-2019 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
John Laskowski	Public Works Director
David Fisher	Police Chief
Michael Toth	Community Development Director

Officials listed as of the date of the Budget was approved on May 21, 2018



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of North Aurora
Illinois**

For the Fiscal Year Beginning

June 1, 2017

Christopher P. Morill

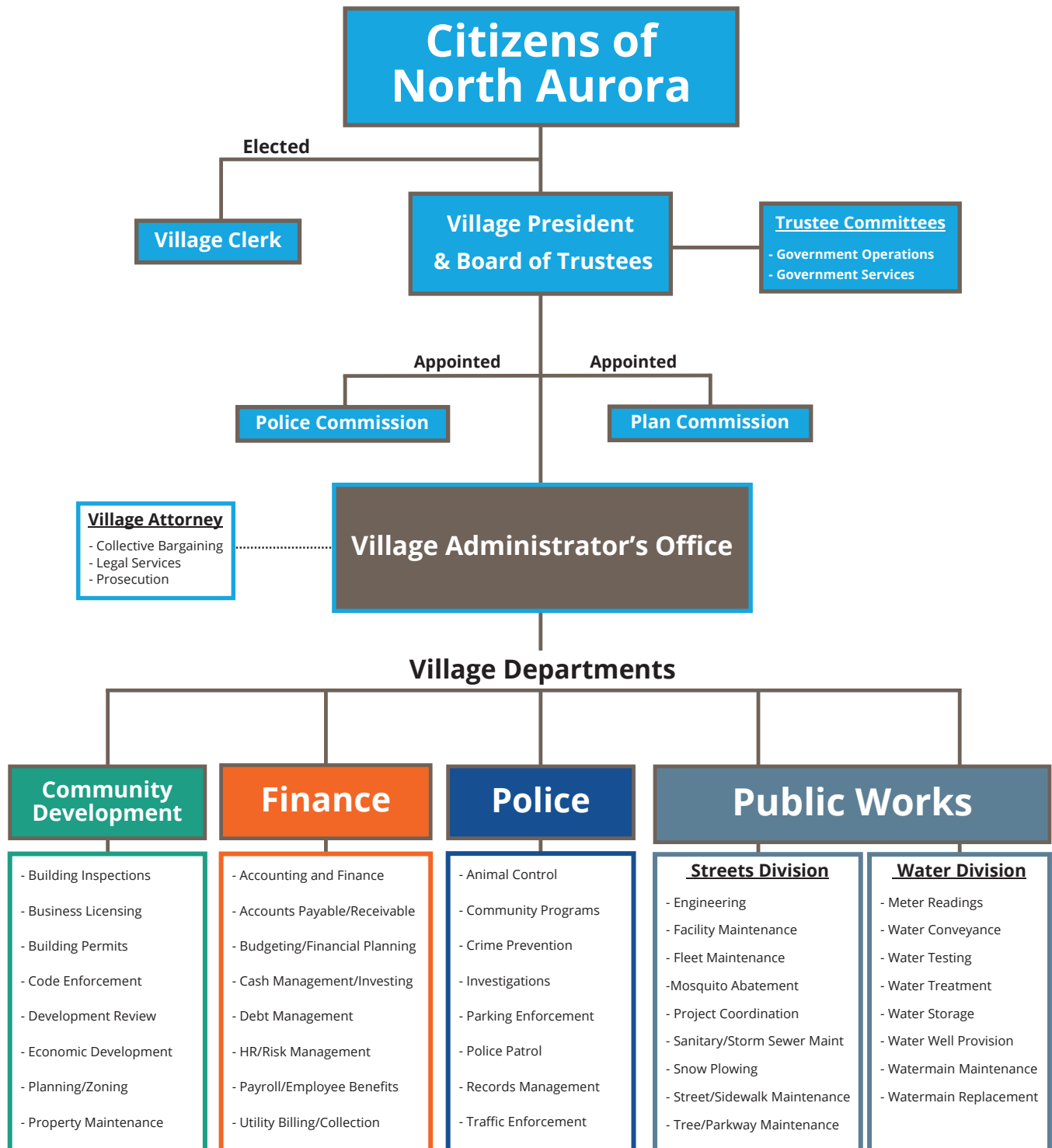
Executive Director

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, 2017**. 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





May 25, 2018

President and Board of Trustees,

Enclosed is the **Budget for the Village of North Aurora for Fiscal Year 2018-19**. This budget will guide the allocation of resources for June 1, 2018 through May 31, 2019. The total budget for all funds is \$27,095,780. 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

Village Economic Environment Impacting the Budget

The Village continues to see positive indicators of growth and economic activity. New businesses and restaurants have opened, contributing to the Village's sales tax revenue that funds police protection, public works and general village services, and enhancing the quality of life and options available to the community. This despite the challenges that traditional retail is experiencing due to continued increases in on-line shopping. A new hotel and several new multi-family buildings are under construction at Randall Highlands. The Village sold the old Marathon gas station on Rt. 31 to a developer who plans on constructing a drive-through coffee restaurant. The Village is also undergoing discussion with a developer to construct 374 senior age-targeted homes on the old Fox Valley golf course on Rt. 25. Construction of residential unit in-fill also continues contributing to the overall tax base of the Village.

The equalized assessed valuation (EAV) of the Village for 2017 increased by more than 3.6% to 504,256,743, the third consecutive strong increase in EAV since 2008 as \$2.2 million in new construction EAV was added during 2017 (equivalent of more than six million in market value), and current property valuations increased by roughly 3.1%. Based on current developments it is anticipated that this increase will continue for 2018 and the near future.

The regional and national economic expansion that impacts the Village has continued. The Federal Reserve continued its pace of increasing interest rates with the potential for

further rate increases this year, resulting in additional investment income to the Village. Unemployment rates continue to be at or near historic lows, although concerns remain regarding underemployed or those who have dropped from the workforce altogether. Although income tax revenue received by the State from the State-wide income tax has increased, the State cut Local Government Distributive Fund (LGDF) revenue sharing to municipalities by 10% for its current State budget, resulting in a loss of about \$165,000 for the state year beginning July 1, 2017.

As with other previous budgets the Village has made in the last few years there will continue to be significant monitoring of actions by the State of Illinois as it attempts to address its continuing budget issues. The State increased income tax rates effective July, 2017 and made efforts to address its backlog of unpaid bills. It is unclear at this time if other legislative considerations will continue to be discussed such as further cuts to LGDF funding, property tax freezes or other proposals which negatively impact the Village's short and long-term financial picture. If changes are made at the State level which impact the Village's budget, adjustments will be considered after analyzing how those changes will impact the Village in both the short and long-term. This uncertainty has been taken into account during the development of this budget.

The locally positive economic and development outlook tempered with macro-economic concerns/cautions and State legislative uncertainty 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, 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 makes minor adjustments to how the Village utilizes revenues it currently receives from certain taxes and utility rates in order to address the current operating and capital needs of the Village and the community.

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:

- Completion of the 2017 strategic planning update to the Village Board's strategic goals and objectives and continued progress on implementing many of the goals outlined in the strategic plan
- Entered into an intergovernmental agreement with Kane County to begin providing various geographic information systems (GIS) services for the Village
- Completed citizen Gov101 training that was open to the public over a several week period
- Created the Village's first Popular Annual Financial Report (PAFR) for the May 31, 2017 year which received recognition from the Government Finance Officers Association (GFOA) for its PAFR reporting award
- Acquired the silo and surrounding land from Harner's Bakery and began discussion on creative concepts for the silo's re-use including adaptive lighting
- Oversaw and worked with Metronet on the beginning of the installation of fiber throughout the Village as an additional option for cable/internet services

- Continued parkway tree replacement as necessary and the repair or replacement of sidewalk in targeted areas as needed.
- Completed the 2017 road improvement program of (2.7 miles) on:
 - Acorn (Magnolia to Butternut)
 - Alder Dr (Ice Cream to the North End)
 - Cherrytree Ct (Kingswood Dr to Oak St)
 - Feltes Lane (Pinecreek Dr to Private Dr)
 - Deerpath Rd (Tanner Trails North to 941 Deerpath)
 - Magnolia Drive (Acorn to the end East of Juniper)
 - Mitchell Road (Liberty Business North to Oak St)
 - Seavey Rd (Portions)
- Completed the installation of a new digital community sign board at the corner of Rt. 31 and State St.
- Completed a pavement condition analysis to help guide the selection of Village streets for rehabilitation over the next several years
- Began the substantial replacement of all street lights in the Village to LED with 144 light fixtures converted during the year
- Acquired land near John Street and Marvo Street for the future construction of additional public parking spaces
- Completed the bid process and awarded drilling contracts for the construction of two (2) new deep water wells in the Village and began the process for the upgrade of equipment at the Village's two (2) water treatment facilities
- Completed several improvements to operational efficiency and effectiveness through the deployment of new information technology and software and replacement of departmental ERP systems

Rebalancing of Current Revenue Sources

The Budget includes the rebalancing of two revenue sources in order to address changes in on-going operational needs of all Village Departments without increasing taxes or rates.

The first is an increase in the water rate from \$3.55 to \$3.70 per thousand gallons which is more than offset by a corresponding decrease in the sanitary sewer rate from \$0.35 to \$0.15 gallons. This change will address the need to fund increased water-related debt service payments, increased cost of maintenance and replacement of treatment plant equipment and other water-related infrastructure. The combined water and sewer rate will decrease from \$3.90 to \$3.85 which, in combination with base charges, results in the lowest water bill of all surrounding communities. The completion of several sanitary sewer projects over the last several years and in the upcoming year will allow for the sanitary sewer rate decrease to be implemented at this time.

The second revenue rebalancing affects the Village's Telecommunications Tax. The Village currently has a Telecommunications Tax of 4% of which 3% is allocated to the Capital Projects Fund and 1% is allocated to the General Fund. Combined it is budgeted to receive \$253,000 next fiscal year. In order to provide resources for the current cost of operations and accomplish Village initiatives the Budget re-allocates the tax for a two-year period to 2.5% in the General Fund and 1.5% in the Capital Projects Fund. After the two-year period the Village will evaluate the forecasted potential that additional budget

flexibility will exist and the rates will revert back to the previous allocation. If the Village receives one-time revenues it will allocate those as it has in the past to the Capital Projects Fund or as additional employer contributions to the Police Pension Fund rather than rely on them for on-going operations. Most communities have their Telecommunications Tax set to the maximum of 6% funding entirely operations.

Overall Budget Highlights for FY 2018-19

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 2018-19:

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
General	11,070,930	11,065,798
Motor Fuel Tax	475,000	560,500
Route 31 TIF	516,739	965,400
Sperry TIF	5,873	12,000
N. Lincolnway TIF	17,130	55,000
Insurance	355,000	350,000
Tourism	179,000	178,200
Special Service Areas	23,300	37,908
Sanitary Sewer	123,000	490,875
Capital Projects	2,023,000	3,128,085
Library Debt Service	545,307	537,538
Police Station Debt Service	627,192	624,100
Waterworks	2,894,750	7,384,912
Vehicle and Equipment Fund	445,594	749,010
Police Pension Trust	2,539,300	956,454
TOTAL:	21,841,115	27,095,780

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 for the Village through Kane County for \$40,000 with the creation of additional layers
- Allocation of funds for development/redevelopment plans and strategies for \$15,000
- Continue evaluation of options related to the refurbishing and adaptive re-use of the Silo, cost to be further evaluated but designated for \$300,000 using accumulated Rt. 31 TIF increment
- Construction of a parking lot at the end of Marvo and John Street for \$250,000 also using accumulated Rt. 31 TIF increment
- Reconstruction of the alley North of Oak Street towards Monroe for \$232,000 using accumulated TIF increment in the North Lincolnway TIF Fund and capital funds
- Utilization of sanitary sewer fund revenues and reserves to complete 258,000 linear feet of sanitary sewer televising and cleaning for \$362,000 which would complete nearly all of the lining and televising/cleaning of all village sanitary sewer systems

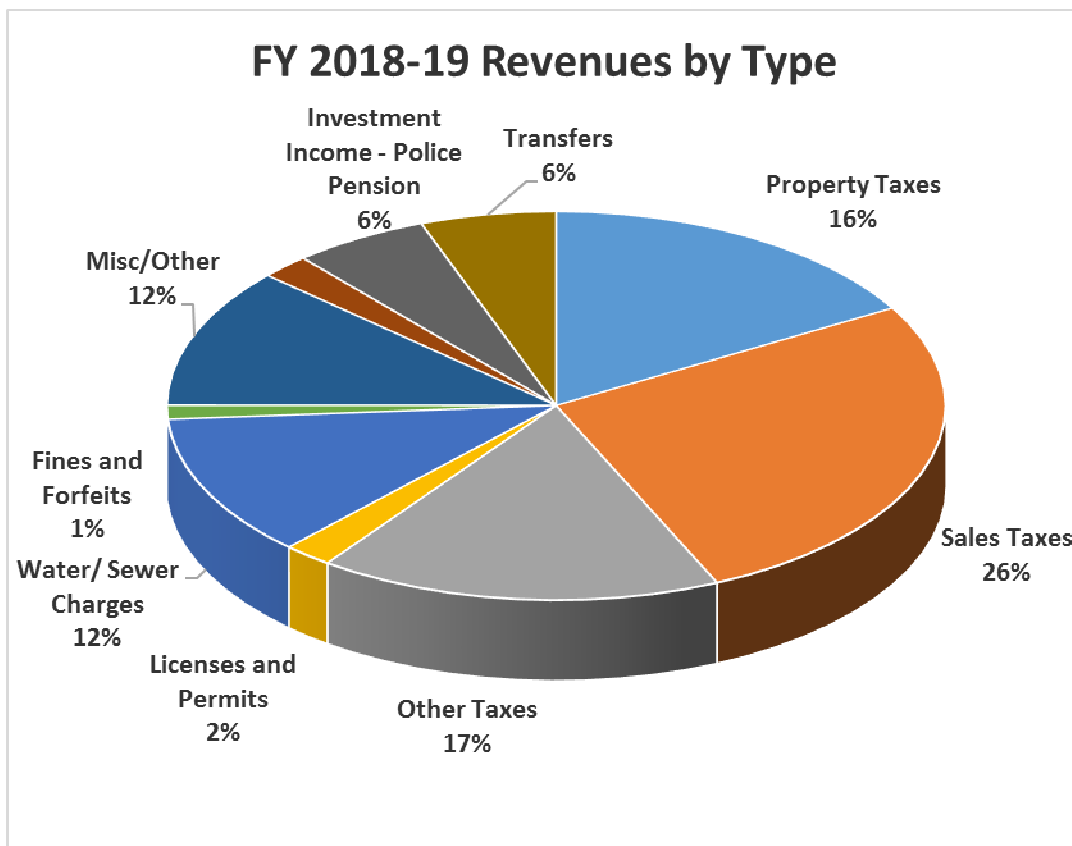
- Construction of the 2018 road improvement program (3.1 miles) for \$2,200,000 consisting of segments on:
 - White Oak Drive (Oak to Wilkenson)
 - Spring Court (White Oak Drive to End of Cul-de-sac)
 - White Oak Court (White Oak Drive to End of Cul-de-sac east)
 - White Oak Court (White Oak Drive to End of Cul-de-sac west)
 - Whitney Court (White Oak Drive to End of Cul-de-sac)
 - Steven's Court (White Oak Drive to End of Cul-de-sac)
 - West Mooseheart Road (White Oak Drive to Subdivision Limits/Pavement Change)
 - Brenson Court (West Mooseheart Road to End of Cul-de-sac)
 - Wilkenson (entire loop)
 - Patterson Avenue (Wilkenson to west subdivision limits)
 - Martinson Court (Patterson to End of Cul-de-sac)
 - Martinson Court (Patterson to North Subdivision Boundary)
 - Cromwell Court (Wilkenson Lane to End of Cul-de-sac)
 - Carlson Court (Wilkenson Lane to End of Cul-de-sac)
 - Dogwood Drive (Acorn Drive to Magnolia Drive)
 - Dogwood Court (Dogwood Drive to End of Cul-de-sac)
 - Juniper Drive (Butternut Drive to Magnolia Drive)
 - Oak Street (Forest Ridge Drive to Orchard Road)
- Replacement of ten (10) street light poles and conversion of 350 street lights to LED for \$145,000 using MFT revenues from the State.
- Anticipated completion of the construction of two new deep wells for \$4,246,500 using bond proceeds that once complete the Village will have six active wells to serve the customers
- Initiation of construction of the new central 750,000 gallon water tower with an estimated total construction cost of \$1,800,000
- Purchase/replacement of the following vehicles and equipment:
 - Replacement of five (5) police squad vehicles with Ford Explorers for \$224,000 including changeover costs
 - Replacement of a 6-Wheel Dump Truck with plow and equipment for \$215,000 replacing a 1999 6-Wheeler and extending the life of the Village's other 6-Wheel Dump Truck
 - Replacement of a 2006 pickup truck in the Water Division with a utility truck for \$36,000
 - Replacement of all police squad video cameras with new cameras substantially using accumulated DUI funds.

The Village continues to identify areas where services to the community can be enhanced or improved, such as the recent entering into of an agreement between the Village and West Aurora School District 129 for the allocation of a school resource officer to Jewel Middle School. The Village works closely with all taxing bodies and entities to identify areas of cooperation on services or capital projects determined to be in the Village's best interest to pursue.

Revenues

Total Village revenues for the FY 2018-19 Budget across all Village Funds are projected to be \$21,841,115. The chart below shows the composition of all Village revenues by type:

Revenues	FY 2018-19
Property Taxes	3,625,849
Sales Taxes	5,800,000
Other Taxes	3,653,000
Licenses and Permits	479,800
Water/ Sewer Charges	2,580,500
Fines and Forfeits	254,500
Misc./Other	2,544,600
Investment Income - Village	443,000
Investment Income - Police Pension	1,230,300
Transfers	1,229,566
TOTAL:	21,841,115



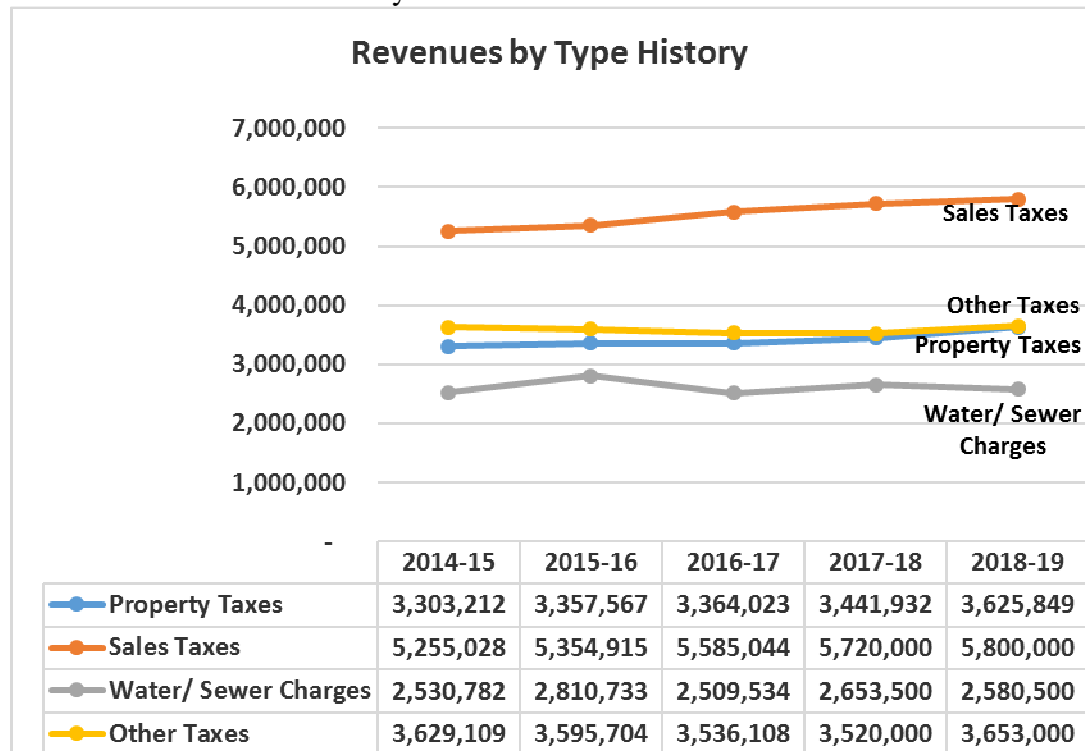
Property Taxes

Property Taxes, which represent 16% of all revenues, are estimated to increase \$183,917 or 5.3% to \$3,625,849. Of this amount, property taxes from increment generated from the Village's three TIF Districts are projected to increase 28.6% or \$114,992 to \$516,742.

General property taxes levied for specific purposes are increasing 2.7% to \$2,387,000. The CPI factor for the 2017 property tax levy was 2.1% for taxes to be received in the upcoming fiscal year. New construction within the Village and adjustments in prior year collections accounts for the additional 0.6% increase in revenue. After the allocation for pension and insurance purposes the net property tax revenue remaining to fund General Fund services is decreasing for the upcoming year by about \$41,000 or 3.6%. The CPI factor for the upcoming 2018 levy will be 2.1%.

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 \$5,800,000 next year, an increase of \$80,000 or 1.4% over the current year projection of \$5,720,000. Sales tax growth is projected to continue to grow at a more moderate pace than the current year due to a mix of retail activity and leveling off of certain retail sales. Sales tax increased 2.4% in the current year.



Other Taxes

Other taxes which include state-shared income tax, use tax, motor fuel tax (MFT), utility/telecommunication taxes and other taxes are projected to be \$3,653,000 which is an increase of \$133,000 or 3.8% over the current year projected. State-shared income taxes are projected to be \$1,660,000, or a 4.7% increase due to expectations of continued increases in revenues collected by the State while taking into account uncertainty with regards to potential changes in LGDF revenue distributions by the State. Significant fluctuations in distributions as well as uncertainty in LGDF estimates lead to a cautious estimate for the upcoming year.

MFT taxes restricted for road-related projects are projected to remain the same at \$460,000. Utility taxes are projected to decrease \$6,000 to \$758,000 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 compliance and is projected to increase \$35,000 to \$480,000.

Water and Sewer Charges

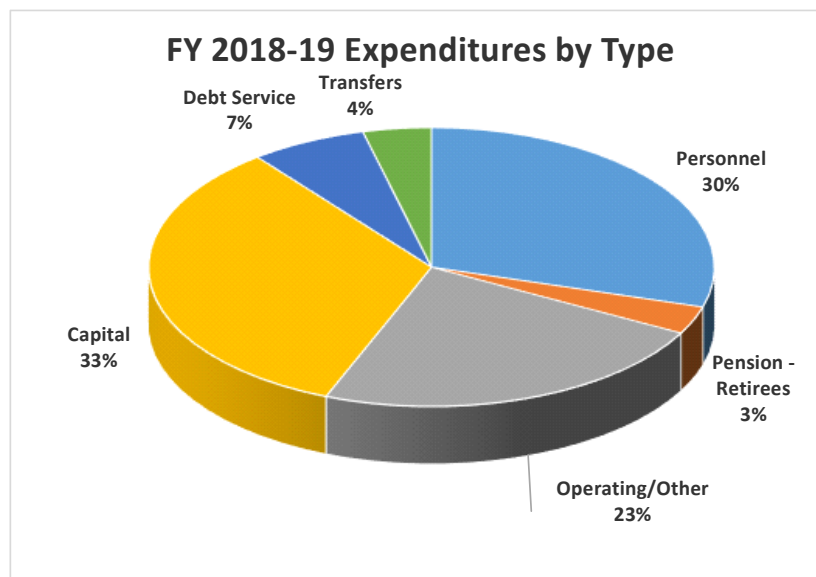
Water and sewer charges are estimated to decrease 2.7% to \$2,580,500. Water rate revenue is projected to increase 3.88% to \$2,410,000 due to a water rate increase from \$3.55 per 1,000 gallons to \$3.70 per 1,000 gallons. This is offset by a \$0.20 decrease in the sanitary sewer rate as part of the re-balancing of utility rates. The Village continues to see a trend of customers being more efficient or conservative with their water use. Water connection fees are anticipated to be budgeted at the same level as the current year at \$75,000. Connection fees received partially offset the cost of expansions in water system capacity and storage that are currently underway.

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.

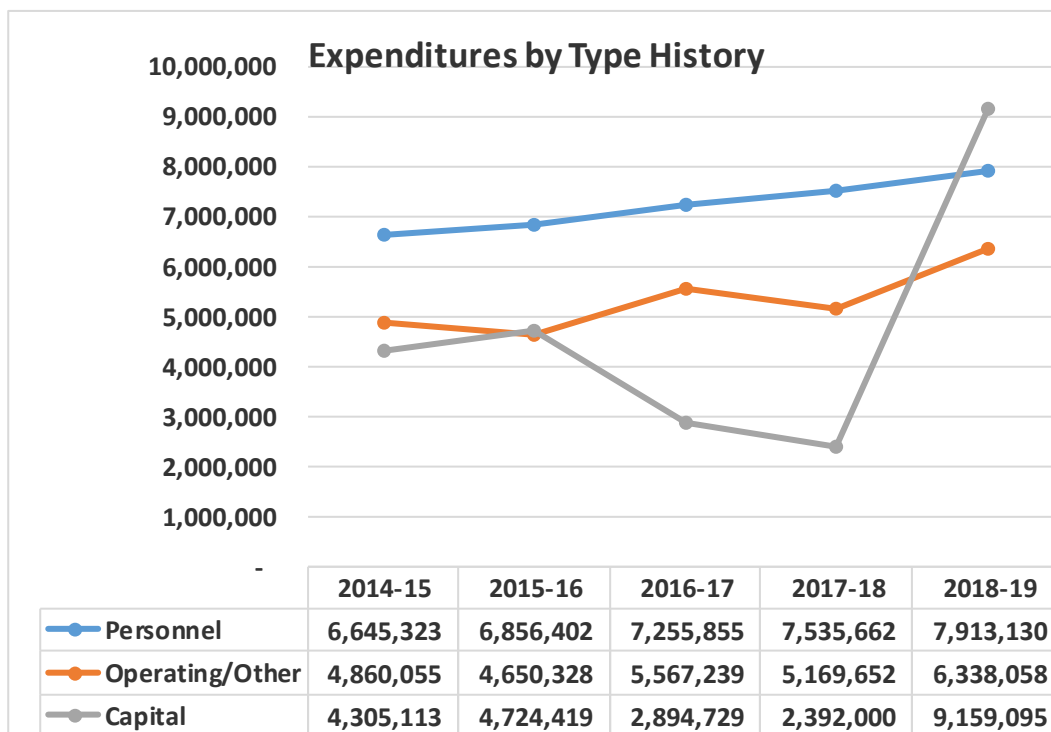
Expenditures

Personnel	7,913,130
Pension - Retirees	864,054
Operating/Other	6,338,058
Capital	9,159,095
Debt Service	1,778,053
Transfers	1,043,390
TOTAL:	27,095,780



Personnel

Personnel expenditures, which represent 30% of all expenditures, are estimated to increase \$377,468 or 5.0% over the prior year projected to \$7,913,130. Part of the increase is due to expenditures being less in the prior year due to lead time in hiring new positions and vacancies. The Budget includes two adjustments to current staffing levels. The first is the elimination of the part-time Administrative Intern position and the creation of a full-time Administrative/GIS Analyst position for a net cost of \$42,000. The second is the creation of part-time accounting assistant position, partially offset by a reduction in outside contractual assistance for a net cost of \$19,000. Both changes will address administrative and financial workload needs of the Village, improve employee-use and operating efficiencies and address ongoing initiatives. The Village has three (3) collective bargaining agreements with Police Officers, Sergeant and Public Works/Water Laborers and all agreements expire as of May 31, 2018 and negotiations with each unit are ongoing. Non-union employees are budgeted to receive a 2.0% pay adjustment to the salary schedule for next year. Step increases are provided for employees who meet eligibility and who are not at the maximum step in their salary range. Total full-time equivalents (FTE's) for next fiscal year are 59.25, an increase from 58.41 in the current year.



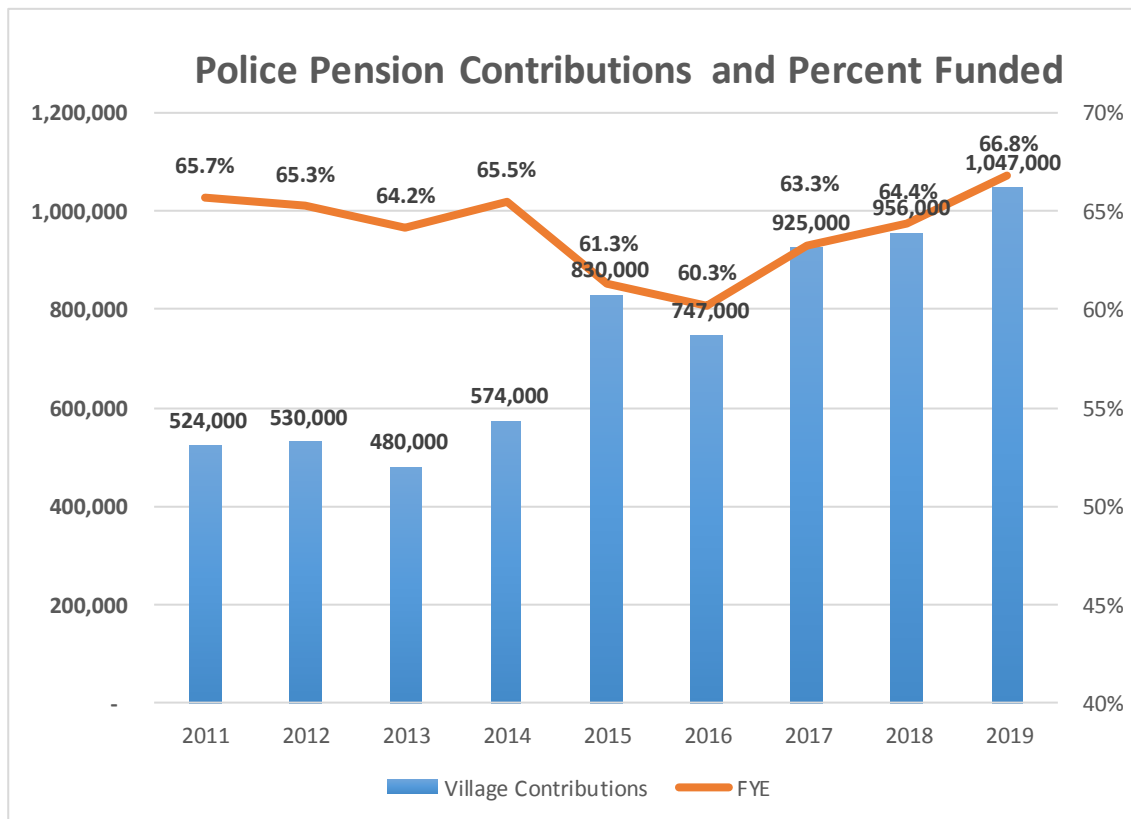
Personnel - Benefits

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 \$733,285 (Approximately \$20,000 less than last budget year).

Pension costs for employees in the Illinois Municipal Retirement Fund (IMRF) are stable as the 11.01% rate for 2018 is expected to be similar to the current rate for 2019. Employer IMRF costs are currently budgeted to be \$251,085 for next fiscal year and covers approximately 28 full and part-time employees.

Employer required police pension contributions are budgeted to be \$1,047,000 based on the May 31, 2017 actuarial valuation of the police pension fund. This was an increase from the base contribution in the current year of \$956,000 due to certain changes to the actuarial methods and assumptions used. 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 63%. The chart below shows the history of Village contributions. It is anticipated that future valuations of the Fund and fund experience will continue to steadily increase the required Village contributions going forward and is one of the more significant items potentially impacting operational funding in future years.

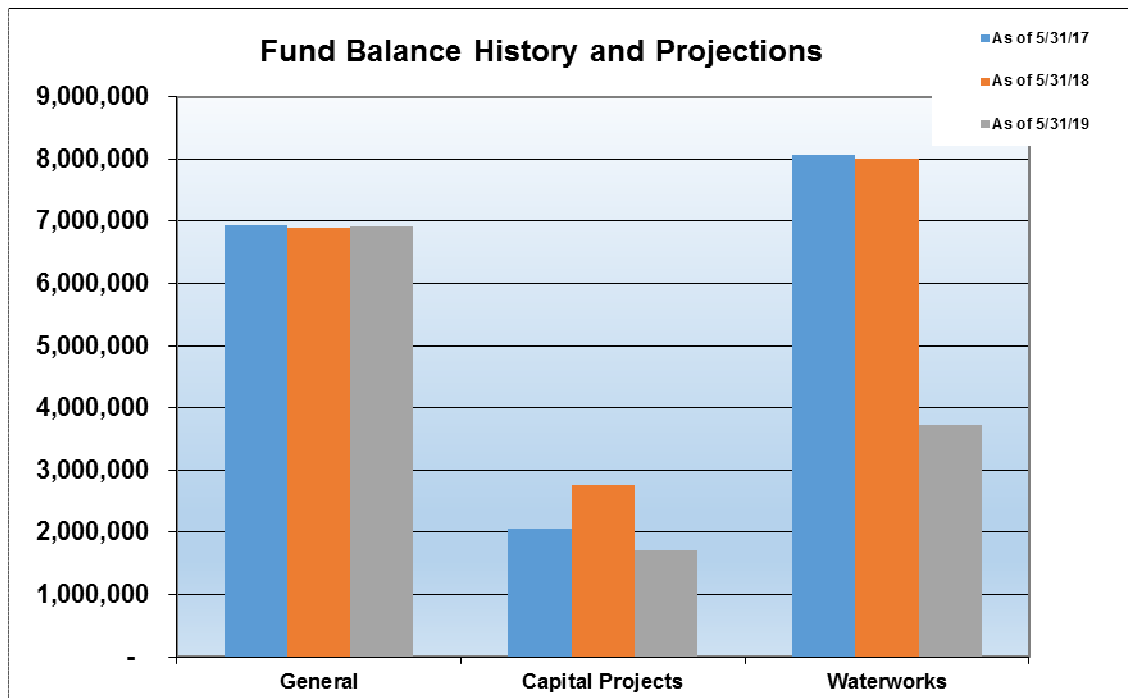


Other Operating/Expenditure Trends

Operating and other costs are budgeted to increase next year to \$6,205,058 primarily due to the expected increase in consulting engineering costs associated with the construction of two new deep wells, and engineering/consulting costs associated with a larger than normal annual road improvement program and other capital initiatives. 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 and road improvement projects.

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 \$19,266,815, less than total expenditures, \$25,766,326 by \$6,499,510. 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 next fiscal year on various capital projects as follows:



- \$448,661 in the Rt. 31 TIF Fund due to the use of increment reserves for the construction of the Marvo/John parking lot and allocation of funds the silo refurbishing and illumination
- \$85,500 in the Motor Fuel Tax Fund due to the use of reserve funds for the continued implementation of the street light pole replacement and LED conversion program

- \$4,490,162 in the Waterworks Fund due to the budgeted construction costs of \$4,846,500 for the completion of the construction of two new deep wells and beginning of a new water tower construction using a portion of the \$5,800,000 in bond proceeds received last year
- \$367,875 in the Sanitary Sewer Fund to fund the televising and cleaning of all remaining sanitary sewers in the Village
- \$1,105,085 in the Capital Projects Fund to fund a larger than normal annual road improvement program and other miscellaneous capital projects
- \$303,416 in the Vehicle and Equipment Fund as a larger than normal dollar value of vehicles require replacement for the year

Fund balance in the General Fund is projected to increase \$5,132 to \$6,906,968 which is 62.4% of expenditures and transfers for debt payments at May 31, 2019. The reserve level meets the Village's requirement of at least a 40% to 50% fund balance reserve.

Other Issues and Considerations

Strategic Planning

The goals and objectives established by the Village during the 2017 strategic planning update have been taken into account during the development of the budget. Where practical, linkages between those goals found in each Department or Fund have been made. The Village tentatively plans on reviewing the goals and objectives in 2019 through further strategic planning sessions.

Capital Planning and Funding

The Village continues to plan for future capital projects utilizing a variety of resources. Staff updated the 20-year 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.

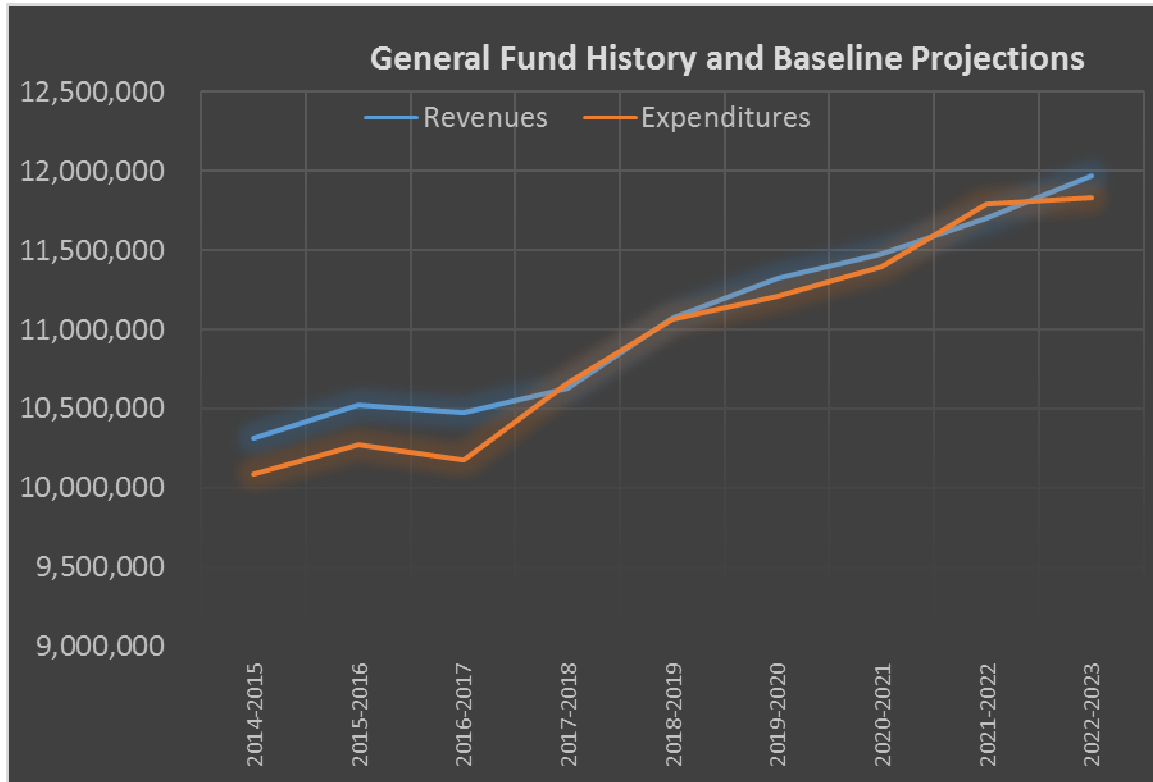
As the Village continues to identify needed capital projects for consideration those projects may need to be prioritized given the current level of dedicated and supplementary pay-as-you-go funding in the Capital Projects Fund and resources available in the Motor Fuel Tax Fund. The Village has been closely 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.

State of Illinois

The Village will be closely monitoring any potential news or legislation that may impact the Village's finances as the State continues to address its own budgetary and fiscal challenges. As previously discussed the State in the current year has reduced LGDF funding, implemented a tax collection fee for certain State-collected taxes and has redistributed CPPRT monies in various instances. Any future actions by the State to address its fiscal issues will be evaluated by the Village to determine if there are any negative financial impacts to the Village and what, if any, steps need to be taken to the current or future budgets.

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 for the General Fund as illustrated below show that the baseline outlook for the Village is positive over the next five years, assuming steady economic growth and stability. These types of 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.



Acknowledgements

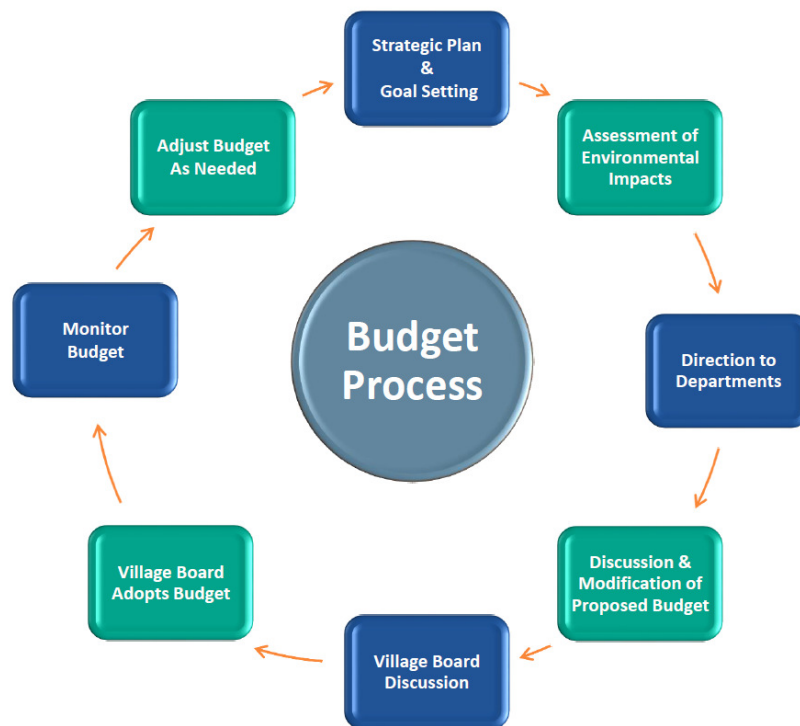
I would like to extend my appreciation to all of the Department Heads and Village Administrator Bosco that assisted with their input and cooperation during this process. I would also like to thank the President and Board of Trustees for recognizing, encouraging and supporting the implementation of sound 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 2018-2019 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 strategic planning in 2017, 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 Village Space Needs Study (*this has resulted in the process which saw the completion of the construction of a new police station in 2010 and completion of the renovation of Village Hall in 2011-12*)
- 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 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 2018-2019**

<u>Completion Date</u>	<u>Description of Activity</u>
December 15th	Distribution of Budget Directives, Forms and Other Materials
December 18th	Department Head Meeting to Discuss Budget Outlook and Process
January 15th	Committee of the Whole Meeting - Mid-Year Financial Update Presentation
February 9th	Department Heads Submit Annual Budget Requests, Long-Term Capital and Operating Projections and Other Required Information to Finance Director and Village Administrator
February 12th - 16th	Discussion and Review of Departmental Budget Submissions and Information
March 5th	Government Operations Committee Meeting - Update on Budget Development
March 28th	Draft Budget Completed
March 28th	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)
April 2nd	Committee of the Whole Meeting/Budget Workshop/Budget Presentation
April 11th	Tentative Date for Full Compliance with PA 97-0609
April 13th	Notice of Public Hearing to Newspaper
April 16th	Committee of the Whole Meeting (Budget Discussion Follow-up)
April 19th	Notice of Public Hearing Published in Newspaper on this Day (At Least 1 Week Prior to Hearing)
May 7th	Official Public Hearing on Budget Prior to Village Board Meeting
May 14th	Deadline to Post Compensation Packages Greater Than \$150,000 on Website (6 Days Prior to Budget Approval) (PA 97-0609)
May 21st	Board Approval of Budget (Third Monday in May), and Library Resolution and Appropriation
May 27st	Deadline to Post Compensation Packages Greater Than \$75,000 on Website (6 Business Days After Budget Approval) (PA 97-0609)
June	Final Budgets Printed and Distributed
June 8th	Budgets and Applications Submitted to GFOA
June 19th	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 2018-2019

General Description

The Village completed an update to the 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.

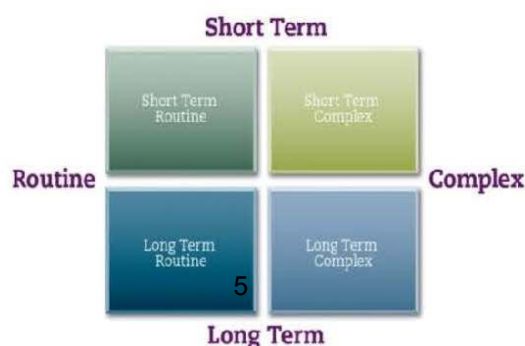
At the conclusion of that process six (6) main policy categories were identified in order to categorize the many goals and objectives that were articulated during the strategic planning sessions. Those broad categories are listed below:



Strategic Planning Process

During the strategic planning process participants were asked to prioritize the top three goals and objectives within a time/complexity matrix that classifies goals and objectives as either short-term routine, long-term routine, short-term complex or long-term complex. This matrix is illustrated below:

Goal Classification Grid (Dr. Gerald Gabris)



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 evaluation of shared equipment and resource uses with other units of local government	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		Facilitate community outreach in Police Department, enhance crime prevention programs and interactions, and explore expanded use of technology and methods	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 resident communication options and methods to improve information distribution channels internally and externally for village services and activities	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
					Monitor progress, visible indicators and accomplishments of redevelopment on Route 31, including streetscape improvements and/or private redevelopment

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 2019 and updated or modifications made based on future discussions.

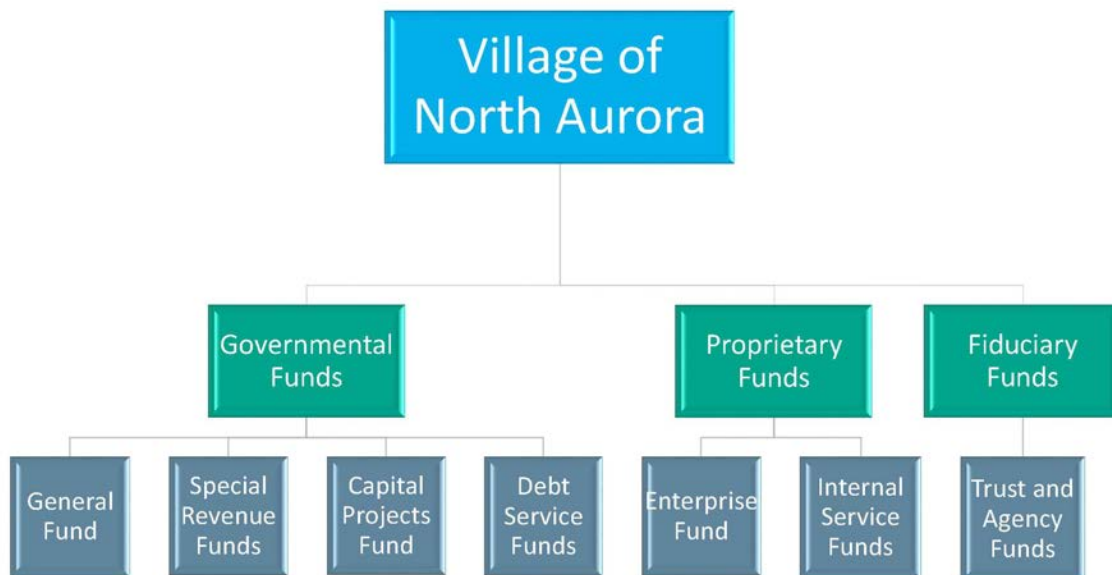
Village of North Aurora Overview of the Village's Fund Structure Fiscal Year 2018-2019 Budget

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 Agency 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 (Agency Fund)
 Land/Cash Contributions Escrow (Agency Fund)
 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	Developer/Building Escrow
Route 31 TIF	Sanitary Sewer	Compensated Absences	
Sperry TIF	Capital Projects		Land/Cash Escrow
North Lincolnway TIF	Library Debt		
Insurance	Police Station Debt		

Village of North Aurora
FY 2018-2019 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 2018-2019

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: March 5, 2012

A. Revenue Policies

1. The Village endeavors to maintain a diversified and stable revenue base to shelter it from short-term fluctuations in any one revenue source. 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, 63% 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. The Village implemented administrative tow fines in the current year and that further diversified the revenue base.

2. Through the Village's economic development program, the Village will strive to strengthen and expand its revenue base.

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. Many economic development goals have been established through the Village's strategic planning process.

3. Each existing and potential revenue source will be examined annually during the budget process.

During the budget process, the Village examined the capacity to increase various revenue sources in order to provide options for addressing additional service needs. The Draft Budget includes changes to the way the Village prosecutes DUI cases and issues local violations which will not only give the Village greater flexibility but increase revenue that is retained and collected by the Village.

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 its enterprise fund, the Waterworks Fund, at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets.

The Village last increased water rates in August 2010. The Budget includes a rebalancing of the Village's water rate and sanitary sewer rate where the water rate will increase from \$3.55 to \$3.70 and the sanitary sewer rate will decrease from \$0.35 to \$0.15 per 1,000 gallons used. This will address increasing maintenance and replacement costs in the Water Fund and completion of sanitary sewer projects.

7. The Village will not use one-time revenue for continuing expenditures. All new and continuing expenditures will be based on known and slightly conservatively projected revenue sources. The identification of new, but one-time revenue opportunities will be used to fund one-time expenses such as capital equipment purchases and capital improvement projects not involving on-going operating expenditures except where planned appropriately.

The Village has not made any new, on-going expenditure in the budget based on one-time revenue sources.

B. Expenditure Policies

1. The Village will maintain a level of expenditures which will provide for the public well-being and safety of the residents of the community.

The Village has proposed budgets which continue to provide high service levels for the community.

2. Expenditures will be within the confines of available funds.

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 either 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) or the planned use of reserves over time to ensure a stable rate (Sanitary Sewer 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 step-level employee compensation package 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 2.0% base adjustment has been applied to the pay/step schedule for non-union employees. Union employee scale adjustments have not been set as all three (3) collective bargaining agreements are expiring May 31, 2018 and new agreements have not been completed.

C. Debt Policies

1. When necessary, the Village will consider the issuance of debt for the construction of capital assets with a 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 policies and procedures which not only seek to maintain the Village's bond rating but increase it as well. The Village will follow a policy of full disclosure on every financial report by preparing and publishing a comprehensive annual financial report and bond prospectus.

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 should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.

Staff has analyzed the future maintenance and operating costs funded with the 2017 bond issuance.

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.

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.

Prior to the 2017 bond issuance the Village ensured that debt coverage requirements could be met.

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 the temporary idle cash and outlines the policies for maximizing the

efficiency of the cash management system. The ultimate goal is to enhance the economic status of the Village while protecting its pooled cash.

During the current year, the Village invested reserve and idle funds and achieved a return on its portfolio that significantly 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. Criteria for selecting investments and the order of priority are:
 - i. Safety. The safety and risk associated with an investment refers to the potential loss of principal, interest or a combination of these amounts. The Village only invests in those investments that are considered safe.
 - ii. Liquidity. This refers to the ability to “cash in” at any moment in time with a minimal chance of losing some portion of principal and interest. Liquidity is an important investment quality especially when the needs for unexpected funds occur occasionally.
 - iii. Yield. Yield is the potential dollar earnings an investment can provide, and sometimes is described as the rate of return.

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 disclosed. Capital budgets, which fluctuate, will be projected annually on a long-term basis to ensure that the proper mix of resources is utilized to fund the capital program. Use of fund balance and cash reserves to fund capital projects may be appropriate when planned appropriately.

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

4. 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, 2017 and the auditor's opinion was incorporated into the Village's CAFR.

5. 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, 2017 (17th consecutive year), and received the Distinguished Budget Presentation Award for the FY 2017-18 Budget (12th consecutive year).

6. 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.
7. 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.
8. 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.
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, 2017 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 payroll growth and salary increases in order to more accurately reflect experience and accelerate repayment of unfunded liabilities.

**Village of North Aurora
Fund Balance and Other Reserves Policy
Fiscal Year 2018-2019 Budget**

Policies Revised and Adopted by the Village Board on: March 5, 2012

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 within a period of two years.

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.

This Budget projects fund balance as defined for the General Fund to be \$6,906,968 at May 31, 2019 which is 62.4% of applicable expenditures and transfers of resources out in the General Fund.

Motor Fuel Fund

The Village will maintain a minimum fund balance in the Motor Fuel Tax Fund of 25% of annual 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, 2019 is \$799,516 which is about 143% of 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. The long-term capital improvement plan was updated during the year.

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, 2019 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 2018-2019 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**).

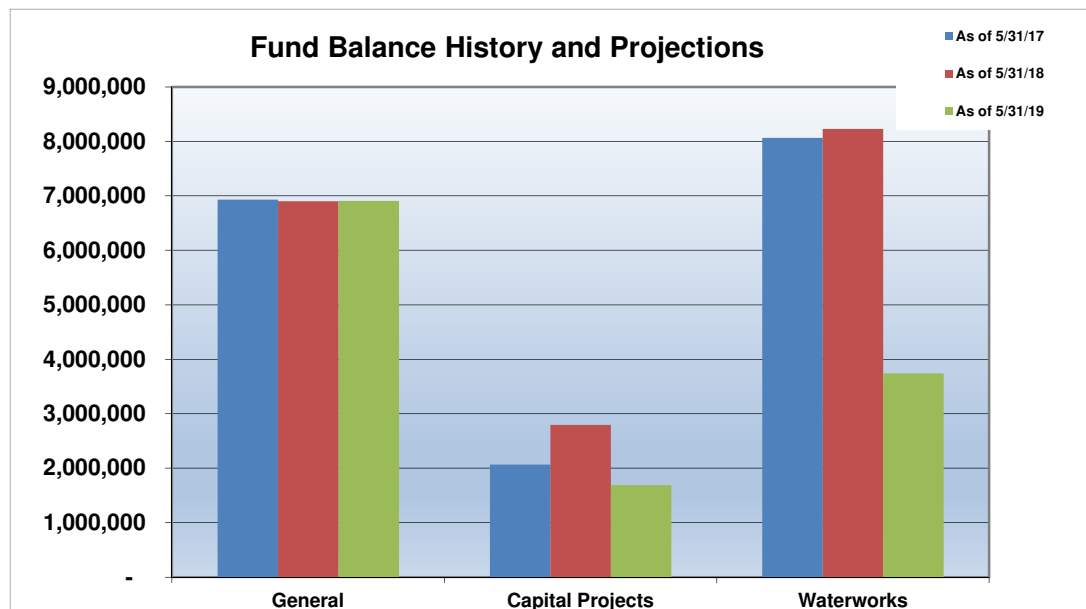
Basis of Budgeting

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:

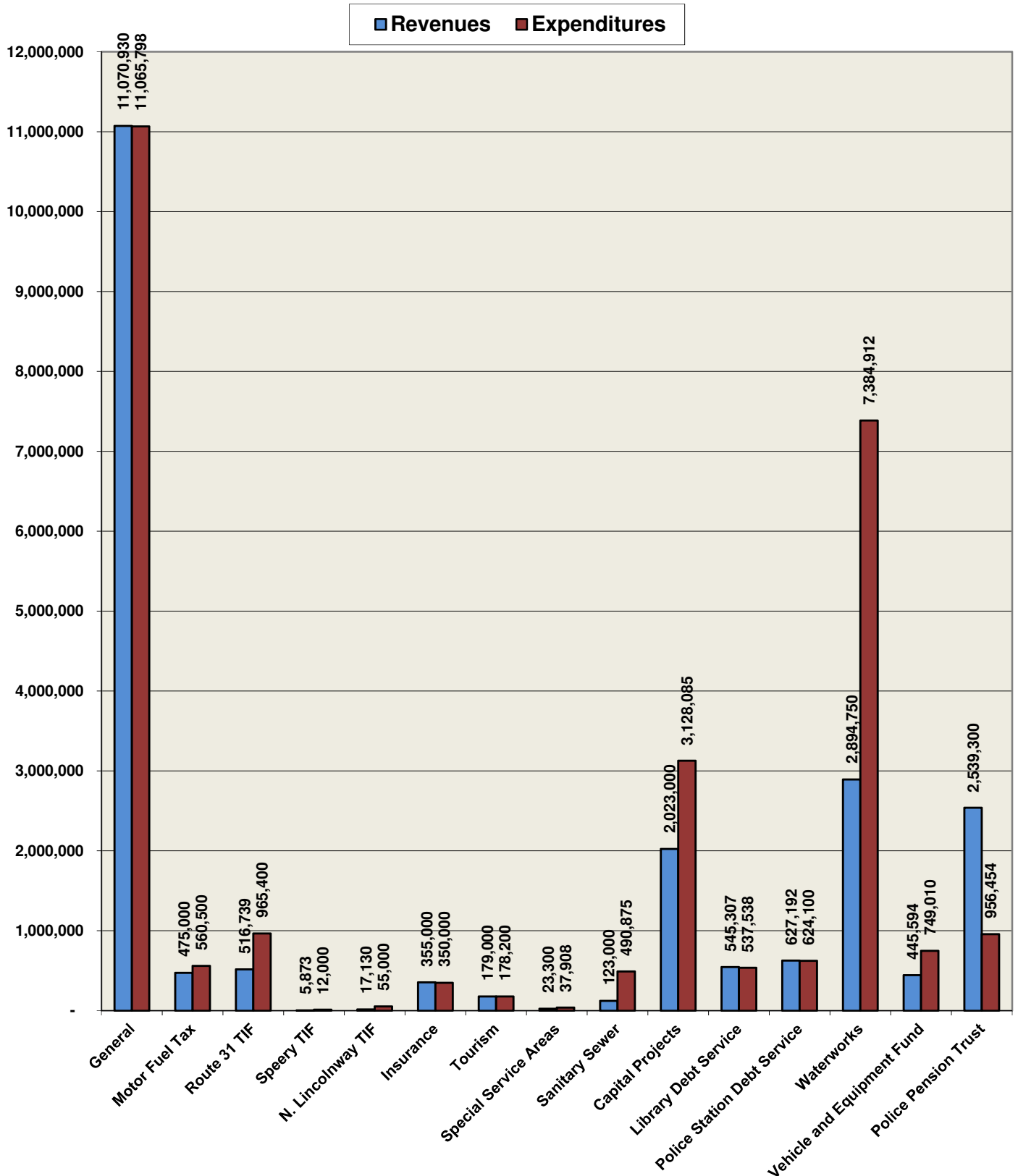
1. Capital outlay and expenditures within the proprietary fund-types are capitalized and recorded as assets on a GAAP basis (if the threshold is met), but expensed annually on the budgetary basis. In addition, depreciation expense is not shown on the budgetary basis for the proprietary fund-types since 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 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 2018-2019 Budget Summary
Summary of All Funds

Fund	Projected Fund Balance As of 5/31/18	FY 18-19 Budgeted Revenues	FY 18-19 Budgeted Expenditures	Revenues Over/(Under) Expenditures	Projected Fund Balance As of 5/31/19
General	6,901,836	11,070,930	11,065,798	5,132	6,906,968
Motor Fuel Tax	885,016	475,000	560,500	(85,500)	799,516
Route 31 TIF	1,472,728	516,739	965,400	(448,661)	1,024,067
Speery TIF	7,950	5,873	12,000	(6,127)	1,823
N. Lincolnway TIF	41,271	17,130	55,000	(37,870)	3,401
Insurance	300,020	355,000	350,000	5,000	305,020
Tourism	79,101	179,000	178,200	800	79,901
Special Service Areas	155,414	23,300	37,908	(14,608)	140,806
Sanitary Sewer	1,548,724	123,000	490,875	(367,875)	1,180,849
Capital Projects	2,790,911	2,023,000	3,128,085	(1,105,085)	1,685,826
Library Debt Service	101,433	545,307	537,538	7,770	109,203
Police Station Debt Service	263,685	627,192	624,100	3,092	266,777
Waterworks	8,230,768	2,894,750	7,384,912	(4,490,162)	3,740,606
Vehicle and Equipment Fund	1,725,022	445,594	749,010	(303,416)	1,421,606
Police Pension Trust	17,591,923	2,539,300	956,454	1,582,846	19,174,769
TOTAL ALL FUNDS:	42,095,802	21,841,115	27,095,780	(5,254,664)	36,841,138
Less					
Police Pension Trust	(17,591,923)	(2,539,300)	(956,454)	(1,582,846)	(19,174,769)
REVISED TOTAL:	24,503,879	19,301,815	26,139,326	(6,837,510)	17,666,369



Village of North Aurora Revenues and Expenditures by Fund FY 2018-2019



Village of North Aurora
FY 2018-2019 Budget
History of Revenues by Type and Expenditures by Function

	2014-2015	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Revenues						
Property Taxes	3,303,212	3,357,567	3,364,023	3,451,279	3,441,932	3,625,849
Sales Tax - 1%	4,289,805	4,394,997	4,579,287	4,715,000	4,680,000	4,750,000
Sales Tax - 0.50% Non Home Rule	965,223	959,918	1,005,758	1,015,000	1,040,000	1,050,000
Utility/Telecommunication Taxes	831,998	766,166	789,749	766,000	764,000	758,000
Other Taxes	2,797,110	2,829,538	2,746,359	2,840,000	2,756,000	2,895,000
Licenses and Permits	989,148	983,400	480,560	442,300	472,800	479,800
Franchises	263,099	278,676	281,600	305,000	290,000	315,000
Charges for Services - General	82,196	55,087	40,821	42,550	33,550	20,050
Charges for Services - Waterworks	2,362,150	2,640,920	2,338,717	2,415,500	2,475,500	2,505,500
Charges for Services - Sanitary Sewer	168,632	169,813	170,817	175,000	178,000	75,000
Rent	179,807	193,970	218,612	232,000	242,000	248,000
Fines and Forfeits	142,274	139,825	127,720	182,500	189,500	254,500
Investment Income - Village	(165,209)	108,016	134,784	294,000	355,872	443,000
Investment Income - Police Pension	794,707	14,312	1,391,080	1,230,300	1,350,300	1,230,300
Police Pension Contributions	1,062,046	989,060	1,179,502	1,214,000	1,209,000	1,309,000
Bond/Loan Proceeds	7,141,582	-	6,003,588	-	-	-
Miscellaneous	827,541	900,211	324,887	409,800	609,228	652,550
Transfers	1,577,582	1,669,872	1,569,206	1,218,175	1,218,175	1,229,566
Total Revenues	27,612,903	20,451,349	26,747,069	20,948,404	21,305,857	21,841,115

Expenditures

General Fund

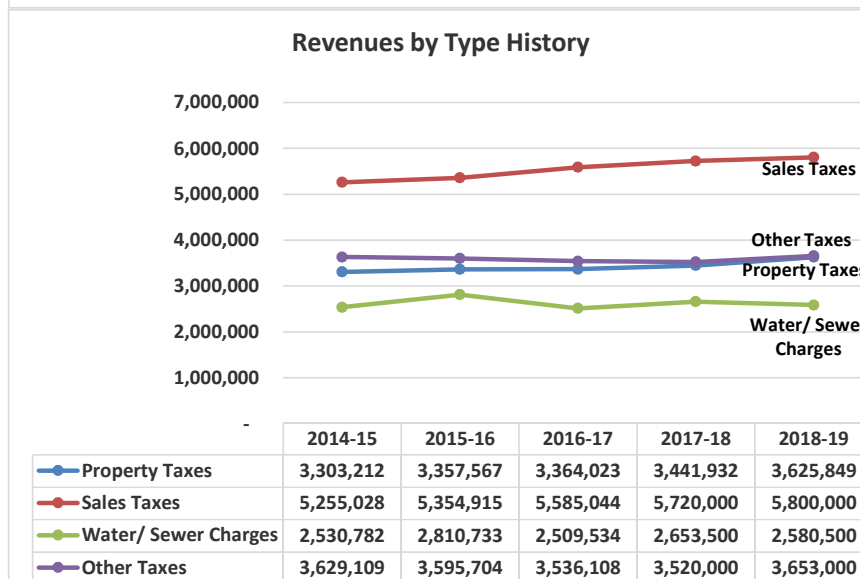
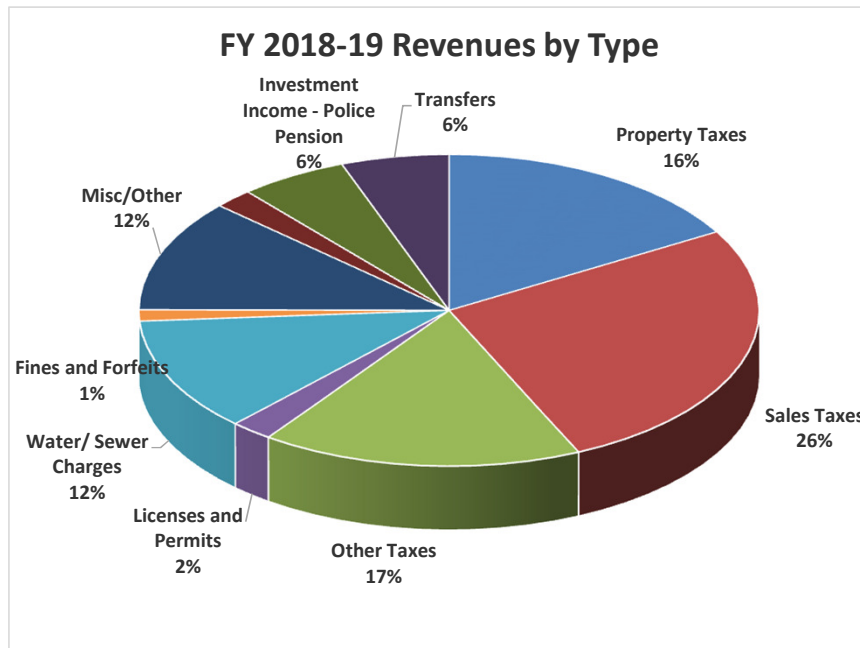
Legislative	98,045	97,728	93,826	108,738	96,653	96,649
Administration/Finance	803,586	954,847	970,456	1,135,010	1,060,621	1,212,201
Police Commission	2,021	17,181	3,262	6,675	6,546	7,675
Police Department	5,009,600	5,026,577	5,253,389	5,473,610	5,335,423	5,573,653
Community Development	485,845	474,440	558,424	597,207	587,397	638,580
Public Works	1,863,673	1,827,835	1,882,635	1,915,552	1,937,222	2,011,348
Non-Departmental	831,382	808,459	791,613	879,000	1,012,000	902,000
Transfers	995,706	1,070,625	624,834	622,875	622,875	623,692
Total General Fund	10,089,857	10,277,691	10,178,438	10,738,667	10,658,737	11,065,798
Motor Fuel Tax Fund	395,279	627,479	569,346	995,340	752,500	560,500
Community Development Loan Fund	109,105	3,872	337,978	-	-	-
Route 31 TIF Fund	198,991	1,010,901	326,778	615,653	351,718	965,400
Sperry TIF Fund	840	7,743	-	2,000	-	12,000
N. Lincolnway TIF Fund	32	18,144	-	41,000	-	55,000
Insurance Fund	309,729	279,212	290,625	336,000	318,000	350,000
Tourism Fund	62,774	118,600	124,775	157,500	160,000	178,200
North Aurora Activity Center Fund	-	-	-	-	-	-
Special Service Areas Funds	7,536	7,686	35,261	40,140	31,240	37,908
Sanitary Sewer Fund	233,052	149,550	317,978	352,875	75,875	490,875

Village of North Aurora
FY 2018-2019 Budget
History of Revenues by Type and Expenditures by Function

	<u>2014-2015</u> <u>Actual</u>	<u>2015-2016</u> <u>Actual</u>	<u>2016-2017</u> <u>Actual</u>	<u>2017-2018</u> <u>Budget</u>	<u>2017-2018</u> <u>Projected</u>	<u>2018-2019</u> <u>Budget</u>
<u>Capital Projects Fund</u>						
Annual Road Program	2,276,130	2,584,031	1,696,781	1,649,000	1,050,000	2,696,000
Oak Street Reconstruction/Rt. 31	4,531	-	-	-	-	-
Village Facility Improvements	375,656	125,744	8,862	25,000	-	76,000
Bikeway Projects	-	-	-	-	-	-
Sidewalk/ROW Improvements	17,762	93,731	164,989	75,000	80,000	121,085
Oak/Orchard Intersection	-	-	-	-	-	-
Non-Departmental	12,185	33,843	58,153	50,000	-	235,000
Total Capital Projects Fund	2,686,265	2,837,348	1,928,784	1,799,000	1,130,000	3,128,085
Police Station Capital Fund	-	-	-	-	-	-
Library Debt Service Fund	514,115	521,080	526,410	534,976	534,900	537,538
Police Station Debt Service Fund	7,830,827	623,205	627,035	623,200	623,050	624,100
<u>Waterworks Fund</u>						
Waterworks Admin/Operations	1,891,276	1,867,864	2,360,473	2,344,299	2,205,461	2,348,412
Watermain Replacement	1,364,469	339,433	453,746	30,000	-	30,000
Well #3	-	147,741	-	-	-	-
Well #4	-	-	-	-	-	-
Well #5	-	-	-	-	-	-
Well #6	-	-	-	-	-	-
Well #7	-	154,640	-	-	-	-
Water Treatment Plant - West	-	-	-	240,000	-	160,000
Water Treatment Plant - East	-	-	155,700	-	-	-
Water System Improvements	-	-	-	-	-	-
Well #8	-	-	8,542	2,255,000	70,000	2,304,500
Well #9	-	-	41,577	2,255,000	395,000	1,942,000
Central Water Tower	-	-	-	592,800	-	600,000
Total Waterworks Fund	3,255,745	2,509,678	3,020,038	7,717,099	2,670,461	7,384,912
Vehicle and Equipment Fund	383,903	383,762	163,805	610,400	560,000	749,010
Police Pension Trust Fund	600,278	672,991	746,393	941,522	876,266	956,454
Total Expenditures	26,678,328	20,048,943	19,193,643	25,505,372	18,742,747	27,095,780
Revenues Over/(Under) Expenditures	934,576	402,406	7,553,426	(4,556,968)	2,563,110	(5,254,664)

**Village of North Aurora
FY 2018-2019 Budget
Summary of Revenues by Type**

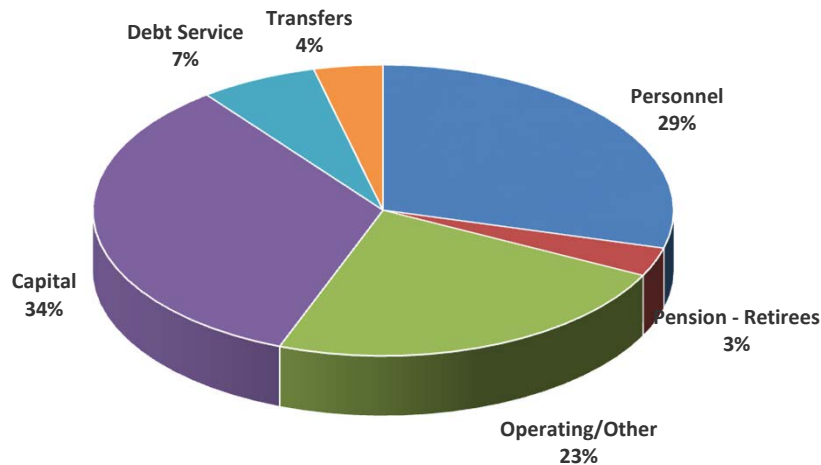
	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected	2018-2019 Budget
Revenues By Type Across All Funds						
Property Taxes	3,303,212	3,357,567	3,364,023	3,451,279	3,441,932	3,625,849
Sales Taxes	5,255,028	5,354,915	5,585,044	5,730,000	5,720,000	5,800,000
Other Taxes	3,629,109	3,595,704	3,536,108	3,606,000	3,520,000	3,653,000
Licenses and Permits	989,148	983,400	480,560	442,300	472,800	479,800
Water/ Sewer Charges	2,530,782	2,810,733	2,509,534	2,590,500	2,653,500	2,580,500
Fines and Forfeits	142,274	139,825	127,720	182,500	189,500	254,500
Bond/Loan Proceeds	7,141,582	-	6,003,588	-	-	-
Misc/Other	2,414,688	2,417,004	2,045,422	2,203,350	2,383,778	2,544,600
Investment Income - Village	(165,209)	108,016	134,784	294,000	355,872	443,000
Investment Income - Police Pension	794,707	14,312	1,391,080	1,230,300	1,350,300	1,230,300
Transfers	1,577,582	1,669,872	1,569,206	1,218,175	1,218,175	1,229,566
Total Revenues	27,612,903	20,451,349	26,747,069	20,948,404	21,305,857	21,841,115
<i>Less Interfund Transfers</i>	<i>(1,577,582)</i>	<i>(1,669,872)</i>	<i>(1,569,206)</i>	<i>(1,218,175)</i>	<i>(1,218,175)</i>	<i>(1,229,566)</i>
Total Revenues (Less Transfers)	26,035,321	18,781,477	25,177,863	19,730,229	20,087,682	20,611,549



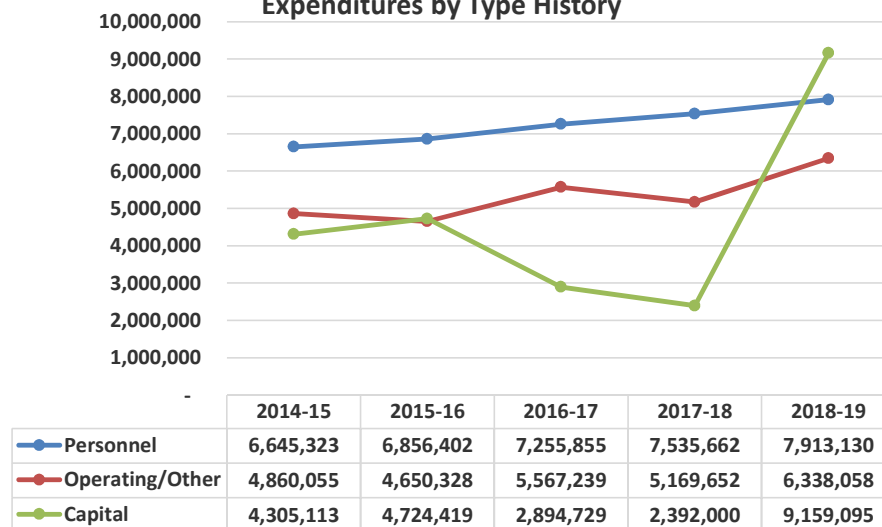
**Village of North Aurora
FY 2018-2019 Budget
Summary of Expenditures by Type**

	2015-2016 <u>Actual</u>	2015-2016 <u>Actual</u>	2016-2017 <u>Actual</u>	2017-2018 <u>Budget</u>	2017-2018 <u>Projected</u>	2018-2019 <u>Budget</u>
<u>Expenditures By Type Across All Funds</u>						
Personnel	6,645,323	6,856,402	7,255,855	7,659,616	7,535,662	7,913,130
Pension - Retirees	568,087	642,831	710,420	826,997	838,041	864,054
Operating/Other	4,860,055	4,650,328	5,567,239	6,065,816	5,169,652	6,338,058
Capital	4,305,113	4,724,419	2,894,729	8,145,400	2,392,000	9,159,095
Debt Service	8,884,669	1,685,736	1,701,995	1,770,538	1,770,387	1,778,053
Transfers	1,415,080	1,489,227	1,063,406	1,037,005	1,037,005	1,043,390
Total Expenditures	26,678,328	20,048,943	19,193,643	25,505,372	18,742,747	27,095,780
<i>Less Interfund Transfers</i>	(1,415,080)	(1,489,227)	(1,063,406)	(1,037,005)	(1,037,005)	(1,043,390)
Total Expenditures (Less Transfers)	25,263,248	18,559,716	18,130,237	24,468,367	17,705,742	26,052,390

FY 2018-19 Expenditures by Type



Expenditures by Type History

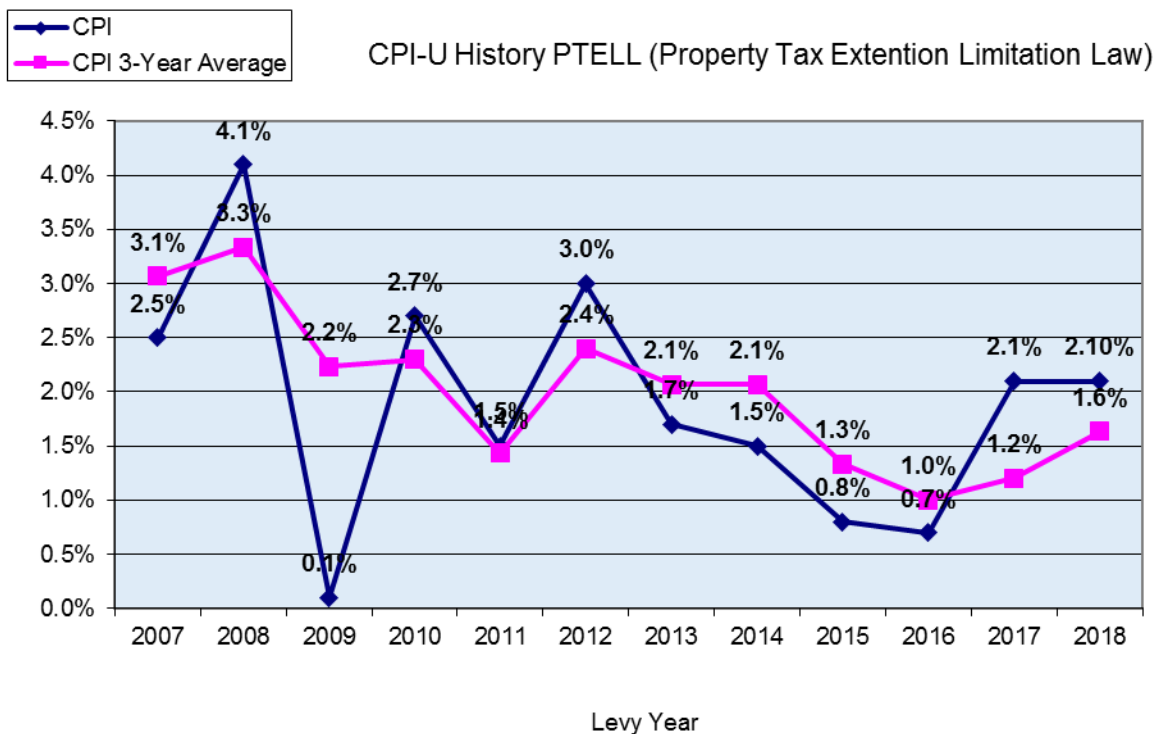


Village of North Aurora Major Revenue Descriptions and Analysis

GENERAL FUND

Property Taxes

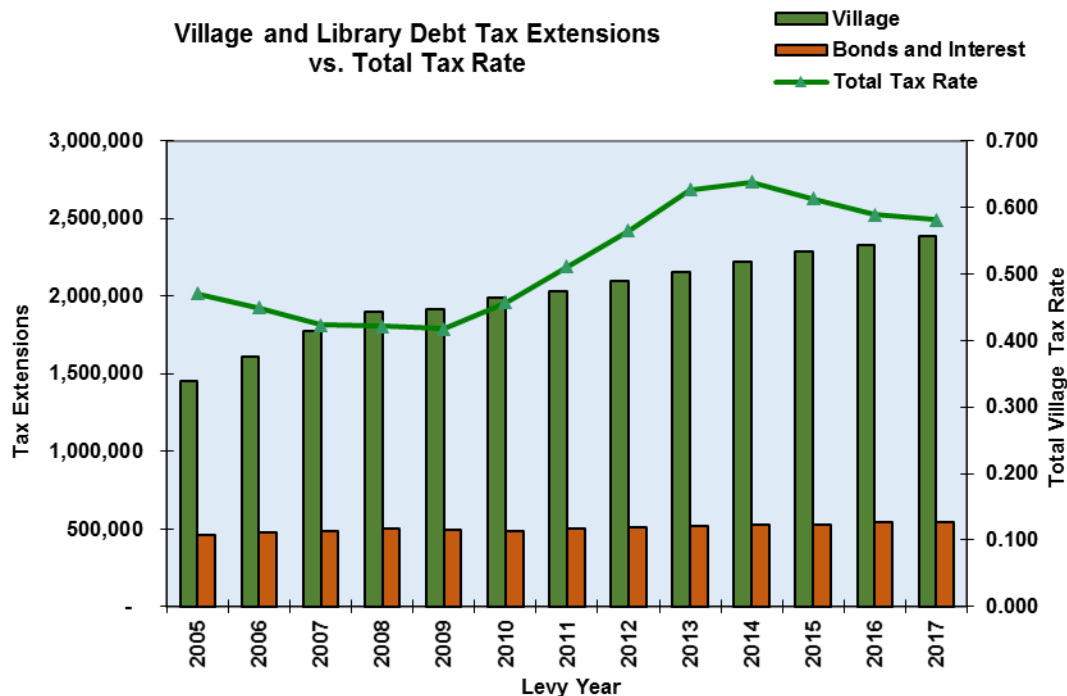
Property Taxes represent 19% of General Fund revenues. The Village is a non-home rule municipality and is also subject to the Property Tax Extension Limitation Law (PTELL). As such, the Village is limited in the amount of the increase in property taxes that the County will extend over last year's total 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 Budget incorporates the 2.1% CPI increase that has been applied to the 2017 levy, to be collected in FY 2018-19. The graph also shows the most recent CPI of 2.1% which will be eligible for the future December, 2018 levy, to be collected in FY 2019-20.



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. Property tax revenue has increased by the allowable CPI factor, prior to an allowance for new construction. 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.

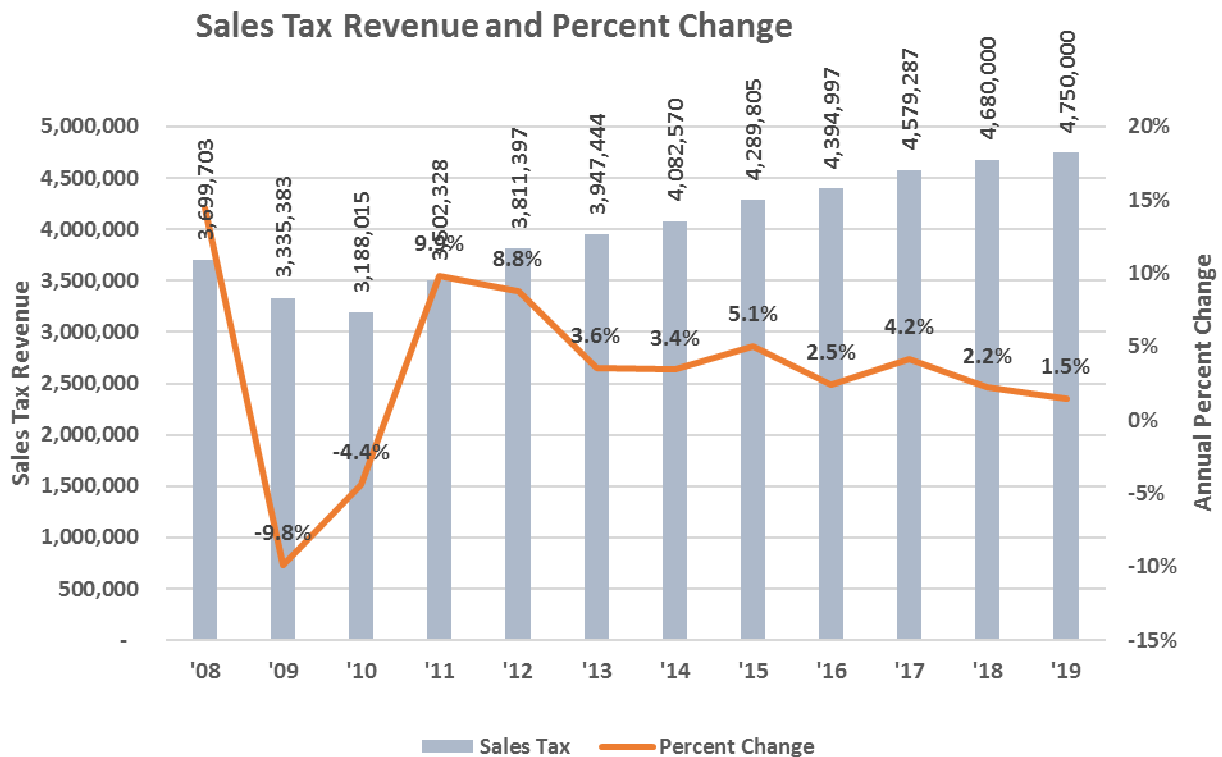
For FY 2018-19 (based on the 2017 levy), \$2,121,000 in property tax revenue is budgeted to be received in the General Fund from various individual levies to support general village services such as police protection and public works and \$266,000 is budgeted to be received in the Insurance Fund to support the costs of liability and workers' comp coverage. The property tax revenue levied to pay for bonds and interest is budgeted to be \$542,307 and the entire amount goes towards the repayment of the library bonds.



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 actual 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%.

Sales tax revenue represents 43% 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 '17 and budget year '18. A portion of the sales taxes shown below are rebated to developers per various rebate agreements. The rebates total approximately 16% of the total sales tax revenues received.



Sales tax revenue reached \$3.7 million '08 and declined \$550,000 over a two-year period to \$3.18 million in '10, a decrease of 14.3%. The decrease was due to a few business closings, and a decrease in retail activity due to the recession. Beginning in '11, sales taxes began showing moderate to strong recovery year-over-year. The current year projection for '18 reflects an increase of 2.2% over last year to \$4.7 million, an all-time high. Much of the increase over the past few years has been due to the sales of food, automotive and filling stations, manufacturing and drinking and eating categories. New businesses opening have contributed to the '18 projection. Sales tax revenue since the end of the recession has increased for eight (8) consecutive years. For the Budget, sales taxes are projected to increase 1.5% to \$4,750,000 as year-over-year increases in certain categories of retail sales and vehicles seem to have leveled off, and as on-line shopping continues to put pressure on traditional retailers to continue to increase or maintain sales levels. Overall, the Village remains an excellent location for business and retail activity along I-88 and Orchard Road, Randall Road and Rt. 31 along with other corridors within the Village.

Income Tax

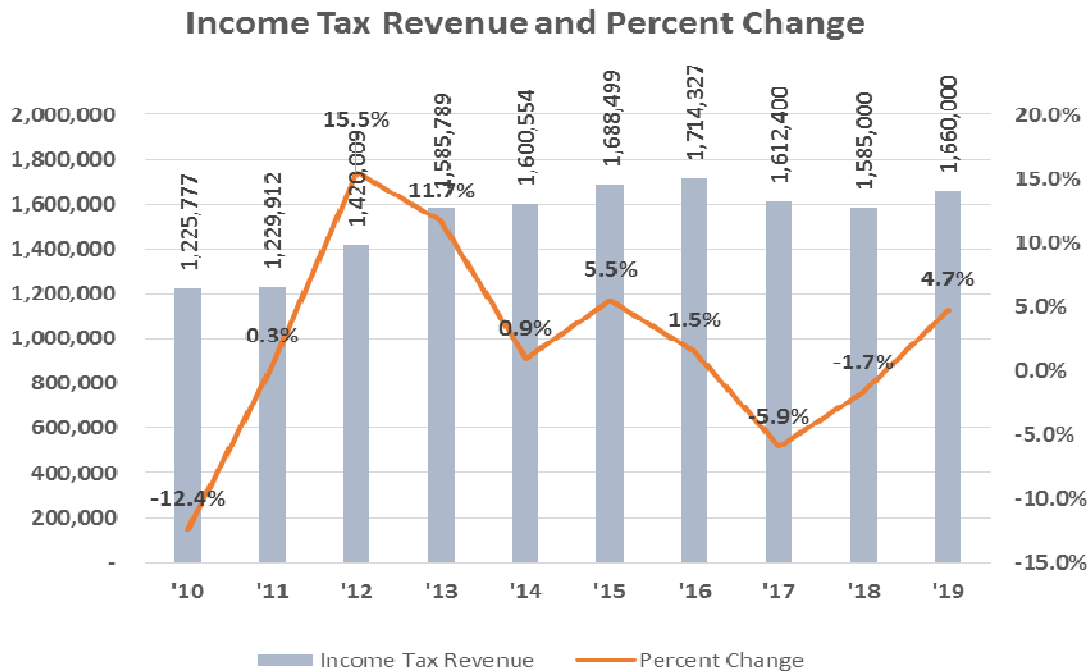
The State of Illinois maintains an income tax on individuals and corporations. This income tax was increased by the State effective July 1, 2017 from 3.75% to 4.95% for individuals and 5.25% to 7.00% for corporations.

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.



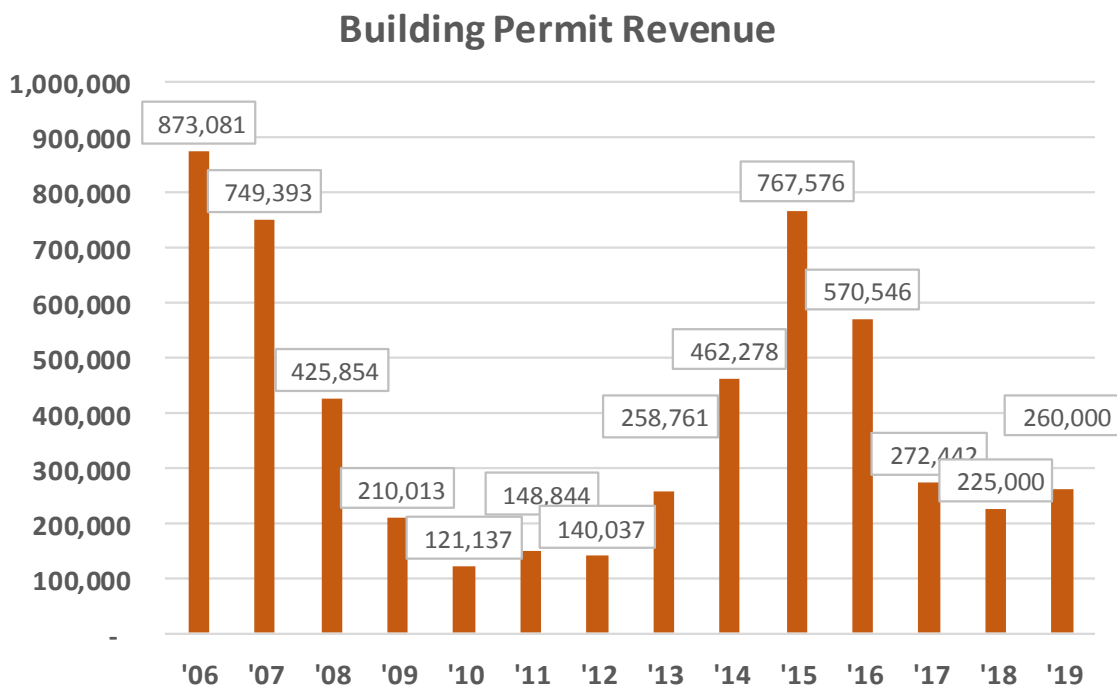
There are no restrictions on the types of expenditures that a municipality may fund with their share of income tax revenues. This is a very elastic revenue source that fluctuates significantly based on the performance of the national and state economy. The State of Illinois reduced LGDF distributions by 10% effective for the state fiscal year 2017-18 only which decreased revenues during that time. Income tax revenue represents 15% of all General Fund revenues. Revenue for the current year is projected to decrease 1.7% to \$1,585,000 due to the 10% reduction in LGDF by the State which has been partially offset by stronger revenue collections overall by the State during the year, as well as seven (7) months of the year where the Village received increases on a year-over-year basis (June-Dec 2017) as a result of the special census population increase of 4.1% which was effective January, 2017.

The Budget projects income tax revenue to increase 4.7% to \$1,660,000. There is significant uncertainty if the State will continue to reduce LGDF sharing in its coming Budget year. In addition, revenue collections can vary significantly based on income tax receipts from both individuals and corporations. The budget assumes that some of the above risks remain in the coming year for LGDF, but recognizes the overall positive economic trends which will likely contribute to an increase in income tax receipts.

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 peaked in FY '06 at \$873,080 during the peak of the residential construction of new subdivisions in the central and western part of the Village. Due to declines in the housing market building permit revenue significantly declined and was \$140,037 back in '12.

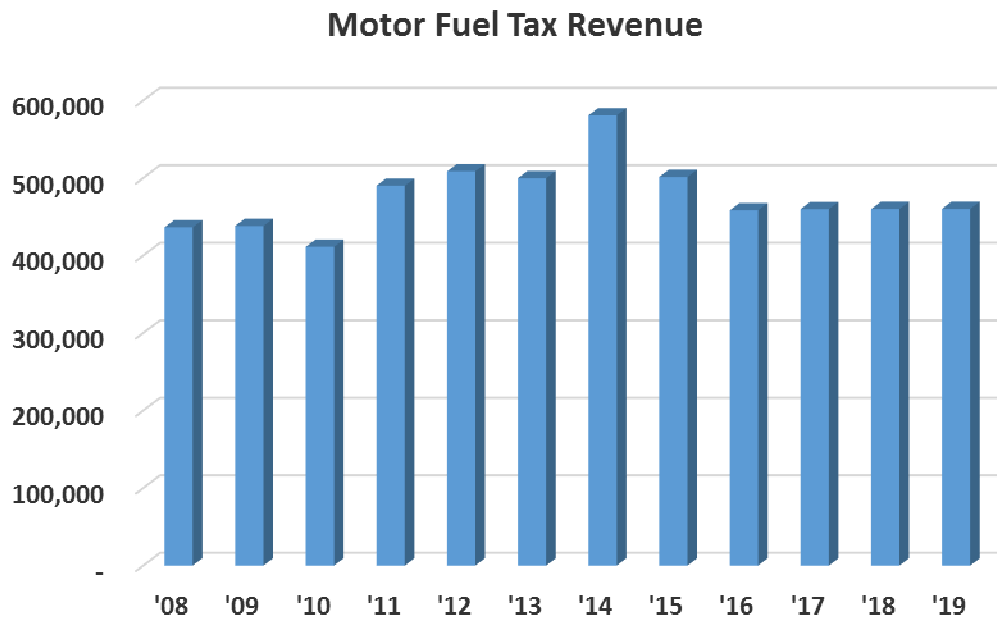
During years '14 through '16 building permit revenue increased significantly due to completion of several residential subdivisions that were begun in prior years, several industrial warehouse buildings and a new apartment complex in the Village. Revenue for the current '18 year is projected to be at budget of \$225,000. For the '19 budget revenue is projected to be \$260,000, but that is reflective of an increase in revenue to recoup pass-through costs related to building plan review and inspections. The anticipated building permit base level is still anticipated to be \$225,000. It is possible that significant, one-time permit revenues for large projects may be received during the year but is difficult to accurately predict at this time.



MOTOR FUEL TAX FUND

Motor Fuel Tax

The State collects a 19-cent tax on gasoline and 21.5 cent tax on diesel fuel. A portion of this revenue is distributed to municipalities based on their population versus the total municipal population in the State. 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 special census will increase the Village's share of its revenue. The chart below provides a history and projection of MFT revenue. Revenue for FY '18 is projected to be \$460,000. In '16 the Village received the 6th and final distribution of the Illinois Jobs Now grant which was about \$69,000 a year, supplemental funding from the State. For FY '19 revenue is expected to be the same with no change in the current year projected of \$460,000.



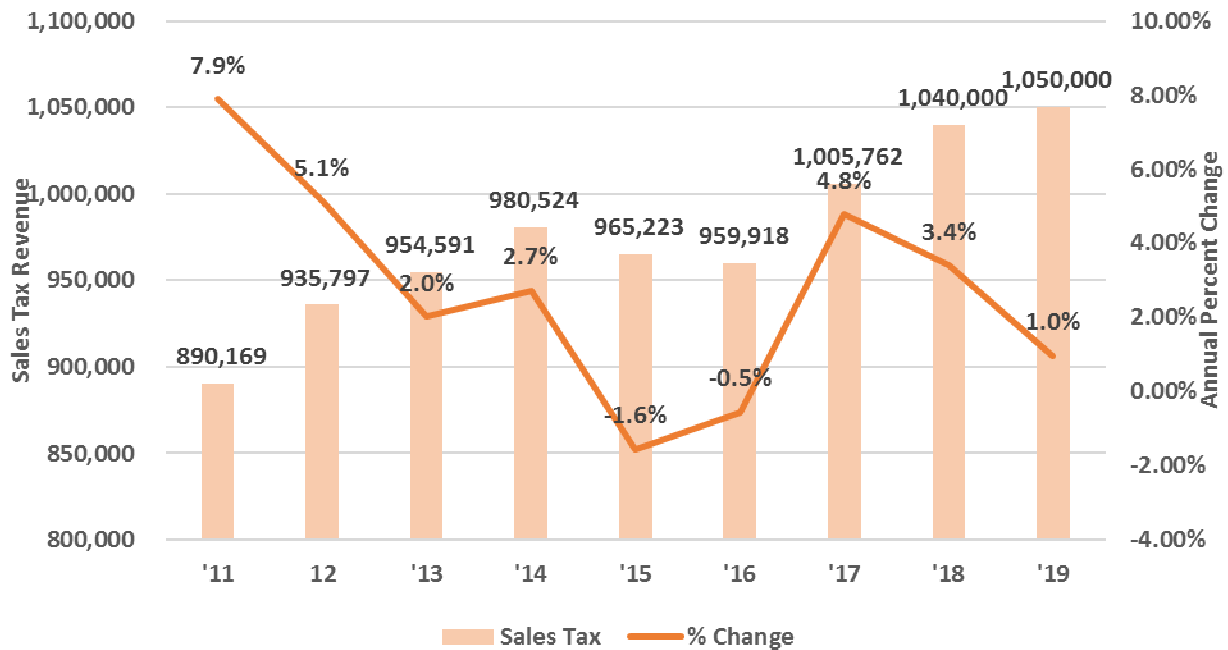
CAPITAL PROJECTS FUND

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 '18, revenue is projected to increase 3.4% to \$1,040,000. For the next budget year, revenue is projected to increase to \$1,050,000 or 1.0% due to an anticipated leveling off of retail sales and cautious retail outlook projected for the year.

Non Home Rule Sales Tax Revenue and Percent Change



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:

Monthly Kilowatt-Hours Used

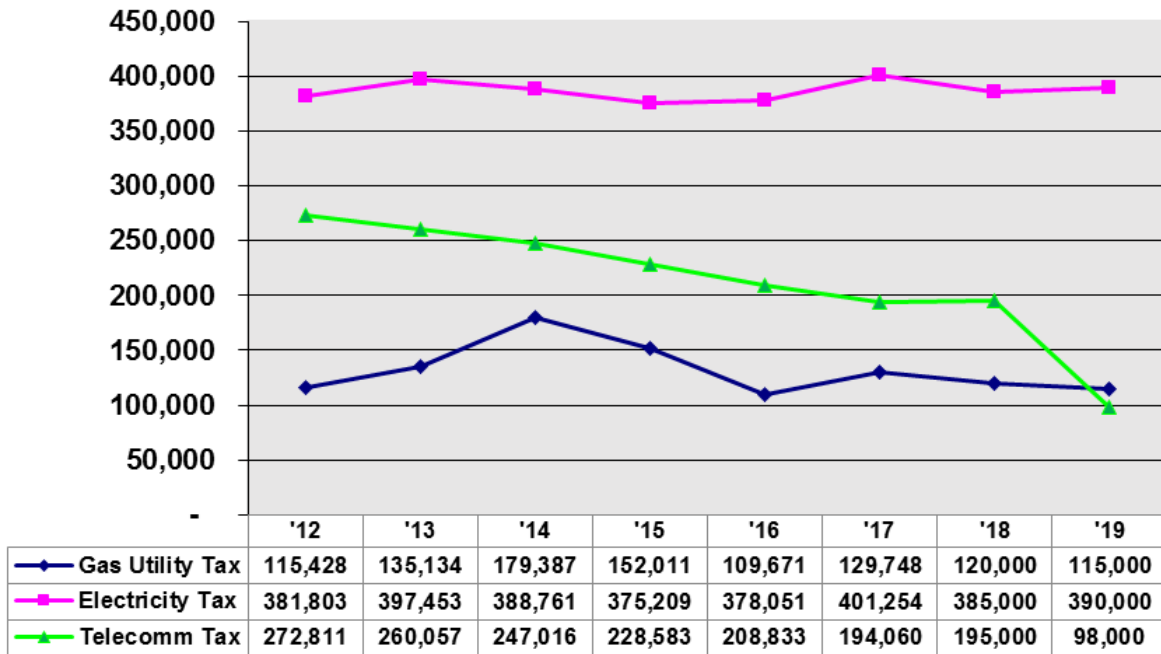
Cents Per Kilowatt-Hour

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 '19 year revenues from the electricity tax are projected to be \$390,000, a slight increase from last year due to population growth offset by increased 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 \$115,000, \$20,000 more than the current year projected. Gas tax revenue varies due to both the price of gas and weather variability. Gas prices were extremely low this past year, and a return to more normal levels in the coming year is the reason for the increase.

Capital Projects Fund Utility/Telecomm Tax Revenue



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. The Budget for next year reflects a re-allocation of this tax for a two-year basis as follows: 1.5% in the Capital Projects Fund and 2.5% in the General Fund. This would result in \$98,000 in revenue budgeted for the year in the Capital Projects Fund and \$155,000 in the General Fund for the upcoming year. The maximum rate for this tax allowed by State statute is 6.0%. Revenues from this tax have been steadily decreasing over the last few years as the price of telecommunication services decreases due to competition, consolidation and technological advances.

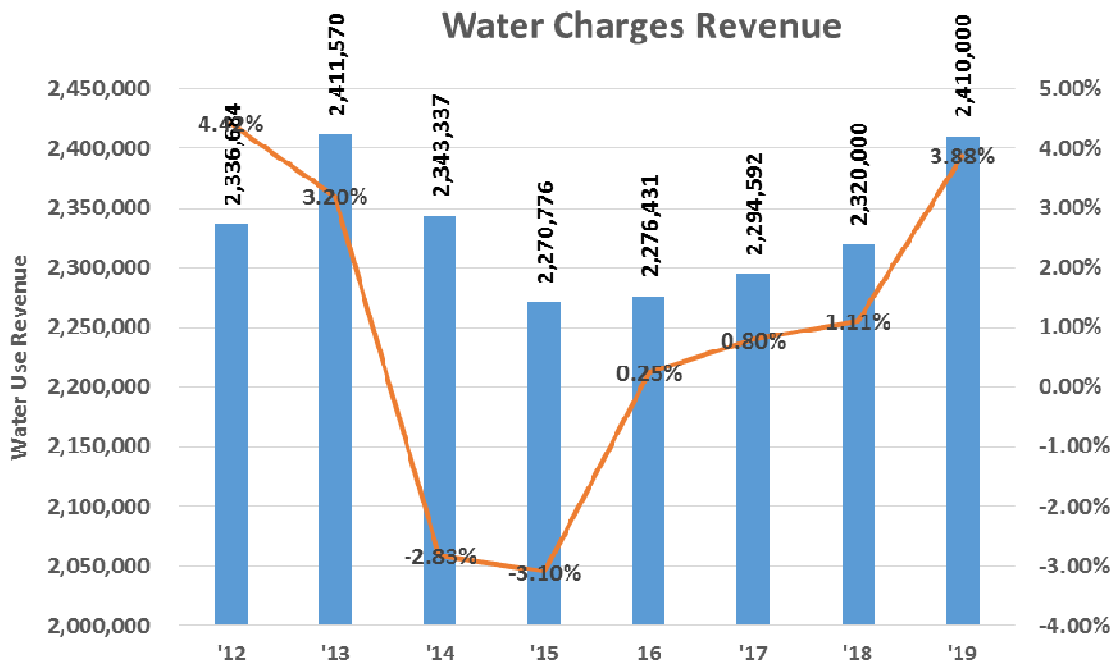
WATER FUND

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. In March, 2010, the Village increased the water rate from \$3.41 per 1,000 gallons used to \$3.55, a 4% increase. In addition,

the base charge for the first 3,000 gallons was increased from \$10.90 to \$16.00. These increases were effective August 1, 2010 and provided the Water Fund the necessary revenues to support operations and on-going capital improvements.

The Budget reflects a re-balancing of water and sewer charges, with a proposed water rate increase from \$3.55 to \$3.70, an increase of 4.2% in order to fund increasing operating and maintenance costs associated with the Water Fund, and increased debt payments for new capacity and storage. This increase is more than offset by a \$0.20 decrease in the sanitary sewer charge. The budget reflects revenue of \$2,410,000 or an increase of 3.88% in revenue as a result of the rate increase. Revenues vary 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 declined or remained about the same due to mild, wet weather during the summer months, and/or conservation and efficiency efforts by water customers.



SANITARY SEWER FUND

Sewer Collection

The Village collects a sanitary sewer fee for each 1,000 gallons of water used. This fee was reduced in February, 2007 from \$0.594 per 1,000 gallons of water used to \$0.35 per 1,000 gallons of water used effective April 15, 2007. The budget proposes a decrease in the sanitary sewer rate from \$0.35 to \$0.15 due to the completion of several sanitary sewer lining and maintenance projects to the system, and based on an analysis of funds needed and available to fund on-going projects. Revenue is expected to decrease due to the rate decrease from \$178,000 in the current year to \$75,000 next fiscal year.

**Village of North Aurora
FY 2018-19 Budget
List of Major Capital Expenditures**

Fund Project	Amount	Total Fund
<u>Motor Fuel Tax Fund</u>		
LED Light and Pole Replacement	145,000	
Total MFT Fund:		145,000
<u>Rt. 31 TIF Fund</u>		
Marvo/John Parking Lot Construction	250,000	
Silo Refurbishing/Lighting	300,000	
		550,000
<u>N. Lincolnway TIF Fund</u>		
Alley Reconstrion N of Monroe (Partial)	55,000	
		55,000
<u>Capital Projects Fund</u>		
2018 Road Improvement Program	2,200,000	
Alley Reconstrion N of Monroe (Partial)	178,000	
Juniper/Wildwood Drainage Improvements	95,000	
N. Lincolnway Sidewalk Reconstruction	106,085	
Riverfront Park Improvements Plaza/Parking Lot	175,000	
Village Hall Entry Sign	15,000	
Total Capital Projects Fund:		2,769,085
<u>Water Fund</u>		
Well #8 Construction	2,200,000	
Well #9 Construction	1,850,000	
Central Water Tower (Beginning)	500,000	
Total Water Capital Fund:		4,550,000
<u>Vehicle and Equipment Fund</u>		
Police 2018 Ford Interceptor Utility (5)	224,000	
2018 6-Wheel Dump Truck	200,000	
Pick-up Truck F-350 (Water)	36,000	
Police Squad Cameras	60,000	
Police In-Car Radio Replacements	19,000	
		539,000
TOTAL CAPITAL EXPENDITURES:		8,608,085

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

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Projected FY 17-18	Budget FY 18-19
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Functional/Primary Budget Allocation

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
Accounting Assistant (PT)	-	-	-	-	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	5.67	5.67	6.36	6.36	7.20

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 Officer - Patrol	17.00	18.00	18.00	18.00	18.00
Police Officer - Investigations	2.00	2.00	2.00	2.00	2.00
Police Officer - School/Comm Service	1.00	1.00	1.00	1.00	1.00
Police Records Specialist	2.40	2.40	2.40	2.40	2.40
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	31.35	32.35	32.35	32.35	32.35

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	0.72	0.72	1.25	1.25	1.25
Building and Zoning Specialist	1.00	1.00	1.00	1.00	1.00
Seasonal Assistance	0.35	0.35	-	-	-
Total Community Development	4.07	4.07	4.25	4.25	4.25

Public Works

Public Works Director	-	-	1.00	1.00	1.00
Streets Superintendent	1.00	1.00	1.00	1.00	1.00
Foreman	1.00	1.00	-	-	-
Public Works Laborer	5.00	6.00	6.00	6.00	6.00
Customer Service Specialist	1.00	1.00	1.00	1.00	1.00
Custodian	1.00	1.00	1.00	1.00	1.00
Gardeners (PT)	0.20	0.20	0.20	0.20	0.20
Snow Plowers (PT)	0.25	0.25	0.25	0.25	0.25
Total Public Works	9.45	10.45	10.45	10.45	10.45

Water

Water Superintendent	1.00	1.00	1.00	1.00	1.00
Sr. Water Plant Operator	1.00	1.00	1.00	1.00	1.00
Water Laborer	1.00	2.00	2.00	2.00	2.00
Fiscal/Utility Billing Specialist	1.00	1.00	1.00	1.00	1.00
Total Water	4.00	5.00	5.00	5.00	5.00

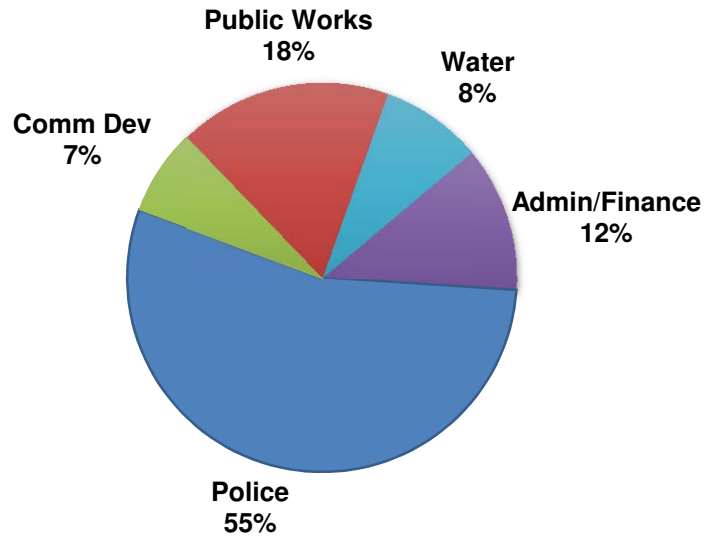
TOTAL FULL-TIME EQUIVALENTS:	54.54	57.54	58.41	58.41	59.25
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Significant Staffing Changes for FY 2018-19

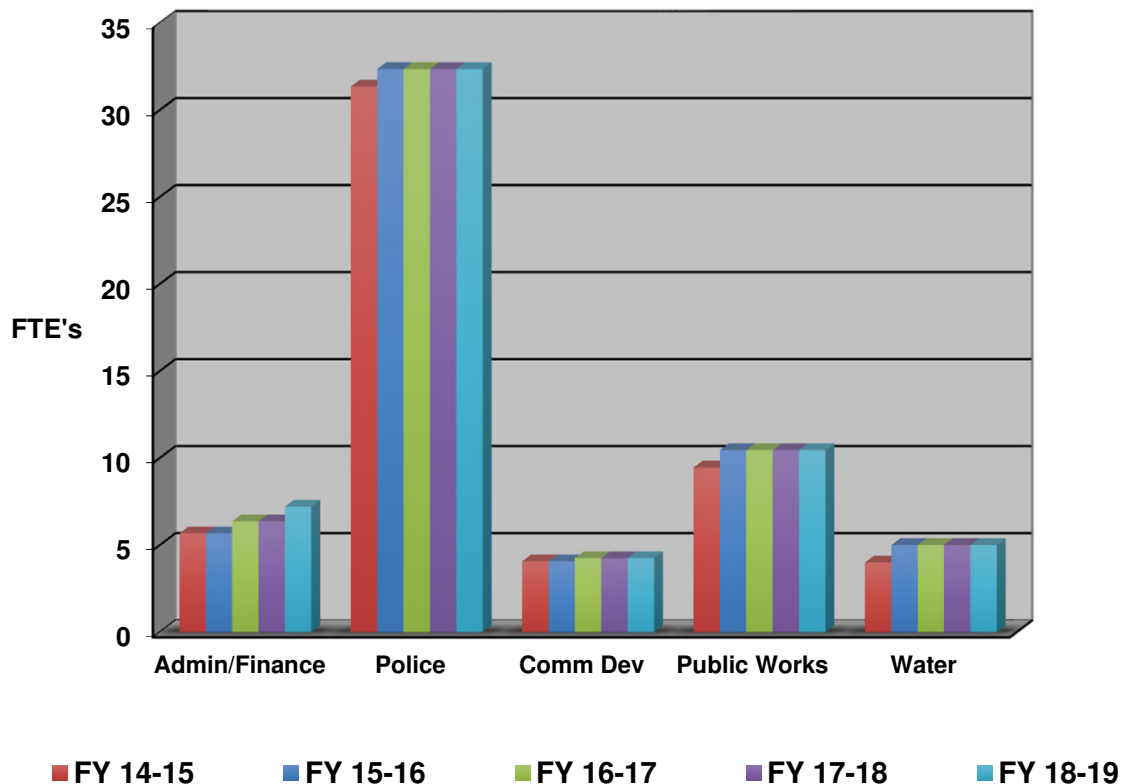
1. Elimination of Administrative Intern position
2. Addition of an Administrative/GIS Analyst position.
3. Addition of a PT Accounting Assistant position.

Village of North Aurora Fiscal Year 2018-2019

Summary of Staffing by Function



Five-Year History of Staffing by Function



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 2017 is \$504,256,743 which equates to a maximum debt limitation of \$43,492,144. The total outstanding debt of the Village as of May 31, 2018 is \$13,101,362. Of this amount, \$1,385,000 is applicable to the Village's debt limit, leaving an available debt capacity as of May 31, 2018 of \$42,107,144. The applicable debt is 0.27% of the Village's 2017 taxable EAV. The \$13,101,362 of total debt outstanding is 2.6% of the 2017 taxable EAV.

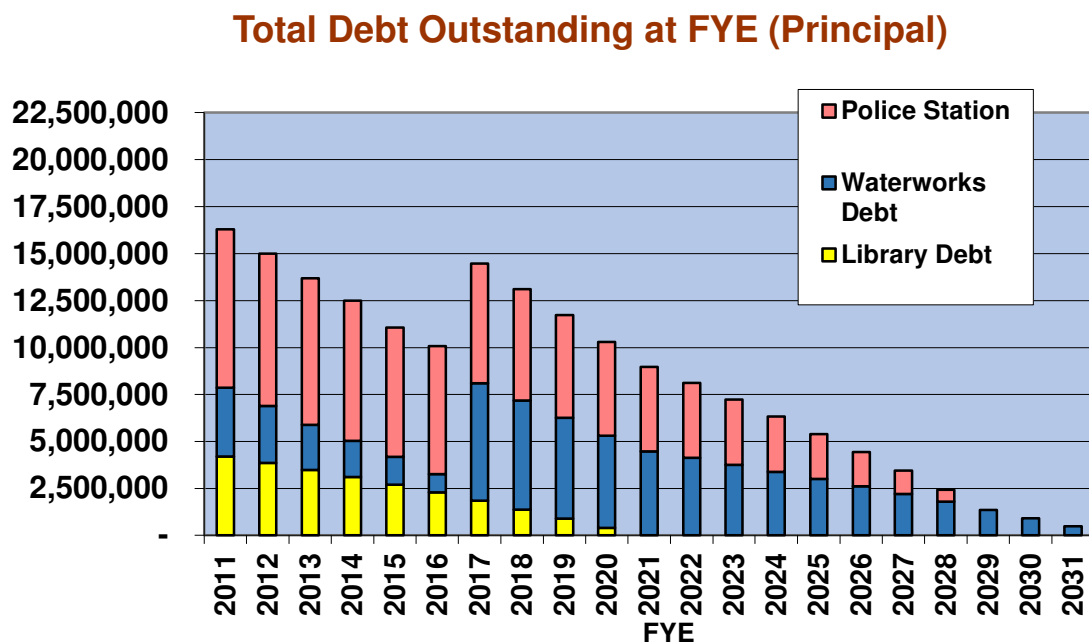
The Village's current, underlying bond rating from Standard and Poor's is AA+ with a stable outlook. This rating was assigned in March, 2017 during prior to the issuance of the Village's 2017 General Obligation Alternate Revenue Source Bonds. The Village has held this rating since 2014.

Summary of Outstanding Debt Issuances as of May 31, 2018

- 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.

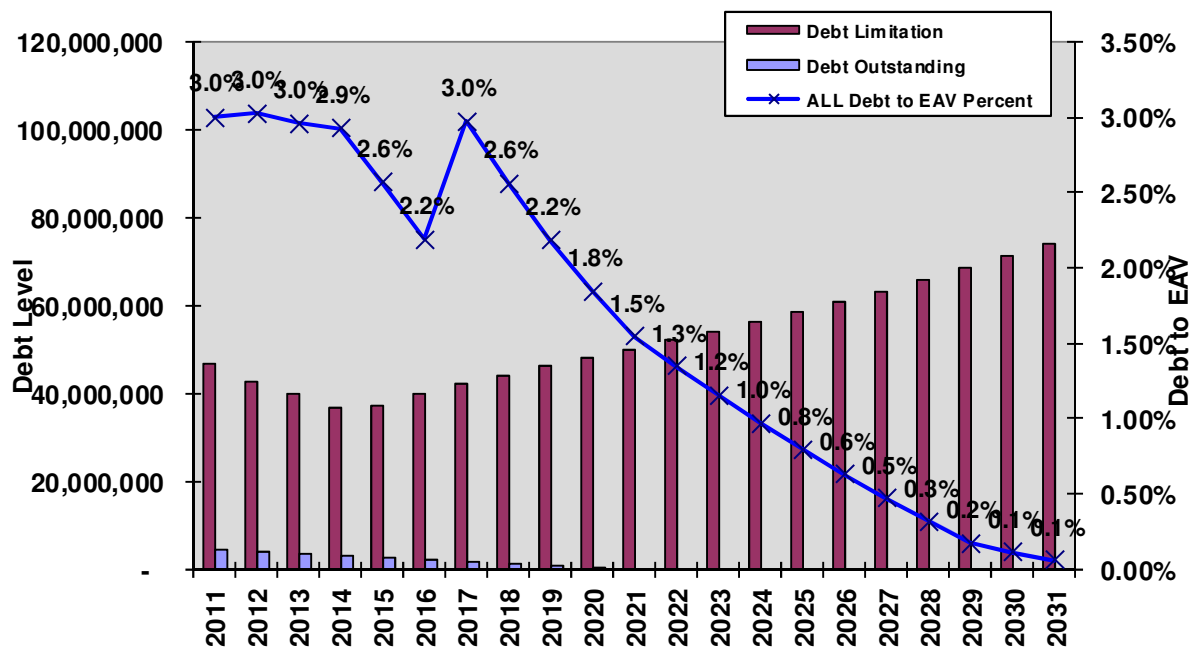
The following chart provides a history of the total outstanding debt of the Village by type of debt at fiscal year end for the past fourteen fiscal years and until the final debt service payment on all current debt issuances. All current debt issuances, except the outstanding debt for the Messenger Public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



Summary of Debt Outstanding and FY 2018-2019 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, 2018</u>	<u>Principal Due 18/19</u>	<u>Interest Due 18/19</u>	<u>Total Due 18/19</u>
GO Refund Series 2009	Prop Tax	4,525,000	1,385,000	485,000	51,938	536,938
Loan Kane County 2010	Water	1,033,785	346,362	110,502	10,138	120,640
GO Refund Series 2014	Sales Tax	6,885,000	5,925,000	465,000	158,400	623,400
GO Water Series 2017	Water	5,800,000	5,445,000	320,000	175,825	495,825
Total:			13,101,362	1,380,502	396,301	1,776,803

Outstanding Debt vs. Debt Capacity and Debt to EAV



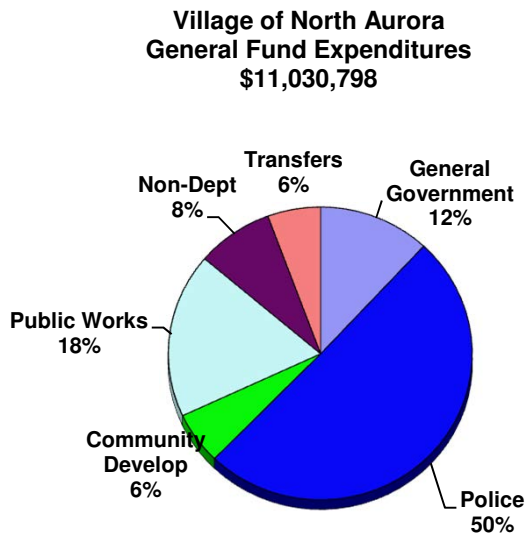
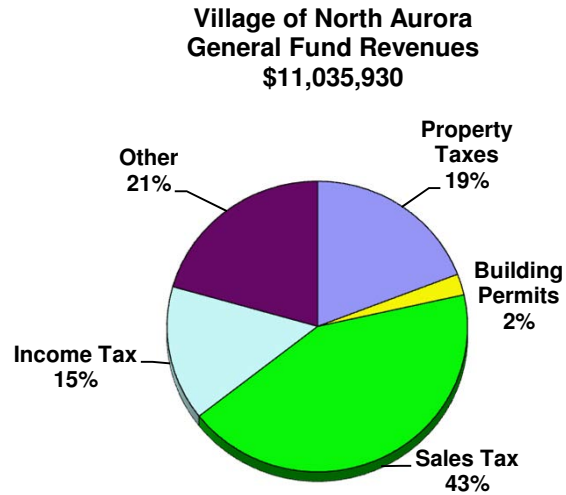
Future Debt Issuances During FY 2018-19

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
FY 2018-2019 Budget
Composition of General Fund Revenues and Expenditures**

<u>General Fund Revenues</u>	<u>2018-2019 Budget</u>
Property Taxes	2,121,000
Building Permits	260,000
Sales Tax	4,750,000
Income Tax	1,660,000
Other	2,279,930
Total Revenues	<u>11,070,930</u>

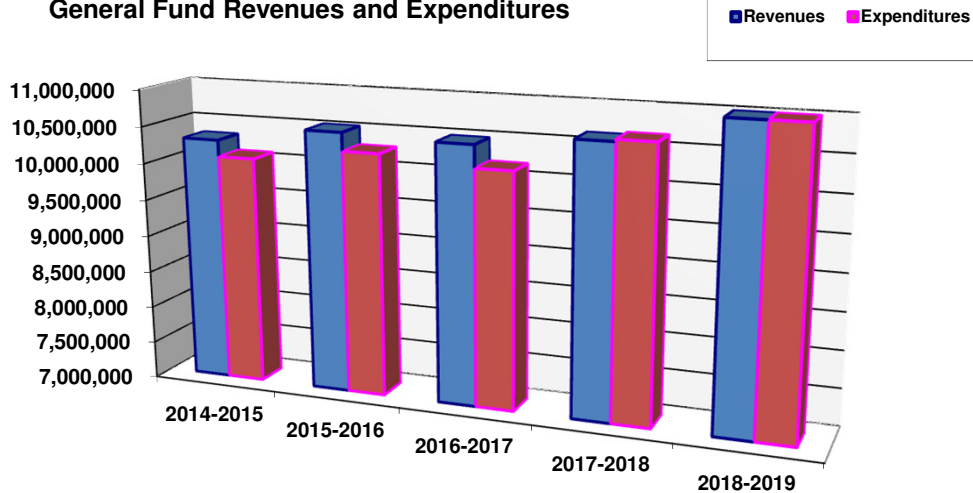


<u>General Fund Expenditures</u>	<u>2018-2019 Budget</u>
General Government	1,316,525
Police	5,573,653
Community Develop	638,580
Public Works	2,011,348
Non-Dept	902,000
Transfers	623,692
Total Expenditures	<u>11,065,798</u>

**Village of North Aurora
FY 2018-2019 Budget
General Fund Summary**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected	2018-2019 Budget
Beginning Fund Balance				6,930,221	6,930,221	6,901,836
<u>Revenues</u>						
Property Taxes	2,075,740	2,112,940	2,168,762	2,230,000	2,228,000	2,278,000
Sales Tax	4,289,805	4,394,997	4,579,287	4,715,000	4,680,000	4,750,000
Income Tax	1,688,499	1,714,327	1,612,400	1,685,000	1,585,000	1,660,000
Other Taxes	655,304	685,771	698,623	716,000	725,000	872,000
Licenses and Permits	959,069	830,156	472,776	420,800	444,800	458,300
Franchises	263,099	278,676	281,600	305,000	290,000	315,000
Charges for Services	82,196	55,087	40,821	42,550	33,550	20,050
Rent	25,000	25,000	25,000	35,000	35,000	35,000
Fines and Forfeits	142,274	125,525	127,720	182,500	189,500	254,500
Investment Income	(206,835)	57,794	54,324	120,000	130,372	155,000
Miscellaneous	176,380	65,484	129,245	110,300	107,960	87,800
Transfers In	161,852	179,996	289,742	181,170	181,170	185,280
Total Revenues	10,312,383	10,525,753	10,480,300	10,743,320	10,630,352	11,070,930
<u>Expenditures</u>						
Legislative and Boards	98,045	97,728	93,826	108,738	96,653	96,649
Admin/Finance	803,586	954,847	970,456	1,135,010	1,060,621	1,212,201
Police Commission	2,021	17,181	3,262	6,675	6,546	7,675
Police Department	5,009,600	5,026,577	5,253,389	5,473,610	5,335,423	5,573,653
Community Development	485,845	474,440	558,424	597,207	587,397	638,580
Public Works	1,863,673	1,827,835	1,882,635	1,915,552	1,937,222	2,011,348
Sales Tax Rebates	737,929	711,440	690,055	760,000	755,000	770,000
Non-Departmental/Capital	93,452	97,019	101,558	119,000	257,000	132,000
Transfers	995,706	1,070,625	624,834	622,875	622,875	623,692
Total Expenditures	10,089,857	10,277,691	10,178,438	10,738,667	10,658,737	11,065,798
Revenues Over/(Under) Exp.	222,526	248,062	301,862	4,653	(28,385)	5,132
Ending Fund Balance				6,934,874	6,901,836	6,906,968

General Fund Revenues and Expenditures



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
■ Revenues	10,312,383	10,525,753	10,480,300	10,630,352	11,070,930
■ Expenditures	10,089,857	10,277,691	10,178,438	10,658,737	11,065,798

**Village of North Aurora
FY 2018-2019 Budget**

General Fund

		2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected	2018-2019 Budget
<u>Revenues</u>							
<u>Taxes</u>							
01.305.3010	Property Tax	1,929,677	1,961,804	2,012,527	2,070,000	2,071,000	2,121,000
01.305.3011	Property Tax - R&B	146,063	151,136	156,236	160,000	157,000	157,000
01.305.3020	Sales Tax	4,289,805	4,394,997	4,579,287	4,715,000	4,680,000	4,750,000
01.305.3024	Use Tax	349,767	391,475	424,459	450,000	455,000	480,000
01.305.3026	Auto Rental Tax	8,096	6,343	3,390	3,000	5,000	5,000
01.305.3027	Charitable Games Tax	-	-	-	-	-	-
01.305.3030	Income Tax	1,688,499	1,714,327	1,612,400	1,685,000	1,585,000	1,660,000
01.305.3037	Telecommunications Tax	76,194	69,611	64,687	66,000	64,000	155,000
01.305.3040	Replacement Tax	43,186	32,975	41,469	40,000	35,000	35,000
01.305.3042	Video Gaming Dist Fund Tax	55,547	68,420	80,135	85,000	87,000	94,000
01.305.3045	OTB Handle Tax	42,359	28,102	1,994	-	-	35,000
01.305.3046	Amusement Tax	80,155	88,845	82,489	72,000	79,000	68,000
	Total Taxes	8,709,348	8,908,035	9,059,072	9,346,000	9,218,000	9,560,000
<u>Licenses and Permits</u>							
01.310.3110	Business Licenses	27,465	29,780	31,435	35,000	31,000	25,000
01.310.3118	Liquor Licenses	56,940	57,860	63,013	61,000	63,000	65,000
01.310.3119	Antenna/Tower Licenses	6,400	4,000	3,000	4,000	4,000	4,000
01.310.3125	Business Registration	13,285	14,233	15,950	15,000	16,000	16,500
01.310.3130	Building Permits	767,576	570,546	272,442	225,000	225,000	260,000
01.310.3133	Plumbing Permits	10,800	21,295	10,040	13,000	35,000	14,000
01.310.3134	Contractor Licenses	53,808	34,775	53,927	40,000	42,000	46,000
01.310.3136	Temp Occupancy Fee	-	6,500	2,000	4,000	4,000	4,000
01.310.3137	Storm Drain Fees	2,500	23,813	1,300	4,000	4,000	4,000
01.310.3138	ROW Permits and Fees	420	-	420	-	-	-
01.310.3140	Zoning, Annexation, Sp. Use Fees	1,200	36,230	700	3,500	3,500	3,500
01.310.3145	Solicitor's Permits	3,050	1,200	725	1,000	1,000	1,000
01.310.3150	Overweight Truck Permits	15,250	29,425	17,325	15,000	16,000	15,000
01.310.3170	Towing Licenses	375	500	500	300	300	300
	Total Licenses and Permits	959,069	830,156	472,776	420,800	444,800	458,300
<u>Franchises</u>							
01.315.3210	Cable Franchise Fees	263,099	278,676	281,600	305,000	290,000	315,000
	Total Franchises	263,099	278,676	281,600	305,000	290,000	315,000
<u>Charges For Services</u>							
01.320.3300	GREAT Contributions	-	-	-	-	-	-
01.320.3301	DARE Contributions	-	-	-	-	-	-
01.320.3310	Accident Reports	1,887	1,690	1,625	1,200	1,200	1,200
01.320.3320	Police Services Fees	65,063	39,795	19,474	25,000	20,000	2,500
01.320.3326	Fingerprinting	1,825	1,835	2,070	1,800	1,800	1,800
01.320.3327	Printed Materials	73	32	24	50	50	50
01.320.3333	BRC/Variance Review Fees	300	-	656	500	500	500
01.320.3334	Adm Fee Escrow	13,048	11,735	16,972	14,000	10,000	14,000
	Total Charges for Services	82,196	55,087	40,821	42,550	33,550	20,050
<u>Rent</u>							
01.325.3220	Water Dept Rent	25,000	25,000	25,000	35,000	35,000	35,000
	Total Rent	25,000	25,000	25,000	35,000	35,000	35,000

**Village of North Aurora
FY 2018-2019 Budget**

General Fund

		<u>2014-2015 Actual</u>	<u>2015-2016 Actual</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Budget</u>	<u>2017-2018 Projected</u>	<u>2018-2019 Budget</u>
<u>Fines and Forfeits</u>							
01.335.3410	Ordinance Violations	9,405	5,133	6,431	10,000	15,000	40,000
01.335.3415	Police Towing Admin Fees	-	-	21,000	60,000	50,000	60,000
01.335.3420	Circuit Court Fines	118,741	106,966	85,085	100,000	100,000	100,000
01.335.3425	Circuit Court DUI Fines	7,364	6,866	9,208	8,000	20,000	50,000
01.335.3426	Drug Fund	2,165	3,061	496	1,000	1,000	1,000
01.335.3427	Drug Forfeitures and Fines	-	-	-	-	-	-
01.335.3430	Alarm System Fines and Fees	4,600	3,500	5,500	3,500	3,500	3,500
	Total Fines and Forfeits	142,274	125,525	127,720	182,500	189,500	254,500
<u>Investment Income</u>							
01.370.3750	Interest on Investments	55,986	64,510	72,735	120,000	125,000	155,000
01.370.3752	Unrealized Market Value Adj	2,797	26,864	(19,153)	-	-	-
01.370.3753	Gain/(Loss) on Sale/Maturity	34	(33,579)	742	-	5,372	-
01.370.3755	IMET Gain/Loss	(265,652)	-	-	-	-	-
	Total Investment Income	(206,835)	57,794	54,324	120,000	130,372	155,000
<u>Miscellaneous</u>							
01.385.3810	School Reimbursement	7,761	7,842	-	7,800	7,800	7,800
01.385.3828	IMET Asset Recovery	-	-	-	-	25,000	-
01.385.3830	Police Commission Testing Fee	-	6,880	-	-	3,960	-
01.385.3850	Grants - Operating	46,226	19,264	6,660	25,000	2,500	2,500
01.385.3855	Grants - Capital	1,452	-	-	-	-	-
01.385.3860	Western Development GAP	-	-	-	-	-	-
01.385.3864	Insurance Claim Reimbursement	27,358	3,248	53,733	25,000	15,000	15,000
01.385.3875	Sale of Equipment/Assets	2,819	287	1,191	2,500	200	2,500
01.385.3885	Developer Contributions	-	-	-	-	-	-
01.385.3889	Capital Project Fees	-	-	-	-	-	-
01.385.3890	Miscellaneous	85,853	27,962	60,714	50,000	50,000	60,000
01.385.3897	Police Training Reimbursement	4,911	-	6,948	-	3,500	-
	Total Miscellaneous	176,380	65,484	129,245	110,300	107,960	87,800
<u>Transfers In</u>							
01.395.3911	Transfer from CDRL Fund	-	-	125,000	-	-	-
01.395.3922	Adm Fee SSA Funds	852	852	3,742	3,170	3,170	2,280
01.395.3931	Administrative Fee - Water	136,000	136,000	136,000	143,000	143,000	143,000
01.395.3937	Adm Fee NAAC	-	-	-	-	-	-
01.395.3938	Adm Fee Insurance	-	-	-	-	-	-
01.395.3939	Adm Fee Sewer Fund	25,000	25,000	25,000	35,000	35,000	40,000
01.395.3980	Transfer N. Lincolnway TIF Fund	-	18,144	-	-	-	-
	Total Transfers In	161,852	179,996	289,742	181,170	181,170	185,280
Total Revenues		10,312,383	10,525,753	10,480,300	10,743,320	10,630,352	11,070,930

**VILLAGE OF NORTH AURORA
FY 2018-19 BUDGET
LEGISLATIVE AND BOARDS**

Description

This division accounts for the wages 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 2017-18 Significant Accomplishments

- ✓ Completed the update of the Goals and Objectives 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
- ✓ Village President completed State of the Village address
- ✓ 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 2018-19 Goals and Objectives

- Provide further direction during 2018 regarding the implementation of the Village's goals and objectives resulting from previous year's strategic planning sessions
- 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 2018-2019 Budget**

General Fund

		<u>2014-2015</u> <u>Actual</u>	<u>2015-2016</u> <u>Actual</u>	<u>2016-2017</u> <u>Actual</u>	<u>2017-2018</u> <u>Budget</u>	<u>2017-2018</u> <u>Projected</u>	<u>2018-2019</u> <u>Budget</u>
<u>Legislative and Boards</u>							
01.410.4010	Stipend - Village President	10,225	10,500	10,525	10,800	10,800	10,800
01.410.4011	Stipend - Trustees	39,750	41,400	41,550	43,200	43,200	43,200
01.410.4012	Stipend - Village Clerk	6,625	6,900	6,925	7,200	7,200	7,200
01.410.4013	Stipend - Treasurer	3,600	2,700	-	-	-	-
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	1,000	1,050	900	1,500	1,300	1,500
01.410.4016	Per Diem - Plan Commission	3,700	2,600	2,800	5,000	2,500	3,500
01.410.4110	FICA - Social Security and Med	4,698	4,797	4,605	4,753	4,753	4,774
01.410.4260	Legal	4,072	1,052	4,231	5,000	5,000	5,000
01.410.4280	Professional/Consulting	7,724	9,570	8,075	10,000	5,000	-
01.410.4370	Conferences and Travel	88	-	-	1,750	-	1,100
01.410.4390	Dues and Meetings	9,066	9,608	10,155	11,235	11,000	11,525
01.410.4411	Office Expenses	535	633	1,084	1,350	1,200	1,350
01.410.4799	Misc Expenditures	5,494	5,718	1,776	3,750	2,500	4,500
01.410.4870	Equipment	267	-	-	2,000	1,000	1,000
Total Legislative and Boards		98,045	97,728	93,826	108,738	96,653	96,649

**Village of North Aurora
FY 2018-19 Budget**

Department: Legislative and Boards

Account #	Account Name/Description	Detail Amount	FY 2018-19 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	1,500	<u><u>\$ 1,500</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	1,000 4,000	<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 Mileage Reimbursement	1,000 100	<u><u>\$ 1,100</u></u>
01.410.4390	Dues and Meetings Metro West Annual Dues Metro West Meetings Aurora Area Convention Dues Aurora Area Convention Meetings Illinois Municipal League Aurora Chamber of Commerce Metropolitan Mayors Caucus Chicago Metropolitan Agency Other/Meetings	6,105 800 375 300 1,500 300 790 655 700	<u><u>\$ 11,525</u></u>

**Village of North Aurora
FY 2018-19 Budget**

Department: Legislative and Boards

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
01.410.4411	Office Expenses		
	Misc Office Supplies/Plaques/Bus Cards	750	
	Subscriptions	600	
			<u>\$ 1,350</u>
01.410.4799	Miscellaneous		
	Community Engagement Expenses	2,000	
	Donations/Organization Sponsorships	2,500	
			<u>\$ 4,500</u>
01.410.4870	Equipment		
	Miscellaneous Equipment	1,000	
			<u>\$ 1,000</u>

**VILLAGE OF NORTH AURORA
FY 2018-2019 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 2017-18 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
- ✓ Completed the update of the Village's strategic plan and coordinated the implementation of several objectives of the Village Board's strategic plan
- ✓ Completed the implementation of several information technology objectives across all departments; finalized agreement with Kane County for GIS hosting
- ✓ Initiated collective bargaining negotiations with the Village's three unions
- ✓ 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.
- ✓ Completed a series of trainings over several weeks that were open to the public called Gov101 focusing on explaining departmental Village operations and issues

Finance

- ✓ Received the Certificate of Achievement for Excellence in Financial Reporting for the seventeenth consecutive year from the GFOA for the CAFR ending May 31, 2017
- ✓ Received Distinguished Budget Presentation Award for the twelfth consecutive year from the GFOA for the Village's FY 2017-18 Budget
- ✓ Created and issued the Village's first Popular Annual Financial Report (PAFR) for the year ending May 31, 2017 and received the Popular Annual Financial Reporting Award from the GFOA
- ✓ 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
- ✓ Coordinated the implementation of the Village's decision to join the Intergovernmental Personnel Benefit Cooperative (IPBC) for the provision of health and other group benefits to employees
- ✓ Completed the May 31, 2017 audit process with no adjustments
- ✓ Coordinated Village-wide anti-harassment and other related training sessions

FY 2018-19 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 and provide outreach so residents better understand Village operations. ***Strategic Goal Category: Core Services***
- Analyze short and long-term staffing needs in all Village departments. ***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***
- Complete negotiations with the Village's three labor unions in the Spring of 2018.

Finance

- Receive the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the CAFR ending May 31, 2018. ***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 2018-19 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***
- Assist with the renegotiation of the Village's three (3) collective bargaining agreements due to expire on May 31, 2018
- Continue update of employee job descriptions and updates to the Village's Human Resources Manual as needed.

PERFORMANCE MEASURES/STATISTICS

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Projected 2017-18</u>	<u>Estimated 2018-19</u>
Number of Ordinances Approved	48	53	59	48	55
Number of Resolutions Approved	32	25	20	26	22
Number of Newsletters Produced	6	6	6	6	6
Admin FOIA Requests Processed	90	46	52	66	70
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	39	42	42	39	39
Active Employees on PPO/HSA Plan	10	8	11	11	11
A/P Checks Processed	1,747	1,812	1,846	1,860	1,888
Dollar Value of A/P Processed	\$10,701,286	\$9,496,209	\$9,626,166	\$9,509,853	\$10,000,000
Gross Payrolls Processed	\$4,600,298	\$4,772,366	\$4,992,798	\$5,265,287	\$5,436,613
Bank Reconciliations	156	145	144	144	144
Journal Entries Processed	1,397	1,567	1,538	1,518	1,498
% of employees participating in 457 plan (non-matching)	45%	42%	49%	53%	53%

**Village of North Aurora
FY 2018-2019 Budget**

General Fund

		<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2017-2018</u>	<u>2018-2019</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	454,876	488,626	510,991	549,452	555,000	616,242
01.430.4030	Salaries - Part-time	29,629	30,430	43,470	62,832	33,500	59,905
01.430.4050	Overtime	1,552	1,881	1,463	1,000	500	500
01.430.4110	FICA - Social Security and Med	35,043	36,824	38,956	46,841	45,000	51,763
01.430.4120	IMRF	55,843	60,105	64,612	67,424	67,000	74,444
01.430.4130	Health Insurance	75,705	79,563	81,241	84,061	80,150	91,819
01.430.4135	Life Insurance	315	274	198	226	226	261
01.430.4136	Dental Insurance	-	995	2,531	3,039	3,039	3,733
01.430.4260	Legal Services	30,837	41,149	34,140	30,000	33,000	35,000
01.430.4265	Audit Services	18,804	25,030	27,116	27,109	26,000	20,750
01.430.4267	Finance Services	15,577	15,306	21,397	40,100	28,000	26,000
01.430.4280	Professional/Consulting Fees	-	79,859	15,717	48,500	28,000	40,000
01.430.4370	Conferences and Travel	3,108	3,323	3,362	6,900	5,500	10,300
01.430.4380	Seminars and Training	626	570	2,908	7,900	5,000	7,400
01.430.4390	Dues and Meetings	3,049	2,864	3,051	3,770	3,200	4,070
01.430.4411	Office Expenses	3,674	3,317	4,467	4,300	4,300	4,500
01.430.4420	Information Technology Supplies	-	988	1,862	5,000	2,000	5,000
01.430.4505	Postage	1,683	2,073	1,414	2,500	2,500	2,500
01.430.4506	Publishing/Advertising	1,550	2,554	3,952	4,180	4,180	4,330
01.430.4507	Printing	8,670	8,370	9,161	13,150	12,500	13,550
01.430.4510	Equipment/IT Repair and Maint	22,394	22,612	45,993	69,400	60,000	85,500
01.430.4512	Website Maintenance	3,703	7,817	3,172	3,300	3,300	3,000
01.430.4581	Banking Services/Fees	9,066	6,479	8,145	10,800	9,000	11,000
01.430.4651	Telephone	3,877	4,990	4,193	5,500	5,500	5,500
01.430.4652	Communications	8,430	7,991	10,464	10,850	10,850	10,850
01.430.4799	Miscellaneous	3,620	6,207	7,911	9,500	10,000	9,940
01.430.4870	Equipment	1,520	2,221	3,192	2,000	8,000	2,000
01.430.4931	Vehicle Equipment Fund Charges	10,434	12,427	15,378	15,376	15,376	12,344
	Total Admin/Finance	803,586	954,847	970,456	1,135,010	1,060,621	1,212,201

**Village of North Aurora
FY 2018-19 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
01.430.4260	Legal Services		
	General Legal Services/Personnel	35,000	
			\$ 35,000
01.430.4265	Audit Services		
	Basic Audit Services	19,750	
	Other Audit Services	1,000	
			\$ 20,750
01.430.4267	Finance Services		
	Biweekly Payroll	8,500	
	Payroll Filings	2,000	
	Flex 125 TPA Fees/Renewal	2,200	
	Actuary Services OPEB Valuation	1,000	
	Actuary Services Police Pension	6,400	
	Continuing Disclosure Services	900	
	HR/Finance Consulting	5,000	
			\$ 26,000
01.430.4280	Professional Consulting Services		
	Kane County Base GIS Hosting	14,000	
	Contractual GIS Services County	26,000	
			\$ 40,000
01.430.4370	Conferences and Travel		
	GFOA National Conference	1,800	
	IGFOA State Conference (2)	1,800	
	Misc/Mileage Expenses	600	
	ILCMA Conferences	1,300	
	ICMA National Conference	1,800	
	Filemaker Conference	-	
	GIS Conference	3,000	
			\$ 10,300
01.430.4380	Seminars and Training		
	IGFOA Seminars/Institutes/Webinars	750	
	Employee Training	4,000	
	Finance/HR Seminars/GFOA Publications	750	
	Software/Network Training	1,500	
	IPELRA Training/Institute	400	
	IPPFA Training	500	
			\$ 7,400

**Village of North Aurora
FY 2018-19 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
01.430.4390	Dues and Meetings		
	IGFOA Meetings	200	
	IGFOA Dues (2)	350	
	GFOA Dues (2)	350	
	Misc Meetings	500	
	ICMA (1)	1,300	
	ILCMA	350	
	IAMMA (1)	50	
	NPELRA (1)	220	
	Metrowest Meetings	450	
	Monthly Other	300	
	GMIS Dues	175	
			\$ 4,070
01.430.4411	Office Expenses		
	Copier Contract	1,000	
	Office Supplies	3,000	
	Archiving & Shredding	-	
	Break Room Supplies	500	
			\$ 4,500
01.430.4420	Information Technology Supplies		
	Software Purchases/Cables/Equipment	5,000	
			\$ 5,000
01.430.4505	Postage		
	Postage Meter Rental/Usage	2,000	
	Misc Postage (Fedex, etc.)	500	
			\$ 2,500
01.430.4506	Publishing/Advertising		
	Legal Notice - Truth in Taxation	280	
	Legal Notice - Treasurer's Report	800	
	Legal Notices - Other/Bids/etc.	500	
	Miscellaneous/Recording Fees/Social Media	750	
	Position Advertising	2,000	
			\$ 4,330

**Village of North Aurora
FY 2018-19 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
01.430.4507	Printing		
	Budget Printing/Tabs	1,300	
	Letterhead/Envelopes	-	
	Business Cards	250	
	Misc/Bids	500	
	Accounts Payable Checks	500	
	Resident Guides	-	
	Community Survey Tools	-	
	Newsletter Printing/Outreach	11,000	
			\$ 13,550
01.430.4510	Equipment/IT Repair and Maint		
	Springbrook Software Maint	11,000	
	Spngbk Application Maintenance Agreement	2,200	
	Disaster Recovery Backup/Services	1,600	
	Contractual IT Services	1,600	
	Virus Protection	1,400	
	Cloud Backup Carbonite	600	
	Security Camera System Maint	200	
	Eaton UPS Maint Police	2,600	
	Cityview/Permitting Software	15,500	
	Police Records Mgmt Software Maint	20,500	
	New World Maint - Police	13,000	
	Filemaker Annual Maint	3,000	
	Police Camera System Maint	2,500	
	Fortinet Firewall Renewals	5,000	
	ARC GIS Maint	2,500	
	ESRI Workstation Annual Maint	1,500	
	Spam Filter	400	
	SSL Cert Renewal	400	
			\$ 85,500
01.430.4512	Website/Internet Maintenance		
	Domain Hosting	600	
	Website Maintenance	2,400	
	Website Improvements	-	
			\$ 3,000
01.430.4581	Banking Services/Fees		
	Investment Custody Fees	1,500	
	Bank Charges/Account Analysis	5,000	
	Credit Card Fees	4,500	
			\$ 11,000
01.430.4651	Telephone		
	Local Service/PRI	5,500	
			\$ 5,500

**Village of North Aurora
FY 2018-19 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
01.430.4652	Communications		
	Mobile Communication/Data Services	2,200	
	PTP T1	5,250	
	Internet Svcs VH	2,300	
	Quarterly VH Alarm	1,100	
			\$ 10,850
01.430.4799	Miscellaneous		
	Subscriptions (Labor Law Posters)	200	
	EAP Services	2,000	
	GFOA CAFR Award Fee	450	
	GFOA Budget Award Fee	300	
	GFOA PAFR Award Fee	240	
	Shirts/Jackets for Staff	500	
	Misc Meeting Expenses	250	
	Sympathy/Memorials/Emp. Relations	1,000	
	Recognition/Appreciation Initiatives	3,000	
	Miscellaneous Expenses	2,000	
			\$ 9,940
01.430.4870	Equipment		
	Misc Equipment	2,000	
			\$ 2,000
01.430.4931	Vehicle Equip Fund Charges		
	Transfer for Vehicle Equip Charges	12,344	
			\$ 12,344

VILLAGE OF NORTH AURORA
FY 2018-2019 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. We seek alternative funding sources whenever possible to remain on the cutting edge of technology. The Department actively works to educate motorists in safe, defensive driving habits. To accomplish this goal the Department utilizes directed patrol, radar and through the use of our speed measuring trailer.

The Department provides various Community Oriented Policing programs throughout the community. When problem locations are identified the Department's PACT Officer actively works with all available resources to properly identify and then address the problem. The Department utilizes resources such as the CERT Team, which is a group of trained volunteers who assist the police and community when called upon.

FY 2017-18 SIGNIFICANT ACCOMPLISHMENTS

- ✓ Continued to receive IDOT grant funded programs for impaired drivers and occupant safety programs.
- ✓ Maintain current information on the Village website, Facebook, and Nixle.
- ✓ Effectively used our notification system called Nixle 360.
- ✓ Expanded our Community Emergency Response Team (CERT), a volunteer based emergency management program to provide more resources in the event of an emergency, and held annual CERT training classes.
- ✓ Continued to develop our Emergency Management policies and procedures.
- ✓ Hosted a 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 to use our PACT – Police and Citizens Together program to work together with the community to solve neighborhood & crime problems.
- ✓ Participated in several multi-jurisdictional larger scale investigations
- ✓ Completed federally mandated training for officers

FY 2018-2019 GOALS AND OBJECTIVES

- Maintain current information on the Village website, Facebook, and Nixle.
- Create and utilize a village-wide Emergency Operations Plan.
- Continue to institutionalize the PACT program. *Strategic Goal Category: Core Services*
- Continue to develop our CERT (Community Emergency Response Team) program through recruitment of additional volunteers.
- Prosecute traffic and ordinance violations, as well as DUI arrests, locally. *Strategic Goal Category: Core Services*
- Continue to utilize the community room for training endeavors and community events. Engage our community with new initiatives.
- Continue the process of transitioning police squad vehicles to Police Utility vehicles.
- Keep patrol officers well rounded by utilizing temporary assignments in specialty areas. *Strategic Goal Category: Core Services*
- Expand training opportunities for officers
- Complete the process to implement a new dispatching system in partnership with the City of Aurora. *Strategic Goal Category: Core Services*
- Maintain up-to-date equipment and stimulate citizen input for new initiatives through strategic planning. *Strategic Goal Category: Core Services*

PERFORMANCE MEASURES/STATISTICS

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Projected 2017-18	Estimated 2018-19
Number of Calls for Service	11,204	12,391	12,204	11,645	11,861
Number of Case Reports	878	823	905	884	873
Number of Crash Reports	429	519	491	460	475
Number of Traffic Tickets	2,680	2,327	2,225	2,361	2,398
Number of Written Warnings	1,921	1,618	1,509	2,424	1,868
Number of Adult Arrests	206	223	203	255	222
Number of Juvenile Arrests	29	23	11	12	19
Number of True Alarms	2	3	0	2	2
Number of False Alarms	299	363	364	320	337
Number of Part I Crimes	275	244	286	279	271
Number of Training Hours	2,376	2,986	1,603	3,280	2,651
Number of Adult Prisoners Held	25	33	38	49	36
Miles Driven by Patrol	188,666	193,167	116,453	174,044	168,083
Animal Control Call-Outs	36	25	10	20	22
Neighborhood Watch Areas	43	43	0	0	0
PACT Groups	22	22	39	39	39
Students/Too Good For Drugs	310	325	305	200	285
COP Bytes Editions	48	48	1	0	0
Call Outs for Victim Services	22	28	26	23	25
Cases Investigated	97	105	102	209	128
Child Safety Seat Installed	135	93	106	99	108

**Village of North Aurora
FY 2018-2019 Budget**

General Fund

		<u>2014-2015 Actual</u>	<u>2015-2016 Actual</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Budget</u>	<u>2017-2018 Projected</u>	<u>2018-2019 Budget</u>
<u>Police Commission</u>							
01.439.4015	Meetings Per Diem	1,150	2,050	900	1,500	1,500	1,500
01.439.4260	Legal	-	-	-	800	-	800
01.439.4370	Conventions and Travel	-	-	-	-	-	-
01.439.4380	Recruit Testing	496	14,633	1,876	4,000	4,671	5,000
01.439.4390	Dues and Meetings	375	375	375	375	375	375
01.439.4799	Misc Expenditures	-	123	111	-	-	-
	Total Police Commission	2,021	17,181	3,262	6,675	6,546	7,675
<u>Police</u>							
01.440.4020	Salaries - Regular	2,569,737	2,668,727	2,778,345	2,841,513	2,815,000	2,881,345
01.440.4030	Salaries - Part-time	46,828	49,805	70,519	62,392	62,000	63,639
01.440.4050	Salaries - Overtime	163,781	180,186	133,067	160,000	160,000	160,000
01.440.4060	Salaries - Court Time	17,197	15,716	14,612	18,000	16,000	16,900
01.440.4065	Service Pay	49,544	28,199	12,856	25,000	13,000	2,500
01.440.4070	On-Call Pay	21,199	23,295	22,917	24,000	24,000	19,000
01.440.4110	FICA - Social Security and Med	207,687	218,215	218,698	242,546	240,000	242,290
01.440.4120	IMRF	12,114	12,798	13,932	13,734	13,000	12,140
01.440.4130	Health Insurance	393,514	415,397	405,281	424,481	385,000	393,336
01.440.4135	Life Insurance	1,870	1,620	1,288	1,401	1,401	1,349
01.440.4136	Dental Insurance	-	3,678	9,104	9,805	9,805	9,702
01.440.4140	Police Pension	830,000	747,000	925,000	956,000	956,000	1,047,000
01.440.4160	Uniform Allowance	25,264	34,230	31,907	25,850	25,850	28,250
01.440.4260	Legal Services	33,336	28,541	26,161	35,000	30,000	40,000
01.440.4370	Conferences and Travel	-	-	11,021	8,450	8,450	8,450
01.440.4380	Training	22,685	26,212	22,477	27,231	35,000	21,334
01.440.4383	Firearm Training	25,635	16,858	17,199	20,000	20,000	24,200
01.440.4385	Tuition Reimbursement	500	-	-	-	-	-
01.440.4390	Dues and Meetings	10,768	11,993	12,438	13,139	13,139	13,804
01.440.4411	Office Expenses	9,142	11,436	7,964	11,250	10,000	11,500
01.440.4440	Gas and Oil	69,021	56,491	48,543	65,000	55,000	65,000
01.440.4450	Prisoner MTCE and Supplies	852	1,232	1,032	1,000	1,300	1,000
01.440.4491	Too Good for Drugs	-	-	-	-	-	-
01.440.4492	DARE Program Expenses	-	-	-	-	-	-
01.440.4493	Drug Fund Other Expenses	15,404	-	1,376	16,000	-	2,000
01.440.4494	Drug Seizure Program Expenses	-	-	-	-	-	-
01.440.4496	DUI Prevention (DUI Fines)	-	2,900	-	16,000	-	16,000
01.440.4498	Community Service	7,827	8,020	8,934	13,600	12,000	13,600
01.440.4505	Postage	2,347	1,086	1,276	2,100	2,100	2,100
01.440.4510	Equipment/IT Repair and Maint	55,657	33,848	31,628	24,065	24,065	46,554
01.440.4511	Vehicle Repair and Maint	40,356	54,385	47,201	47,700	45,000	43,320
01.440.4523	Animal Control	1,050	1,410	425	1,500	1,500	1,500
01.440.4555	Investigations	5,406	5,741	6,293	6,300	9,500	7,800
01.440.4557	Evidence Processing	2,977	1,393	2,399	2,500	2,500	2,500
01.440.4556	Licensing	-	-	-	300	300	300
01.440.4558	Emergency Management	18,746	12,709	12,097	12,350	12,350	13,200
01.440.4651	Telephone	11,812	9,528	12,912	11,000	14,000	11,000
01.440.4652	Communications	167,963	175,143	173,511	185,590	180,000	185,600
01.440.4799	Miscellaneous	10,534	8,720	12,843	11,050	11,050	11,150
01.440.4870	Equipment	8,315	9,451	5,650	22,650	12,000	6,050
01.440.4931	Vehicle Equipment Fund Charges	150,532	150,613	152,482	115,113	115,113	148,240
	Total Police	5,009,600	5,026,577	5,253,389	5,473,610	5,335,423	5,573,653

**Village of North Aurora
FY 2018-19 Budget**

Department: Police

Account #	Account Name/Description	<u>Detail Amount</u>	<u>FY 2018-19 Budget</u>
01.440.4160	Uniform Allowance		
	Yearly uniform allowance	21,750	
	Body armor - 8 officers	4,000	
	Miscellaneous uniform equipment (Badges, Nameplates, etc)	1,500	
	Uniform patches	1,000	
			\$ 28,250
01.440.4260	Legal		
	Legal Expenses (Prosecution, MAP, FOP, DUI)	40,000	
			\$ 40,000
01.440.4370	Conferences and Travel		
	IEMA Conference	300	
	2017 IACP Conference(1)	2,500	
	ILEAS Conference (x3)	750	
	ILACP Legislative Day	250	
	Evidence Tech Conference	1,500	
	Crime Prevention Conference	250	
	Gang Conference (x3)	1,900	
	Other	1,000	
			\$ 8,450
01.440.4380	Training		
	Training (1 basic & 1 SPSC)	15,600	
	Lexipol	4,234	
	XRY Training Class	1,500	
			\$ 21,334
01.440.4383	Firearms Training		
	Firearms Training (Ammo, Supplies, Weapon Maint, Tasers)	20,000	
	Simunitions Adapter Kits	2,000	
	Medical Supplies	2,200	
			\$ 24,200
01.440.4385	Tuition Reimbursement		
	Tuition Reimbursement	-	
			\$ -
01.440.4390	Dues and Meetings		
	NEMRT	2,985	
	IAPEM	100	
	Lion's Club	100	
	INT Chief's (x3)	450	
	IL Chief's (x3)	410	
	Other	500	
	Misc Meetings	1,500	

**Village of North Aurora
FY 2018-19 Budget**

Department: Police

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
	NIOA Membership (2)	160	
	ILEAS Dues	120	
	Lexipol	4,234	
	Internal Affairs Tracking	0	
	IL. Truck Officers Association	100	
	Police Law Institute	2,755	
	IESMA	65	
	ITOA	275	
	AHIMTA	50	
			\$ 13,804
01.440.4411	Office Expenses		
	Copy machine paper and associated supplies	2,500	
	Miscellaneous supplies (branding switch over)	2,500	
	Reports and other miscellaneous forms	3,000	
	E-Ticket Printer paper (also E-Crash)	3,500	
			\$ 11,500
01.440.4440	Gas and Oil		
	Gas and Oil	65,000	
			\$ 65,000
01.440.4450	Prisoner Supplies		
	Prisoner Supplies	1,000	
			\$ 1,000
01.440.4493	Drug Fund		
	Eligible drug fund purchases	2,000	
			\$ 2,000
01.440.4496	DUI Prevention Purchase		
	Purchases Using DUI Fine Revenue	16,000	
			\$ 16,000
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.	1,100	
	Community Outreach Efforts (Open house, Coffee w/ Cop)	2,000	
			\$ 13,600

**Village of North Aurora
FY 2018-19 Budget**

Department: Police

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
01.440.4505	Postage		
	Postage & shipping/FedEx, UPS, Etc	1,500	
	Certified Letters/Administrative Tows	600	
			\$ 2,100
01.440.4510	Equipment Repair and Maintenance		
	Maintenance and certification for radar units	800	
	Maintenance & Repair Parts for Harris Radios	7,200	
	Maintenance contract for Harris Radios	6,229	
	Copy machine and general office maintenance	3,500	
	Live-Scan annual maintenance	2,400	
	Lynx Wireless Duress software PMA	2,000	
	Community Room Maintenance	500	
	Misc NW Transition	6,925	
	MSAB annual maintenance	3,000	
	Local Adjudication Software Fees	14,000	
			\$ 46,554
01.440.4511	Vehicle Maintenance		
	Annual cost of washing vehicles	2,500	
	Tires and related items - mounting	10,220	
	Annual maintenance for vehicles	30,600	
			\$ 43,320
01.440.4523	Animal Control		
	Routine Animal Pickups	1,500	
			\$ 1,500
01.440.4555	Investigations		
	Photographic supplies	300	
	Comuterized Identi-Kit III Program	250	
	Narcotic identification test kits	400	
	Latent print material, evidence tape, evidence and other	500	
	Credit checks - new applicants, etc.	300	
	Subpoena fees	1,000	
	Camera Equipment	500	
	LEADS On Line	2,850	
	MOCIC	200	
	XRY Training Class	1,500	
			\$ 7,800
01.440.4557	Evidence Processing Supplies		
	Evidence processing supplies	2,500	
			\$ 2,500

**Village of North Aurora
FY 2018-19 Budget**

Department: Police

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
01.440.4558	Emergency Management		
	Emergency Messaging (Nixle)	8,250	
	CERT Supplies	4,100	
	EOP Printing Costs	850	
			\$ 13,200
01.440.4651	Telephone		
	Local and Long Distance	11,000	
			\$ 11,000
01.440.4652	Communications		
	Radio dispatch fees	160,000	
	LEADS user fee - contract	3,500	
	Lynx Wireless Duress System voice plan	1,300	
	LEADS connection to Montgomery PD - T-1 phone line	2,800	
	IWIN user fee - 16 units w/ access	10,000	
	Mobile Phones	5,000	
	Other	3,000	
			\$ 185,600
01.440.4799	Miscellaneous		
	Miscellaneous	7,000	
	Registration Fees for unmarked squads (SOS)	650	
	Honor Guard Supplies	3,500	
			\$ 11,150
01.440.4870	Equipment		
	Road Marking Paint	100	
	Vehicle Lock Out Kit Replacement and/or repair	600	
	Community room chair replacement	0	
	AED Equipment	250	
	ATV Equipment (non-auto related)	600	
	GPS Systems (Search and Rescue)	1,500	
	Workout Room	3,000	
			\$ 6,050
01.440.4931	Vehicle and Equipment Fund Charges		
	Annual Transfer	148,240	
			\$ 148,240

**VILLAGE OF NORTH AURORA
FY 2018-19 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
- State of Illinois Accessibility Code 1997 Edition
- 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
- Business Registration

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
- Outdoor Burning
- Zoning Complaints
- Inoperable Vehicles on Private Property
- Life Safety Violations
- Garbage Complaints
- Foreclosures

In addition to the Code Enforcement issues, the Division handles:

- Business Licenses
- Hotel/Motel Licenses
- Scavenger Licenses

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 2017-18 Significant Accomplishments

- ✓ Procured a buyer for the Village-owned property located at 24 S. Lincolnway for the development of a drive-through coffee shop.
- ✓ Worked with the owners of Harner's restaurant to obtain the land surrounding the silo. The Village later retained the services of Mueller and Mueller Architects through the RFP process to conduct a structural analysis of the silo and complete a concept plan for the silo park improvements.
- ✓ Successfully amended the Sign Ordinance pertaining to signs in business districts in an effort to consolidate and/or remove any out-of-date or non-applicable provisions and make the information user-friendly.
- ✓ Eliminated license requirements for miscellaneous business operations, with the exception of the garage removal license, in an effort to streamline the way the Village collects information and fees from businesses.

FY 2018-19 Goals and Objectives

- Explore the adoption of either the 2015 or 2018 ICC code series in conjunction with the neighboring Fox Valley communities. ***Strategic Goal Category: Core Services***
- Complete the conversion to the new Cityview community development software.
- Begin discussions with the City of Aurora on updated the Boundary Agreement between the Village of North Aurora and the City of Aurora.

- Conduct a targeted approach to property maintenance of specific neighborhoods and older areas of the Village.
- Evaluate different options to move from hardcopy storage of plans and documents to electronically storing such information.
- Continue to work with all parties on the proposed redevelopment of the Fox Valley County Club golf course ***Strategic Goal Category: Economic Development***

PERFORMANCE MEASURES/STATISTICS

	Actual <u>2014-15</u>	Actual <u>2015-16</u>	Actual <u>2016-17</u>	Projected <u>2017-18</u>	Estimated <u>2018-2019</u>
New Single Family/MF Unit Permits	21	330	13	30	175
New Commercial Permits	13	21	39	15	30
Miscellaneous Permits	2,260	609	591	535	500
Plan Commission Petitions	10	10	11	10	10
# of Cases in Adjudication	7	4	5	12	20

**Village of North Aurora
FY 2018-2019 Budget**

General Fund

	<u>2014-2015 Actual</u>	<u>2015-2016 Actual</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Budget</u>	<u>2017-2018 Projected</u>	<u>2018-2019 Budget</u>
<u>Community Development</u>						
01.441.4020 Salaries - Regular	216,265	232,077	290,252	317,996	320,000	334,847
01.441.4030 Salaries - Part-time	44,728	38,773	27,309	16,937	16,000	18,721
01.441.4050 Salaries - Overtime	4,506	165	1,552	2,500	1,000	2,500
01.441.4110 FICA - Social Security and Med	19,798	20,143	23,584	25,815	24,000	27,239
01.441.4120 IMRF	29,523	30,615	37,221	36,633	35,000	37,143
01.441.4130 Health Insurance	24,629	30,588	34,339	37,929	37,000	30,698
01.441.4135 Life Insurance	188	150	136	181	181	174
01.441.4136 Dental Insurance	-	324	947	1,128	1,128	1,183
01.441.4160 Uniform Allowance	142	-	323	500	500	500
01.441.4255 Engineering Services	23,807	27,873	26,369	30,000	27,000	30,000
01.441.4260 Legal Services	19,406	15,855	11,578	20,000	15,000	20,000
01.441.4275 Planning	875	3,942	2,358	8,000	5,000	5,000
01.441.4276 Inspection Services	44,304	11,026	35,781	18,000	37,000	60,000
01.441.4280 Professional Consulting Fees	197	2,210	14,500	15,000	12,000	15,000
01.441.4370 Conferences and Travel	2,545	2,809	141	4,900	4,900	5,100
01.441.4380 Training	380	250	622	2,000	2,000	2,000
01.441.4385 Tuition Reimbursement	-	-	-	-	-	-
01.441.4390 Dues and Meetings	1,108	1,218	5,479	5,400	5,300	5,400
01.441.4411 Office Expenses	3,650	4,226	5,001	4,000	4,000	4,000
01.441.4440 Gas and Oil	3,033	1,661	1,770	4,000	3,000	3,000
01.441.4505 Postage	1,870	2,026	1,259	1,800	1,800	1,800
01.441.4506 Publishing	2,281	2,519	3,304	4,000	3,500	4,000
01.441.4507 Printing	1,559	890	2,293	1,000	1,300	1,500
01.441.4510 Equipment/IT Repair and Maint	9,365	10,128	189	700	700	700
01.441.4511 Vehicle Repair and Maint	103	330	-	1,000	500	1,000
01.441.4531 Grass Cutting	5,791	12,388	5,724	10,000	3,000	8,000
01.441.4651 Telephone	3,206	3,104	2,127	3,500	3,000	3,500
01.441.4652 Communications	1,669	1,692	1,854	1,850	1,850	1,850
01.441.4799 Miscellaneous	1,171	527	1,578	1,000	300	1,500
01.441.4870 Equipment	40	-	130	500	500	500
01.441.4931 Vehicle Equipment Fund Charges	19,706	16,933	20,705	20,938	20,938	11,725
Total Community Development	485,845	474,440	558,424	597,207	587,397	638,580

**Village of North Aurora
FY 2018-19 Budget**

Department: Community Development

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
01.441.4160	Uniforms		
	Uniforms for staff	500	
			<u><u>\$ 500</u></u>
01.441.4255	Engineering		
	Grading/Lot Reviews, Development Analysis	30,000	
			<u><u>\$ 30,000</u></u>
01.441.4260	Legal		
	Zoning, Annexation, Development Issues	20,000	
			<u><u>\$ 20,000</u></u>
01.441.4275	Planning		
	Various Services/Reviews	5,000	
			<u><u>\$ 5,000</u></u>
01.441.4276	Inspection Services		
	Building Inspections	50,000	
	Plumbing Inspections	10,000	
			<u><u>\$ 60,000</u></u>
01.441.4280	Professional/Consulting Fees		
	Development Strategies/Plans	15,000	
			<u><u>\$ 15,000</u></u>
01.441.4370	Conferences and Travel		
	APA National Conference	3,200	
	ICSC Shows - Chicago	600	
	AACE National Conference	800	
	Misc Mileage Expenses	500	
			<u><u>\$ 5,100</u></u>
01.441.4380	Training		
	ICC certification, training and materials	1,000	
	Various training seminars	1,000	
	CityView Training	-	
			<u><u>\$ 2,000</u></u>
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	100	
	American Planning Association	600	
	International Council of Shopping Centers	100	
	Costar Annual Subscription	3,900	
	National Fire Prevention Association	175	
	Misc.	100	
			<u><u>\$ 5,400</u></u>
01.441.4411	Office Expenses		
	Share of machine leases and supplies	2,000	
	Code and other books	1,000	
	Misc.	1,000	
			<u><u>\$ 4,000</u></u>

**Village of North Aurora
FY 2018-19 Budget**

Department: Community Development

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
01.441.4505	Postage		
	Postage Meter Rental/Usage	1,500	
	Misc Postage (Fedex, etc.)	300	
			<u><u>\$ 1,800</u></u>
01.441.4506	Publishing		
	Legal Notices	1,000	
	Recording Fees and Liens	2,000	
	Adjudication Expenses	1,000	
			<u><u>\$ 4,000</u></u>
01.441.4507	Printing		
	Share Envelopes/Letterhead/Notices	1,000	
	Adjudication Brochures	500	
			<u><u>\$ 1,500</u></u>
01.441.4440	Gas & Oil		
	Department share of gasoline	3,000	
			<u><u>\$ 3,000</u></u>
01.441.4510	Equipment Repair & Maintenance		
	Workstation Copy/Fax/Scanner Service	500	
	Radio Maintenance	200	
			<u><u>\$ 700</u></u>
01.441.4511	Vehicle Repair & Maintenance		
	Vehicle Repair & Maintenance	1,000	
			<u><u>\$ 1,000</u></u>
01.441.4531	Grass Cutting		
	Mowing Foreclosure Lots/Liens	8,000	
			<u><u>\$ 8,000</u></u>
01.441.4651	Telephone		
	Local Service	3,500	
			<u><u>\$ 3,500</u></u>
01.441.4652	Communications		
	Mobile Communication Service	1,700	
	Misc	150	
			<u><u>\$ 1,850</u></u>
01.441.4799	Miscellaneous Expenditures		
	Miscellaneous Expenditures	1,500	
			<u><u>\$ 1,500</u></u>
01.441.4870	Equipment		
	Miscellaneous	500	
			<u><u>\$ 500</u></u>
01.441.4931	Vehicle Equip Fund Charges		
	Vehicle Equip Fund Charges	11,725	
			<u><u>\$ 11,725</u></u>

VILLAGE OF NORTH AURORA
FY 2018-19 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 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 cutting, and building maintenance.

Public Works employees provide on-going 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 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 2017-18 Significant Accomplishments

- ✓ Oversaw and assisted with the coordination in conjunction with the Village engineers the 2017 Road Improvements
- ✓ Completed sidewalk repair of almost 2,500 LF
- ✓ Removed approximately 250 infected parkway Ash Trees
- ✓ Planted 180 parkway trees
- ✓ Enrolled employees in the International Union of Operating Engineers Local 150 training program
- ✓ Utilize the Qualifications Based Selection process to select a consulting firm for the silo rehabilitation project ***Strategic Goal Category: Community Vitality***
- ✓ Utilized the Qualifications Based Selection process to select a contractor to provide supplemental snow and ice removal services.
- ✓ Completed and submitted the 2017-2018 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.
- ✓ Prepare the Kane County Natural Hazards annual report

FY 2018-19 Goals and Objectives

- Work with the consulting engineers on the design and construction of the 2018 Road Improvements. **Strategic Goal Category: Infrastructure**
- Assist with the evaluation of space needs for Public Works facilities and future needs of the Village. **Strategic Goal Category: Infrastructure**
- Continue conversion of all Village street lights to LED. **Strategic Goal Category: Infrastructure**
- Continue to identify opportunities to integrate the Village GIS system into operations including 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
- Review the ground maintenance contract and identify the most efficient and cost effective method of completing the operation
- 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**
- Evaluate the possibility of participating in the Federal Emergency Management Agency's National Flood Insurance Program through the Community Rating System

PERFORMANCE MEASURES/STATISTICS

	Actual	Actual	Actual	Actual	Estimated
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Streetlights Maintained	849	849	849	851	851
Snow Events	20	25	14	20	20
Tons of Salt Used	1,500	1,602	1,637	2,509	2,500
Street Sweeping Hours	128	128	124	124	124
Sidewalk Trip Hazards					
Fixed	1,249 LF	1,964 LF	3,000 LF	2,500 LF	2,500 LF
Miles Curb and Gutter	130	130	134	135	135
Lane Miles Road	74	74	77	77	77
Parkway Trees Replaced	677	530	204	180	200

**Village of North Aurora
FY 2018-2019 Budget**

General Fund

		2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected	2018-2019 Budget
Public Works							
01.445.4020	Salaries - Regular	557,056	601,076	618,378	671,884	672,000	705,124
01.445.4030	Salaries - Part-time	24,427	3,549	5,493	13,000	5,000	18,000
01.445.4050	Salaries - Overtime	36,757	32,947	36,385	30,000	45,000	42,000
01.445.4070	On-Call Pay	12,318	12,658	11,364	18,000	18,000	18,000
01.445.4110	FICA - Social Security and Med	47,236	48,301	50,614	56,067	56,067	59,910
01.445.4120	IMRF	69,675	74,771	80,946	82,660	81,000	84,602
01.445.4130	Health Insurance	80,351	96,457	110,208	117,086	114,000	123,831
01.445.4135	Life Insurance	603	511	427	452	452	435
01.445.4136	Dental Insurance	-	655	1,758	2,310	2,310	2,425
01.445.4160	Uniform Allowance	1,911	3,277	2,628	3,300	3,300	3,300
01.445.4255	Engineering Services	11,120	54,266	40,927	10,000	7,800	20,000
01.445.4260	Legal Services	5,831	4,511	3,561	2,500	2,500	2,500
01.445.4280	Professional Consulting	-	15,000	-	-	-	-
01.445.4370	Conferences and Travel	12	7	9	3,000	1,000	4,800
01.445.4380	Training	40	270	176	1,000	3,800	3,000
01.445.4390	Dues and Meetings	613	942	280	2,300	2,000	1,765
01.445.4411	Office Expenses	3,371	3,169	3,358	3,100	3,100	3,100
01.445.4421	Custodial Supplies	7,236	10,042	10,686	13,500	13,000	13,500
01.445.4439	Salt	-	-	2,608	2,750	2,750	11,050
01.445.4440	Gas and Oil	26,592	15,865	19,279	25,000	22,000	25,000
01.445.4505	Postage	1,464	2,029	1,259	2,000	1,000	2,000
01.445.4506	Publishing	2,263	1,224	1,168	1,800	1,800	1,500
01.445.4507	Printing	117	1,402	298	500	500	500
01.445.4510	Equipment/IT Repair and Maint	4,622	6,930	6,226	10,000	9,000	10,000
01.445.4511	Vehicle Repair and Maint	42,905	45,203	68,294	45,000	55,000	61,900
01.445.4520	Public Buildings Repair and Maint	83,892	92,079	175,572	72,500	150,000	82,600
01.445.4521	Mosquito Control	50,756	52,299	53,847	55,000	55,000	55,000
01.445.4530	Public Grounds/Parks Maint	21,124	21,855	26,101	10,000	20,000	19,000
01.445.4531	Grass Cutting	26,973	29,242	40,425	47,000	43,000	32,000
01.445.4532	Tree Service	283,322	208,538	110,420	109,000	95,000	119,000
01.445.4538	Snow Removal	158,783	77,450	66,454	160,000	135,000	160,000
01.445.4540	Streets and Alleys Repair and Mnt	22,654	31,067	25,812	30,000	30,000	30,000
01.445.4543	Sidewalks Repair and Maint	21,316	32,654	42,851	40,000	30,000	40,000
01.445.4544	Storm Drain Maintenance	13,569	20,195	9,366	15,000	5,000	12,000
01.445.4545	Traffic Signs and Signals	25,037	23,732	40,665	30,000	25,000	25,000
01.445.4570	Sewers Repair and Maint	-	-	330	-	-	-
01.445.4651	Telephone	7,149	6,375	4,662	7,000	6,000	7,000
01.445.4652	Communications	4,015	4,269	3,548	10,800	10,800	10,800
01.445.4660	Street Lighting and Poles	-	-	681	-	-	-
01.445.4662	Utility	22,917	9,600	3,335	10,000	4,000	7,500
01.445.4799	Miscellaneous	4,827	1,573	2,576	3,000	3,000	3,000
01.445.4870	Equipment Purchases	2,071	3,170	6,315	4,000	8,000	6,000
01.445.4931	Vehicle Equipment Fund Charges	178,749	178,676	193,348	195,043	195,043	184,206
Total Public Works		1,863,673	1,827,835	1,882,635	1,915,552	1,937,222	2,011,348

**Village of North Aurora
FY 2018-19 Budget**

Department: Public Works

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
01.445.4255	Engineering		
	NPDES AFIR Prepaation Assistance	4,000	
	Utility Map Updates	2,000	
	GIS Layer Development	4,000	
	Misc Engineering Services	10,000	
			\$ 20,000
01.445.4260	Legal		
	Legal Expenses	2,500	
			\$ 2,500
01.445.4370	Conferences and Travel		
	Miscellaneous Travel Expenses	500	
	IAFSM Conference	300	
	APWA National Conference	2,500	
	APWA-IPSI Leadership Acamdemy	1,500	
			\$ 4,800
01.445.4380	Training		
	Misc Training Classes, Local 150	3,000	
			\$ 3,000
01.445.4390	Dues and Meetings		
	APWA, AWWA Dues	250	
	KCWA Dues	75	
	IPWMAN	250	
	Certified Floodplain Manager (CFM)	350	
	Certified Prof Erosion Sed Control	140	
	PE License	75	
	American Society of Civil Engineers	325	
	Misc Meetings	300	
			\$ 1,765
01.445.4411	Office Expenses		
	Office Supplies	2,000	
	Copier Charges	600	
	Misc/Notices	500	
	Archiving	-	
			\$ 3,100
01.445.4421	Custodial Supplies		
	Police Dept.	6,750	
	Village Hall	4,050	
	Public Works Garage	2,700	
			\$ 13,500

**Village of North Aurora
FY 2018-19 Budget**

Department: Public Works

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
01.445.4439	Salt		
	Beet Juice	8,300	
	Liquid Salt Calcium Chloride	2,750	
			\$ 11,050
01.445.4440	Gas and Oil		
	All fuel and oil supplies	25,000	
			\$ 25,000
01.445.4505	Postage		
	Postage Meter Rental/Usage	1,500	
	Misc Postage (FedEx, etc.)	500	
			\$ 2,000
01.445.4506	Publishing		
	Legal Notices/Bids	1,500	
			\$ 1,500
01.445.4507	Printing		
	Letterhead/Envelopes/Duty Sheets	500	
			\$ 500
01.445.4510	Equip Repair and Maintenance		
	Repair and maintenance on equipment	10,000	
			\$ 10,000
01.445.4511	Vehicle Repair and Maintenance		
	Sandblast and Paint 2 Plows	2,400	
	Sandblast Repair and Paint No. 185 Box	6,000	
	Eight Tires Truck #186	3,500	
	Repair and maintenance on vehicles	50,000	
			\$ 61,900
01.445.4520	Public Building Repair and Maintenance		
	HVAC PD	15,000	
	PD Generator	2,000	
	VH Generator	2,000	
	Pest Control - VH/PD	2,000	
	Rug Cleaning - VH/PD	8,000	
	Public Works Bldg/Dome/Garage Repairs	10,000	
	Electrical Services	10,000	
	Window Cleaning	4,000	
	Warning Siren Maintenance (4)	4,600	
	Overhead door and gate maintenance plan	3,000	
	Stanley Sliding Door PMA	2,000	
	Misc	20,000	
			\$ 82,600

**Village of North Aurora
FY 2018-19 Budget**

Department: Public Works

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
01.445.4521	Mosquito Control		
	Mosquito Control	55,000	
			\$ 55,000
01.445.4530	Public Grounds/Parks Maintenance		
	Regular Maintenance	5,000	
	Riverfront Park	4,000	
	Veterans Park	4,000	
	Electric Services	2,000	
	Grass/Weed/Soil Services	4,000	
			\$ 19,000
01.445.4531	Grass Cutting		
	Roadside Cutting/Public Grounds	30,000	
	Tractor/Bushog Rental	2,000	
			\$ 32,000
01.445.4532	Tree Service		
	Contracted Parkway Tree Trimming	35,000	
	Emergency Tree Trimming & Removal	-	
	Contracted Parkway Tree Removal	15,000	
	Parkway Tree Replacement	60,000	
	Leaf Pickup & Disposal	9,000	
			\$ 119,000
01.445.4538	Snow Removal		
	Contracted Snow Plowing/Removal	160,000	
			\$ 160,000
01.445.4540	Streets and Alley's		
	Cold/Hot Patch Stone Misc Repairs	10,000	
	Street Sweeping	20,000	
			\$ 30,000
01.445.4543	Sidewalk Repair and Replacement		
	Repair and Replacement	10,000	
	Sidewalk - Sidewalks Leveling	30,000	
			\$ 40,000
01.445.4544	Storm Drain Maintenance		
	Maint/Repair of Storm Drains (In House Basins)	12,000	
			\$ 12,000
01.445.4545	Traffic Signals & Signs		
	Signal/Sign Maintenance	25,000	
			\$ 25,000

**Village of North Aurora
FY 2018-19 Budget**

Department: Public Works

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
01.445.4651 Telephone			
	Call One	7,000	
			<u><u>\$ 7,000</u></u>
01.445.4652 Communications			
	Mobile Communication Service	4,800	
	Alarm Monitoring	6,000	
			<u><u>\$ 10,800</u></u>
01.445.4662 Utility			
	NICOR Gas VH, PD, PW Garage	7,500	
			<u><u>\$ 7,500</u></u>
01.445.4799 Miscellaneous Expenditures			
	Misc.	3,000	
			<u><u>\$ 3,000</u></u>
01.445.4870 Equipment			
	Chain Saw	1,200	
	Miscellaneous/Tools	6,000	
			<u><u>\$ 7,200</u></u>
01.445.4931 Vehicle and Equipment Fund Charges			
	Annual Transfer	187,331	
			<u><u>187,331</u></u>

**VILLAGE OF NORTH AURORA
FY 2018-19 BUDGET
NON-DEPARTMENTAL AND TRANSFERS**

Description

These divisions account for expenditures that are non-specific to a particular department such 4th of July fireworks and sales tax rebates paid to developers as part of an annexation/developer/incentive agreement. Payments to the Southwest Fox Valley Cable and Telecommunication Consortium are paid here as well. Of the 5% cable franchise fee collected from cable subscribers within the Village, the Village remits to the Consortium 40% (or 2% of the 5%). The Consortium routinely analyzes the revenue that it receives from all members and processes refunds to the participating Villages if it determines that excess funds are not needed for the consortium activities.

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, additional monies from one-time revenues to support capital projects, or as deemed necessary to support operations or activities in another fund such as liability insurance.

**Village of North Aurora
FY 2018-2019 Budget**

General Fund

		<u>2014-2015 Actual</u>	<u>2015-2016 Actual</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Budget</u>	<u>2017-2018 Projected</u>	<u>2018-2019 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	6,000	6,000	25,000	25,000	25,000
01.490.4761	Beautification Committee	3,096	4,123	3,615	5,000	7,000	10,000
01.490.4762	Veterans Memorial Committee	-	-	-	-	-	-
01.490.4763	Historical Society	-	-	-	-	-	-
01.490.4764	Riverfront Committee	-	-	-	-	-	-
01.490.4781	Sales Tax Rebates	737,929	711,440	690,055	760,000	755,000	770,000
01.490.4789	Public Access Cable	84,356	86,896	91,944	89,000	95,000	97,000
01.490.4799	Misc. Expenditures	-	-	-	-	-	-
01.490.4875	Capital Improvements	-	-	-	-	130,000	-
	Total Non-Departmental	831,382	808,459	791,613	879,000	1,012,000	902,000
<u>Transfers</u>							
01.495.4965	Transfer to NAAC	-	-	-	-	-	-
01.495.4970	Transfer to Capital Projects	300,000	400,000	-	-	-	-
01.495.4975	Transfer to Tourism	5,000	-	-	-	-	-
01.495.4977	Transfer to Insurance	-	75,000	-	-	-	-
01.495.4980	Transfer to Police Station Debt	690,706	595,625	624,834	622,875	622,875	623,692
	Total Transfers	995,706	1,070,625	624,834	622,875	622,875	623,692

**Village of North Aurora
FY 2018-19 Budget**

Department: Non-Departmental

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
01.490.4758	Fireworks		
	4th July Fireworks Contract	25,000	
			<u><u>\$ 25,000</u></u>
01.490.4761	Beautification Committee		
	Flowers/Baskets	5,000	
	Banners	-	
	Misc	5,000	
			<u><u>\$ 10,000</u></u>
01.490.4781	Sales Tax Rebates		
	Rebates Per Various Agreements	770,000	
			<u><u>770,000</u></u>
01.490.4789	Public Access Cable		
	Village Share to SW Fox Valley Cable Consortium (Before Rebates)	97,000	
			<u><u>\$ 97,000</u></u>

VILLAGE OF NORTH AURORA
FY 2018-19 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 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 2017-18 Accomplishments

- ✓ Managed salt supplies and inventories and retained competitive pricing from the State.
- ✓ Completed annual crack filling maintenance program
- ✓ Completed the Airport Road, Ice Cream Drive, and Alder Drive road improvements.
- ✓ Completed the replacement of 144 LED light fixture and 25 light poles

FY 2018-19 Goals and Objectives

- Complete annual crack filling maintenance program
- Fund the maintenance and repair of street lights
- Implement a pavement marking maintenance project
- Procure road salt through State purchase program
- Finalize replacement plan and replace approximately 350 light fixtures with LED and replace approximately 10 poles. *Strategic Goal Category: Infrastructure*

PERFORMANCE MEASURES/STATISTICS

	Actual	Actual	Actual	Actual	Estimated
	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Annual Number of Poles Replaced	0	0	0	25	10
Annual Number of Light Fixtures Replaced to LED	0	0	0	144	350
Total Lights Remaining to be Replaced	0	0	0	705	355

Village of North Aurora
FY 2018-2019 Budget

Motor Fuel Tax Fund

		2014-2015 <u>Actual</u>	2015-2016 <u>Actual</u>	2016-2017 <u>Actual</u>	2017-2018 <u>Budget</u>	2017-2018 <u>Projected</u>	2018-2019 <u>Budget</u>
Beginning Fund Balance					1,167,516	1,167,516	885,016
<u>Revenues</u>							
<u>Taxes</u>							
10.305.3025	Motor Fuel Tax	501,221	458,252	459,671	460,000	460,000	460,000
	Total Taxes	501,221	458,252	459,671	460,000	460,000	460,000
<u>Investment Income</u>							
10.370.3750	Interest on Investments	226	1,826	7,048	10,000	10,000	15,000
	Total Investment Income	226	1,826	7,048	10,000	10,000	15,000
	Total Revenues	501,447	460,078	466,718	470,000	470,000	475,000
<u>Expenditures</u>							
<u>Public Works</u>							
10.445.4255	Engineering	29,352	61,522	8,595	5,000	-	-
10.445.4439	Salt	144,544	151,503	148,301	160,000	160,000	160,000
10.445.4540	Streets and Alleys Repair/Maint	79,052	-	85,573	120,000	110,000	105,000
10.445.4581	Banking Services/Fees	257	371	18	500	500	500
10.445.4660	Street Lighting	98,655	110,680	105,238	110,000	110,000	110,000
10.445.4661	Street Light Repair/Maint/Replace	45,141	77,566	35,280	199,840	160,000	185,000
10.445.4705	Debt Principal Payment	-	-	-	-	-	-
10.445.4706	Debt Interest Payment	-	-	-	-	-	-
10.445.4709	Fiscal Agent Fees	-	-	-	-	-	-
10.445.4799	Misc	-	-	317	-	-	-
10.445.4875	Capital Improvements	(1,722)	225,837	186,023	400,000	212,000	-
	Total Public Works	395,279	627,479	569,346	995,340	752,500	560,500
	Total Expenditures	395,279	627,479	569,346	995,340	752,500	560,500
Revenues Over/(Under) Expenditures		106,168	(167,401)	(102,627)	(525,340)	(282,500)	(85,500)
Ending Fund Balance					642,176	885,016	799,516

**Village of North Aurora
FY 2018-19 Budget**

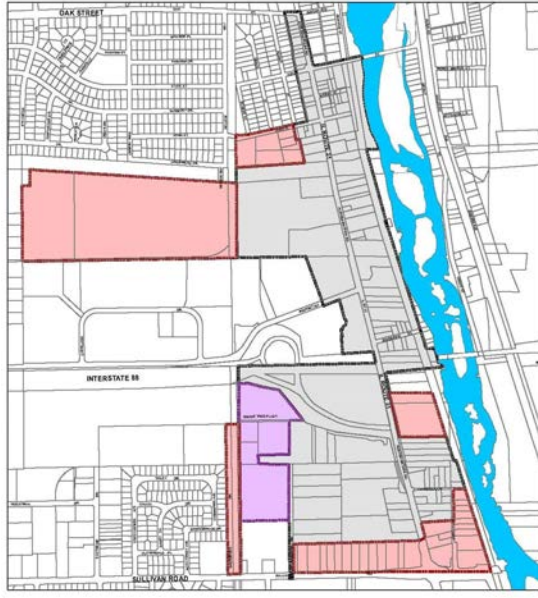
Department: MFT Fund

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
10.445.4255	Engineering		
	Engineering	-	<u><u>\$ -</u></u>
10.445.4439	Salt		
	Rock Salt	160,000	<u><u>\$ 160,000</u></u>
10.445.4540	Streets and Alleys Repair		
	Crack Sealing/Routing	85,000	
	Pavement Marking	20,000	<u><u>\$ 105,000</u></u>
10.445.4581	Banking Services/Fees		
	Bank Fees/Wires	500	<u><u>\$ 500</u></u>
10.445.4660	Street Lighting		
	Street Lighting Energy Costs	110,000	<u><u>\$ 110,000</u></u>
10.445.4661	Street Light Repair/Maint		
	Street Pole Bulbs, Ballasts, Materials	40,000	
	LED Light Replacement (350)	105,000	
	Pole Replacement (10)	40,000	<u><u>\$ 185,000</u></u>
10.445.4875	Capital Improvements		
	Village Share Airport Rd, Ice Cream, Alder	-	<u><u>\$ -</u></u>

VILLAGE OF NORTH AURORA
FY 2018-19 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 2017-18 SIGNIFICANT ACCOMPLISHMENTS

- ✓ Awarded assistance for three (3) TIF façade projects
- ✓ Procured a buyer for the Village-owned property located at 24 S. Lincolnway for the development of drive-through coffee shop
- ✓ Completed the final phase of the reconstruction of Smoketree Lane
- ✓ Worked with the owners of Harner’s restaurant to obtain the land surrounding the silo and completed a structural analysis of the silo and concept plan for the silo park improvements
- ✓ Purchased the 0.67 acre tract of land at the eastern terminuses of John Street and Marvo Street in order to utilize the acreage for public parking
- ✓ Evaluated opportunities for redevelopment by working with consultants

FY 2018-19 GOALS AND OBJECTIVES

- Finalize scope of silo rehabilitation project, lighting enhancements and begin construction and rehabilitation. **Strategic Goal Category: Redevelopment and Enhancement of the Rt. 31 Corridor**
- Complete construction of the parking lot on the Village-owned tract of land located at the eastern terminuses of John Street and Marvo Street. **Strategic Goal Category: Redevelopment and Enhancement of the Rt. 31 Corridor**
- Continue to identify and prioritize infrastructure and other improvements to enhance the corridor. **Strategic Goal Category: Redevelopment and Enhancement of the Rt. 31 Corridor**

**Village of North Aurora
FY 2018-2019 Budget**

Route 31 TIF Fund

		<u>2014-2015 Actual</u>	<u>2015-2016 Actual</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Budget</u>	<u>2017-2018 Projected</u>	<u>2018-2019 Budget</u>
Beginning Fund Balance					1,222,287	1,222,287	1,472,728
<u>Revenues</u>							
<u>Taxes</u>							
12.305.3010	Property Tax	469,393	450,515	374,963	385,159	385,159	493,739
	Total Taxes	469,393	450,515	374,963	385,159	385,159	493,739
<u>Investment Income</u>							
12.370.3750	Interest on Investments	5,098	5,867	7,979	12,000	17,000	23,000
	Total Investment Income	5,098	5,867	7,979	12,000	17,000	23,000
<u>Miscellaneous</u>							
12.385.3855	Grants - Capital	12,621	-	-	-	-	-
12.385.3890	Misc. Revenue			3,075		200,000	
	Total Miscellaneous	12,621	-	3,075	-	200,000	-
	Total Transfers	-	-	-	-	-	-
	Total Revenues	487,112	456,381	386,016	397,159	602,159	516,739
<u>Expenditures</u>							
<u>Administration</u>							
12.430.4390	Dues and Meetings	-	-	-	-	-	-
12.430.4411	Office Expenses	-	-	-	-	-	-
12.430.4799	Misc. Expenditures	-	-	-	-	-	-
	Total Administration	-	-	-	-	-	-
<u>Professional Services</u>							
12.438.4255	Engineering	54,050	43,647	28,413	115,000	80,000	80,000
12.438.4260	Legal	80	2,469	1,896	3,500	4,500	3,500
12.438.4265	Audit Services	2,049	2,090	2,153	2,153	2,218	1,900
12.438.4280	Professional/Consulting Fees	7,189	6,090	11,690	45,000	25,000	45,000
	Total Professional Services	63,368	54,296	44,152	165,653	111,718	130,400
<u>Capital Improvements</u>							
12.480.4784	TIF Reimbursements/Grants	119,859	143,517	9,562	100,000	40,000	100,000
12.480.4875	Capital Improvements	15,764	813,087	273,064	350,000	200,000	735,000
	Total Capital Improvements	135,623	956,605	282,626	450,000	240,000	835,000
	Total Expenditures	198,991	1,010,901	326,778	615,653	351,718	965,400
Revenues Over/(Under) Expenditures		288,121	(554,520)	59,238	(218,494)	250,441	(448,661)
Ending Fund Balance					1,003,793	1,472,728	1,024,067

**Village of North Aurora
FY 2018-19 Budget**

Department: Route 31 TIF Fund

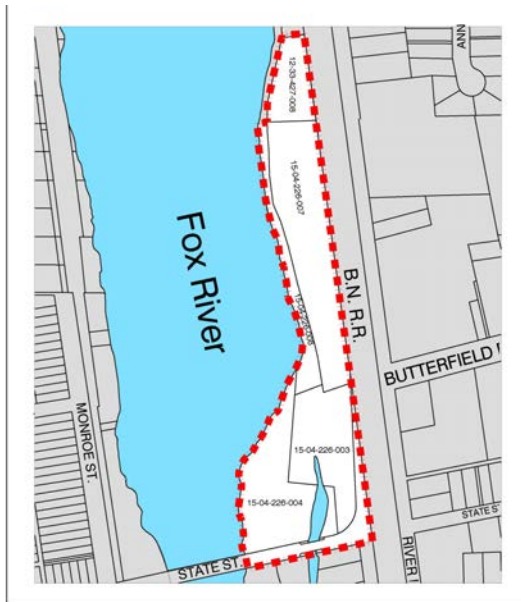
Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
12.438.4255	Engineering		
	Engineering Studies	50,000	
	Engineering Parking Lot/Sidewalk	30,000	
			<u><u>\$ 80,000</u></u>
12.438.4260	Legal		
	Misc Legal Services	3,500	
			<u><u>\$ 3,500</u></u>
12.438.4265	Accounting and Audit		
	TIF Compliance Audit	1,900	
			<u><u>\$ 1,900</u></u>
12.438.4280	Professional/Consulting Fees		
	Redevelopment Consulting	45,000	
			<u><u>\$ 45,000</u></u>
12.480.4784	TIF Reimbursements/Grants		
	Façade/Reimb Grants	100,000	
	Tyler Glen LLC	-	
			<u><u>\$ 100,000</u></u>
12.480.4875	Capital Improvements		
	Marvo/John St. Parking Lot	250,000	
	Sidewalk Installation John to State	35,000	
	Silo Refurbishing/Lighting	300,000	
	Other Initiatives	150,000	
			<u><u>\$ 735,000</u></u>

**VILLAGE OF NORTH AURORA
FY 2018-19 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 2018-19 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.
- Evaluate potential reuses utilizing current redevelopment tools in place.
- Prioritize the various elements of the Riverfront Park plan and explore various funding opportunities for long-range completion of park amenities.

**Village of North Aurora
FY 2018-2019 Budget**

Sperry TIF Fund

		2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected	2018-2019 Budget
Beginning Fund Balance					3,583	3,583	7,950
<u>Revenues</u>							
<u>Taxes</u>							
13.305.3010	Property Tax	2,314	2,681	3,167	4,367	4,367	5,873
	Total Taxes	2,314	2,681	3,167	4,367	4,367	5,873
<u>Investment Income</u>							
13.370.3750	Interest on Investments	-	-	-	-	-	-
	Total Investment Income	-	-	-	-	-	-
	Total Revenues	2,314	2,681	3,167	4,367	4,367	5,873
<u>Expenditures</u>							
<u>Administration</u>							
13.430.4799	Misc. Expenditures	-	-	-	-	-	-
	Total Administration	-	-	-	-	-	-
<u>Professional Services</u>							
13.438.4255	Engineering	488	7,293	-	-	-	-
13.438.4260	Legal	352	450	-	-	-	-
13.438.4265	Accounting and Audit	-	-	-	-	-	-
13.438.4280	Professional/Consulting Fees	-	-	-	2,000	-	2,000
	Total Professional Services	840	7,743	-	2,000	-	2,000
<u>Capital Improvements</u>							
13.480.4875	Capital Improvements	-	-	-	-	-	10,000
	Total Capital Improvements	-	-	-	-	-	10,000
	Total Expenditures	840	7,743	-	2,000	-	12,000
Revenues Over/(Under) Expenditures		1,473	(5,062)	3,167	2,367	4,367	(6,127)
Ending Fund Balance					5,950	7,950	1,823

VILLAGE OF NORTH AURORA
FY 2018-19 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 assist with 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 2018-19 GOALS AND OBJECTIVES

- Provide funding to assist in the reconstruction of the alley North of Oak Street to Monroe for \$55,000. **Strategic Goal Category: Infrastructure**
- Consider public improvements in the TIF District that could accelerate new development and enhancement of existing properties.

Village of North Aurora
FY 2018-2019 Budget

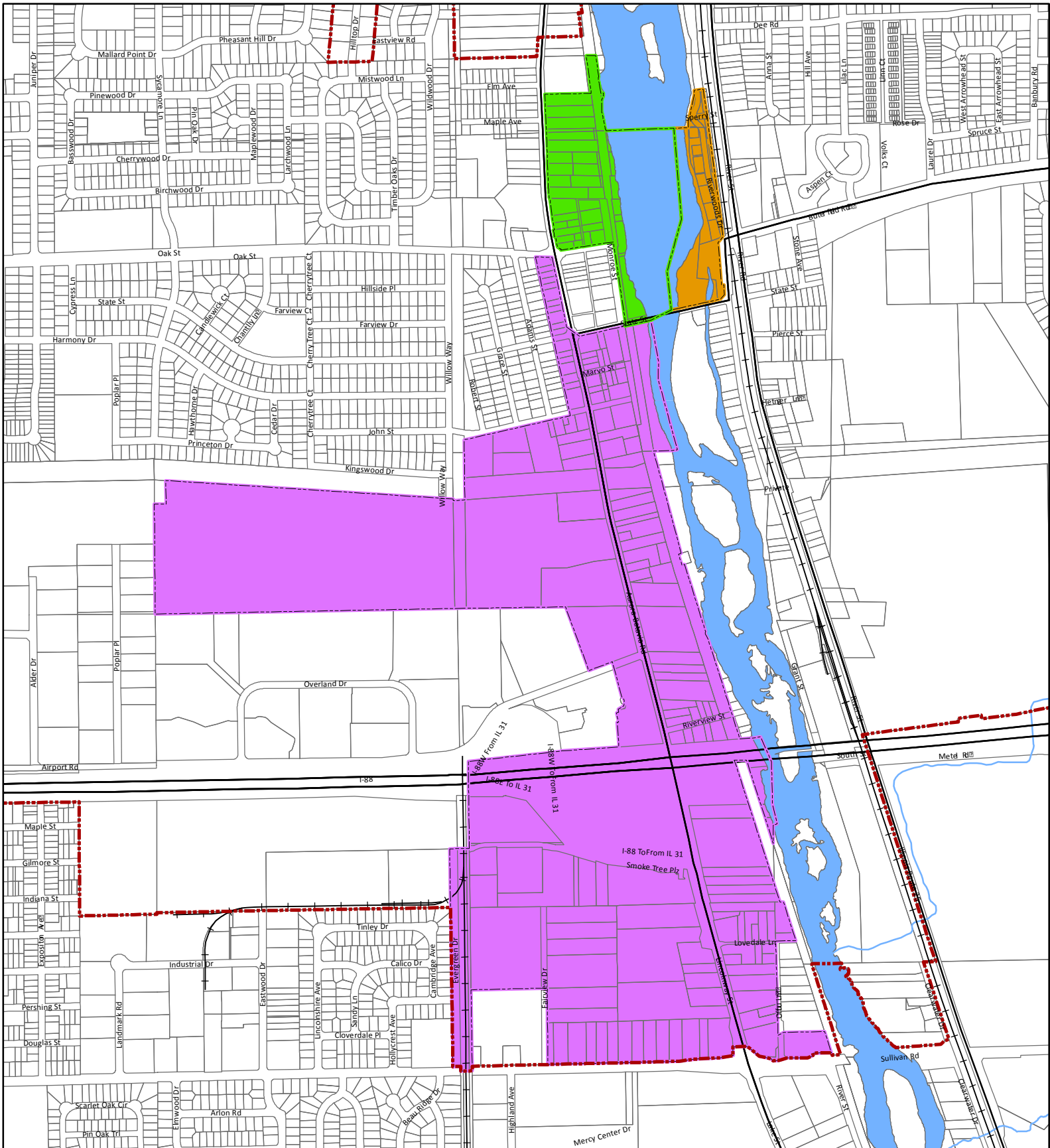
N. Lincolnway TIF Fund

		2014-2015 <u>Actual</u>	2015-2016 <u>Actual</u>	2016-2017 <u>Actual</u>	2017-2018 <u>Budget</u>	2017-2018 <u>Projected</u>	2018-2019 <u>Budget</u>
Beginning Fund Balance					29,047	29,047	41,271
<u>Revenues</u>							
<u>Taxes</u>							
20.305.3010	Property Tax	8,724	8,771	10,602	12,224	12,224	17,130
	Total Taxes	8,724	8,771	10,602	12,224	12,224	17,130
<u>Investment Income</u>							
20.370.3750	Interest on Investments	-	-	-	-	-	-
	Total Investment Income	-	-	-	-	-	-
	Total Revenues	8,724	8,771	10,602	12,224	12,224	17,130
<u>Expenditures</u>							
<u>Administration</u>							
20.430.4255	Engineering	-	-	-	-	-	-
20.430.4260	Legal	32	-	-	-	-	-
20.430.4275	Planning	-	-	-	-	-	-
20.430.4280	Professional Consulting	-	-	-	-	-	-
20.430.4799	Misc. Expenditures	-	-	-	-	-	-
20.430.4875	Capital Improvements	-	-	-	41,000	-	55,000
20.430.4951	Transfer to General Fund	-	18,144	-	-	-	-
	Total Administration	32	18,144	-	41,000	-	55,000
	Total Expenditures	32	18,144	-	41,000	-	55,000
Revenues Over/(Under) Expenditures		8,692	(9,372)	10,602	(28,776)	12,224	(37,870)
Ending Fund Balance					271	41,271	3,401




TAX INCREMENT FINANCING DISTRICTS

March 15, 2016



Legend

-  Route 31 TIF
-  Sperry TIF
-  North Lincolnway TIF



**VILLAGE OF NORTH AURORA
FY 2018-19 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 2017-18 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 2018-19 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>2013</u>	Actual Calendar <u>2014</u>	Actual Calendar <u>2015</u>	Projected Calendar <u>2016</u>	Projected Calendar <u>2017</u>
Total Number of Claims	19	24	11	25	14
Claims Net Incurred/Paid	\$67,605	\$120,807	\$152,826	\$289,425	\$33,198
Total Workers' Comp (WC) Claims	\$39,645	\$3,229	\$3,229	\$192,772	\$9,385
WC Claims % Payroll	0.95%	0.03%	0.01%	4.10%	0.21%

**Village of North Aurora
FY 2018-2019 Budget**

Insurance Fund

		2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected	2018-2019 Budget
Beginning Fund Balance					304,020	304,020	300,020
<u>Revenues</u>							
<u>Taxes</u>							
14.305.3010	Property Tax	220,934	251,872	244,968	255,000	253,000	266,000
	Total Taxes	220,934	251,872	244,968	255,000	253,000	266,000
<u>Investments</u>							
14.370.3750	Interest on Investments	1,080	773	1,889	3,000	6,000	9,000
	Total Investment Income	1,080	773	1,889	3,000	6,000	9,000
<u>Miscellaneous</u>							
14.385.3864	Insurance Claim Reimbursement	36,698	-	-	40,000	15,000	40,000
	Total Miscellaneous	36,698	-	-	40,000	15,000	40,000
<u>Transfers In</u>							
14.395.3955	Insurance From General	-	75,000	-	-	-	-
14.395.3960	Insurance From Waterworks	25,650	25,650	25,000	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	-	-	-
	Total Transfers In	30,650	105,650	33,123	40,000	40,000	40,000
	Total Revenues	289,362	358,296	279,980	338,000	314,000	355,000
<u>Expenditures</u>							
<u>Administration</u>							
14.430.4150	Unemployment Tax	7,163	4,650	4,586	6,000	5,000	5,000
14.430.4774	Insurance Claims	36,694	-	3,831	40,000	19,000	40,000
14.430.4788	Administrative Fee	-	-	-	-	-	-
14.430.4944	Liability Coverage	265,872	274,563	282,208	290,000	294,000	305,000
	Total Expenditures	309,729	279,212	290,625	336,000	318,000	350,000
Revenues Over/(Under) Expenditures		(20,368)	79,084	(10,645)	2,000	(4,000)	5,000
Ending Fund Balance					306,020	300,020	305,020

VILLAGE OF NORTH AURORA
FY 2018-19 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 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 2017-18 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 2018-2019 Budget**

Tourism Fund

		2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected	2018-2019 Budget
Beginning Fund Balance					73,401	73,401	79,101
<u>Revenues</u>							
<u>Taxes</u>							
15.305.3035	Hotel Tax	28,281	40,800	40,351	45,000	50,000	58,000
	Total Taxes	28,281	40,800	40,351	45,000	50,000	58,000
<u>Investments</u>							
15.370.3750	Interest on Investments	76	87	161	300	700	1,000
	Total Investments	76	87	161	300	700	1,000
<u>Miscellaneous</u>							
15.385.3870	North Aurora Days Revenue	50,652	95,056	89,919	115,000	115,000	120,000
	Total Miscellaneous	50,652	95,056	89,919	115,000	115,000	120,000
<u>Transfers In</u>							
15.395.3951	Transfers - Capital Projects Impact	-	-	-	-	-	-
15.395.3955	Transfers - General Fund	5,000	-	-	-	-	-
	Total Transfers In	5,000	-	-	-	-	-
	Total Revenues	84,009	135,943	130,431	160,300	165,700	179,000
<u>Expenditures</u>							
<u>Administration</u>							
15.430.4751	North Aurora Days Expenses	24,823	72,579	75,011	105,000	105,000	115,000
15.430.4752	Tourism Council	25,452	36,721	37,764	40,500	45,000	52,200
15.430.4753	Administration and Tourism	-	-	-	-	-	-
15.430.4758	Fireworks	12,500	9,300	12,000	12,000	10,000	11,000
15.430.4799	Miscellaneous	-	-	-	-	-	-
	Total Administration	62,774	118,600	124,775	157,500	160,000	178,200
	Total Expenditures	62,774	118,600	124,775	157,500	160,000	178,200
Revenues Over/(Under) Expenditures		21,234	17,343	5,656	2,800	5,700	800
Ending Fund Balance					76,201	79,101	79,901

**VILLAGE OF NORTH AURORA
FY 2018-19 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 that exist and the amount that will need to be raised over time to support major rehabilitation projects. 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 2018-19 Goals and Objectives

- Monitor mowing maintenance contracts with four (4) SSA's and continue review of funding needs for other special service areas
- Oversee maintenance areas for the SSA activated in 2015 for North Aurora Town Centre

**Village of North Aurora
FY 2018-2019 Budget**

Special Service Areas Fund

		<u>2014-2015 Actual</u>	<u>2015-2016 Actual</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Budget</u>	<u>2017-2018 Projected</u>	<u>2018-2019 Budget</u>
Total Beginning Fund Balances					161,344	161,344	155,414
<u>Revenues</u>							
<u>Waterford Oaks SSA</u>							
17.004.3010	Property Tax	5,030	3,357	3,437	3,550	3,550	3,700
17.004.3750	Interest on Investments	-	-	-	-	-	-
	Total Waterford Oaks	5,030	3,357	3,437	3,550	3,550	3,700
<u>Oak Hill</u>							
17.007.3010	Property Tax	-	-	-	-	-	-
17.007.3750	Interest on Investments	6	7	14	-	-	-
	Total Oak Hill	6	7	14	-	-	-
<u>Timber Oaks</u>							
17.008.3010	Property Tax	2,800	2,452	2,499	2,575	2,575	2,500
17.008.3750	Interest on Investments	-	-	-	-	-	-
	Total Timber Oaks	2,800	2,452	2,499	2,575	2,575	2,500
<u>Pine Creek Phase III</u>							
17.009.3010	Property Tax	672	699	698	720	720	700
17.009.3750	Interest on Investments	-	-	-	-	-	-
	Total Pine Creek Phase III	672	699	698	720	720	700
<u>Willow Lakes</u>							
17.011.3010	Property Tax	447	450	450	465	465	400
17.011.3890	Miscellaneous	-	-	-	-	-	-
17.011.3750	Interest on Investments	273	313	579	500	500	500
	Total Willow Lakes	720	763	1,029	965	965	900
<u>North Aurora Town Centre</u>							
17.032.3010	Property Tax	-	-	20,759	15,000	15,000	15,500
17.032.3750	Interest on Investments	-	-	-	-	-	-
	Total North Aurora Town	-	-	20,759	15,000	15,000	15,500
<u>Randall Highlands (Single Family)</u>							
17.033.3010	Property Tax	-	-	2,831	711	711	-
17.033.3750	Interest on Investments	-	-	-	-	-	-
	Total Randall Highlands (SF)	-	-	2,831	711	711	-
<u>Randall Highlands (Multi-Family)</u>							
17.034.3010	Property Tax	-	-	3,875	969	969	-
17.034.3750	Interest on Investments	-	-	-	-	-	-
	Total Randall Highlands (MF)	-	-	3,875	969	969	-
<u>Randall Highlands (Commercial)</u>							
17.035.3010	Property Tax	-	-	3,279	820	820	-
17.035.3750	Interest on Investments	-	-	-	-	-	-
	Total Randall Highlands (Comm)	-	-	3,279	820	820	-
	Total Revenues	9,228	7,278	38,421	25,310	25,310	23,300

**Village of North Aurora
FY 2018-2019 Budget**

Special Service Areas Fund

		<u>2014-2015 Actual</u>	<u>2015-2016 Actual</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Budget</u>	<u>2017-2018 Projected</u>	<u>2018-2019 Budget</u>
<u>Expenditures</u>							
<u>Waterford Oaks</u>							
17.004.4917	Administrative Expenses	360	360	360	460	460	460
17.004.4533	Maintenance	2,827	2,891	3,644	4,668	4,668	7,448
	Total Waterford Oaks	3,187	3,251	4,004	5,128	5,128	7,908
<u>Oak Hill</u>							
17.007.4917	Administrative Expenses	-	-	-	-	-	-
17.007.4533	Maintenance	-	-	-	-	-	-
	Total Oak Hill	-	-	-	-	-	-
<u>Timber Oaks</u>							
17.008.4917	Administrative Expenses	264	264	264	210	210	210
17.008.4533	Maintenance	2,056	2,103	2,297	2,156	2,156	4,000
	Total Timber Oaks	2,320	2,367	2,561	2,366	2,366	4,210
<u>Pine Creek Phase III</u>							
17.009.4917	Administrative Expenses	132	132	132	80	80	80
17.009.4533	Maintenance	1,028	1,052	1,091	875	875	1,950
	Total Pine Creek Phase III	1,160	1,184	1,223	955	955	2,030
<u>Willow Lakes</u>							
17.011.4917	Administrative Expenses	96	96	96	30	30	30
17.011.4533	Maintenance	773	789	5,335	371	371	930
	Total Willow Lakes	869	885	5,431	401	401	960
<u>North Aurora Town Centre</u>							
17.032.4917	Administrative Expenses	-	-	2,000	1,500	1,500	1,500
17.032.4533	Maintenance	-	-	19,153	20,000	20,000	21,300
	Total North Aurora Town	-	-	21,153	21,500	21,500	22,800
<u>Randall Highlands (Single Family)</u>							
17.033.4917	Administrative Expenses	-	-	250	250	250	-
17.033.4533	Maintenance	-	-	-	2,500	-	-
	Total Randall Highlands (SF)	-	-	250	2,750	250	-
<u>Randall Highlands (Multi-Family)</u>							
17.034.4917	Administrative Expenses	-	-	350	350	350	-
17.034.4533	Maintenance	-	-	-	3,500	-	-
	Total Randall Highlands (MF)	-	-	350	3,850	350	-
<u>Randall Highlands (Commercial)</u>							
17.035.4917	Administrative Expenses	-	-	290	290	290	-
17.035.4533	Maintenance	-	-	-	2,900	-	-
	Total Randall Highlands (Comm)	-	-	290	3,190	290	-
	Total Expenditures	7,536	7,686	35,261	40,140	31,240	37,908
Revenues Over/(Under) Expenditures		1,692	(408)	3,160	(14,830)	(5,930)	(14,608)
Ending Fund Balances					146,514	155,414	140,806

VILLAGE OF NORTH AURORA
FY 2018-19 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. The Budget proposes reducing that sanitary sewer collection fee from \$0.35 per 1,000 gallons of water used to \$0.15 per 1,000 gallons of water used.



FY 2017-18 Significant Accomplishments

- ✓ Evaluate the current sanitary sewer system maintenance procedures

FY 2018-19 Goals and Objectives

- Initiate second year of televising and cleaning all sanitary sewers approximately 258,631 linear feet. **Strategic Goal Category: Core Services**
- 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).

- Evaluate the use of smoke testing to identify leaking sewer main and service
- Continue to participate in quarterly meetings with Fox Metro Reclamation District
- Utilize a GIS (Geographic Information System) and GPS (Global Positioning System) equipment to create accurate sanitary system utility atlases. ***Strategic Goal Category: Core Services***
- Write a Sanitary Sewer System Maintenance Policy

PERFORMANCE MEASURES/STATISTICS					
	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Estimated 2018-19</u>
Annual Lineal Feet of Sanitary Sewer Lining Completed	6,060 LF	5,000LF	0LF	0 LF	0 LF
Total Lineal Feet Remaining to be Lined	5,000 LF	0 LF	0 LF	0 LF	0 LF
Annual Lineal Feet of Sanitary Sewer Televising Completed	0 LF	32,184 LF	77,7850 LF	0 LF	258,631 LF
Total Lineal Feet Remaining to be Televised	368,600 LF	336,416 LF	258,631 LF	258,631LF	0 0LF

Village of North Aurora
FY 2018-2019 Budget

Sanitary Sewer Fund

		2014-2015 <u>Actual</u>	2015-2016 <u>Actual</u>	2016-2017 <u>Actual</u>	2017-2018 <u>Budget</u>	2017-2018 <u>Projected</u>	2018-2019 <u>Budget</u>
Beginning Fund Balance					1,396,599	1,396,599	1,548,724
<u>Revenues</u>							
<u>Licenses and Permits</u>							
18.310.3135	Sanitary Sewer Permit/Connection	28,605	149,894	7,113	20,000	26,000	20,000
	Total Licenses and Permits	28,605	149,894	7,113	20,000	26,000	20,000
<u>Charges for Services</u>							
18.320.3350	Sewer Collection	168,632	169,813	170,817	175,000	178,000	75,000
	Total Charges for Services	168,632	169,813	170,817	175,000	178,000	75,000
<u>Investments</u>							
18.370.3750	Interest on Investments	7,465	10,542	12,245	25,000	24,000	28,000
18.370.3752	Unrealized Gain/(Loss) Inv	4,876	1,838	(3,508)	-	-	-
	Total Investments	12,341	12,380	8,737	25,000	24,000	28,000
<u>Miscellaneous</u>							
18.385.3890	Miscellaneous	-	-	-	-	-	-
	Total Miscellaneous	-	-	-	-	-	-
	Total Revenues	209,577	332,087	186,668	220,000	228,000	123,000
<u>Expenditures</u>							
<u>Public Works</u>							
18.445.4255	Engineering	26,245	12,333	23,508	25,000	2,000	35,000
18.445.4260	Legal	843	-	-	-	-	-
18.445.4280	Professional/Consulting Fees	-	-	-	-	-	-
18.445.4510	Equipment Repair and Maint	3,092	1,080	2,080	3,000	2,000	6,000
18.445.4570	Sewers Repair and Maint	8,490	6,349	244,785	208,000	15,000	388,000
18.445.4652	Communications	-	-	-	-	-	-
18.445.4788	Administrative Fee	25,000	25,000	25,000	35,000	35,000	40,000
18.445.4799	Miscellaneous	729	729	729	-	-	-
18.445.4870	Equipment	-	-	-	60,000	-	-
18.445.4875	Capital Improvements	146,778	82,185	-	-	-	-
18.445.4931	MEF Replacement Fees	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	233,052	149,550	317,978	352,875	75,875	490,875
	Total Expenditures	233,052	149,550	317,978	352,875	75,875	490,875
Revenues Over/(Under) Expenditures		(23,474)	182,537	(131,310)	(132,875)	152,125	(367,875)
Ending Fund Balance					1,263,724	1,548,724	1,180,849

**Village of North Aurora
FY 2018-19 Budget**

Department: Sanitary Sewer Fund

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
18.445.4255	Engineering		
	Lining, Rehab, TVing, Testing Projects	35,000	
			<u><u>\$ 35,000</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	10,000	
	Overhead Sewer Reimb. Grant	16,000	
	Annual Sanitary Lining Program	-	
	Chimney Sealing / Manhole Rehab	-	
	Televising / Cleaning (258KLF)	362,000	
	Smoke Testing	-	
			<u><u>\$ 388,000</u></u>
18.445.4788	Administrative Fee		
	Transfer to General Fund for Labor/Administrative	40,000	
			<u><u>\$ 40,000</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 2018-19 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 resources from the General Fund. The Village regularly updates in 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 2017-18 Significant Accomplishments

- ✓ Completed the installation of new Welcome Signs throughout the Village
- ✓ Selected a consulting engineering firm to perform a pavement condition analysis on the road network to guide future road improvement decisions
- ✓ Completed the installation of the LED Community Sign at State St and Lincolnway (Route 31) **Category: Community Vitality.**
- ✓ Complete the 2017 road improvement program (2.7 miles) on: **Strategic Goal Category: Infrastructure**
 - Acorn (Magnolia to Butternut)

- Alder Dr (Ice Cream to the North End)
- Cherrytree Ct (Kingswood Dr to Oak St)
- Feltes Lane (Pinecreek Dr to Private Dr)
- Deerpath Rd (Tanner Trails North to 941 Deerpath)
- Magnolia Drive (Acorn to the end East of Juniper)
- Mitchell Road (Liberty Business North to Oak St)
- Seavey Rd (Portions)

FY 2018-19 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
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
- During the design and construction of future reconstruction projects consider the inclusion of fiber optic conduit and cable
- Complete a space/storage/facility assessment of Public Works facilities. **Strategic Goal Category: Infrastructure**
- Inventory and evaluate traffic signal infrastructure to strategically plan for maintenance and future technological upgrades
- Complete sidewalk reconstruction on N. Lincolnway. **Strategic Goal Category: Infrastructure**
- Complete 2018 Street Improvement Program on: for \$2,200,000 **Strategic Goal Category: Infrastructure**
 - Juniper/Dogwood (2,878 LF Butternut to Magnolia)
 - White Oak/Patterson (11,410 LF Oak to Patterson)
 - Oak Street (1,895 LF Orchard to Forest Ridge)
 - Sidewalk Replacement (3,500 SF)
- Begin design and construction of improvements at Riverfront Park to include development of a plaza area near Village Hall and other improvements for \$175,000.
Strategic Goal Category: Community Vitality

**Village of North Aurora
FY 2018-2019 Budget**

Capital Projects Fund

		2014-2015 <u>Actual</u>	2015-2016 <u>Actual</u>	2016-2017 <u>Actual</u>	2017-2018 <u>Budget</u>	2017-2018 <u>Projected</u>	2018-2019 <u>Budget</u>
Beginning Fund Balance					2,064,911	2,064,911	2,790,911
<u>Revenues</u>							
<u>Taxes</u>							
21.305.3022	Sales Tax - 0.50% Non Home Rule	965,223	959,918	1,005,758	1,015,000	1,040,000	1,050,000
21.305.3036	Utility Tax - Electricity	375,209	378,051	401,254	385,000	385,000	390,000
21.305.3037	Utility Tax - Gas	152,011	109,671	129,748	115,000	120,000	115,000
21.305.3038	Telecommunications Tax	228,583	208,833	194,060	200,000	195,000	98,000
	Total Taxes	1,721,027	1,656,472	1,730,820	1,715,000	1,740,000	1,653,000
<u>Investment Income</u>							
21.370.3750	Interest on Investments	5,446	10,053	20,340	27,000	27,000	35,000
21.370.3752	Unrealized Market Value Adj	(908)	1,579	(1,471)	-	-	-
21.370.3755	IMET Market Value Gain	-	-	-	-	-	-
	Total Investment Income	4,538	11,632	18,869	27,000	27,000	35,000
<u>Miscellaneous</u>							
21.385.3850	Grants - Operating	-	21,799	14,533	-	-	-
21.385.3855	Grants - Capital	46,540	2,653	-	-	-	-
21.385.3864	Insurance Claim Reimbursement	-	-	-	-	-	-
21.385.3875	Sale of Equipment/Assets	-	-	-	-	-	300,000
21.385.3880	Debt Proceeds	-	-	-	-	-	-
21.385.3885	Developer Contributions	136,215	29,037	8,970	50,000	-	-
21.385.3886	Contributions/Donations	59,447	3,363	20,519	-	-	-
21.385.3887	Traffic Impact Fee	27,000	187,281	9,721	20,000	80,000	20,000
21.385.3888	Capital Impact Fee	5,811	87,448	3,281	15,000	9,000	15,000
21.385.3890	Misc Revenue	-	-	-	-	-	-
	Total Miscellaneous	275,014	331,582	57,023	85,000	89,000	335,000
<u>Transfers</u>							
21.395.3955	Transfer From General Fund	300,000	400,000	-	-	-	-
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	300,000	400,000	212,935	-	-	-
	Total Revenues	2,300,579	2,399,686	2,019,648	1,827,000	1,856,000	2,023,000
<u>Expenditures</u>							
<u>Annual Road Program</u>							
21.450.4255	Engineering	244,614	338,215	220,558	215,000	225,000	223,000
21.450.4875	Capital Improvements	2,031,517	2,245,816	1,476,222	1,434,000	825,000	2,473,000
	Total Annual Road Program	2,276,130	2,584,031	1,696,781	1,649,000	1,050,000	2,696,000
<u>Oak Street Reconstruction and Oak/Rt. 31</u>							
21.451.4255	Engineering	-	-	-	-	-	-
21.451.4875	Capital Improvements	4,531	-	-	-	-	-
	Total Oak Street and Oak/31	4,531	-	-	-	-	-

**Village of North Aurora
FY 2018-2019 Budget**

Capital Projects Fund

		2014-2015 <u>Actual</u>	2015-2016 <u>Actual</u>	2016-2017 <u>Actual</u>	2017-2018 <u>Budget</u>	2017-2018 <u>Projected</u>	2018-2019 <u>Budget</u>
<u>Village Facility Projects</u>							
21.452.4255	Engineering	23,037	-	-	-	-	-
21.452.4501	Contractual Services	-	-	-	25,000	-	45,000
21.452.4870	Equipment	5,278	38,887	-	-	-	-
21.452.4875	Capital Improvements	347,341	86,857	8,862	-	-	31,000
	Total Facility Improvements	375,656	125,744	8,862	25,000	-	76,000
<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	17,762	1,898	11,000	5,000	5,000	-
21.454.4874	Sidewalk Installation	-	-	-	-	-	106,085
21.454.4875	Capital Impv - Approach Lighting	-	-	-	-	-	-
21.454.4875	Capital Impv - Pedestrian Crossings	-	7,700	-	-	-	-
21.454.4875	Capital Impv - Entryway Signs	-	-	153,989	-	-	15,000
21.454.4875	Capital Impv - Street Signs	-	84,134	-	-	-	-
21.454.4875	Capital Impv - Community Info Sign	-	-	-	70,000	75,000	-
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	17,762	93,731	164,989	75,000	80,000	121,085
<u>Non-Departmental</u>							
21.456.4255	Engineering	8,266	29,786	1,010	-	-	25,000
21.456.4501	Contractual Services	-	-	-	-	-	35,000
21.456.4781	Sales Tax Conveyance	-	-	-	-	-	-
21.456.4787	Telecomm Tax Adj	-	-	-	-	-	-
21.456.4870	Equipment	-	-	-	-	-	-
21.456.4875	Capital Improvements	3,919	4,057	49,183	-	-	175,000
21.456.4879	Public Improvements	-	-	7,960	50,000	-	-
	Total Non-Departmental	12,185	33,843	58,153	50,000	-	235,000
Total Expenditures		2,686,265	2,837,348	1,928,784	1,799,000	1,130,000	3,128,085
Revenues Over/(Under) Expenditures		(385,685)	(437,662)	90,864	28,000	726,000	(1,105,085)
Ending Fund Balance					2,092,911	2,790,911	1,685,826

**Village of North Aurora
FY 2018-19 Budget**

Department: Capital Projects Fund

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
21.450.4255	Engineering Annual Road Program		
	Engineering Services / Analysis & Assessment	25,000	
	Resident Engineering Annual Road Program 2018	73,000	
	Design/Bid Engineering Annual Road Program 2019	125,000	
			\$ 223,000
21.450.4875	Capital Road Improvements		
	2018 Road Program Improvements	2,200,000	
	Monroe St Alley Improvements (Net Cost (\$232K Full)	178,000	
	Juniper Storm Sewer Improvements	38,000	
	Wildwood Drainage Improvements	57,000	
	Patching	-	
			\$ 2,473,000
21.452.4501	Contractual Services		
	Analysis of Space/Storage/Facility Needs PW	25,000	
	Demolition of E. State Street Garage	20,000	
			\$ 45,000
21.452.4875	Village Facility Improvements - Capital Improvements		
	HVAC Improvements Village Hall	-	
	HVAC VH AHU Replacements, Monitor Systems VH/PD	31,000	
			\$ 31,000
21.454.4875	Sidewalk/ROW Improvements		
	N. Lincolnway Sidewalk Replacement	106,085	
	Village Hall Entry Sign	15,000	
			\$ 121,085
21.456.4255	Engineering		
	Misc Engineering/Design	25,000	
			\$ 25,000
21.456.4501	Contractual Services		
	Demolition 24 N. Monroe	35,000	
			\$ 35,000
21.456.4875	Non-Departmental Projects - Capital Improvements		
	Other Public Improvements	-	
	Riverfront Park Improvements	175,000	
			\$ 175,000

VILLAGE OF NORTH AURORA
FY 2018-19 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 2018-2019 Budget

Library Debt Service Fund

		2014-2015 <u>Actual</u>	2015-2016 <u>Actual</u>	2016-2017 <u>Actual</u>	2017-2018 <u>Budget</u>	2017-2018 <u>Projected</u>	2018-2019 <u>Budget</u>
Beginning Fund Balance					99,461	99,461	101,433
<u>Revenues</u>							
<u>Taxes</u>							
31.305.3010	Property Tax	517,158	523,830	523,733	539,719	534,372	542,307
	Total Taxes	517,158	523,830	523,733	539,719	534,372	542,307
<u>Investments</u>							
31.370.3750	Interest on Investments	588	339	774	1,200	2,500	3,000
	Total Investments	588	339	774	1,200	2,500	3,000
<u>Miscellaneous</u>							
31.385.3880	Bond Proceeds	-	-	-	-	-	-
31.385.3884	Premium on Bonds	-	-	-	-	-	-
	Total Miscellaneous	-	-	-	-	-	-
	Total Revenues	517,746	524,169	524,507	540,919	536,872	545,307
<u>Expenditures</u>							
<u>Administration</u>							
31.430.4705	Bond Issuance Costs	-	-	-	-	-	-
31.430.4705	Debt Service - Principal	400,000	420,000	440,000	465,000	465,000	485,000
31.430.4706	Debt Service - Interest	113,575	100,575	85,875	69,376	69,375	51,938
31.430.4708	Escrowee Payment	-	-	-	-	-	-
31.430.4709	Fiscal Agent Fees	515	475	475	550	475	550
31.430.4799	Miscellaneous	25	30	60	50	50	50
31.430.4940	Escrowee Payment Under	-	-	-	-	-	-
	Total Administration	514,115	521,080	526,410	534,976	534,900	537,538
	Total Expenditures	514,115	521,080	526,410	534,976	534,900	537,538
Revenues Over/(Under) Expenditures		3,631	3,089	(1,903)	5,943	1,972	7,770
Ending Fund Balance					105,404	101,433	109,203

**Village of North Aurora
FY 2018-19 Budget**

Department: Library Debt Service Fund

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
31.430.4705	Debt Service - Principal		
	General Obligation Ref Series 2009 (Due 1/1)	485,000	
			<u><u>\$ 485,000</u></u>
31.430.4706	Debt Service - Interest		
	General Obligation Ref Series 2009 (Due 7/1)	25,969	
	General Obligation Ref Series 2009 (Due 1/1)	25,969	
			<u><u>\$ 51,938</u></u>
31.430.4709	Fiscal Agent Fees		
	General Obligation Ref Series 2009	550	
			<u><u>\$ 550</u></u>
31.430.4799	Miscellaneous		
	Bank Wire Fees	100	
			<u><u>\$ 100</u></u>

VILLAGE OF NORTH AURORA
FY 2018-19 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. 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 2018-2019 Budget**

Police Station Debt Service Fund

		<u>2014-2015 Actual</u>	<u>2015-2016 Actual</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Budget</u>	<u>2017-2018 Projected</u>	<u>2018-2019 Budget</u>
Beginning Fund Balance					261,060	261,060	263,685
<u>Revenues</u>							
<u>Taxes</u>							
32.305.3010	Property Taxes	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-
<u>Investments</u>							
32.370.3750	Interest on Investments	482	622	1,805	2,000	2,800	3,500
	Total Investments	482	622	1,805	2,000	2,800	3,500
<u>Miscellaneous</u>							
32.385.3880	Bond Proceeds	6,885,000	-	-	-	-	-
32.385.3884	Premium on Bonds	256,582	-	-	-	-	-
	Total Misc	7,141,582	-	-	-	-	-
<u>Transfers</u>							
32.395.3955	Transfer from General Fund	690,706	595,625	624,834	622,875	622,875	623,692
	Total Transfers	690,706	595,625	624,834	622,875	622,875	623,692
	Total Revenues	7,832,769	596,247	626,639	624,875	625,675	627,192
<u>Expenditures</u>							
<u>Administration</u>							
32.430.4263	Bond Issuance Costs	116,136	-	-	-	-	-
32.430.4705	Debt Service - Principal	360,000	430,000	450,000	455,000	455,000	465,000
32.430.4706	Debt Service - Interest	203,289	192,600	176,500	167,500	167,500	158,400
32.430.4708	Escrowee Payment - Village	195,738	-	-	-	-	-
32.430.4709	Fiscal Agent Fees	2,965	515	475	600	500	600
32.430.4799	Miscellaneous	40	90	60	100	50	100
32.430.4940	Payment to Escrowee	6,952,658	-	-	-	-	-
	Total Administration	7,830,827	623,205	627,035	623,200	623,050	624,100
	Total Expenditures	7,830,827	623,205	627,035	623,200	623,050	624,100
Revenues Over/(Under) Expenditures		1,942	(26,957)	(396)	1,675	2,625	3,092
Ending Fund Balance					262,735	263,685	266,777

**Village of North Aurora
FY 2018-19 Budget**

Department: Police Station Debt Service Fund

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
32.430.4705	Debt Service - Principal		
	GO Alt. Rev Source Series 2014 (Due 1/1)	465,000	
			<u><u>\$ 465,000</u></u>
32.430.4706	Debt Service - Interest		
	GO Alt. Rev Source Series 2014 (Due 7/1)	79,200	
	GO Alt. Rev Source Series 2014 (Due 1/1)	79,200	
			<u><u>\$ 158,400</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 2018-19 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 five deep wells (#3, #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 two 500,000 gallon elevated storage tanks (1 active) and one 1,000,000 gallon elevated storage tank. The Water Division maintains this infrastructure along with 1,360 fire hydrants, 1,950 valves, approximately 6,000 service connections and water meters.

Within the last twelve (12) years, the Village completed several major enhancements to both the water supply and water quality with the construction of an additional deep well (well #7) and two water treatment facilities which remove excess radium from the Village's deep well water.



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 August, 2010 when the base, bi-monthly water rate was increased from \$10.90 to \$16.00 for the 1st 3,000 gallons used and the water rate increased from \$3.41 per 1,000 gallons to \$3.55 per 1,000 gallons. The budget proposes a water rate increase from \$3.55 to \$3.70 to fund increased water maintenance and operational expenses. This increase is offset by a decrease in the sanitary sewer rate from \$0.35 to \$0.15 per 1,000 gallons.

FY 2017-18 Significant Accomplishments

- Completed the design, bid and award of contracts to begin construction of two new deep water wells (Well #8 and Well #9). **Strategic Goal Category: Infrastructure**
- Began researching new IEPA rules for upcoming Lead requirements and completed initial round of lead inventory
- Completed final phase (3) of the Smoke Tree water main project to include 700 feet of water main along Route 31. **Strategic Goal Category: Rt. 31**
- Completed the annual leak detection survey which indicated an unknown water loss of approximately 20,000 gallons per day (retails at \$71.00 per day or \$26,000.00 annually)

FY 2018-19 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 the summer of 2019. **Strategic Goal Category: Infrastructure**
- Begin the design and construction of the new 750,000 gallon water tower in the central part of the Village **Strategic Goal Category: Infrastructure**
- Continue replacement of machinery and equipment upgrades at the two water treatment facilities **Strategic Goal Category: Infrastructure**
- Continue to update Lead Inventory as required by the IEPA (annually)
- Begin engineering plans for Phase I of the Route 31 water main replacement project (Sullivan Rd. to I-88). **Strategic Goal Category: Infrastructure**
- Continue to provide training to water laborers and Sr. Water Operator in an effort to perform in house repairs, maintenance and to operate and monitor SCADA system.
- Utilize a GIS (Geographic Information System) and GPS (Global Positioning System) equipment to create accurate water system utility atlases. **Strategic Goal Category: Core Services**
- Complete the removal process of HMO sludge from the treatment plant tanks

Performance Measurers/Statistics

	Actual	Actual	Actual	Projected	Estimated
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Average Daily Demand	1.7 MGD	1.9 MGD	1.8 MGD	1.8 MGD	1.8 MGD
Peak Day Demand	3.22 MGD	3.70 MGD	3.5 MGD	2.7 MGD	3.0 MGD
Service Connections	5956	6200	6067	6105	6150
Finals Requested	645	750	616	677	680
New Accounts Begun (Includes Move In/Outs)	690	800	445	500	600
MIU Installs (New)	45	50	15	44	25
MIU Installs (Replace)	1012	1250	750	100	100

	Actual	Actual	Actual	Projected	Estimated
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Monthly Bacteriological Samples Taken	288	288	276	276	276
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	5	5	5	7
Number of certified operators	5	7	7	7	7
Average Percent of Late Bills to Total Bills	15.0%	15.0%	14.4%	13.5%	13.5%
Percent of Customers on Autopay	9.3%	9.0%	10.63%	10.5%	10.75%
Shut-offs for non-payment (Fox Metro)	66	75	96	112	110
Percent Customers Signed Up for On-Line Billing Access and Payment	12%	23%	31%	37%	40%

**Village of North Aurora
FY 2018-2019 Budget**

Waterworks Fund

		2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected	2018-2019 Budget
Beginning Unrestricted Net Position (CA-CL)					8,065,161	8,065,161	8,230,768
<u>Revenues</u>							
<u>Licenses and Permits</u>							
60.310.3160	Building Permits - Water Usage	1,474	3,350	670	1,500	2,000	1,500
	Total Licenses and Permits	1,474	3,350	670	1,500	2,000	1,500
<u>Charges for Services</u>							
60.320.3340	Water Collections	2,270,776	2,276,431	2,294,592	2,320,000	2,320,000	2,410,000
60.320.3341	Meter Sales	16,721	75,710	8,371	20,000	30,000	20,000
60.320.3342	Water Permits/Connections Fees	74,365	288,779	35,466	75,000	125,000	75,000
60.320.3343	Water Impact Fee	288	-	288	500	500	500
	Total Charges for Services	2,362,150	2,640,920	2,338,717	2,415,500	2,475,500	2,505,500
<u>Rent</u>							
60.325.3225	Tower Rent	154,807	168,970	193,612	197,000	207,000	213,000
	Total Rent	154,807	168,970	193,612	197,000	207,000	213,000
<u>Fines and Forfeits</u>							
60.335.3415	Water Recapture Fee	-	14,300	-	-	-	-
	Total Fines and Forfeits	-	14,300	-	-	-	-
<u>Investments</u>							
60.370.3750	Interest on Investments	7,087	1,375	22,225	70,000	110,000	140,000
60.370.3755	IMET Market Value Gain/Loss	-	-	(622)	-	-	-
	Total Investments	7,087	1,375	21,603	70,000	110,000	140,000
<u>Miscellaneous</u>							
60.385.3825	Meter Reads	17,982	18,007	18,160	18,500	18,500	18,750
60.385.3826	Hydrant Meter Rental	1,075	775	200	1,500	1,000	1,000
60.385.3827	Reimb Turn On/Off Fees	7,100	9,775	7,450	9,500	14,000	10,000
60.385.3855	Grants - Capital	201,346	10,597	-	-	-	-
60.385.3864	Insurance Claim Reimbursements	1,124	147,741	4,698	-	5,254	-
60.385.3868	Capacity Curtailment Payments	-	7,444	7,640	-	2,257	-
60.385.3875	Sale of Equipment/Assets	1,155	-	1,883	-	557	-
60.385.3880	Bond Proceeds & Premium	-	-	6,003,588	-	-	-
60.385.3890	Miscellaneous	7,934	2,275	1,736	5,000	-	5,000
60.385.3889	Capital Project Fees	-	-	-	-	-	-
	Total Miscellaneous	237,716	196,614	6,045,355	34,500	41,568	34,750
	Total Revenues	2,763,234	3,025,530	8,599,958	2,718,500	2,836,068	2,894,750
<u>Expenditures</u>							
<u>Water</u>							
60.445.4020	Salaries - Regular	282,052	319,650	306,069	338,723	336,000	356,240
60.445.4050	Salaries - Overtime	18,846	13,180	20,857	18,000	18,000	20,000
60.445.4070	On Call Pay	5,157	5,650	5,817	10,000	10,000	10,000
60.445.4110	FICA Social Security & Medicare	22,959	24,899	25,543	28,055	27,500	29,548
60.445.4120	IMRF	35,252	38,615	40,711	42,104	42,104	42,706
60.445.4130	Health Insurance	46,106	54,430	70,643	92,410	91,000	93,600
60.445.4135	Life Insurance	252	245	206	226	226	218
60.445.4136	Dental Insurance	-	361	1,483	2,359	2,359	2,477
60.445.4150	Unemployment Tax	650	650	-	-	-	-
60.445.4160	Uniform Allowance	288	1,919	2,799	1,650	1,650	1,650
60.445.4255	Engineering	12,061	29,276	43,682	25,000	20,000	25,000

**Village of North Aurora
FY 2018-2019 Budget**

Waterworks Fund

		2014-2015	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
60.445.4260	Legal	616	443	995	5,000	1,000	2,000
60.445.4263	Bond Issuance Costs	-	-	107,489	-	-	-
60.445.4370	Conferences and Travel	1,189	550	104	1,750	750	3,350
60.445.4380	Training	1,476	441	1,605	2,700	2,000	4,000
60.445.4390	Dues and Meetings	1,072	1,325	1,261	1,625	1,400	1,975
60.445.4411	Office Expenses	2,564	2,961	4,155	3,500	3,500	3,500
60.445.4437	Chlorine and Chemicals	22,846	27,281	23,615	33,000	28,000	30,000
60.445.4438	Salt - Treatment	7,135	12,132	14,750	12,500	11,000	17,000
60.445.4440	Gas and Oil	12,776	7,980	6,487	11,000	9,000	11,000
60.445.4480	New Meters Repair/Replacements	117,130	61,352	92,304	89,300	75,000	82,600
60.445.4505	Postage	19,447	20,536	17,234	21,200	20,000	21,750
60.445.4506	Publishing/Recording	709	758	2,084	1,500	1,500	1,600
60.445.4507	Printing	17,674	18,773	17,136	20,425	18,000	21,250
60.445.4510	Equipment/IT Maintenance	15,905	13,272	17,124	20,950	19,000	20,950
60.445.4511	Vehicle Repair and Maint	2,956	4,387	5,967	6,000	3,000	6,000
60.445.4560	Water Studies	10,840	8,774	2,555	10,500	10,500	14,500
60.445.4562	Water Testing	6,021	5,005	5,873	15,850	8,000	10,950
60.445.4563	Fire Hydrant Repair/Maintenance	13,420	2,254	17,432	15,500	10,000	17,500
60.445.4565	Water Well Repair/Maintenance	2,048	4,535	11,605	21,000	21,000	22,000
60.445.4567	Treatment Plant Repair/Maint.	43,130	34,428	54,063	151,600	62,000	118,200
60.445.4568	Watermain Repair/Replacement	42,803	22,826	46,623	65,700	30,000	86,700
60.445.4569	Water Tower Repair/Maint.	66,439	6,320	262,118	11,700	90,000	12,200
60.445.4581	Banking Fees	11,532	19,750	21,391	28,000	23,000	26,500
60.445.4585	Collection Fee	-	-	-	100	100	100
60.445.4651	Telephone	3,941	3,893	2,596	4,000	4,000	2,800
60.445.4652	Communications	7,885	9,516	9,462	14,125	14,125	15,225
60.445.4662	Utility	281,862	315,396	330,925	340,000	340,000	345,000
60.445.4705	Debt Principal Payment	476,956	494,476	517,560	461,252	461,252	430,502
60.445.4706	Debt Interest Payment	62,836	47,164	30,575	151,160	151,160	185,963
60.445.4709	Fiscal Agent Fee	475	317	950	550	550	550
60.445.4755	Rent Paid	25,000	25,000	25,000	35,000	35,000	35,000
60.445.4788	Administrative Fee	136,000	136,000	136,000	143,000	143,000	143,000
60.445.4799	Misc. Expenditures	9,490	11,647	11,067	8,500	2,000	9,000
60.445.4870	Equipment	5,402	21,422	9,775	32,000	12,000	23,000
60.445.4931	Vehicle Equipment Fund Charges	13,078	13,078	9,784	10,785	10,785	6,308
60.445.4944	Liability Insurance	25,000	25,000	25,000	35,000	35,000	35,000
	Total Water Operating	1,891,276	1,867,864	2,360,473	2,344,299	2,205,461	2,348,412
<u>Annual Watermain Replacement</u>							
60.460.4255	Engineering	116,522	32,776	43,388	30,000	-	30,000
60.460.4875	Capital Improvements	1,247,947	306,656	410,358	-	-	-
	Total Watermain Repl	1,364,469	339,433	453,746	30,000	-	30,000
<u>Well #3</u>							
60.461.4255	Engineering	-	-	-	-	-	-
60.461.4875	Capital Improvements	-	147,741	-	-	-	-
	Total Well #3	-	147,741	-	-	-	-
<u>Well #4</u>							
60.462.4255	Engineering	-	-	-	-	-	-
60.462.4875	Capital Improvements	-	-	-	-	-	-
	Total Well #4	-	-	-	-	-	-
<u>Well #5</u>							
60.463.4255	Engineering	-	-	-	-	-	-
60.463.4875	Capital Improvements	-	-	-	-	-	-
	Total Well #5	-	-	-	-	-	-

**Village of North Aurora
FY 2018-2019 Budget**

Waterworks Fund

		<u>2014-2015 Actual</u>	<u>2015-2016 Actual</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Budget</u>	<u>2017-2018 Projected</u>	<u>2018-2019 Budget</u>
Well #6							
60.464.4255	Engineering	-	-	-	-	-	-
60.464.4875	Capital Improvements	-	-	-	-	-	-
	Total Well #6	-	-	-	-	-	-
Well #7							
60.465.4255	Engineering	-	456	-	-	-	-
60.465.4280	Professional/Consulting Fees	-	-	-	-	-	-
60.465.4875	Capital Improvements	-	154,184	-	-	-	-
	Total Well #7	-	154,640	-	-	-	-
Water Treatment Plant - West							
60.466.4255	Engineering	-	-	-	-	-	-
60.466.4875	Capital Improvements	-	-	-	240,000	-	160,000
	Total Treatment Plant West	-	-	-	240,000	-	160,000
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	80,000	70,000	104,500
60.470.4875	Capital Improvements	-	-	-	2,175,000	-	2,200,000
	Total Well #8	-	-	8,542	2,255,000	70,000	2,304,500
Well #9							
60.471.4255	Engineering	-	-	41,577	80,000	45,000	92,000
60.471.4875	Capital Improvements	-	-	-	2,175,000	350,000	1,850,000
	Total Well #9	-	-	41,577	2,255,000	395,000	1,942,000
Central Water Tower							
60.472.4255	Engineering	-	-	-	92,800	-	100,000
60.472.4875	Capital Improvements	-	-	-	500,000	-	500,000
	Total Central Water Tower	-	-	-	592,800	-	600,000
Total Capital Project Exp:		1,364,469	641,813	659,566	5,372,800	465,000	5,036,500
TOTAL EXPENDITURES		3,255,745	2,509,678	3,020,038	7,717,099	2,670,461	7,384,912
Revenues Over/(Under) Expenditures		(492,511)	515,852	5,579,919	(4,998,599)	165,607	(4,490,162)
Ending Unrestricted Net Position					3,066,562	8,230,768	3,740,606

**Village of North Aurora
FY 2018-19 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
60.445.4255	Engineering		
	Miscellaneous Engineering Services	25,000	
			<u><u>\$ 25,000</u></u>
60.445.4260	Legal		
	Miscellaneous Legal Services/Labor	2,000	
			<u><u>\$ 2,000</u></u>
60.445.4370	Conferences and Travel		
	Milage Reimbursement	200	
	Conference ILAWWA (2) IPWSOA (2)	1,450	
	Travel for training	350	
	APWA - ISPI Oct 7-12 Reg & lodging (PY)	1,350	
			<u><u>\$ 3,350</u></u>
60.445.4380	Training		
	WO Cert's, AWWA, APWA, IPWSOA	800	
	Scada/Telepace II Training (SWO) Misc	1,000	
	Local 150 Training	2,200	
			<u><u>\$ 4,000</u></u>
60.445.4390	Dues and Meetings		
	American Water Works Assoc - Due & Mtg	500	
	American Public Works Assoc - Due & Mtg	325	
	Kane County Water Assoc - Dues & Mtgs	650	
	IL Potable Water Supply Operators Assoc	200	
	Misc.	300	
			<u><u>\$ 1,975</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	30,000	
			<u><u>\$ 30,000</u></u>
60.445.4438	Salt - Treatment		
	Salt for brine/disinfection of water (MIOX)	17,000	
			<u><u>\$ 17,000</u></u>
60.445.4440	Gas and Oil		
	Gas and Oil used by Water Dept vehicles	11,000	
			<u><u>\$ 11,000</u></u>

**Village of North Aurora
FY 2018-19 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
60.445.4480	New Meters Repairs & Replacement		
	Residential & Commercial Meters (New Const)	11,000	
	Residential & Commercial Meters	22,000	
	Backflow Devices & Rebuild Kits	14,000	
	R900's MIU's Radio Read V4's (NC)	8,000	
	Remote Meter Wire	600	
	Fox Metro Inspection	1,000	
	Large Meter Testing & Repair	5,000	
	Well Meter Replacement	12,000	
	MISC. Expenses	5,000	
	R900 MIU's Radio Read V4's	4,000	
			<u><u>\$ 82,600</u></u>
60.445.4505	Postage		
	Water Bills Postage	19,500	
	Annual Water Quality Report	1,250	
	Postage Meter Rental/Postage	1,000	
			<u><u>\$ 21,750</u></u>
60.445.4506	Publishing/Recording		
	Filing Liens	1,300	
	Misc. Notices	300	
			<u><u>\$ 1,600</u></u>
60.445.4507	Printing		
	Water Bill Printing/Mailing	18,500	
	Letterhead/Envelopes/Forms	750	
	Annual Water Quality Report	2,000	
			<u><u>\$ 21,250</u></u>
60.445.4510	Equipment Repair & Maintenance		
	Springbrook UB Software Maint Agreement	5,500	
	Springbrook Credit Card Portal Transaction Fees	10,200	
	Reading Software/Locator Maintenance	2,000	
	Other Equip Maint/misc tools	3,000	
	MACMMS Annual fee and maintenance	250	
			<u><u>\$ 20,950</u></u>
60.445.4511	Vehicle Repair and Maintenance		
	Truck Tractor Repair & Maintenance	6,000	
			<u><u>\$ 6,000</u></u>
60.445.4560	Water Studies/Programs		
	Valve Exercising	-	
	Leak Locate Services	14,500	
			<u><u>\$ 14,500</u></u>

**Village of North Aurora
FY 2018-19 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
60.445.4562	Water Testing		
	Water Testing (Somonauk Lab/monthly coliform)	3,300	
	Somonauk Labs / All IEPA monitoring requirements	3,600	
	ATI Environ. Midwest Labs (Radium Samples)	900	
	UPS Charges, Toll Charges, Pick Up Charges	150	
	Misc. samples / UCMR 4 Sampling Dec '19/Jun '20	-	
	Additional Lead/Copper sampling	3,000	
			<u><u>\$ 10,950</u></u>
60.445.4563	Fire Hydrant Repair/Maintenance		
	Maintenance/Repairs and (2) Replace	14,000	
	Paint and other materials for painting hydrants	3,500	
			<u><u>\$ 17,500</u></u>
60.445.4565	Water Well Repair & Maintenance		
	Contractor	4,000	
	Energenics - Telemetry / SCADA	4,000	
	Electrical Maintenance (well amp checks)	8,000	
	Misc. & New VFD Fans	6,000	
			<u><u>\$ 22,000</u></u>
60.445.4567	Treatment Plant Repair & Maintenance		
	Maintenance and Inspection Generators	5,500	
	New HMO pumps	13,000	
	HMO Pump Hose Replacements/Maint	5,000	
	Filters/Cleaning Supplies/pumps/mixing motors	17,000	
	Misc Repairs and Replacements	16,000	
	Chl. & Hardness Analyzers Reagents/maint.	2,600	
	Chl injection Diaphragm pump maint. (6 rebuild kits)	2,000	
	MIOX Equipment parts/maintenance/new pumps	6,000	
	Fire Alarm Testing/Maint. Valley Fire Protection	1,500	
	Tank Sludge Maintenance	10,000	
	Pest control monthly inspections (Anderson)	1,600	
	HMO Sludge Radium Removal	38,000	
			<u><u>\$ 118,200</u></u>
60.445.4568	Water Main Repairs & Maintenance		
	Supplies for Repairs/ clamps, copper, fittings	12,000	
	Trenching/work from outside contractors	17,000	
	Crushed Limestone	4,000	
	Asphalt for Road Repairs	2,500	
	Pulverized Dirt/Grass seed for Yd Repairs	2,200	
	Misc.	1,500	
	Water Valve Replacements/Bolt replacements	7,500	
	Spoils haul off and disposal	4,000	
	Valve Box/B-Box repair/replace	6,000	
	Lead service abatement	30,000	
			<u><u>\$ 86,700</u></u>

**Village of North Aurora
FY 2018-19 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
60.445.4569	Water Tower Repairs & Maintenance		
	SCADA improvements	1,500	
	Electrical Maintenance	1,000	
	Misc.	2,500	
	West Water Tower / East tower maint. Cleaning	6,000	
	Anti-collision lighting & ladder lighting upgrades	1,200	
			<u><u>\$ 12,200</u></u>
60.445.4581	Banking Fees		
	Bank Lockbox and ACH Fees	7,000	
	Credit Card Portal Merchant Fees	19,500	
			<u><u>\$ 26,500</u></u>
60.445.4651	Telephone		
	Local Phone Service	2,800	
			<u><u>\$ 2,800</u></u>
60.445.4652	Communications		
	Julie Systems Locate Fees	4,300	
	Cell Phone Service	2,000	
	Wireless Card Laptops Monthly Service (1)	525	
	Internet Service for treatment plants	4,400	
	Burglar / Fire Alarm Monitoring	4,000	
			<u><u>\$ 15,225</u></u>
60.445.4662	Utility		
	Electricity Supply and Distribution	345,000	
			<u><u>\$ 345,000</u></u>
60.445.4705	Debt Service - Principal		
	GO ARS 2017 (1/1)	320,000	
	Kane County Loan 2010 (12/15)	110,502	
			<u><u>\$ 430,502</u></u>
60.445.4706	Debt Service - Interest		
	GO ARS 2017 (7/1 & 1/1)	175,825	
	Kane County Loan 2010 (6/15 & 12/15)	10,138	
			<u><u>\$ 185,963</u></u>
60.445.4709	Fiscal Agent Fees		
	GO ARS 2017	550	
			<u><u>\$ 550</u></u>
60.445.4755	Rent Paid		
	Rent Paid Village Hall	35,000	
			<u><u>\$ 35,000</u></u>

**Village of North Aurora
FY 2018-19 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
60.445.4788	Administrative Fee		
	Transfer to General Fund	143,000	
			\$ 143,000
60.445.4799	Miscellaneous		
	TIF Incentive Water Reimbursement	7,500	
	Misc Supplies, Meals	1,500	
			\$ 9,000
60.445.4870	Equipment		
	Misc	2,500	
	SCADA Improvements (General)	2,500	
	New PLC's for Treatment Plants (2)	7,500	
	HMI Screens for Treatment Plants (If Necessary)	7,500	
	New Hardness/Chlorine Analyzers	3,000	
			\$ 23,000
60.445.4931	Vehicle Equipment Fund Charges		
	Water Transfer	6,308	
			\$ 6,308
60.445.4944	Liability Insurance		
	Water Fund Share of Insurance Costs	35,000	
			\$ 35,000
60.460.4255	Engineering Watermain Replacement		
	Engineering Watermain Programs	30,000	
	Long-Term Water Infrastructure Planning	-	
			\$ 30,000
60.460.4875	Capital Watermain Replacement		
	Watermain Programs	-	
			\$ -
60.466.4875	West Treatment Plant		
	Purchase Install (2) MIOX Sodium Hypo Units	160,000	
			\$ 160,000
60.470.4255	Well #8 Engineering		
	Engineering	104,500	
			\$ 104,500
60.470.4875	Well #8 Construction		
	Construction of Well #8	2,200,000	
			\$ 2,200,000

**Village of North Aurora
FY 2018-19 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
60.471.4255	Well #9 Engineering Engineering	92,000	<u><u>\$ 92,000</u></u>
60.471.4875	Well #9 Construction Construction of Well #9	1,850,000	<u><u>\$ 1,850,000</u></u>
60.472.4255	Central Water Tower Engineering Engineering of Central Water Tower	100,000	<u><u>\$ 100,000</u></u>
60.472.4875	Central Water Tower Construction Construction of Central Water Tower	500,000	<u><u>\$ 500,000</u></u>

**VILLAGE OF NORTH AURORA
FY 2018-19 BUDGET
VEHICLE AND EQUIPMENT FUND**

Description

The Vehicle and Equipment Fund was established in 1998 to accumulate funds from each department 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. Beginning FY 2013-14, this Fund was modified to include the purchase of major equipment, software and other information technology items not related to a vehicle, increasing the scope of long-term planning done 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 the other options exist for not replacing the vehicle. Projections of new or replacement IT or equipment replacement are also done to ensure funds are available for those purchases in the future. Funds are set aside for items that may be needed in the future, but not currently owned or in operation.

FY 2017-18 Significant Accomplishments

- ✓ Purchased four (4) new Police Explorer patrol vehicles changing over from Caprices
- ✓ Continued the implementation of new ERP software for the community development Department and records management software for the police department
- ✓ Purchased GIS Software, workstation and locator as part of GIS implementation
- ✓ Replaced the Police Department security camera systems and all police patrol laptops

FY 2018-19 Goals and Objectives

Strategic Goal Category: Core Services

- Replace, equip and changeover four (4) police squad vehicles to utility Explorers for \$224,000
- Replace a 1999 International 6-Wheel Dump Truck with new for \$215,000
- Replace a Water division pickup truck for \$36,000
- Purchase other identified equipment and technology to maintain or increase efficiencies and effectiveness

**Village of North Aurora
FY 2018-2019 Budget**

Vehicle and Equipment Fund

		<u>2014-2015 Actual</u>	<u>2015-2016 Actual</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Budget</u>	<u>2017-2018 Projected</u>	<u>2018-2019 Budget</u>
Beginning Unrestricted Net Position					1,845,192	1,845,192	1,725,022
<u>Revenues</u>							
<u>Investments</u>							
71.370.3750	Interest on Investments	8,139	9,218	15,947	23,000	25,000	30,000
71.370.3755	Unrealized Gain/(Loss)	680	4,940	(5,161)	-	-	-
71.370.3755	IMET Market Value Gain/Loss	-	-	-	-	-	-
	Total Investments	8,819	14,158	10,786	23,000	25,000	30,000
<u>Miscellaneous</u>							
71.385.3855	Grants - Capital	-	-	-	-	-	-
71.385.3875	Sale of Equipment/Assets	38,253	-	1,377	25,000	40,000	35,000
71.385.3987	Proceeds From PW Escrow	-	211,475	2,481	-	700	-
	Miscellaneous	38,253	211,475	3,858	25,000	40,700	35,000
<u>Transfers In</u>							
71.390.3925	Replacement Charges	389,374	388,602	408,572	374,130	374,130	380,594
	Total Transfers In	389,374	388,602	408,572	374,130	374,130	380,594
	Total Revenues	436,446	614,235	423,216	422,130	439,830	445,594
<u>Expenditures</u>							
<u>Administration</u>							
71.430.4510	Equipment Repair and Maintenance	-	-	-	10,000	-	10,000
71.430.4869	Vehicles	307,568	296,705	44,735	432,500	420,000	475,000
71.430.4870	Equipment	76,335	87,057	119,070	167,900	140,000	264,010
	Total Administration	383,903	383,762	163,805	610,400	560,000	749,010
	Total Expenditures	383,903	383,762	163,805	610,400	560,000	749,010
Revenues Over/(Under) Expenditures		52,543	230,472	259,411	(188,270)	(120,170)	(303,416)
Ending Unrestricted Net Position					1,656,922	1,725,022	1,421,606

**Village of North Aurora
FY 2018-19 Budget**

Fund: **Vehicle and Equipment Fund**

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
71.430.4869	Vehicles		
	Purchase Replacement 2018 Ford F-350 Pick-up (Water)	36,000	
	(Replace 2006 3/4 Ton Pick-up)		
	Purchase Replacement 2018 6-Wheel Dump Truck	215,000	
	(Vehicle 188 1999 International Dump 6 Wheeler Used)		
	Purchase 2018 Ford Explorer Patrol AWD (5)	175,000	
	(Replace 4 Caprices and one 07 Expedition)		
	Emergency Equipment and Install for Explorers (5)	49,000	
			\$ 475,000
71.430.4870	Equipment		
	New Police Records Management System (RMS) (C/o)	30,000	
	Computer/Laptop/Monitor Replacement	16,310	
	24" Planer(Mill) Attachment for Bobcat	15,000	
	Underbody Wash Attachment	1,000	
	Pressure Washer	5,500	
	Mechanic's Vehicle Code Reader	2,500	
	Concrete Road Saw	3,500	
	Mechanic's Tool Box	1,500	
	Replace Squad Cameras	85,000	
	Replace In-Car Police Radios with UHF/VHF	19,000	
	Avigilon Software Upgrade	2,000	
	Multi-Function Device Police Records	12,000	
	Taser Replacement	5,200	
	VH UPS	5,500	
	Replace Server Lynx	10,000	
	Replace Server Sytem/Continnental	10,000	
	Contingency/Software	40,000	
			\$ 264,010

**VILLAGE OF NORTH AURORA
FY 2018-19 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, who provides accounting and financial reporting services to the Pension Board, facilitates retiree benefits and ensures proper financial reporting.

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 as part of its Pension Funding Policy adopted in 2011. 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.

FY 2017-18 SIGNIFICANT ACCOMPLISHMENTS

- ✓ Completed annual actuarial valuation and updated assumptions regarding payroll growth from 5% to 3% and salary increases from 5% to a graded table effective for the valuation of the fund as of June 1, 2017

FY 2018-19 GOALS AND OBJECTIVES

- Review investment allocation in conjunction with investment manager and implement changes if appropriate, monitor State legislation affecting the Fund

PERFORMANCE MEASURES/STATISTICS

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Projected 2017-18	Estimated 2018-19
Actuarial Value of Assets	13,627,099	14,761,153	16,216,475	17,400,000	18,900,000
Accrued Liability	22,233,707	24,499,572	25,616,524	27,000,000	28,300,000
Funded Ratio	61.29%	60.25%	63.30%	64.44%	66.8%
Investment Return	6.10%	-0.05%	9.46%	7.0%	7.0%
Investment Assumption	7.5%	7.0%	7.0%	7.0%	7.0%
Village Contributions	830,000	747,000	925,000	956,000	1,047,000
Contributions as % ADC	143.10%	125.21%	115.76%	100.00%	100.00%

**Village of North Aurora
FY 2018-2019 Budget**

Police Pension Trust Fund

		2014-2015	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Beginning Net Position Restricted for Pension Benefits					15,908,889	15,908,889	17,591,923
<u>Additions</u>							
<u>Investments</u>							
80.370.3750	Bank Interest	-	-	-	-	-	-
80.370.3750	Investment Income	250,287	249,895	258,389	380,000	290,000	380,000
80.370.3751	Dividend Income	289,190	351,756	204,051	350,000	360,000	350,000
80.370.3753	Gain/(Loss) on Sale	826,939	(2,990)	544,372	-	100,000	-
80.370.3754	Unrealized Gain/(Loss)	(572,017)	(584,604)	384,045	500,000	600,000	500,000
80.370.3761	GNMA Interest Payments	309	255	223	300	300	300
80.370.3762	GNMA Market Value Gain/(Loss)	-	-	-	-	-	-
	Total Investment Income	794,707	14,312	1,391,080	1,230,300	1,350,300	1,230,300
<u>Contributions</u>							
80.376.3801	Contributions Officers	232,046	242,060	253,704	258,000	253,000	262,000
80.376.3802	Contributions Village	830,000	747,000	925,000	956,000	956,000	1,047,000
80.376.3804	Portability Transfer/Buyback/Misc	-	-	797	-	-	-
	Total Contributions	1,062,046	989,060	1,179,502	1,214,000	1,209,000	1,309,000
	Total Additions	1,856,753	1,003,372	2,570,581	2,444,300	2,559,300	2,539,300
<u>Deductions</u>							
<u>Administration</u>							
80.430.4186	Investment Advisor Expenses	20,898	21,424	22,541	25,000	24,700	27,500
80.430.4260	Legal	3,000	2,600	3,900	5,000	4,000	5,000
80.430.4265	Accounting and Audit	-	-	-	-	-	-
80.430.4380	Training	4,395	1,002	709	4,000	4,000	4,000
80.430.4390	Dues and Meetings	2,998	4,323	4,282	4,400	4,400	4,700
80.430.4411	Office Expenses	85	-	-	200	200	200
80.430.4581	Banking Services	813	812	911	925	925	1,000
80.430.4711	Service Pensions	525,580	600,323	667,912	784,489	795,533	821,546
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	75,000	-	50,000
80.430.4799	Misc Expenditures	-	-	-	-	-	-
	Total Deductions	600,278	672,991	746,393	941,522	876,266	956,454
Additions Over/(Under) Deductions		1,256,476	330,381	1,824,189	1,502,778	1,683,034	1,582,846
Ending Net Position Restricted for Pension Benefits					17,411,667	17,591,923	19,174,769

**Village of North Aurora
FY 2018-19 Budget**

Fund: **Police Pension Trust Fund**

Account #	Account Name/Description	Detail Amount	FY 2018-19 Budget
80.430.4186	Investment Advisor Expense		
	Quarterly Mgmt Fees	27,500	
			\$ 27,500
80.430.4260	Legal		
	Legal Expenses	5,000	
			\$ 5,000
80.430.4380	Training		
	Continuing Training, Conferences, etc.	4,000	
			\$ 4,000
80.430.4390	Dues and Meetings		
	IPPFA, Other Association	1,200	
	Compliance Fee	3,000	
	Other Meeting Expenses	500	
			\$ 4,700
80.430.4411	Office Expenses		
	Office Supplies	200	
			\$ 200
80.430.4581	Banking Services/Fees		
	Pension Payroll, ACH and Bank Charges	1,000	
			\$ 1,000
80.430.4711	Service Pensions		
	Current Service Pensions	821,546	
	Contingency for New Pensions	-	
			\$ 821,546
80.430.4712	Disability Pensions		
	Duty and Non Duty Disability	-	
			\$ -
80.430.4713	Surviving Spouse Pensions		
	Surviving Spouse Pensions	42,508	
			\$ 42,508
80.430.4715	Pension Refunds/Transfers		
	Refunds for Terms or Portability Transfers	50,000	
			\$ 50,000

Village of North Aurora
Salary Schedule and Authorized Staffing
FY 2018-19

	<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>	<u>Authorized</u>	
											<u>FT</u>	<u>PT</u>
Non-Union Positions												
Administrative Intern 2080 Hourly	31,845 15.31	33,093 15.91	34,362 16.52	35,714 17.17	37,086 17.83	38,522 18.52	40,102 19.28	41,746 20.07	43,451 20.89	45,261 21.76	0	0
Custodian 2080 Hourly	33,987 16.34	35,298 16.97	36,670 17.63	38,085 18.31	39,562 19.02	41,163 19.79	42,827 20.59	44,574 21.43	46,405 22.31	48,318 23.23	1	0
Customer Service Specialist 2080 Hourly	39,208 18.85	40,747 19.59	42,349 20.36	43,992 21.15	45,718 21.98	47,507 22.84	49,462 23.78	51,480 24.75	53,602 25.77	55,806 26.83	1	0
Fiscal/AP Specialist	43,347	45,011	46,800	48,630	50,523	52,520	54,662	56,888	59,218	61,630	0	1
Building Permit Technician											1	0
Police Records Specialist											2	1
Fiscal/Utility Billing Specialist 2080 Hourly	20.84	21.64	22.50	23.38	24.29	25.25	26.28	27.35	28.47	29.63	1	0
Accounting Assistant	51,534	53,569	55,664	57,818	60,070	62,422	64,971	67,658	70,425	73,310	0	1
Administrative/GIS Analyst	24.78	25.75	26.76	27.80	28.88	30.01	31.24	32.53	33.86	35.245	1	0
Executive Assistant/DVC 2080 Hourly	54,246 26.08	56,389 27.11	58,594 28.17	60,861 29.26	63,232 30.40	65,707 31.59	68,390 32.88	71,219 34.24	74,131 35.64	77,168 37.10	1	0
Code Enforcement Officer 2080 Hourly	55,016 26.45	57,179 27.49	59,384 28.55	61,714 29.67	64,085 30.81	66,602 32.02	69,326 33.33	72,197 34.71	75,130 36.12	78,229 37.61	1	1
Chief Building Inspector	68,578	71,240	74,048	76,918	79,914	83,034	86,424	89,981	93,642	97,490	1	0
Information Technology Manager											1	0
Accounting and Finance Manager 2080 Hourly	32.97	34.25	35.60	36.98	38.42	39.92	41.55	43.26	45.02	46.87	1	0
Streets Superintendent	83,803	86,694	90,064	93,558	97,219	101,005	105,144	109,450	113,922	118,643	1	0
Water Superintendent 2080 Hourly	40.29	41.68	43.30	44.98	46.74	48.56	50.55	52.62	54.77	57.04	1	0

Does not include additional pay rates for licenses or stipends.

Village of North Aurora
Salary Schedule and Authorized Staffing
FY 2018-19

	<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	94,328 45.35	98,010 47.12	101,816 48.95	105,789 50.86	109,949 52.86	114,234 54.92	118,893 57.16	123,760 59.50	128,835 61.94	134,118 64.48	2	0
Community Development Director	99,902	103,293	107,328	111,509	115,856	120,370	125,320	130,437	135,782	141,336	1	0
Finance Director											1	0
Public Works Director 2080 Hourly	48.03	49.66	51.60	53.61	55.70	57.87	60.25	62.71	65.28	67.95	1	0
Police Chief 2080 Hourly	108,867 52.34	112,570 54.12	116,938 56.22	121,514 58.42	126,235 60.69	131,165 63.06	136,552 65.65	142,147 68.34	147,992 71.15	154,024 74.05	1	0
Village Administrator	No Established Salary Range										1	0
Union Positions (Union rates below are those in effect for FY 17-18 and not adjusted at this time due to negotiations)												
Local 150 Union												
Street Laborer	45,947	48,027	50,336	52,853	55,536	58,178	60,861	63,856	N/A	N/A	6	0
Water Laborer 2080 Hourly	22.09	23.09	24.20	25.41	26.70	27.97	29.26	30.70			2	0
Public Works Foreman	58,053	60,341	62,650	65,062	67,642	70,762	74,027	77,397	N/A	N/A	0	0
Sr. Water Operator 2080 Hourly	27.91	29.01	30.12	31.28	32.52	34.02	35.59	37.21			1	0
FOP Union												
Police Sergeant 2184 Hourly	81,660 37.39	84,848 38.85	88,168 40.37	91,641 41.96	95,157 43.57	98,870 45.27	102,954 47.14	107,169 49.07	111,581 51.09	N/A	5	0
MAP Union												
Police Officer 2184 Hourly	61,108 27.98	63,904 29.26	66,940 30.65	70,281 32.18	73,797 33.79	77,314 35.40	80,808 37.00	84,848 38.85	N/A	N/A	21	0
Seasonal Employees												
										Total:	56	4
Crossing Guard (Per Day)	50.28	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		Varies
Jailer (Per Hour)	17.24	18.05	18.90	19.84	20.85	21.84	22.82	23.98	N/A	N/A		Varies
Seasonal Labor	12.00-18.00	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.

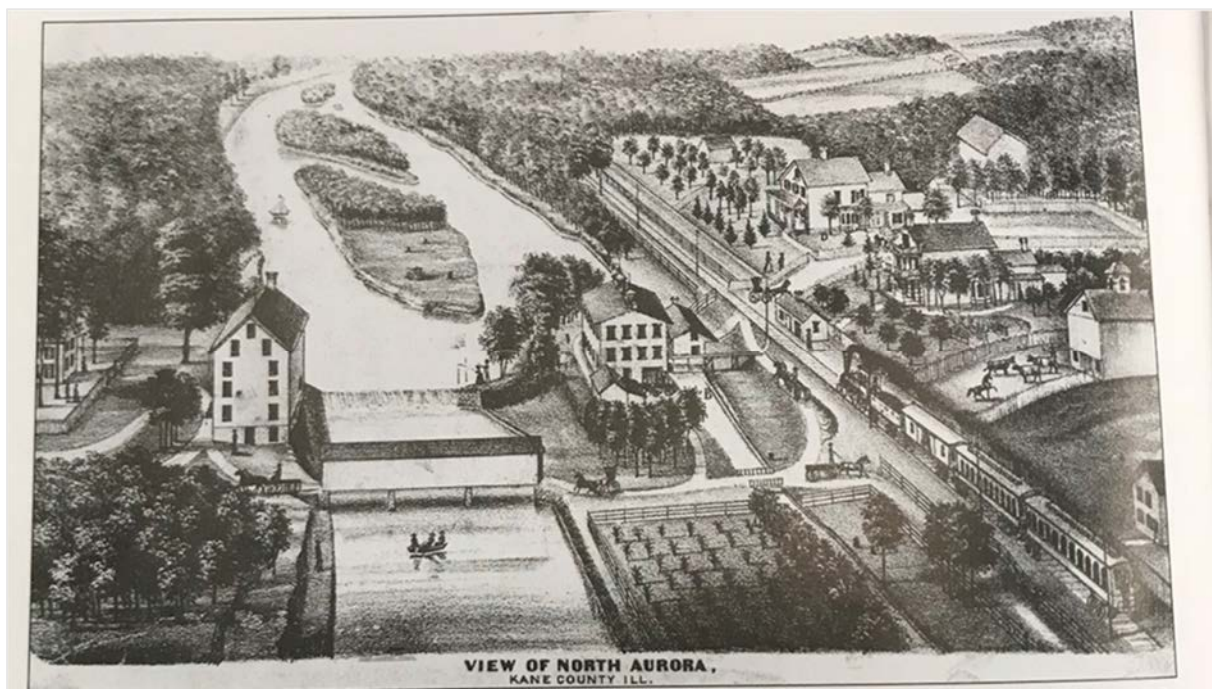
Village of North Aurora Early History

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 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.

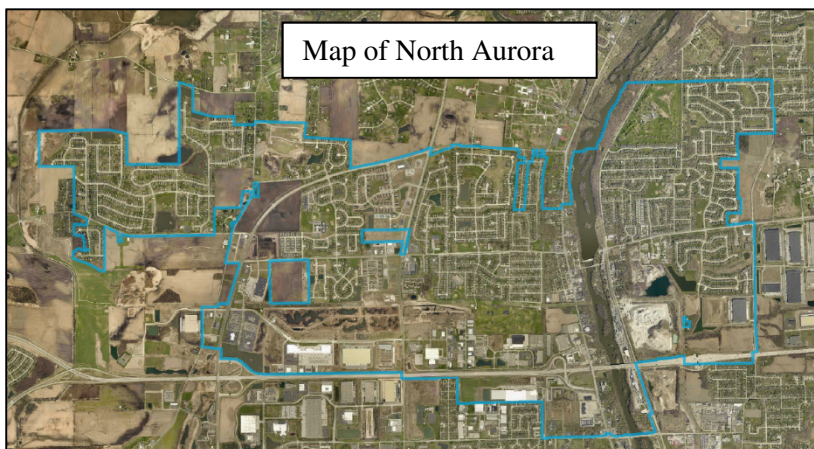
Sketch of North Aurora in 1872



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.

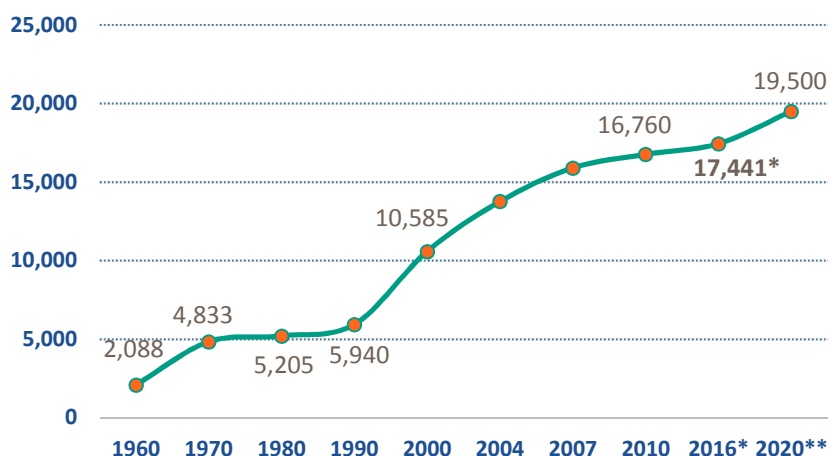
While definitely a Midwestern climate, North Aurora is far enough south to avoid the blistering cold temperatures found further north. Residents experience snowy winters ranging from about 20° to 30° Fahrenheit. Summers are warm with temperatures ranging from 70° to 80° Fahrenheit. Precipitation ordinarily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



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 (2016) 7.24 Square Miles

Population Density (2016) 2,409 Persons/Square Mile

Gender (ACS 2015)

	Number	Percent
Female Population	8,788	51.2
Male Population	8,366	48.8

Race/Ethnicity (ACS 2015)

	Number	Percent
Total Population	17,157	100
White (not Hispanic)	13,403	78.1
Black or African American	1,162	6.8
Amer. Indian & Alaskan Native (alone)	111	0.6
Asian (alone)	995	5.8
Native Hawaiian & Other Pacific Islander (alone)	9	0.1
Some Other Race (alone)	947	5.5
Two or More Races	527	3.1
Hispanic or Latino (any race)	2,201	12.8

Age Distribution (ACS 2015)

	Number	Percent
Under 10 years	2,832	16.5
10 to 19 Years	2,043	11.9
20 to 29 Years	1,787	10.4
30 to 39 Years	2,593	15.1
40 to 49 Years	2,833	16.5
50 to 59 Years	2,507	14.6
60 to 69 Years	1,391	8.1
70 Years & Older	1,168	6.8

Village of North Aurora

Village Housing and Income Statistics

Size of Household (ACS 2015)

	Number	Percent
Total Household	5,995	100
One Person Households	1,432	23.9
Two Person Households	1,757	29.3
Three Person Households	977	16.3
Four or more Person Households	1,829	30.5
Average Household Size 2.80		

Occupied/ Vacant Status (ACS 2015)

	Number	Percent
Total Housing Units	6,206	100
Occupied	5,995	96.6
Vacant	211	3.4

Owner/Renter Status (ACS 2015)

	Number	Percent
Total Occupied Housing Units	5,995	100
Owner Occupied	4,735	79
Renter Occupied	1,260	21

Household Income (ACS 2015)

	Number	Percent
Less than \$15,000	402	6.7
\$15,000-24,999	426	7.1
\$25,000- \$34,999	252	4.2
\$35,000-\$49,999	558	9.3
\$50,000-\$74,999	1,114	18.6
\$75,000-\$99,999	1,042	17.4
\$100,000- \$149,000	1,211	20.2
\$150,000-\$199,999	558	9.3
\$200,000 or more	432	7.2
Median Household Income	\$78,948	
Mean Household Income	\$100,968	

Median Earnings by Education of those Over 25 (ACS 2015)

Less Than High School Graduate	\$20,231
High School Graduate	\$36,211
Some College or Associate's Degree	\$41,378
Bachelor's Degree	\$62,486
Graduate or Professional Degree	\$67,207

Village of North Aurora Labor Market Statistics (ACS 2015)

By Gender

	Number	Percent
Total Employment	9,015	100
Males Employed	4,833	53.6
Females Employed	4,182	46.4

By Industry

	Number	Percent
Total Employment (age 16 & over)	9,015	100
Agriculture, forestry, fishing & hunting & mining	15	0.1
Construction	335	3.7
Manufacturing	1,428	15.8
Wholesale Trade	267	3
Retail Trade	1,081	12
Transportation, warehousing, and utilities	514	5.7
Information	268	3
Finance & Insurance, Real Estate, Rental, Leasing	768	8.5
Professional, Scientific, Management, Administrative	918	10.2
Educational services, Healthcare and Social Assistance	1,963	21.8
Arts, Entertainment, Recreation, Accommodation, Food Service	592	6.6
Other Services except public administration	516	5.7
Public Administration	350	3.9

Village of North Aurora Educational Statistics (ACS 2015)

Educational Attainment

	Number	Percent
Total Population 25 and Over	11,586	100
Less Than High School	921	7.9
High School graduate	3,081	26.6
Some College/Associate's	3,496	30.2
Bachelor Degree	2,747	23.7
Graduate Degree	1,341	11.6

Batavia School District Number 101, West Aurora School District Number 129 and Kaneland School District serve the Village and have a combined current enrollment of approximately 23,100. There are no private schools in the Village. Nearby Aurora is home to the Illinois Mathematics and Science Academy, drawing students from throughout Illinois, with a current enrollment of approximately 650.

Continuing education, college transfer courses and trade programs are available through Waubensee Community College District Number 516, which has a current enrollment of approximately 15,000. Waubensee's main campus is located in Sugar Grove. In addition, Aurora University has a current enrollment of approximately 5,000 and offers undergraduate and graduate courses.



Village of North Aurora Modes of Transportation

Air Service

Regional Airport	O'Hare International
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Commercial Carriers	47
Flights per Day	2492

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	763

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 25 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 52 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

Road Program 2018

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: White Oak Drive, Spring Court, White Oak Court, Whitney Court, Stevens Court, West Mooseheart Drive, Brenson Court, Wilkenson Lane, Patterson Avenue, Martinson Court, Cromwell Court, Carlson Court, Dogwood Drive, Dogwood Court, Juniper Drive and Oak Street. The sidewalk replacement will occur along these same streets. Additional sidewalk improvement will occur on Lincoln Highway on the west side near Garage 31 and on the east side north of Oak. Additionally localized stormwater drainage improvements will occur on Wildwood Lane and Juniper Drive.

Impacts on Operating Budgets

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

Cost & Funding

Project Costs	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Engineering	198,000					150,000	348,000
Construction	2,200,000					1,600,000	3,800,000
Patching						50,000	50,000
Alley Recon. (N. Monroe)	232,000						232,000
Juniper/Wildwood Drainage Improvements	95,000						95,000
N. Lincolnway SW R&R	141,085						141,085
Total	2,866,085	-	-	-	-	1,800,000	4,666,085

Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Capital Fund	2,776,085					1,800,000	4,576,085
Rt. 31 TIF Fund	35,000						
N. Lincolnway TIF Fund	55,000						55,000
Total	2,866,085	-	-	-	-	1,800,000	4,666,085

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

Project Description Worksheet

Project Name

Marvo-John Parking Lot

Location

Adjacent the Fox River Trail between Marvo Street and John Street



Project Scope

The subject property will be regraded to adequately accomodate existing drainage patterns while providing a hard parking surface.

Justification & Comments

The Marvo John Parking lot is being constructed to accomodate future parking needs as well as provide additional parking for special events occuring at Riverfront Park like the July 3rd fireworks display, live music events, and North Aurora Days events. On a daily basis this lot will be utilized by patrons of local business in the immediate area including a day care facility, and eating establishments.

Impacts on Operating Budgets

Once completed the project will require pieriodic maintenance such as striping and pavement maintenance in future years.

Cost & Funding

Project Costs	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Engineering	30,000						30,000
Construction	250,000						250,000
Total	280,000	-	-	-	-	-	280,000

Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Capital Fund							-
Rt. 31 TIF Fund	280,000						280,000
Total	280,000	-	-	-	-	-	280,000

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

Project Description Worksheet

Project Name

Central Water Tower

Location



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 and tagline.

Impacts on Operating Budgets

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

Cost & Funding

Project Costs	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Engineering	92,800	34,800					127,600
Construction	500,000	1,300,000					1,800,000
Total	592,800	1,334,800	-	-	-	-	1,927,600

Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Waterworks Fund		834,800					834,800
Water Bonds	592,800	500,000					1,092,800
Total	592,800	1,334,800	-	-	-	-	1,927,600

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

Project Description Worksheet

Project Name

Well #8

Location



Project Scope

This project includes drilling a new well to add redundancy to the five wells that currently supply the Village water distribution system. The proposed well and its location are the product of previous water studies conducted over the past several years on ways to add redundancy to the Village's current water distribution system, while accounting for future growth. The development of this well will also require raw water transmission main to be run to the Village's west side water treatment plant.

Justification & Comments

The Well 8 drilling project was let on March 5, 2018 in the amount of \$769,662 and awarded to Layne Christensen this well will be drilled on the west side of town off Randall Road near Ice Cream Drive.

Impacts on Operating Budgets

The addition of a new well will require annual operating expenses, such as electricity to pump water and maintenance of the facility and replacement of parts. Annual costs estimated to be \$20,000.

Cost & Funding

Project Costs	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Engineering	104,500						104,500
Construction	2,200,000						2,200,000
Total	2,304,500	-	-	-	-	-	2,304,500

Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Waterworks Fund							-
Water Bonds	2,304,500						2,304,500
Total	2,304,500	-	-	-	-	-	2,304,500

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

Project Description Worksheet

Project Name

Well #9

Location



Project Scope

This project includes drilling a new well to add redundancy to the five wells that currently supply the Village water distribution system. The proposed well and its location are the product of previous water studies conducted over the past several years on ways to add redundancy to the Village's current water distribution system, while accounting for future growth. The development of this well will also require raw water transmission main to be run to the Village's east side water treatment plant.

Justification & Comments

The contract for the drilling of the well was awarded to Suez in the amount of \$654,762 on December 6, 2017. Project Completion is scheduled for April 19, 2018. Currently the site work has been completed. The project location is on the east side of town off of Feltes Lane.

Impacts on Operating Budgets

The addition of a new well will require annual operating expenses, such as electricity to pump water and maintenance of the facility and replacement of parts. Annual costs estimated to be \$20,000.

Cost & Funding

Project Costs	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Engineering	92,000						92,000
Construction	1,850,000						1,850,000
Total	1,942,000	-	-	-	-	-	1,942,000

Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Waterworks Fund							-
Water Bonds	1,942,000						1,942,000
Total	1,942,000	-	-	-	-	-	1,942,000

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

Project Description Worksheet

Project Name

LED Street Lighting

Location



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 replacing 10 poles and 350 lights in neighborhoods not yet determined.

Justification & Comments

The Illinois Department of Commerce and Economic Opportunity (DECO) provides funding that if available could partially reimburse the Village the cost to install each LED street light as part of an energy efficiency grant program. The Village currently owns and maintains more than 800 street lights.

Impacts on Operating Budgets

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

Cost & Funding

Project Costs	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Engineering							-
Street Lighting	105,000	109,695	31,800				246,495
Pole Replacement	40,000	41,200	72,142				153,342
Total	145,000	150,895	103,942	-	-	-	399,837

Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Capital Fund							-
MFT Fund	145,000	150,895	103,942				399,837
Total	145,000	150,895	103,942	-	-	-	399,837

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.

Justification & Comments

No water main projects are scheduled for the upcoming fiscal year. Future years are dependent on updates to the Village's long-term capital improvement plan.

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	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Engineering						60,000	60,000
Construction						300,000	300,000
Total	-	-	-	-	-	360,000	360,000

Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Waterworks Fund						360,000	360,000
Total	-	-	-	-	-	360,000	360,000

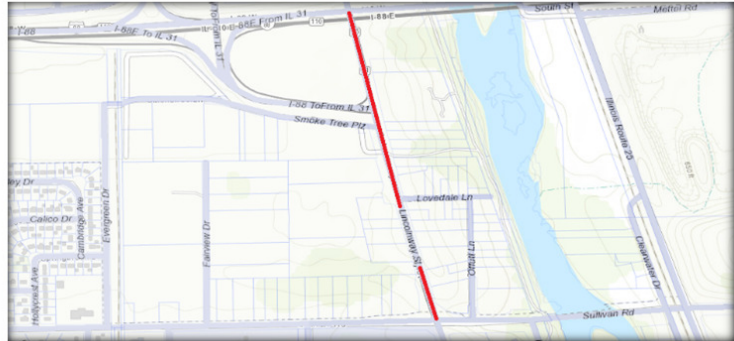
Village of North Aurora Long-Term Capital Improvement Program

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 our 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	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Engineering						50,000	50,000
Construction						1,150,000	1,150,000
Total	-	-	-	-	-	1,200,000	1,200,000

Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	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

1,200 Ton Capacity Salt Dome

Location



Project Scope

This project includes building a new 1,200 ton capacity salt dome with an overhead door at the Village's Public Works facility. The existing salt dome's size (750 tons) will expand the Village's salt storage capacity and will create better efficiency during salting operations.

Justification & Comments

The existing 750 ton salt dome will be reused to store materials such as dirt and mulch, which are currently kept outdoors throughout the year. This project is anticipated to begin once the Village conducts a Public Works facility needs assessment.

Impacts on Operating Budgets

This project is not anticipated to significantly impact the annual operating budget except for routine maintenance and repair of the building of approximately \$5,000 per year.

Cost & Funding

Project Costs	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Construction						300,000	300,000
Total	-	-	-	-	-	300,000	300,000

Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Capital Fund						300,000	300,000
Total	-	-	-	-	-	300,000	300,000

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	2018-19	2019-20	2020-21	2021-22	2022-23	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	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Capital Fund						75,000	75,000
IDNR Funding						3,000,000	3,000,000
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 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. Options for restoration, cleaning and illumination of the silo will be evaluated. The preliminary estimates indicate these construction activities would cost approximately \$300,000 but could be more or less depending on options. Cost of future year's would be depending on desired options.

Impacts on Operating Budgets

The estimated annual operating cost of just 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	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Engineering	50,000					TBD	50,000
Construction	300,000						300,000
Total	350,000	-	-	-	-	-	350,000

Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Route 31 TIF	350,000					TBD	350,000
Total	350,000	-	-	-	-	-	350,000

Village of North Aurora Long-Term Capital Improvement Program

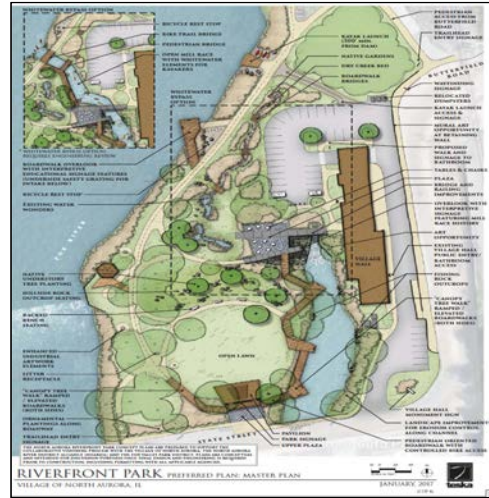
Project Description Worksheet

Project Name

Riverfront Park

Location

Between the Village Hall and Fox River Trail



Project Scope

On behalf of the Village, Teska and Associates created a plan for landscape and activity enhancements in Riverfront Park. 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 already been utilized recently for Independence Day Fireworks and for an event related to North Aurora Days.

Impacts on Operating Budgets

There should be no additional impact to the operating budget as the Village already maintains Riverfront Park. Future replacement or repair of enhancements would most likely come from the Village's General Fund and estimated to be about \$5,000 a year for improvements contemplated in FY 2018-19.

Cost & Funding

Project Costs	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Engineering	25,000	4,500				15,000	44,500
North Plaza/Parking Lot Updates	175,000						175,000
Boardwalk						770,000	770,000
Hillside Seating		45,000					45,000
South Plaza/Pavillion						770,000	770,000
Water Wonders Improvements						150,000	150,000
Public Art Enhancements		50,000					50,000
Miscellaneous Improvements						200,000	200,000
Total	200,000	99,500	-	-	-	1,905,000	2,204,500

Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	Total
Capital Fund	220,000	99,500				200,000	519,500
Grants						1,540,000	1,540,000
NOARDA						165,000	165,000
Total	220,000	99,500	-	-	-	1,905,000	2,224,500

Village of North Aurora Taxable Equalized Assessed Valuation

Category	Levy Year 2007	Levy Year 2008	Levy Year 2009	Levy Year 2010	Levy Year 2011	Levy Year 2012	Levy Year 2013	Levy Year 2014	Levy Year 2015	Levy Year 2016	Levy Year 2017 Est
Residential	433,340,748	455,105,924	455,869,473	430,166,785	396,460,429	358,899,978	337,016,726	339,111,156	359,301,370	384,212,041	397,846,748
Commercial	66,370,277	73,362,075	77,510,259	74,268,198	64,212,904	66,774,379	58,444,313	59,859,375	67,329,121	67,873,407	71,244,763
Industrial	34,532,131	40,855,140	40,660,653	37,777,327	34,967,983	35,772,199	31,023,446	31,341,315	33,018,080	34,089,473	34,513,524
Farm	278,939	268,650	337,496	378,796	385,110	338,753	336,302	244,838	248,169	275,248	288,822
Railroad	147,147	169,537	205,003	224,708	268,280	286,904	312,020	316,153	330,034	374,889	362,886
TOTAL EAV	534,669,242	569,761,326	574,582,884	542,815,814	496,294,706	462,072,213	427,132,807	430,872,837	460,226,774	486,825,058	504,256,743

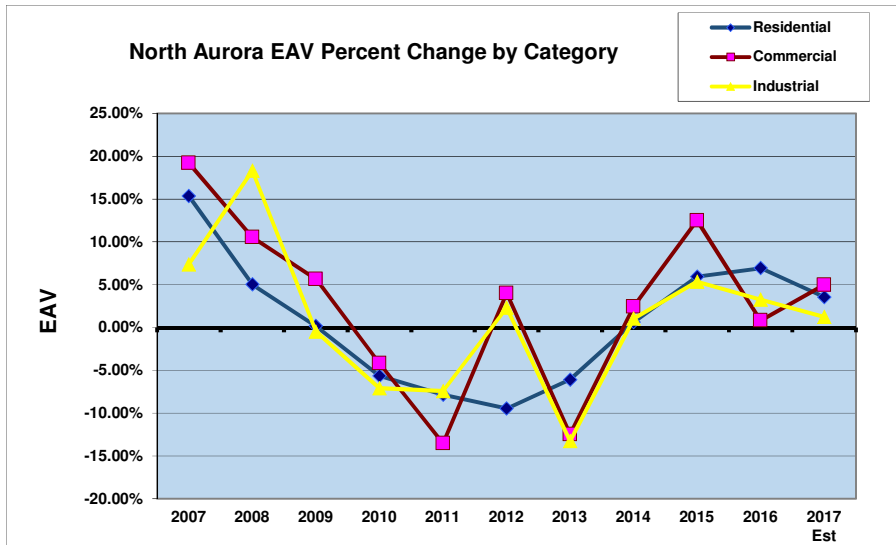
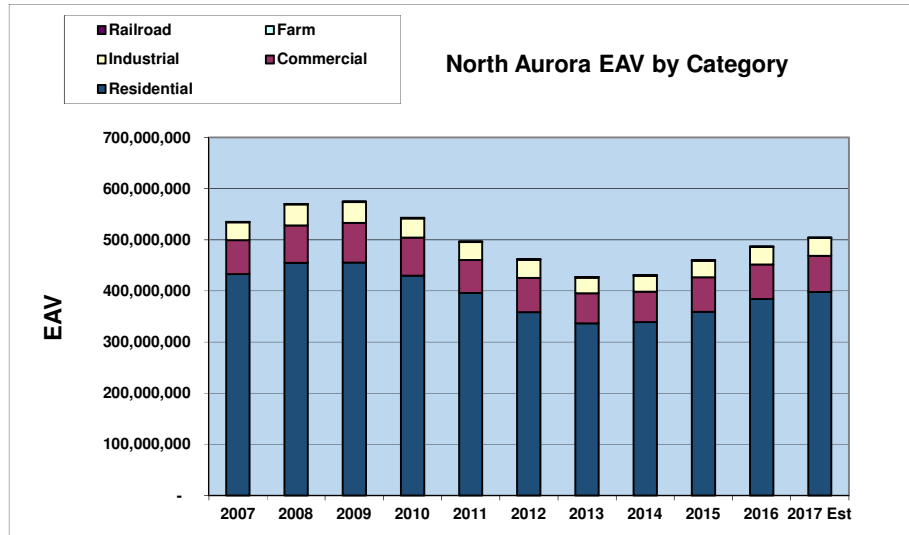
Estimated Actual Value	1,604,007,726	1,709,283,978	1,723,748,652	1,628,447,442	1,488,884,118	1,386,216,639	1,281,398,421	1,292,618,511	1,380,680,322	1,460,475,174	1,512,770,229
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Percent of Total

Residential	81.05%	79.88%	79.34%	79.25%	79.88%	77.67%	78.90%	78.70%	78.07%	78.92%	78.90%
Commercial	12.41%	12.88%	13.49%	13.68%	12.94%	14.45%	13.68%	13.89%	14.63%	13.94%	14.13%
Industrial	6.46%	7.17%	7.08%	6.96%	7.05%	7.74%	7.26%	7.27%	7.17%	7.00%	6.84%
Farm	0.05%	0.05%	0.06%	0.07%	0.08%	0.07%	0.08%	0.06%	0.05%	0.06%	0.06%
Railroad	0.03%	0.03%	0.04%	0.04%	0.05%	0.06%	0.07%	0.07%	0.07%	0.08%	0.07%
TOTAL	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Percent Increase

Residential	15.35%	5.02%	0.17%	-5.64%	-7.84%	-9.47%	-6.10%	0.62%	5.95%	6.93%	3.55%
Commercial	19.21%	10.53%	5.65%	-4.18%	-13.54%	3.99%	-12.47%	2.42%	12.48%	0.81%	4.97%
Industrial	7.36%	18.31%	-0.48%	-7.09%	-7.44%	2.30%	-13.27%	1.02%	5.35%	3.24%	1.24%
Farm	15.07%	-3.69%	25.63%	12.24%	1.67%	-12.04%	-0.72%	-27.20%	1.36%	10.91%	4.93%
Railroad	11.23%	15.22%	20.92%	9.61%	19.39%	6.94%	8.75%	1.32%	4.39%	13.59%	-3.20%
TOTAL	15.26%	6.56%	0.85%	-5.53%	-8.57%	-6.90%	-7.56%	0.88%	6.81%	5.78%	3.58%





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, 2018

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
2017	629-725	485,000	51,938	536,938	2018	25,969	2019	25,969
2018	726-826	505,000	33,750	538,750	2019	16,875	2020	16,875
2019	827-905	395,000	14,814	409,814	2020	7,407	2021	7,407
		<u>\$ 1,385,000</u>	<u>\$ 100,502</u>	<u>\$ 1,485,502</u>			<u>\$ 50,251</u>	<u>\$ 50,251</u>

VILLAGE OF NORTH AURORA, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
KANE COUNTY LOAN PAYABLE**

May 31, 2018

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
2017	110,502	10,138	120,640	2018	5,069	2019	5,069
2018	115,309	7,062	122,371	2019	3,531	2020	3,531
2019	120,551	3,704	124,255	2020	1,852	2021	1,852
	<u>\$ 346,362</u>	<u>\$ 20,904</u>	<u>\$ 367,266</u>		<u>\$ 10,452</u>		<u>\$ 10,452</u>

VILLAGE OF NORTH AURORA, ILLINOIS

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

May 31, 2018

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
2017	465,000	158,400	623,400	2018	79,200	2019	79,200
2018	475,000	149,100	624,100	2019	74,550	2020	74,550
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>\$ 5,925,000</u>	<u>\$ 1,071,150</u>	<u>\$ 6,996,150</u>		<u>\$ 535,575</u>		<u>\$ 535,575</u>

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

May 31, 2018

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
2017	320,000	175,825	495,825	2018	87,913	2019	87,913
2018	325,000	166,225	491,225	2019	83,113	2020	83,113
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>\$ 5,445,000</u>	<u>\$ 1,465,213</u>	<u>\$ 6,910,213</u>		<u>\$ 732,606</u>		<u>\$ 732,606</u>

Village of North Aurora Glossary Fiscal Year 2018-2019 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. For example, the Village receives annually approximately \$144 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 2018-2019 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
G.O.: General Obligation
HIPAA: Health Insurance Portability and Accountability Act
HMO: Health Maintenance Organization
ICMA: International City/County Management Association
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
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
IPPFA: 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