



VILLAGE OF NORTH AURORA, ILLINOIS

DRAFT ANNUAL BUDGET FOR FISCAL YEAR 2021-22



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

**Village of North Aurora
Fiscal Year 2021-22 Budget
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VILLAGE OF NORTH AURORA, ILLINOIS
List of Principal Officials

VILLAGE PRESIDENT

Mark Gaffino

VILLAGE BOARD OF TRUSTEES

Carolyn Bird-Salazar

Mark Carroll

Laura Curtis

Mark Guethle

Michael Lowery

Tao Martinez

VILLAGE CLERK

Jessie Watkins

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 the FY 2021-22 Draft Budget was issued on March 12, 2021.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of North Aurora
Illinois**

For the Fiscal Year Beginning

June 1, 2020



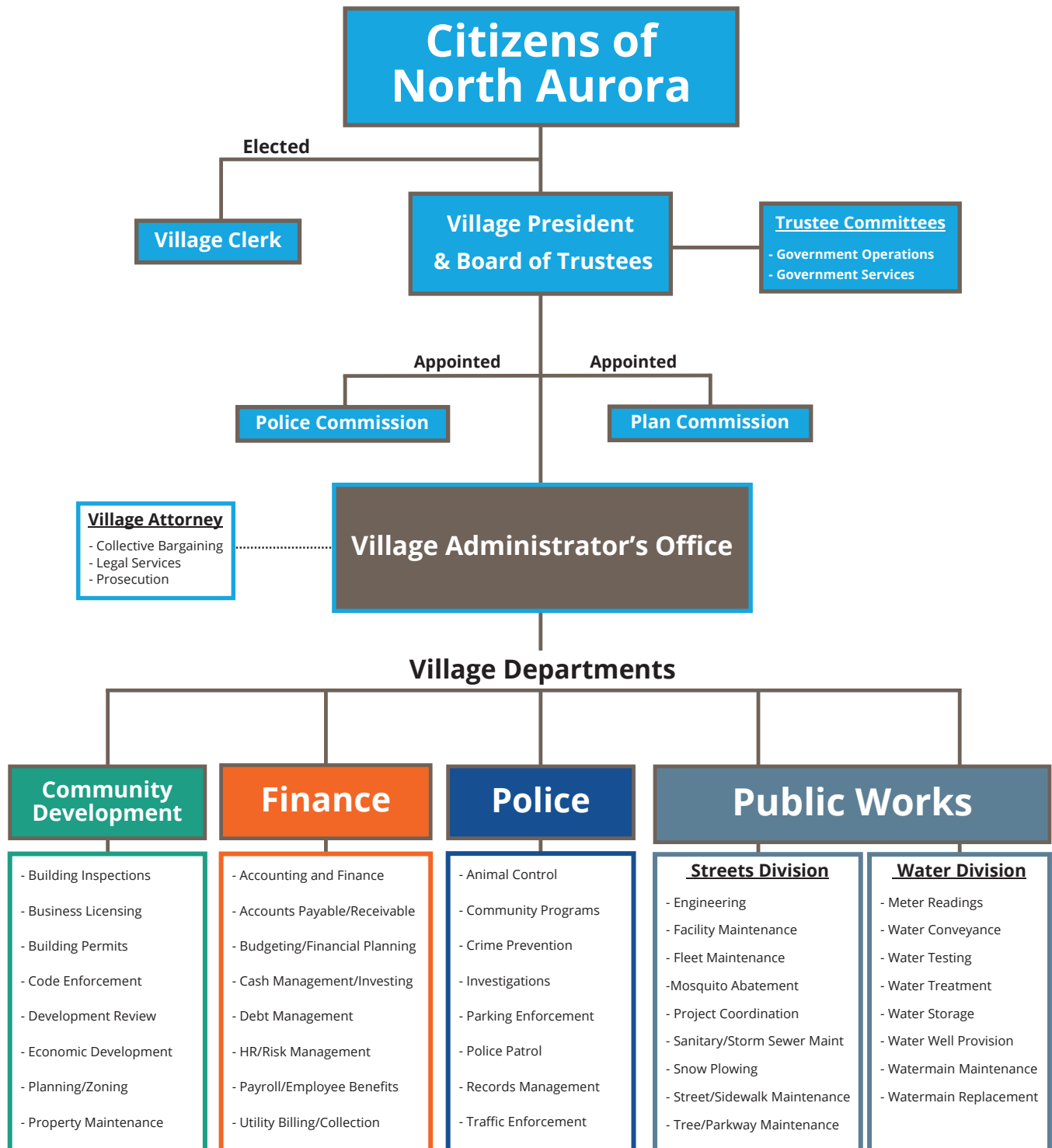
Executive Director

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, 2020**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

Village of North Aurora

Organizational Chart





March 9, 2021

President and Board of Trustees,

Enclosed is the **Draft Budget for the Village of North Aurora for Fiscal Year 2021-22**. This budget will guide the allocation of resources for June 1, 2021 through May 31, 2022. The total budget for all funds is \$29,133,839. 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

Fiscal and Economic Environment Impacting the Village's Budget

COVID-19 Impact

The COVID-19 pandemic has challenged the Village over the last year to continue to provide critical services to the community while protecting staff and ensuring continuity of operations. When the Village approved last year's budget in May of 2020, many last-minute budget adjustments were made taking into account an anticipated, significant, revenue reduction due to the closing or limitation of much economic activity for an extended period. These adjustments included reductions to projected sales tax revenue, state-shared income tax revenue, amusement tax revenue, hotel tax revenue and other line items. In addition, many expenditures and initiatives were reduced or put on hold.

By late fall of 2020, it was apparent that the Village's overall fiscal health was doing much better than anticipated. Due to the presence of small and large grocery stores and other delivery-type businesses, North Aurora's sales tax revenue, while initially declining during March through May of 2020, began showing year-over-year increases starting in June. Low interest rates also helped increase sales and sales tax revenue generated from the North Aurora Auto Mall. In addition, as described later in this budget, on-line purchases throughout the State significantly increased, increasing the Village's share of use tax

revenue distributed by the State. The Village also received \$1,062,765 in Coronavirus Relief Fund (CRF) funds distributed by Kane County through the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act for eligible expenditures incurred by the Village related to the pandemic. While some revenue sources did decline, as FY 2020-21 continued, the Village was able to move forward with several operating initiatives, including the hiring of needed staff in Police and Public Works engineering, and various other capital projects.

Looking forward, the Village remains positive that a strong financial position will be maintained going forward while enduring any remaining financial impacts from the pandemic. While there are some impacts in certain areas, the North Aurora local economy has shown itself to be resilient to the challenges it has endured over the last year.

Transfer of Funds from the General Fund

The Draft Budget contains several proposed transfers from the General Fund to other funds for the current fiscal year, due to the positive fiscal picture that occurred over the past year. The primary items are full funding, at the 100% level, of the annual transfers from each Department for the purchase and replacement of vehicles and equipment in the Vehicle and Equipment Fund. The total adjustment to restore funding to 100% was an additional \$280,621. In addition, an additional \$200,000 was transferred to that fund for future needed equipment and IT projects. These vehicle and equipment charges were decreased to 50% funding when the original budget was passed in May, 2020. The other item is the transfer of funds from the General Fund to the Capital Projects Fund to fund various future projects. This was initially reduced from \$600,000 to \$200,000 when the original budget was passed. The Draft Budget now shows a projected transfer of \$2,000,000 for the year. The recommendation to transfer for capital was made given the significant number of future capital projects that will require funding in the next few years. The final transfer will be more or less and will be determined closer to the end of the year. The General Fund is still projected to be positive revenues over expenditures for the year even with these proposed transfers.

Local Economy and Other Factors

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

New commercial development continues throughout the Village with new businesses along Randall Road, Rt. 31 and other areas in the Village. The Village, which has seen several warehouse developments over the last several years, is currently reviewing other similar-type developments. Two years ago, the State authorized the retail sale of cannabis related

products for adult recreational use. These sales began in North Aurora on January 1, 2020 (the first day the State authorized the sale of such products) due to the already existing medical dispensary within the Village (making the Village one of the first adult recreational use dispensaries for retail in the State). The Village enacted a 3% sales tax on recreational cannabis sales effective July 1, 2020. This tax has provided significant, additional revenue over the past year that has assisted the Village in funding desired service levels and setting aside money for future capital projects.

Although the challenges to traditional retail businesses being experienced on a macro level have also impacted the Village with some business closings over the last year, and the pandemic has made that trend more significant, other new businesses have opened, and the Village's Auto Mall continues to provide strong retail sales and the overall retail picture for the Village has and remains positive going forward. Despite the short-term impacts of the pandemic, the Village has one of the larger sales tax revenue bases in the region for similar size Villages and has enabled the Village to fund and provide a high level of quality police protection, public works and general village services, to the residents and the community, and enhance the quality of life.

The taxable equalized assessed valuation (EAV) of the Village for 2020 is projected to increase by more than 5.7% to 591,029,613, the sixth consecutive strong increase in EAV since 2014 as new construction contributed to the increase and current property valuations increased by roughly 4.9%. Over the last six (6) years new construction EAV has averaged over \$6.3 million, or \$19 million in market value, every year the last six years. Based on current developments under construction it is anticipated that this increase will continue in the near future as the Village not only realizes significant building permit and development fees but realizes increases in its overall property tax base as well.

State and Federal Impacts

As discussed last year, the State increased gasoline and diesel taxes in order to fund State-wide capital needs and allocated a portion of those new revenues to Village through the newly created Transportation Renewal Fund (TRF) utilizing the motor fuel tax (MFT) allotment formula. These additional TRF revenues are projected to be \$265,000 next year. In addition, the State is distributing an additional \$1,149,432 over the three years to the Village from the Rebuild Illinois bonds that are slightly more restrictive in use from regular MFT funds. These funds will help supplement and enhance the Village's eligible road and improvement programs over the next several years. The State and Kane County have also provided funds to struggling businesses and

In response to the COVID pandemic, the Federal Reserve did lower borrowing rates to near zero in order provide support to the economy. The CARES Act provided additional funds to the Village for eligible costs. Although unemployment rose dramatically last year, the employment numbers have begun to show improvement. The federal government is also discussing and likely to pass this month a \$1.9 trillion COVID relief bill, the American Rescue Plan (ARP) which will provide additional support for households, States, local governments and businesses.

This environment has guided the creation of this Budget that advances key capital initiatives for the community, promotes the efficient and effective provision of services and responds to increasing service demands, and encourages long-term planning.

This budget does not significantly alter service levels or programs to the community, but rather provides for the potential to respond to increasing service demand levels and staffing issues in order to meet the on-going needs of the community through increased staffing in Public Works, and the continued recruitment of police personnel to eventually reach authorized sworn staffing levels of thirty-two (32).

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:

- Worked with consultant to substantially improve the Village's website
- Worked to secure federal grant funding through the County for COVID-eligible expenditures
- Continued progress on implementing objectives in the Village's strategic plan
- Continued implementation of geographic information systems (GIS) within the Village utilizing in-house staff to develop infrastructure maps and increase the data available to users
- Awarded and oversaw several TIF-funded façade rehabilitation projects or new projects
- Worked with interested developers on possible future development of sites and continued working with consultants on redevelopment options and possibilities along the Rt. 31 corridor
- Completed the Village's Popular Annual Financial Report (PAFR) for the May 31, 2020 year and received recognition from the Government Finance Officers Association (GFOA) for its PAFR reporting award for three years in a row
- Received the Distinguished Budget Presentation Award (15 consecutive years) and the Certificate of Achievement for Excellence in Financial Reporting award (19 consecutive years) from the Government Finance Officers Association
- On a trial basis, implemented a contracted social worker one day a week at the Police Department
- Developed recruitment program to encourage experienced sworn officers from other communities to consider applying for open North Aurora police officer positions

- Continued implementation Police department local ordinance violation and adjudication system, as well as local prosecution of DUI offenses, more efficiently utilizing offices time and retention of fines
- Continued to promote the new on-line citizen reporting, vacation watch and business entry database functions
- Completed painting and lighting of the North Aurora Silo
- Worked on implementing Executive Orders in order facilitate outdoor dining opportunities for restaurants during the pandemic
- Moved the process forward to consolidate most of the Village's three (3) current TIF Districts into one new TIF District
- Initiated process to do a new pavement condition index (PCI) study of the Village's road network
- Began the design of improvements to Orchard Gateway Blvd, partially funded in the future with federal STP funds
- Completed the initial space needs assessment of public works site and facilities and conceptual design development process
- Completed the 2020 Street Improvement Program (1.8 miles)
 - April Lane from Briar to east end
 - Briar Lane from River Street (Route 25) to April Lane
 - Dee Road from River Street (Route 25) to Hill Avenue
 - Arrowhead Street from Spruce Street to Spruce Street
 - Greenbriar Court from April Lane to south end
 - Laurel Lane from Butterfield Road to Dee Road
 - Maple Avenue from Lincolnway (Route 31) to west end of street
 - Elm Avenue from Lincolnway (Route 31) to west end of street
- Completed the process for the hiring of a Village Engineer to more effectively and efficiently manage capital projects and other needs within the Village
- Completed the development of two (2) new deep wells in the Village, bringing the total number of active deep wells in the Village to six (6) and completed the refurbishing and improvements to Well #4
- Completed design development for a new 750,000 gallon water tower in order to bring the total maximum storage capacity of the Village to 2.25 million gallons
- Completed replacement of watermain on Maple and Elm Avenues

- Replaced or repurposed a number of Village vehicles and made improvements to critical IT systems and equipment during the year.

Overall Budget Highlights for FY 2021-22

As indicated above the Budget continues the replacement of capital infrastructure within the Village and continue to make adjustments to ensure 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 2021-22:

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
General	12,962,980	12,903,695
Motor Fuel Tax	1,099,644	2,227,000
Route 31 TIF	538,000	972,050
Sperry TIF	7,414	7,800
N. Lincolnway TIF	40,040	85,000
Insurance	342,100	354,500
Tourism	190,100	188,500
Special Service Areas	59,700	57,430
Sanitary Sewer	142,000	198,875
Capital Projects	2,135,000	3,600,642
Library Debt Service	12,962,980	12,903,695
Police Station Debt Service	635,159	635,500
Waterworks	3,200,000	5,576,785
Vehicle and Equipment Fund	409,823	1,214,146
Police Pension Trust	3,041,070	1,111,916
TOTAL:	24,803,030	29,133,839

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 2020:

- Planning for a strategic planning session during the year to update the Village's goals and objectives for \$10,000
- Continuation of the implementation of a GIS system with the addition of layers and deployment of technology to personnel
- Monitor current and upcoming state and federal programs designed to provide assistance to municipalities and businesses or organizations in town that have experienced an impact from the pandemic
- Formalize the establishment of a contracted part-time, contracted police social worker position at the police department for \$10,000
- Analyze current processes for police records processing and workflows for \$25,000
- Allocation of funds for development/redevelopment plans and strategies for \$10,000 and update of the Village Comprehensive Plan

- Establish new Planner position for Community Development to increase proactive analysis of future development and continue to outsource overflow building inspections
- Increase public works staffing in response to service demands and need for maintenance of infrastructure with the addition of Public Works Laborer and a Water Operator/Laborer
- Continue with the process to replace 59 street light poles on Orchard Gateway and Hansen Blvd for \$475,000
- Continue with the comprehensive review of all of the Village's three (3) TIF Districts involving the consolidation of a majority of current parcels into a new TIF District in order to achieve the long-term redevelopment goals of the Rt. 31 corridor and adjoin areas
- Complete the 2021 Street Improvement Program (3.2 miles) for \$1,900,000 using \$1,200,000 of MFT funds
 - Andrew Court from Andrew Lane to end of cul-de-sac
 - Andrew Lane from Pinecreek Drive to Hickory Street
 - Bede Circle from Pinecreek Drive to Lloyd Lane
 - Bede Court from Bede Circle to end of cul-de-sac
 - Bellar Court from Hammer Lane to end of cul-de-sac
 - Carrie Court from Bede Circle to end of cul-de-sac
 - Hammer Lane from Pinecreek Drive to end of cul-de-sac
 - Hammer Lane from Doral Lane to Doral Lane
 - Hickory Court from Andrew Lane to end of cul-de-sac
 - Holly Court from Pinecreek Drive to end of cul-de-sac
 - Jessica Court from Pinecreek Drive to end of cul-de-sac
 - Lindsay Circle from Terry Lane to Pinecreek Drive
 - Lloyd Lane from Pinecreek Drive to Carrie Court
 - Oberweis Avenue from Banbury Road to Hammer Lane
 - Pinehurst Court from Pinehurst Drive to end of cul-de-sac
 - Pinehurst Drive from Wingfoot Drive to Pinecreek Drive
 - Sharon Court from Sharon Lane to end of cul-de-sac
 - Sharon Lane from Pinecreek Drive to Banbury Road
 - Terry Lane from Pinecreek Drive to Lindsay Circle
- Finalization of design and scope of improvements for the construction of a plaza at Riverfront Park situated next to Village Hall, the scope potentially being about \$375,000
- Continued repair and replacement of equipment at the Village's two water treatment facilities
- Initiate process for the beginning of full architectural design of an expanded Public Works facility and assessment and analysis of the site specifics, for a combined \$620,000

- Engineering for Phase I design of improvements and reconstruction of Orchard Gateway Blvd for \$245,000
- Planning and assessment of options for the replacement of storm sewer north of Tanner Trails subdivision, potential cost estimates of up to \$1,200,000
- Continuation with many engineering studies to ascertain the options of replacing watermain underneath the Fox River, determining the overarching policy for replacing lead-based water lines, and continuation of assessments of the overall water production and distribution systems
- Pulling and maintenance/repairs performed at Well #5 including conversion of the well to a pitless adapter and removal of well house for \$590,000
- Pulling of Well #6 for routine repairs and rehabilitation for \$230,000
- Anticipated completion of the construction of a new 750,000 gallon water tower for \$1,920,000
- Purchase/replacement/repurposing of the following vehicles and equipment:
 - Purchase four (4) Ford Explorer vehicles to replace or repurpose three current vehicles for \$1202,800
 - Purchase a new 5-yard Dump Truck for Public Works as an addition to the fleet for \$170,000
 - Purchase new vehicles for the Village Engineer and Water Division for \$85,000 total as well as a replacement vehicle for Code Enforcement for \$25,000
 - Continue planning for the purchase of police body cameras for \$200,000
 - Replace facility access systems for \$50,000 and consolidate police records systems for \$100,000
 - Begin implementation of document managements systems for \$60,000

Revenues

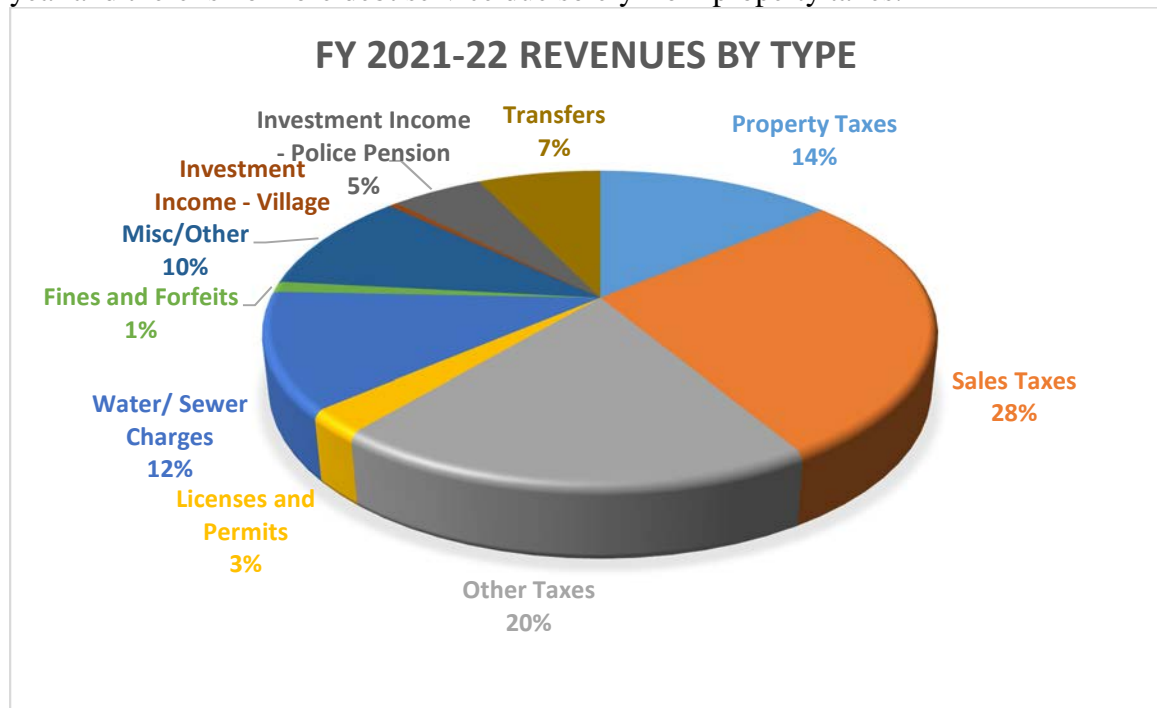
Total Village revenues for the FY 2021-22 Budget across all Village Funds are projected to be \$24,803,030. The chart below shows the composition of all Village revenues by type:

<u>Revenues</u>	<u>FY 2021-22</u>
Property Taxes	3,393,214
Sales Taxes	6,880,000
Other Taxes	4,892,144
Licenses and Permits	617,500
Water/ Sewer Charges	2,980,500
Fines and Forfeits	269,500
Misc./Other	2,566,250
Investment Income - Village	112,040
Investment Income - Police Pension	1,325,070
Transfers	1,766,812
TOTAL:	24,803,030

Property Taxes

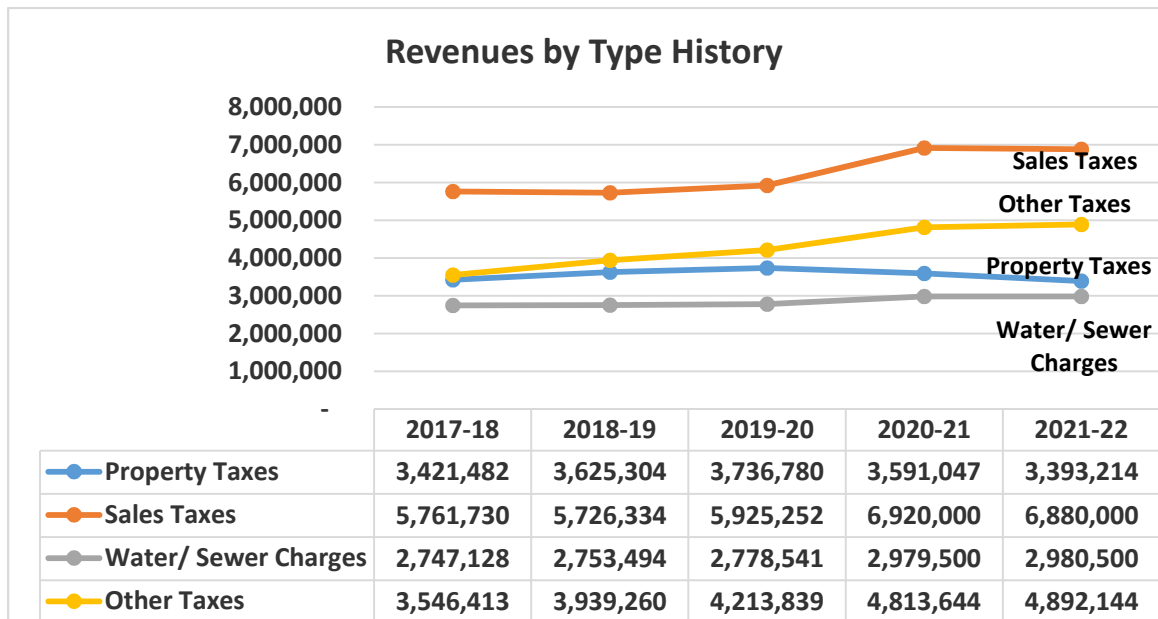
Property Taxes, which represent 14% of all revenues, are estimated to decrease \$197,833 or 5.5% to \$3,393,214. Of this amount, property taxes from increment generated from the Village's three TIF Districts are projected to be \$582,414.

General property taxes levied for specific purposes are increasing 3.1% or \$77,263 to \$2,585,500. The increase is due to a CPI factor of 2.3% and an amount for new construction that occurred during the prior year. Property taxes from debt service are decreasing \$297,761 as the final payment on the Library bonds was made during the year and there is no more debt service due solely from property taxes.



Sales Taxes

Sales Taxes (both the state shared 1.0%, the 0.50% non-home rule designated for capital, and the local 3% recreational cannabis tax) representing 28% of all Village revenues, are estimated to be \$6,880,000 next year, a decrease of \$40,000 or 0.6% over the current year projection of \$6,920,000. Sales taxes are expected to decrease slightly due to the leveling off of increases realized during the year in vehicle sales at the auto mall, retail activity at grocery and other essential stores and reduction in cannabis taxes due to other dispensaries opening in the near region. As discussed, retail activity and sales taxes over the last year has been stronger than other communities due to the mix of businesses open in the Village. Some sectors of retail will continue to face challenges in the future as more and more purchases are made on-line, a trend accelerated by the pandemic over the last year, but for which has also resulted in significant revenue growth in the Village's use tax collections distributed by the State.



Other Taxes

Other taxes which include state-shared income tax, use tax, motor fuel tax (MFT), utility/telecommunication taxes, and other taxes are projected to be \$4,892,144 which is an increase of \$78,500 or 1.6% over the current year projected. State-shared income taxes are projected to be \$1,945,000, a decrease of 4.9% or \$100,000 over the current year projected due to the fact that the tax filing extension granted in 2020 pushed a significant amount of collections from May 2020 to August 2020 and into a different fiscal year, which is not expected to happen again. Some uncertainty still exists with potential reductions to income tax LGDF allocations by the State to municipalities for the upcoming year.

MFT taxes (both the regular allotments and the new TRF distributions) that are restricted for road-related maintenance and other projects are projected to increase slightly from \$700,000 to \$715,000. The new TRF distributions that began to be distributed by the State two years ago have significantly increased MFT allotments from the amount in '19 of \$471,047. In addition, the State is distributing an additional \$1,149,432 over the three years to the Village from the Rebuild Illinois bonds that are slightly more restrictive in use from regular MFT funds. Utility taxes are projected to be about the same as the current year, increasing slightly from \$680,000 to \$685,000. The entire 4% telecommunications tax continues to be allocated to the General Fund. Use tax increased significantly during the year increasing from \$642,783 to \$810,000 due to increased on-line shopping as a result of the pandemic and the favorable Supreme Court decision in *Wayfair* which allowed for the State to pass the Marketplace Fairness Act in 2018 requiring use tax collections on out-of-state companies for on-line sales. This trend is expected to continue with use tax distributions to the Village projected to increase to \$900,000 next year.

Water and Sewer Charges

Water and sewer charges are estimated to be about the same as the current year at \$2,980,500. Revenue increased by over 5% during the current year due to an increase

in consumption from some larger users and moderate increase in residential consumption. Water connection fees are anticipated to also remain the same at \$250,000 due to the continued buildout of the Lincoln Valley on the Fox subdivision. No water rate increases are recommended for the year and the Village maintains one of the lowest rates in the area, at \$3.70 per 1,000 gallons billed (after a \$16 bi-monthly base charge including the first 3,000 gallons).

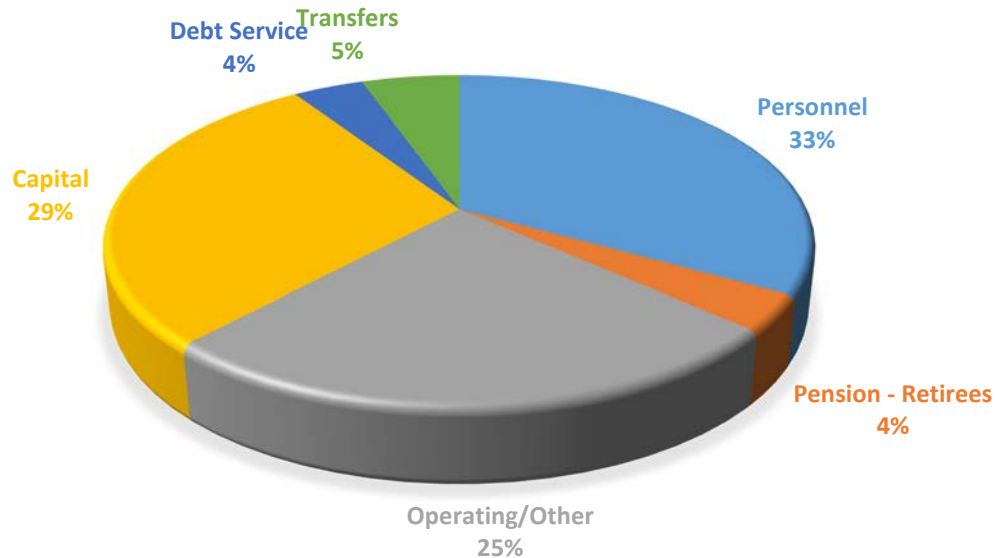
Expenditures

Total Village expenditures across all funds are budgeted to be \$29,133,839. The charts in this section show the composition of all Village expenditures and a history of Village expenditures by type.

Expenditures

Personnel	9,660,635
Pension – Police Retirees	1,011,716
Operating/Other	7,371,935
Capital	8,395,446
Debt Service	1,127,525
Transfers	1,566,582
TOTAL:	29,133,839

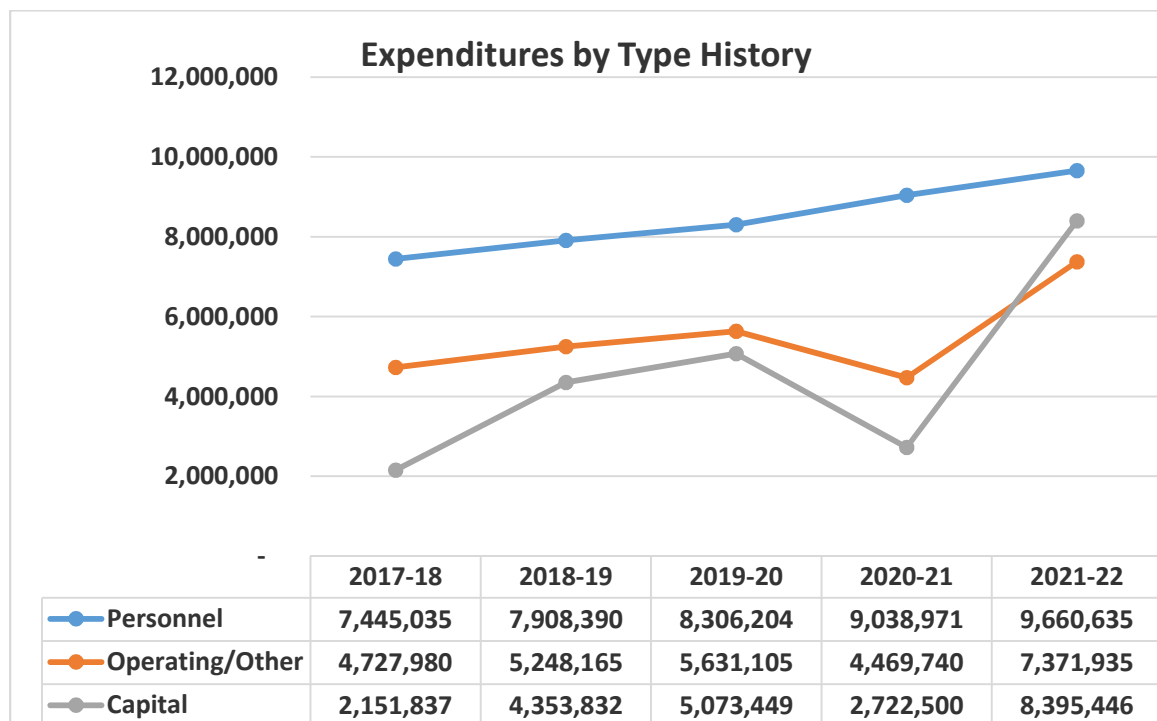
FY 2021-22 EXPENDITURES BY TYPE



Personnel

Personnel expenditures, which represent 33% of all expenditures, are estimated to increase \$621,664 or 6.9% over the prior year projected to \$9,660,635. The Budget includes an increase in staffing for a full-time Planner in Community Development, a

full-time Public Works Laborer and a full-time Water Division Laborer. The Village continues to analyze and recommend staffing levels in all departments in order to ensure an effective staffing level exists that can continue to provide necessary services through vacancies, absences or other issues. While vacant positions continue to be filled, the Village will be monitoring the economic and fiscal environment during the upcoming summer prior to moving forward with the hiring of new positions. The Village has three (3) collective bargaining agreements (CBA's) with Police Officers, Sergeant and Public Works/Water Laborers. The Sergeants and Public Works/Laborers contracts expire on May 31, 2021 and the Police Officer's contract expires May 31, 2022. Non-union employees are budgeted to receive a 1.75% to 2.0% pay adjustment to the salary schedule for next year based on position. Police Officers are set to receive a 2.55% pay adjustment per contract. Step increases are provided for employees who meet eligibility and who are not at the maximum step in their salary range. Total authorized full-time equivalents (FTE's) for next fiscal year are 67.30, an increase from 64.55 authorized FTE's in the current year.

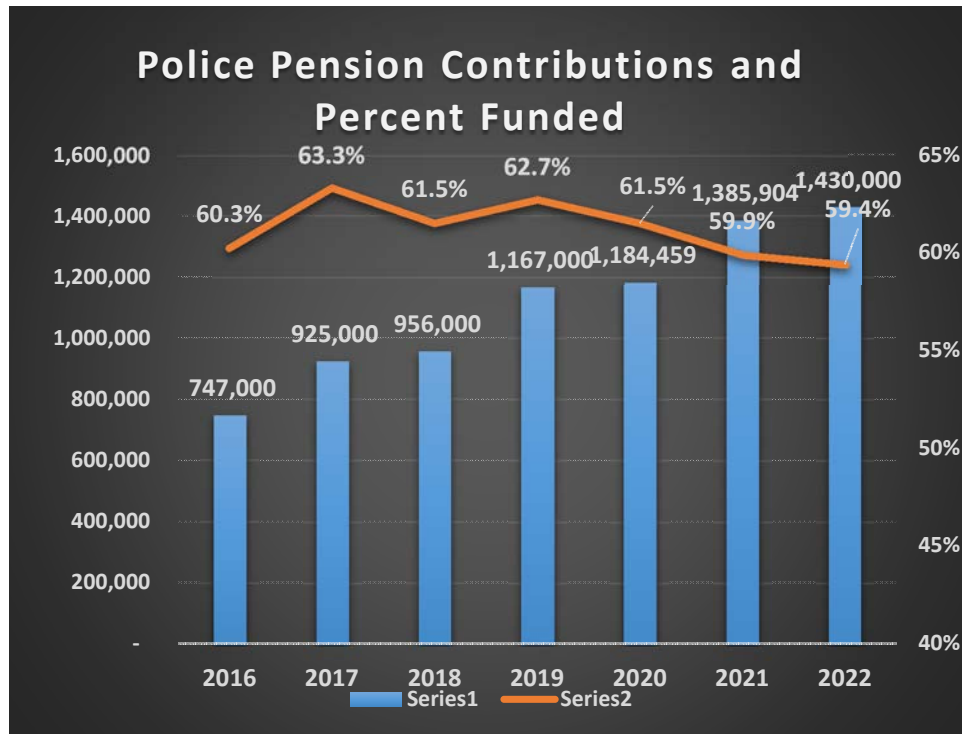


Personnel - Benefits

The Village continues to procure and maintain a competitive benefit package at reasonable rates for eligible employees. The Village joined the Intergovernmental Personnel Benefit Cooperative (IPBC) a pool of more than 130 local governments effective January, 2018 in order to more efficiently provide cost-effective health, life and other benefits to employees. 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 \$827,562. The cost of employee health plans have changed very little over the last three years and are projected to actually decrease by 4% for some plans and increase 4% for others.

Pension costs for employees in the Illinois Municipal Retirement Fund (IMRF) are stable as the 12.1% rate for 2021 is expected to be similar for 2022. Employer IMRF costs are currently budgeted to be \$342,034 for next fiscal year and covers 32 full-time and 4 part-time employees who are working the minimum 1,000 hours a year.

Employer required police pension contributions for the Village's thirty-four (34) authorized sworn officers are budgeted to be \$1,430,000 based on the May 31, 2020 actuarial valuation of the police pension fund. 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 59%. The chart below shows the history of Village contributions and percent funded. The Village has updated many of its assumptions for the police pension valuation over the last several years. These changes have lowered the percent funded as further illustrated in the Police Pension Budget, most notably its investment return assumption from 7.0% to 6.5%. The Village regularly evaluates whether or not to consider making additional contributions to the fund if possible.



Other Operating/Expenditure Trends

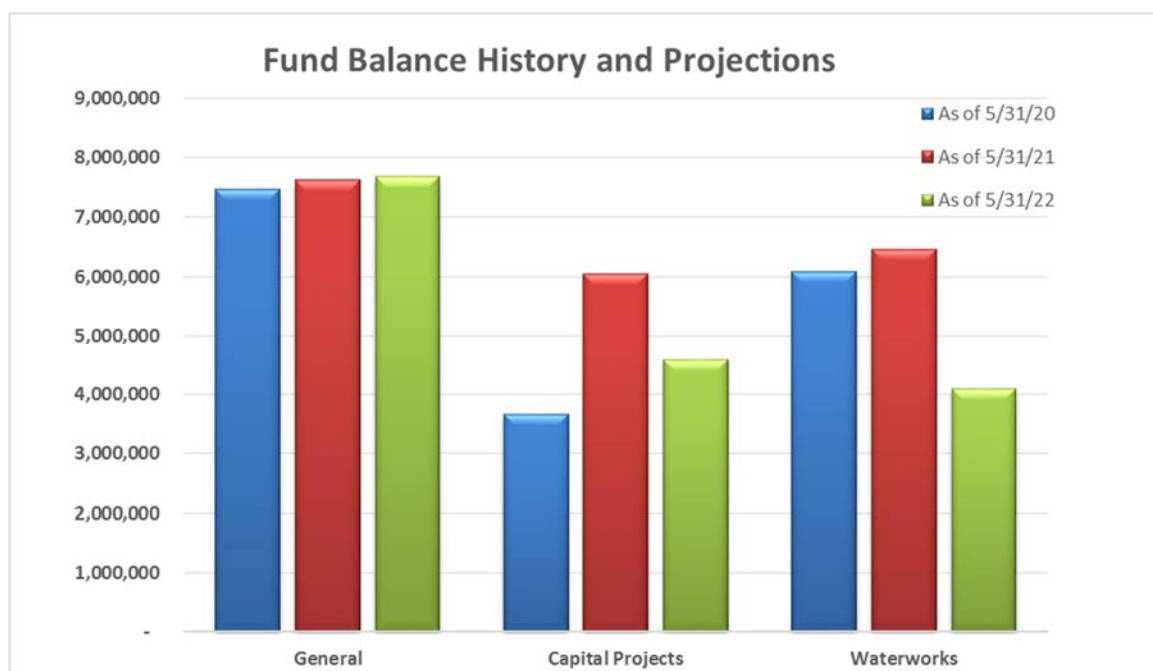
Operating and other costs are budgeted to increase next year to \$7,371,935 primarily due to the expected increase in consulting engineering costs associated with various capital projects, increase in water-related studies, budgeting of architectural services for public works facility process and carry over of project costs for street light pole replacement. The Village has also seen additional increases in operating/maintenance costs associated with the water treatment plants and other Village facilities as facilities age and systems require

more substantive repair or replacement, especially in regards to mechanical and electrical systems.

Capital costs for next year are driven by the substantial increase in capital projects related to the water system improvements as previously discussed, the budgeting of reserves in the TIF fund for future redevelopment opportunities and improvements within the Village's TIF District and the planning for additional capital projects in the Capital Fund. A substantial increase in new and carryover vehicle and equipment acquisitions are also planned for the year.

Fund Balance

The Budget is in compliance with the Village's Budgetary and Fiscal Policies and Fund Balance policies as articulated in the Process and Policies section of the budget. The schedule Summary of All Funds (first page of the Financial Overview tab) shows total revenues (less the Police Pension Trust Fund), to be \$21,761,960, less than total expenditures, \$28,021,923 by \$6,259,963. This is due to the planned use of cash reserves in specific funds for capital projects or the spending of bond proceeds received in the prior year to be spent on various capital projects as follows:



- \$434,050 in the Rt. 31 TIF Fund due to the use of increment reserves for the installation of sidewalks on Rt. 31 and other projects or initiatives yet to be determined
- \$1,127,356 in the Motor Fuel Tax Fund due to the allocation of reserve funds in the amount of \$1.2M for the 2021 road program and completion of the replacement of street lighting poles on Orchard Gateway and other areas.
- \$1,465,642 in the Capital Projects Fund using reserves for one-time projects in the year such as the Tanner Trails storm sewer project and other designated initiatives

- \$2,376,785 in the Waterworks Fund due to the budgeted construction costs of \$1,920,000 for the completion of the construction of a new 750,000 gallon water tower using the remaining amount of prior issued bond proceeds, and completion of two deep well rehabilitation projects
- \$804,323 in the Vehicle and Equipment Fund to fund the purchase of vehicles and equipment that is higher than normal due to fluctuations in the cost of items that require replacement or repurposing and carry over items from the prior year that were previously approved.

Fund balance in the General Fund is projected to increase \$59,285 to \$7,678,442 which is 62% of expenditures and transfers out for debt payments at May 31, 2022. The reserve level meets the Village's requirement of at least a 40% to 50% fund balance reserve for the General Fund.

Strategic Planning

The goals and objectives of the Village were revisited by the Board during its strategic planning session on January 10, 2020. The updated plan was incorporated into the final budget document. Where practical and meaningful, linkages between those goals found in each Department or Fund have been made. During FY 2021-22, the Village intends to have discussions that may end up altering the strategic plan in various ways for the future.

Capital Planning and Funding

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

As the Village continues to identify needed capital projects for consideration those projects may need to be prioritized given the current level of dedicated and supplementary pay-as-you-go funding in the Capital Projects Fund and resources available in the Motor Fuel Tax Fund. The Village has been closely monitoring capital needs of the Village into the future which has resulted in one-time resources being assigned for future capital projects over the last several years. An increase in MFT revenues through the new TRF fund and Rebuild Illinois initiative will increase the MFT revenues available to assist with the funding of future capital projects, where eligible, as is being done with the \$1.2M in MFT funding for the 2021 road improvement program.

As the Village moves ahead with planning for the next design phase for an expanded Public Works facility, a combination of funds on hand or issuance of bonds may be considered as the project moves further along. The Village has also identified watermain segments that will need to be replaced over the next ten-year period. Planning discussions to determine the priorities for replacement, as well identification of funding on-hand or that which will be accumulated in future years will be underway in the coming year.

Long-Term Financial Planning

The Village maintains long-term financial projections for all funds (ten years out) which assist in identifying financial risks, opportunities and any potential financial challenges the Village may face. These projections also provide the ability for the Village to plan for capital projects, which can vary significantly in cost from year-to-year, and the Village can also model certain scenarios to determine what adjustments may need to be taken in the event of an economic downturn. Projections are done using historical information that has proven to be a reliable indicator of future results, projections using current information on trends and forward economic indicators as well as noting specific events that may happen in the future, like final payment on a debt issuance, increase in per-capita revenues to the Village via new census numbers, the completion of paying off an economic incentive agreement, etc. Although not in the annual budget document, these tools provide the Village with the ability to model different forecasts and scenarios in order that staff and the Board can make informed decisions that affect revenues and expenditures and fund balances to ensure the Village remains financially sound.

Acknowledgements

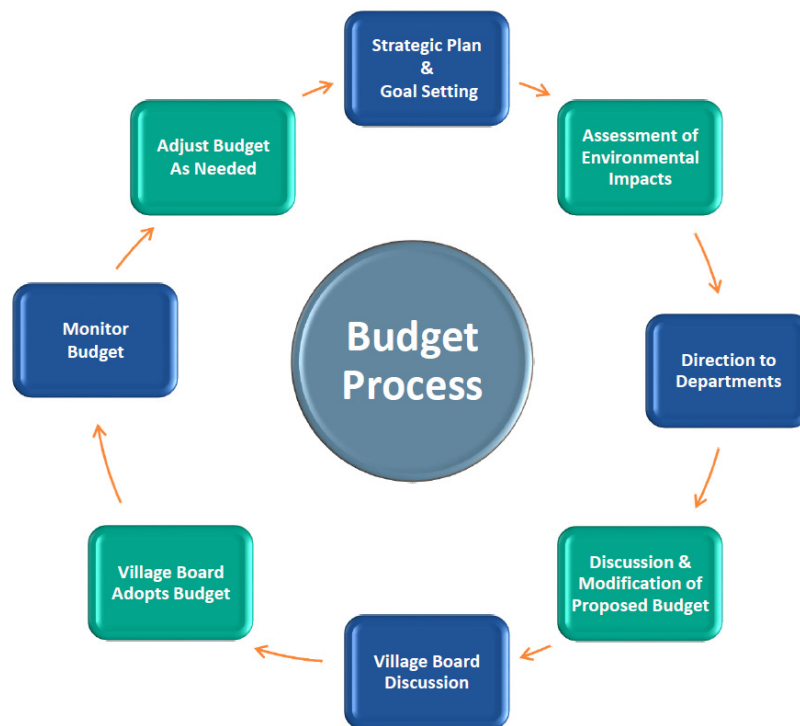
I would like to extend my appreciation to all of the Department Heads and the Village Administrator that assisted with their input and cooperation during this process. I would also like to thank the President and Board of Trustees for recognizing, encouraging and supporting the implementation of sound 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 2021-2022 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 regularly completes updates to its strategic plan every couple of years. 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 also ensures that the objectives remain timely and relevant, and that action plans can be developed to carry out the objectives in an efficient and effective manner. Some other processes which have had a direct effect on the development of the budget include:

Other Processes Impact on the Budget

- The Long-Term Road and Watermain Improvement Program (*this long-term schedule of road and watermain improvements was updated in 2017 along with the completion of a Pavement Condition Index (PCI) study, providing a list of street rehabilitation through 2030 and has guided the selection of road segments to be constructed every year including those contained within the Budget*)
- The Water Source and Storage Plan (*completed in 2009 has guided the site location and of two (2) new wells and water tower which will be constructed over the next two years and for which bonds were issued in 2017*)
- The Comprehensive Land Use Plan and TIF Redevelopment Plan (*these documents provide overall guidance for development within the Village as a whole and redevelopment within the Village, specifically the Route 31 TIF District; The update of the Comprehensive Plan was completed in 2015 and has also provided guidance for the use of “focal points” for key areas along the river, including the study regarding the re-use of the Silo*)
- Riverfront Park 2017 Improvement Plan (*This plan provided a framework to begin discussions on improvements to be made to Riverfront Park which the Village acquired from the Park District in 2016 and for which initial improvements are planned for in the budget*)
- Public Works Facility Space Needs Assessment (*Completed in 2021, this document illustrated the current and future space needs for the Public Works Department and resulted in the next steps for design and engineering for an expanded building*)

**Village of North Aurora
Budget Calendar
Fiscal Year 2021-2022**

<u>Completion Date</u>	<u>Description of Activity</u>
December 3rd	Distribution of Budget Directives, Forms and Other Materials
December 7th - 11th	Individual Department Head Meetings to Review Budget Process and Current Year Budget Status
January 4th	Committee of the Whole Meeting - Mid-Year Financial Update Presentation to Board
February 5th	Department Heads Submit Annual Budget Requests, Long-Term Capital and Operating Projections and Other Required Information to Finance Director and Village Administrator
February 6th - 10th	Discussion and Review of Department Budget Submissions and Other Information
February 1st	Government Operations Committee Meeting - Update on Budget Development (If Needed)
March 1st	Government Operations Committee Meeting - Update on Budget Development - Preview
March 12th	Draft Budget Completed
March 12th	Village President and Board receive Draft Budget and Draft Budget Available for Public Inspection on Website (Must be Available for at Least 10 Days Before Passage)
March 15th	Committee of the Whole Meeting/Budget Workshop/Budget Presentation
April 5th	Committee of the Whole Meeting (Budget Discussion Follow-up)
April 10th	Tentative Date for Full Compliance with PA 97-0609
April 7th	Notice of Public Hearing to Newspaper
April 8th	Notice of Public Hearing Published in Newspaper on this Day (At Least 1 Week Prior to Hearing)
April 19th	Official Public Hearing on Budget
April 19th	Committee of the Whole Meeting (Budget Discussion Follow-up)
April 24th	Deadline to Post Compensation Packages Greater Than \$150,000 on Website (6 Days Prior to Budget Approval) (PA 97-0609)
May 3rd	Board Approval of Budget
May 11th	Deadline to Post Compensation Packages Greater Than \$75,000 on Website (6 Business Days After Budget Approval) (PA 97-0609)
May 17th	Board Approval of Library Appropriation
May 24th	Budgets and Applications Submitted to GFOA
June 2nd	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 2020 Village Board Strategic Goals and Objectives Fiscal Year 2021-2022

General Description

The Village completed an update to the Village's strategic plan during 2019-20 as an update from the previous goals set by the Village Board. The process focused on special areas of discussion this year instead of a broader overview process and assessment.

At the conclusion of that update, six (6) main policy goal categories were confirmed to properly categorize the many goals and objectives that were articulated and confirmed as still being active and relevant. Those broad categories are listed below:



Strategic Plan

Finally, the broad objectives identified through the process were grouped under the six main policy goals categories illustrated above. A complete listing of each goal and each objective under that goal is listed on the following page. These goals and objectives, many of which have been identified in previous years, have influenced the development of this budget. Those linkages are noted within the document within each section of the budget. Specific action steps are identified that guide the Village towards achieving the goals and objectives under the strategic plan.

Strategic Plan 2020

GOAL: COMMUNITY VITALITY

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

GOAL: ECONOMIC DEVELOPMENT

1. Explore options for the use of vacant Village properties
2. Expand economic and business development activities
3. 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. Enhance resident communication options and methods to improve information distribution channels internally and externally for village services and activities
2. Enhance and develop governmental understanding and awareness
3. Continue to write / refine our Village wide Disaster Preparedness Plan
4. Explore equipment acquisition opportunities from federal/state surplus sales
5. Facilitate community outreach in Police Department, enhance crime prevention programs and interactions, and explore expanded use of technology and methods
6. Continue evaluation of shared equipment and resource uses with other units of local government
7. Undertake biennial strategic planning goal update meetings
8. 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. Continue long term evaluation of annual infrastructure maintenance programs

GOAL: REDEVELOPMENT AND ENHANCEMENT OF THE ROUTE 31 CORRIDOR

1. Explore redevelopment options to create a focal point of the Route 31 Corridor between John and Oak Street and between Route 31 and the Fox River
2. Relocate the Route 31 Gazebo and create a pedestrian friendly recreation area at the Police Department
3. Monitor progress, visible indicators and accomplishments of redevelopment on Route 31, including streetscape improvements and/or private redevelopment

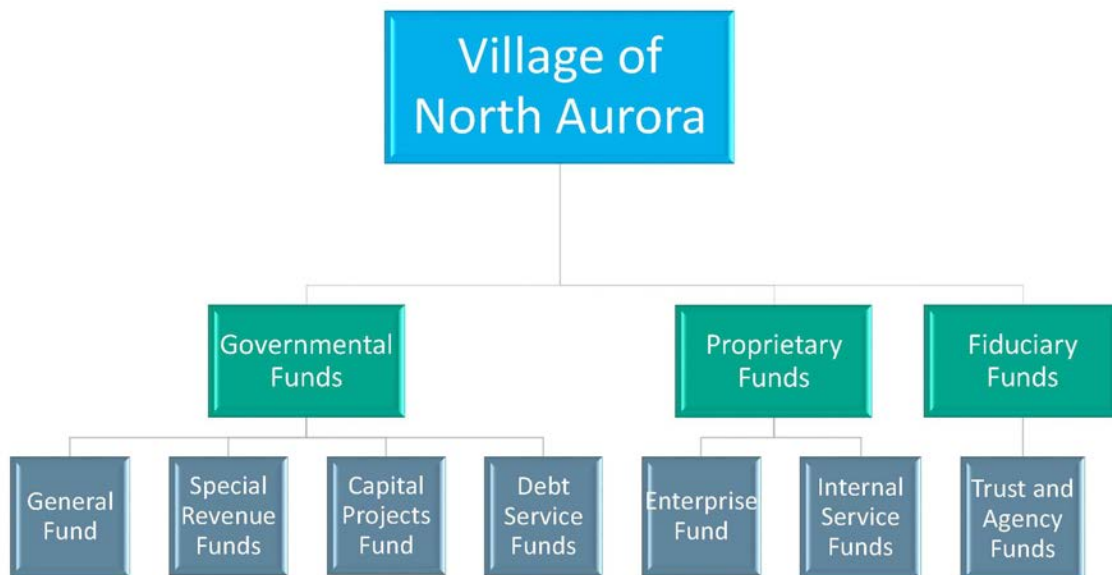
Village of North Aurora Overview of the Village's Fund Structure Fiscal Year 2021-2022 Budget

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. This fund was closed during FY 2020-21 after the final debt payment was made.

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

Proprietary Funds

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

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

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

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

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

Fiduciary Funds

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

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

Other Funds Not Budgeted

The Village also maintains several Funds or sub-funds for which the Village does not establish an annual budget.

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

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

**Village of North Aurora
FY 2021-2022 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					
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 2021-2022

General Description

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

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

A. Revenue Policies

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

In the Village's General Fund, 67% of revenues are elastic (sales taxes, income tax, use tax and replacement tax) and 22% of inelastic (property taxes, franchises and fines) with the rest being a mix. Elastic revenues are strongly based on the strength of the local, state and national economy and inelastic are more stable on a year-to-year basis. Over time, a greater mix of non-elastic revenues will provide more stability on a year-to-year basis.

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

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

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

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

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

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

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

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

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

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

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

The Village's Budget shows that in FY 2020-21, the Village will realize positive budget variances in the General Fund due to one-time revenues received during the year and higher than anticipate tax collections. The budget shows an increase in the transfer from the General Fund to the Capital Projects Fund from \$200,000 to \$2,000,000 in order to utilize these funds for future capital projects. The funding of new positions and other items in the General Fund for FY 2021-22 is based on continuing revenue sources not one-time funds.

B. Expenditure Policies

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

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

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

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

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

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

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

The Village's compensation system is maintained for next year's budget. A 1.75% to 2.0% base adjustment has been applied to the pay/step schedule for non-union employees. Union employee scale adjustments are set by contract and include a 2.5% increase for Police Officers. Sergeants and members of Local 150 Public Works have a contract that expires at May 31, 2021 and adjustments have not yet been agreed to.

C. Debt Policies

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

repayment schedule of the debt issuance. The Village will strive to finance a significant portion of its capital assets with pay-as-you-go financing through various revenue sources restricted or committed to the Capital Projects Fund.

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

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

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

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

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

5. The Village will issue alternative revenue source type debt, or other types of debt instruments not pledged primarily by general obligation property taxes such as

debt certificates, only after a thorough analysis by the Village provides reasonable assurances that the anticipated debt coverage ratios can be met throughout the life of the debt repayment schedule and an analysis of the risks associated with the issuance of alternate revenue source debt has been performed.

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

D. Cash Management

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

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

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

- iii. Return on Investments: The Village's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the Village's investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments are limited to low risk securities in anticipation of earning a fair return relative to the risk being assumed.

E. Accounting, Auditing, Budgeting and Financial Reporting Policies

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

The Village has fully complied with and implemented all GAAP.

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

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

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

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

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

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

5. An independent firm of certified public accountants will perform an annual financial and compliance audit according to Generally Accepted Auditing

Standards (GAAS) and will publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report (CAFR).

The Village completed the audit of the Village's financial statements as of May 31, 2020 and the auditor's opinion was incorporated into the Village's CAFR.

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

The Village received the Certificate of Achievement award for the year ending May 31, 2019 (19^h consecutive year), and received the Distinguished Budget Presentation Award for the FY 2020-21 Budget (15th consecutive year).

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

F. Police Pension Trust Fund

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

The Police Pension Trust valuation as of May 31, 2020 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.

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

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

Definitions

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

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

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

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

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

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

Flow of Funds and Assignment

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

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

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

Policy Thresholds

General Fund

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

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

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

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

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

This Budget projects fund balance as defined for the General Fund to be \$7,678,442 at May 31, 2022 which is 62% of applicable expenditures and transfers of resources out for debt service in the General Fund.

Motor Fuel Fund

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

The projected fund balance for the Motor Fuel Tax Fund at May 31, 2022 is \$669,593 which is about 120% of typical annual operating expenditures.

Capital Projects Fund

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

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

Waterworks Fund

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

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

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

The projected working capital level of the Water Fund at May 31, 2022 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 2021-2022 Budget**

General Description

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

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

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

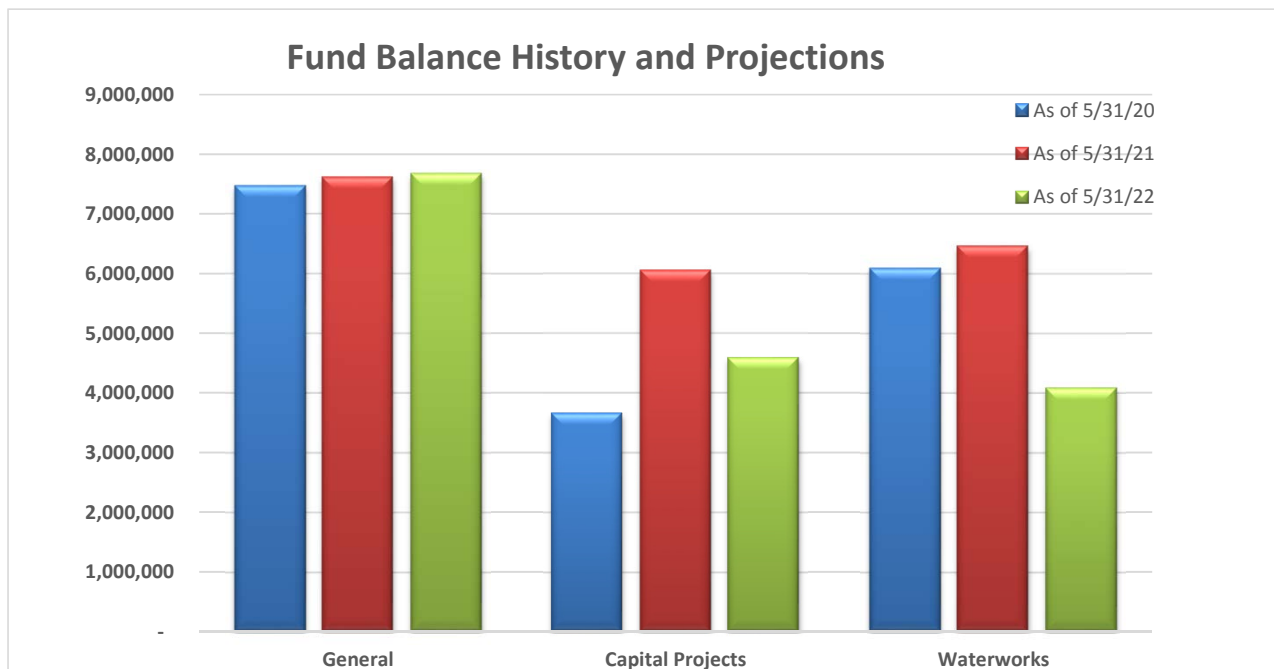
Basis of Budgeting

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

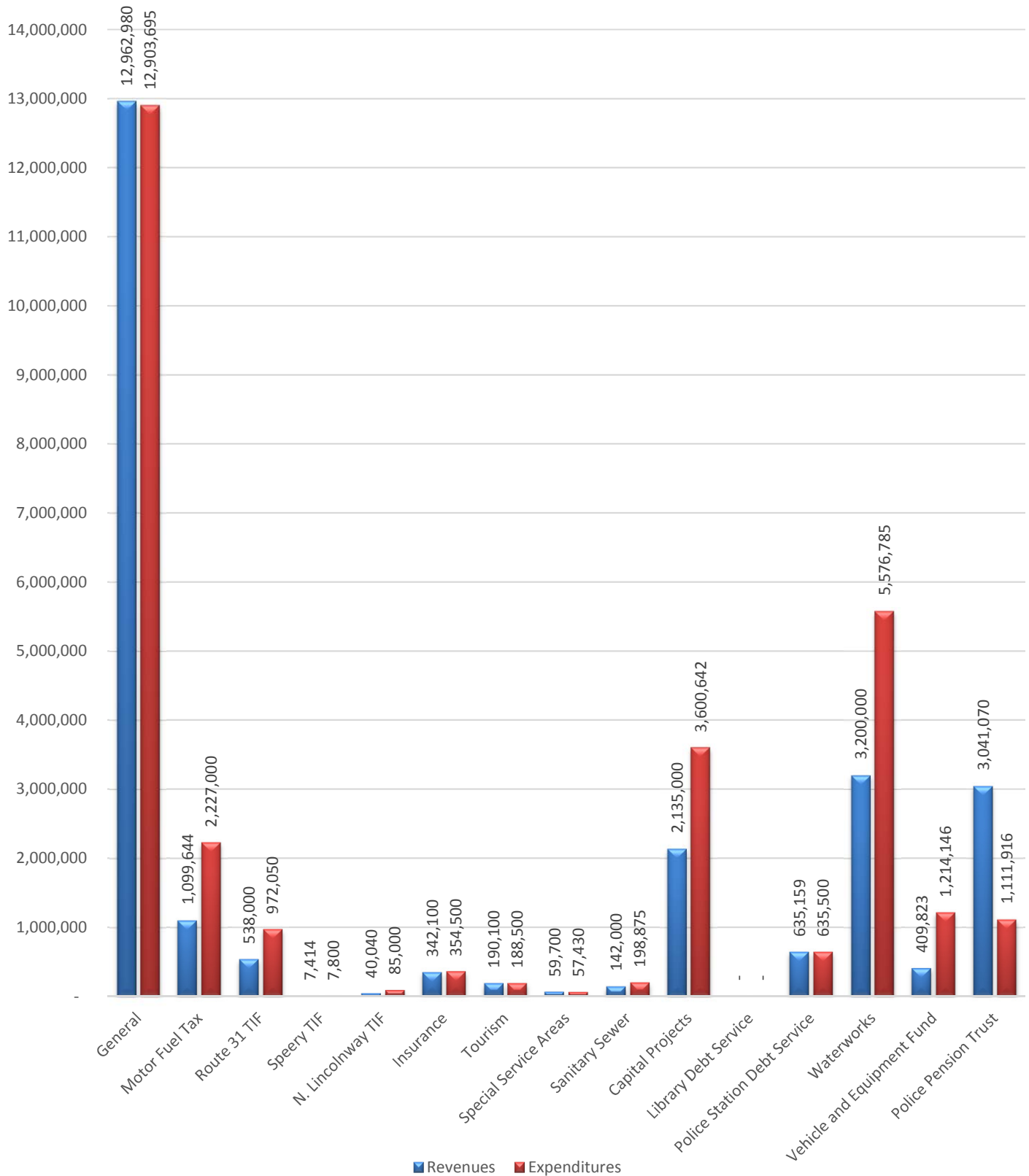
1. Capital outlay and expenditures within the proprietary fund-types are capitalized and recorded as assets on a GAAP basis (if the threshold is met), but expensed annually on the budgetary basis. In addition, depreciation expense is not shown on the budgetary basis for the proprietary fund-types since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

Village of North Aurora
FY 2021-2022 Budget Summary
Summary of All Funds

Fund	Projected Fund Balance As of 5/31/21	FY 21-22 Budgeted Revenues	FY 21-22 Budgeted Expenditures	Revenues Over/(Under) Expenditures	Projected Fund Balance As of 5/31/22
General	7,619,157	12,962,980	12,903,695	59,285	7,678,442
Motor Fuel Tax	1,796,949	1,099,644	2,227,000	(1,127,356)	669,593
Route 31 TIF	1,591,423	538,000	972,050	(434,050)	1,157,373
Speery TIF	397	7,414	7,800	(386)	11
N. Lincolnway TIF	49,211	40,040	85,000	(44,960)	4,251
Insurance	368,821	342,100	354,500	(12,400)	356,421
Tourism	56,004	190,100	188,500	1,600	57,604
Special Service Areas	141,635	59,700	57,430	2,270	143,905
Sanitary Sewer	1,491,191	142,000	198,875	(56,875)	1,434,316
Capital Projects	6,057,218	2,135,000	3,600,642	(1,465,642)	4,591,576
Library Debt Service	-	-	-	-	-
Police Station Debt Service	281,802	635,159	635,500	(341)	281,461
Waterworks	6,468,548	3,200,000	5,576,785	(2,376,785)	4,091,763
Vehicle and Equipment Fund	2,160,159	409,823	1,214,146	(804,323)	1,355,836
Police Pension Trust	22,780,038	3,041,070	1,111,916	1,929,154	24,709,192
TOTAL ALL FUNDS:	50,862,553	24,803,030	29,133,839	(4,330,809)	46,531,744
Less					
Police Pension Trust	(22,780,038)	(3,041,070)	(1,111,916)	(1,929,154)	(24,709,192)
REVISED TOTAL:	28,082,515	21,761,960	28,021,923	(6,259,963)	21,822,552



Village of North Aurora Revenues and Expenditures by Fund FY 2021-22



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

	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Revenues						
Property Taxes	3,421,482	3,625,304	3,736,780	3,593,695	3,591,047	3,393,214
Sales Tax - 1%	4,711,465	4,712,911	4,909,851	5,250,000	5,880,000	5,820,000
Sales Tax - 0.50% Non Home Rule	1,050,266	1,013,423	1,015,401	900,000	1,040,000	1,060,000
Utility/Telecommunication Taxes	760,264	766,543	699,366	655,000	680,000	685,000
Other Taxes	2,786,149	3,172,717	3,514,472	3,094,000	4,133,644	4,207,144
Licenses and Permits	550,642	787,408	573,114	579,300	555,300	617,500
Franchises	282,176	284,140	261,507	250,000	250,000	250,000
Charges for Services - General	27,832	33,607	20,683	26,750	53,550	33,750
Charges for Services - Waterworks	2,569,587	2,676,979	2,702,206	2,775,500	2,895,500	2,895,500
Charges for Services - Sanitary Sewer	177,541	76,514	76,335	80,000	84,000	85,000
Rent	236,535	239,915	245,057	264,000	260,000	266,000
Fines and Forfeits	182,038	228,659	277,248	264,500	254,500	269,500
Investment Income - Village	260,957	664,069	690,991	235,100	99,325	112,040
Investment Income - Police Pension	1,018,618	556,164	1,172,449	1,175,070	2,600,070	1,325,070
Police Pension Contributions	1,208,169	1,432,961	1,461,975	1,671,904	1,665,904	1,716,000
Bond/Loan Proceeds	-	-	-	-	-	-
Miscellaneous	608,207	715,038	631,191	300,500	1,353,915	300,500
Transfers	1,218,175	1,609,955	1,988,723	1,265,228	3,558,436	1,766,812
Total Revenues	21,070,103	22,596,307	23,977,350	22,380,547	28,955,191	24,803,030

Expenditures

General Fund

Legislative	90,401	86,983	95,938	96,034	87,974	106,244
Administration/Finance	1,019,938	1,124,883	1,123,476	1,206,390	1,185,184	1,243,464
Police Commission	6,596	6,672	6,070	7,675	6,875	7,675
Police Department	5,222,148	5,675,102	5,938,424	6,441,699	6,630,947	6,845,218
Community Development	573,395	587,912	618,631	745,168	696,470	807,428
Public Works	1,897,811	1,996,157	1,990,295	2,229,434	2,320,037	2,498,907
Non-Departmental	1,008,592	827,784	539,157	200,000	307,100	260,000
Transfers	622,875	1,003,692	1,376,391	831,767	2,631,767	1,134,759
Total General Fund	10,441,756	11,309,185	11,688,382	11,758,167	13,866,354	12,903,695
Motor Fuel Tax Fund	694,619	491,224	722,814	966,898	468,735	2,227,000
Community Development Loan Fund	-	-	-	-	-	-
Route 31 TIF Fund	322,222	416,474	239,945	1,295,450	839,500	972,050
Sperry TIF Fund	-	-	-	28,000	27,500	7,800
N. Lincolnway TIF Fund	6,356	51,000	16,741	65,000	-	85,000
Insurance Fund	324,571	387,134	312,979	349,500	317,610	354,500
Tourism Fund	152,946	180,756	166,864	180,000	57,200	188,500
Special Service Areas Funds	31,017	40,717	53,070	57,430	47,430	57,430
Sanitary Sewer Fund	64,892	227,479	229,554	133,438	76,875	198,875

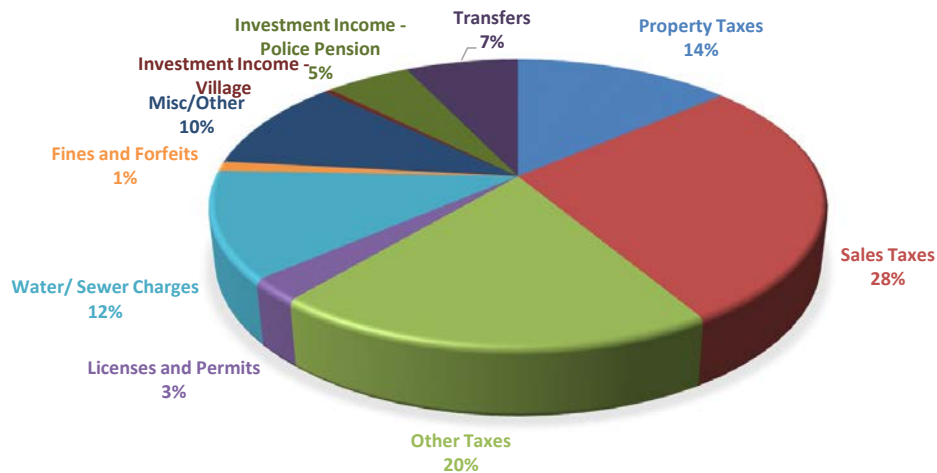
Village of North Aurora
FY 2020-2021 Budget
History of Revenues by Type and Expenditures by Function

	<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Actual</u>	<u>2020-2021</u> <u>Budget</u>	<u>2020-2021</u> <u>Projected</u>	<u>2021-2022</u> <u>Budget</u>
<u>Capital Projects Fund</u>						
Annual Road Program	933,068	2,085,524	1,925,281	1,429,000	1,205,000	1,179,642
Oak Street Reconstruction/Rt. 31	-	-	-	-	-	-
Village Facility Improvements	-	21,575	31,947	100,000	10,000	670,000
Sidewalk/ROW Improvements	72,920	-	17,425	-	-	-
Non-Departmental	355	44,364	1,245	400,000	-	1,751,000
Total Capital Projects Fund	1,006,343	2,151,463	1,975,898	1,929,000	1,215,000	3,600,642
Police Station Capital Fund	-	-	-	-	-	-
Library Debt Service Fund	534,880	537,443	539,255	410,464	415,117	-
Police Station Debt Service Fund	623,005	623,905	624,605	630,300	630,300	635,500
<u>Waterworks Fund</u>						
Waterworks Admin/Operations	2,109,503	2,044,742	2,074,686	2,588,813	2,232,638	2,663,285
Watermain Replacement	5,959	-	368,505	510,000	165,000	-
Well #3	-	-	68,747	-	-	-
Well #4	-	-	18,000	130,000	240,000	-
Well #5	-	-	-	387,000	25,000	620,000
Well #6	-	-	-	-	-	240,000
Well #7	-	-	-	45,000	45,000	-
Water Treatment Plant - West	-	135,205	-	13,500	-	13,500
Water Treatment Plant - East	-	-	-	-	-	-
Water System Improvements	-	-	-	-	-	-
Well #8	51,742	813,472	1,309,158	25,000	48,000	-
Well #9	138,180	813,315	1,151,976	25,000	48,000	-
Central Water Tower	-	64,486	29,530	2,050,000	10,000	2,040,000
Total Waterworks Fund	2,305,385	3,871,220	5,020,601	5,774,313	2,813,638	5,576,785
Vehicle and Equipment Fund	589,277	380,836	382,645	651,630	425,000	1,214,146
Police Pension Trust Fund	872,897	902,794	1,507,197	1,007,350	962,500	1,111,916
Total Expenditures	17,970,165	21,571,629	23,480,552	25,236,940	22,162,759	29,133,839
Revenues Over/(Under) Expenditures	3,099,938	1,024,678	496,798	(2,856,393)	6,792,432	(4,330,809)

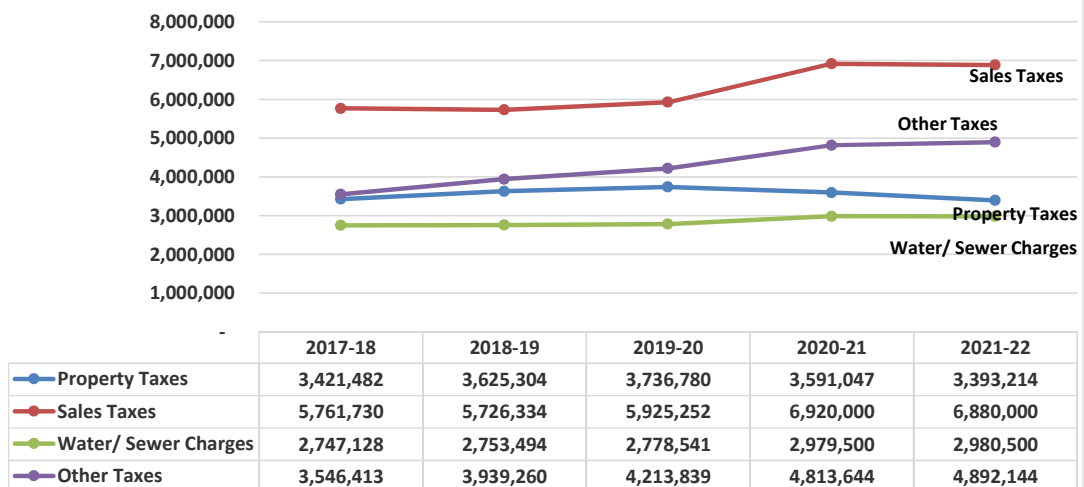
**Village of North Aurora
FY 2021-22 Budget
Summary of Revenues by Type**

	2017-2018 <u>Actual</u>	2018-2019 <u>Actual</u>	2019-2020 <u>Actual</u>	2020-2021 <u>Budget</u>	2020-2021 <u>Projected</u>	2021-2022 <u>Budget</u>
Revenues By Type Across All Funds						
Property Taxes	3,421,482	3,625,304	3,736,780	3,593,695	3,591,047	3,393,214
Sales Taxes	5,761,730	5,726,334	5,925,252	6,150,000	6,920,000	6,880,000
Other Taxes	3,546,413	3,939,260	4,213,839	3,749,000	4,813,644	4,892,144
Licenses and Permits	550,642	787,408	573,114	579,300	555,300	617,500
Water/ Sewer Charges	2,747,128	2,753,494	2,778,541	2,855,500	2,979,500	2,980,500
Fines and Forfeits	182,038	228,659	277,248	264,500	254,500	269,500
Bond/Loan Proceeds	-	-	-	-	-	-
Misc/Other	2,362,919	2,705,661	2,620,413	2,513,154	3,583,369	2,566,250
Investment Income - Village	260,957	664,069	690,991	235,100	99,325	112,040
Investment Income - Police Pension	1,018,618	556,164	1,172,449	1,175,070	2,600,070	1,325,070
Transfers	1,218,175	1,609,955	1,988,723	1,265,228	3,558,436	1,766,812
Total Revenues	21,070,103	22,596,307	23,977,350	22,380,547	28,955,191	24,803,030
<i>Less Interfund Transfers</i>	(1,218,175)	(1,609,955)	(1,988,723)	(1,265,228)	(3,558,436)	(1,766,812)
Total Revenues (Less Transfers)	19,851,928	20,986,352	21,988,626	21,115,319	25,396,755	23,036,218

FY 2021-22 REVENUES BY TYPE



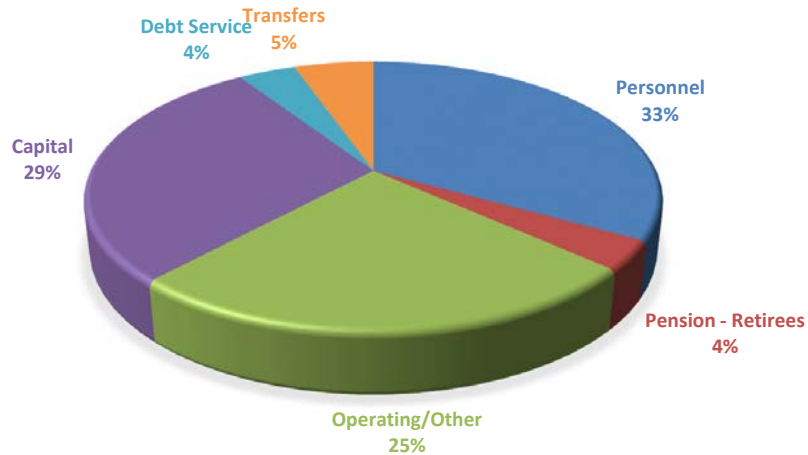
Revenues by Type History



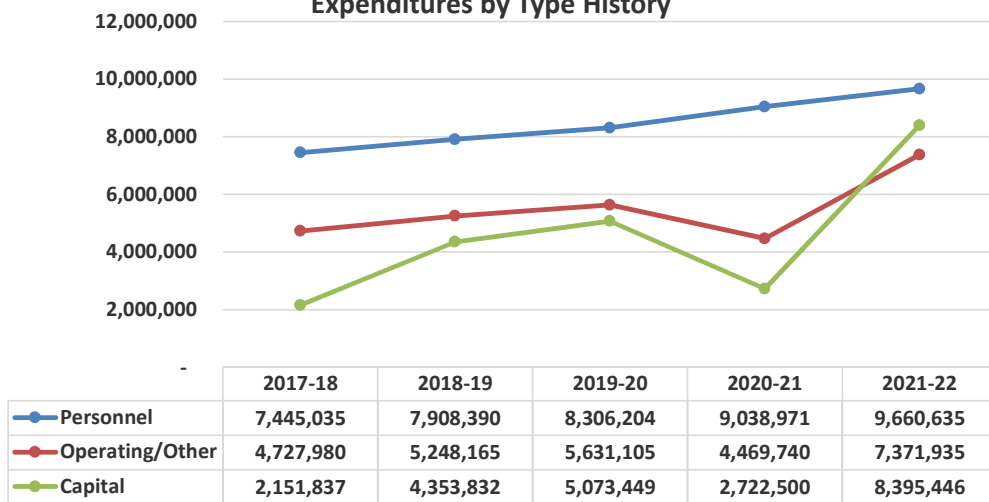
**Village of North Aurora
FY 2021-22 Budget
Summary of Expenditures by Type**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2021 Projected	2021-2022 Budget
Expenditures By Type Across All Funds						
Personnel	7,445,035	7,908,390	8,306,204	9,101,875	9,038,971	9,660,635
Pension - Retirees	838,041	865,484	888,925	915,150	916,900	1,011,716
Operating/Other	4,727,980	5,248,165	5,631,105	6,053,845	4,469,740	7,371,935
Capital	2,151,837	4,353,832	5,073,449	6,444,630	2,722,500	8,395,446
Debt Service	1,770,267	1,772,368	1,777,425	1,656,442	1,656,442	1,127,525
Transfers	1,037,005	1,423,390	1,803,443	1,064,998	3,358,206	1,566,582
Total Expenditures	17,970,165	21,571,629	23,480,552	25,236,940	22,162,759	29,133,839
<i>Less Interfund Transfers</i>	(1,037,005)	(1,423,390)	(1,803,443)	(1,064,998)	(3,358,206)	(1,566,582)
Total Expenditures (Less Transfers)	16,933,160	20,148,239	21,677,109	24,171,942	18,804,553	27,567,257

FY 2021-22 EXPENDITURES BY TYPE



Expenditures by Type History

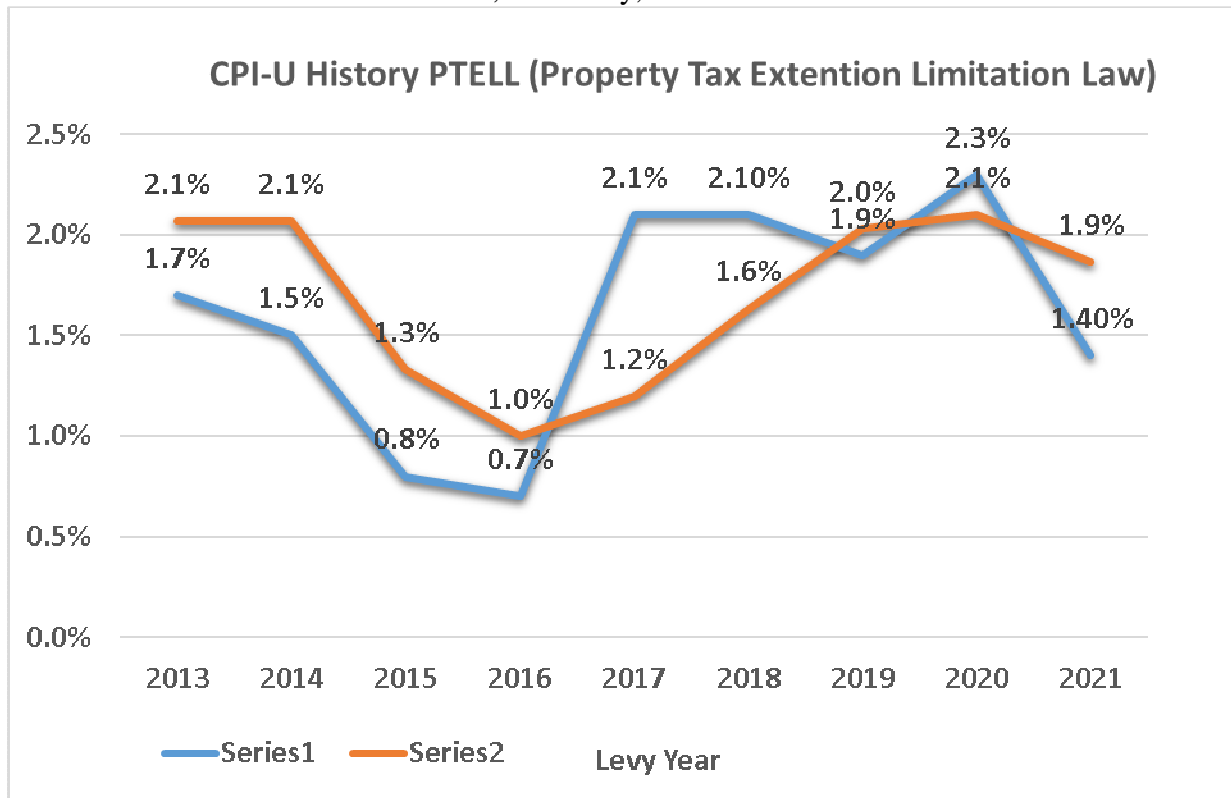


Village of North Aurora Major Revenue Descriptions and Analysis

GENERAL FUND

Property Taxes

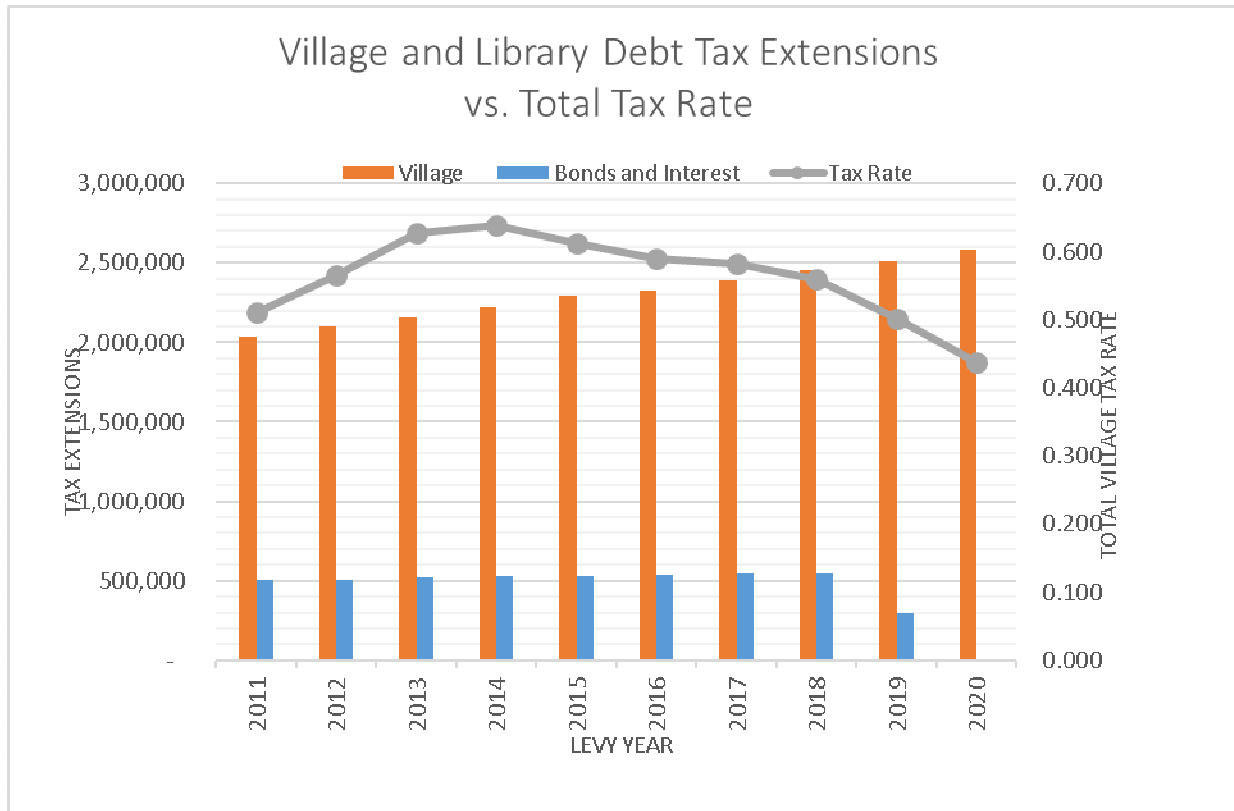
Property Taxes represent 18% of General Fund revenues. The Village is a non-home rule municipality and is also subject to the Property Tax Extension Limitation Law (PTELL). As such, the Village is limited in the amount of the increase in property taxes that the County will extend over last year's total extension to the annual increase in the rate of inflation based on the increase in the Consumer Price Index (CPI-U) for the previous year or 5%, whichever is lesser. However, the Village is allowed to "capture" the value of new construction within the tax cap formulas so the actual increase in total property taxes that is extended includes the assessed valuation of new construction. The graph below shows the history of the CPI as it is applied to the allowable increase in property taxes, as well as a three-year average of the CPI. The graph below shows the most recently confirmed CPI of 1.4%, which will be eligible for consideration to be included in the future December, 2021 levy, to be collected in FY 2022-23.



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

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

For FY 2021-22 (based on the 2020 levy), \$2,324,000 in property tax revenue is budgeted to be received in the General Fund from various individual levies to support general village services such as police protection and public works as well as pension obligations, and \$261,500 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 \$0 as the final payment was levied and made on the GO Library bonds during FY 2020-21.

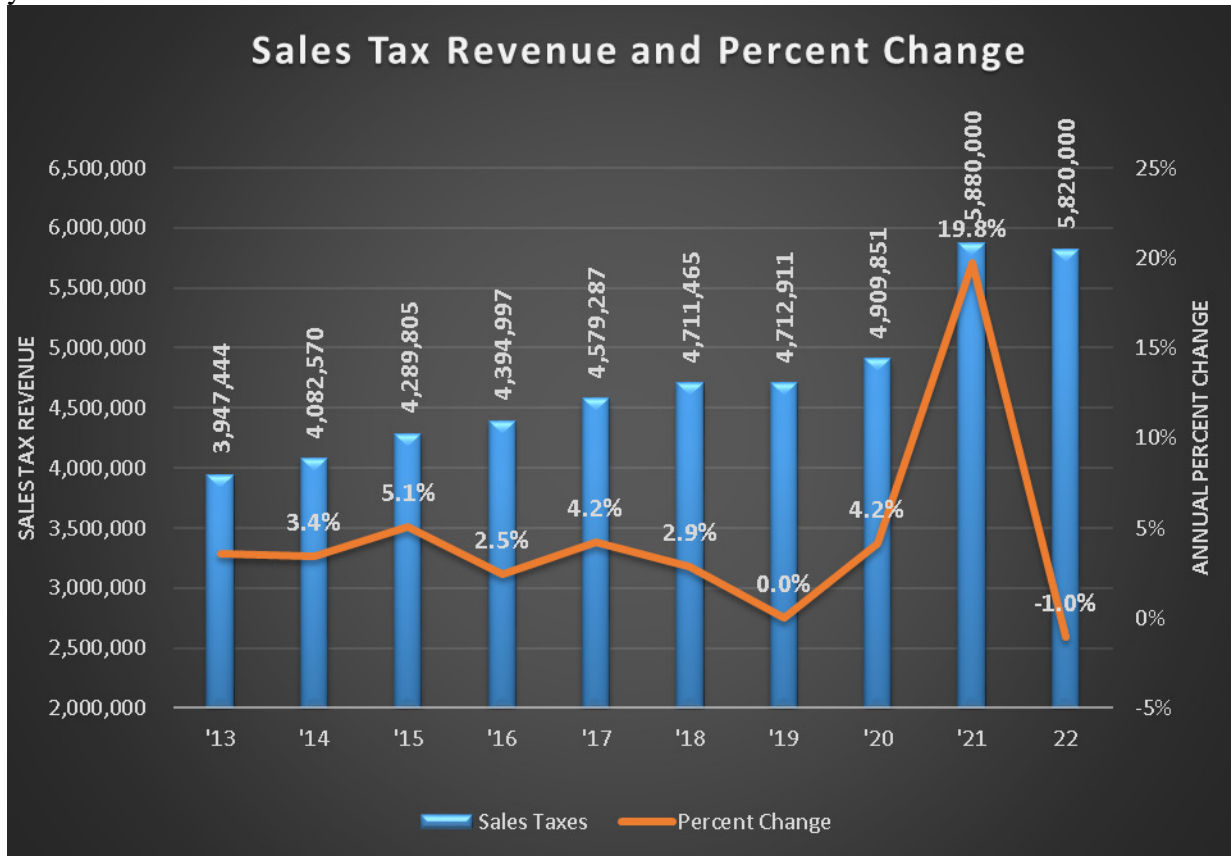


Sales Taxes

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

The Village has also separately passed a 3% sales tax on recreational cannabis that was effective July 1, 2020. Amounts from these two taxes combined are what is reflected in the budgeted numbers and history.

These taxes represent 45% 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 '21 projected and budget year '22. A portion of the sales taxes shown below are rebated to developers per various rebate agreements. The rebates, budgeted for next year to be \$210,000, total approximately 4% of the total sales tax revenues budgeted to be received next year.



Sales tax revenue increased steadily over the last eleven years since the great recession. The current year projection for '21 reflects a projected increase in total sales tax revenues of 19.8% due to the increased sales of titled vehicles and grocery stores during the pandemic, and the influx of new revenues associated with the Village's 3% recreational cannabis tax. For the Budget, sales taxes are projected to slightly decrease due to an expected static or slight decline in sales from current businesses as the economy in the region opens up to a more normal, traditional allocation of sales activity, and new cannabis businesses in other towns start to decrease sales from the dispensary within North Aurora. Total sales tax revenues are expected to decrease to \$5,820,000 from \$5,880,000.

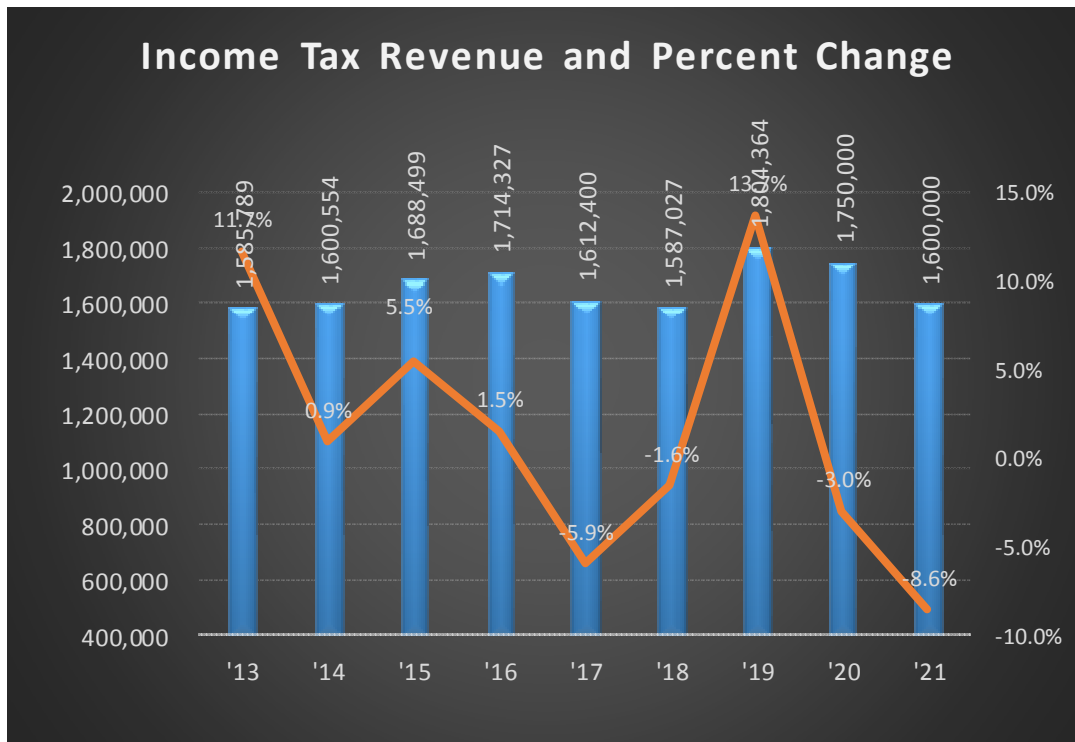
Income Tax

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.



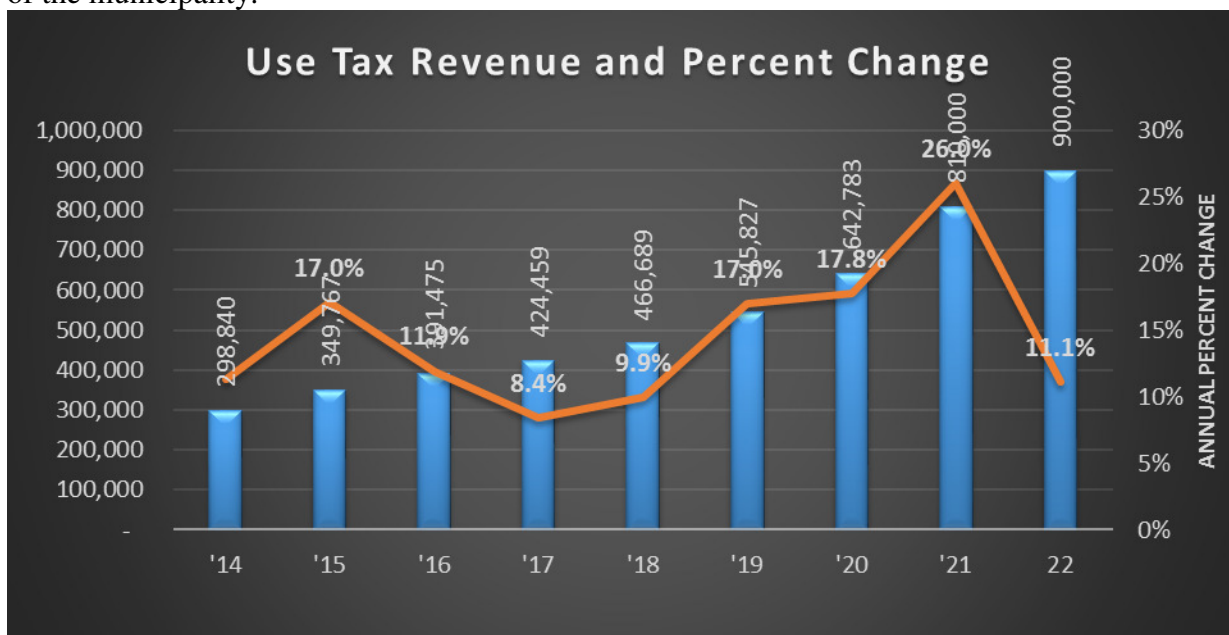
There are no restrictions on the types of expenditures that a municipality may fund with their share of income tax revenues. This is a very elastic revenue source that fluctuates significantly based on the performance of the national economy. At times over the last few years the State has reduced by 5% to 10% LGDF distributions to municipalities. Revenues for the current year are projected to increase from \$1,715,932 to \$2,045,000 due to the time extension granted to file 2019 taxes from April 2020 to July 2020, pushing end-of-year filings and submittals from the prior year to the current year. As a result a projected decrease in income tax revenue is

included as the budget year projection is \$1,945,000, a decrease of \$100,000 from the current year projected.

The State had a referendum in November, 2020 to determine if a progressive income tax structure should be adopted. That referendum did not pass. As of March, 2021, it is currently proposed that some reduction in LGDF take place, but that this reduction would be offset by proposed elimination in certain corporate tax deductions. It is not know at this time if either proposal will be enacted. In addition, the new 2020 census numbers are anticipated to be finalized this Spring. Based on a projected increase in the Village's official population from 17,441, it is anticipated that additional per capita revenues will be received by the Village going forward once the new numbers are finalized by the State.

Use Tax

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



In 2010 Illinois passed a law making it easier for individuals to pay their use tax by giving them an option on their tax return to estimate the amount and be aware of their obligations to pay. This law began to significantly increase use tax revenue collections and subsequent distributions to municipalities. In 2015, Amazon and other e-commerce companies began requiring or voluntarily collecting sales tax from on-line purchasers in the State due to having a physical presence in the State, which continued to increase use tax collections. The 2018 Supreme Court decision in South Dakota vs. Wayfair resulted in the State passing legislation effective October 1 requiring any out-of-state retailer with a sales volume over a certain

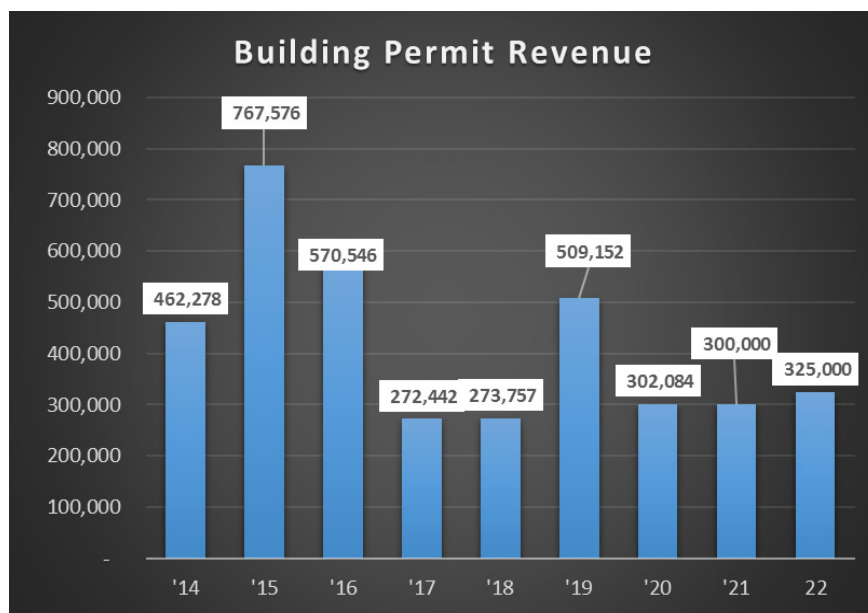
threshold to begin collecting use tax. Additional efforts by the State to collect applicable use tax are being made. These increased efforts at collection, and a continuing, greater shift in people purchasing on-line versus traditional retail are continuing to result in significant increases in use tax remitted to the Village on an annual basis.

Use tax collections increased significantly during the pandemic resulting in increased collections and distributions to municipalities. Revenue for '21 is projected to be \$810,000, an increase of 26% over the prior year. For FY '22, revenue collections are expected to continue to increase as more revenue is collected by the State from retailers, and an expected increase in the Village's official population will also increase projected collections, estimated to be \$900,000 for the year, an increase of 11%.

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.

During years '14 through '16 building permit revenue increased significantly due to completion of several residential subdivisions that were begun in prior years, completion of several industrial warehouse buildings, a new apartment complex in the Village and revenues from roofs and siding due to major hail storm event. Revenue for '17 and '18 reflected a year with consistent residential and commercial activity but nothing out of the ordinary. For the '19 year revenue was \$509,152 due to one-time revenues related to a hail storm event, large commercial projects and continued residential build-out. Revenues for the current '21 year are projected to be \$300,000 due to moderate, but consistent activity during the pandemic and the continuing build-out of the Lincoln Valley on the Fox development. This activity is expected to continue and is the basis of projections of \$325,000 for the upcoming year as the economy rebounds, new home construction is at a premium due to low rates and short supply, and other possible developments are being discussed for the community.



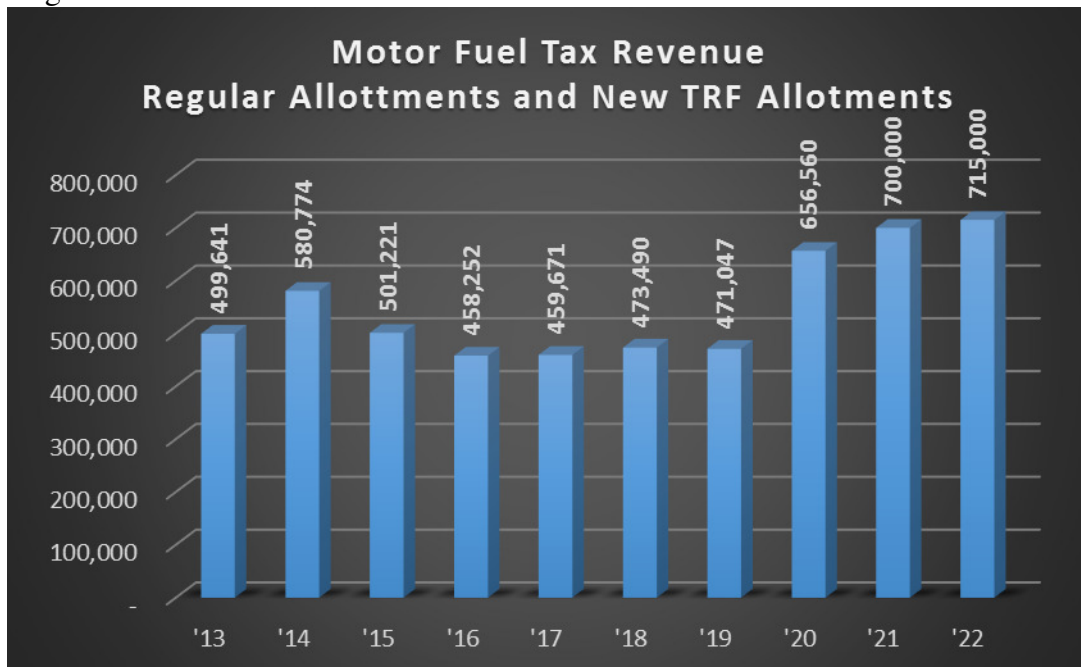
Utility Tax – Telecommunications

The Village has a 4% telecommunication tax on all telecommunications services. Of this tax, 1% used to be allocated to the General Fund to support general operations and 3.0% was allocated to the Capital Projects Fund for local road improvements and other infrastructure projects. This allocation was temporarily reallocated for FY 2018-19 and FY 2019-20 as follows: 1.5% in the Capital Projects Fund and 2.5% in the General Fund. In order to provide more flexibility for use of the funds, the entire 4% telecommunications tax began to be allocated to the General Fund beginning in FY 2020-21. The maximum rate for this tax allowed by State statute is 6.0%. Revenues from this tax in total have been steadily decreasing over the last few years as the price of telecommunication services decreases due to competition, consolidation and technological advances. Revenues are projected to be \$150,000 in next year's budget, a decrease from current year projected of \$155,000.

MOTOR FUEL TAX FUND

Motor Fuel Tax

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



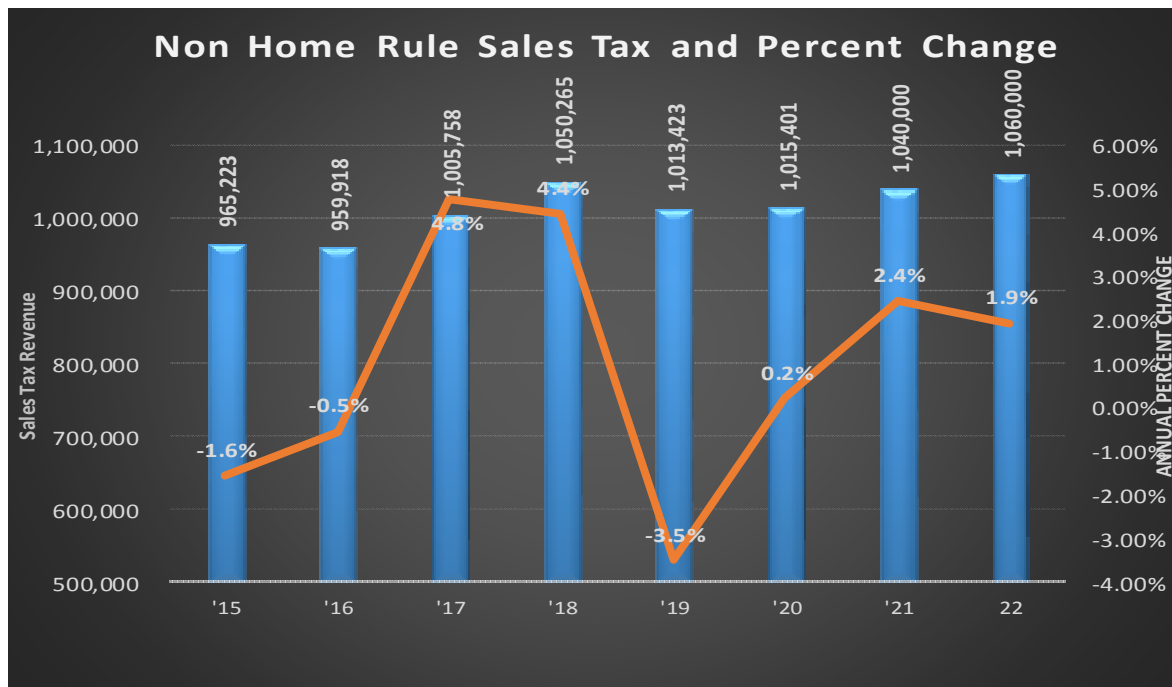
The chart provides a history and projection of MFT revenue. Revenues (both the regular MFT allotments and the new TRF distributions) for FY '21 are projected to be \$700,000. For FY '22 revenue is expected to increase to decrease to \$715,000, an increase of 2.1% These projected estimates have significant variability to them due to the current process by which certain expenditures, payments and transfers are made out of these funds prior to the distribution to municipalities.

The State also began remitting via the MFT method, monies from the Rebuild Illinois Bonds sold by the State. These funds are to be distributed over a period of three years beginning May 2020. The Village is expected to receive a total of \$1,149,432 over the three-year period. These amounts are in addition to amounts shown in the graph above, and are currently given a higher restriction on their use primarily due to the expected life of any improvements done with the funds.

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.



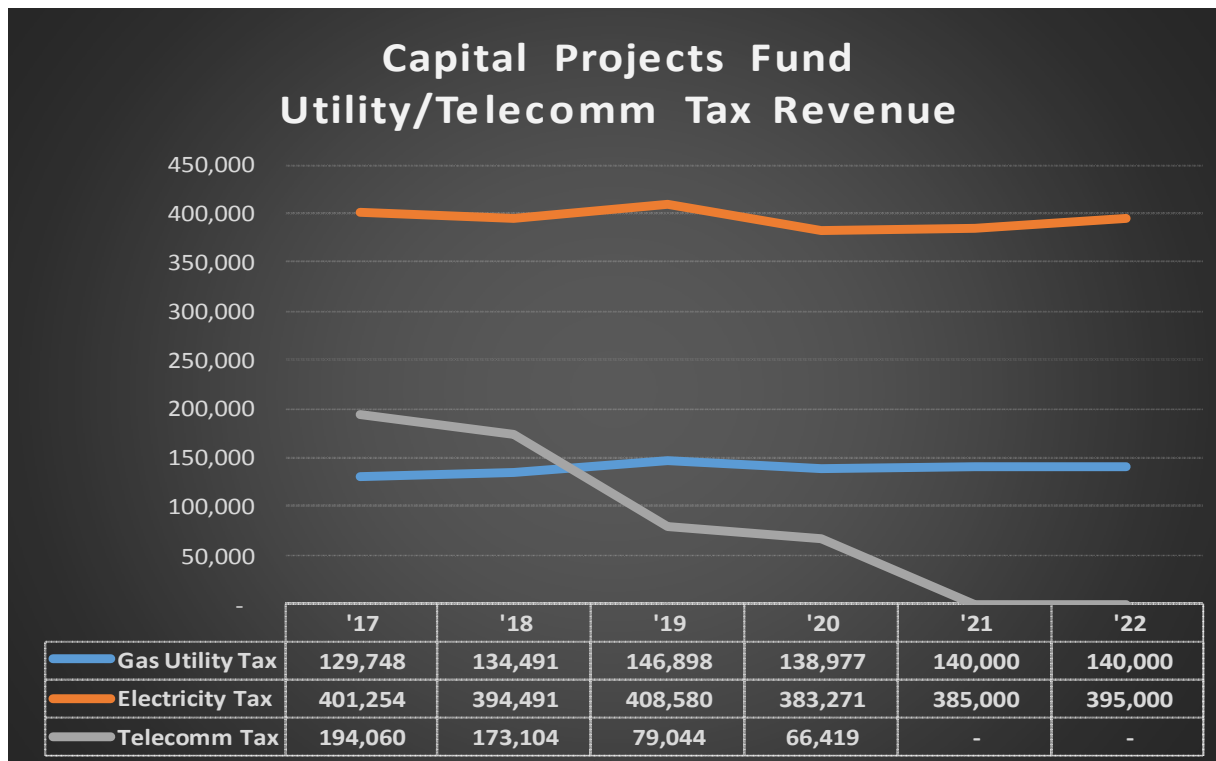
For FY '21, revenue is projected to increase 2.4% to \$1,040,000 as economic activity applicable to the tax rebounded after declining 17% to 20% in April and May of 2020. For the next budget year, revenue is projected to increase to \$1,060,000 or 1.9% due to a projected increase in retail activity.

Utility Tax – Electricity and Gas

The Village implemented a 1.50% utility tax on electricity and gas on April 1, 2004 in order to fund road and related improvements within the Village. Based on updates to the long-term road and infrastructure program, the tax was increased to 3.0% in 2009. Both taxes are formally committed by the Village Board for roads, infrastructure and capital projects. The tax on natural gas is based on the gross receipts and is influenced significantly by increases and decreases in the price of natural gas. The tax for electricity is based on the number of kilowatt-hours used and is actually not a percent-based tax but a cents per kilowatt-hour used tax based on a total percent-equivalency from 1999 as follows:

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

For the '21 year revenues from the electricity tax are projected to be \$395,000, a slight increase from last year due to population growth offset by increased customer-desired efficiencies with consumption of power. Variances due to weather extremes, i.e. hot summers, will also impact this amount and are unpredictable. Revenue from the gas tax are projected to be \$140,000, the same level as the current year. The chart below reflects the reallocation of the Telecommunications tax to the General Fund (partially in '19 and '20 and fully reallocated to



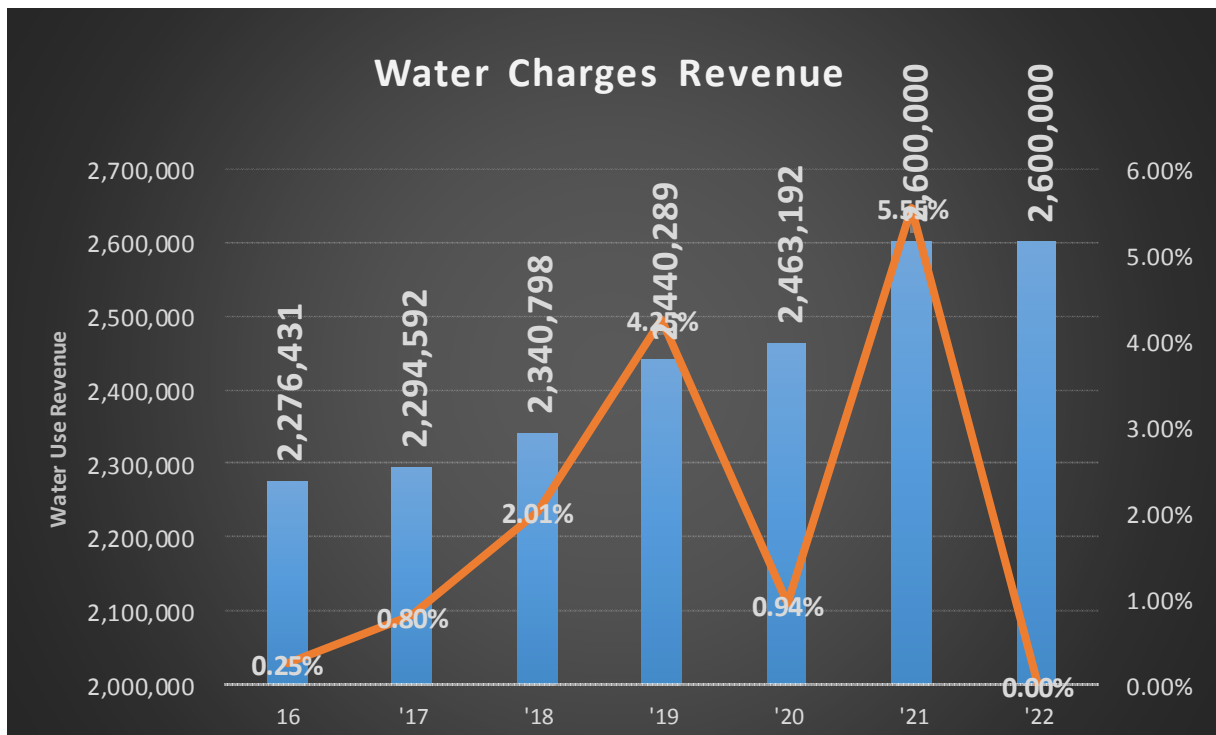
the General Fund in '21 as described earlier in this section.

WATER FUND

Water Collections

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

The budget reflects revenue of \$2,600,000, the same amount as projected in the current year. Revenue increased 5.5% during '21 due to an increase in usage among some large users and a moderate increase in residential use. Revenues vary annually based on water use which is affected by the temperature and amount of rainfall during the summer months. Over the last few years revenues generally have shown little change due to mild, wet weather during the summer months, and/or conservation and efficiency efforts by water customers.



**Village of North Aurora
FY 2021-22 Budget
List of Major Capital Expenditures**

Fund Project	Amount	Total Fund
<u>Motor Fuel Tax Fund</u>		
Light Pole Replacement (59) (C/O)	475,000	
2021 Road Improvement Program (Portion)	1,200,000	
Total MFT Fund:		1,675,000
<u>Rt. 31 TIF Fund</u>		
Sidewalk Replacement	150,000	
		150,000
<u>Capital Projects Fund</u>		
2020 Road Improvement Program	700,000	
Tanner Trails Storm Sewer Improvements	1,200,000	
Riverfront Park Improvements Plaza (C/O)	375,000	
Total Capital Projects Fund:		2,275,000
<u>Water Fund</u>		
Well #5 Maint and Pitless Conversion House Demo	590,000	
Well #6 Maintenance Improvements	235,000	
Central Water Tower	1,920,000	
Total Water Capital Fund:		2,745,000
<u>Vehicle and Equipment Fund</u>		
Police Ford Explorers (4)	202,800	
5-Yard Dump Truck with Plow	170,000	
Pick-Up Truck Water Division	46,000	
Ford Explorer Engineering	39,000	
Code Enforcement Vehicle	25,000	
Police Body Cameras	200,000	
		682,800
TOTAL CAPITAL EXPENDITURES:		7,527,800

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.

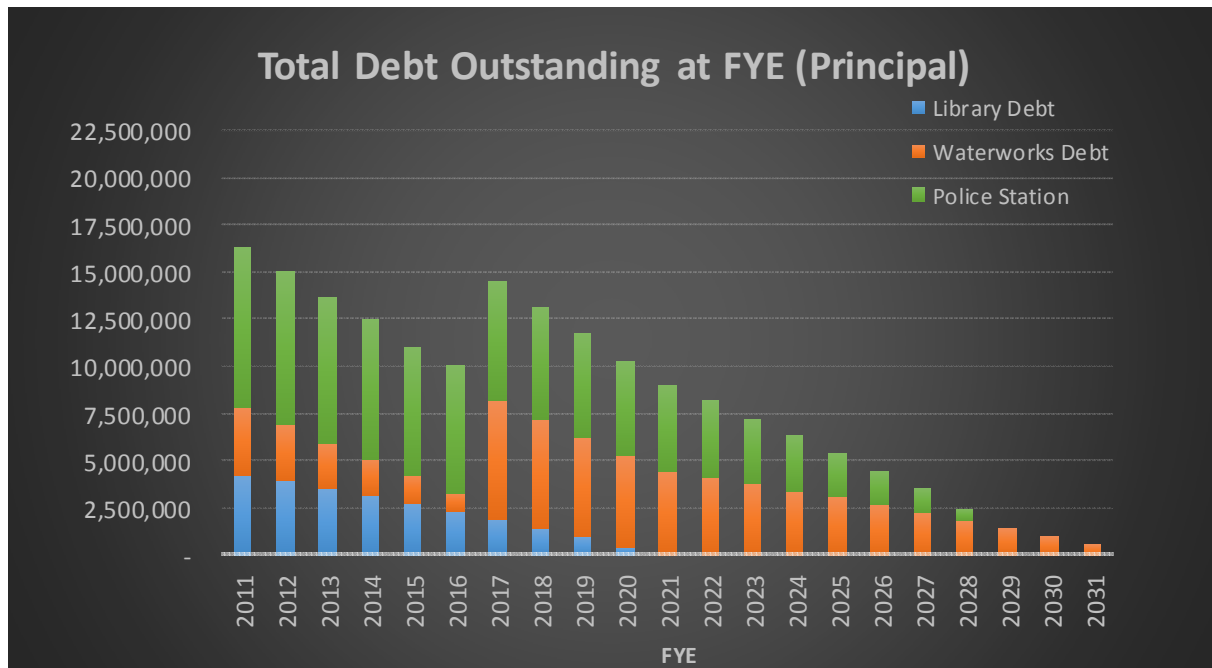
The Village's rate setting, taxable equalized assessed valuation for the levy year 2020 is \$591,029,613 which equates to a maximum debt limitation of \$50,976,304. The total outstanding debt of the Village as of May 31, 2021 is \$8,960,000. Of this amount, \$0 is applicable to the Village's debt limit, and the entire debt limitation is currently available to the Village. The \$8,960,000 of total debt outstanding is 1.5% of the 2020 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, 2021

- 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 will be paid with a revenue source other than property taxes.



<u>Debt Issuance Name</u>	<u>Debt Retired By</u>	<u>Original Issue Amount</u>	<u>Principal Outstanding as of May 31, 2021</u>	<u>Principal Due 21/22</u>	<u>Interest Due 21/22</u>	<u>Total Due 21/22</u>
GO Refund Series 2014	Sales Tax	6,885,000	4,495,000	505,000	129,800	634,800
GO Water Series 2017	Water	5,800,000	4,465,000	345,000	146,425	491,425
Total:			8,960,000	850,000	277,075	1,126,225

Future Debt Issuances During FY 2021-22

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

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

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

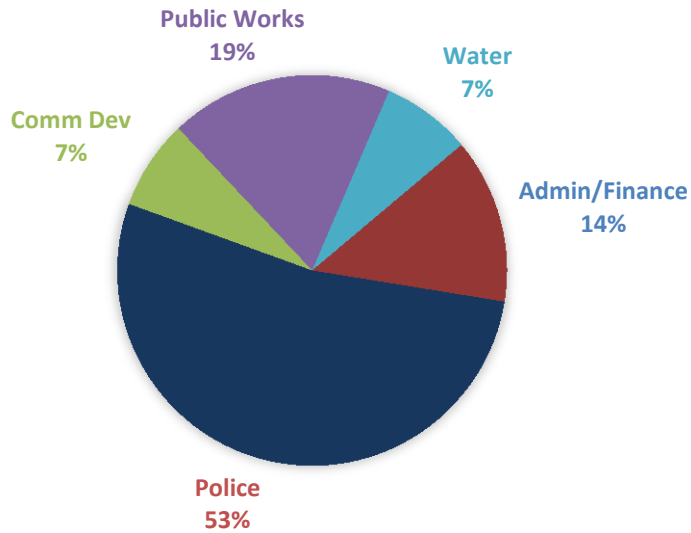
	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Projected FY 20-21	Budget FY 21-22
<u>By Department</u>					
Administration/Finance					
Village Administrator	1.00	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00	1.00
Accounting and Finance Manager	1.00	1.00	1.00	1.00	1.00
Information Technology Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Administrative/GIS Analyst	-	1.00	1.00	1.00	1.00
Fiscal/Utility Billing Specialist	1.00	1.00	1.00	1.00	1.00
Customer Service Specialist	1.00	1.00	1.00	1.00	1.00
Accounting Assistant (PT)	-	0.53	0.53	0.53	0.53
Fiscal/Accounts Payable Specialist (PT)	0.67	0.67	0.67	0.67	0.67
Administrative Intern (PT)	0.69	-	-	-	-
Total Admin/Finance	8.36	9.20	9.20	9.20	9.20
Police					
Police Chief	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	2.00	2.00	2.00	2.00	2.00
Police Sergeant	5.00	5.00	5.00	5.00	5.00
Police Officers	21.00	21.00	22.00	24.00	24.00
Police Records Specialist	2.40	2.70	2.70	2.70	2.70
Jailers (PT)	0.20	0.20	0.20	0.20	0.20
Crossing Guards (PT)	0.75	0.75	0.75	0.75	0.75
Total Police	32.35	32.65	33.65	35.65	35.65
Community Development					
Community & Econ Development Director	1.00	1.00	1.00	1.00	1.00
Chief Building Inspector	1.00	1.00	1.00	1.00	1.00
Planner	-	-	-	-	1.00
Code Enforcement Officer	1.25	1.25	1.25	1.25	1.00
Building Permit Technician	1.00	1.00	1.00	1.00	1.00
Total Community Development	4.25	4.25	4.25	4.25	5.00
Public Works					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Streets Superintendent	1.00	1.00	1.00	1.00	1.00
Village Engineer	-	-	1.00	1.00	1.00
Foreman	-	-	-	-	-
Public Works Laborer	6.00	6.00	7.00	7.00	8.00
Custodian	1.00	1.00	1.00	1.00	1.00
Seasonal Labor (PT)	0.45	0.45	0.45	0.45	0.45
Total Public Works	9.45	9.45	11.45	11.45	12.45
Water					
Water Superintendent	1.00	1.00	1.00	1.00	1.00
Lead Water Operator	1.00	1.00	1.00	1.00	1.00
Water Laborer	2.00	2.00	2.00	2.00	3.00
Total Water	4.00	4.00	4.00	4.00	5.00
TOTAL FULL-TIME EQUIVALENTS:	58.41	59.55	62.55	64.55	67.30

Significant Staffing Changes for FY 2021-22

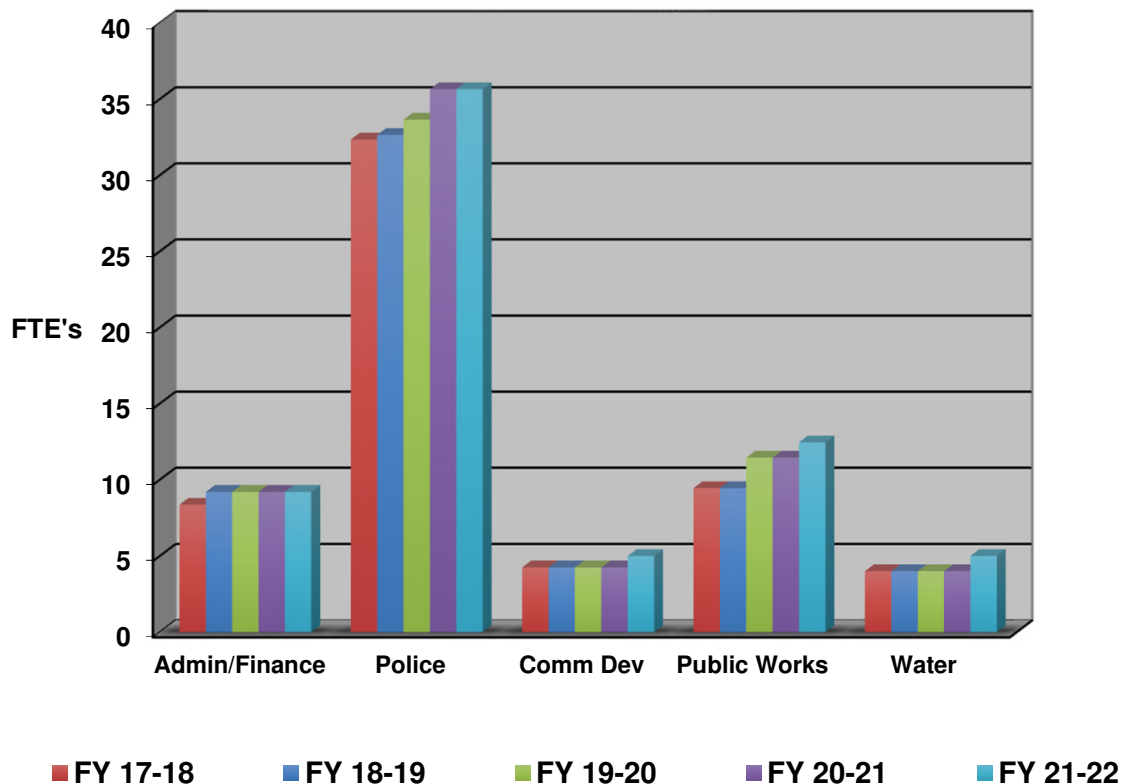
1. Addition of a full-time Public Works Laborer and a Water Laborer.
2. Creation of a full-time Planner position

Village of North Aurora Fiscal Year 2021-22

Summary of Staffing by Function

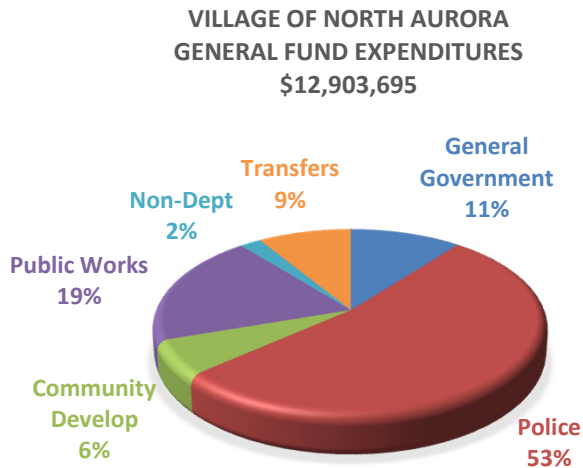
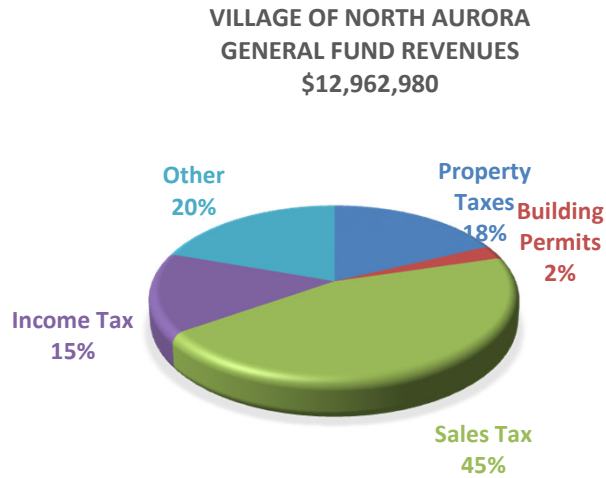


Five-Year History of Staffing by Function



Village of North Aurora FY 2021-22 Budget Composition of General Fund Revenues and Expenditures

<u>General Fund Revenues</u>	<u>2021-2022 Budget</u>
Property Taxes	2,324,000
Building Permits	325,000
Sales Tax	5,820,000
Income Tax	1,945,000
Other	2,548,980
Total Revenues	<u>12,962,980</u>

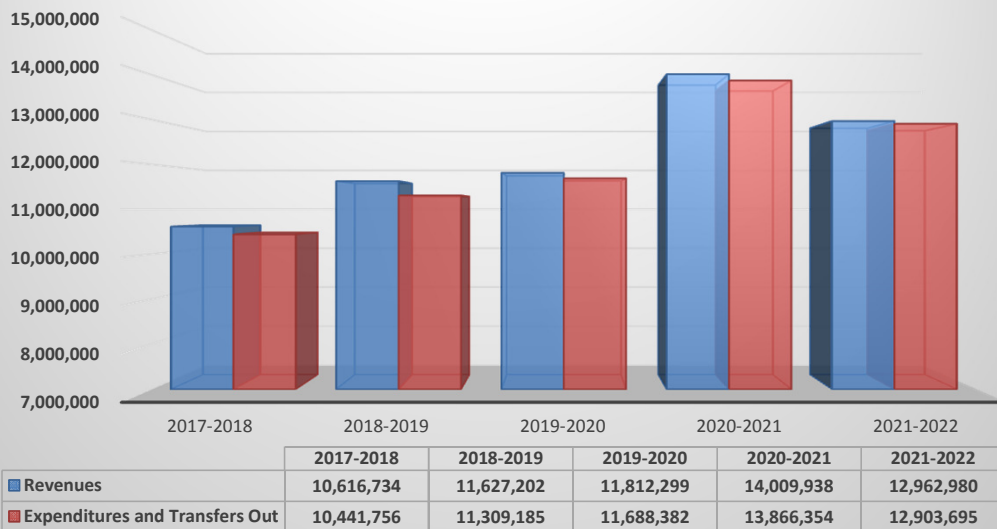


<u>General Fund Expenditures</u>	<u>2021-2022 Budget</u>
General Government	1,357,383
Police	6,845,218
Community Develop	807,428
Public Works	2,498,907
Non-Dept	260,000
Transfers	1,134,759
Total Expenditures	<u>12,903,695</u>

**Village of North Aurora
FY 2021-2022 Budget
General Fund Summary**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2021 Projected	2021-2022 Budget
Beginning Fund Balance				7,475,573	7,475,573	7,619,157
Revenues						
Property Taxes	2,208,037	2,276,777	2,337,547	2,415,392	2,416,593	2,491,000
Sales Tax	4,711,465	4,712,911	4,909,851	5,250,000	5,880,000	5,820,000
Income Tax	1,587,027	1,804,364	1,715,932	1,600,000	2,045,000	1,945,000
Other Taxes	734,200	952,834	984,630	1,059,000	1,102,500	1,239,000
Licenses and Permits	510,849	748,165	529,972	530,300	486,300	563,500
Franchises	282,176	284,140	261,507	250,000	250,000	250,000
Charges for Services	27,832	33,607	20,683	26,750	53,550	33,750
Rent	35,000	35,000	35,000	35,000	35,000	35,000
Fines and Forfeits	182,038	228,659	277,248	264,500	254,500	269,500
Investment Income	71,072	234,006	267,948	70,000	25,000	35,000
Miscellaneous	85,868	131,962	286,700	81,000	1,261,265	81,000
Transfers In	181,170	184,780	185,280	200,230	200,230	200,230
Total Revenues	10,616,734	11,627,202	11,812,299	11,782,172	14,009,938	12,962,980
Expenditures						
Legislative and Boards	90,401	86,983	95,938	96,034	87,974	106,244
Admin/Finance	1,019,938	1,124,883	1,123,476	1,206,390	1,185,184	1,243,464
Police Commission	6,596	6,672	6,070	7,675	6,875	7,675
Police Department	5,222,148	5,675,102	5,938,424	6,441,699	6,630,947	6,845,218
Community Development	573,395	587,912	618,631	745,168	696,470	807,428
Public Works	1,897,811	1,996,157	1,990,295	2,229,434	2,320,037	2,498,907
Sales Tax Rebates	755,896	690,149	427,095	150,000	260,000	210,000
Non-Departmental/Capital	252,696	137,636	112,062	50,000	47,100	50,000
Transfers	622,875	1,003,692	1,376,391	831,767	2,631,767	1,134,759
Total Expenditures and Transfers Out	10,441,756	11,309,185	11,688,382	11,758,167	13,866,354	12,903,695
Revenues Over/(Under) Exp.	174,978	318,018	123,917	24,005	143,584	59,285
Ending Fund Balance				7,499,578	7,619,157	7,678,442

General Fund Revenues and Expenditures/Transfers Out



**Village of North Aurora
FY 2021-2022 Budget**

General Fund

		2016-2017 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2021 Projected	2021-2022 Budget
<u>Revenues</u>							
<u>Taxes</u>							
01.305.3010	Property Tax	2,012,527	2,119,391	2,174,005	2,249,237	2,249,237	2,324,000
01.305.3011	Property Tax - R&B	156,236	157,386	163,542	166,155	167,356	167,000
01.305.3020	Sales Tax 1% and 3% Cannabis Tax	4,579,287	4,712,911	4,909,851	5,250,000	5,880,000	5,820,000
01.305.3024	Use Tax	424,459	545,827	642,783	670,000	810,000	900,000
01.305.3026	Auto Rental Tax	3,390	9,825	10,015	10,000	10,000	10,000
01.305.3027	Charitable Games Tax	-	-	-	-	-	-
01.305.3030	State Income Tax Share	1,612,400	1,804,364	1,715,932	1,600,000	2,045,000	1,945,000
01.305.3033	State Cannabis Excise Tax Share	-	-	5,164	14,000	12,500	14,000
01.305.3037	Telecommunications Tax	64,687	132,021	110,699	180,000	155,000	150,000
01.305.3040	Replacement Tax	41,469	38,190	40,748	35,000	35,000	35,000
01.305.3042	Video Gaming Dist Fund Tax	80,135	104,078	77,109	65,000	65,000	85,000
01.305.3045	OTB Handle Tax	1,994	49,933	40,043	35,000	-	-
01.305.3046	Amusement Tax	82,489	72,960	58,069	50,000	15,000	45,000
	Total Taxes	9,059,072	9,746,885	9,947,961	10,324,392	11,444,093	11,495,000
<u>Licenses and Permits</u>							
01.310.3110	Business Licenses	31,435	28,863	20,422	28,000	25,000	25,000
01.310.3118	Liquor Licenses	63,013	67,200	71,500	65,000	30,000	65,000
01.310.3119	Antenna/Tower Licenses	3,000	7,000	3,000	4,000	4,000	4,000
01.310.3125	Business Registration	15,950	16,950	16,500	16,500	1,300	16,500
01.310.3130	Building Permits	272,442	509,152	302,084	300,000	300,000	325,000
01.310.3133	Plumbing Permits	10,040	16,353	21,411	25,000	25,000	25,000
01.310.3134	Contractor Licenses	53,927	69,300	46,050	52,000	52,000	52,000
01.310.3136	Temp Occupancy Fee	2,000	5,500	18,000	10,000	18,000	18,000
01.310.3137	Storm Drain Fees	1,300	8,621	11,280	10,000	18,000	15,000
01.310.3138	ROW Permits and Fees	420	650	-	-	-	-
01.310.3140	Zoning, Annexation, Sp. Use Fees	700	1,500	1,200	3,500	3,500	3,500
01.310.3145	Solicitor's Permits	725	3,325	1,250	1,000	1,200	1,200
01.310.3150	Overweight Truck Permits	17,325	13,250	17,275	15,000	8,000	13,000
01.310.3170	Towing Licenses	500	500	-	300	300	300
	Total Licenses and Permits	472,776	748,165	529,972	530,300	486,300	563,500
<u>Franchises</u>							
01.315.3210	Cable Franchise Fees	281,600	284,140	261,507	250,000	250,000	250,000
	Total Franchises	281,600	284,140	261,507	250,000	250,000	250,000
<u>Charges For Services</u>							
01.320.3300	GREAT Contributions	-	-	-	-	-	-
01.320.3301	DARE Contributions	-	-	-	-	-	-
01.320.3310	Accident Reports	1,625	1,725	2,050	1,400	1,200	1,400
01.320.3320	Police Services Fees	19,474	4,853	2,294	5,000	28,000	5,000
01.320.3326	Fingerprinting	2,070	2,075	1,075	1,800	1,800	1,800
01.320.3327	Printed Materials	24	79	80	50	50	50
01.320.3333	BRC/Variance Review Fees	656	200	-	500	500	500
01.320.3334	Adm Fee Escrow	16,972	24,675	15,183	18,000	22,000	25,000
	Total Charges for Services	40,821	33,607	20,683	26,750	53,550	33,750
<u>Rent</u>							
01.325.3220	Water Dept Rent	25,000	35,000	35,000	35,000	35,000	35,000
	Total Rent	25,000	35,000	35,000	35,000	35,000	35,000

**Village of North Aurora
FY 2021-2022 Budget**

General Fund

		2016-2017 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2021 Projected	2021-2022 Budget
<u>Fines and Forfeits</u>							
01.335.3410	Ordinance Violations	6,431	43,354	37,564	45,000	30,000	45,000
01.335.3415	Police Towing Admin Fees	21,000	48,000	51,525	60,000	30,000	45,000
01.335.3420	Circuit Court Fines	85,085	102,678	111,315	85,000	120,000	100,000
01.335.3425	Circuit Court DUI Fines	9,208	28,526	68,694	70,000	70,000	75,000
01.335.3426	Drug Fund	496	-	250	1,000	1,000	1,000
01.335.3427	Drug Forfeitures and Fines	-	-	-	-	-	-
01.335.3430	Alarm System Fines and Fees	5,500	6,100	7,900	3,500	3,500	3,500
	Total Fines and Forfeits	127,720	228,659	277,248	264,500	254,500	269,500
<u>Investment Income</u>							
01.370.3750	Interest on Investments	72,735	191,023	168,613	70,000	25,000	35,000
01.370.3752	Unrealized Market Value Adj	(19,153)	57,979	99,335	-	-	-
01.370.3753	Gain/(Loss) on Sale/Maturity	742	(14,996)	-	-	-	-
01.370.3755	IMET Gain/Loss	-	-	-	-	-	-
	Total Investment Income	54,324	234,006	267,948	70,000	25,000	35,000
<u>Miscellaneous</u>							
01.385.3810	School Reimbursement	-	29,164	3,634	11,000	11,000	11,000
01.385.3828	IMET Asset Recovery	-	-	116,688	-	-	-
01.385.3830	Police Commission Testing Fee	-	-	4,240	-	-	-
01.385.3850	Grants - Operating	6,660	7,139	181	2,500	1,062,765	2,500
01.385.3855	Grants - Capital	-	-	-	-	-	-
01.385.3860	Western Development GAP	-	-	-	-	-	-
01.385.3864	Insurance Claim Reimbursement	53,733	21,790	56,307	50,000	95,000	50,000
01.385.3875	Sale of Equipment/Assets	1,191	498	724	2,500	2,500	2,500
01.385.3885	Developer Contributions	-	-	-	-	-	-
01.385.3886	Contributions/Donations	-	2,500	-	-	-	-
01.385.3889	Capital Project Fees	-	-	-	-	-	-
01.385.3890	Miscellaneous	60,714	67,136	104,928	15,000	90,000	15,000
01.385.3897	Police Training Reimbursement	6,948	3,735	-	-	-	-
	Total Miscellaneous	129,245	131,962	286,700	81,000	1,261,265	81,000
<u>Transfers In</u>							
01.395.3911	Transfer from CDRL Fund	125,000	-	-	-	-	-
01.395.3922	Adm Fee SSA Funds	3,742	1,780	2,280	5,230	5,230	5,230
01.395.3931	Administrative Fee - Water	136,000	143,000	143,000	150,000	150,000	150,000
01.395.3937	Adm Fee NAAC	-	-	-	-	-	-
01.395.3938	Adm Fee Insurance	-	-	-	-	-	-
01.395.3939	Adm Fee Sewer Fund	25,000	40,000	40,000	45,000	45,000	45,000
01.395.3980	Transfer N. Lincolnway TIF Fund	-	-	-	-	-	-
	Total Transfers In	289,742	184,780	185,280	200,230	200,230	200,230
Total Revenues		10,480,300	11,627,202	11,812,299	11,782,172	14,009,938	12,962,980

**VILLAGE OF NORTH AURORA
FY 2021-22 BUDGET
LEGISLATIVE AND BOARDS**

Description

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

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

FY 2020-21 Significant Accomplishments

- ✓ Continued to oversee the implementation and provide direction to staff on the Goals and Objectives established in 2017 resulting in the affirmation of a number of goals and objectives categorized into six (6) broad categories
 1. Community Vitality
 2. Economic Development
 3. Continue Maintenance and Capital Resource Planning for Village Infrastructure
 4. Maintain and Strengthen the Village's Strong Financial Position
 5. Efficient and Effective Delivery of Core Services
 6. Redevelopment and Enhancement of the Rt. 31 Corridor
- ✓ Provided leadership and guidance during the COVID pandemic through various executive orders and other initiatives to assist the North Aurora community
- ✓ 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 2021-22 Goals and Objectives

- Provide further direction during 2021 regarding the implementation of the Village's goals and objectives and re-establish new ones during the year
- Continue to provide leadership on community issues and items that before the Board
- Continue to review proposed residential and commercial developments for conformity to Village's long-range plan
- Maintain quality of life and high level of services for residents taking into account economic and fiscal constraints
- Have Plan Commission continue to review cases that come before it in an expeditious fashion

**Village of North Aurora
FY 2021-2022 Budget**

General Fund

		<u>2016-2017</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2020-2021</u>	<u>2021-2022</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Legislative and Boards</u>							
01.410.4010	Stipend - Village President	10,525	10,800	10,800	10,800	10,800	10,800
01.410.4011	Stipend - Trustees	41,550	43,200	43,200	43,200	43,200	43,200
01.410.4012	Stipend - Village Clerk	6,925	7,200	7,200	7,200	7,200	7,200
01.410.4013	Stipend - Treasurer	-	-	-	-	-	-
01.410.4014	Stipend - Liquor Commission	1,200	1,200	1,200	1,200	1,200	1,200
01.410.4015	Per Diem - Police Pension Board	900	600	850	1,200	1,500	1,200
01.410.4016	Per Diem - Plan Commission	2,800	1,800	2,350	3,500	2,500	3,500
01.410.4110	FICA - Social Security and Med	4,605	4,774	4,774	4,774	4,774	4,774
01.410.4260	Legal	4,231	4,232	3,961	5,000	4,000	5,000
01.410.4280	Professional/Consulting	8,075	-	9,000	-	-	10,000
01.410.4370	Conferences and Travel	-	26	-	1,100	-	1,100
01.410.4390	Dues and Meetings	10,155	10,181	10,071	11,510	9,500	11,720
01.410.4411	Office Expenses	1,084	1,014	198	1,250	300	1,250
01.410.4799	Misc Expenditures	1,776	1,957	2,334	4,300	2,500	4,300
01.410.4870	Equipment	-	-	-	1,000	500	1,000
	Total Legislative and Boards	93,826	86,983	95,938	96,034	87,974	106,244

**Village of North Aurora
FY 2021-22 Budget**

Department: Legislative and Boards

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
01.410.4010	Stipend - Village President		
	\$900/Month	10,800	
			<u><u>\$ 10,800</u></u>
01.410.4011	Stipend - Trustees		
	\$600/Month/6 Trst	43,200	
			<u><u>\$ 43,200</u></u>
01.410.4012	Stipend - Village Clerk		
	\$600/Month	7,200	
			<u><u>\$ 7,200</u></u>
01.410.4014	Stipend - Liquor Commissioner		
	\$100/Month	1,200	
			<u><u>\$ 1,200</u></u>
01.410.4015	Stipend - Pension Board Meetings		
	\$50/Meeting	1,200	
			<u><u>\$ 1,200</u></u>
01.410.4016	Stipend - Plan Comm Meetings		
	\$50/Meeting	3,500	
			<u><u>\$ 3,500</u></u>
01.410.4260	Legal		
	Legal Services General	-	
	Municipal Code Updates	5,000	
			<u><u>\$ 5,000</u></u>
01.410.4280	Professional Consulting		
	Strategic Planning Facilitation Process	10,000	
			<u><u>\$ 10,000</u></u>
01.410.4370	Conferences and Travel		
	IML Conference	1,000	
	Mileage Reimbursement	100	
			<u><u>\$ 1,100</u></u>
01.410.4390	Dues and Meetings		
	Metro West Annual Dues	6,300	
	Metro West Meetings	800	
	Aurora Area Convention Dues	375	
	Aurora Area Convention Meetings	300	
	Illinois Municipal League	1,500	
	Aurora Chamber of Commerce	385	
	Metropolitan Mayors Caucus	800	
	Chicago Metropolitan Agency Planning	660	

**Village of North Aurora
FY 2021-22 Budget**

Department: Legislative and Boards

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
	Other/Meetings	600	
			<u><u>\$ 11,720</u></u>
01.410.4411	Office Expenses		
	Misc Office Supplies/Plaques/Bus Cards	650	
	Subscriptions	600	
			<u><u>\$ 1,250</u></u>
01.410.4799	Miscellaneous		
	Community Engagement Expenses	1,800	
	Veteran's Day Expenses	500	
	Donations/Organization Sponsorships	2,000	
			<u><u>\$ 4,300</u></u>
01.410.4870	Equipment		
	Miscellaneous Equipment	1,000	
			<u><u>\$ 1,000</u></u>

**VILLAGE OF NORTH AURORA
FY 2021-2022 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 2020-21 Significant Accomplishments

Administration

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

- ✓ Oversaw all operating departmental initiatives
- ✓ Continued to coordinate the implementation of the Village's strategic plan and various objectives
- ✓ Continued to revamp the Village's website to a more user-friendly format
- ✓ Continued to implement various GIS initiatives
- ✓ Implemented through technology purchase and procedures the ability for some staff to work from home and maintain continuity of operations during the pandemic
- ✓ Completed the implementation of several information technology objectives across all departments
- ✓ Implemented new waste hauler contract through the RFP process
- ✓ Coordinated Village's COVID-19 response efforts working to mitigate the impact on the Village's staff and operations
- ✓ Responded to resident and business concerns as they initiated throughout the year

Finance

- ✓ Received the Certificate of Achievement for Excellence in Financial Reporting for the nineteenth consecutive year from the GFOA for the CAFR ending May 31, 2019
- ✓ Received Distinguished Budget Presentation Award for the fifteenth consecutive year from the GFOA for the Village's FY 2020-21 Budget
- ✓ Created and issued the Village's Popular Annual Financial Report (PAFR) for the year ending May 31, 2020 and received our third Popular Annual Financial Reporting Award from the GFOA
- ✓ Coordinated receipt of grant funding from the federal government through the CARES act and Kane County for pandemic-eligible expenses
- ✓ Began wellness initiatives to improve employee well-being and work-life balance
- ✓ Maintained Village's underlying bond rating by Standard and Poor's of AA+
- ✓ Updated Village's Human Resource Manual to incorporate new state laws and regulations
- ✓ Recruited and hired for several vacant and new positions during the year

FY 2020-21 Goals and Objectives

Administration

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

Finance

- Receive the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the CAFR ending May 31, 2021. ***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 2021-22 Budget. ***Strategic Goal Category: Financial***
- Continue on-going monitoring revenues and expenditures and ensure Village's strong fiscal position is maintained through current economic cycle. ***Strategic Goal Category: Financial***
- Monitor state and federal legislation affecting Village finances, employee pensions and benefits, and State action affecting state-shared revenues. ***Strategic Goal Category: Financial***
- Continue to implement wellness programs and provide employee communications on various programs

PERFORMANCE MEASURES/STATISTICS

	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Projected 2020-21</u>	<u>Estimated 2021-22</u>
Number of Ordinances Approved	48	48	50	55	55
Number of Resolutions Approved	26	37	40	32	35
Number of Newsletters Produced	6	6	6	6	6
Admin FOIA Requests Processed	66	91	110	70	80
GFOA CAFR Award	Yes	Yes	Yes	Yes	Yes
GFOA Budget Award	Yes	Yes	Yes	Yes	Yes
Unmodified Audit Opinion	Yes	Yes	Yes	Yes	Yes
S&P Underlying Bond Rating	AA+	AA+	AA+	AA+	AA+
Active Employees on HMO Plan	39	37	38	42	44
Active Employees on PPO/HSA Plan	11	11	12	12	12
A/P Checks Processed	1,860	1,670	1,924	1,578	1,640
Dollar Value of A/P Processed	\$9,509,853	\$10,061,249	\$11,450,740	\$9,251,324	\$10,520,000
Gross Payrolls Processed	\$5,265,287	\$5,302,657	\$5,602,340	\$5,666,967	\$6,490,778
Bank Reconciliations	144	140	144	153	144
Journal Entries Processed	1,518	1,672	1,735	1,481	1,600
% of employees participating in 457 plan (non-matching)	53%	55%	57%	56%	56%

**Village of North Aurora
FY 2021-2022 Budget**

General Fund

		<u>2016-2017</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2020-2021</u>	<u>2021-2022</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Admin/Finance</u>							
01.430.4020	Salaries - Regular	510,991	627,593	624,378	621,715	640,000	645,172
01.430.4030	Salaries - Part-time	43,470	24,298	60,706	75,821	70,000	74,073
01.430.4050	Overtime	1,463	251	691	500	750	1,000
01.430.4110	FICA - Social Security and Med	38,956	44,760	47,517	53,402	51,000	55,099
01.430.4120	IMRF	64,612	69,858	75,337	81,325	77,000	87,026
01.430.4130	Health Insurance	81,241	84,779	84,668	94,726	90,000	91,762
01.430.4135	Life Insurance	198	224	224	224	224	232
01.430.4136	Dental Insurance	2,531	3,102	3,212	3,344	3,300	3,577
01.430.4260	Legal Services	34,140	29,529	31,309	35,000	33,000	40,000
01.430.4265	Audit Services	27,116	20,150	20,710	21,850	21,270	22,400
01.430.4267	Finance Services	21,397	20,219	24,141	29,080	28,000	29,800
01.430.4280	Professional/Consulting Fees	15,717	26,279	6,696	-	-	5,000
01.430.4370	Conferences and Travel	3,362	6,740	3,712	10,700	800	6,100
01.430.4380	Seminars and Training	2,908	2,363	2,957	11,150	5,000	13,650
01.430.4390	Dues and Meetings	3,051	3,838	4,834	4,230	4,000	4,600
01.430.4411	Office Expenses	4,467	3,999	3,259	4,800	4,500	4,800
01.430.4420	Information Technology Supplies	1,862	1,631	2,454	5,000	7,000	6,000
01.430.4505	Postage	1,414	333	1,203	1,500	1,500	1,500
01.430.4506	Publishing/Advertising	3,952	2,724	3,528	4,180	3,500	4,100
01.430.4507	Printing	9,161	10,237	10,344	13,500	10,000	14,000
01.430.4510	Equipment/IT Repair and Maint	45,993	76,618	63,414	73,150	75,000	75,650
01.430.4512	Website Maintenance	3,172	3,802	3,208	16,000	16,000	5,100
01.430.4581	Banking Services/Fees	8,145	10,192	9,983	10,700	9,000	12,000
01.430.4651	Telephone	4,193	3,820	-	-	-	-
01.430.4652	Phones and Connectivity	10,464	7,785	13,310	11,100	11,000	14,600
01.430.4799	Miscellaneous	7,911	15,353	10,617	15,220	9,000	15,265
01.430.4870	Equipment	3,192	12,059	1,722	2,000	2,000	2,000
01.430.4931	Vehicle Equipment Fund Charges	15,378	12,344	9,343	6,173	12,340	8,958
	Total Admin/Finance	970,456	1,124,883	1,123,476	1,206,390	1,185,184	1,243,464

**Village of North Aurora
FY 2021-22 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
01.430.4260	Legal Services		
	General Legal Services/Personnel	40,000	
			<u><u>\$ 40,000</u></u>
01.430.4265	Audit Services		
	Basic Audit Services	21,400	
	Other Audit Services	1,000	
			<u><u>\$ 22,400</u></u>
01.430.4267	Finance Services		
	Payroll Services	12,000	
	Flex 125 TPA Services	2,400	
	Actuary Services OPEB Valuation	3,300	
	Actuary Services Police Pension	7,200	
	Continuing Disclosure Services	900	
	HR/Finance Consulting	4,000	
			<u><u>\$ 29,800</u></u>
01.430.4280	Professional Services		
	Contractual GIS Services	5,000	
			<u><u>\$ 5,000</u></u>
01.430.4370	Conferences and Travel		
	GFOA National Conference	1,000	
	IGFOA State Conference (2)	1,700	
	SHRM Conference	-	
	Misc/Mileage Expenses	500	
	ILCMA Conferences	1,100	
	ICMA National Conference	1,800	
	GIS Conference	-	
			<u><u>\$ 6,100</u></u>
01.430.4380	Seminars and Training		
	IGFOA/HR Seminars/Institutes	750	
	Employee Training	4,000	
	Software/Network Training	7,500	
	IPELRA Training/Institute	400	
	IPPFA Training	1,000	
			<u><u>\$ 13,650</u></u>

**Village of North Aurora
FY 2021-22 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
01.430.4390	Dues and Meetings		
	IGFOA Dues (3)	450	
	GFOA Dues (2)	350	
	SHRM	220	
	Misc Meetings	500	
	ICMA (2)	1,500	
	ILCMA (2)	500	
	IAMMA (1)	-	
	NPELRA (1)	-	
	Metrowest Meetings	450	
	Monthly Other	300	
	ILGIS (2)	130	
	GMIS Dues	200	
			\$ 4,600
01.430.4411	Office Expenses		
	Copier Contract	1,300	
	Office Supplies	3,000	
	Break Room Supplies	500	
			\$ 4,800
01.430.4420	Information Technology Supplies		
	Software Purchases/Cables/Equipment	6,000	
			\$ 6,000
01.430.4505	Postage		
	Postage Meter Rental/Usage	1,000	
	Misc Postage (Fedex, etc.)	500	
			\$ 1,500
01.430.4506	Publishing/Advertising		
	Legal Notice - Truth in Taxation	300	
	Legal Notice - Treasurer's Report	800	
	Legal Notices - Other/Bids/etc.	500	
	Miscellaneous/Recording Fees	500	
	Position Advertising	2,000	
			\$ 4,100

**Village of North Aurora
FY 2021-22 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
01.430.4507	Printing		
	Budget Printing	1,000	
	Letterhead/Envelopes	250	
	Business Cards	250	
	Misc/Bids	-	
	Accounts Payable Checks	500	
	Community Survey Tools	1,000	
	Newsletter Printing/Outreach	11,000	
			\$ 14,000
01.430.4510	Equipment/IT Repair and Maint		
	Springbrook Software Maint (Finance, etc.)	16,750	
	Financial Reporting Software	-	
	Contractual IT Services	5,000	
	Virus Protection	2,000	
	Cloud Backup Carbonite	1,100	
	Security Camera System Maint	3,000	
	Eaton UPS Maint Police	3,500	
	Cityview/Permitting Software	19,000	
	Police Records Mgmt Software Maint	20,000	
	ARC GIS Maint (GIS Online)	1,800	
	ESRI Workstation Annual Maint	3,000	
	Spam Filter	500	
	SSL Cert Renewal	-	
			\$ 75,650
01.430.4512	Website/Internet Maintenance		
	Domain Hosting	600	
	Website Maintenance	2,500	
	Website Improvements	2,000	
			\$ 5,100
01.430.4581	Banking Services/Fees		
	Investment Custody Fees	1,500	
	Bank Charges/Account Analysis	1,500	
	Credit Card Fees	9,000	
			\$ 12,000
01.430.4652	Phones and Connectivity		
	Mobile Communications	2,500	
	Phones/Internet/WAN	11,000	
	Quarterly VH Alarm	1,100	
			\$ 14,600

**Village of North Aurora
FY 2021-22 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
01.430.4799	Miscellaneous		
	Subscriptions (Labor Law Posters)	200	
	EAP Services	2,000	
	GFOA CAFR Award Fee	460	
	GFOA Budget Award Fee	345	
	GFOA PAFR Award Fee	260	
	Shirts/Jackets for Staff	750	
	Misc Meeting Expenses	250	
	Sympathy/Memorials/Emp. Relations	1,000	
	Recognition/Appreciation Initiatives	3,000	
	Wellness Programs	5,000	
	Miscellaneous Expenses	2,000	
			\$ 15,265
01.430.4870	Equipment		
	Misc Equipment	2,000	
			\$ 2,000
01.430.4931	Vehicle Equip Fund Charges		
	Transfer for Vehicle Equip Charges	8,958	
			\$ 8,958

VILLAGE OF NORTH AURORA
FY 2021-2022 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 most effective and efficient policing services to our community. While COVID was very challenging during this period, the department was able to remain healthy and still serve our citizens. Through on-line reporting, officers were able to still complete reports that didn't require face-to-face contact. Officers were also able to keep up with training standards through on-line services and/or Zoom sessions.

The Department added a contracted social worker due to the demand in mental health/quality of life calls officers were dealing with. This position proved to be invaluable, as oftentimes, the best solution is in the form of counseling or other services not typically provided by police. The Department continues to utilize social media to inform residents of the Village of news and alerts.

FY 2020-21 SIGNIFICANT ACCOMPLISHMENTS

- ✓ Received certification through the Department of Justice for meeting federal and state requirements associated to the Use of Force.
- ✓ Maintained one in-house social worker one day per week to assist with mental health/quality of life issues for residents.
- ✓ Relied heavily upon our new on-line reporting system due to COVID. The system also allows people to enter Vacation Watch requests, as well as business and residential keyholder information.
- ✓ Effectively utilized Facebook and other social media to alert residents of police related activity and general information.
- ✓ Utilized the Neighbors App by Ring to solve crimes.
- ✓ Continued prosecuting DUI arrests using a local prosecution system.
- ✓ Continued local prosecutions with the adjudication system.
- ✓ Completed federally mandated training for officers.
- ✓ Started a lateral transfer program to hire experienced officers who would not need to attend the police academy.

FY 2021-2022 GOALS AND OBJECTIVES

- Continue to provide quality service to the residents of North Aurora. **Strategic Goal Category: Core Services**
- Create innovative ways of policing and serving the residents of North Aurora.

- Continue to have an in-house social worker to assist with mental health needs. **Strategic Goal Category: Core Services**
- Maintain and build relationships with the public and engage in community events. **Strategic Goal Category: Core Services**
- Complete the process of converting our volunteer program to operate as the North Aurora Emergency Management Agency.

PERFORMANCE MEASURES/STATISTICS

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Projected 2020-21	Estimated 2021-22
Number of Calls for Service ¹	12,179	7,545	7,965	7,919	7,810
Traffic arrests/stops ²	n/a	2,483	n/a	n/a	n/a
Training sessions during shift ³	n/a	n/a	259	400	330
Number of Case Reports	936	1,094	1,219	1,408	1,164
Number of Crash Reports	445	443	441	364	423
Number of Traffic Tickets	2,462	2,470	1,550	869	1,838
Number of Adjudication Tickets	n/a	569	489	300	453
Number of Written Warnings	2,562	2,972	1,535	128	1,799
Number of Adjudication Warnings	n/a	124	143	23	97
Number of Adult Arrests	266	305	324	225	280
Number of Juvenile Arrests	13	23	19	15	17
Number of DUI arrests	81	101	92	61	84
Number of True Alarms	5	-	5	3	3
Number of False Alarms	305	358	346	305	329
Number of Part I Crimes	252	236	312	208	252
Number of Adult Prisoners Held	50	46	40	40	44
Miles Driven by Patrol	186,302	189,422	150,561	150,952	175,559
Animal Control Call-Outs	23	17	19	59	29
Animal Control Pick-ups	n/a	7	18	5	10
Neighborhood Watch Areas	0	0	0	0	0
PACT Groups	39	39	39	39	39
Students/Too Good For Drugs ⁴	200	146	70	0	70
COP Bytes Editions	0	0	0	0	0
Nixle messages sent	38	25	30	29	31

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

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

³ Beginning in 2019-20, training sessions during shifts were tracked.

⁴ In 2019-20, Schneider Elementary School and Fearn Elementary School dropped their involvement in the program for that school year. Goodwin Elementary School remained in the program but in 2020-21, the COVID-19 pandemic cancelled in-person school for much of the year and because of that, participation in the program was suspended. Future participation remains uncertain at least until schools return to pre-pandemic operations.

**Village of North Aurora
FY 2021-2022 Budget**

General Fund

		<u>2016-2017 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Actual</u>	<u>2020-2021 Budget</u>	<u>2020-2021 Projected</u>	<u>2021-2022 Budget</u>
<u>Police Commission</u>							
01.439.4015	Meetings Per Diem	900	1,000	1,350	1,500	1,500	1,500
01.439.4260	Legal	-	-	-	800	-	800
01.439.4370	Conventions and Travel	-	-	-	-	-	-
01.439.4380	Recruit Testing	1,876	5,185	4,345	5,000	5,000	5,000
01.439.4390	Dues and Meetings	375	375	375	375	375	375
01.439.4799	Misc Expenditures	111	112	-	-	-	-
	Total Police Commission	3,262	6,672	6,070	7,675	6,875	7,675
<u>Police</u>							
01.440.4020	Salaries - Regular	2,778,345	2,966,282	3,120,646	3,292,954	3,300,000	3,457,105
01.440.4030	Salaries - Part-time	70,519	70,759	67,337	78,710	45,000	79,695
01.440.4050	Salaries - Overtime	133,067	93,044	113,632	127,000	127,000	127,000
01.440.4060	Salaries - Court Time	14,612	12,586	11,085	16,900	11,000	16,900
01.440.4065	Service Pay	12,856	532	213	2,500	500	2,500
01.440.4070	On-Call Pay	22,917	23,822	24,645	24,000	26,000	24,000
01.440.4075	Speciality Pay	-	2,320	3,120	3,120	3,120	3,120
01.440.4110	FICA - Social Security and Med	218,698	229,515	233,818	274,810	250,000	285,854
01.440.4120	IMRF	13,932	12,016	12,417	13,095	13,000	13,119
01.440.4130	Health Insurance	405,281	395,283	394,251	423,541	420,000	442,061
01.440.4135	Life Insurance	1,288	1,165	1,145	1,269	1,269	1,315
01.440.4136	Dental Insurance	9,104	9,496	10,081	13,416	13,416	13,140
01.440.4140	Police Pension	925,000	1,167,000	1,184,459	1,385,904	1,385,904	1,430,000
01.440.4160	Uniform Allowance	31,907	29,555	25,087	26,375	30,000	37,350
01.440.4260	Legal Services	26,161	47,949	45,333	55,000	50,000	55,000
01.440.4280	Professional Consulting	-	-	-	-	-	25,000
01.440.4370	Conferences and Travel	11,021	9,802	5,624	19,110	3,000	19,110
01.440.4380	Training	22,477	23,303	18,984	30,721	28,000	30,855
01.440.4383	Firearm Training	17,199	24,087	7,025	24,425	24,000	24,425
01.440.4385	Tuition Reimbursement	-	-	-	-	-	-
01.440.4390	Dues and Meetings	12,438	13,687	12,668	14,806	14,806	14,955
01.440.4411	Office Expenses	7,964	14,261	9,433	15,000	13,000	16,000
01.440.4440	Gas and Oil	48,543	54,721	44,715	60,000	50,000	60,000
01.440.4450	Prisoner MTCE and Supplies	1,032	692	1,463	1,200	1,200	1,200
01.440.4491	Too Good for Drugs	-	-	-	-	-	-
01.440.4492	DARE Program Expenses	-	-	-	-	-	-
01.440.4493	Drug Fund Other Expenses	1,376	-	-	2,000	2,000	2,000
01.440.4494	Drug Seizure Program Expenses	-	-	-	-	-	-
01.440.4496	DUI Prevention (DUI Fines)	-	-	8,195	-	-	-
01.440.4498	Community Service	8,934	10,534	11,123	12,500	12,500	22,500
01.440.4505	Postage	1,276	1,499	6,476	5,000	5,000	6,500
01.440.4510	Equipment/IT Repair and Maint	31,628	43,721	39,578	44,087	44,087	59,425
01.440.4511	Vehicle Repair and Maint	47,201	39,681	23,910	46,500	35,000	48,000
01.440.4523	Animal Control	425	810	280	1,500	1,500	1,500
01.440.4555	Investigations	6,293	7,887	10,435	10,650	10,650	14,250
01.440.4557	Evidence Processing	2,399	2,295	2,780	3,000	3,000	4,000
01.440.4556	Licensing	-	-	-	-	-	-
01.440.4558	Emergency Management	12,097	15,928	9,830	17,100	15,000	20,750
01.440.4651	Telephone	12,912	15,223	-	-	-	-
01.440.4652	Phones and Connectivity	27,335	23,238	41,462	53,860	53,860	57,100
01.440.4653	Dispatching Services	146,175	144,818	238,213	240,000	150,000	200,000
01.440.4799	Miscellaneous	12,843	7,752	14,008	10,650	10,650	10,430
01.440.4870	Equipment	5,650	11,601	7,469	4,504	4,504	4,800
01.440.4931	Vehicle Equipment Fund Charges	152,482	148,240	177,484	86,492	472,981	214,259
	Total Police	5,253,389	5,675,102	5,938,424	6,441,699	6,630,947	6,845,218

**Village of North Aurora
FY 2021-22 Budget**

Department: Police

Account #	Account Name/Description	<u>Detail Amount</u>	<u>FY 2021-22 Budget</u>
01.440.4160	Uniform Allowance		
	Yearly uniform allowance	24,750	
	Body armor	8,400	
	Miscellaneous uniform equipment (Badges, Nameplates, etc)	2,000	
	Uniform patches	1,000	
	SWAT	1,200	
			\$ 37,350
01.440.4260	Legal		
	Legal Expenses (Prosecution, MAP, FOP, DUI)	55,000	
			\$ 55,000
01.440.4280	Professional Consulting		
	Records Workflow Analysis and Study	25,000	
			\$ 25,000
01.440.4370	Conferences and Travel		
	IEMA Conference	600	
	2017 IACP Conference(1)	2,500	
	ILEAS Conference (x3)	1000	
	ILACP Legislative Day	0	
	Evidence Tech Conference	1,500	
	Crime Prevention Conference	250	
	Gang Conference (x3)	850	
	Other	1,000	
	ITOA (x3)	1,050	
	Juvenile	550	
	Homicide (x4)	900	
	SRO	500	
	TRIAD	150	
	CIT (x2)	1,000	
	IAPEM Conference (x3)	1,185	
	IDIAI Conference (x3)	675	
	NASRO	2,500	
	Travel and Reimbursement	2,900	
			\$ 19,110
01.440.4380	Training		
	Training (3 basic & 1 SPSC)	17,850	
	Lexipol	4,605	
	Training Software	2,900	
	Training (General)	5,500	
			\$ 30,855

**Village of North Aurora
FY 2021-22 Budget**

Department: Police

Account #	Account Name/Description	<u>Detail Amount</u>	<u>FY 2021-22 Budget</u>
01.440.4383	Firearms Training		
	Firearms Training (Ammo, Supplies, Weapon Maint)	22,000	
	Medical Supplies	2,200	
	Breaching Tools (Halligen, bolt cutters, sledge)	225	
			<u>\$ 24,425</u>
01.440.4390	Dues and Meetings		
	NEMRT	3,000	
	IAPEM	105	
	Lion's Club	100	
	INT Chief's (x3)	450	
	IL Chief's (x3)	410	
	Other	500	
	Misc Meetings	1,500	
	NIOA Membership (2)	160	
	ILEAS Dues	120	
	Lexipol	4,605	
	IL. Truck Officers Association	100	
	Police Law Institute	1,800	
	IESMA	65	
	ITOA	275	
	AHIMTA	50	
	Illinois Search and Rescue	50	
	Kane County Chief's of Police (x3)	750	
	Kane County Task Force	750	
	Midwest Gang Investigators Association	165	
			<u>\$ 14,955</u>
01.440.4411	Office Expenses		
	Copy machine paper and associated supplies	10,000	
	Reports and other miscellaneous forms	3,000	
	E-Ticket Printer paper (also E-Crash)	3,000	
			<u>\$ 16,000</u>
01.440.4440	Gas and Oil		
	Gas and Oil	60,000	
			<u>\$ 60,000</u>
01.440.4450	Prisoner Supplies		
	Prisoner Supplies	1,200	
			<u>\$ 1,200</u>
01.440.4493	Drug Fund		
	Eligible drug fund purchases	2,000	
			<u>\$ 2,000</u>

**Village of North Aurora
FY 2021-22 Budget**

Department: Police

Account #	Account Name/Description	<u>Detail Amount</u>	<u>FY 2021-22 Budget</u>
01.440.4498	Community Service		
	Various pamphlets/handouts for distribution	3,000	
	Misc. crime prevention and community OP supplies	500	
	R.A.D. / Citizen Police Academy training classes	500	
	Victim Assistance Services	5,000	
	Victim Assistance Services (Contract Social Worker)	10,000	
	Donation Kane County OEM Services	1,500	
	Community Outreach Efforts (Open house, Coffee w/ Cop)	2,000	
			\$ 22,500
01.440.4505	Postage		
	Postage & shipping/FedEx, UPS, Etc	6,500	
	Certified Letters/Administrative Tows	-	
			\$ 6,500
01.440.4510	Equipment IT Repair and Maintenance		
	Maintenance and certification for radar units	800	
	Maintenance & Repair Parts for Harris Radios	8,400	
	Maintenance contract for Harris Radios	7,000	
	Copy machine and general office maintenance	6,000	
	Live-Scan annual maintenance	2,400	
	Lynx Wireless Duress software PMA	0	
	Community Room Maintenance	500	
	Misc NW Transition	0	
	MSAB annual maintenance	3,250	
	Local Adjudication Software Fees	22,200	
	Frontline Software and Tracking	4,500	
	Scheduling Software	3,000	
	Beast Annual Software Support	1,375	
			\$ 59,425
01.440.4511	Vehicle Maintenance		
	Annual cost of washing vehicles	2,500	
	Tires and related items - mounting	12,000	
	Annual maintenance for vehicles	28,500	
	Misc. Parts and Repair	5,000	
			\$ 48,000
01.440.4523	Animal Control		
	Routine Animal Pickups	1,500	
			\$ 1,500

**Village of North Aurora
FY 2021-22 Budget**

Department: Police

Account #	Account Name/Description	<u>Detail Amount</u>	<u>FY 2021-22 Budget</u>
01.440.4555	Investigations		
	Photographic supplies	300	
	Comuterized Identi-Kit III Program	0	
	Narcotic identification test kits	500	
	Latent print material, evidence tape, evidence and other	650	
	Credit checks - new applicants, etc.	500	
	Subpoena fees	1,500	
	Camera Equipment	1000	
	LEADS On Line	2,850	
	MOCIC	200	
	XRY Training Class	1,850	
	E Lineup (Annual)	600	
	Lexus Nexus (Annual)	1,800	
	Dragon Speech Software	0	
	Net Transcript Service	2,500	
			\$ 14,250
01.440.4557	Evidence Processing Supplies		
	Evidence processing supplies	4,000	
			\$ 4,000
01.440.4558	Emergency Management		
	Emergency Messaging (Nixle)	8,250	
	CERT Supplies	6,000	
	EOP Printing Costs	0	
	Basic Class Costs	600	
	I am Responding App	400	
	Phone Subscriber (AT& T and Comcast)	1,000	
	Water Rescue Throw Bags	600	
	EOC Communications Equipment	3,900	
			\$ 20,750
01.440.4652	Phones and Connectivity		
	Phones/Internet/WAN	28,000	
	LEADS user fee - contract	3,500	
	Lynx Wireless Duress System voice plan	1,300	
	IWIN user fee - 16 units w/ access	10,000	
	Mobile Phones	5,000	
	Other	3,000	
	Hexagon Fees	-	
	Starcom 21 Access Fees	6,300	
			\$ 57,100
01.440.4653	Dispatching Services		
	Radio dispatch fees	200,000	
			\$ 200,000

**Village of North Aurora
FY 2021-22 Budget**

Department: Police

Account #	Account Name/Description	<u>Detail Amount</u>	<u>FY 2021-22 Budget</u>
01.440.4799	Miscellaneous		
	Miscellaneous	7,000	
	Registration Fees for unmarked squads (SOS)	930	
	Honor Guard Supplies	2,500	
			<u>\$ 10,430</u>
01.440.4870	Equipment		
	Road Marking Paint	100	
	Vehicle Lock Out Kit Replacement and/or repair	700	
	AED Equipment	500	
	ATV Equipment (non-auto related)	1,000	
	Workout Room	1,000	
	CPR Mannnequins for AHA Compliance (3 sets)	1,500	
			<u>\$ 4,800</u>
01.440.4931	Vehicle and Equipment Fund Charges		
	Annual Transfer	214,259	
			<u>\$ 214,259</u>

**VILLAGE OF NORTH AURORA
FY 2021-22 BUDGET
COMMUNITY DEVELOPMENT DEPARTMENT**

Description

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

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

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



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

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

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

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

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

FY 2020-21 Significant Accomplishments

- ✓ Facilitated a request for financial assistance from the Gerald Auto Group for enhancements to their Ford Dealership located in the North Aurora Auto Mall.
- ✓ Coordinated cross-departmental efforts to successfully amend Title 5 of the Municipal Code in regard to the Mobile Food Vendors.
- ✓ Drafted regulations contained within the Mayor's Executive Order relative to outdoor dining as a result of the State's Covid-19 protocol.
- ✓ Facilitated approval of 20-year jurisdictional boundary line agreements with the City of Aurora and the City of Batavia.

FY 2021-22 Goals and Objectives

- Implement the results of the TIF district evaluation and establish new TIF district per the Village Board's direction. ***Strategic Goal Category: Redevelopment and Enhancement of the Route 31 Corridor***
- Adoption the International Code Council building and property maintenance codes.
- Work in conjunction with the Village Engineer to update to the Subdivision Ordinance

PERFORMANCE MEASURES/STATISTICS

	Actual <u>2017-18</u>	Actual <u>2018-19</u>	Actual <u>2019-20</u>	Projected <u>2020-21</u>	Estimated <u>2021-22</u>
New Single Family/MF Unit Permits	13	60	63	75	100
New Commercial Permits	11	18	17	10	10
Miscellaneous Permits	570	1,293	774	675	675
Plan Commission Petitions	8	9	8	10	10
# of Cases in Adjudication	8	20	19	22	11

**Village of North Aurora
FY 2021-2022 Budget**

General Fund

	<u>2016-2017 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Actual</u>	<u>2020-2021 Budget</u>	<u>2020-2021 Projected</u>	<u>2021-2022 Budget</u>
<u>Community Development</u>						
01.441.4020 Salaries - Regular	290,252	332,421	342,327	357,201	357,201	423,818
01.441.4030 Salaries - Part-time	27,309	21,238	17,818	20,451	20,451	-
01.441.4050 Salaries - Overtime	1,552	2,200	1,125	2,500	2,500	6,500
01.441.4110 FICA - Social Security and Med	23,584	27,133	26,878	29,082	29,082	32,920
01.441.4120 IMRF	37,221	36,458	37,986	42,297	42,297	52,800
01.441.4130 Health Insurance	34,339	24,604	37,640	38,665	38,665	49,429
01.441.4135 Life Insurance	136	145	149	149	149	149
01.441.4136 Dental Insurance	947	902	1,457	1,480	1,480	1,714
01.441.4160 Uniform Allowance	323	70	83	500	500	500
01.441.4255 Engineering Services	26,369	30,131	21,012	40,000	40,000	35,000
01.441.4260 Legal Services	11,578	20,634	19,994	21,000	21,000	21,000
01.441.4275 Planning	2,358	2,170	691	5,000	1,000	5,000
01.441.4276 Inspection Services	35,781	47,109	72,358	125,000	100,000	115,000
01.441.4280 Professional Consulting Fees	14,500	9,755	750	21,000	2,500	15,000
01.441.4370 Conferences and Travel	141	-	-	4,300	1,000	4,300
01.441.4380 Training	622	405	1,700	2,800	500	2,800
01.441.4385 Tuition Reimbursement	-	-	-	-	-	-
01.441.4390 Dues and Meetings	5,479	4,967	5,200	5,340	5,340	5,891
01.441.4411 Office Expenses	5,001	3,092	2,501	4,000	1,500	4,000
01.441.4440 Gas and Oil	1,770	1,557	2,736	2,000	2,000	2,000
01.441.4505 Postage	1,259	333	1,203	1,800	1,800	1,800
01.441.4506 Publishing	3,304	3,873	2,020	3,000	1,000	3,000
01.441.4507 Printing	2,293	465	1,341	1,000	1,000	500
01.441.4510 Equipment/IT Repair and Maint	189	473	-	500	500	500
01.441.4511 Vehicle Repair and Maint	-	608	466	1,000	1,000	1,000
01.441.4531 Grass Cutting	5,724	900	1,441	3,000	3,000	3,000
01.441.4651 Telephone	2,127	2,249	-	-	-	-
01.441.4652 Phones and Connectivity	1,854	783	6,667	4,100	7,000	7,800
01.441.4799 Miscellaneous	1,578	1,507	820	1,500	1,500	1,500
01.441.4870 Equipment	130	7	-	500	500	500
01.441.4931 Vehicle Equipment Fund Charges	20,705	11,725	12,269	6,003	12,005	10,007
Total Community Development	558,424	587,912	618,631	745,168	696,470	807,428

**Village of North Aurora
FY 2021-22 Budget**

Department: Community Development

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
01.441.4160	Uniforms		
	Uniforms for staff	500	
			<u><u>\$ 500</u></u>
01.441.4255	Engineering		
	Development Engineering	5,000	
	Grading/Lot Reviews	30,000	
			<u><u>\$ 35,000</u></u>
01.441.4260	Legal		
	Zoning, Annexation, Development Issues	20,000	
	Adjudication Expenses	1,000	
			<u><u>\$ 21,000</u></u>
01.441.4275	Planning		
	Various Services/Reviews	5,000	
			<u><u>\$ 5,000</u></u>
01.441.4276	Inspection Services		
	Building Inspections	15,000	
	Plan Reviews (SF & Comm)	15,000	
	Outsourced Building Inspections	65,000	
	Plumbing Inspections	20,000	
			<u><u>\$ 115,000</u></u>
01.441.4280	Professional/Consulting Fees		
	Development Strategies/Plans	5,000	
	Update Comprehensive Plan	10,000	
			<u><u>\$ 15,000</u></u>
01.441.4370	Conferences and Travel		
	APA National Conference	3,200	
	ICSC Shows - Chicago	600	
	AACE National Conference	-	
	Misc Mileage Expenses	500	
			<u><u>\$ 4,300</u></u>
01.441.4380	Training		
	ICC certification, training and materials	1,000	
	Basic Economic Development Course	600	
	Various training seminars	1,000	
	CityView Training	-	
	Illinois Association of Code Enforcement Officers	200	
			<u><u>\$ 2,800</u></u>

**Village of North Aurora
FY 2021-22 Budget**

Department: Community Development

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
01.441.4390	Dues & Meetings		
	Fox Valley Fire and Building Inspectors Ass.	200	
	Suburban Building Officials Conference	75	
	ICC Membership	150	
	Illinois Association of Code Enforcement Officers	40	
	American Planning Association	600	
	International Council of Shopping Centers	100	
	Costar Annual Subscription	4,451	
	National Fire Prevention Association	175	
	Misc.	100	
			\$ 5,891
01.441.4411	Office Expenses		
	Share of supplies	2,000	
	Code and other books	1,000	
	Misc.	1,000	
			\$ 4,000
01.441.4505	Postage		
	Postage Meter Rental/Usage	1,500	
	Misc Postage (Fedex, etc.)	300	
			\$ 1,800
01.441.4506	Publishing		
	Legal Notices	1,000	
	Recording Fees and Liens	2,000	
	Adjudication Expenses	-	
			\$ 3,000
01.441.4507	Printing		
	Share Envelopes/Letterhead/Notices	500	
	Adjudication Brochures		
			\$ 500
01.441.4440	Gas & Oil		
	Department share of gasoline	2,000	
			\$ 2,000
01.441.4510	Equipment Repair & Maintenance		
	Miscellaneous	500	
	Radio Maintenance		
			\$ 500
01.441.4511	Vehicle Repair & Maintenance		
	Vehicle Repair & Maintenance	1,000	
			\$ 1,000

**Village of North Aurora
FY 2021-22 Budget**

Department: Community Development

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
01.441.4531	Grass Cutting		
	Mowing Foreclosure Lots/Liens	3,000	
			<u><u>\$ 3,000</u></u>
01.441.4652	Phones and Connectivity		
	Mobile Communication Service	900	
	Phones/Internet/WAN	6,900	
			<u><u>\$ 7,800</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	10,007	
			<u><u>\$ 10,007</u></u>

**VILLAGE OF NORTH AURORA
FY 2021-22 BUDGET
PUBLIC WORKS DIVISION**

Description

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

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



FY 2020-21 Significant Accomplishments

- ✓ Revisited and revised the multi-year street maintenance program.
- ✓ Supervised the consulting engineering inspectors on the 2020 Street Maintenance Program,
- ✓ Revised the Overhead Sewer Grant Policy
- ✓ Completed sidewalk repair of almost 11,100 square feet.
- ✓ Supervised the rehabilitation and illumination of the silo.
- ✓ Installed electrical conduit in Riverfront Park to facilitate the installation of additional holiday decorations.
- ✓ Removed and replaced approximately 100 dead or dying parkway trees
- ✓ Completed and submitted the 2020-2021 Annual Facilities Inspection Report (AFIR) for the Environmental Protection Agency's (EPA) National Pollutant Discharge Elimination System (NPDES) program
- ✓ Completed JULIE locates facilitating construction and development projects performed by Village staff, private construction companies, and utility companies
- ✓ Prepared the Kane County Natural Hazards annual report
- ✓ Collected a total of 1685 cubic yards of leaves during leaf collection program.
- ✓ Spread 2,500 tons of salt

FY 2021-22 Goals and Objectives

- Work with the consulting engineers on the design and construction of the 2021 Road Improvements. ***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
- Utilize the IUOE Local 150 training facility to provide opportunities for Public Works employees to safely operate heavy equipment ***Strategic Goal Category: Core Services***
- Continue research on adaptive uses and partnerships for the silo on the Fox River. ***Strategic Goal Category: Community Vitality***
- Assist residents with drainage concerns by assessing alternatives and providing stormwater management solutions. ***Strategic Goal Category: Core Services***
- Communicate the progress of infrastructure projects and provide advance notice to residents of detours routes and road construction activities that create travel delays. ***Strategic Goal Category: Core Services***
- Continue to promote the Overhead Sewer program to residents with qualifying circumstances and interested in participation.
- Develop policies to communicate Village operations to stakeholders

PERFORMANCE MEASURES/STATISTICS

	<u>Actual</u> <u>2017-18</u>	<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Estimated</u> <u>2020-21</u>	<u>Projected</u> <u>2021-22</u>
Streetlights Maintained	851	969	969	969	969
Snow Events	20	22	17	18	20
Tons of Salt Used	2,509	2,750	2,300	2,500	3000
Street Sweeping Hours	124	185	150	115	150
Sidewalk Trip Hazards					
Fixed	2,500 LF	2,800 LF	2,500LF	2,200LF	2,500LF
Miles Curb and Gutter	135	135	135	135	135
Lane Miles Road	77	77	77	77	77
Parkway Trees Replaced	180	180	100	100	100
Leaves Collected	1385 CY	1820 CY	1985 CY	1685 CY	1700 CY

**Village of North Aurora
FY 2021-2022 Budget**

General Fund

	<u>2016-2017 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Actual</u>	<u>2020-2021 Budget</u>	<u>2020-2021 Projected</u>	<u>2021-2022 Budget</u>
Public Works						
01.445.4020 Salaries - Regular	618,378	697,719	758,188	899,706	900,000	1,000,923
01.445.4030 Salaries - Part-time	5,493	3,483	3,854	8,000	9,000	15,000
01.445.4050 Salaries - Overtime	36,385	53,390	46,573	50,000	50,000	50,000
01.445.4070 On-Call Pay	11,364	13,195	12,407	20,000	20,000	20,000
01.445.4110 FICA - Social Security and Med	50,614	57,214	60,216	77,438	77,438	83,074
01.445.4120 IMRF	80,946	83,114	91,067	116,707	116,707	131,943
01.445.4130 Health Insurance	110,208	118,442	134,649	154,754	145,000	149,573
01.445.4135 Life Insurance	427	376	392	448	448	464
01.445.4136 Dental Insurance	1,758	3,387	4,721	5,636	5,636	4,698
01.445.4160 Uniform Allowance	2,628	3,388	4,847	4,400	4,400	4,400
01.445.4255 Engineering Services	40,927	2,752	22,571	10,500	20,000	10,000
01.445.4260 Legal Services	3,561	11,534	2,105	3,500	3,500	3,500
01.445.4280 Professional Consulting	-	-	-	-	-	-
01.445.4370 Conferences and Travel	9	3,024	2,882	7,400	1,000	8,400
01.445.4380 Training	176	4,647	4,803	5,000	1,000	5,200
01.445.4390 Dues and Meetings	280	1,124	1,248	1,800	1,800	2,590
01.445.4411 Office Expenses	3,358	3,348	4,535	3,320	3,320	3,220
01.445.4421 Custodial Supplies	10,686	14,366	15,235	13,800	13,800	17,500
01.445.4439 Salt	2,608	8,958	-	11,100	11,100	10,300
01.445.4440 Gas and Oil	19,279	26,946	31,874	27,000	27,000	32,000
01.445.4505 Postage	1,259	433	1,240	1,250	1,250	1,250
01.445.4506 Publishing	1,168	1,551	1,020	1,500	1,200	1,500
01.445.4507 Printing	298	61	83	400	400	400
01.445.4510 Equipment/IT Repair and Maint	6,226	7,977	12,766	8,000	10,000	15,000
01.445.4511 Vehicle Repair and Maint	68,294	76,123	94,436	82,500	80,000	105,000
01.445.4520 Public Buildings Repair and Maint	175,572	92,324	91,712	83,200	130,000	97,600
01.445.4521 Mosquito Control	53,847	56,594	58,183	58,000	58,000	59,000
01.445.4530 Public Grounds/Parks Maint	26,101	9,170	19,347	38,000	20,000	52,000
01.445.4531 Grass Cutting	40,425	25,814	27,843	45,000	35,000	31,000
01.445.4532 Tree Service	110,420	86,099	87,846	116,000	90,000	139,000
01.445.4538 Snow Removal	66,454	193,890	106,153	150,000	200,000	150,000
01.445.4540 Streets and Alleys Repair and Mnt	25,812	32,678	27,352	35,000	28,000	37,000
01.445.4543 Sidewalks Repair and Maint	42,851	23,833	169	35,000	15,000	33,000
01.445.4544 Storm Drain Maintenance	9,366	32,916	19,544	15,000	20,000	30,000
01.445.4545 Traffic Signs and Signals	40,665	25,150	45,871	30,000	30,000	30,000
01.445.4570 Sewers Repair and Maint	330	-	490	-	-	-
01.445.4651 Telephone	4,662	5,954	-	-	-	-
01.445.4652 Phones and Connectivity	3,548	8,708	14,015	13,600	13,600	16,800
01.445.4660 Street Lighting and Poles	681	-	-	-	-	-
01.445.4662 Utility	3,335	1,278	1,526	2,500	2,500	2,500
01.445.4799 Miscellaneous	2,576	5,339	2,955	5,000	3,000	5,000
01.445.4870 Equipment Purchases	6,315	15,652	10,700	7,000	7,000	10,000
01.445.4931 Vehicle Equipment Fund Charges	193,348	184,206	164,877	81,975	163,938	130,072
Total Public Works	1,882,635	1,996,157	1,990,295	2,229,434	2,320,037	2,498,907

**Village of North Aurora
FY 2021-22 Budget**

Department: Public Works

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
01.445.4255	Engineering		
	NPDES AFIR Preparation Assistance	-	
	Misc Engineering Services	10,000	
			\$ 10,000
01.445.4260	Legal		
	Legal Expenses	3,500	
			\$ 3,500
01.445.4370	Conferences and Travel		
	Miscellaneous Travel Expenses	500	
	IAFSM Conference	1,200	
	APWA National Conference	2,500	
	APWA Snow Conference	2,500	
	APWA-IPSI Leadership Academy	1,700	
			\$ 8,400
01.445.4380	Training		
	Misc Training Classes, Local 150	3,000	
	Mechanic's Exam for ASE Certification	600	
	Water License Renewals Trainings	600	
	CEU Engineers	1,000	
			\$ 5,200
01.445.4390	Dues and Meetings		
	APWA, AWWA Dues	425	
	KCWA Dues	75	
	IPWMAN	250	
	Certified Floodplain Manager (CFM)	860	
	Certified Prof Erosion Sed Control	150	
	PE License	150	
	Water License Renewal	50	
	American Society of Civil Engineers	330	
	Misc Meetings	300	
			\$ 2,590
01.445.4411	Office Expenses		
	Office Supplies	2,000	
	Copier Charges	720	
	Misc/Notices	500	
	Archiving	-	
	Adobe Writer Subscription	-	
			\$ 3,220

**Village of North Aurora
FY 2021-22 Budget**

Department: Public Works

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
01.445.4421	Custodial Supplies		
	Police Dept.	8,000	
	Village Hall	6,000	
	Public Works Garage	3,500	
			<u><u>\$ 17,500</u></u>
01.445.4439	Salt		
	Beet Juice	7,500	
	Liquid Salt Calcium Chloride	2,800	
			<u><u>\$ 10,300</u></u>
01.445.4440	Gas and Oil		
	All fuel and oil supplies	32,000	
			<u><u>\$ 32,000</u></u>
01.445.4505	Postage		
	Postage Meter Rental/Usage	750	
	Misc Postage (FedEx, etc.)	500	
			<u><u>\$ 1,250</u></u>
01.445.4506	Publishing		
	Legal Notices/Bids	1,500	
			<u><u>\$ 1,500</u></u>
01.445.4507	Printing		
	Letterhead/Envelopes/Duty Sheets	400	
			<u><u>\$ 400</u></u>
01.445.4510	Equip Repair and Maintenance		
	Repair and maintenance on equipment	15,000	
			<u><u>\$ 15,000</u></u>
01.445.4511	Vehicle Repair and Maintenance		
	Sandblast and Paint Loader 167	-	
	Sandblast and Paint Truck #180 & #178	20,000	
	Repair and maintenance on vehicles	85,000	
			<u><u>\$ 105,000</u></u>

**Village of North Aurora
FY 2021-22 Budget**

Department: Public Works

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
01.445.4520	Public Building Repair and Maintenance		
	HVAC PD	10,000	
	HVAC VH	6,000	
	PD Generator	3,500	
	VH Generator	3,500	
	Pest Control - VH/PD	2,500	
	Rug Cleaning - VH/PD	9,000	
	Public Works Bldg/Dome/Garage Repairs	10,000	
	Electrical Services	10,000	
	Window Cleaning	4,600	
	Warning Siren Maintenance (4)	5,200	
	Overhead door and gate maintenance plan	8,800	
	Stanley Sliding Door PMA	2,500	
	Misc	22,000	
			\$ 97,600
01.445.4521	Mosquito Control		
	Mosquito Control	59,000	
			\$ 59,000
01.445.4530	Public Grounds/Parks Maintenance		
	Regular Maintenance	5,000	
	Landscaping at Welcome Signs	20,000	
	Riverfront Park	16,000	
	Veterans Park	4,000	
	Electric Services	2,000	
	Police Department Landscaping	5,000	
			\$ 52,000
01.445.4531	Grass Cutting		
	Roadside Cutting/Public Grounds	26,000	
	Tractor/Bushog Rental	5,000	
			\$ 31,000
01.445.4532	Tree Service		
	Contracted Parkway Tree Trimming	70,000	
	Emergency Tree Trimming & Removal	-	
	Contracted Parkway Tree Removal	15,000	
	Parkway Tree Replacement	45,000	
	Leaf Pickup & Disposal	9,000	
			\$ 139,000

**Village of North Aurora
FY 2021-22 Budget**

Department: Public Works

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
01.445.4538	Snow Removal		
	Contracted Snow Plowing/Removal	150,000	
			<u><u>\$ 150,000</u></u>
01.445.4540	Streets and Alley's		
	Cold/Hot Patch Stone Misc Repairs	15,000	
	Street Sweeping	22,000	
			<u><u>\$ 37,000</u></u>
01.445.4543	Sidewalk Repair and Replacement		
	Repair and Replacement	8,000	
	Sidewalk - Sidewalks Leveling	25,000	
			<u><u>\$ 33,000</u></u>
01.445.4544	Storm Drain Maintenance		
	Maint/Repair of Storm Drains (In House Basins)	30,000	
			<u><u>\$ 30,000</u></u>
01.445.4545	Traffic Signals & Signs		
	Signal/Sign Maintenance	30,000	
			<u><u>\$ 30,000</u></u>
01.445.4652	Phones and Connectivity		
	Mobile Communication Service	4,800	
	Phones/Internet/WAN	6,000	
	Alarm Monitoring	6,000	
			<u><u>\$ 16,800</u></u>
01.445.4662	Utility		
	NICOR Gas VH, PD, PW Garage, Fox Metro	2,500	
			<u><u>\$ 2,500</u></u>
01.445.4799	Miscellaneous Expenditures		
	Misc/Mailbox Replacement/Reimbursements	5,000	
			<u><u>\$ 5,000</u></u>
01.445.4870	Equipment		
	Miscellaneous/Tools	10,000	
			<u><u>\$ 10,000</u></u>
01.445.4931	Vehicle and Equipment Fund Charges		
	Annual Transfer	130,072	
			<u><u>130,072</u></u>

VILLAGE OF NORTH AURORA
FY 2021-22 BUDGET
NON-DEPARTMENTAL AND TRANSFERS

Description

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

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

**Village of North Aurora
FY 2021-2022 Budget**

General Fund

		<u>2016-2017</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Actual</u>	<u>2020-2021</u> <u>Budget</u>	<u>2020-2021</u> <u>Projected</u>	<u>2021-2022</u> <u>Budget</u>
<u>Non-Departmental</u>							
01.490.4131	Post-Retirement Benefits	-	-	-	-	-	-
01.490.4510	Equipment Repair and Maint	-	-	-	-	-	-
01.490.4758	Fireworks	6,000	25,000	28,400	30,000	-	30,000
01.490.4761	Beautification Committee	3,615	11,816	15,813	20,000	10,000	20,000
01.490.4762	Veterans Memorial Committee	-	-	-	-	-	-
01.490.4763	Historical Society	-	-	-	-	-	-
01.490.4764	Riverfront Committee	-	-	-	-	-	-
01.490.4781	Sales Tax Rebates	690,055	690,149	427,095	150,000	260,000	210,000
01.490.4789	Public Access Cable	91,944	93,664	66,815	-	-	-
01.490.4799	Misc. Expenditures	-	7,155	1,034	-	37,100	-
01.490.4875	Capital Improvements	-	-	-	-	-	-
	Total Non-Departmental	791,613	827,784	539,157	200,000	307,100	260,000
<u>Transfers</u>							
01.495.4965	Transfer to NAAC	-	-	-	-	-	-
01.495.4970	Transfer to Capital Projects	-	380,000	750,000	200,000	2,000,000	500,000
01.495.4975	Transfer to Tourism	-	-	-	-	-	-
01.495.4977	Transfer to Insurance	-	-	-	-	-	-
01.495.4980	Transfer to Police Station Debt	624,834	623,692	626,391	631,767	631,767	634,759
	Total Transfers	624,834	1,003,692	1,376,391	831,767	2,631,767	1,134,759

**Village of North Aurora
FY 2021-22 Budget**

Department: Non-Departmental

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
01.490.4758	Independence Day Fireworks		
	4th July Fireworks Contract	25,000	
	Park Entertainment	3,000	
	Miscellaneous	2,000	
			<u>\$ 30,000</u>
01.490.4761	Beautification Committee		
	Flowers/Baskets	5,000	
	Misc/Decorations	10,000	
			<u>\$ 15,000</u>
01.490.4781	Sales Tax Rebates		
	Rebates Per Various Agreements	210,000	
			<u>210,000</u>

VILLAGE OF NORTH AURORA
FY 2021-22 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. Effective in 2019 the Village began receiving additional MFT allotments from new taxes enacted by the State through the Transportation Renewal Fund. The State also began distributing funds beginning in 2020 designated as Rebuild Illinois Funds, distributed 6 times from 2020-2022.

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. Rebuild Illinois Funds have a greater restriction on them than regular MFT funds, as improvements must meet certain useful life criteria.

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

Public Works West-Side Salt Barn



FY 2020-21 Accomplishments

- ✓ Managed salt supplies and inventories and retained competitive pricing from the State.
- ✓ Completed annual crack filling maintenance program.
- ✓ Completed pavement striping project
- ✓ Completed the process for the replacement of 81 LED light fixture and initiated the process for the replacement of 59 light poles on Orchard Gateway and Hansen Boulevard

FY 2021-22 Goals and Objectives

- Complete annual crack filling maintenance program *Strategic Goal Category: Infrastructure*
- Complete pavement striping project *Strategic Goal Category: Infrastructure*
- Perform maintenance on the road network by funding part of the 2021 Annual Road Maintenance Program *Strategic Goal Category: Infrastructure*
- Procure road salt through State purchase program *Strategic Goal Category: Core Services*
- Complete the pole replacement process on Orchard Gateway and Hansen.

PERFORMANCE MEASURES/STATISTICS

	Actual	Actual	Actual	Projected	Estimated
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Annual Number of Poles Replaced	25	1	17	0	57
Annual Number of Light Fixtures Replaced to LED	144	368	381	81	0
Total Lights Remaining to be Replaced	825	457	76	0	0

Village of North Aurora
FY 2021-2022 Budget

Motor Fuel Tax Fund

		2017-2018 <u>Actual</u>	2018-2019 <u>Actual</u>	2019-2020 <u>Actual</u>	2020-2021 <u>Budget</u>	2020-2021 <u>Projected</u>	2020-2021 <u>Budget</u>
Beginning Fund Balance					1,180,540	1,180,540	1,796,949
<u>Revenues</u>							
<u>Taxes</u>							
10.305.3025	Motor Fuel Tax Allotments	473,490	471,047	423,674	375,000	440,000	450,000
10.305.3028	MFT Allotments - TRF	-	-	232,886	180,000	260,000	265,000
10.305.3029	MFT Rebuild Illinois Funds	-	-	191,572	-	383,144	383,144
	Total Taxes	473,490	471,047	848,133	555,000	1,083,144	1,098,144
<u>Investment Income</u>							
10.370.3750	Interest on Investments	14,237	24,457	20,288	9,000	2,000	1,500
	Total Investment Income	14,237	24,457	20,288	9,000	2,000	1,500
<u>Miscellaneous</u>							
10.385.3898	Energy Efficiency Reimb	-	34,831	35,197	-	-	-
	Total Miscellaneous	-	34,831	35,197	-	-	-
	Total Revenues	487,726	530,335	903,618	564,000	1,085,144	1,099,644
<u>Expenditures</u>							
<u>Public Works</u>							
10.445.4255	Engineering	-	473	3,874	5,000	4,000	5,000
10.445.4439	Salt	134,275	159,060	228,355	275,288	270,000	300,000
10.445.4540	Streets and Alleys Repair/Maint	-	74,250	171,829	115,000	99,135	115,000
10.445.4581	Banking Services/Fees	27	485	437	600	600	500
10.445.4660	Street Lighting	100,270	85,557	78,527	75,000	75,000	73,000
10.445.4661	Street Light Repair/Maint/Replace	154,208	171,399	239,745	496,010	20,000	533,500
10.445.4705	Debt Principal Payment	-	-	-	-	-	-
10.445.4706	Debt Interest Payment	-	-	-	-	-	-
10.445.4709	Fiscal Agent Fees	-	-	-	-	-	-
10.445.4799	Misc	643	-	46	-	-	-
10.445.4875	Capital Improvements	305,197	-	-	-	-	1,200,000
	Total Public Works	694,619	491,224	722,814	966,898	468,735	2,227,000
	Total Expenditures	694,619	491,224	722,814	966,898	468,735	2,227,000
Revenues Over/(Under) Expenditures		(206,892)	39,112	180,804	(402,898)	616,409	(1,127,356)
Ending Fund Balance				1,180,540	777,642	1,796,949	669,593

**Village of North Aurora
FY 2021-22 Budget**

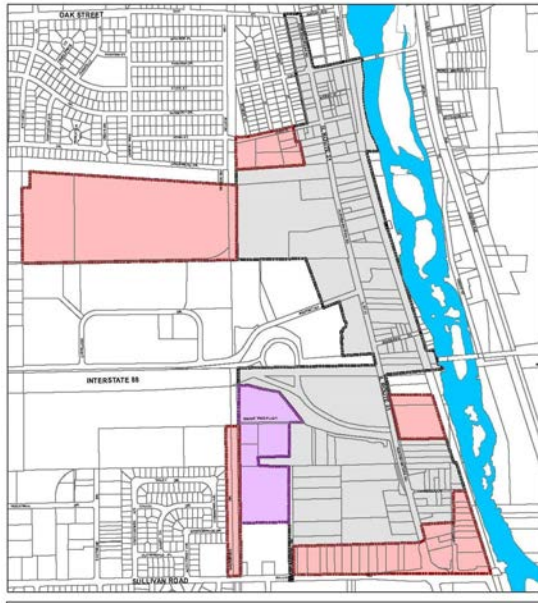
Department: MFT Fund

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
10.445.4255	Engineering		
	Engineering for Crackfilling Observation	5,000	
			<u><u>\$ 5,000</u></u>
10.445.4439	Salt		
	Rock Salt	300,000	
			<u><u>\$ 300,000</u></u>
10.445.4540	Streets and Alleys Repair		
	Crack Sealing/Routing	90,000	
	Pavement Marking	25,000	
			<u><u>\$ 115,000</u></u>
10.445.4581	Banking Services/Fees		
	Bank Fees	500	
			<u><u>\$ 500</u></u>
10.445.4660	Street Lighting		
	Street Lighting Energy Costs	73,000	
			<u><u>\$ 73,000</u></u>
10.445.4661	Street Light Repair/Maint		
	Street Pole Bulbs, Ballasts, Materials	35,000	
	LED Light Replacement	3,500	
	Pole Replacement (43 O.G. 16 Hansen)	475,000	
	C/O Project Prior Year		
	Traffic Signal Battery Back-up Replcement	20,000	
			<u><u>\$ 533,500</u></u>
10.445.4875	Capital Improvements		
	Portion of 2021 Street Impv Program	1,200,000	
			<u><u>\$ 1,200,000</u></u>

VILLAGE OF NORTH AURORA
FY 2021-22 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 2020-21 SIGNIFICANT ACCOMPLISHMENTS

- ✓ Completed the construction of the Silo Project, which included restoration/repairs, painting of the exterior and a lighting element to make it more prominent at night. **Strategic Goal Category: Redevelopment and Enhancement of the RT. 31 Corridor**
- ✓ Awarded assistance for two (2) TIF façade projects.

FY 2021-22 GOALS AND OBJECTIVES

- Implement the results of the TIF district evaluation and establish new TIF district per the Village Board’s direction. **Strategic Goal Category: Redevelopment and Enhancement of the Route 31 Corridor**
- Evaluate the next phase the Silo Project. **Strategic Goal Category: Redevelopment and Enhancement of the RT. 31 Corridor**
- Continue to promote TIF Façade Grant Program. **Strategic Goal Category: Redevelopment and Enhancement of the RT. 31 Corridor**

**Village of North Aurora
FY 2021-2022 Budget**

Route 31 TIF Fund

		<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Actual</u>	<u>2020-2021 Budget</u>	<u>2020-2021 Projected</u>	<u>2021-2022 Budget</u>
Beginning Fund Balance					1,908,123	1,908,123	1,591,423
<u>Revenues</u>							
<u>Taxes</u>							
12.305.3010	Property Tax	385,131	495,340	506,500	521,840	518,000	535,000
	Total Taxes	385,131	495,340	506,500	521,840	518,000	535,000
<u>Investment Income</u>							
12.370.3750	Interest on Investments	18,202	34,959	27,307	10,000	4,800	3,000
	Total Investment Income	18,202	34,959	27,307	10,000	4,800	3,000
<u>Miscellaneous</u>							
12.385.3855	Grants - Capital	-	-	-	-	-	-
12.385.3875	Sale of Assets	197,037	-	-	-	-	-
12.385.3890	Misc. Revenue	-	-	-	-	-	-
	Total Miscellaneous	197,037	-	-	-	-	-
	Total Transfers	-	-	-	-	-	-
	Total Revenues	600,370	530,300	533,807	531,840	522,800	538,000
<u>Expenditures</u>							
<u>Administration</u>							
12.430.4390	Dues and Meetings	-	-	-	-	-	-
12.430.4411	Office Expenses	-	-	-	-	-	-
12.430.4799	Misc. Expenditures	1,060	-	-	-	-	-
	Total Administration	1,060	-	-	-	-	-
<u>Professional Services</u>							
12.438.4255	Engineering	81,346	33,865	34,783	70,000	10,000	120,000
12.438.4260	Legal	3,072	578	2,275	3,500	2,500	5,000
12.438.4265	Audit Services	2,218	1,900	1,950	1,950	2,000	2,050
12.438.4280	Professional/Consulting Fees	13,282	1,810	5,897	55,000	30,000	40,000
	Total Professional Services	99,918	38,153	44,905	130,450	44,500	167,050
<u>Capital Improvements</u>							
12.480.4784	TIF Reimbursements/Grants	31,413	117,710	74,745	165,000	70,000	155,000
12.480.4875	Capital Improvements	189,831	260,612	120,295	1,000,000	725,000	650,000
	Total Capital Improvements	221,244	378,322	195,040	1,165,000	795,000	805,000
	Total Expenditures	322,222	416,474	239,945	1,295,450	839,500	972,050
Revenues Over/(Under) Expenditures		278,148	113,825	293,862	(763,610)	(316,700)	(434,050)
Ending Fund Balance					1,144,513	1,591,423	1,157,373

**Village of North Aurora
FY 2021-22 Budget**

Department: Route 31 TIF Fund

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
12.438.4255	Engineering		
	Engineering Studies	40,000	
	Design Phase I Airport / 31	65,000	
	Design Phase II Airport / 31	-	
	Materials Testing Rt 31	15,000	
			\$ 120,000
12.438.4260	Legal		
	Misc Legal Services	5,000	
			\$ 5,000
12.438.4265	Audit Services		
	TIF Compliance Audit	2,050	
			\$ 2,050
12.438.4280	Professional/Consulting Fees		
	Redevelopment Consulting/Site Analysis	25,000	
	TIF Analysis	15,000	
			\$ 40,000
12.480.4784	TIF Reimbursements/Grants		
	Façade/Reimb Grants	100,000	
	Miller Coffee Property LLC (Moka)	40,000	
	Tyler Glen LLC	15,000	
			\$ 155,000
12.480.4875	Capital Improvements		
	Other Initiatives	500,000	
	Rt 31 / Airport Intersection	-	
	Rt 31 Sidewalks	150,000	
			\$ 650,000

**Village of North Aurora
FY 2021-2022 Budget**

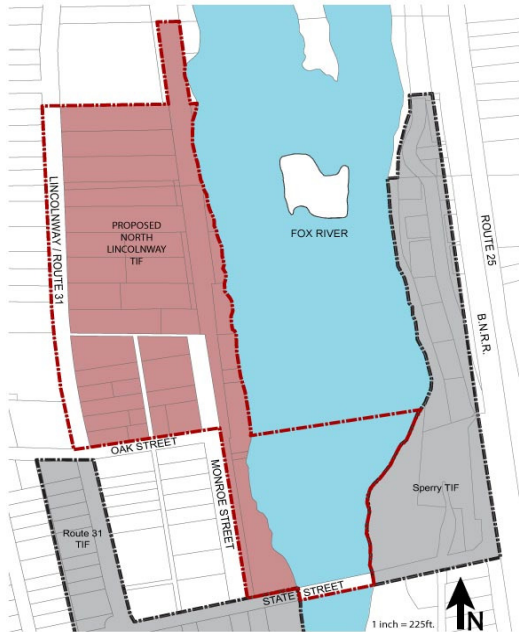
Sperry TIF Fund

		2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2021 Projected	2021-2022 Budget
Beginning Fund Balance					20,492	20,492	397
<u>Revenues</u>							
<u>Taxes</u>							
13.305.3010	Property Tax	4,367	5,873	6,669	7,414	7,405	7,414
	Total Taxes	4,367	5,873	6,669	7,414	7,405	7,414
<u>Investment Income</u>							
13.370.3750	Interest on Investments	-	-	-	-	-	-
	Total Investment Income	-	-	-	-	-	-
	Total Revenues	4,367	5,873	6,669	7,414	7,405	7,414
<u>Expenditures</u>							
<u>Administration</u>							
13.430.4799	Misc. Expenditures	-	-	-	-	-	-
	Total Administration	-	-	-	-	-	-
<u>Professional Services</u>							
13.438.4255	Engineering	-	-	-	-	-	-
13.438.4260	Legal	-	-	-	-	-	-
13.438.4265	Accounting and Audit	-	-	-	-	-	-
13.438.4280	Professional/Consulting Fees	-	-	-	2,000	-	-
	Total Professional Services	-	-	-	2,000	-	-
<u>Capital Improvements</u>							
13.480.4875	Capital Improvements	-	-	-	26,000	27,500	7,800
	Total Capital Improvements	-	-	-	26,000	27,500	7,800
	Total Expenditures	-	-	-	28,000	27,500	7,800
Revenues Over/(Under) Expenditures		4,367	5,873	6,669	(20,586)	(20,095)	(386)
Ending Fund Balance					(94)	397	11

VILLAGE OF NORTH AURORA
FY 2021-22 BUDGET
NORTH LINCOLNWAY TIF FUND

Description

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



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

FY 2020-21 Significant Accomplishments

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

FY 2021-22 GOALS AND OBJECTIVES

- Continue to move forward with discussions and actions steps to consolidate portions of the Village's three (3) current TIF Districts into one new TIF District in order to better position the Village to enhance and improve the TIF areas. ***Strategic Goal Category: Rt. 31 Corridor***

Village of North Aurora
FY 2021-2022 Budget

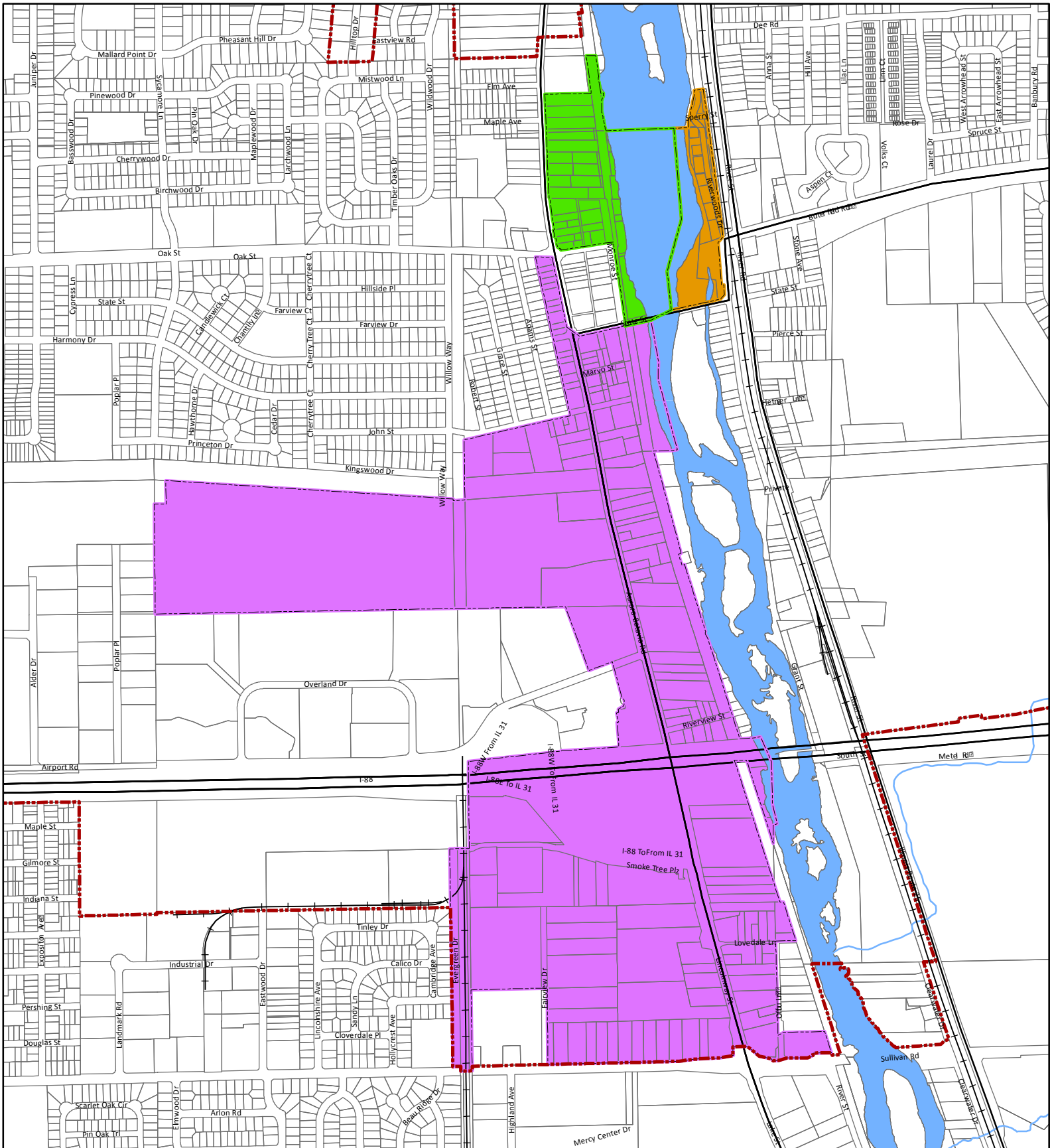
N. Lincolnway TIF Fund

		2017-2018 <u>Actual</u>	2018-2019 <u>Actual</u>	2019-2020 <u>Actual</u>	2020-2021 <u>Budget</u>	2020-2021 <u>Projected</u>	2021-2022 <u>Budget</u>
Beginning Fund Balance					15,153	15,153	49,211
<u>Revenues</u>							
<u>Taxes</u>							
20.305.3010	Property Tax	12,223	17,130	29,728	33,988	33,988	40,000
	Total Taxes	12,223	17,130	29,728	33,988	33,988	40,000
<u>Investment Income</u>							
20.370.3750	Interest on Investments	364	654	105	50	70	40
	Total Investment Income	364	654	105	50	70	40
	Total Revenues	12,587	17,784	29,833	34,038	34,058	40,040
<u>Expenditures</u>							
<u>Administration</u>							
20.430.4255	Engineering	6,356	-	-	-	-	-
20.430.4260	Legal	-	-	-	-	-	-
20.430.4275	Planning	-	-	-	-	-	-
20.430.4280	Professional Consulting	-	-	-	-	-	-
20.430.4799	Misc. Expenditures	-	-	-	-	-	-
20.430.4875	Capital Improvements	-	51,000	16,741	65,000	-	85,000
20.430.4951	Transfer to General Fund	-	-	-	-	-	-
	Total Administration	6,356	51,000	16,741	65,000	-	85,000
	Total Expenditures	6,356	51,000	16,741	65,000	-	85,000
Revenues Over/(Under) Expenditures		6,231	(33,216)	13,092	(30,962)	34,058	(44,960)
Ending Fund Balance					(15,809)	49,211	4,251




TAX INCREMENT FINANCING DISTRICTS

March 15, 2016



Legend

-  Route 31 TIF
-  Sperry TIF
-  North Lincolnway TIF

**VILLAGE OF NORTH AURORA
FY 2021-22 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 2020-21 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 2021-22 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>2016</u>	Actual Calendar <u>2017</u>	Actual Calendar <u>2018</u>	Actual Calendar <u>2019</u>	Projected Calendar <u>2020</u>
Total Number of Claims	25	14	33	24	7
Claims Net Incurred/Paid	\$319,194	\$18,375	\$978,726	\$1,900,5110	\$26,688
Total Workers' Comp (WC) Claims	\$222,796	\$9,137	\$855,220	\$250,537	\$10,200
WC Claims % Payroll	4.6%	0.19%	10.4%	4.1%	0.15%

**Village of North Aurora
FY 2021-2022 Budget**

Insurance Fund

		2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2021 Projected	2021-2022 Budget
Beginning Fund Balance					366,431	366,431	368,821
<u>Revenues</u>							
<u>Taxes</u>							
14.305.3010	Property Tax	252,570	265,776	272,623	259,000	259,000	261,500
	Total Taxes	252,570	265,776	272,623	259,000	259,000	261,500
<u>Investments</u>							
14.370.3750	Interest on Investments	4,282	6,626	5,721	2,000	1,000	600
	Total Investment Income	4,282	6,626	5,721	2,000	1,000	600
<u>Miscellaneous</u>							
14.385.3864	Insurance Claim Reimbursement	13,099	124,230	20,383	40,000	20,000	40,000
	Total Miscellaneous	13,099	124,230	20,383	40,000	20,000	40,000
<u>Transfers In</u>							
14.395.3955	Insurance From General	-	-	-	-	-	-
14.395.3960	Insurance From Waterworks	35,000	35,000	35,000	35,000	35,000	35,000
14.395.3962	Insurance From NAAC	-	-	-	-	-	-
14.395.3964	Insurance From Sanitary Sewer	5,000	5,000	5,000	5,000	5,000	5,000
14.395.3998	Insurance Claim Settlement	-	1,785	-	-	-	-
	Total Transfers In	40,000	41,785	40,000	40,000	40,000	40,000
	Total Revenues	309,951	438,418	338,727	341,000	320,000	342,100
<u>Expenditures</u>							
<u>Administration</u>							
14.430.4150	Unemployment Tax	4,964	4,656	5,683	4,500	4,000	4,500
14.430.4774	Insurance Claims	25,696	88,568	13,686	40,000	20,000	40,000
14.430.4788	Administrative Fee	-	-	-	-	-	-
14.430.4944	Liability Coverage	293,910	293,910	293,610	305,000	293,610	310,000
	Total Expenditures	324,571	387,134	312,979	349,500	317,610	354,500
Revenues Over/(Under) Expenditures		(14,620)	51,284	25,748	(8,500)	2,390	(12,400)
Ending Fund Balance					357,931	368,821	356,421

VILLAGE OF NORTH AURORA
FY 2021-22 BUDGET
TOURISM FUND

Description

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

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



FY 2021-22 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 2021-2022 Budget**

Tourism Fund

		2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2021 Projected	2021-2022 Budget
Beginning Fund Balance					50,074	50,074	56,004
<u>Revenues</u>							
<u>Taxes</u>							
15.305.3035	Hotel Tax	49,134	76,493	81,640	60,000	58,000	75,000
	Total Taxes	49,134	76,493	81,640	60,000	58,000	75,000
<u>Investments</u>							
15.370.3750	Interest on Investments	578	800	603	400	130	100
	Total Investments	578	800	603	400	130	100
<u>Miscellaneous</u>							
15.385.3870	North Aurora Days Revenue	89,099	107,739	71,153	115,000	5,000	115,000
	Total Miscellaneous	89,099	107,739	71,153	115,000	5,000	115,000
<u>Transfers In</u>							
15.395.3951	Transfers - Capital Projects Impact	-	-	-	-	-	-
15.395.3955	Transfers - General Fund	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-
	Total Revenues	138,811	185,033	153,396	175,400	63,130	190,100
<u>Expenditures</u>							
<u>Administration</u>							
15.430.4751	North Aurora Days Expenses	101,479	98,355	89,916	115,000	5,000	110,000
15.430.4752	Tourism Council	41,467	71,601	68,829	54,000	52,200	67,500
15.430.4753	Administration and Tourism	-	-	-	-	-	-
15.430.4758	Fireworks	10,000	10,800	8,000	11,000	-	11,000
15.430.4799	Miscellaneous	-	-	119	-	-	-
	Total Administration	152,946	180,756	166,864	180,000	57,200	188,500
	Total Expenditures	152,946	180,756	166,864	180,000	57,200	188,500
Revenues Over/(Under) Expenditures		(14,134)	4,276	(13,469)	(4,600)	5,930	1,600
Ending Fund Balance					45,474	56,004	57,604

VILLAGE OF NORTH AURORA
FY 2021-22 BUDGET
SPECIAL SERVICE AREAS FUND

Description

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

FY 2021-22 Goals and Objectives

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

**Village of North Aurora
FY 2021-2022 Budget**

Special Service Areas Fund

		<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Actual</u>	<u>2020-2021 Budget</u>	<u>2020-2021 Projected</u>	<u>2021-2022 Budget</u>
Total Beginning Fund Balances					129,365	129,365	141,635
<u>Revenues</u>							
<u>Waterford Oaks SSA</u>							
17.004.3010	Property Tax	3,545	3,698	8,491	8,600	8,600	8,600
17.004.3750	Interest on Investments	-	-	-	-	-	-
	Total Waterford Oaks	3,545	3,698	8,491	8,600	8,600	8,600
<u>Oak Hill</u>							
17.007.3010	Property Tax			5,000	10,000	10,000	10,000
17.007.3750	Interest on Investments	28	50	36	-	-	-
	Total Oak Hill	28	50	5,036	10,000	10,000	10,000
<u>Timber Oaks</u>							
17.008.3010	Property Tax	2,574	2,496	3,998	7,500	7,500	7,500
17.008.3750	Interest on Investments	-	-	-	-	-	-
	Total Timber Oaks	2,574	2,496	3,998	7,500	7,500	7,500
<u>Pine Creek Phase III</u>							
17.009.3010	Property Tax	720	696	2,000	2,000	2,000	2,000
17.009.3750	Interest on Investments	-	-	-	-	-	-
	Total Pine Creek Phase III	720	696	2,000	2,000	2,000	2,000
<u>Willow Lakes</u>							
17.011.3010	Property Tax	465	398	799	200	200	200
17.011.3890	Miscellaneous	-	-	-	-	-	-
17.011.3750	Interest on Investments	1,192	2,125	1,502	1,400	1,400	1,400
	Total Willow Lakes	1,657	2,522	2,301	1,600	1,600	1,600
<u>North Aurora Town Centre</u>							
17.032.3010	Property Tax	14,989	15,492	20,041	30,000	30,000	30,000
17.032.3750	Interest on Investments	-	-	-	-	-	-
	Total North Aurora Town	14,989	15,492	20,041	30,000	30,000	30,000
<u>Randall Highlands (Single Family)</u>							
17.033.3010	Property Tax	702	-	-	-	-	-
17.033.3750	Interest on Investments	-	-	-	-	-	-
	Total Randall Highlands (SF)	702	-	-	-	-	-
<u>Randall Highlands (Multi-Family)</u>							
17.034.3010	Property Tax	969	-	-	-	-	-
17.034.3750	Interest on Investments	-	-	-	-	-	-
	Total Randall Highlands (MF)	969	-	-	-	-	-
<u>Randall Highlands (Commercial)</u>							
17.035.3010	Property Tax	820	-	-	-	-	-
17.035.3750	Interest on Investments	-	-	-	-	-	-
	Total Randall Highlands (Comm)	820	-	-	-	-	-
Total Revenues		26,003	24,955	41,866	59,700	59,700	59,700

**Village of North Aurora
FY 2021-2022 Budget**

Special Service Areas Fund

		<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Actual</u>	<u>2020-2021 Budget</u>	<u>2020-2021 Projected</u>	<u>2021-2022 Budget</u>
<u>Expenditures</u>							
<u>Waterford Oaks</u>							
17.004.4917	Administrative Expenses	460	460	460	770	770	770
17.004.4533	Maintenance	5,462	7,248	7,712	7,700	7,700	7,700
	Total Waterford Oaks	5,922	7,708	8,172	8,470	8,470	8,470
<u>Oak Hill</u>							
17.007.4917	Administrative Expenses	-	-	-	1,000	1,000	1,000
17.007.4533	Maintenance	-	-	13,500	10,000	-	10,000
	Total Oak Hill	-	-	13,500	11,000	1,000	11,000
<u>Timber Oaks</u>							
17.008.4917	Administrative Expenses	210	210	210	710	710	710
17.008.4533	Maintenance	2,683	4,632	7,104	7,100	7,100	7,100
	Total Timber Oaks	2,893	4,842	7,314	7,810	7,810	7,810
<u>Pine Creek Phase III</u>							
17.009.4917	Administrative Expenses	80	80	80	220	220	220
17.009.4533	Maintenance	1,182	1,944	2,208	2,200	2,200	2,200
	Total Pine Creek Phase III	1,262	2,024	2,288	2,420	2,420	2,420
<u>Willow Lakes</u>							
17.011.4917	Administrative Expenses	30	30	30	30	30	30
17.011.4533	Maintenance	521	712	191	200	200	200
	Total Willow Lakes	551	742	221	230	230	230
<u>North Aurora Town Centre</u>							
17.032.4917	Administrative Expenses	1,500	1,000	1,500	2,500	2,500	2,500
17.032.4533	Maintenance	18,000	24,400	20,075	25,000	25,000	25,000
	Total North Aurora Town	19,500	25,400	21,575	27,500	27,500	27,500
<u>Randall Highlands (Single Family)</u>							
17.033.4917	Administrative Expenses	250	-	-	-	-	-
17.033.4533	Maintenance	-	-	-	-	-	-
	Total Randall Highlands (SF)	250	-	-	-	-	-
<u>Randall Highlands (Multi-Family)</u>							
17.034.4917	Administrative Expenses	350	-	-	-	-	-
17.034.4533	Maintenance	-	-	-	-	-	-
	Total Randall Highlands (MF)	350	-	-	-	-	-
<u>Randall Highlands (Commercial)</u>							
17.035.4917	Administrative Expenses	290	-	-	-	-	-
17.035.4533	Maintenance	-	-	-	-	-	-
	Total Randall Highlands (Comm)	290	-	-	-	-	-
	Total Expenditures	31,017	40,717	53,070	57,430	47,430	57,430
Revenues Over/(Under) Expenditures		(5,014)	(15,762)	(11,204)	2,270	12,270	2,270
Ending Fund Balances					131,635	141,635	143,905

VILLAGE OF NORTH AURORA
FY 2021-22 BUDGET
SANITARY SEWER FUND

Description

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

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



FY 2020-21 Significant Accomplishments

- ✓ Evaluate the current sanitary sewer system maintenance procedures
- ✓ Revised the Overhead Sewer Grant policy providing additional matching grant funds with a 75% match up to \$6000 for residents.
- ✓ Utilize the Vactor/Jetter truck to perform regularly scheduled maintenance in known problem areas.

FY 2021-22 Goals and Objectives

- Review televising recommendations, tv log, and video data to determine if infrastructure repairs need to be incorporated into the annual road program
- Increase awareness the Overhead Sewer Grant Program through the Village website and social media and inform residents of the additional 15% funding available from Fox Metro

- Keep looking and researching ways to upgrade the sanitary sewer system by eliminating inflow/infiltration (I/I).
- Continue to participate in quarterly meetings with Fox Metro Reclamation District
- Utilize GIS (Geographic Information System) and GPS (Global Positioning System) equipment to create accurate sanitary system utility atlases. ***Strategic Goal Category: Core Services***
- Update the sanitary sewer atlas online as development occurs.
- Partner with Fox Metro to verify that as-built sanitary sewer information is shared between agencies
- Identify areas within the system to improve connections and rehab infrastructure. ***Strategic Goal Category: Infrastructure***

PERFORMANCE MEASURES/STATISTICS

	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Estimated 2021-22</u>
Annual Lineal Feet of Sanitary Sewer Lining Completed	0 LF	0 LF	0 LF	0 LF	0 LF
Total Lineal Feet Remaining to be Lined	0 LF	0 LF	0 LF	0 LF	0 LF
Annual Lineal Feet of Sanitary Sewer Televising Completed	0 LF	64,658 LF	193,793 LF	0 LF	0 LF
Total Lineal Feet Remaining to be Televised	258,631 LF	193,973 LF	0 LF	0 LF	0 LF

Village of North Aurora
FY 2021-2022 Budget

Sanitary Sewer Fund

		2017-2018 <u>Actual</u>	2018-2019 <u>Actual</u>	2019-2020 <u>Actual</u>	2020-2021 <u>Budget</u>	2020-2021 <u>Projected</u>	2021-2022 <u>Budget</u>
Beginning Fund Balance					1,412,066	1,412,066	1,491,191
<u>Revenues</u>							
<u>Licenses and Permits</u>							
18.310.3135	Sanitary Sewer Permit/Connection	36,243	35,223	38,854	45,000	65,000	50,000
	Total Licenses and Permits	36,243	35,223	38,854	45,000	65,000	50,000
<u>Charges for Services</u>							
18.320.3350	Sewer Collection	177,541	76,514	76,335	80,000	84,000	85,000
	Total Charges for Services	177,541	76,514	76,335	80,000	84,000	85,000
<u>Investments</u>							
18.370.3750	Interest on Investments	18,655	32,741	30,826	12,000	7,000	7,000
18.370.3752	Unrealized Gain/(Loss) Inv	(6,986)	6,484	14,966	-	-	-
	Total Investments	11,668	39,224	45,791	12,000	7,000	7,000
<u>Miscellaneous</u>							
18.385.3890	Miscellaneous	-	-	-	-	-	-
	Total Miscellaneous	-	-	-	-	-	-
	Total Revenues	225,452	150,962	160,980	137,000	156,000	142,000
<u>Expenditures</u>							
<u>Public Works</u>							
18.445.4255	Engineering	367	8,064	8,659	8,000	-	-
18.445.4260	Legal	-	-	-	-	-	-
18.445.4280	Professional/Consulting Fees	-	-	-	-	-	-
18.445.4510	Equipment Repair and Maint	1,607	144	-	6,000	-	6,000
18.445.4570	Sewers Repair and Maint	5,314	156,667	158,291	61,000	10,000	126,000
18.445.4652	Communications	-	-	-	-	-	-
18.445.4788	Administrative Fee	35,000	40,000	40,000	45,000	45,000	45,000
18.445.4799	Miscellaneous	729	729	729	-	-	-
18.445.4870	Equipment	-	-	-	-	-	-
18.445.4875	Capital Improvements	-	-	-	-	-	-
18.445.4931	Vehicle Equipment Charges	16,875	16,875	16,875	8,438	16,875	16,875
18.445.4944	Liability Insurance	5,000	5,000	5,000	5,000	5,000	5,000
	Total Public Works	64,892	227,479	229,554	133,438	76,875	198,875
	Total Expenditures	64,892	227,479	229,554	133,438	76,875	198,875
Revenues Over/(Under) Expenditures		160,560	(76,517)	(68,575)	3,562	79,125	(56,875)
Ending Fund Balance					1,415,628	1,491,191	1,434,316

**Village of North Aurora
FY 2021-22 Budget**

Department: Sanitary Sewer Fund

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
18.445.4255 Engineering			
	Sanitary Sewer Planning, Projects	-	
			<u><u>\$ -</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/Improvements	110,000	
	Overhead Sewer Reimb. Grant	16,000	
			<u><u>\$ 126,000</u></u>
18.445.4788 Administrative Fee			
	Transfer to General Fund for Labor/Administrative	45,000	
			<u><u>\$ 45,000</u></u>
18.445.4931 Vehicle Equipment Fund Charges			
	Annual Transfer	16,875	
			<u><u>\$ 16,875</u></u>
18.445.4944 Liability Insurance			
	Annual Transfer	5,000	
			<u><u>\$ 5,000</u></u>

**VILLAGE OF NORTH AURORA
FY 2021-22 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 various utility taxes allocated to this fund and committed for roads, infrastructure and capital projects. The natural gas tax is based on gross charges and the electricity tax is based on a tiered-rate of kilowatt hours used (equivalency). Funding for capital projects is frequently supplemented by impact fees, grants/contributions or transfers of excess funds from the General Fund. The Village regularly updates its long-term road program to determine which streets and related infrastructure may be in need for either reconstruction or resurfacing and is the primary purpose of the dedicated capital project funding in place.



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

FY 2020-21 Significant Accomplishments

- ✓ Completed the initial space needs assessment of public works site and facilities and conceptual design development process
- ✓ Completed the 2020 Street Improvement Program (1.8 miles) for \$1,200,000
 - April Lane from Briar to east end
 - Briar Lane from River Street (Route 25) to April Lane
 - Dee Road from River Street (Route 25) to Hill Avenue
 - Arrowhead Street from Spruce Street to Spruce Street
 - Greenbriar Court from April Lane to south end
 - Laurel Lane from Butterfield Road to Dee Road

- Maple Avenue from Lincolnway (Route 31) to west end of street
- Elm Avenue from Lincolnway (Route 31) to west end of street

FY 2021-22 Goals and Objectives

- Review and update long-term road, sewer, and watermain capital improvement schedule taking into account significant resurfacing projects that need to be undertaken in the future and using updated information from the last PCI study. **Strategic Goal Category: Financial**
- Evaluate the road network in consideration of all modes of transportation improving access to all individuals where feasible. **Strategic Goal Category: Infrastructure**
- Partner with other governmental agencies to improve trail connectivity throughout the region
- Evaluate public works facilities needs report and facilitate next steps regarding further architectural design development for \$500,000 and site analysis for \$120,000. **Strategic Goal Category: Infrastructure**
- Begin Phase 1 engineering for the Orchard Gateway reconstruction project.
- Complete the 2021 Street Improvement Program (3.2 miles) for \$1,900,000 **Strategic Goal Category: Infrastructure**
 - Andrew Court from Andrew Lane to end of cul-de-sac
 - Andrew Lane from Pinecreek Drive to Hickory Street
 - Bede Circle from Pinecreek Drive to Lloyd Lane
 - Bede Court from Bede Circle to end of cul-de-sac
 - Bellar Court from Hammer Lane to end of cul-de-sac
 - Carrie Court from Bede Circle to end of cul-de-sac
 - Hammer Lane from Pinecreek Drive to end of cul-de-sac
 - Hammer Lane from Doral Lane to Doral Lane
 - Hickory Court from Andrew Lane to end of cul-de-sac
 - Holly Court from Pinecreek Drive to end of cul-de-sac
 - Jessica Court from Pinecreek Drive to end of cul-de-sac
 - Lindsay Circle from Terry Lane to Pinecreek Drive
 - Lloyd Lane from Pinecreek Drive to Carrie Court
 - Oberweis Avenue from Banbury Road to Hammer Lane
 - Pinehurst Court from Pinehurst Drive to end of cul-de-sac
 - Pinehurst Drive from Wingfoot Drive to Pinecreek Drive
 - Sharon Court from Sharon Lane to end of cul-de-sac
 - Sharon Lane from Pinecreek Drive to Banbury Road
 - Terry Lane from Pinecreek Drive to Lindsay Circle
- Begin design and construction of improvements at Riverfront Park to include development of a plaza area near Village Hall and other improvements for \$375,000
- Architectural and Engineering Design of Public Works Facility (\$190,000). **Strategic Goal Category: Community Vitality**
- Design plans to repair the Tanner Trails Unit 6 storm sewer conveyance system to Lake Run Creek. **Strategic Goal Category: Infrastructure**

Village of North Aurora
FY 2021-2022 Budget

Capital Projects Fund

		2017-2018 <u>Actual</u>	2018-2019 <u>Actual</u>	2019-2020 <u>Actual</u>	2020-2021 <u>Budget</u>	2020-2021 <u>Projected</u>	2021-2022 <u>Budget</u>
Beginning Fund Balance					3,666,218	3,666,218	6,057,218
<u>Revenues</u>							
<u>Taxes</u>							
21.305.3022	Sales Tax - 0.50% Non Home Rule	1,050,266	1,013,423	1,015,401	900,000	1,040,000	1,060,000
21.305.3036	Utility Tax - Electricity	394,491	408,580	383,271	375,000	385,000	395,000
21.305.3037	Utility Tax - Gas	134,968	146,898	138,977	100,000	140,000	140,000
21.305.3038	Telecommunications Tax	173,104	79,044	66,419	-	-	-
	Total Taxes	1,752,828	1,647,945	1,604,068	1,375,000	1,565,000	1,595,000
<u>Investment Income</u>							
21.370.3750	Interest on Investments	30,662	63,613	60,290	30,000	12,000	25,000
21.370.3752	Unrealized Market Value Adj	(411)	-	456	-	-	-
21.370.3755	IMET Market Value Gain	-	-	-	-	-	-
	Total Investment Income	30,251	63,613	60,746	30,000	12,000	25,000
<u>Miscellaneous</u>							
21.385.3850	Grants - Operating	-	-	-	-	-	-
21.385.3855	Grants - Capital	-	156,000	92,850	-	-	-
21.385.3864	Insurance Claim Reimbursement	-	-	-	-	-	-
21.385.3875	Sale of Equipment/Assets	-	-	-	-	-	-
21.385.3880	Debt Proceeds	-	-	-	-	-	-
21.385.3885	Developer Contributions	355	-	-	-	-	-
21.385.3886	Contributions/Donations	-	-	-	-	-	-
21.385.3887	Traffic Impact Fee	121,721	45,721	6,121	10,000	27,000	10,000
21.385.3888	Capital Impact Fee	15,178	2,625	4,989	5,000	2,000	5,000
21.385.3890	Misc Revenue	-	-	-	-	-	-
	Total Miscellaneous	137,254	204,345	103,959	15,000	29,000	15,000
<u>Transfers</u>							
21.395.3955	Transfer From General Fund	-	380,000	750,000	200,000	2,000,000	500,000
21.395.3959	Transfer From MFT Fund	-	-	-	-	-	-
21.395.3961	Transfer from Revolving Fund	-	-	-	-	-	-
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	-	380,000	750,000	200,000	2,000,000	500,000
Total Revenues		1,920,333	2,295,904	2,518,774	1,620,000	3,606,000	2,135,000
<u>Expenditures</u>							
<u>Annual Road Program</u>							
21.450.4255	Engineering	220,316	189,658	184,550	229,000	225,000	479,642
21.450.4875	Capital Improvements	712,752	1,895,865	1,740,730	1,200,000	980,000	700,000
	Total Annual Road Program	933,068	2,085,524	1,925,281	1,429,000	1,205,000	1,179,642
<u>Village Facility Projects</u>							
21.452.4255	Engineering	-	-	-	-	-	120,000
21.452.4501	Contractual Services	-	2,555	31,947	100,000	10,000	500,000
21.452.4870	Equipment	-	19,020	-	-	-	50,000
21.452.4875	Capital Improvements	-	-	-	-	-	-

Village of North Aurora
FY 2021-2022 Budget

Capital Projects Fund

		2017-2018 <u>Actual</u>	2018-2019 <u>Actual</u>	2019-2020 <u>Actual</u>	2020-2021 <u>Budget</u>	2020-2021 <u>Projected</u>	2021-2022 <u>Budget</u>
Total Facility Improvements		-	21,575	31,947	100,000	10,000	670,000
<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	2,800	-	-	-	-	-
21.454.4874	Sidewalk Installation	-	-	-	-	-	-
21.454.4875	Capital Impv - Approach Lighting	-	-	-	-	-	-
21.454.4875	Capital Impv - Pedestrian Crossings	-	-	-	-	-	-
21.454.4875	Capital Impv - Entryway Signs	-	-	17,425	-	-	-
21.454.4875	Capital Impv - Street Signs	-	-	-	-	-	-
21.454.4875	Capital Impv - Community Info Sign	70,120	-	-	-	-	-
21.454.4875	Capital Impv - Riverfront Impv	-	-	-	-	-	-
21.454.4875	Capital Impv - Street Poles LED	-	-	-	-	-	-
21.454.4875	Capital Impv - Elec Poles Bury	-	-	-	-	-	-
	Total Sidewalk/ROW Impv	72,920	-	17,425	-	-	-
<u>Non-Departmental</u>							
21.456.4255	Engineering	355	20,709	-	25,000	-	76,000
21.456.4501	Contractual Services	-	23,655	1,245	-	-	100,000
21.456.4870	Equipment	-	-	-	-	-	-
21.456.4875	Capital Improvements	-	-	-	375,000	-	1,575,000
21.456.4879	Public Improvements	-	-	-	-	-	-
	Total Non-Departmental	355	44,364	1,245	400,000	-	1,751,000
Total Expenditures							
		1,006,343	2,151,463	1,975,898	1,929,000	1,215,000	3,600,642
Revenues Over/(Under) Expenditures							
		913,990	144,441	542,876	(309,000)	2,391,000	(1,465,642)
Ending Fund Balance							
					3,357,218	6,057,218	4,591,576

**Village of North Aurora
FY 2021-22 Budget**

Department: Capital Projects Fund

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
21.450.4255	Engineering Annual Road Program		
	Engineering Services / Analysis & PCI Assessment	25,000	
	Construction Engineering 2021 Road Program	120,376	
	Design/Bid Engineering 2022 Road Program	90,000	
	Engineering for funding Orchard Gateway Design Phase 1	244,266	
			\$ 479,642
21.450.4875	Capital Road Improvements		
	2021 Road Improvements (\$1.2M in MFT)	700,000	
			\$ 700,000
21.452.4255	Engineering Services		
	Public Works Facility Site Analysis	120,000	
			\$ 120,000
21.452.4501	Contractual Services		
	Arch/Design Services Public Works Facility	500,000	
			\$ 500,000
21.452.4870	Village Facilities - Equipment		
	RTU Replacement Police Facility	50,000	
			\$ 50,000
21.452.4875	Village Facility Improvements - Capital Improvements		
			\$ -
21.454.4875	Sidewalk/ROW Improvements		
	None	-	
			\$ -
21.456.4255	Engineering		
	Tanner Trails Storm Sewer Design	76,000	
			\$ 76,000
21.456.4501	Contractual Services		
	Ridge Road Storm Sewer Repair/Replacement	100,000	
			\$ 100,000
21.456.4875	Non-Departmental Projects - Capital Improvements		
	Tanner Trails Storm Sewer Improvements	1,200,000	
	Riverfront Park Improvements Phasing	375,000	
			\$ 1,575,000

**VILLAGE OF NORTH AURORA
FY 2021-22 BUDGET
POLICE STATION DEBT SERVICE FUND**

Description

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

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



**Village of North Aurora
FY 2021-2022 Budget**

Police Station Debt Service Fund

		<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Actual</u>	<u>2020-2021 Budget</u>	<u>2020-2021 Projected</u>	<u>2021-2022 Budget</u>
Beginning Fund Balance					279,635	279,635	281,802
<u>Revenues</u>							
<u>Taxes</u>							
32.305.3010	Property Taxes	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-
<u>Investments</u>							
32.370.3750	Interest on Investments	3,870	7,534	5,728	6,000	700	400
	Total Investments	3,870	7,534	5,728	6,000	700	400
<u>Miscellaneous</u>							
32.385.3880	Bond Proceeds	-	-	-	-	-	-
32.385.3884	Premium on Bonds	-	-	-	-	-	-
	Total Misc	-	-	-	-	-	-
<u>Transfers</u>							
32.395.3955	Transfer from General Fund	622,875	623,692	626,391	631,767	631,767	634,759
	Total Transfers	622,875	623,692	626,391	631,767	631,767	634,759
	Total Revenues	626,745	631,227	632,119	637,767	632,467	635,159
<u>Expenditures</u>							
<u>Administration</u>							
32.430.4263	Bond Issuance Costs	-	-	-	-	-	-
32.430.4705	Debt Service - Principal	455,000	465,000	475,000	490,000	490,000	505,000
32.430.4706	Debt Service - Interest	167,500	158,400	149,100	139,600	139,600	129,800
32.430.4708	Escrowee Payment - Village	-	-	-	-	-	-
32.430.4709	Fiscal Agent Fees	475	475	475	600	600	600
32.430.4799	Miscellaneous	30	30	30	100	100	100
32.430.4940	Payment to Escrowee	-	-	-	-	-	-
	Total Administration	623,005	623,905	624,605	630,300	630,300	635,500
	Total Expenditures	623,005	623,905	624,605	630,300	630,300	635,500
Revenues Over/(Under) Expenditures		3,740	7,322	7,514	7,467	2,167	(341)
Ending Fund Balance					287,102	281,802	281,461

**Village of North Aurora
FY 2021-22 Budget**

Department: Police Station Debt Service Fund

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
32.430.4705	Debt Service - Principal		
	GO Alt. Rev Source Series 2014 (Due 1/1)	505,000	
			<u><u>\$ 505,000</u></u>
32.430.4706	Debt Service - Interest		
	GO Alt. Rev Source Series 2014 (Due 7/1)	64,900	
	GO Alt. Rev Source Series 2014 (Due 1/1)	64,900	
			<u><u>\$ 129,800</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 2021-2022 Budget

Library Debt Service Fund

		2017-2018 <u>Actual</u>	2018-2019 <u>Actual</u>	2019-2020 <u>Actual</u>	2020-2021 <u>Budget</u>	2020-2021 <u>Projected</u>	2021-2022 <u>Budget</u>
Beginning Fund Balance					117,131	117,131	-
<u>Revenues</u>							
<u>Taxes</u>							
31.305.3010	Property Tax	534,372	541,627	543,384	297,761	297,761	
	Total Taxes	534,372	541,627	543,384	297,761	297,761	-
<u>Investments</u>							
31.370.3750	Interest on Investments	4,398	3,457	2,009	2,250	225	
	Total Investments	4,398	3,457	2,009	2,250	225	-
<u>Miscellaneous</u>							
31.385.3880	Bond Proceeds	-	-	-	-	-	
31.385.3884	Premium on Bonds	-	-	-	-	-	
	Total Miscellaneous	-	-	-	-	-	-
	Total Revenues	538,770	545,083	545,393	300,011	297,986	-
<u>Expenditures</u>							
<u>Administration</u>							
31.430.4705	Bond Issuance Costs	-	-	-	-	-	
31.430.4705	Debt Service - Principal	465,000	485,000	505,000	395,000	395,000	
31.430.4706	Debt Service - Interest	69,375	51,938	33,750	14,814	14,814	
31.430.4708	Escrowee Payment	-	-	-	-	-	
31.430.4709	Fiscal Agent Fees	475	475	475	550	80	
31.430.4799	Miscellaneous	30	30	30	100	30	
31.430.4940	Escrowee Payment Under	-	-	-			
	Transfer to General Fund					5,193	
	Total Administration	534,880	537,443	539,255	410,464	415,117	-
	Total Expenditures	534,880	537,443	539,255	410,464	415,117	-
Revenues Over/(Under) Expenditures		3,890	7,641	6,138	(110,453)	(117,131)	-
Ending Fund Balance					6,678	-	-

**Village of North Aurora
FY 2021-22 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 six deep wells (#4, #5, #6, #7, #8, #9) and travels through a 110 mile network of distribution water main after it has been treated for excess radium at the two treatment facilities.

The water system also includes one 500,000 gallon elevated storage tank and one 1,000,000 gallon elevated storage tank. The Water Division maintains this infrastructure along with 1,360 fire hydrants, 1,950 valves and approximately 6,000 service connections and water meters.

Over the last several years, the Village completed the drilling of two new wells (wells #8 & #9) and the development (design and installation of the pumps and motors) of these wells was completed in the fall, 2020. The engineering design and plans for an additional 750,000 gallon water tower have been completed and are currently under review for construction in 2021/22. These additions, along with our ongoing distribution improvements, will provide the necessary quantity and the highest quality of water for our residents and business's.



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

FY 2020-21 Significant Accomplishments

- ✓ Completed the development of two new deep water wells (Well #8 and Well #9). This included installing transmission main, installation of pumps and the construction of well houses and electrical facilities. **Strategic Goal Category: Infrastructure**
- ✓ Completed design of the 750,000 gallon elevated water storage tower which will add to the current storage of 1.5 MG. **Strategic Goal Category: Infrastructure**
- ✓ Completed the planned replacement of the variable frequency drives (VFD's) for wells 5 and 7 as part of the goal to update well and treatment plant equipment. **Strategic Goal Category: Infrastructure**
- ✓ Provided in depth, proper training to staff in order for them to operate/monitor SCADA system during evenings and weekends.
- ✓ Completed water main replacement on Maple Ave and Elm Ave. which included replacing lead service lines; three of which were all the way to the meter (resident's portion of water line). This project reduced our lead line inventory by 38. **Strategic Goal Category: Infrastructure**
- ✓ Completed a Radon detection yearlong study at each treatment plant. In July of 2020 reports for both treatment plants indicated they were below the USEPA recommended action level of 4.0 pCi/L. Water staff is NOT being exposed to hazardous radon levels.
- ✓ Continued to utilize a Geographic Information System (GIS) and Global Positioning System (GPS) equipment to create accurate water system utility atlases. **Strategic Goal Category: Core Services**
- ✓ Completed the Well #4 Rehabilitation project which included a new pump assembly and all new electrical cable (950'). **Strategic Goal Category: Infrastructure**

FY 2021-22 Goals and Objectives

- Hire a consultant to perform an analysis to determine our options for rehabilitation or replacement on the two (2) 12" water main river crossings which are approximately 50 years old.
- Begin construction of the new 750,000 gallon water tower in the central part of the Village with anticipated completion in the summer of 2022. **Strategic Goal Category: Infrastructure**
- Continue replacement of machinery and equipment upgrades at the two water treatment facilities and remote well sites. **Strategic Goal Category: Infrastructure**
- Continue to update Lead Inventory as required by the IEPA (annually) and performing site surveys where lead lines may be present to collect a more accurate inventory. **Strategic Goal Category: Core Services**
- Pull Well # 5's pump and motor for maintenance. Convert well head to pit-less adapter, remove well house and re-pipe directly to treatment plant raw water main. **Strategic Goal Category: Core Services**
- Continue to provide training to water laborers and Lead Water Operator in an effort to perform in house repairs, maintenance and to operate and monitor SCADA system. **Strategic Goal Category: Core Services**
- Perform study to determine the effectiveness of our existing SCADA system in order to provide us direction for either an upgrade or replacement. **Strategic Goal Category: Core Services**

- Perform a study to evaluate the newly federal registered ruling from the EPA concerning the new Lead and Copper Rule (LCR). Create a plan for compliance over the next three (3) to five (5) years.
- Pull and service pump and motor for Well #6.
- Hire and train one (1) new Water Laborer/Operator to provide adequate staff for proper system maintenance.
- Upgrade the Neptune meter reading hardware and software

Performance Measurers/Statistics

	Actual	Actual	Actual	Actual	Estimated
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2019-20</u>	<u>2020-21</u>
Average Daily Demand	1.8 MGD	1.8 MGD	1.8 MGD	1.8 MGD	1.8 MGD
Peak Day Demand	3.5 MGD	3.1 MGD	3.1 MGD	3.5 MGD	3.8 MGD
Finals Requested	616	708	656	577	600
New Accounts Begun (Includes Move In/Outs)	445	526	536	435	450
MIU Installs (New)	15	49	53	59	50
MIU Installs (Replace)	750	15	64	36	40
Monthly Bacteriological Samples Taken	276	264	288	312	312
Number of positive total coli form findings	0	0	0	0	0
Number of Radium Removal Plants	2	2	2	2	2
Number of Deep Wells	5	4	4	6	6
Number of certified operators	7	7	7	8	9
Average Percent of Late Bills to Total Bills	6.30%	6.45%	6.45%	6.11%	6.05%
Customers on Autopay	10.63%	9.78%	10.0%	9.60%	10%
Shut-offs for non- payment (Fox Metro)	96	93	105	0	100
Percent Customers Signed Up for On-Line Billing Access and Payment	6.0%	13.4%	15.0%	9.47%	10%

**Village of North Aurora
FY 2021-2022 Budget**

Waterworks Fund

		2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2021 Projected	2021-2022 Budget
Beginning Unrestricted Net Position (CA-CL)					6,094,036	6,094,036	6,468,548
<u>Revenues</u>							
<u>Licenses and Permits</u>							
60.310.3160	Building Permits - Water Usage	3,551	4,020	4,288	4,000	4,000	4,000
	Total Licenses and Permits	3,551	4,020	4,288	4,000	4,000	4,000
<u>Charges for Services</u>							
60.320.3340	Water Collections	2,340,798	2,440,289	2,463,192	2,480,000	2,600,000	2,600,000
60.320.3341	Meter Sales	40,839	37,917	43,588	45,000	45,000	45,000
60.320.3342	Water Permits/Connections Fees	187,950	198,486	195,138	250,000	250,000	250,000
60.320.3343	Water Impact Fee	-	288	288	500	500	500
	Total Charges for Services	2,569,587	2,676,979	2,702,206	2,775,500	2,895,500	2,895,500
<u>Rent</u>							
60.325.3225	Tower Rent	201,535	204,915	210,057	229,000	225,000	231,000
	Total Rent	201,535	204,915	210,057	229,000	225,000	231,000
<u>Fines and Forfeits</u>							
60.335.3415	Water Recapture Fee	-	-	-	-	-	-
	Total Fines and Forfeits	-	-	-	-	-	-
<u>Investments</u>							
60.370.3750	Interest on Investments	116,344	173,624	159,410	80,000	40,000	35,000
60.370.3752	Market Value Gain/Loss	(33,720)	28,942	40,719	-	-	-
	Total Investments	82,624	202,566	200,129	80,000	40,000	35,000
<u>Miscellaneous</u>							
60.385.3825	Meter Reads	18,245	18,384	18,537	19,000	19,000	19,000
60.385.3826	Hydrant Meter Rental	75	50	-	500	500	500
60.385.3827	Reimb Turn On/Off Fees	15,325	9,950	6,375	10,000	2,000	10,000
60.385.3855	Grants - Capital	-	-	-	-	-	-
60.385.3864	Insurance Claim Reimbursements	5,572	2,428	715	-	-	-
60.385.3868	Capacity Curtailment Payments	2,257	8,802	-	-	-	-
60.385.3875	Sale of Equipment/Assets	558	1,609	850	-	150	-
60.385.3880	Bond Proceeds & Premium	-	-	-	-	-	-
60.385.3890	Miscellaneous	360	-	77,101	5,000	2,000	5,000
60.385.3889	Capital Project Fees	-	-	-	-	-	-
	Total Miscellaneous	42,392	41,223	103,578	34,500	23,650	34,500
	Total Revenues	2,899,690	3,129,704	3,220,258	3,123,000	3,188,150	3,200,000
<u>Expenditures</u>							
<u>Water</u>							
60.445.4020	Salaries - Regular	335,043	328,474	372,660	381,166	380,000	444,066
60.445.4050	Salaries - Overtime	19,484	15,842	18,586	20,000	25,000	25,000
60.445.4070	On Call Pay	8,980	6,144	5,634	10,000	10,000	10,000
60.445.4110	FICA Social Security & Medicare	27,000	25,791	29,278	31,454	30,000	36,648
60.445.4120	IMRF	41,461	37,136	43,958	48,547	48,547	58,984
60.445.4130	Health Insurance	87,403	77,297	84,060	94,204	94,204	94,738
60.445.4135	Life Insurance	199	174	186	187	187	187
60.445.4136	Dental Insurance	1,788	834	637	572	572	560
60.445.4150	Unemployment Tax	-	-	-	-	-	-
60.445.4160	Uniform Allowance	2,229	2,110	1,650	1,650	1,650	1,650
60.445.4255	Engineering	18,780	5,243	1,427	127,000	30,000	180,000

**Village of North Aurora
FY 2021-2022 Budget**

Waterworks Fund

		2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
60.445.4260	Legal	251	247	85	7,000	1,000	6,500
60.445.4263	Bond Issuance Costs	-	-	-	-	-	-
60.445.4370	Conferences and Travel	52	1,660	1,677	3,550	500	3,400
60.445.4380	Training	2,579	1,686	1,556	5,300	500	4,800
60.445.4390	Dues and Meetings	1,055	953	1,141	2,305	500	3,325
60.445.4411	Office Expenses	3,391	2,691	1,687	3,500	2,000	3,500
60.445.4437	Chlorine and Chemicals	25,965	12,697	26,223	34,000	34,000	36,000
60.445.4438	Salt - Treatment	13,431	17,869	13,878	20,000	15,000	16,000
60.445.4440	Gas and Oil	9,497	9,899	9,138	13,500	10,000	13,500
60.445.4480	New Meters Repair/Replacements	44,757	55,902	69,481	131,900	40,000	106,700
60.445.4505	Postage	18,277	15,468	18,002	19,300	19,300	19,300
60.445.4506	Publishing/Recording	962	205	954	1,600	500	950
60.445.4507	Printing	16,863	18,149	17,014	21,050	19,000	21,100
60.445.4510	Equipment/IT Maintenance	18,047	19,907	20,316	32,850	25,000	37,100
60.445.4511	Vehicle Repair and Maint	2,611	3,268	4,073	8,000	4,000	8,500
60.445.4560	Water Studies	10,304	10,430	4,464	39,000	10,000	23,500
60.445.4562	Water Testing	5,644	9,719	10,654	30,650	10,000	23,400
60.445.4563	Fire Hydrant Repair/Maintenance	10,797	1,969	3,387	23,500	15,000	19,500
60.445.4565	Water Well Repair/Maintenance	10,149	8,543	11,909	19,000	19,000	19,000
60.445.4567	Treatment Plant Repair/Maint.	51,418	127,424	57,003	72,600	72,600	77,400
60.445.4568	Watermain Repair/Replacement	22,928	21,136	23,767	111,000	45,000	143,000
60.445.4569	Water Tower Repair/Maint.	77,620	159	5,825	8,500	2,000	15,850
60.445.4581	Banking Fees	22,757	29,175	26,248	22,000	25,000	29,000
60.445.4585	Collection Fee	-	-	-	-	-	-
60.445.4651	Telephone	2,197	2,814	-	-	-	-
60.445.4652	Phones and Connectivity	11,308	17,557	21,792	26,350	26,350	30,450
60.445.4662	Utility	328,006	315,137	315,677	340,000	340,000	360,000
60.445.4705	Debt Principal Payment	461,252	430,502	440,309	455,551	455,551	345,000
60.445.4706	Debt Interest Payment	151,160	180,548	173,286	160,177	160,177	146,425
60.445.4709	Fiscal Agent Fee	475	475	475	600	600	600
60.445.4755	Rent Paid	35,000	35,000	35,000	35,000	35,000	35,000
60.445.4788	Administrative Fee	143,000	143,000	143,000	150,000	150,000	150,000
60.445.4799	Misc. Expenditures	10,447	8,883	9,835	9,500	4,000	9,500
60.445.4870	Equipment	9,152	1,317	7,550	27,600	27,600	56,500
60.445.4931	Vehicle Equipment Fund Charges	10,785	6,308	6,204	4,150	8,300	11,652
60.445.4944	Liability Insurance	35,000	35,000	35,000	35,000	35,000	35,000
	Total Water Operating	2,109,503	2,044,742	2,074,686	2,588,813	2,232,638	2,663,285
<u>Watermain Replacement</u>							
60.460.4255	Engineering	-	-	76,479	60,000	35,000	-
60.460.4875	Capital Improvements	5,959	-	292,026	450,000	130,000	-
	Total Watermain Repl	5,959	-	368,505	510,000	165,000	-
<u>Well #3</u>							
60.461.4255	Engineering	-	-	-	-	-	-
60.461.4875	Capital Improvements	-	-	68,747	-	-	-
	Total Well #3	-	-	68,747	-	-	-
<u>Well #4</u>							
60.462.4255	Engineering	-	-	-	5,000	-	-
60.462.4875	Capital Improvements	-	-	18,000	125,000	240,000	-
	Total Well #4	-	-	18,000	130,000	240,000	-
<u>Well #5</u>							
60.463.4255	Engineering	-	-	-	18,500	25,000	30,000
60.463.4875	Capital Improvements	-	-	-	368,500	-	590,000
	Total Well #5	-	-	-	387,000	25,000	620,000

**Village of North Aurora
FY 2021-2022 Budget**

Waterworks Fund

		<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Actual</u>	<u>2020-2021 Budget</u>	<u>2020-2021 Projected</u>	<u>2021-2022 Budget</u>
Well #6							
60.464.4255	Engineering	-	-	-	-	-	5,000
60.464.4875	Capital Improvements	-	-	-	-	-	235,000
	Total Well #6	-	-	-	-	-	240,000
Well #7							
60.465.4255	Engineering	-	-	-	-	-	-
60.465.4280	Professional/Consulting Fees	-	-	-	-	-	-
60.465.4875	Capital Improvements	-	-	-	45,000	45,000	-
	Total Well #7	-	-	-	45,000	45,000	-
Water Treatment Plant - West							
60.466.4255	Engineering	-	-	-	-	-	-
60.466.4875	Capital Improvements	-	135,205	-	13,500	-	13,500
	Total Treatment Plant West	-	135,205	-	13,500	-	13,500
Water Treatment Plant - East							
60.467.4255	Engineering	-	-	-	-	-	-
60.467.4875	Capital Improvements	-	-	-	-	-	-
	Total Treatment Plant East	-	-	-	-	-	-
Water System Improvements							
60.469.4255	Engineering	-	-	-	-	-	-
60.469.4875	Capital Improvements	-	-	-	-	-	-
	Total Water System Impv	-	-	-	-	-	-
Well #8							
60.470.4255	Engineering	51,742	60,966	61,104	5,000	8,000	-
60.470.4875	Capital Improvements	-	752,506	1,248,054	20,000	40,000	-
	Total Well #8	51,742	813,472	1,309,158	25,000	48,000	-
Well #9							
60.471.4255	Engineering	12,837	72,237	57,935	5,000	8,000	-
60.471.4875	Capital Improvements	125,343	741,078	1,094,041	20,000	40,000	-
	Total Well #9	138,180	813,315	1,151,976	25,000	48,000	-
Central Water Tower							
60.472.4255	Engineering	-	64,486	29,530	130,000	10,000	120,000
60.472.4875	Capital Improvements	-	-	-	1,920,000	-	1,920,000
	Total Central Water Tower	-	64,486	29,530	2,050,000	10,000	2,040,000
Total Capital Project Exp:		195,882	1,826,478	2,945,915	3,185,500	581,000	2,913,500
TOTAL EXPENDITURES		2,305,385	3,871,220	5,020,601	5,774,313	2,813,638	5,576,785
Revenues Over/(Under) Expenditures		594,305	(741,515)	(1,800,343)	(2,651,313)	374,512	(2,376,785)
Ending Unrestricted Net Position					3,442,723	6,468,548	4,091,763

**Village of North Aurora
FY 2021-22 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
60.445.4255	Engineering		
	Miscellaneous Engineering Services	25,000	
	Flow Modeling/Calibration	40,000	
	Consulting for RRA/ERP, Nitrification and PFAS	15,000	
	Lead line replacement study	25,000	
	Water Main River Crossing Study	35,000	
	SCADA Assessment Study	40,000	
			<u><u>\$ 180,000</u></u>
60.445.4260	Legal		
	Miscellaneous Legal Services/Labor	1,500	
	Lead Line Replacement Review	5,000	
			<u><u>\$ 6,500</u></u>
60.445.4370	Conferences and Travel		
	Mileage Reimbursement	150	
	Conference ILAWWA (2) IPWSOA (2)	1,500	
	Travel for training / ACE conference / Misc	300	
	IPSI Oct, 2021 Reg & lodging (PY) YR 3 (final)	1,450	
	AWWA ACE conference /		
			<u><u>\$ 3,400</u></u>
60.445.4380	Training		
	WO Cert's, AWWA, APWA, IPWSOA	800	
	Scada/Telepace II Training (SWO) Misc	1,000	
	Local 150 Training	3,000	
			<u><u>\$ 4,800</u></u>
60.445.4390	Dues and Meetings		
	American Water Works Assoc - Due & Mtg	1,000	
	American Public Works Assoc - Due & Mtg	325	
	Kane County Water Assoc - Dues & Mtgs	800	
	IL Potable Water Supply Operators Assoc	200	
	Misc. & addition memberships	1,000	
			<u><u>\$ 3,325</u></u>
60.445.4411	Office Expenses		
	Office Supplies	3,000	
	Copier Contract	500	
			<u><u>\$ 3,500</u></u>
60.445.4437	Chemicals - Water Treatment		
	HMO chemicals for water treatment	36,000	
			<u><u>\$ 36,000</u></u>

**Village of North Aurora
FY 2021-22 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
60.445.4438	Salt - Treatment		
	Salt for Brine/Disinfection of Water (MIOX)	16,000	
			<u><u>\$ 16,000</u></u>
60.445.4440	Gas and Oil		
	Gas and Oil Allocation	13,500	
			<u><u>\$ 13,500</u></u>
60.445.4480	New Meters Repairs & Replacement		
	Residential & Commercial Meters (New Const)	31,000	
	Residential & Commercial Meters (Replacement)	15,000	
	Backflow Devices & Rebuild Kits	15,000	
	R900's MIU's Radio Read V4's (NC)	12,500	
	Remote Meter Wire	1,200	
	Fox Metro Inspection	2,000	
	Large Well Meter Testing & Repair	10,000	
	Well Meter Replacement	10,000	
	MISC. Expenses	5,000	
	R900 MIU's Radio Read V4's / yr 2 of 2 clean-up	5,000	
			<u><u>\$ 106,700</u></u>
60.445.4505	Postage		
	Water Bills Postage	17,000	
	Annual Water Quality Report postage	1,300	
	Postage Meter Rental/Postage	1,000	
			<u><u>\$ 19,300</u></u>
60.445.4506	Publishing/Recording		
	Filing Liens	650	
	Misc. Notices	300	
			<u><u>\$ 950</u></u>
60.445.4507	Printing		
	Water Bill Printing/Mailing	18,000	
	Letterhead/Envelopes/Forms	750	
	Annual Water Quality Report	2,350	
			<u><u>\$ 21,100</u></u>
60.445.4510	Equipment IT Repair & Maintenance		
	Springbrook UB Software Maint Agreement	5,600	
	Springbrook Civic Pay Online Maint	3,700	
	Springbrook Credit Card Portal Transaction Fees	11,000	
	Water meter reading equip/software Maint agreement	8,000	
	Reading Software/Locator Maintenance	3,500	
	Other Equip Maint/misc tools	5,000	
	MACMMS Annual fee and maintenance	300	
			<u><u>\$ 37,100</u></u>

**Village of North Aurora
FY 2021-22 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
60.445.4511	Vehicle Repair and Maintenance		
	Truck Tractor Repair & Maintenance	6,000	
	Misc. lights, valve key racks, etc.	2,500	
			<u><u>\$ 8,500</u></u>
60.445.4560	Water Studies/Programs		
	Valve Exercising	10,000	
	Leak Locate Services	13,500	
			<u><u>\$ 23,500</u></u>
60.445.4562	Water Testing		
	Aurora Lab-monthly coliform, boil order & new const	4,000	
	PDC Labs / All IEPA monitoring requirements	3,600	
	ATI Env. Midwest Labs / Pace (Radium Samples)	1,600	
	UPS Charges, Toll Charges, Pick Up Charges	200	
	UCMR 4 Sampling Dec '19/Jun '20 - PDC Labs	-	
	Misc. samples	500	
	Additional Lead/Copper sampling	5,000	
	New Nitrofication sampling / PFAS sampling	8,500	
			<u><u>\$ 23,400</u></u>
60.445.4563	Fire Hydrant Repair/Maintenance		
	Maintenance/Repairs and (2) Replace	13,000	
	Misc. hydrant flags & repair parts	4,000	
	Paint and other materials for painting hydrants	2,500	
			<u><u>\$ 19,500</u></u>
60.445.4565	Water Well Repair & Maintenance		
	Contractor	5,000	
	Telemetry / SCADA	7,000	
	Electrical Maintenance	7,000	
			<u><u>\$ 19,000</u></u>
60.445.4567	Treatment Plant Repair & Maintenance		
	Maintenance and Inspection Generators	13,000	
	New HMO pumps and Carrier pump Installed	10,000	
	HMO Pump Hose Replacements/Maint/Lube	7,000	
	Filters/Cleaning Supplies/pumps/mixing motors	9,000	
	Misc Repairs and Replacements	20,000	
	Chl. & Hardness Analyzers Reagents/maint.	5,000	
	Chl injection Diaphragm pump maint. (6 rebuild kits)	3,000	
	MIOX Equipment parts/maintenance/new pumps	7,500	
	Fire Alarm Testing/Maint. Valley Fire Protection	1,300	
	Pest control monthly inspections	1,600	
			<u><u>\$ 77,400</u></u>

**Village of North Aurora
FY 2021-22 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
60.445.4568	Water Main Repairs & Maintenance		
	Contractual Watermain Repair Services	40,000	
	Water Valve Replacements/Bolt replacements	25,000	
	Spoils hauling/disposal, stone, dirt & seed for repairs	9,000	
	Valve Box/B-Box repair/replace	5,000	
	Lead Service Abatement	50,000	
	Misc. water main and service line repair parts	14,000	
			\$ 143,000
60.445.4569	Water Tower Repairs & Maintenance		
	SCADA improvements	3,000	
	Electrical Maintenance	1,500	
	West Water Tower Cleaning	6,750	
	East Tower Inspection	4,600	
			\$ 15,850
60.445.4581	Banking Fees		
	Bank Lockbox and ACH Fees	5,000	
	Credit Card Portal Merchant Fees	24,000	
			\$ 29,000
60.445.4652	Phones and Connectivity		
	Julie Systems Locate Fees	5,600	
	Cell Phone Service	3,800	
	Wireless Card Laptops Monthly Service (1)	550	
	Internet Service for treatment plants	13,000	
	Internet "back-up" service for treatment plants	3,000	
	Burglar / Fire Alarm Monitoring	4,500	
			\$ 30,450
60.445.4662	Utility		
	Electricity Supply and Distribution	360,000	
			\$ 360,000
60.445.4705	Debt Service - Principal		
	GO ARS 2017 (1/1)	345,000	
			\$ 345,000
60.445.4706	Debt Service - Interest		
	GO ARS 2017 (7/1 & 1/1)	146,425	
			\$ 146,425
60.445.4709	Fiscal Agent Fees		
	GO ARS 2017	600	
			\$ 600

**Village of North Aurora
FY 2021-22 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
60.445.4755	Rent Paid		
	Rent Paid Village Hall	35,000	
			<u><u>\$ 35,000</u></u>
60.445.4788	Administrative Fee		
	Transfer to General Fund	150,000	
			<u><u>\$ 150,000</u></u>
60.445.4799	Miscellaneous		
	TIF Incentive Water Reimbursement	7,500	
	Misc Supplies, Meals	2,000	
			<u><u>\$ 9,500</u></u>
60.445.4870	Equipment		
	Misc	3,000	
	SCADA Improvements (General)	12,000	
	New PLC's for Treatment Plants (2)	5,000	
	HMI Screens for Treatment Plants (If Necessary)	1,500	
	New Hardness/Chlorine Analyzers	12,000	
	Leak Correlating Equipment	23,000	
	Light weight portable safety shore trench box	6,000	
			<u><u>\$ 56,500</u></u>
60.445.4931	Vehicle Equipment Fund Charges		
	Water Transfer	11,652	
			<u><u>\$ 11,652</u></u>
60.445.4944	Liability Insurance		
	Water Fund Share of Insurance Costs	35,000	
			<u><u>\$ 35,000</u></u>
60.460.4255	Engineering Watermain Replacement		
	Engineering Watermain Programs	-	
	Long-Term Water Infrastructure Planning	-	
			<u><u>\$ -</u></u>
60.460.4875	Capital Watermain Replacement		
	Watermain Replacement Programs	-	
			<u><u>\$ -</u></u>
60.463.4255	Well #5 Engineering (PM and repipe scheduled)		
	Engineering for pump/motor pull/maintenance	30,000	
			<u><u>\$ 30,000</u></u>

**Village of North Aurora
FY 2021-22 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
60.463.4875	Well #5 Capital Improvements		
	Pull pump/motor perform maintenance/repairs	235,000	
	Convert Well #5 to a Pitless Adaptor	65,000	
	Repipe, new meter vault, Electrical and demo House	290,000	
	New VFD / installed	-	
			<u><u>\$ 590,000</u></u>
60.464.4255	Well #6 Engineering (Last PM performed 2012)		
	engineering for pump/motor rehabilitation	5,000	
			<u><u>\$ 5,000</u></u>
60.464.4875	Well #6 Capital Improvements		
	Pull pump/motor, perform maintenance/repairs	235,000	
			<u><u>\$ 235,000</u></u>
60.466.4875	West Treatment Plant		
	Replace Poly tanks/Chemical and Brine	13,500	
			<u><u>\$ 13,500</u></u>
60.472.4255	Central Water Tower Engineering		
	Engineering of Central Water Tower	120,000	
			<u><u>\$ 120,000</u></u>
60.472.4875	Central Water Tower Construction		
	Construction of Central Water Tower	1,920,000	
			<u><u>\$ 1,920,000</u></u>

**VILLAGE OF NORTH AURORA
FY 2021-22 BUDGET
VEHICLE AND EQUIPMENT FUND**

Description

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



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

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

FY 2020-21 Significant Accomplishments

- ✓ Purchased five (5) Police Explorer patrol and utility vehicles replacing Caprices and other vehicle types
- ✓ Replaced the Water Superintendents truck and repurposed current vehicle to other uses
- ✓ Purchased an additional leaf vactor to assist with seasonal leaf pick up services
- ✓ Replaced critical IT infrastructure and other network equipment

FY 2021-22 Goals and Objectives

Strategic Goal Category: Core Services

- Purchase four (4) Ford Explorer vehicles to replace or repurpose three current vehicles for \$1202,800
- Purchase a new 5-yard Dump Truck for Public Works as an addition to the fleet for \$170,000
- Purchase new vehicles for the Village Engineer and Water Division for \$85,000 total as well as a replacement vehicle for Code Enforcement for \$25,000
- Continue planning for the purchase of police body cameras for \$200,000
- Replace facility access systems for \$50,000 and consolidate police records systems for \$100,000
- Begin implementation of document managements systems for \$60,000
- Purchase other identified equipment and technology to maintain or increase efficiencies and effectiveness

**Village of North Aurora
FY 2021-2022 Budget**

Vehicle and Equipment Fund

		2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2020-2021 Budget	2021-2022 Budget
Beginning Unrestricted Net Position					1,878,720	1,878,720	2,160,159
<u>Revenues</u>							
<u>Investments</u>							
71.370.3750	Interest on Investments	24,713	41,132	42,295	12,000	5,000	3,000
71.370.3755	Unrealized Gain/(Loss)	(4,937)	5,693	12,426	-	-	-
71.370.3755	IMET Market Value Gain/Loss	-	-	-	-	-	-
	Total Investments	19,775	46,825	54,720	12,000	5,000	3,000
<u>Miscellaneous</u>							
71.385.3855	Grants - Capital	-	22,617	-	-	-	-
71.385.3875	Sale of Equipment/Assets	39,846	46,690	9,520	15,000	15,000	15,000
71.385.3987	Proceeds From PW Escrow	3,312	1,400	700	-	-	-
	Miscellaneous	43,158	70,707	10,220	15,000	15,000	15,000
<u>Transfers In</u>							
71.390.3925	Replacement Charges	374,130	379,698	387,052	193,231	686,439	391,823
	Total Transfers In	374,130	379,698	387,052	193,231	686,439	391,823
	Total Revenues	437,063	497,230	451,992	220,231	706,439	409,823
<u>Expenditures</u>							
<u>Administration</u>							
71.430.4510	Equipment Repair and Maintenance	-	-	-	10,000	-	10,000
71.430.4869	Vehicles	410,118	214,537	223,167	436,000	250,000	648,444
71.430.4870	Equipment	179,159	166,299	159,478	205,630	175,000	555,702
	Total Administration	589,277	380,836	382,645	651,630	425,000	1,214,146
	Total Expenditures	589,277	380,836	382,645	651,630	425,000	1,214,146
Revenues Over/(Under) Expenditures		(152,213)	116,393	69,348	(431,399)	281,439	(804,323)
Ending Unrestricted Net Position					1,447,321	2,160,159	1,355,836

**Village of North Aurora
FY 2021-22 Budget**

Fund: **Vehicle and Equipment Fund**

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
71.430.4869	Vehicles		
	Purchase Four (4) Ford Explorer AWD (70, 71 76, 78) replace 2017 Explorers	202,800	
	Replace Truck #176 5-Yard Dump with Freightliner 2005 International (Retain 2005 as Backup, Limited Use) Carry Over Truck Approved 1/4/2021 for Purchase	165,644	
	Purchase Repl Vehicle Code Enforcement (Replace 2009 Colorado)	25,000	
	Purchase New Ford Explorer w Safety Lights	39,000	
	Purchase New 5-Yard Dump Truck w/Plow	170,000	
	Purchase New Ford F-250, Water Truck	46,000	
			\$ 648,444
71.430.4870	Equipment		
	Computer/Laptop/Monitor Replacement	12,000	
	Contingency/Software	25,000	
	Exchange Server and Licenses Upgrade	75,000	
	Facility Access Security System Upgrade	50,000	
	Adobe Reader Professional	4,500	
	Police Laptop Warranty Extension	14,352	
	Police Record Systems Consolidation	100,000	
	Windows 10 License Upgrades	4,000	
	Document Management System Implementation Phasing	60,000	
	Police Body Cameras	200,000	
	Night Vision Scope SWAT	10,850	
			\$ 555,702

**VILLAGE OF NORTH AURORA
FY 2021-22 BUDGET
POLICE PENSION TRUST FUND**

DESCRIPTION

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

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

FY 2020-21 SIGNIFICANT ACCOMPLISHMENTS

- ✓ Completed annual actuarial valuation and maintained continuity of conducting Board business virtually.

FY 2021-22 GOALS AND OBJECTIVES

- Review investment allocations in conjunction with investment manager and prepare for eventual transfer of assets to new state-wide pension fund.

PERFORMANCE MEASURES/STATISTICS

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Projected 2020-21	Estimated 2021-22
Actuarial Value of Assets	17,579,037	18,967,556	19,860,276	22,300,000	25,000,000
Accrued Liability	28,605,538	31,669,254	33,414,177	35,000,000	37,000,000
Funded Ratio	61.5%	59.9%	59.4%	63.7%	67.6%
Net Investment Return	6.10%	2.99%	6.24%	11.0%	6.5%
Investment Assumption	7.0%	6.5%	6.5%	6.5%	6.5%
Village Contributions	956,000	1,167,000	1,184,459	1,385,904	1,430,000
Contributions as % ADC	100.02%	111.46%	101.6%	102.8%	100.0%

**Village of North Aurora
FY 2021-2022 Budget**

Police Pension Trust Fund

		2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Beginning Net Position Restricted for Pensions					19,476,564	19,476,564	22,780,038
<u>Additions</u>							
<u>Investments</u>							
80.370.3750	Bank Interest	-	-	-	-	-	-
80.370.3750	Investment Income	304,597	344,031	328,568	425,000	300,000	300,000
80.370.3751	Dividend Income	334,503	420,254	383,118	400,000	400,000	425,000
80.370.3753	Gain/(Loss) on Sale	345,258	73,983	5,558	-	500,000	-
80.370.3754	Unrealized Gain/(Loss)	34,120	(282,221)	455,107	350,000	1,400,000	600,000
80.370.3761	GNMA Interest Payments	140	118	98	70	70	70
80.370.3762	GNMA Market Value Gain/(Loss)	-	-	-	-	-	-
	Total Investment Income	1,018,618	556,164	1,172,449	1,175,070	2,600,070	1,325,070
<u>Contributions</u>							
80.376.3801	Contributions Officers	252,169	265,961	277,516	286,000	280,000	286,000
80.376.3802	Contributions Village	956,000	1,167,000	1,184,459	1,385,904	1,385,904	1,430,000
80.376.3804	Portability Transfer/Buyback/Misc	-	-	-	-	-	-
	Total Contributions	1,208,169	1,432,961	1,461,975	1,671,904	1,665,904	1,716,000
	Total Additions	2,226,786	1,989,126	2,634,424	2,846,974	4,265,974	3,041,070
<u>Deductions</u>							
<u>Administration</u>							
80.430.4186	Investment Advisor Expenses	24,389	25,385	26,167	29,000	31,000	33,000
80.430.4260	Legal	2,650	3,800	1,800	4,500	8,000	8,000
80.430.4265	Accounting and Audit	-	-	300	-	-	-
80.430.4380	Training	2,932	2,690	2,077	3,000	500	3,000
80.430.4390	Dues and Meetings	3,977	4,248	4,465	4,400	4,800	4,900
80.430.4411	Office Expenses	-	-	-	-	-	-
80.430.4581	Banking Services	908	1,188	1,073	1,300	1,300	1,300
80.430.4711	Service Pensions	795,533	822,976	842,003	872,642	803,000	897,816
80.430.4712	Disability Pensions	-	-	-	-	-	-
80.430.4713	Surviving Spouse Pensions	42,508	42,508	46,922	42,508	113,900	113,900
80.430.4715	Pension Refunds/Service Transfers	-	-	582,390	50,000	-	50,000
80.430.4799	Misc Expenditures	-	-	-	-	-	-
	Total Deductions	872,897	902,794	1,507,197	1,007,350	962,500	1,111,916
Change in Fiduciary Net Position		1,353,890	1,086,332	1,127,227	1,839,624	3,303,474	1,929,154
Ending Net Position Restricted for Pension					21,316,188	22,780,038	24,709,192

**Village of North Aurora
FY 2021-22 Budget**

Fund: Police Pension Trust Fund

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget
80.430.4186	Investment Advisor Expense		
	Quarterly Mgmt Fees	33,000	
			<u><u>\$ 33,000</u></u>
80.430.4260	Legal		
	Legal Expenses	8,000	
			<u><u>\$ 8,000</u></u>
80.430.4380	Training		
	Continuing Training, Conferences, etc.	3,000	
			<u><u>\$ 3,000</u></u>
80.430.4390	Dues and Meetings		
	IPPFA, Other Association	800	
	Compliance Fee	3,800	
	Other Meeting Expenses	300	
			<u><u>\$ 4,900</u></u>
80.430.4411	Office Expenses		
	Office Supplies	-	
			<u><u>\$ -</u></u>
80.430.4581	Banking Services/Fees		
	Pension Payroll, ACH and Bank Charges	1,300	
			<u><u>\$ 1,300</u></u>
80.430.4711	Service Pensions		
	Current Service Pensions	827,816	
	Contingency for New Pensions	70,000	
			<u><u>\$ 897,816</u></u>
80.430.4712	Disability Pensions		
	Duty and Non Duty Disability	-	
			<u><u>\$ -</u></u>
80.430.4713	Surviving Spouse Pensions		
	Current Surviving Spouse Pensions	113,900	
			<u><u>\$ 113,900</u></u>
80.430.4715	Pension Refunds/Transfers/Cont.		
	Refunds for Terms or Portability Transfers	50,000	
			<u><u>\$ 50,000</u></u>

Village of North Aurora
Salary Schedule and Authorized Staffing
FY 2021-22

	<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	
											<u>FT</u>	<u>PT</u>
Non-Union Positions												
Administrative Intern 2080 Hourly	33,946 16.32	35,298 16.97	36,650 17.62	38,106 18.32	39,541 19.01	41,101 19.76	42,744 20.55	44,512 21.40	46,342 22.28	48,277 23.21	0	0
Custodian 2080 Hourly	38,418 18.47	39,894 19.18	41,454 19.93	43,077 20.71	44,720 21.50	46,530 22.37	48,422 23.28	50,398 24.23	52,437 25.21	54,600 26.25	1	0
Customer Service Specialist 2080 Hourly	41,787 20.09	43,451 20.89	45,178 21.72	46,925 22.56	48,755 23.44	50,669 24.36	52,770 25.37	54,912 26.40	57,158 27.48	59,509 28.61	1	0
Fiscal/AP Specialist	46,238	48,006	49,920	51,875	53,893	56,014	58,282	60,674	63,149	65,728	0	1
Building Permit Technician											1	0
Police Records Specialist											2	2
Fiscal/Utility Billing Specialist 2080 Hourly	22.23	23.08	24.00	24.94	25.91	26.93	28.02	29.17	30.36	31.60	1	0
Accounting Assistant	54,954	57,117	59,363	61,651	64,043	66,581	69,285	72,155	75,109	78,187	0	1
Administrative/GIS Analyst											1	0
Executive Assistant/DVC 2080 Hourly	26.42	27.46	28.54	29.64	30.79	32.01	33.31	34.69	36.11	37.59	1	0
Code Enforcement Officer	58,677	60,965	63,336	65,811	68,328	71,032	73,944	77,002	80,122	83,450	1	0
Planner 2080 Hourly	28.21	29.31	30.45	31.64	32.85	34.15	35.55	37.02	38.52	40.12	1	0
Chief Building Inspector	73,133	75,982	78,957	82,014	85,197	88,546	92,165	95,950	99,861	103,958	1	0
Information Technology Manager											1	0
Accounting and Finance Manager 2080 Hourly	35.16	36.53	37.96	39.43	40.96	42.57	44.31	46.13	48.01	49.98	1	0
Streets Superintendent	88,712	91,790	95,347	99,029	102,918	106,933	111,301	115,856	120,598	125,590	1	0
Water Superintendent											1	0
Village Engineer 2080 Hourly	42.65	44.13	45.84	47.61	49.48	51.41	53.51	55.70	57.98	60.38	1	0

Does not include additional pay rates for licenses or stipends.
Rates for Local 150 and FOP are frozen as the current agreement expires May 31, 2021.

Village of North Aurora
Salary Schedule and Authorized Staffing
FY 2021-22

	<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>
Deputy Chief 2080 Hourly	99,611 47.89	103,522 49.77	107,515 51.69	111,696 53.70	116,106 55.82	120,619 57.99	125,570 60.37	130,686 62.83	136,032 65.40	141,627 68.09	2	0
Community Development Director	105,498	109,054	113,339	117,728	122,346	127,109	132,330	137,738	143,395	149,240	1	0
Finance Director											1	0
Public Works Director 2080 Hourly	50.72	52.43	54.49	56.60	58.82	61.11	63.62	66.22	68.94	71.75	1	0
Police Chief 2080 Hourly	114,982 55.28	118,872 57.15	123,469 59.36	128,315 61.69	133,307 64.09	138,528 66.60	144,186 69.32	150,114 72.17	156,270 75.13	162,635 78.19	1	0
Village Administrator	No Established Salary Range										1	0
<u>Union Positions</u>												
<u>Local 150 Union</u>												
Street Laborer	49,712	51,958	54,475	57,200	60,070	62,962	65,853	69,098	N/A	N/A	8	0
Water Laborer 2080 Hourly	23.90	24.98	26.19	27.50	28.88	30.27	31.66	33.22			3	0
Public Works Foreman	66,477	69,118	71,760	74,526	77,480	81,058	84,760	88,650	N/A	N/A	0	0
Lead Water Operator 2080 Hourly	31.96	33.23	34.50	35.83	37.25	38.97	40.75	42.62			1	0
<u>FOP Union</u>												
Police Sergeant 2184 Hourly	87,076 39.87	90,483 41.43	94,021 43.05	97,734 44.75	101,469 46.46	105,444 48.28	109,812 50.28	114,311 52.34	119,006 54.49	N/A	5	0
<u>MAP Union</u>												
Police Officer 2184 Hourly	68,272 31.26	71,395 32.69	74,824 34.26	78,537 35.96	82,446 37.75	86,377 39.55	90,287 41.34	94,786 43.40	N/A	N/A	24	0
<u>Seasonal Employees</u>										Total:	64	4
Crossing Guard (Per Day)	53.62	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Varies	
Jailer (Per Hour)	18.38	19.25	20.16	21.16	22.23	23.29	24.33	25.57	N/A	N/A	Varies	
Seasonal Labor	12.00-20.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Varies	

Does not include additional pay rates for licenses or stipends.
Rates for Local 150 and FOP are frozen as the current agreement expires May 31, 2021.

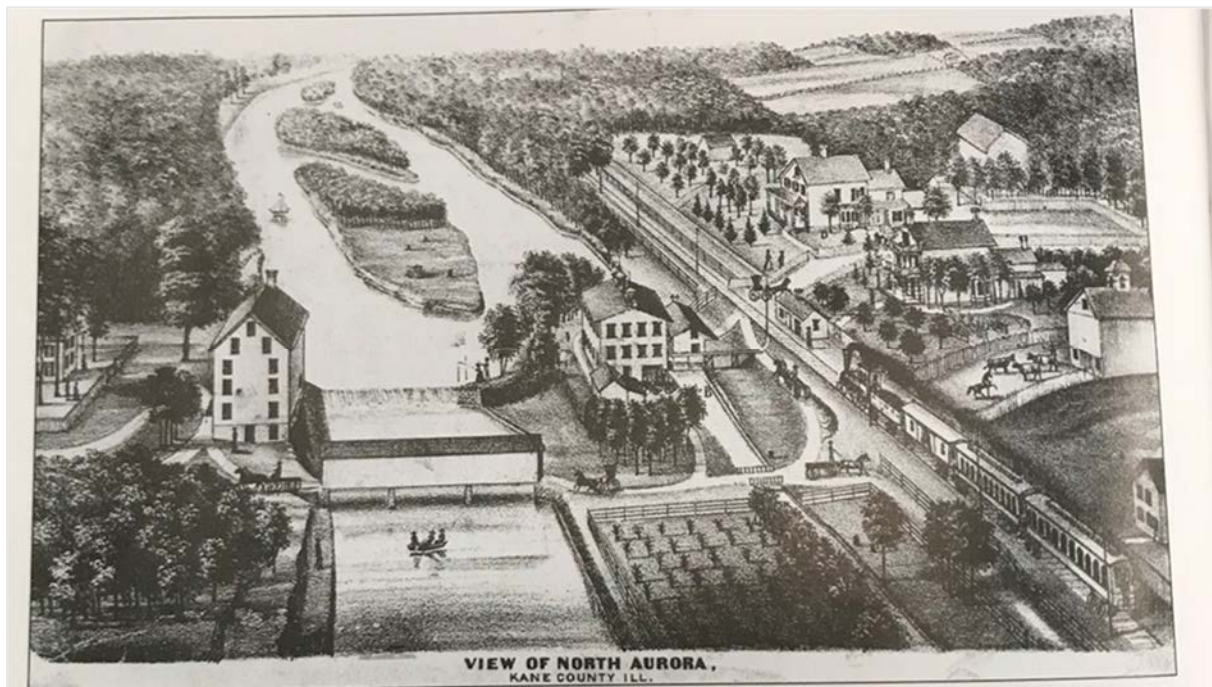
Village of North Aurora Early History

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

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

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

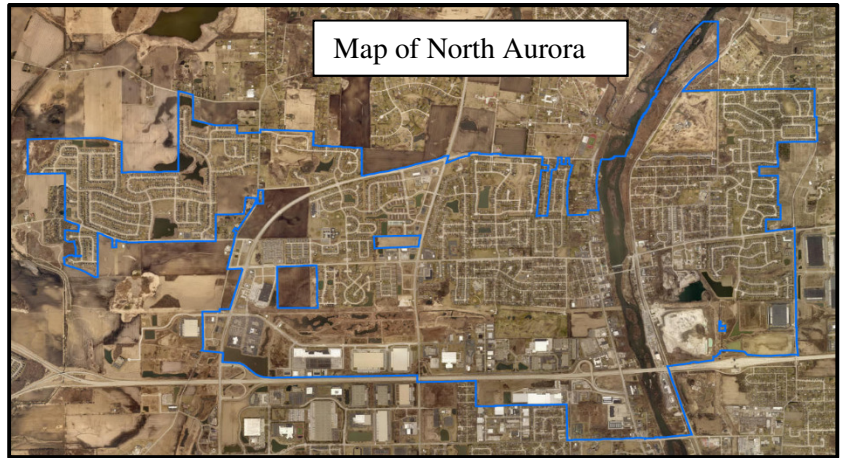
Sketch of North Aurora in 1872



Village of North Aurora Location and Climate

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

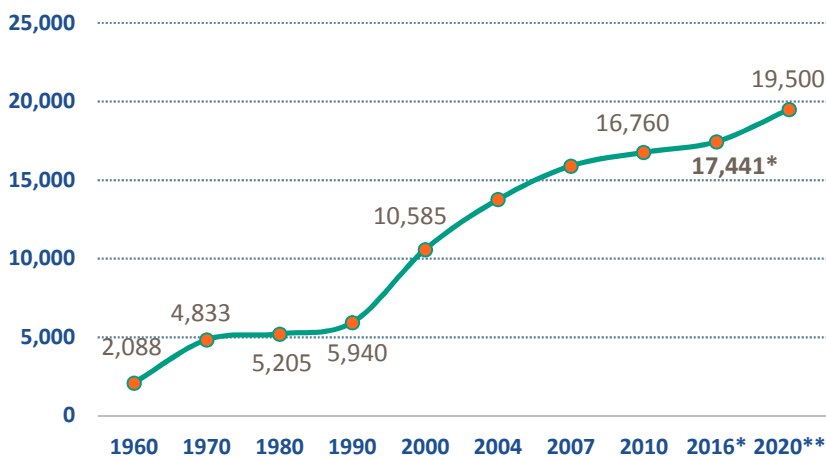
While definitely a Midwestern climate, North Aurora is far enough south to avoid the blistering cold temperatures found further north. Residents experience snowy winters ranging from about 20° to 30° Fahrenheit. Summers are warm with temperatures ranging from 70° to 80° Fahrenheit. Precipitation ordinarily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



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 (2020) 7.73 Square Miles

Population Density (2020) 2,284 Persons/Square Mile

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

****Statistics below reflect population of 17,752 from the American Community Survey (ACS) estimates from 2019**

Gender (ACS 2019)

	Number	Percent
Female Population	8,902	50.1
Male Population	8,850	49.9
Total Population	17,752	100

Race (ACS 2019)

	Number	Percent
White	14,466	81.5
Black or African American	891	5.0
Amer. Indian & Alaskan Native	47	0.2
Asian	791	4.5
Some Other Race	1,027	5.8
Two or More Races	530	3.0
Total Population	17,752	100

Hispanic or Latino (any race)* 2,700 15.2

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

Age Distribution (ACS 2019)

	Number	Percent
Under 10 years	1,843	10.4
10 to 19 Years	2,380	13.4
20 to 24 Years	965	5.4
25 to 34 Years	2,305	13.0
35 to 44 Years	2,332	13.1
45 to 54 Years	2,833	16.0
55 to 64 Years	2,687	15.1
65 Years & Older	2,407	13.6

Median Age – 41.1 years

Village of North Aurora

Housing and Income Statistics

Size of Household (ACS 2019)

	Number	Percent
One Person Households	1,854	27.5
Two Person Households	2,248	33.3
Three Person or More Households	2,641	39.2
Total Household	6,743	100
Average Household Size – 2.6		

Occupied/ Vacant Status (ACS 2019)

	Number	Percent
Occupied	6,743	97.3
Vacant	191	2.7
Total Housing Units	6,934	100

Owner/Renter Status (ACS 2019)

	Number	Percent
Owner Occupied	5,255	78.0
Renter Occupied	1,488	22.0
Total Occupied Housing Units	6,743	100

Household Income (ACS 2019)

	Number	Percent
Less than \$15,000	386	5.7
\$15,000-24,999	368	5.5
\$25,000- \$34,999	248	3.7
\$35,000-\$49,999	519	7.7
\$50,000-\$74,999	1,375	20.4
\$75,000-\$99,999	885	13.1
\$100,000- \$149,000	1,527	22.6
\$150,000-\$199,999	807	12.0
\$200,000 or more	628	9.3
Median Household Income - \$86,537		
Mean Household Income - \$108,529 (ACS 2018)		

Commuting to Work - 16 Years or Older (ACS 2019)

	Number	Percent
Drove Alone	8,526	87.1
Carpool	484	4.9
Public Transportation	163	1.7
Walked	9	0.1
Biked or Other Means	71	0.8
Worked at Home	536	5.5
Total Commuters	9,789	100
Mean Travel Time to Work– 30.5 minutes		

Village of North Aurora Labor Market Statistics (ACS 2018)

By Gender

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

By Industry

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

Village of North Aurora Educational Statistics (ACS 2019)

Educational Attainment

	Number	Percent	Median Earnings
Less Than High School Graduate	999	8.0	\$32,132
High School Graduate	2,663	21.2	\$43,328
Some College or Associate's Degree	4,023	32.0	\$41,123
Bachelor Degree	2,804	22.3	\$70,164
Graduate or Professional Degree	2,075	16.5	\$80,032
Total Population 25 and Over	12,564	100	

Batavia School District Number 101, West Aurora School District Number 129 and Kaneland School District Number 302 serve the Village and have a combined enrollment of approximately 20,783 as of the 2019-2020 school year. There are no private schools in the Village. Nearby Aurora is home to the Illinois Mathematics and Science Academy (IMSA), drawing students from throughout Illinois, with a current enrollment of approximately 652 as of the 2019-2020 school year.



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

Village of North Aurora Modes of Transportation

Air Service

Regional Airport	O'Hare International
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Commercial Carriers	47
Flights per Day	2,492

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

Regional Airport	Chicago Midway
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Commercial Carriers	5
Flights per Day	803

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

Regional Airport	Aurora Municipal Airport
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Services: Aircraft charters, fueling, storage and maintenance facilities

Ground Transportation

Highways Serving Area

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

Inter-City bus service available.

Local mass transit service provided by METRA, PACE Transit.

Rail Carriers serving area... BNSF, Elgin, Joliet & Eastern, METRA

Summary of Transportation Services

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

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

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

Village of North Aurora Long-Term Capital Improvement Program

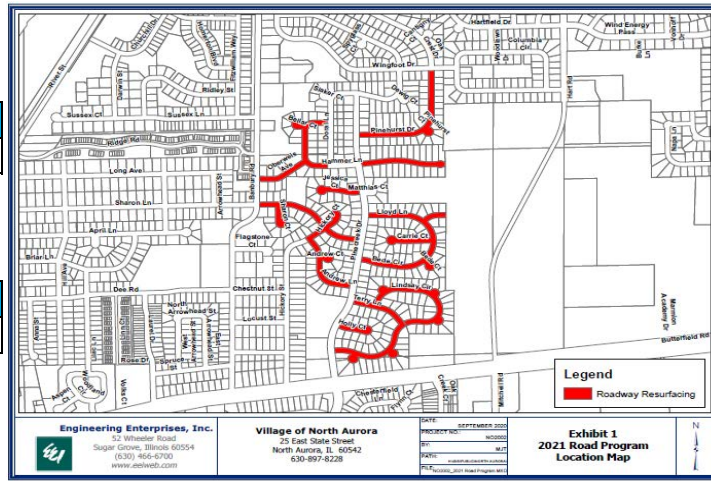
Project Description Worksheet

Project Name

Annual Road Program

Location

Various



Project Scope

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

Justification & Comments

This year's street maintenance activities will occur on the following streets (2.6 miles): Andrew Lane, Andrew Court, Bede Circle, Bede Court, Carrie Court, Hammer Lane, Bellar Court, Hickory Street, Hickory Court, Holly Court, Jessica Court, Lindsay Circle, Lloyd Lane, Oberweis Avenue, Pinehurst Drive, Pinehurst Court, Sharon Court, Sharon Lane, and Terry Lane.

Impacts on Operating Budgets

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

Cost & Funding

Project Costs	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Construction Engineering	120,376					150,000	270,376
Construction	1,900,000					1,600,000	3,500,000
Patching						50,000	50,000
Total	2,020,376	-	-	-	-	1,800,000	3,820,376

Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Capital Fund	820,376					1,800,000	2,620,376
MFT Fund	1,200,000						
	-						-
Total	2,020,376	-	-	-	-	1,800,000	3,820,376

Village of North Aurora Long-Term Capital Improvement Program

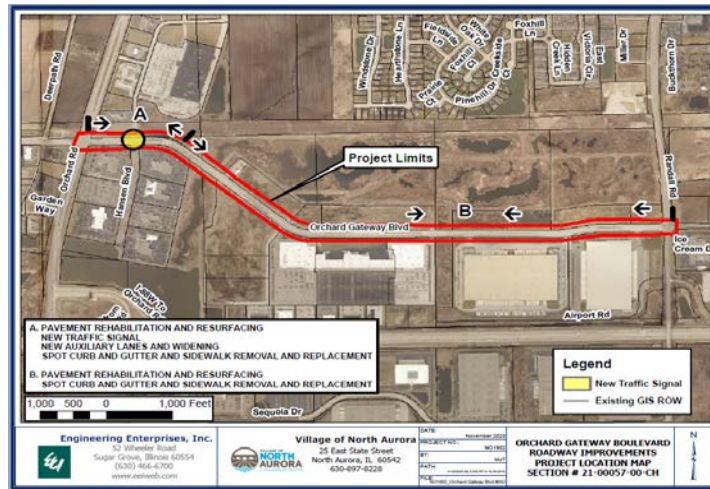
Project Description Worksheet

Project Name

Orchard Gateway Blvd. Roadway Improvements

Location

Orchard Gateway Blvd. (Orchard Rd. to Randall Rd.)



Project Scope

The project includes pavement rehabilitation of Orchard Gateway Boulevard from Orchard Road to Randall Road. The scope also includes the installation of a traffic signal and roadway widening at the intersection of Hansen Boulevard and Orchard Gateway Boulevard. Additional work in the program may include storm sewer repair, curb repair/installation and sidewalk repair/installation.

Justification & Comments

Orchard Gateway Boulevard will be due for pavement rehabilitation based on the existing and expected deterioration. At the intersection of Hansen Boulevard and Orchard Gateway Boulevard there is an existing four-way stop which experiences heavy traffic volume and has had a significant amount of accidents the past few years. A traffic signal is warranted for this intersection which will help improve traffic flow as well as safety.

Impacts on Operating Budgets

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

Cost & Funding

Project Costs	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Engineering	244,266	175,000	75,000	275,000			769,266
Construction				3,400,000			3,400,000
Total	244,266	175,000	75,000	3,675,000	-	-	4,169,266

Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Capital Fund	244,266	175,000	75,000	786,110			1,280,376
MFT Fund				1,000,000			
STP Federal Grant Funds	-			1,888,890			1,888,890
Total	244,266	175,000	75,000	3,675,000	-	-	4,169,266

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Name

Route 31 Sidewalk Extension

Location

Various Locations along Route 31



Project Scope

The project entails the installation of concrete sidewalk along Route 31 in locations where gaps exist. This also includes restoration of grass and paved areas adjacent to the sidewalk installation. Six gaps exist for a total length of 2,500 feet.

Justification & Comments

Route 31 through the Village has a significant amount of pedestrian activity due to the retail, restaurant, library, and senior housing along the corridor. At times pedestrians are seen walking in the street due to no existing walking routes along sections of the corridor. Though the roadway is under the jurisdiction of the State, they do not have funding for the installation of sidewalk along State routes. The Village installign the sidewalk will improve safety for pedestrians and improve access to Village businesses. Engineering is planned to be completed by Village staff.

Impacts on Operating Budgets

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

Cost & Funding

Project Costs	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Construction	150,000	160,000					310,000
Total	150,000	160,000	-	-	-	-	310,000

Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Route 31 TIF Fund	120,700	160,000					
DCEO Grant Funds	29,300						29,300
Total	150,000	160,000	-	-	-	-	310,000

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

Project Description Worksheet

Project Name

Intersection of Airport Road/Route 31

Location

Intersection of Airport Road/Route 31



Project Scope

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

Justification & Comments

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

Impacts on Operating Budgets

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

Cost & Funding

Project Costs	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Engineering	65,000	80,000	80,000				225,000
Construction			270,000				270,000
Temporary Traffic Signal Install			65,000				65,000
Permanent Traffic Signal Install			315,000				315,000
Total	65,000	80,000	730,000	-	-	-	875,000

Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Capital Fund						-	-
Route 31 TIF	65,000	80,000	730,000			-	875,000
Rebuild Illinois Grant Funds			?			-	-
Total	65,000	80,000	730,000	-	-	-	875,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Name

Tanner Trails Storm Sewer Improvements

Location

Northwest of Tanner Trails



Project Scope

Installation of new storm sewer to replace the existing storm sewer that is in poor condition that conveys the discharge from the Tanner Trails detention basin to Lake Run Ditch. The new pipe will ensure that the storm sewer system operates per the original design.

Justification & Comments

In 2019, the storm sewer system in Tanner Trails backed up and it was found that the existing storm sewer was in poor condition causing sink holes and the capacity of the pipe was compromised. Concept plans have already been designed, final engineering is still to be completed.

Impacts on Operating Budgets

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

Cost & Funding

Project Costs	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Engineering	76,000						76,000
Construction	1,200,000						1,200,000
Total	1,276,000	-	-	-	-	-	1,276,000

Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Capital Fund	1,276,000						1,276,000
	-						-
Total	1,276,000	-	-	-	-	-	1,276,000

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

Project Description Worksheet

Project Name

Central Water Tower

Location

Near Princeton Drive



Project Scope

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

Justification & Comments

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

Impacts on Operating Budgets

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

Cost & Funding

Project Costs	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Engineering	120,000						120,000
Construction	1,920,000	-					1,920,000
Total	2,040,000	-	-	-	-	-	2,040,000

Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Waterworks Fund	1,640,000	-					1,640,000
Water Bonds	400,000	-					400,000
Total	2,040,000	-	-	-	-	-	2,040,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Name

Annual Water Main Projects

Location

Various



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

Anticipated sections of water main to be replaced in the upcoming years include: Chestnut Street (Banbury to Hickory), Locust Street (Banbury to Hickory), Spruce Street (Banbury to Hickory), Harmony Drive (Cherry Tree to Walnut), IL Route 25 (Sharon to Grant), and adjacent to I-88 by 310 Evergreen Dr. Engineering is anticipated to be performed by Staff, except for surveying.

Impacts on Operating Budgets

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

Cost & Funding

Project Costs	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Engineering	-	5,000	5,000	5,000	5,000	5,000	25,000
Construction	-	750,000	750,000	750,000	750,000	750,000	3,750,000
Total	-	755,000	755,000	755,000	755,000	755,000	3,775,000

Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Waterworks Fund	-	755,000	755,000	755,000	755,000	755,000	3,775,000
Total	-	755,000	755,000	755,000	755,000	755,000	3,775,000

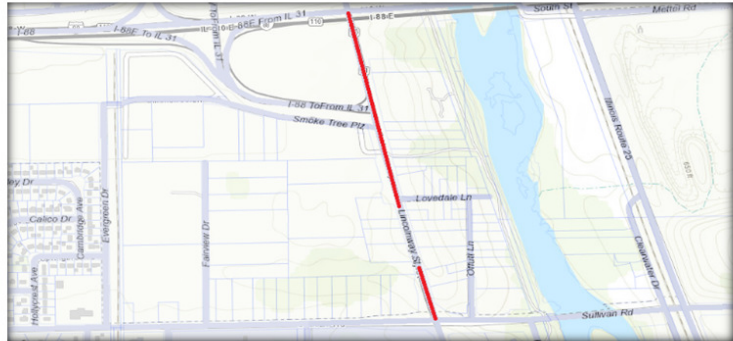
Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Name

Route 31 Water Main Replacement Phase 1

Location



Project Scope

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

Justification & Comments

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

Impacts on Operating Budgets

This project will eliminate costs associated with repairing periodic watermain breaks

Cost & Funding

Project Costs	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Engineering						50,000	50,000
Construction						1,150,000	1,150,000
Total	-	-	-	-	-	1,200,000	1,200,000

Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	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

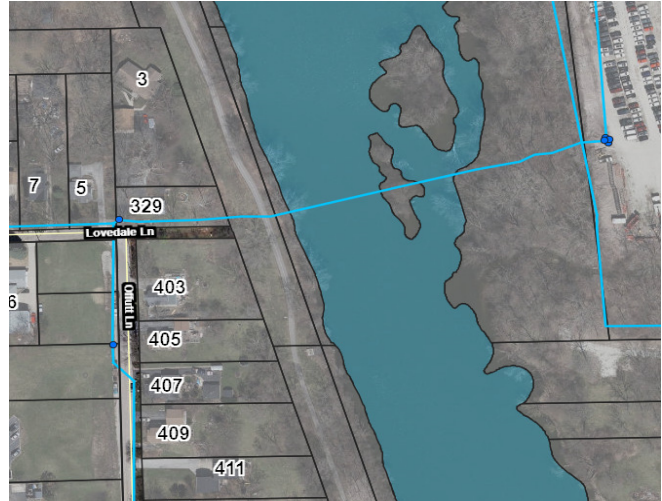
Project Description Worksheet

Project Name

River Crossing Water Main

Location

Two of Fox River Water Main Crossings



Project Scope

Replace or rehabilitate two to of the existing water mains crossing the Fox River.

Justification & Comments

Study to determine method for replacement or rehabilitation of two of the Fox River water main crossings. The water mains crossing the Fox River are critical componenets of the water system as there are only three crossings total linking the east and west sides of the Village.

Impacts on Operating Budgets

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

Cost & Funding

Project Costs	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Study	35,000						35,000
Engineering						50,000	50,000
Construction						450,000	450,000
Total	35,000	-	-	-	-	500,000	535,000

Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Waterworks Fund	35,000					500,000	535,000
Total	35,000	-	-	-	-	500,000	535,000

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

Project Description Worksheet

Project Name

Backyard Water Main Project

Location

Backyards between Cherrytree Court and Willoway



Project Scope

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

Justification & Comments

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

Impacts on Operating Budgets

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

Cost & Funding

Project Costs	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Engineering						200,000	200,000
Construction						2,000,000	2,000,000
Total	-	-	-	-	-	2,200,000	2,200,000

Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Water Fund						2,200,000	2,200,000
							-
							-
Total	-	-	-	-	-	2,200,000	2,200,000

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

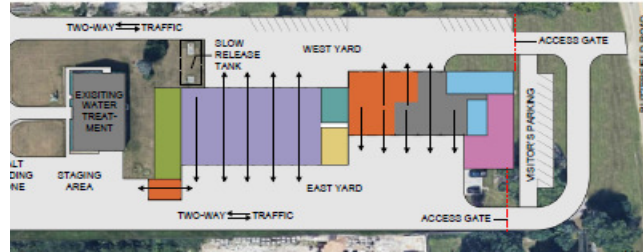
Project Description Worksheet

Project Name

Public Works Facility Expansion

Location

314 Butterfield Road



Project Scope

Architectural design, engineering design, and construction management services and the construction of an expanded Public Works Facility at the existing site.

Justification & Comments

The existing Public Works facility is undersized for the current and future needs of the department. Additional interior parking for vehicles and equipment, staff facilities, and storage is necessary to continue to provide services in an efficient and cost effective manner. Funding sources will be determined as design development commences.

Impacts on Operating Budgets

An expanded facility including new offices, garage space and other storage facilities will result in additional annual maintenance costs. It is anticipated that these costs could be about \$50,000 in maintenance and repair.

Cost & Funding

Project Costs	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Architectural Design	500,000	300,000	100,000	50,000			950,000
Site Development Design	120,000	50,000					170,000
Construction Management	10,000	25,000	200,000	50,000			285,000
Construction			7,000,000	3,000,000			10,000,000
Total	630,000	375,000	7,300,000	3,100,000	-	-	11,405,000

Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Capital Fund							-
Waterworks Fund							-
Sanitary Sewer Fund							-
Bond Proceeds	-						-
Total	TBD	TBD	TBD	TBD	-	-	-

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	2021-22	2022-23	2023-24	2024-25	2025-26	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	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Capital Fund						-	-
IDNR Funding						3,075,000	3,075,000
Total	-	-	-	-	-	3,075,000	3,075,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Name

Silo Site

Location

SW corner of State St Bridge and Fox River



Project Scope

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

Justification & Comments

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

Impacts on Operating Budgets

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

Cost & Funding

Project Costs	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Engineering	40,000					TBD	40,000
Restoration & Illumination	450,000						450,000
Kayak Launch							-
Deck Base							-
Pathway Improvements							-
Miscellaneous Improvements							-
Construction							-
Total	490,000	-	-	-	-	-	490,000

Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Route 31 TIF	490,000					TBD	490,000
Grants							
Total	490,000	-	-	-	-	-	490,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Name

Riverfront Park

Location

Between the Village Hall and Fox River Trail



Project Scope

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

Justification & Comments

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

Impacts on Operating Budgets

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

Cost & Funding

Project Costs	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Engineering	25,000	25,000				15,000	65,000
North Plaza/Parking Lot Updates	375,000						375,000
Boardwalk						770,000	770,000
Hillside Seating			45,000				45,000
South Plaza/Pavilion			500,000				500,000
Water Wonders Improvements						150,000	150,000
Public Art Enhancements						50,000	50,000
Miscellaneous Improvements						200,000	200,000
Total	400,000	25,000	545,000	-	-	1,185,000	2,155,000

Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	Future Years	Total
Capital Fund	400,000	25,000	295,000			200,000	920,000
Grants						820,000	820,000
NOARDA						165,000	165,000
Other			250,000				250,000
Total	400,000	25,000	545,000	-	-	1,185,000	2,155,000

Village of North Aurora Taxable Equalized Assessed Valuation

Category	Levy Year 2011	Levy Year 2012	Levy Year 2013	Levy Year 2014	Levy Year 2015	Levy Year 2016	Levy Year 2017	Levy Year 2018	Levy Year 2019	Levy Year 2020
Residential	396,460,429	358,899,978	337,016,726	339,111,156	359,301,370	384,212,041	397,846,748	413,107,645	429,754,775	451,621,508
Commercial	64,212,904	66,774,379	58,444,313	59,859,375	67,329,121	67,873,407	71,244,763	85,401,844	88,936,953	95,152,295
Industrial	34,967,983	35,772,199	31,023,446	31,341,315	33,018,080	34,089,473	34,513,524	36,298,576	39,835,901	43,465,975
Farm	385,110	338,753	336,302	244,838	248,169	275,248	288,822	303,874	320,200	337,491
Railroad	268,280	286,904	312,020	316,153	330,034	374,889	362,886	389,917	452,344	452,344
TOTAL EAV	496,294,706	462,072,213	427,132,807	430,872,837	460,226,774	486,825,058	504,256,743	535,501,856	559,300,173	591,029,613

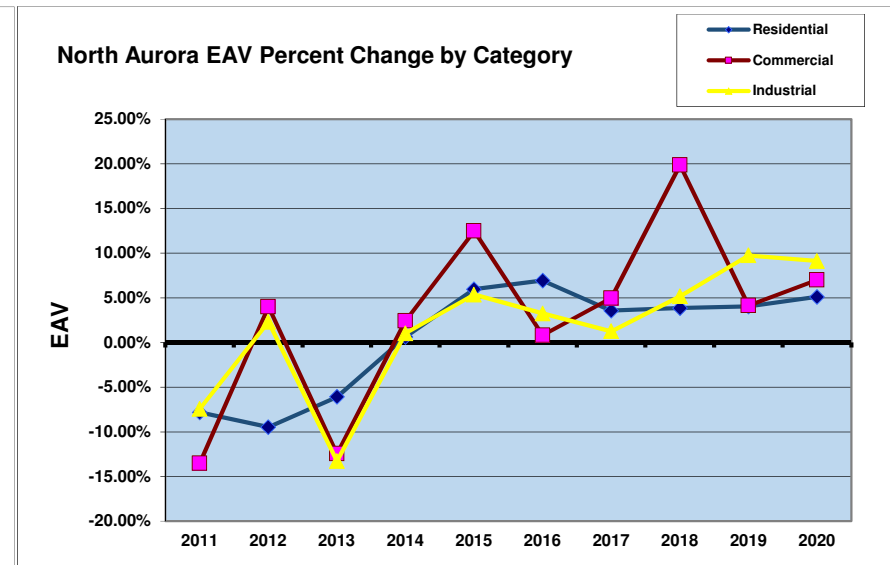
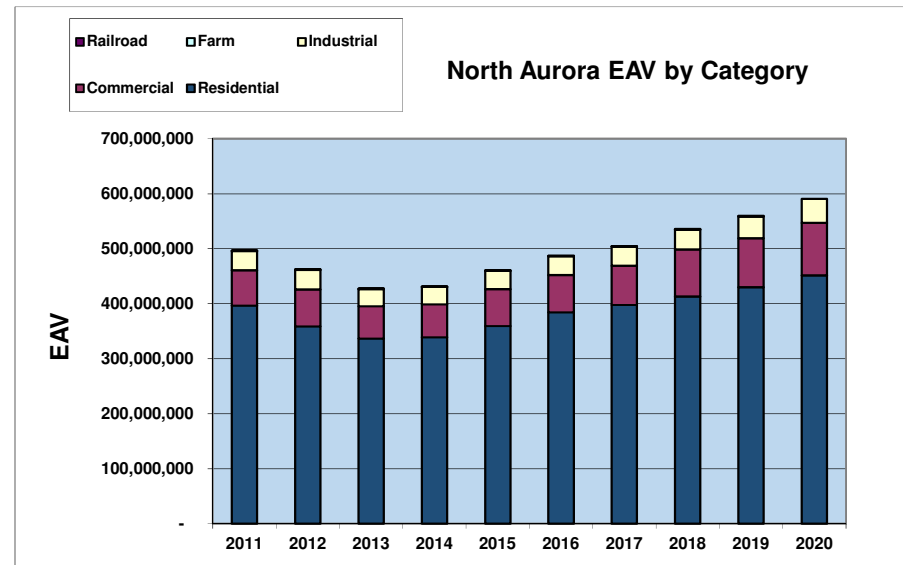
Estimated Actual Value	1,488,884,118	1,386,216,639	1,281,398,421	1,292,618,511	1,380,680,322	1,460,475,174	1,512,770,229	1,606,505,568	1,677,900,519	1,773,088,839
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Percent of Total

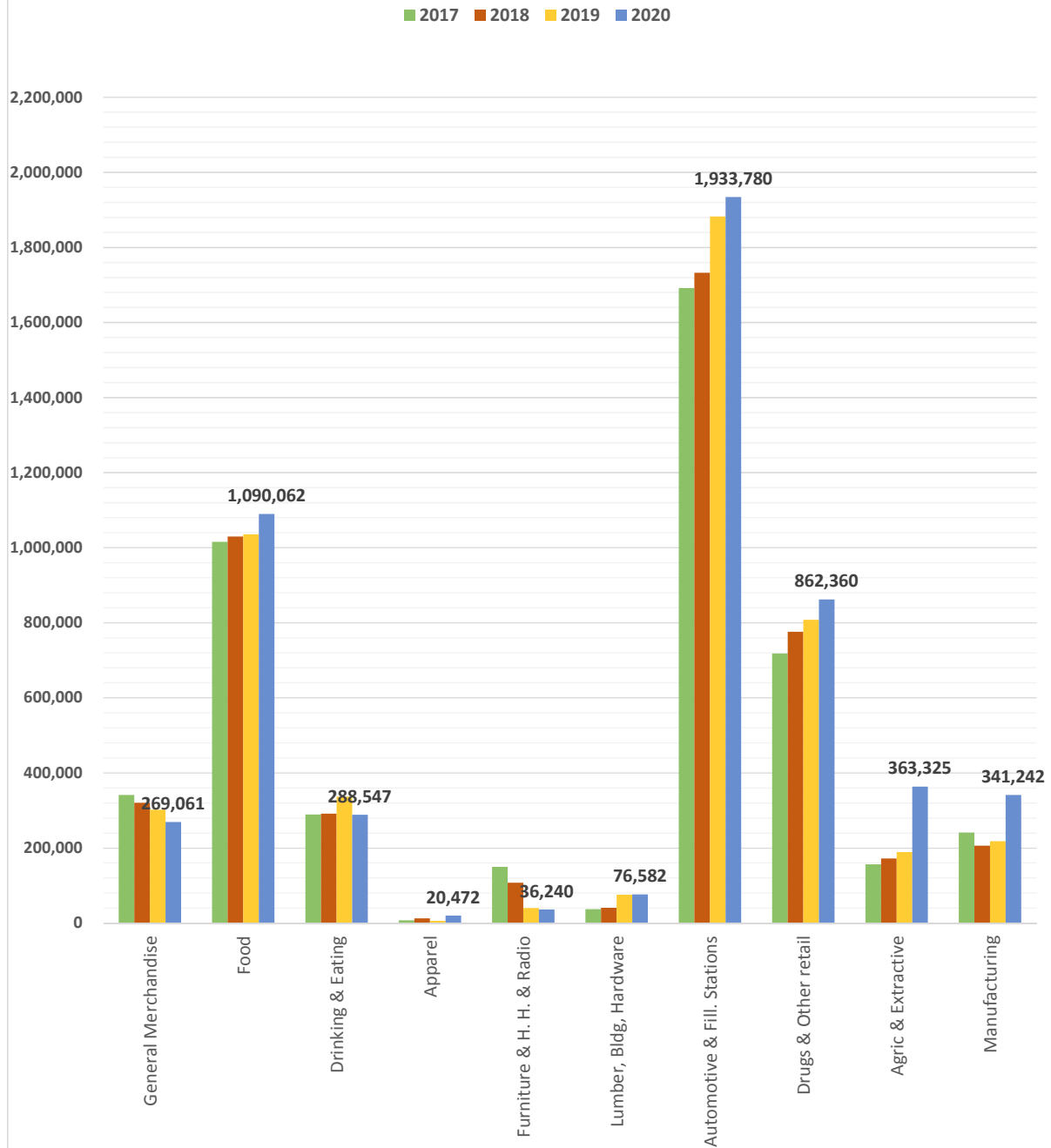
Residential	79.88%	77.67%	78.90%	78.70%	78.07%	78.92%	78.90%	77.14%	76.84%	76.41%
Commercial	12.94%	14.45%	13.68%	13.89%	14.63%	13.94%	14.13%	15.95%	15.90%	16.10%
Industrial	7.05%	7.74%	7.26%	7.27%	7.17%	7.00%	6.84%	6.78%	7.12%	7.35%
Farm	0.08%	0.07%	0.08%	0.06%	0.05%	0.06%	0.06%	0.06%	0.06%	0.06%
Railroad	0.05%	0.06%	0.07%	0.07%	0.07%	0.08%	0.07%	0.07%	0.08%	0.08%
TOTAL	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Percent Increase

Residential	-7.84%	-9.47%	-6.10%	0.62%	5.95%	6.93%	3.55%	3.84%	4.03%	5.09%
Commercial	-13.54%	3.99%	-12.47%	2.42%	12.48%	0.81%	4.97%	19.87%	4.14%	6.99%
Industrial	-7.44%	2.30%	-13.27%	1.02%	5.35%	3.24%	1.24%	5.17%	9.75%	9.11%
Farm	1.67%	-12.04%	-0.72%	-27.20%	1.36%	10.91%	4.93%	5.21%	5.37%	5.40%
Railroad	19.39%	6.94%	8.75%	1.32%	4.39%	13.59%	-3.20%	7.45%	16.01%	0.00%
TOTAL	-8.57%	-6.90%	-7.56%	0.88%	6.81%	5.78%	3.58%	6.20%	4.44%	5.67%



Village of North Aurora Sales Tax Revenue Last Four Years by Type per Calendar Year (1% General Fund)



VILLAGE OF NORTH AURORA, ILLINOIS

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

May 31, 2021

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
2020	505,000	129,800	634,800	2021	64,900	2022	64,900
2021	515,000	119,700	634,700	2022	59,850	2023	59,850
2022	535,000	104,250	639,250	2023	52,125	2024	52,125
2023	550,000	88,200	638,200	2024	44,100	2025	44,100
2024	570,000	71,700	641,700	2025	35,850	2026	35,850
2025	585,000	54,600	639,600	2026	27,300	2027	27,300
2026	610,000	37,050	647,050	2027	18,525	2028	18,525
2027	625,000	18,750	643,750	2028	9,375	2029	9,375
	<u>\$ 4,495,000</u>	<u>\$ 624,050</u>	<u>\$ 5,119,050</u>		<u>\$ 312,025</u>		<u>\$ 312,025</u>

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

May 31, 2021

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
2020	345,000	146,425	491,425	2021	73,213	2022	73,213
2021	360,000	136,075	496,075	2022	68,038	2023	68,038
2022	370,000	125,275	495,275	2023	62,638	2024	62,638
2023	380,000	114,175	494,175	2024	57,088	2025	57,088
2024	390,000	102,775	492,775	2025	51,388	2026	51,388
2025	405,000	91,075	496,075	2026	45,538	2027	45,538
2026	415,000	78,925	493,925	2027	39,463	2028	39,463
2027	430,000	65,438	495,438	2028	32,719	2029	32,719
2028	440,000	51,463	491,463	2029	25,731	2030	25,731
2029	455,000	36,063	491,063	2030	18,031	2031	18,031
2030	475,000	19,000	494,000	2031	9,500	2032	9,500
	<u>\$ 4,465,000</u>	<u>\$ 966,688</u>	<u>\$ 5,431,688</u>		<u>\$ 483,344</u>		<u>\$ 483,344</u>

Village of North Aurora Glossary Fiscal Year 2020-21 Budget

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Debt: A financial obligation from the borrowing of money.

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

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

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

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

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

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

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

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

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

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

Fiduciary Funds: Funds that are used to account for activities benefitting other individuals or outside agencies in a fiduciary or custodial 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.

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 any off-track betting facilities in North Aurora.

PACT (Police and Citizens Together): A police department initiative which aims to

improve communication between the police department and the public it serves.

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

Per Capita: Per capita is a term used to describe the amount of something for every resident living within the Village per the official population of the Village. For example, the Village receives annually approximately \$103 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 Funds: Funds used to account for assets held by the Village benefitting other entities or individuals in a trustee capacity also benefitting private organizations or other governments.

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 Funds.

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

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

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