



VILLAGE OF NORTH AURORA, ILLINOIS

ANNUAL BUDGET FOR FISCAL YEAR 2022-23



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

**Village of North Aurora
Fiscal Year 2022-23 Budget
Table of Contents**

Introduction and Letter of Transmittal

Village Officials.....	i
Distinguished Budget Presentation Award	ii
Organizational Chart.....	iii
Letter of Transmittal/Budget Summary	iv

Budget Process and Policies

Budget and Financial Planning Process.....	1
Budget Calendar.....	4
2020 Strategic Goals and Objectives	5
Overview of Fund Structure.....	7
Department/Fund Matrix	11
Budgetary and Fiscal Policies	12
Fund Balance and Other Reserve Policies	20
Basis of Accounting and Basis of Budgeting	23

Financial Overview and Summaries

Budget and Fund Balance Summary.....	24
Revenues and Expenditures Chart by Fund	25
History of Revenues by Type and Expenditures by Function	26
Summary of Revenues by Type.....	28
Summary of Expenditures by Type	29
Major Revenue Descriptions and Analysis.....	30
Capital Overview	41
List of Capital Expenditures	42
Summary of Debt Obligations and Outstanding Debt	43
Staffing History by Full-Time Equivalents.....	45

General Fund

Composition of General Fund Revenues and Expenditures	47
General Fund Summary	48
General Fund Revenue Detail by Account	49
Legislative and Boards	
Description.....	51
Actual History and Budget.....	52
Budget Detail	53
Administration/Finance	
Description.....	55
Actual History and Budget.....	58
Budget Detail	59
Police Department and Police Commission	
Description.....	63
Actual History and Budget.....	65
Budget Detail	66

Community Development	
Description.....	70
Actual History and Budget.....	72
Budget Detail	73
Public Works	
Description.....	76
Actual History and Budget.....	78
Budget Detail	79
Non-Departmental and Transfers	
Description.....	82
Actual History and Budget.....	83
Budget Detail	84

Motor Fuel Tax Fund

Description.....	85
Actual History and Budget.....	87
Budget Detail	88

Tax Increment Financing Funds

Route 31 TIF Fund	
Description.....	89
Actual History and Budget.....	90
Budget Detail	91
Sperry TIF Fund	
Description.....	92
Actual History and Budget.....	93
N. Lincolnway TIF Fund	
Description.....	94
Actual History and Budget.....	95
United TIF Fund	
Description.....	96
Actual History and Budget.....	97
Budget Detail	98
Map of All TIF Districts Combined.....	99

Insurance Fund

Description.....	100
Actual History and Budget.....	101

Tourism Fund

Description.....	102
Actual History and Budget.....	103

Special Service Areas Fund

Description.....	104
Actual History and Budget.....	105

Sanitary Sewer Fund

Description	107
Actual History and Budget.....	109
Budget Detail	110

Capital Projects Fund

Description	111
Actual History and Budget.....	114
Budget Detail	116

Debt Service Funds

Police Station Debt Service Fund	
Description	117
Actual History and Budget.....	118
Budget Detail	119

Waterworks Fund

Description	120
Actual History and Budget.....	123
Budget Detail	126

Vehicle and Equipment Fund

Description	131
Actual History and Budget.....	132
Budget Detail	133

Police Pension Trust Fund

Description	134
Actual History and Budget.....	135
Budget Detail	136

Compensation Schedule

Salary Schedule and Authorized Staffing	137
---	-----

Demographics

Early History	140
Location and Climate	141
Population Characteristics	142
Housing and Income	143
Labor Market and Educational Characteristics	144
Transportation	145

Long-Term Capital Improvement Descriptions

Long-Term Capital Project Descriptions	146
--	-----

Appendix

Equalized Assessed Valuation History and Composition.....	157
Sales Tax 1% by Calendar Year and Type.....	158
Long-Term Debt Schedules by Bond Issuance.....	159
Glossary	161
Acronyms	169



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

Todd Niedzwiedz

VILLAGE CLERK

Jessie Watkins

VILLAGE ADMINISTRATOR

Steven Bosco

DEPARTMENT HEADS

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of North Aurora
Illinois**

For the Fiscal Year Beginning

June 01, 2021

Christopher P. Morrell

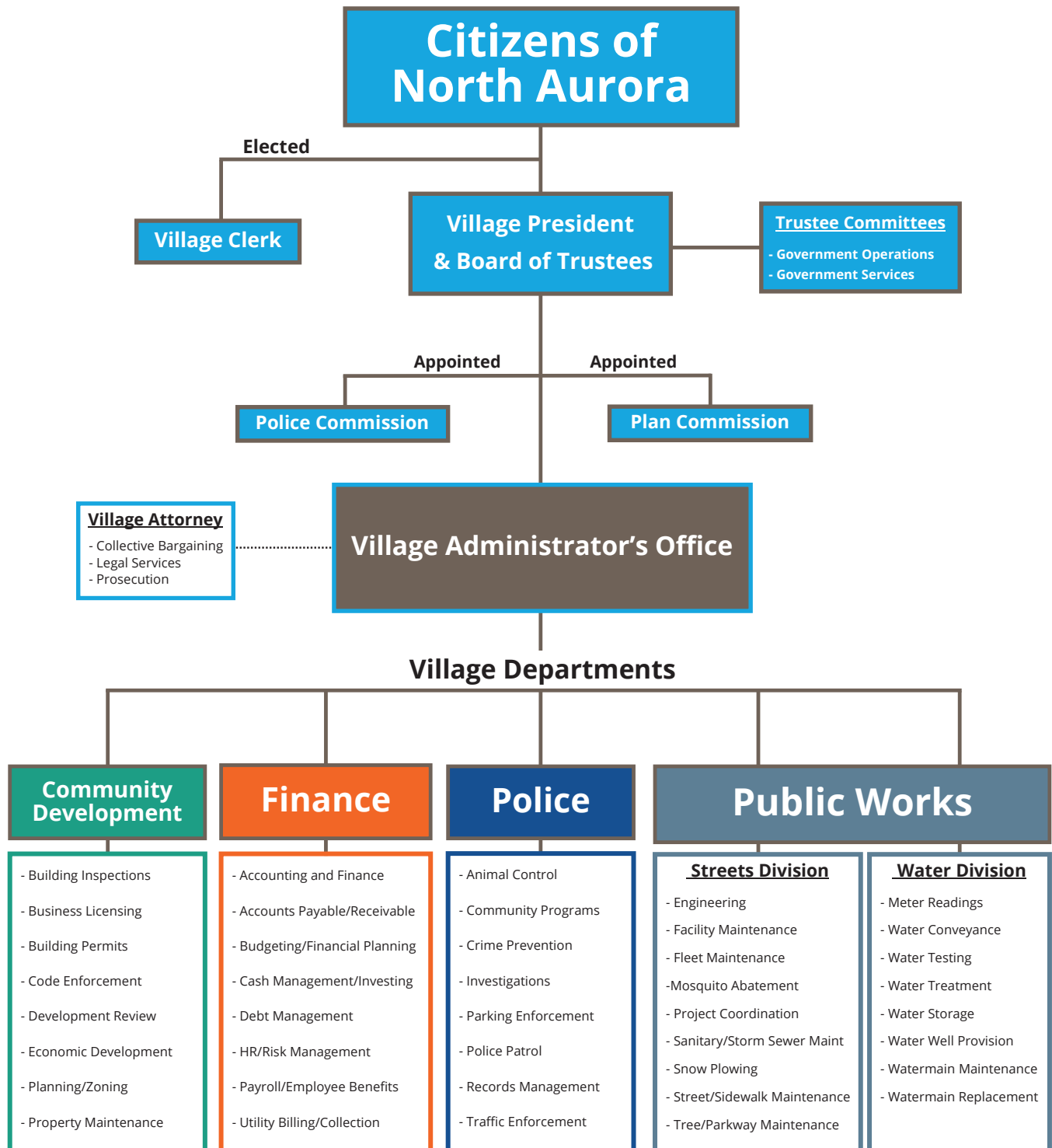
Executive Director

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, 2021**. 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 31, 2022

President and Board of Trustees,

Enclosed is the **Draft Budget for the Village of North Aurora for Fiscal Year 2022-23**. This budget will guide the allocation of resources for June 1, 2022 through May 31, 2023. The total budget for all funds is \$35,272,612. 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

Local Economy and Other Factors

Despite the challenges of the COVID-19 pandemic, the Village continues to see positive indicators of growth and economic activity. Key revenues, such as sales tax, have exceeded levels seen prior to the start of the pandemic. Although the pandemic highlighted challenges faced by traditional brick and mortar retail businesses with consumers buying more online, the Village's retail base has remained stable. The Village's Auto Mall continues to provide strong retail sales and remains an anchor for the Village's tax base. The Village also has solid mix of retail stores, including a large grocery store and well regarded national stores. The overall retail picture for the Village 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 local governments. This has enabled the Village to 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 Village is also seeing steady residential and commercial development. Construction of the new Lincoln Valley on the Fox subdivision at the old Fox Valley golf course continues 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. Construction of the remaining vacant lots (approximately 70 in total) in the Moose Lake subdivision is also expected to begin this year. Another multi-family residential development is 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 has seen several warehouse developments over the last several years. The Village continues to work with developers regarding new mixed-use developments that will bring positive economic impacts.

In 2019, 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 that has assisted the Village in funding desired service levels and setting aside money for future capital projects. The 3% cannabis sales tax is a revenue of the Village's General Fund and is combined with the normal 1% sales tax for reporting purposes.

The taxable equalized assessed valuation (EAV) of the Village for levy year 2021 is projected to increase by nearly 2.0% to 601,440,479, the seventh consecutive strong increase in EAV since 2014. The growth is helped by new construction, as well as current property valuations, which increased by roughly 1.1%. Over the last seven (7) years, new construction EAV has averaged nearly \$6.4 million, or just over \$19 million in market value. 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

In recent years, the State has made many changes to the laws affecting taxes charged on Internet purchases that have a direct effect on the Village. Beginning in 2021, the Village started receiving sales tax directly from online retailers such as Amazon, eBay, and Etsy. Previous to 2021, these retailers charged the State Use Tax on purchases, which is distributed to all municipalities on a per capita basis. Now, the Village receives the destination based 1% local share of Sales Tax from these online retailers. This has, however, reduced the amount of Use Tax the Village has received since the law took effect.

The Local Government Distributive Fund (LGDF), where the Village's share of Income Tax revenue is distributed from, has seen many changes over the years. In 2010, the LGDF share of income tax was 10% of individual and corporate returns. This was reduced down to 6.06% for individual returns and 6.85% for corporate returns by 2017. As part of the State's 2018 Budget, these amounts were reduced by 10%, which resulted in local governments receiving an even smaller share of income tax dollars. In the State's 2019 and 2020 Budgets, there was a 5% reduction to municipalities. These reductions were

eliminated with the State's 2021 Budget. Going forward, the Village's share of Income Tax revenue could vary depending on the State, but we do not expect any further reductions for FY '22-23.

In 2021, the American Rescue Plan Act (ARPA) was signed into law by the President. Part of this act is intended to provide support to local governments in responding to the impact of COVID-19. Through ARPA, the Village is expected to receive \$2,457,281 in total funding. The Village is expected to have received the entire funding by the fall of 2022. These funds must be obligated to a specified use by December 31, 2024 and must be expended by December 31, 2026. Use of these funds is limited to categories specified by the Federal government. As of May 31, 2022, the Village has not expended any of its ARPA funds and is currently determining the best use of this money.

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

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 to secure federal grant funding through the American Rescue Plan Act (ARPA)
- Continued progress on implementing objectives in the Village's strategic plan and began planning for an update to the 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
- Hired a newly created Village Planner position to provide additional resources to the Community Development department

- Amended the Route 31 TIF District, dissolved the North Lincolnway TIF District and Sperry TIF District, and created the United TIF District
- Completed the Village's Popular Annual Financial Report (PAFR) for the May 31, 2021 year and received recognition from the Government Finance Officers Association (GFOA) for its PAFR reporting award for four years in a row
- Received the Distinguished Budget Presentation Award (16 consecutive years) and the Certificate of Achievement for Excellence in Financial Reporting award (20 consecutive years) from the Government Finance Officers Association
- Maintained one in-house social worker one day per week to assist with mental health/quality of life issues for residents at the Police Department
- Utilized Professional Standards Tracker software to track use-of-force reports, complaints, and accomplishments
- Hired three new police officers through the newly implemented lateral transfer program
- Continued to promote the new on-line citizen reporting, vacation watch and business entry database functions
- Worked on implementing Executive Orders in order facilitate outdoor dining opportunities for restaurants during the pandemic
- A pavement condition index (PCI) study of the Village's road network was completed and will be used as an instrument to program future infrastructure projects
- Began Phase 1 engineering for the Orchard Gateway reconstruction project, partially funded in the future with federal STP funds
- Completed the 2021 Street Improvement Program (2.61 miles):
 - 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 Street from Andrew Lane to Sharon 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
- Began working with a consultant to administer our Lead Service Line Inventory and replacement program as required by the Illinois Environmental Protection Agency (IEPA)
 - Hired and trained one (1) new Water Laborer/Operator to provide adequate staff for proper system maintenance
 - 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 2022-23

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 2022-23:

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
General	\$13,906,530	\$13,852,159
Motor Fuel Tax	736,000	456,000
Route 31 TIF	244,000	932,050
Sperry TIF	-	-
N. Lincolnway TIF	-	-
United TIF	\$1,130,800	1,130,350
Insurance	360,600	366,200
Tourism	165,100	166,500
Special Service Areas	59,700	52,980
Sanitary Sewer	142,000	217,875
Capital Projects	2,436,400	5,807,175
Police Station Debt Service	636,996	635,360
Waterworks	3,302,000	9,176,853
Vehicle and Equipment Fund	422,895	1,157,880
Police Pension Trust	3,025,280	1,321,230
TOTAL:	\$26,568,301	\$35,272,612

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:

- 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
- Increase the hours of a contracted part-time police social worker position at the police department from one day per week to three days per week for \$30,000
- Allocation of funds for development/redevelopment plans and strategies for \$15,000 and update of the Village Comprehensive Plan
- Establish a new Human Resource Generalist position in Administration to coordinate employee recruitment, develop staff training, and address employee concerns
- Establish a new part-time Information Technology Assistant position in Administration to provide better service and coverage for technology issues
- Establish a new Civil Engineer position in Public Works to oversee construction management, perform field inspections, and investigate areas of concern.
- Increase a part-time Police Records Specialist position to full-time due to the overall workload needs of the Police Department.
- Perform a Village wide tree inventory to determine the various species and condition of all Village trees for \$30,000
- Complete bridge repairs on the Orchard Gateway culvert and Oak Street pedestrian bridge for \$25,000
- Continue with the comprehensive review of the Village's two (2) TIF Districts in order to achieve the long-term redevelopment goals of the Rt. 31 corridor and adjoining areas
- Complete the 2022 Street Improvement Program (5.08 miles):
 - Pinecreek Drive from Butterfield Road to Doral Lane
 - Matthias Court from Pinecreek Drive to end of cul-de-sac
 - Hammer Lane from Pinecreek Drive to Doral Lane
 - Doral Lane from Hammer Lane to Oak Crest Drive
 - Slaker Court from Doral Lane to end of cul-de-sac
 - Dewig Court from Doral Lane to end of cul-de-sac
 - Spyglass Court from Doral Lane to end of cul-de-sac
 - Wingfoot Drive from Oak Crest Drive to Hart Road
 - Oak Crest Drive from Wingfoot Drive to Turnberry Drive
 - Cantigney Court from Oak Crest Drive to end of cul-de-sac
 - Columbia Circle from Wingfoot Drive to Wingfoot Drive
 - Woodlawn Drive from Hartfield Drive to Columbia Circle
 - Hart Road from Village limit to Village border

- Aster Court from Fairfield Way to Winterberry Court
 - Winterberry Court from Aster Court to Meadow Lane
 - Meadow Lane from Fairfield Way to Hartfield Drive
 - Clark Street from Oak Crest Drive to Village border
 - Turnberry Drive from Oak Crest Drive to Clark Street
 - Hartfield Road from Greenbriar Court to Hart Road
 - Greenbriar Court from Hartfield Drive to end of cul-de-sac
 - Fairfield Way from Greenbriar Court to Hartfield Drive
 - Derby Drive from Fairfield Way to Village border
 - Augusta Drive from Oak Crest Drive to Hartfield Drive
 - Coghill Court from Turnberry Drive to end of cul-de-sac
- Finalization of design and scope of improvements for the construction of the north plaza and parking at Riverfront Park situated next to Village Hall, projected at \$450,000
 - 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 \$953,595
 - Engineering for Phase II design of improvements and reconstruction of Orchard Gateway Blvd for \$240,000

Water main replacement for \$550,000 and corresponding road improvements for \$550,000 for Chestnut, Locust, and Spruce

- Continued repair and replacement of equipment at the Village's two water treatment facilities, including the installation of a generator transfer switch for \$43,000 at the East Treatment Plant
- Continuation with engineering studies to ascertain the options of replacing water main 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 \$865,000
- Pulling of Well #6 for routine repairs and rehabilitation for \$235,000
- Anticipated start of the construction on a new 750,000 gallon water tower for \$4,374,600
- Purchase/replacement/repurposing of the following vehicles and equipment:
 - Purchase three (3) Ford Explorer vehicles for the Police Department to replace three current vehicles for \$152,100
 - Purchase a new 5-yard Dump Truck for Public Works for \$170,000

- Purchase a new Ford Explorer for the Village Engineer for \$39,000
- Purchase a new Ford F-350 for the Public Works Streets Division for \$45,000
- Purchase a new Public Works Bucket Truck for \$95,000
- Purchase a new leaf machine and leaf box for \$80,000
- Continue planning for the acquisition of police body cameras for \$200,000
- Replace Police Department facility access systems for \$50,000
- Begin implementation of document managements systems for \$60,000
- Purchase a network activity monitoring intrusion system for \$80,000

Revenues

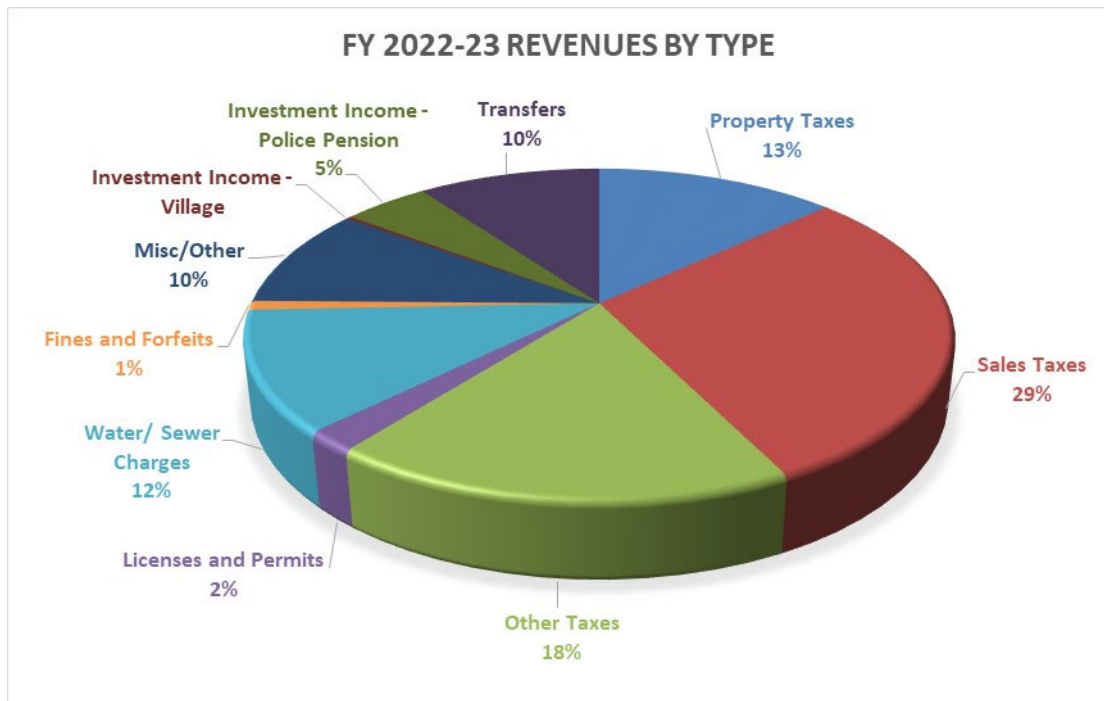
Total Village revenues for the FY 2022-23 Budget across all Village Funds are projected to be \$26,568,301. The chart below shows the composition of all Village revenues by type:

<u>Revenues</u>	<u>FY 2022-23</u>
Property Taxes	\$3,497,300
Sales Taxes	7,821,000
Other Taxes	4,789,400
Licenses and Permits	540,400
Water/ Sewer Charges	3,111,500
Fines and Forfeits	233,000
Misc./Other	2,599,640
Investment Income - Village	70,300
Investment Income - Police Pension	1,250,040
Transfers	2,655,721
TOTAL:	<u>\$26,568,301</u>

Property Taxes

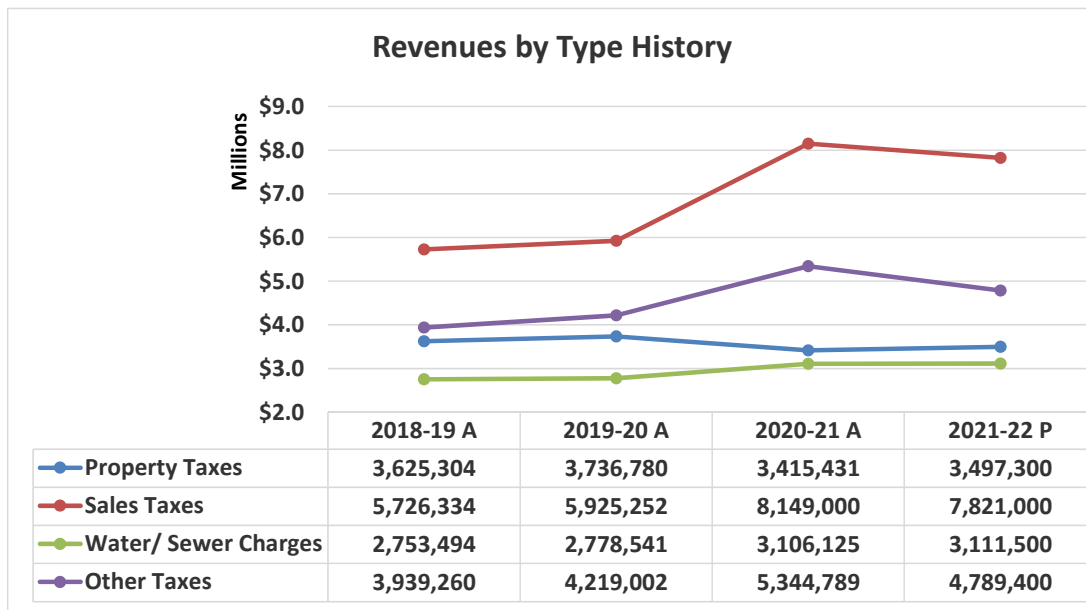
Property Taxes, which represent 13.2% of all revenues, are budgeted at \$3,497,300, an increase of \$81,869, or 5.5%, from the current year projected revenue. Of the budgeted amount, property taxes from increment generated from the Village's two TIF Districts are projected to be \$620,000.

General property taxes levied for specific purposes are budgeted at \$2,370,000, an increase of \$59,035, or 2.6%, from the current year projected revenue. The increase is due to a CPI factor of 1.4% and an amount for new construction that occurred during the prior year.



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 29.4% of all Village revenues, are estimated to be \$7,821,000 next year, a decrease of \$328,000, or 4.0% over the current year projection of \$8,149,000. 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 earlier, retail activity and sales taxes over the last year has been very strong due to the mix of businesses operating in the Village. Some sectors of retail will continue to face challenges in the future as more purchases will be made on-line due to convenience, a trend accelerated by the COVID-19 pandemic.



Other Major Taxes

Other taxes which include state-shared income tax, use tax, motor fuel tax (MFT), utility/telecommunication taxes, and other taxes are budgeted to be \$4,789,400, which is a decrease of \$555,389, or 10.4%, over the current year projected revenue.

State-shared income taxes are budgeted to be \$2,350,000, a decrease of \$151,000, or 6.0%, from the current year projected revenue. Current year revenues have been at some of the highest levels that Village has seen, primarily due to an improving labor market, strong corporate tax receipts, and higher than normal individual tax payments. The FY '22-23 budget assumes that many of these items will start to level off and come back to traditional levels. The Village's population increased with the 2020 Census, which increases the per capita distributions. Some uncertainty still exists with potential reductions to income tax LGDF allocations by the State in future years.

MFT taxes (both regular allotments and TRF distributions), which are restricted for road-related maintenance and other related projects, are budgeted at \$735,000 total, an increase of \$13,705, or 1.9%, from the current year projected revenue. In addition, the State began distributing an additional \$1,149,432, spread over the three years to the Village, from the Rebuild Illinois bonds that are slightly more restrictive in use from regular MFT funds. The Village received its final payment of these funds in FY '21-22.

Utility taxes (telecommunications, electricity, and gas) are budgeted at \$666,400, a decrease of \$26,700, or 3.9%, from the current year projected revenue. The Village has been seeing declines in telecommunications tax over the past few fiscal years as landline phones are becoming less popular. Electricity tax and gas tax are volatile from year to year as they are typically weather dependent. The entire 4% telecommunications tax continues to be allocated to the General Fund for the current budget.

Use tax revenue is budgeted at \$690,000, an increase of \$6,750, or 1.0%, from the current year projected revenue. As mentioned earlier, Use tax revenue has varied significantly the past few fiscal years due to changes in State laws. The Supreme Court's decision in the *Wayfair* case allowed the State to pass the Marketplace Fairness Act in 2018 requiring use tax collections on out-of-state companies for on-line sales. This change saw substantial increases in use tax revenue until the "Leveling the Playing Field for Illinois Retail Act" of 2021. With this act, much of the revenue previously reported as use tax changed to destination based sales tax. As a result, the Village saw a decrease in use tax, offset by an increase in sales tax.

Water and Sewer Charges

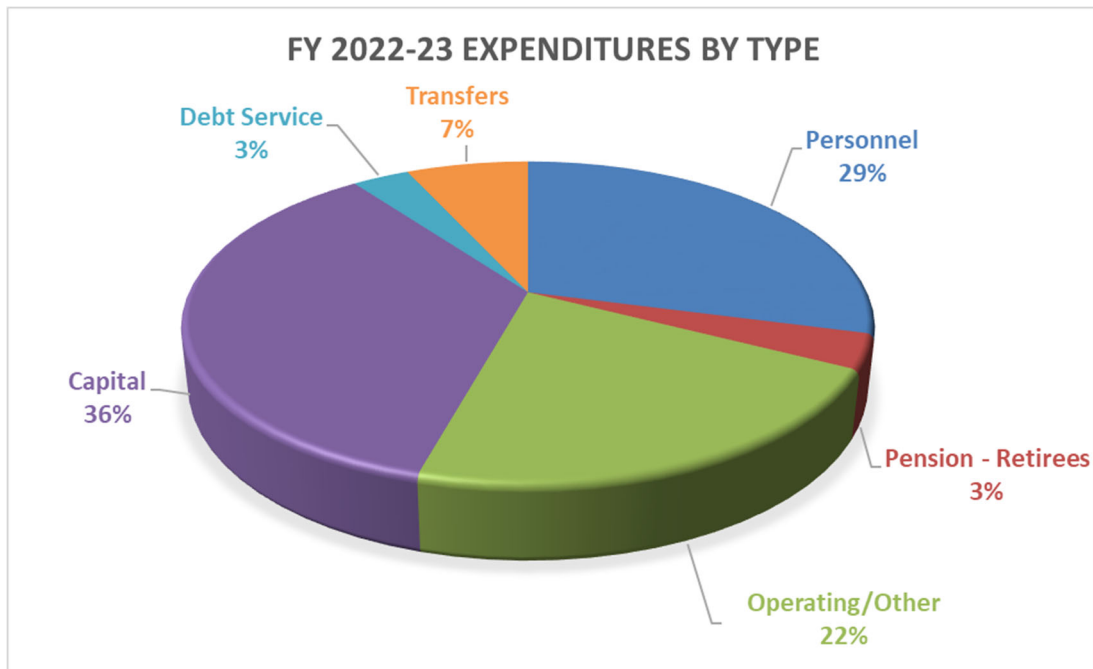
Water and sewer charges are budgeted at \$2,731,000, which is consistent with current year revenue. Water connection fees are anticipated to also remain flat at \$250,000 due to the continued development within the Village. No water rate increases are recommended for the year and the Village maintains 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 \$35,272,612. The charts in this section show the composition of all Village expenditures and a history of Village expenditures by type.

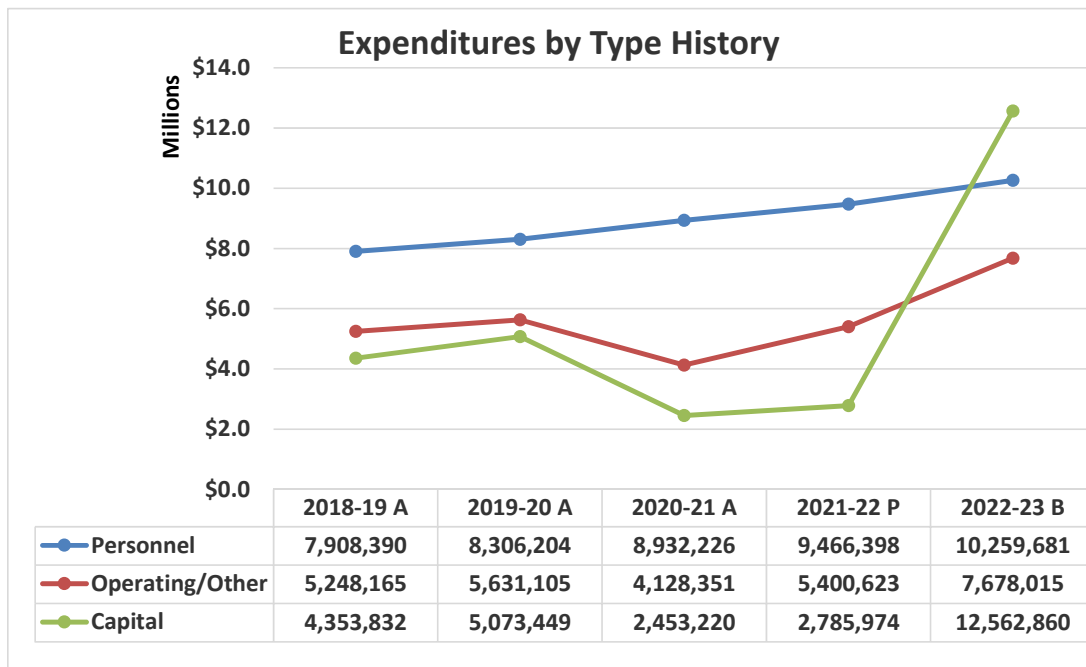
Expenditures

Personnel	\$10,259,681
Pension – Police Retirees	1,219,530
Operating/Other	7,678,015
Capital	12,562,860
Debt Service	1,132,035
Transfers	2,420,491
TOTAL:	<u>\$35,272,612</u>



Personnel

Personnel expenditures, which represent 29.1% of all expenditures, are budgeted at \$10,259,681, an increase of \$793,282, or 8.4%, from the current year projected expenditures. The Budget includes an increase in staffing of approximately 3.15 full-time equivalents (FTE's). The increase is comprised of: a full-time Human Resource Generalist, a full-time Civil Engineer, a part-time Information Technology Assistant, and increasing a part-time Police Records Specialist to full-time. Total authorized FTE's for the FY '22-23 budget year increases to 70.45, up from 67.30 in the current year. The Village continues to analyze and recommend staffing levels in all departments in order to ensure effective staffing levels exist that continue to provide necessary services through vacancies, absences or other issues. The Village has three (3) collective bargaining agreements (CBA's) with Police Officers, Police Sergeants and Public Works/Water Laborers. The Police Officer's contract expires May 31, 2022 and the Police Sergeants and Public Works/Laborers contracts expire on May 31, 2024. Non-union employees are budgeted to receive a 3.0% pay adjustment to the salary schedule for next year based on position. Police Sergeants are set to receive a 3.0% pay adjustment per contract effective June 1, 2022. Public Works employees are set to receive a 2.75% pay adjustment per contract effective June 1, 2022. Police Officers are currently in negotiations and a pay adjustment is not known at this time. Step increases are provided for employees who meet eligibility and who are not at the maximum step in their salary range.

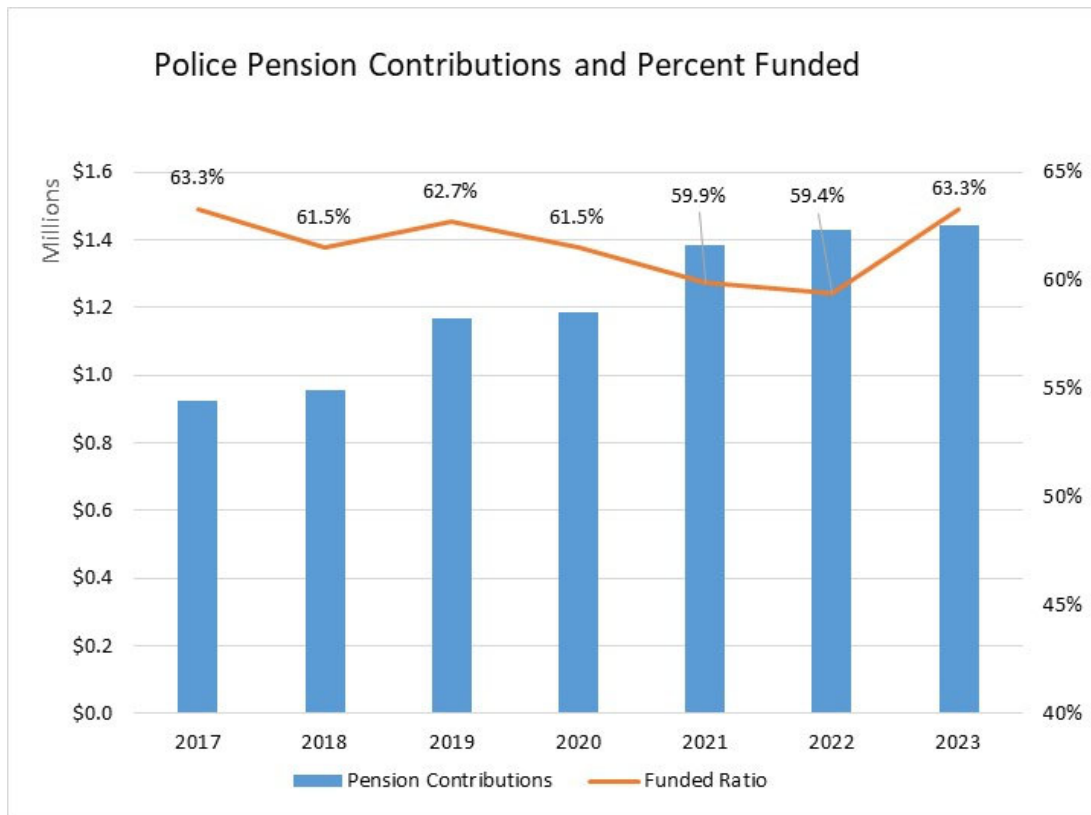


Personnel - Benefits

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 \$802,512. The cost of employee health plans has fluctuated little over the last few years. The HMO plan is projected to decrease by 1.1% and the PPO/HSA plan is projected to increase 4.9% at the July 1, 2022 plan start date.

Pension costs for employees in the Illinois Municipal Retirement Fund (IMRF) have been relatively stable. The current 2022 employer rate is 10.75% of gross salary, and the 2023 rate is projected to increase slightly. Employer IMRF costs are currently budgeted to be \$364,643 for next fiscal year and covers 35 full-time and 3 part-time employees who are working the minimum 1,000 hours a year.

Employer required police pension contributions for the Village's thirty-two (32) authorized sworn officers are budgeted to be \$1,443,240 based on the May 31, 2021 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 actuarial valuation of the fund indicated that it was funded on an actuarial basis of 63.3%. 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.



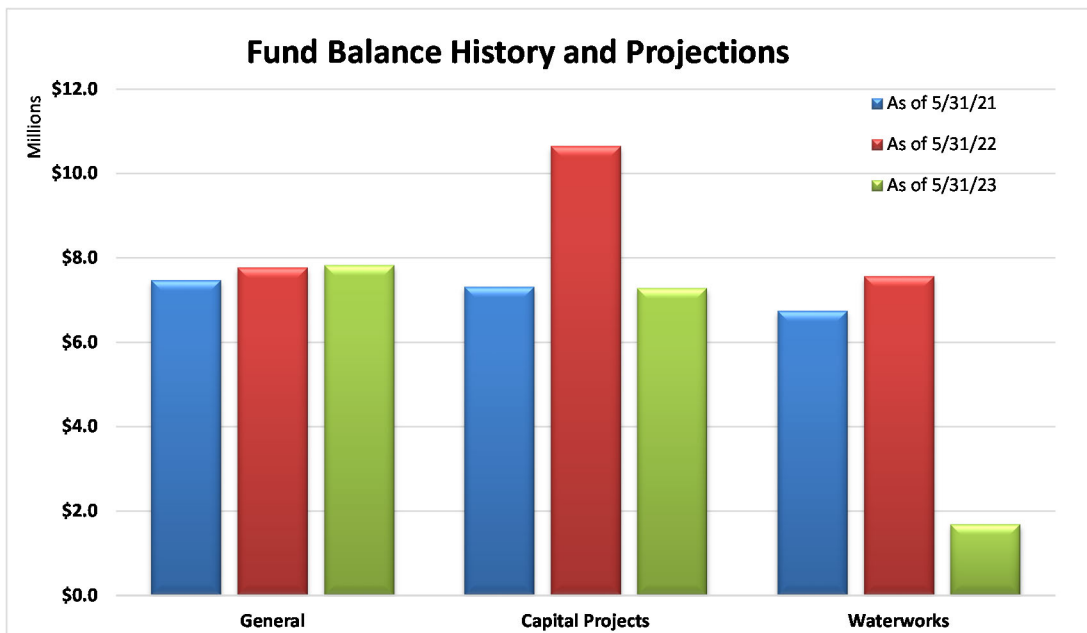
Other Operating/Expenditure Trends

Operating and other costs are budgeted at \$7,678,015, an increase of \$2,277,392, or 42.2%, from current year projected expenditures. This is primarily due to the carryover of numerous engineering and architectural services for projects such as the public works facility process and new water tower. The Village has also seen additional increases in operating/maintenance costs associated with Village facilities as they age and the systems require more substantive repair or replacement, especially in regards to mechanical and electrical systems. There have also been substantial increases in utility costs related to the Village's water system.

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 2022 street improvement project. 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 \$23,283,149, less than total expenditures, \$33,591,382 by \$10,408,361. 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:



- \$688,050 in the Rt. 31 TIF Fund due to a \$750,000 equity transfer to establish the newly created United TIF Fund from parcels disconnected from the Rt. 31 TIF.
- \$3,370,775 in the Capital Projects Fund using reserves for various projects, including: 2022 Road Improvements for \$3,023,180; Chestnut, Locust, Spruce road improvements for \$550,000; Public Works facility site analysis for \$120,000, design services for \$773,595, and construction manager services \$60,000; and Riverfront Park improvements for \$450,000
- \$5,874,853 in the Waterworks Fund due to the budgeted construction costs of \$4,374,600 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
- \$734,985 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 but not received.

Fund balance in the General Fund is budgeted to increase \$54,371 to \$7,829,541, which is 59.1% of expenditures and transfers out for debt payments at May 31, 2023. 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 held a strategic planning workshop to update its goals and objectives.

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 TRF fund, has increased the MFT funds available to assist with future capital projects.

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 water main 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 for their input and assistance during this process, especially Accounting and Finance Manager Mandy Flatt for guiding much of the budget development. 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,

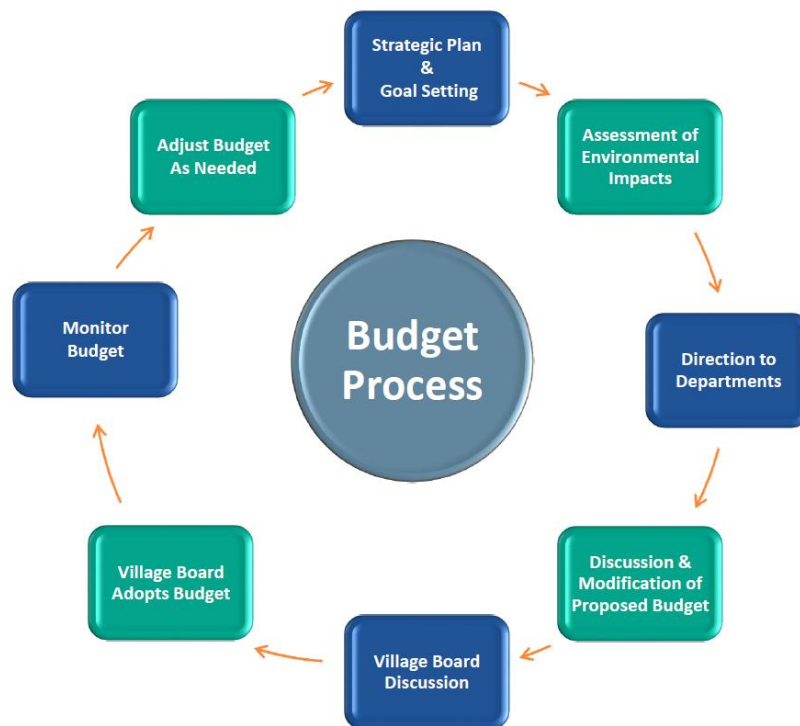
Steve Bosco
Village Administrator

Jason Paprocki
Finance Director/Treasurer

Village of North Aurora Budget Process and Financial Planning Fiscal Year 2022-2023 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. In addition, guidance is given to Departments based on feedback received or issues that have been brought up over the past year from residents, business and any other related stakeholders. At times, the Village will also consider input received from surveys or other public input processes that have been recently done.

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

The Finance Department maintains a long-term (typically 10 years) projection of future major 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. The Village can also identify when certain significant changes may occur in

revenues, such as short-term grants from the State expiring, changes in per capita distributions due to changes in the Village's official population, expiration of TIF Districts and model the fiscal impacts that a recession or other economic disruption may have on Village revenues.

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 (*a Pavement Condition Index (PCI) study was updated in 2021 and will be used as an instrument to program future infrastructure projects to be included in the budget*)
- The Water Source and Storage Plan (*completed in 2009, this has guided the site location of two (2) new wells and a future water tower, which will be constructed over the next two years, 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; an update of the Comprehensive Plan is planned for FY 2022-23 and has historically 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 to be included in the budget*)

**Village of North Aurora
Budget Calendar
Fiscal Year 2022-2023**

<u>Completion Date</u>	<u>Description of Activity</u>
December 6th	Distribution of Budget Directives, Forms and Other Materials
December 9th - 17th	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 11th	Department Heads Submit Annual Budget Requests, Long-Term Capital and Operating Items, and Other Required Information to Finance Director and Village Administrator
February 14th - 18th	Discussion and Review of Department Budget Submissions and Other Information
February 21st	Committee of the Whole Meeting - Update on Budget Development (If Needed)
March 21st	Committee of the Whole Meeting - Update on Budget Development - Preview
March 31st	Draft Budget Completed
March 31st	Village President and Board receive Draft Budget and Draft Budget Available for Public Inspection on Website (Must be Available for at Least 10 Days Before Passage)
April 4th	Committee of the Whole Meeting - Budget Presentation
April 4th	Notice of Public Hearing to Newspaper
April 5th	Notice of Public Hearing Published in Newspaper on this Day (At Least 1 Week Prior to Hearing)
April 18th	Committee of the Whole Meeting - Budget Discussion Follow-up, If Needed
April 18th	Village Board Meeting - Official Public Hearing on Budget
April 22nd	Deadline to Post Compensation Packages Greater Than \$150,000 on Website (6 Days Prior to Budget Approval) (PA 97-0609)
May 2nd	Board Approval of Budget
May 9th	Deadline to Post Compensation Packages Greater Than \$75,000 on Website (6 Business Days After Budget Approval) (PA 97-0609)
May 16th	Board Approval of Library Appropriation
May 27th	Budgets and Applications Submitted to GFOA
June 1st	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 2022-2023

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

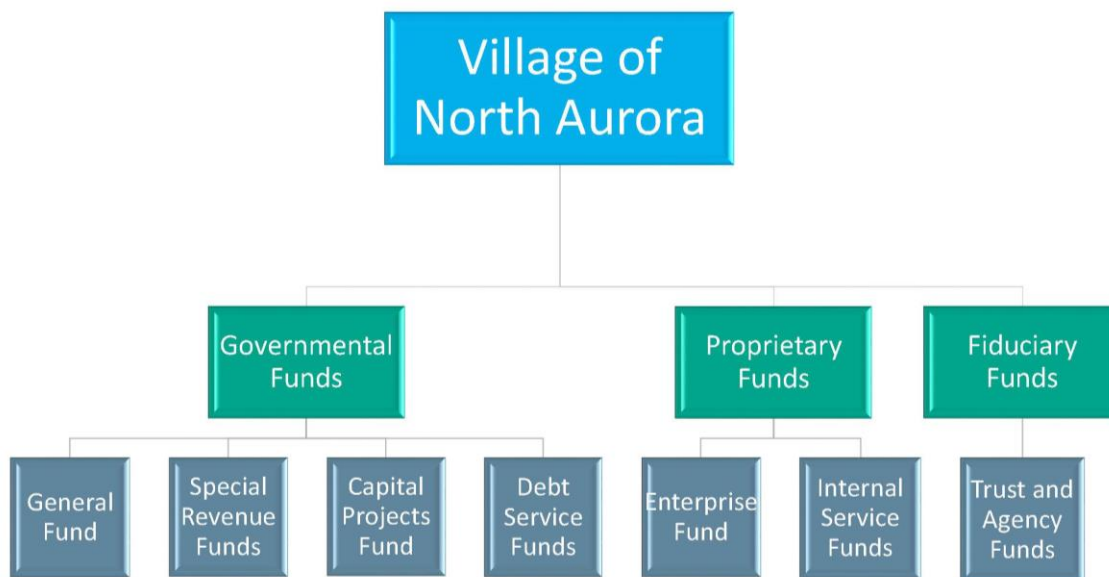
Village of North Aurora Overview of the Village's Fund Structure Fiscal Year 2022-2023 Budget

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. This fund was closed during FY 2021-22 and consolidated into the United TIF Fund.

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. This fund was closed during FY 2021-22 and consolidated into the United TIF Fund.

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

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

**Village of North Aurora
FY 2022-2023 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		
United 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 2022-2023**

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, 69.5% of revenues are elastic (sales taxes, income tax, use tax and replacement tax) and 20.6% 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 current 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 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. We will continue to monitor rates in the future or possible adjustments.

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 2021-22, the Village will realize positive budget variances in the General Fund due to higher than anticipated tax collections. It is anticipated the FY 2021-22 budget will be amended to increase the budgeted transfer to the Capital Projects Fund from \$600,000 to \$2,000,000 due to strong revenue collections. These funds will be utilized for future capital needs. The funding of new positions and other items in the General Fund for FY 2022-23 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 3.0% 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 3.0% increase for Police Sergeants and a 2.75% increase for Public Works Local 150 members. Police Officers have a contract that expires at May 31, 2022 and adjustments have not yet been agreed to for those collective bargaining agreements.

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 filing 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.

The Village completed the audit of the Village's financial statements as of May 31, 2021 and the auditor's opinion was incorporated into the Village's Report.

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, 2020 (20th consecutive year), and received the Distinguished Budget Presentation Award for the FY 2021-22 Budget (16th 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, 2021 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.

Fund Balance and Other Reserves Policy Fiscal Year 2022-2023 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 \$7,829,541 at May 31, 2023 which is 59.1% 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, 2023 is \$1,269,849 which is about 153.8% of average historical 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, funding of the annual capital improvement/road program which also accounts for variations in cost on an annual basis, major projects in the future such as village facility improvements and other unanticipated costs. The projected fund balance at May 31, 2023 is \$7,283,269.

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, 2023 exceeds the required amount after taking into account remaining bond proceeds to fund capital projects.

Village of North Aurora
Basis of Accounting and Basis of Budgeting
Fiscal Year 2022-2023 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**).

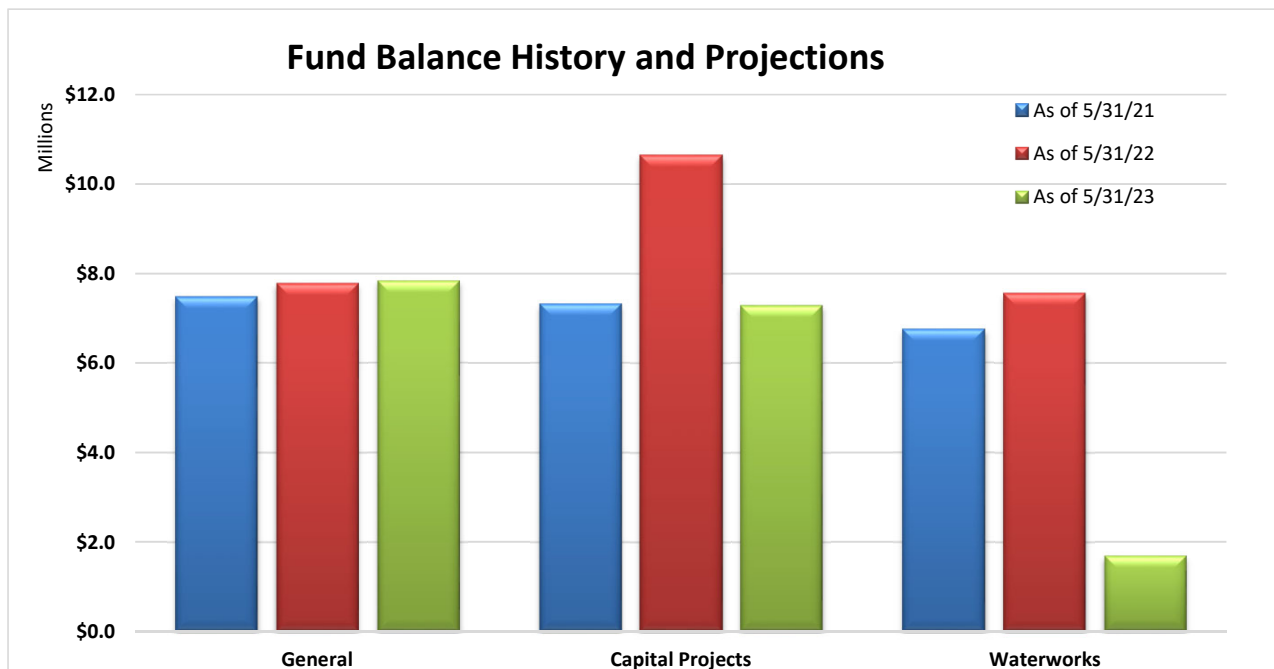
Basis of Budgeting

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:

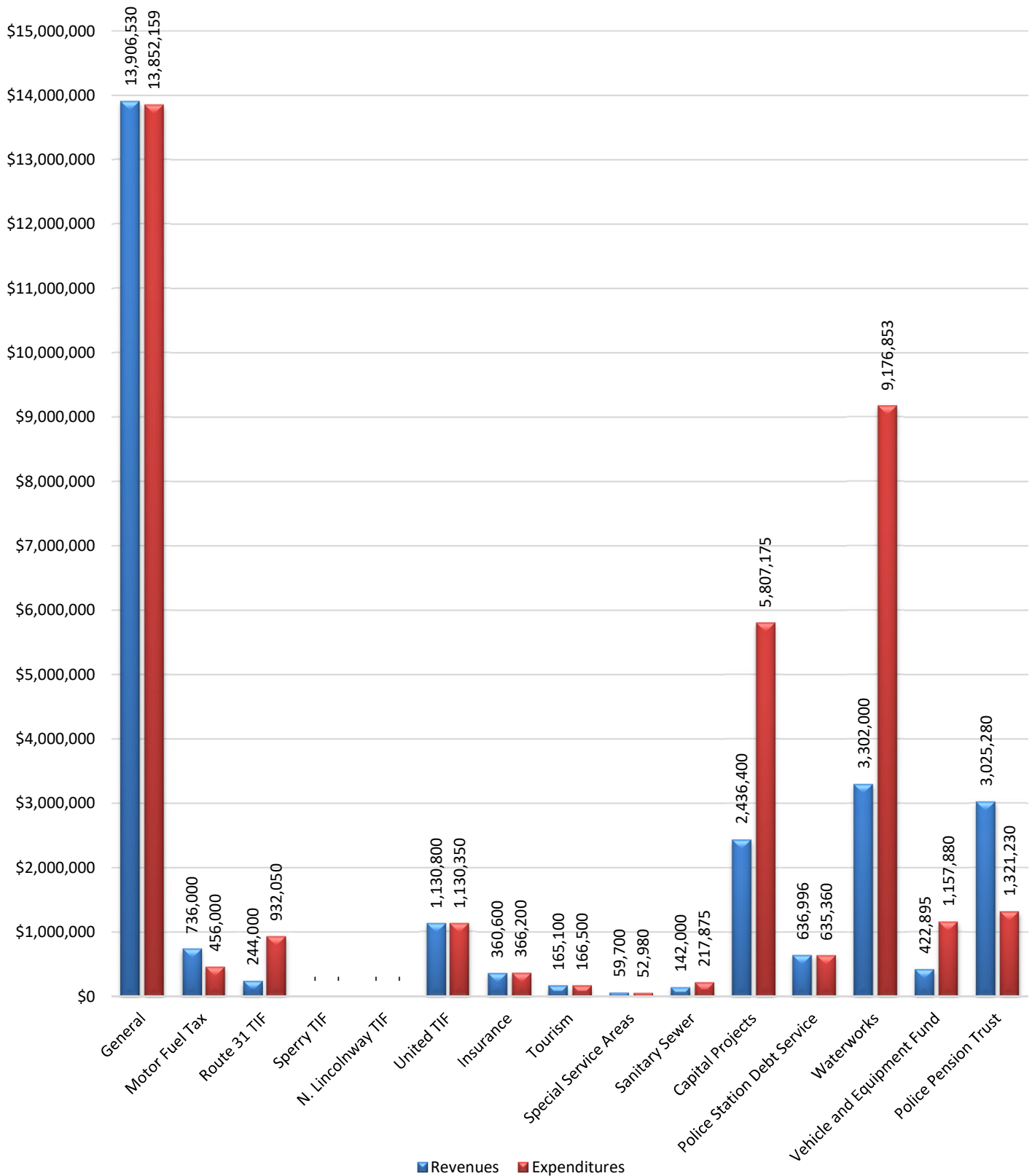
1. Capital outlay and expenditures within the proprietary fund-types are capitalized and recorded as assets on a GAAP basis (if the threshold is met), but expensed annually on the budgetary basis. In addition, depreciation expense is not shown on the budgetary basis for the proprietary fund-types since 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 2022-2023 Budget Summary
Summary of All Funds

Fund	Projected Fund Balance As of 5/31/22	FY 22-23 Budgeted Revenues	FY 22-23 Budgeted Expenditures	Revenues Over/(Under) Expenditures	Projected Fund Balance As of 5/31/23
General	7,775,170	13,906,530	13,852,159	54,371	7,829,541
Motor Fuel Tax	989,849	736,000	456,000	280,000	1,269,849
Route 31 TIF	2,065,077	244,000	932,050	(688,050)	1,377,027
Sperry TIF	-	-	-	-	-
N. Lincolnway TIF	-	-	-	-	-
United TIF	-	1,130,800	1,130,350	450	450
Insurance	355,203	360,600	366,200	(5,600)	349,603
Tourism	38,416	165,100	166,500	(1,400)	37,016
Special Service Areas	160,255	59,700	52,980	6,720	166,975
Sanitary Sewer	1,584,336	142,000	217,875	(75,875)	1,508,461
Capital Projects	10,654,044	2,436,400	5,807,175	(3,370,775)	7,283,269
Police Station Debt Service	281,519	636,996	635,360	1,636	283,155
Waterworks	7,564,440	3,302,000	9,176,853	(5,874,853)	1,689,587
Vehicle and Equipment Fund	2,223,202	422,895	1,157,880	(734,985)	1,488,217
Police Pension Trust	28,080,899	3,025,280	1,321,230	1,704,050	29,784,949
TOTAL ALL FUNDS:	61,772,409	26,568,301	35,272,612	(8,704,311)	53,068,098
Less					
Police Pension Trust	(28,080,899)	(3,025,280)	(1,321,230)	(1,704,050)	(29,784,949)
REVISED TOTAL:	33,691,510	23,543,021	33,951,382	(10,408,361)	23,283,149



Village of North Aurora Revenues and Expenditures by Fund FY 2022-23



Village of North Aurora
FY 2022-2023 Budget
History of Revenues by Type and Expenditures by Function

	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Revenues						
Property Taxes	3,625,304	3,736,780	3,593,708	3,434,714	3,415,431	3,497,300
Sales Tax - 1%	4,712,911	4,909,851	6,473,313	5,940,000	6,825,000	6,550,000
Sales Tax - 0.50% Non Home Rule	1,013,423	1,015,401	1,121,810	1,060,000	1,324,000	1,271,000
Utility/Telecommunication Taxes	766,543	699,366	701,240	685,000	693,100	666,400
Other Taxes	3,172,717	3,519,636	4,395,853	4,237,144	4,651,689	4,123,000
Licenses and Permits	787,408	573,114	637,833	642,500	960,900	540,400
Franchises	284,140	261,507	256,136	250,000	258,000	255,000
Charges for Services - General	33,607	20,683	51,607	33,750	31,000	31,600
Charges for Services - Waterworks	2,676,979	2,702,206	3,047,575	2,895,500	3,020,500	3,026,500
Charges for Services - Sanitary Sewer	76,514	76,335	84,475	85,000	85,625	85,000
Rent	239,915	245,057	250,596	266,000	256,000	262,000
Fines and Forfeits	228,659	277,248	237,357	269,500	210,100	233,000
Investment Income - Village	666,898	692,634	69,881	112,040	63,631	70,300
Investment Income - Police Pension	556,164	1,172,449	3,886,854	1,325,070	3,359,045	1,250,040
Police Pension Contributions	1,432,961	1,461,975	1,676,524	1,716,000	1,743,000	1,775,240
Bond/Loan Proceeds	-	-	-	-	-	-
Miscellaneous	715,038	631,191	1,440,672	300,500	270,554	275,800
Transfers	1,609,955	1,988,723	4,763,591	1,961,612	3,657,714	2,655,721
Total Revenues	22,599,136	23,984,156	32,689,025	25,214,330	30,825,289	26,568,301

Expenditures

General Fund

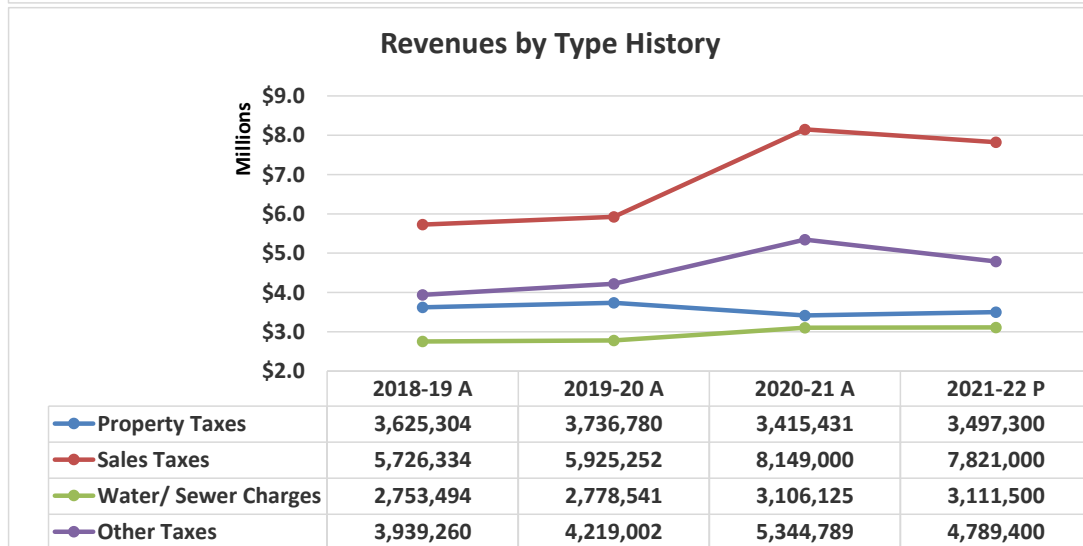
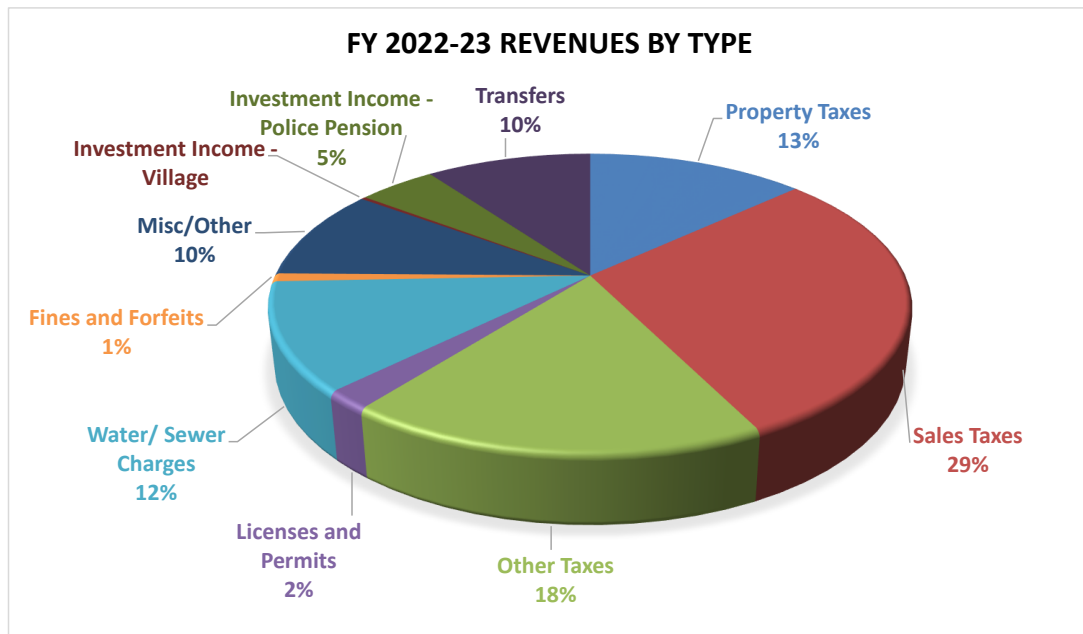
Legislative	86,983	95,938	82,588	106,244	91,124	107,244
Administration/Finance	1,124,883	1,123,476	1,191,343	1,243,464	1,177,459	1,473,791
Police Commission	6,672	6,070	3,055	7,675	12,715	7,675
Police Department	5,675,102	5,938,424	6,375,412	6,855,218	6,592,174	7,067,311
Community Development	587,912	618,631	643,248	807,428	797,380	846,633
Public Works	1,996,157	1,990,295	2,242,672	2,498,907	2,468,619	2,835,409
Non-Departmental	827,784	539,157	307,560	275,000	306,568	277,500
Transfers	1,003,692	1,376,391	3,831,767	1,234,759	2,934,759	1,236,596
Total General Fund	11,309,185	11,688,382	14,677,645	13,028,695	14,380,798	13,852,159
Motor Fuel Tax Fund	491,224	722,814	438,491	2,227,000	2,149,800	456,000
Community Development Loan Fund	-	-	-	-	-	-
Route 31 TIF Fund	416,474	239,945	581,559	972,050	452,050	932,050
Sperry TIF Fund	-	-	27,500	16,600	8,404	-
N. Lincolnway TIF Fund	51,000	16,741	2,000	171,000	84,548	-
United TIF Fund	-	-	-	-	-	1,130,350
Insurance Fund	387,134	312,979	313,682	354,500	356,925	366,200
Tourism Fund	180,756	166,864	53,670	188,500	116,288	166,500
Special Service Areas Funds	40,717	53,070	39,345	57,430	44,800	52,980
Sanitary Sewer Fund	227,479	229,554	77,038	198,875	72,952	217,875

Village of North Aurora
FY 2022-2023 Budget
History of Revenues by Type and Expenditures by Function

	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Actual</u>	<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Budget</u>	<u>2021-2022</u> <u>Projected</u>	<u>2022-2023</u> <u>Budget</u>
<u>Capital Projects Fund</u>						
Annual Road Program	2,085,524	1,925,281	1,251,038	1,179,642	321,574	4,058,180
Oak Street Reconstruction/Rt. 31	-	-	-	-	-	-
Village Facility Improvements	21,575	31,947	935	670,000	-	1,003,595
Sidewalk/ROW Improvements	-	17,425	-	-	-	25,000
Non-Departmental	44,364	1,245	7,269	1,751,000	551,000	720,400
Total Capital Projects Fund	2,151,463	1,975,898	1,259,242	3,600,642	872,574	5,807,175
Police Station Capital Fund	-	-	-	-	-	-
Library Debt Service Fund	537,443	539,255	415,077	-	-	-
Police Station Debt Service Fund	623,905	624,605	630,105	635,500	635,275	635,360
<u>Waterworks Fund</u>						
Waterworks Admin/Operations	2,044,742	2,074,686	2,233,069	2,663,285	2,344,862	2,918,753
Watermain Replacement	-	368,505	144,422	-	-	550,000
Well #3	-	68,747	-	-	-	-
Well #4	-	18,000	232,923	-	-	-
Well #5	-	-	43,460	620,000	93,000	877,000
Well #6	-	-	-	240,000	-	240,000
Well #7	-	-	34,105	-	1,400	-
Water Treatment Plant - West	135,205	-	-	13,500	-	13,500
Water Treatment Plant - East	-	-	-	-	-	43,000
Water System Improvements	-	-	-	-	-	-
Well #8	813,472	1,309,158	35,837	-	2,065	-
Well #9	813,315	1,151,976	35,601	-	2,065	-
Central Water Tower	64,486	29,530	6,950	2,040,000	25,000	4,534,600
Total Waterworks Fund	3,871,220	5,020,601	2,766,366	5,576,785	2,468,392	9,176,853
Vehicle and Equipment Fund	380,836	382,645	397,734	1,214,146	386,870	1,157,880
Police Pension Trust Fund	902,794	1,507,197	959,223	1,111,916	1,101,865	1,321,230
Total Expenditures	21,571,629	23,480,552	22,638,678	29,353,639	23,131,542	35,272,612
Revenues Over/(Under) Expenditures	1,027,507	503,605	10,050,348	(4,139,309)	7,693,747	(8,704,311)

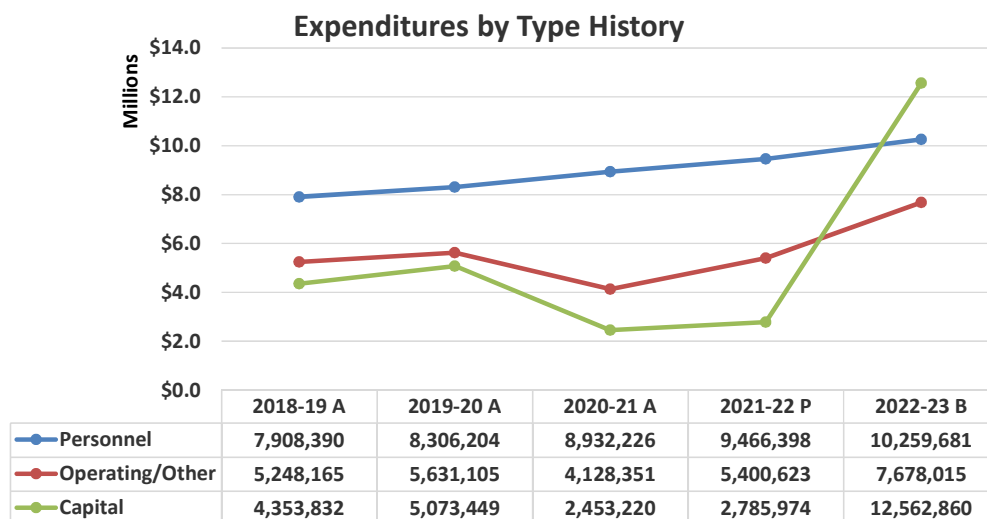
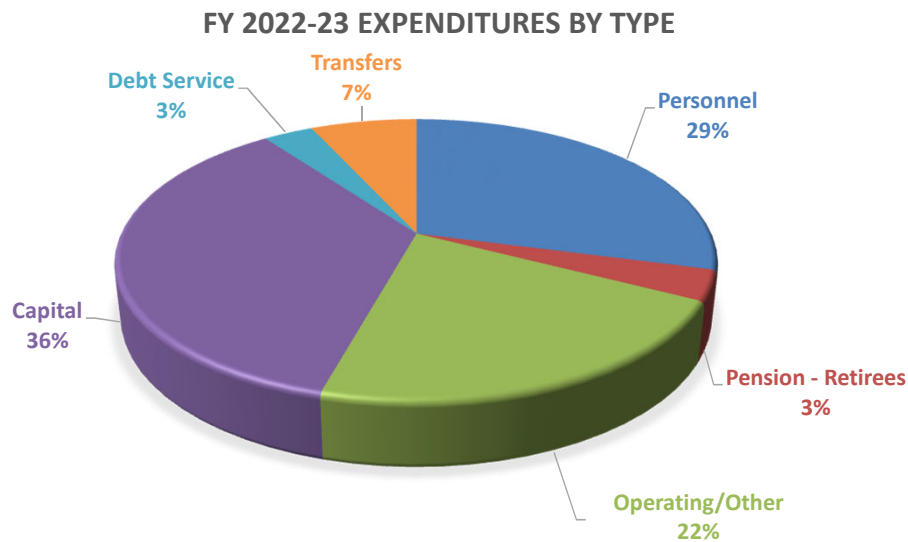
**Village of North Aurora
FY 2022-23 Budget
Summary of Revenues by Type**

	2018-2019 <u>Actual</u>	2019-2020 <u>Actual</u>	2020-2021 <u>Actual</u>	2021-2022 <u>Budget</u>	2021-2022 <u>Projected</u>	2022-2023 <u>Budget</u>
Revenues By Type Across All Funds						
Property Taxes	3,625,304	3,736,780	3,593,708	3,434,714	3,415,431	3,497,300
Sales Taxes	5,726,334	5,925,252	7,595,123	7,000,000	8,149,000	7,821,000
Other Taxes	3,939,260	4,219,002	5,097,094	4,922,144	5,344,789	4,789,400
Licenses and Permits	787,408	573,114	637,833	642,500	960,900	540,400
Water/ Sewer Charges	2,753,494	2,778,541	3,132,050	2,980,500	3,106,125	3,111,500
Fines and Forfeits	228,659	277,248	237,357	269,500	210,100	233,000
Bond/Loan Proceeds	-	-	-	-	-	-
Misc/Other	2,705,661	2,620,413	3,675,534	2,566,250	2,558,554	2,599,640
Investment Income - Village	666,898	692,634	69,881	112,040	63,631	70,300
Investment Income - Police Pension	556,164	1,172,449	3,886,854	1,325,070	3,359,045	1,250,040
Transfers	1,609,955	1,988,723	4,763,591	1,961,612	3,657,714	2,655,721
Total Revenues	22,599,136	23,984,156	32,689,025	25,214,330	30,825,289	26,568,301
<i>Less Interfund Transfers</i>	(1,609,955)	(1,988,723)	(4,763,591)	(1,961,612)	(3,657,714)	(2,655,721)
Total Revenues (Less Transfers)	20,989,181	21,995,433	27,925,434	23,252,718	27,167,575	23,912,580



**Village of North Aurora
FY 2022-23 Budget
Summary of Expenditures by Type**

	2018-2019 <u>Actual</u>	2019-2020 <u>Actual</u>	2020-2021 <u>Actual</u>	2021-2022 <u>Budget</u>	2021-2022 <u>Projected</u>	2022-2023 <u>Budget</u>
<u>Expenditures By Type Across All Funds</u>						
Personnel	7,908,390	8,306,204	8,932,226	9,660,635	9,466,398	10,259,681
Pension - Retirees	865,484	888,925	914,257	1,011,716	984,790	1,219,530
Operating/Other	5,248,165	5,631,105	4,128,351	7,491,735	5,400,623	7,678,015
Capital	4,353,832	5,073,449	2,453,220	8,395,446	2,785,974	12,562,860
Debt Service	1,772,368	1,777,425	1,652,418	1,127,525	1,127,175	1,132,035
Transfers	1,423,390	1,803,443	4,558,206	1,666,582	3,366,582	2,420,491
Total Expenditures	21,571,629	23,480,552	22,638,678	29,353,639	23,131,542	35,272,612
<i>Less Interfund Transfers</i>	<i>(1,423,390)</i>	<i>(1,803,443)</i>	<i>(4,558,206)</i>	<i>(1,666,582)</i>	<i>(3,366,582)</i>	<i>(2,420,491)</i>
Total Expenditures (Less Transfers)	20,148,239	21,677,109	18,080,472	27,687,057	19,764,960	32,852,121

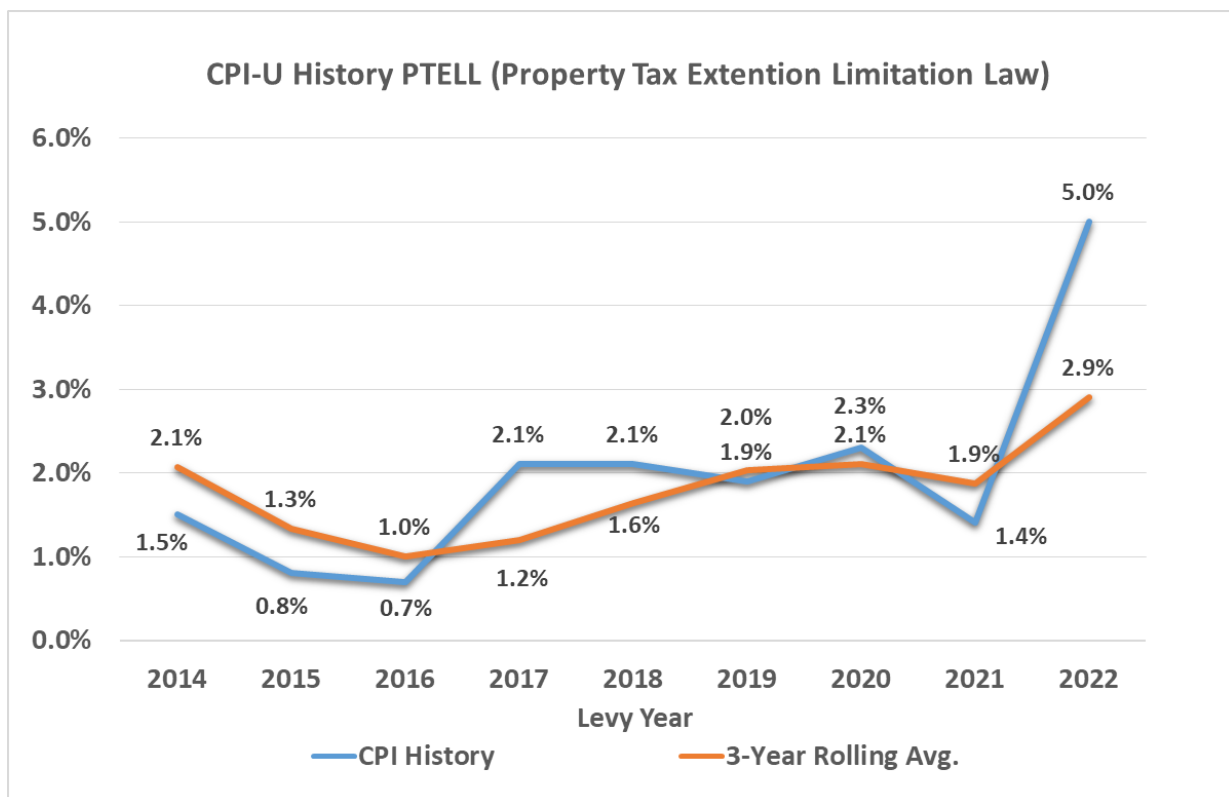


Village of North Aurora Major Revenue Descriptions and Analysis

GENERAL FUND

Property Taxes

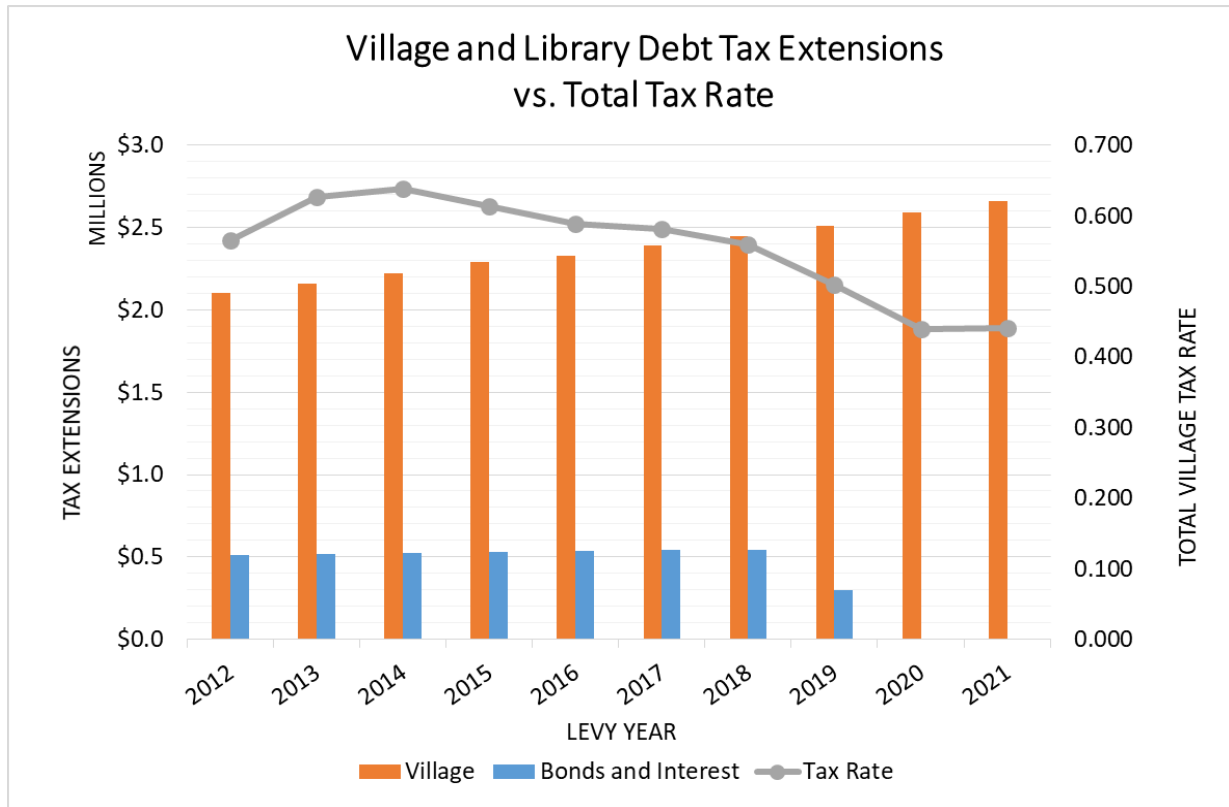
Property Taxes represent approximately 17.0% of General Fund revenues. The Village is a non-home rule municipality and is also subject to the Property Tax Extension Limitation Law (PTELL). As such, the Village is limited in the amount of the increase in property taxes the County will extend over last 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 5.0%, 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 most recently confirmed CPI is 7.0%, which will be eligible for consideration to be included in the future 2022 levy, to be collected in FY 2023-24. However, as noted earlier, this amount will be capped at 5.0% when considering any increases to the tax levy.



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 2022-23 (based on the 2021 levy), \$2,370,000 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 \$280,000 is budgeted to be received in the Insurance Fund to support the costs of liability and workers' comp coverage. The property tax levy to pay for bonds and interest ceased after the 2019 levy as the final payment was made on the GO Library bonds during FY 2020-21.

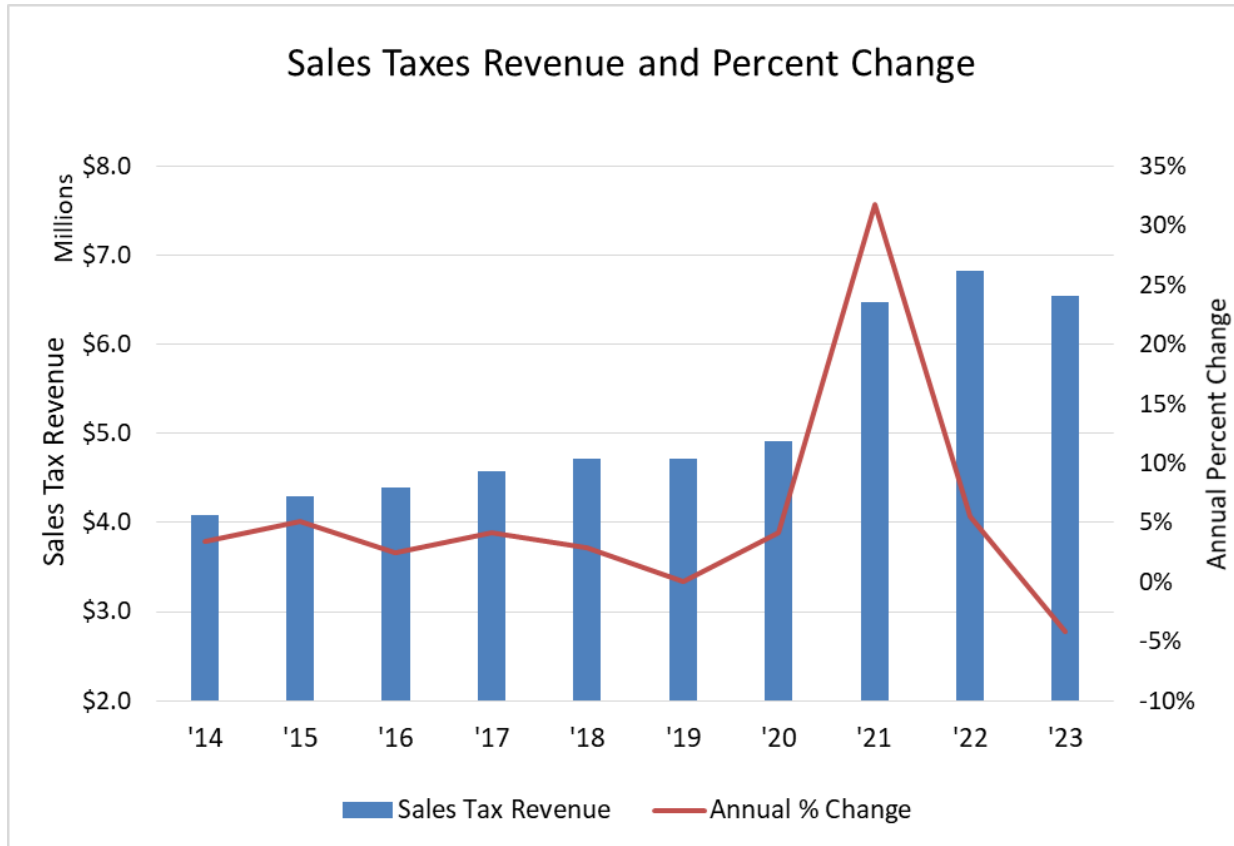


Sales Taxes (1% Municipal Share and 3% Local Cannabis Tax)

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 3.0% sales tax on recreational cannabis that became effective July 1, 2020. Amounts from these two taxes combined are what is reflected in the budgeted numbers and history.

These taxes represent approximately 47.1% of General Fund revenues. The following chart shows a history of the gross sales tax collections. The chart below shows sales tax revenue for the last eight actual fiscal years, current fiscal year '22 projected, and budgeted year '23. A portion of the sales taxes shown below are rebated to developers per various rebate agreements. The rebates, budgeted for next year to be \$195,000, total approximately 3.0% of the total sales tax revenues budgeted to be received next year.



Sales tax revenue has increased steadily over the last twelve years since the great recession. The current year projection for '22 reflects a projected increase in total sales tax revenues of 5.4% due to continued strong sales of titled vehicles and grocery/household items. Also, fiscal year '22 represents the first full year of destination based sales tax for online sales made within the Village, but fulfilled with inventory outside Illinois. Previously, this was charged use tax and distributed state-wide per capita. For the '23 Budget, sales taxes are projected to slightly decrease due to a projected declines as the economy adjusts back to a more normal, traditional allocation of sales activity, new and used car sales begin to level off, and new cannabis dispensaries in other towns begin to open up which will start to decrease sales from the dispensary within North Aurora. Total sales tax revenues are expected to decrease to \$6,550,000 in '23 from a projected \$6,825,000 in '22.

Income Tax

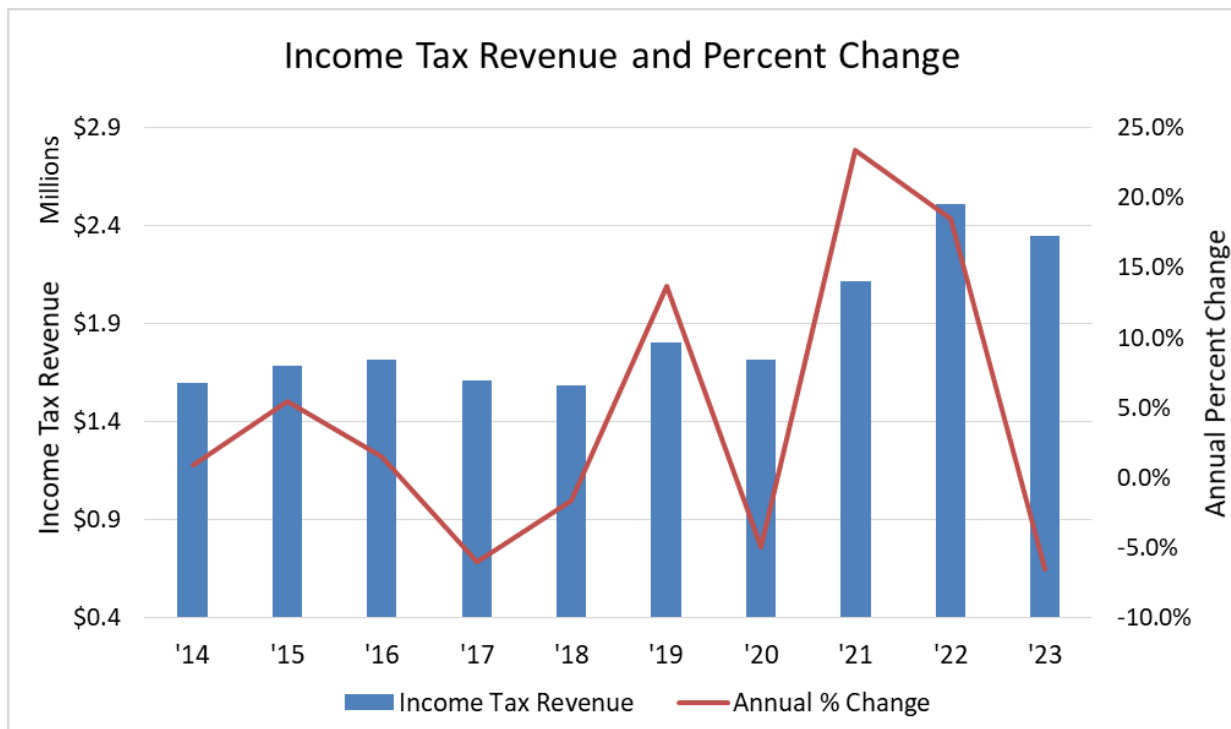
The State of Illinois maintains an income tax on individuals and corporations. This income tax was increased by the State effective July 1, 2017 from 3.75% to 4.95% for individuals and 5.25% to 7.00% for corporations.

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>	<u>2010</u>	<u>2011</u>	<u>2015</u>	<u>2017*</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.

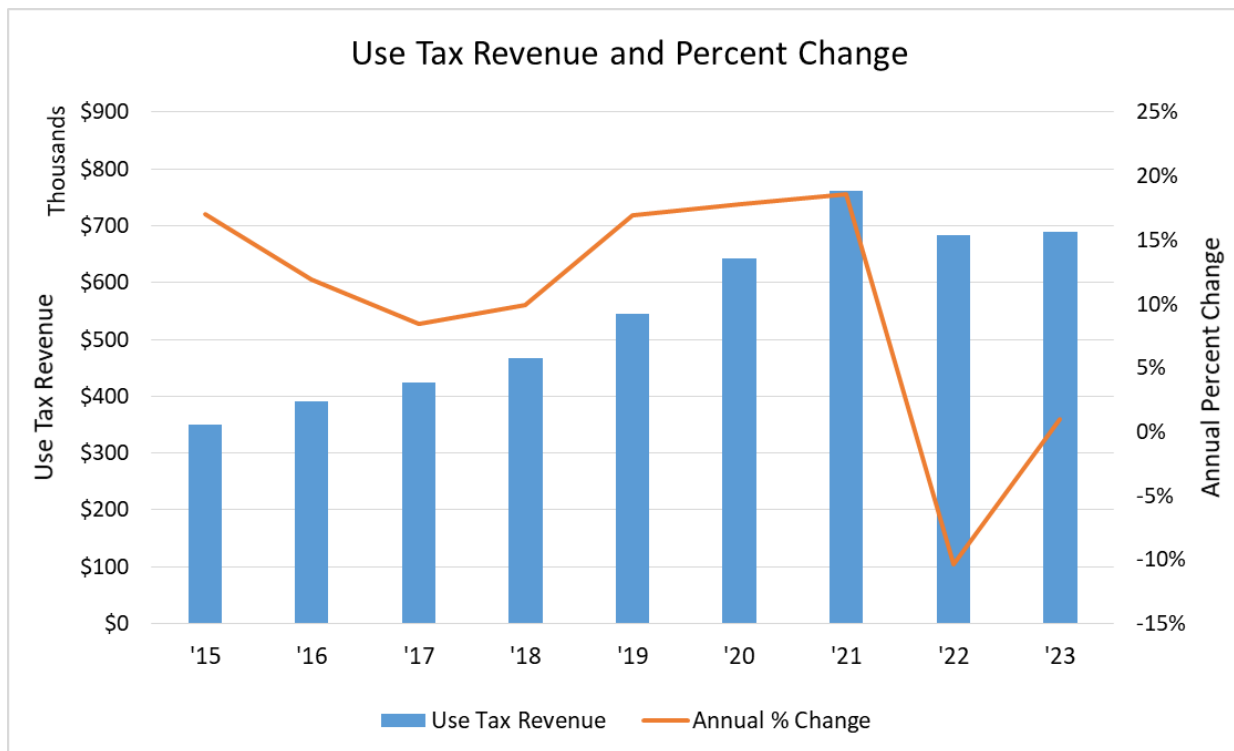


There are no restrictions on the types of expenditures that a municipality may fund with their share of income tax revenues. This is a very elastic revenue source that fluctuates significantly based on the performance of the national economy and local share allocations by the State of Illinois. Revenues for the '23 budget are projected at \$2,350,000, an increase of \$405,000 from the '22 budget of \$1,945,000. However, the '23 budget represents a decrease of \$151,000 from the '22 projected revenue of \$2,501,000. Over the past several months, income tax revenue has

seen many strong factors: an improving labor market, strong corporate income tax receipts, and higher than expected individual tax payments.

Use Tax

Use tax is the sales tax a purchaser 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 as part of their annual personal tax return. Historically, the most common purchases in which the seller does not collect the tax owed are purchases made over the Internet, mail order catalogs, or items purchased out of State at a lower rate than what would have been charged in Illinois. 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 report unpaid use tax on their tax return to enhance self-reporting. This law began to significantly increase use tax revenue collections and subsequent distributions to municipalities. In 2015, Amazon and other e-commerce companies began 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.

The “Leveling the Playing Field for Illinois Retail Act,” effective January 1, 2021 requires out-of-state retailers to pay the 6.25% Retailer’s Occupation Tax plus any locally imposed sales taxes instead of the 6.25% use tax which is distributed by the State on a per capita basis. The

net effect has resulted in a decrease in use tax revenue, but the Village has started to see destination based 1% sales tax collections from sellers such as Amazon, eBay, and Etsy.

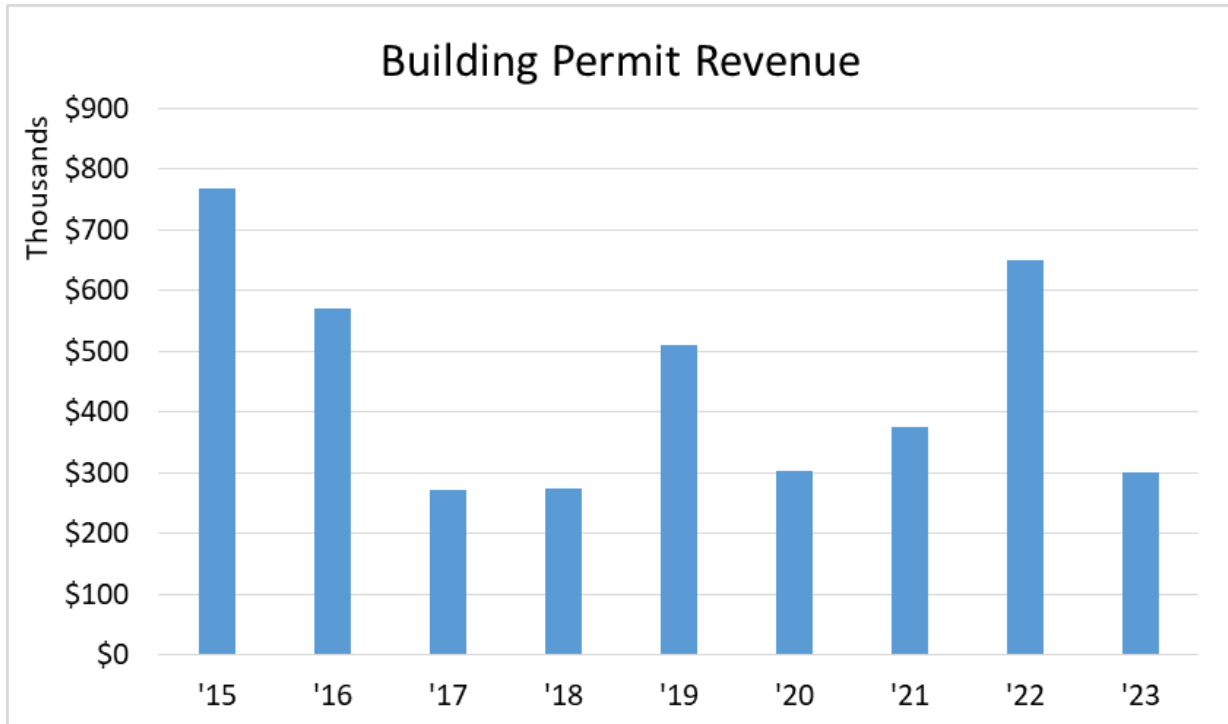
Additional efforts by the State to collect applicable use tax are being made. These increased efforts at collection, and a continuing, greater shift in people purchasing on-line versus traditional retail are continuing to result in significant increases in use tax remitted to the Village on an annual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

Use tax collections have been volatile over the past few years due to law changes. Use tax collections increased significantly during the pandemic due to online sales, but has seen a decrease recently due to the “Leveling the Playing Field for Illinois Retail Act”. Revenues for the '23 budget are projected at \$690,000, a decrease of \$240,000 from the '22 budget of \$930,000. However, the '23 budget represents an increase of \$6,750 from the '22 projected revenue of \$683,250.

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 '15 through '16 building permit revenue increased significantly due to completion of several residential subdivisions, completion of several industrial warehouse buildings, a new apartment complex in the Village, and roof and siding replacements 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 fiscal year, revenue was \$509,152 due to one-time revenues related to a hail storm event, large commercial projects and continued residential build-out. Revenue for '20 and '21 also reflected years with consistent residential and commercial activity, but no significant permits issued. Revenues for the FY '22 are projected to be \$650,000 due to a significant commercial permit issued. Permit activity for FY '23 is conservatively projected at \$300,000, however, a number of projects are in different stages of planning that could increase this number.



Utility Tax – Telecommunications

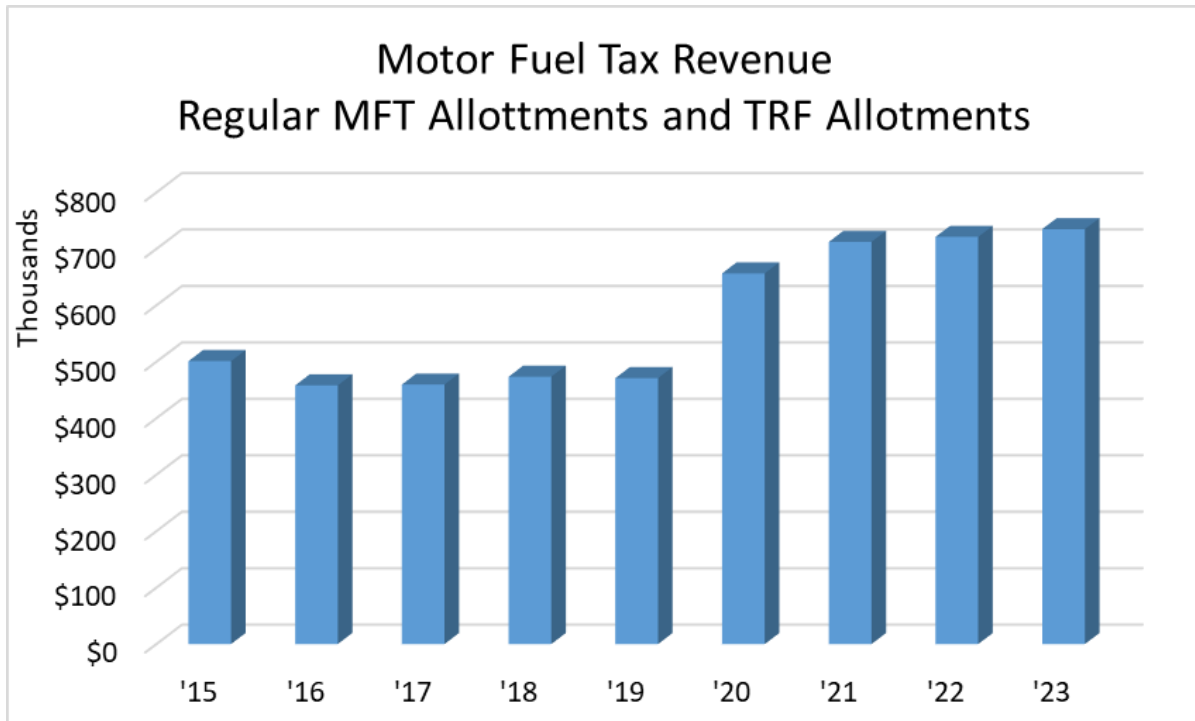
The Village has a 4.0% telecommunication tax on all telecommunications services. Of this tax, 1.0% used to be allocated to the General Fund to support general operations and 3.0% was allocated to the Capital Projects Fund for local road improvements and other infrastructure projects. This allocation 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 greater flexibility for use of the funds, the entire 4.0% 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, business consolidation, and technological advances. Revenues are projected to be \$123,000 in the '23 budget, a decrease of \$3,000 from current year projected of \$123,000.

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 is distributed to municipalities on a per capita basis. 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 TRF receipts will be distributed in a similar manner as a separate payment to municipalities and 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.



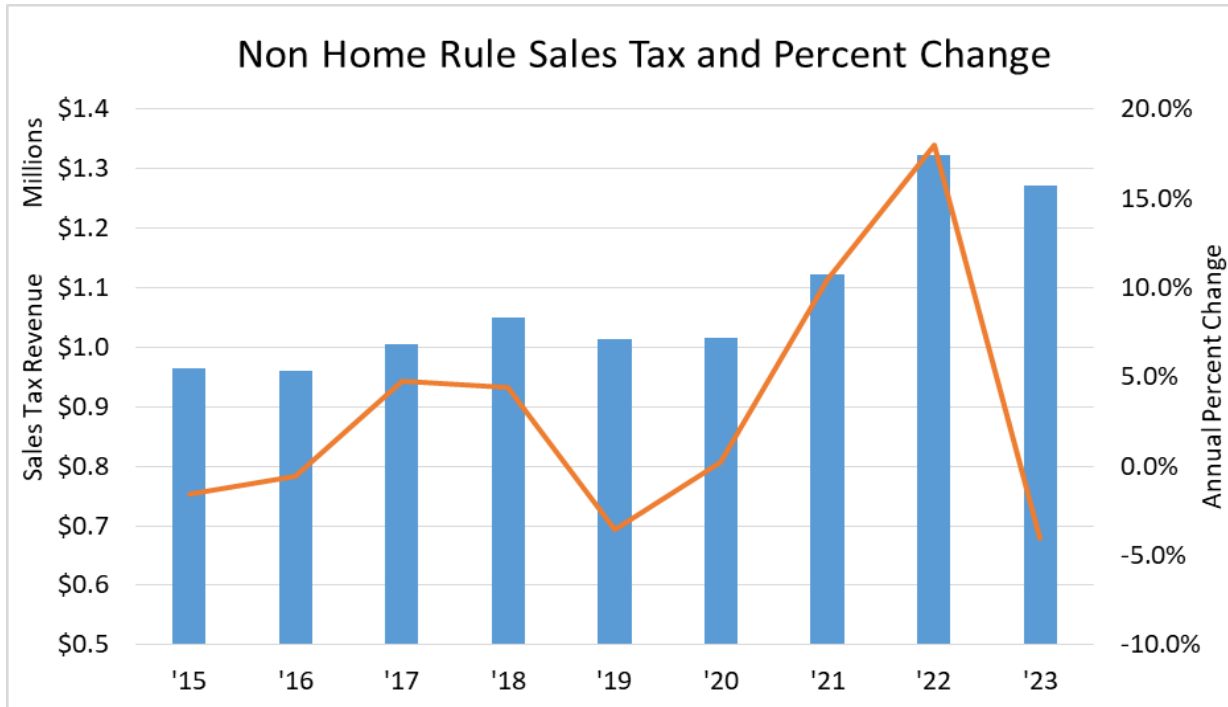
The chart provides a history and projection of MFT revenue. Revenues (both the regular MFT allotments and the new TRF distributions) for FY '22 are projected to be \$721,295. For FY '23, revenue is expected to increase to \$735,000, an increase of 1.9%. These projected estimates have significant variability to them due to the current process by which certain expenditures, payments, and transfers are made out of these funds by the State prior to 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. The final payment is expected to be remitted to the Village in May 2022. These amounts are in addition to amounts shown in the graph above, and currently have a higher restriction on their use primarily due to the expected life of any improvements required to be 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 '22, revenue is projected at \$1,324,000, an increase of \$202,190, or 18.0%, from FY '21 as economic activity continues to be strong post COVID-19 restrictions. For the FY '23 budget, revenue is projected at \$1,271,000, a decrease of \$53,000, or 4.0%, due to a projected declines as the economy adjusts back to a more normal, traditional allocation of sales 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:

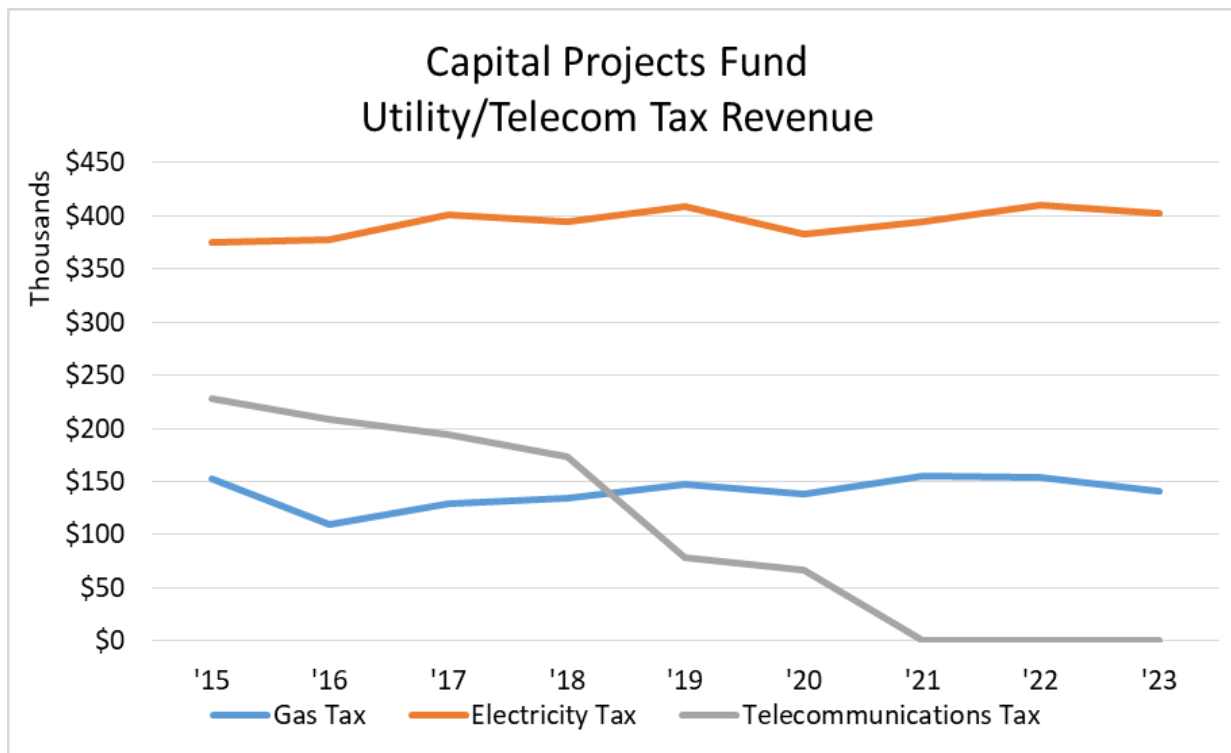
Monthly Kilowatt-Hours Used

For the 1st 2,000 kilowatt-hours used
 For the next 48,000 kilowatt-hours used
 For the next 50,000 kilowatt-hours used
 For the next 400,000 kilowatt-hours used
 For the next 500,000 kilowatt-hours used
 For the next 2,000,000 kilowatt-hours used
 For the next 2,000,000 kilowatt-hours used
 For the next 5,000,000 kilowatt-hours used
 For the next 10,000,000 kilowatt-hours used
 For all kilowatt-hours over 20,000,000 used

Cents Per Kilowatt-Hour

0.334
 0.220
 0.198
 0.192
 0.186
 0.176
 0.170
 0.168
 0.164
 0.162

For FY '23, revenues from the electricity tax are projected to be \$402,000, a slight decrease from the FY '22 projected revenue of \$410,000. Variances occur year to year due to weather extremes, i.e. hot summers. Revenue from the gas tax are projected to be \$141,400 in fiscal year '23, slightly lower than the FY '22 projected revenue of \$154,600. Gas tax is also variable from year to year depending on natural gas costs and weather. 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.

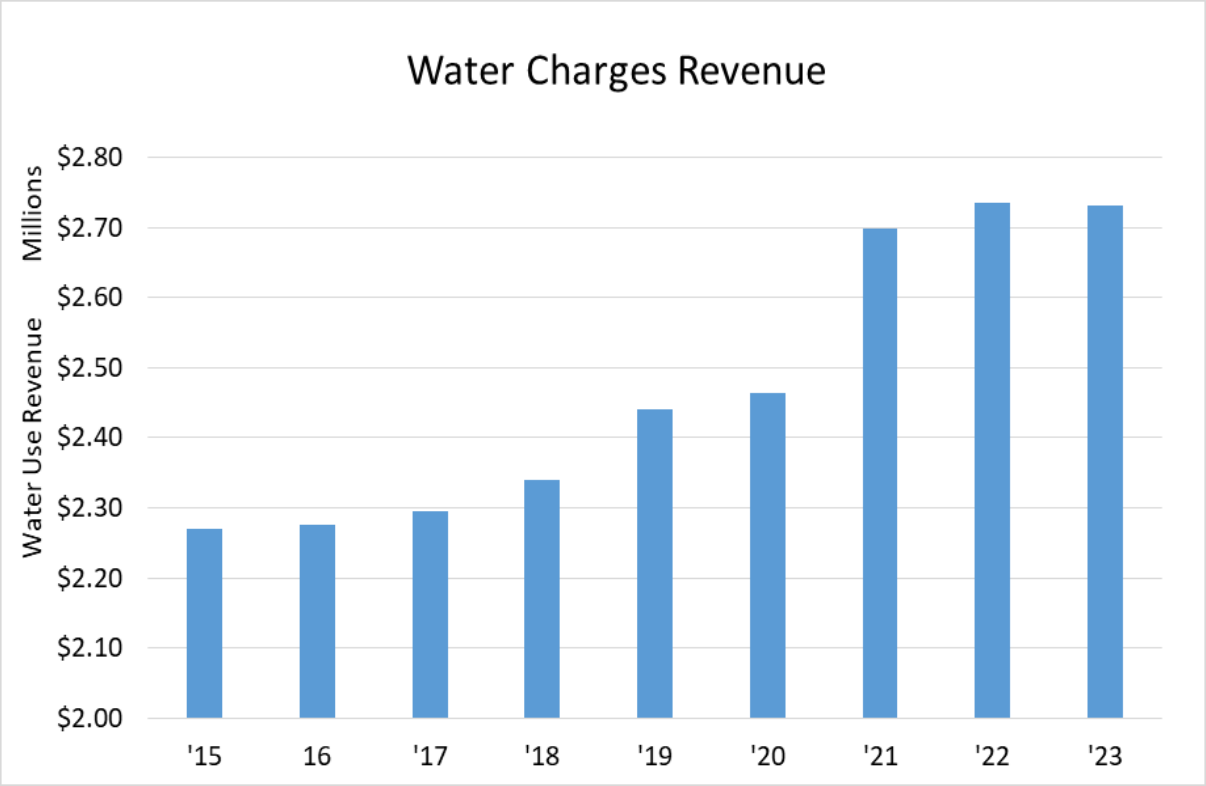


WATER FUND

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 FY '23 budget reflects revenue of \$2,731,000, an amount consistent with the FY '22 projected revenue of \$2,735,500. Revenues vary annually based on water use, which is typically affected by the temperature and amount of rainfall during the summer months. Over the last two 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
Capital Overview
Fiscal Year 2022-2023 Budget**

The Public Works department maintains a long-term capital plan for Village owned facilities and infrastructure. Each year, the Public Works department works with the Finance department to determine how capital expenditure requests align with revenue estimates. Although capital requests are tentatively planned for the next several years, only the projects scheduled to happen in the current year of the plan are budgeted for. Future capital projects are subject to change during subsequent budget processes as more information becomes available and projected resources are determined. Common capital priorities (in general order of importance) are: life safety, preventive maintenance, operating cost reduction, basic comfort, and aesthetic improvement.

The Village makes every effort to meet its capital needs each year. The cost of a project is weighed against the impact that doing nothing would have on public safety and services. The cost of not funding capital needs on schedule often leads to increased maintenance costs and staff time in the future.

The Village's intention is to fund capital expenditures with current revenue sources or available fund balance/net position. Capital projects planned in the FY '22-23 budget are funded with current year revenues and reserve balances (pay as you go). The Village has no plans to issue debt for budgeted capital projects.

Impact on Operating Budget

There is a direct correlation between the Village's capital improvement plan and its annual operating budget. Capital projects are evaluated based on any additional costs or savings that would be added to future operating budgets. Any future operating costs or savings from a capital project are normally captured within the user department's operating budget. Typically, any annual recurring projects would have a nominal effect on future operating budgets.

For example, replacing an existing vehicle with a comparable vehicle should not have a significant impact on future budgets. In fact, replacing an old vehicle may actually reduce the operating budget, as a newer vehicle will require less maintenance and repairs in the near term. However, adding a new vehicle and increasing the fleet size would result in increased maintenance costs and staff time to perform routine servicing of the vehicle. Similarly, annual street repaving projects or water main replacement projects may save money on maintenance in future operating budgets as less will be spent fixing potholes or repairing water main breaks. Building or acquiring a new facility would result in increased operating costs related to supplies, maintenance, or utilities.

**Village of North Aurora
FY 2022-23 Budget
List of Major Capital Expenditures**

Fund Project	Amount	Total Fund
<u>Route 31 TIF Fund</u>		
TIF Reimbursements/Grants	\$ 75,000	
Other Initiatives	100,000	
		\$ 175,000
<u>United TIF Fund</u>		
Other Initiatives	\$ 750,000	
Resurfacing State St Public Lot and PD Lot	21,800	
Ligthing & Ballard Project PD	16,500	
Rt. 31 Sidewalk Replacement	150,000	
		\$ 938,300
<u>Capital Projects Fund</u>		
2022 Road Improvement Program	\$ 3,023,180	
Chestnut, Locust, Spruce Road Improvements	550,000	
RTU Replacement Police Facility	50,000	
ROW Acquisitions	25,000	
Riverfront Park Improvements Plaza (C/O)	450,000	
Pedestrian Traffic Signal Upgrade Randall Rd @ Ritter/Dogwood	60,000	
Tanner Trails Bike Path and Grading	20,000	
Magnolia Storm Sewer Improvements	32,400	
Total Capital Projects Fund:		\$ 4,210,580
<u>Water Fund</u>		
Well #5 Maint and Pitless Conversion House Demo	\$ 865,000	
Well #6 Maintenance Improvements	235,000	
Chestnut, Locust, Spruce Watermain Replacements	550,000	
West Treatment Plant Replace Poly Tanks	13,500	
East Treatment Plant Replace Transfer Switch	43,000	
Central Water Tower	4,374,600	
Total Water Capital Fund:		\$ 6,081,100
<u>Vehicle and Equipment Fund</u>		
Police Ford Explorers (3)	\$ 152,100	
5-Yard Dump Truck with Plow	170,000	
Pick-Up Truck Water Division	45,000	
Ford Explorer Engineering	39,000	
Bucket Truck	95,000	
Police Facility Access Security System Upgrade	50,000	
Document Management System Implementation Phasing	60,000	
Police Body Cameras	200,000	
Leaf Machine and Leaf Box	80,000	
Network Activity Monitoring Intrusion Prevention	80,000	
Other Equipment and Maintenance	186,780	
		\$ 1,157,880
TOTAL CAPITAL EXPENDITURES:		\$ 12,562,860

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.

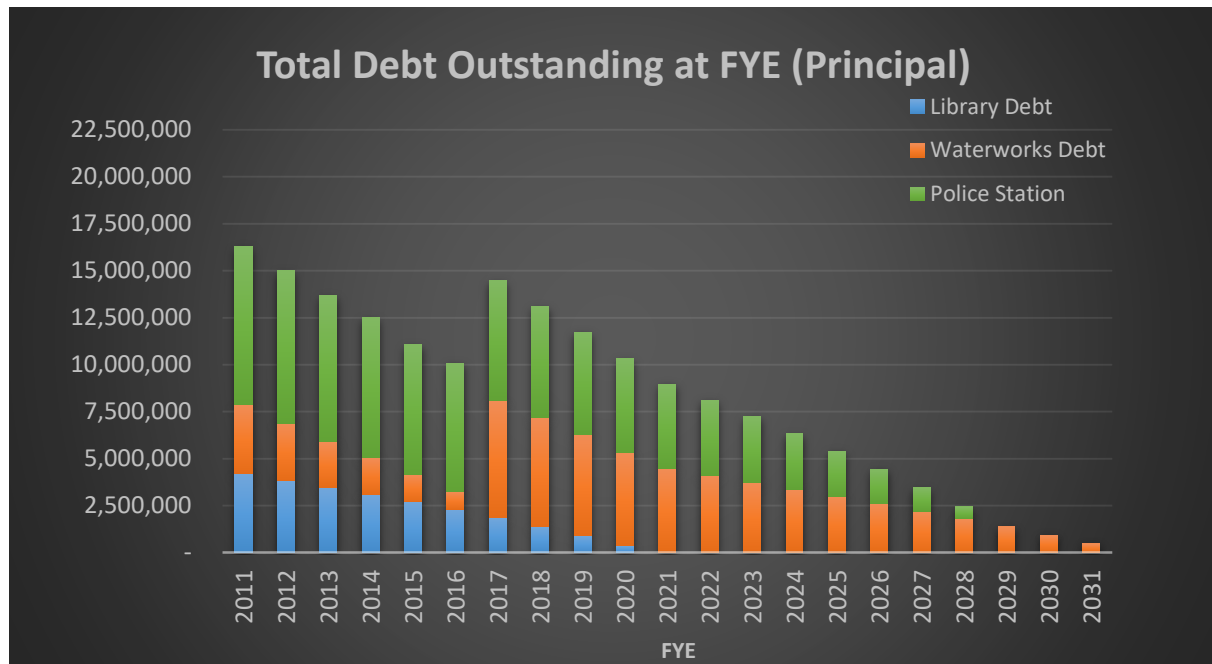
The Village's rate setting, taxable equalized assessed valuation for the levy year 2020 is \$601,440,479 which equates to a maximum debt limitation of \$51,874,241. The total outstanding debt of the Village as of May 31, 2022 is \$8,110,000. Of this amount, \$0 is applicable to the Village's debt limit, and the entire debt limitation is currently available to the Village. The \$8,110,000 of total debt outstanding is 1.3% of the 2021 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, 2022

- **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
Purpose: 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
Purpose: 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, 2022</u>	<u>Principal Due 22/23</u>	<u>Interest Due 22/23</u>	<u>Total Due 22/23</u>
GO Refund Series 2014	Sales Tax	\$6,885,000	\$3,990,000	\$515,000	\$119,700	\$634,700
GO Water Series 2017	Water	\$5,800,000	4,120,000	360,000	136,075	496,075
Total:			\$8,110,000	\$875,000	\$255,775	\$1,130,775

Future Debt Issuances During FY 2022-23

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

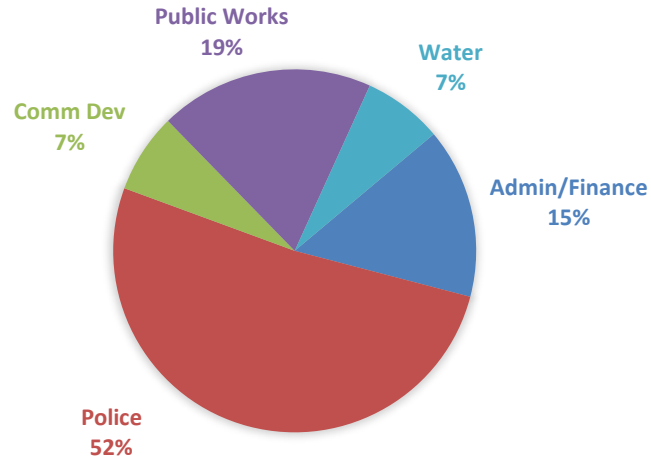
	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Projected FY 21-22	Budget FY 22-23
By Department Not Fund Allocation					
Administration/Finance					
Village Administrator	1.00	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00	1.00
Accounting and Finance Manager	1.00	1.00	1.00	1.00	1.00
Information Technology Manager	1.00	1.00	1.00	1.00	1.00
Human Resource Generalist	-	-	-	-	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	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	0.53
Fiscal/Accounts Payable Specialist (PT)	0.67	0.67	0.67	0.67	0.67
Administrative Intern (PT)	-	-	-	-	-
Information Technology Assistant (PT)	-	-	-	-	0.50
Total Admin/Finance	9.20	9.20	9.20	9.20	10.70
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	22.00	24.00	24.00	24.00
Police Records Specialist	2.70	2.70	2.70	2.70	3.35
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	32.65	33.65	35.65	35.65	36.30
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	1.00
Code Enforcement Officer	1.25	1.25	1.25	1.00	1.00
Building Permit Technician	1.00	1.00	1.00	1.00	1.00
Total Community Development	4.25	4.25	4.25	5.00	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	1.00
Civil Engineer	-	-	-	-	1.00
Foreman	-	-	-	-	-
Public Works Laborer	6.00	7.00	7.00	8.00	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	11.45	11.45	12.45	13.45
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	3.00	3.00
Total Water	4.00	4.00	4.00	5.00	5.00
TOTAL FULL-TIME EQUIVALENTS:	59.55	62.55	64.55	67.30	70.45

Significant Staffing Changes for FY 2022-23

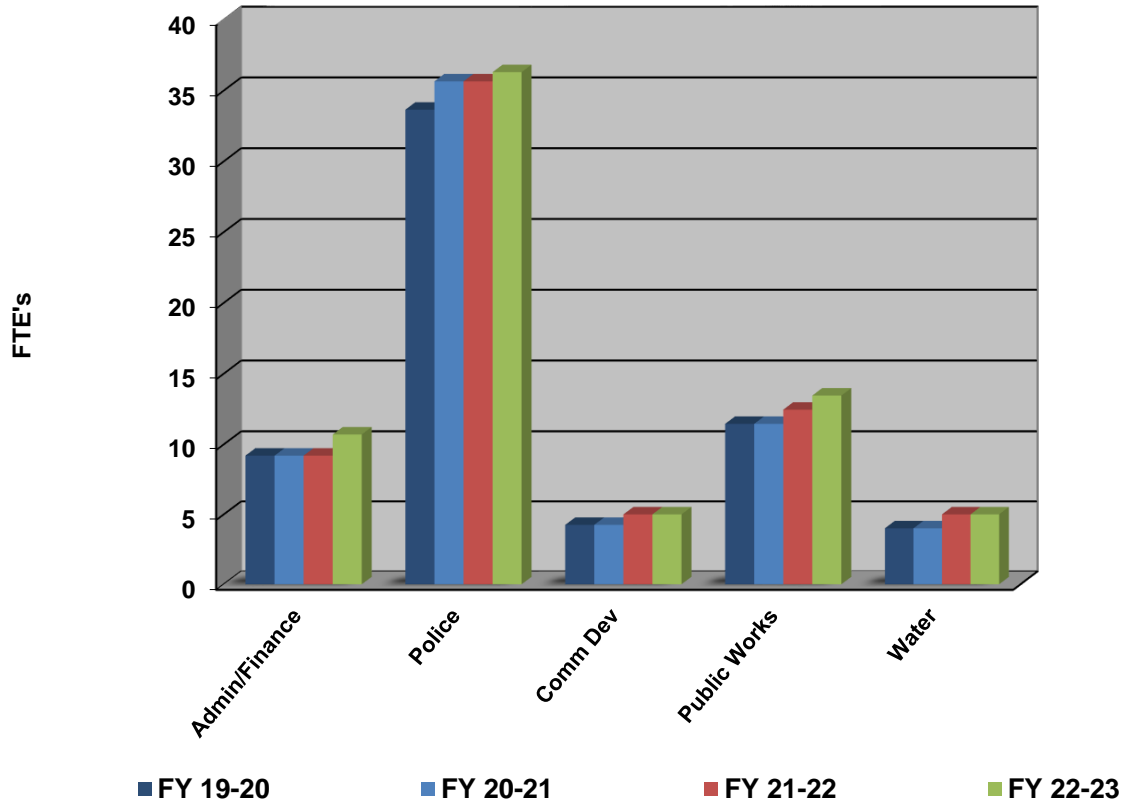
1. Creation of a full-time Human Resource Generalist position.
2. Creation of a part-time Information Technology Assistant position.
3. Creation of a full-time Civil Engineer position.
4. Increase of part-time Police Records Specialist to full-time.

Village of North Aurora
Fiscal Year 2022-23

Summary of Staffing by Function



Four-Year History of Staffing by Function

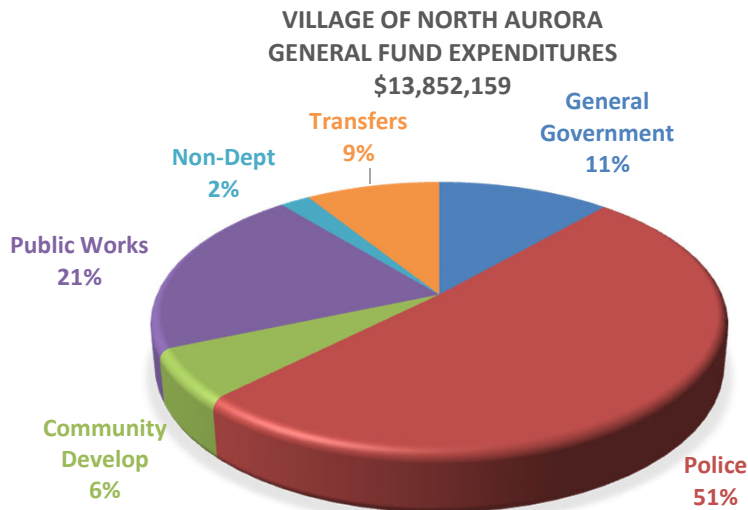
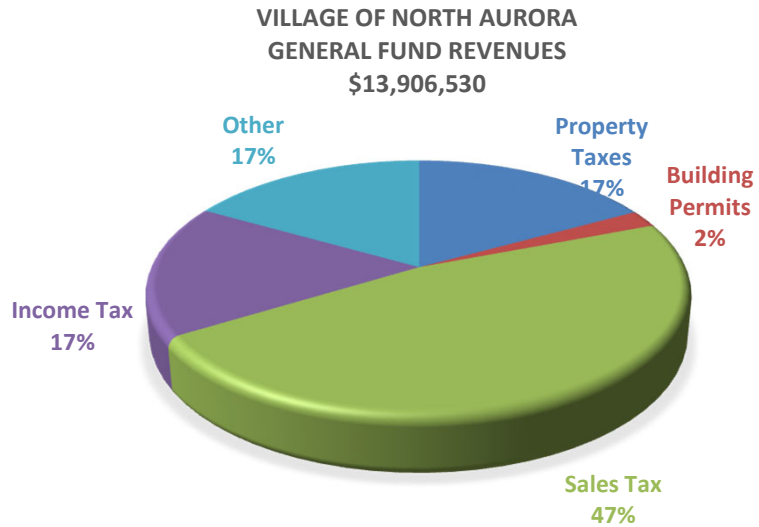


Village of North Aurora

FY 2022-23 Budget

Composition of General Fund Revenues and Expenditures

<u>General Fund Revenues</u>	<u>2022-2023 Budget</u>
Property Taxes	2,370,000
Building Permits	300,000
Sales Tax	6,550,000
Income Tax	2,350,000
Other	2,336,530
Total Revenues	<u>13,906,530</u>

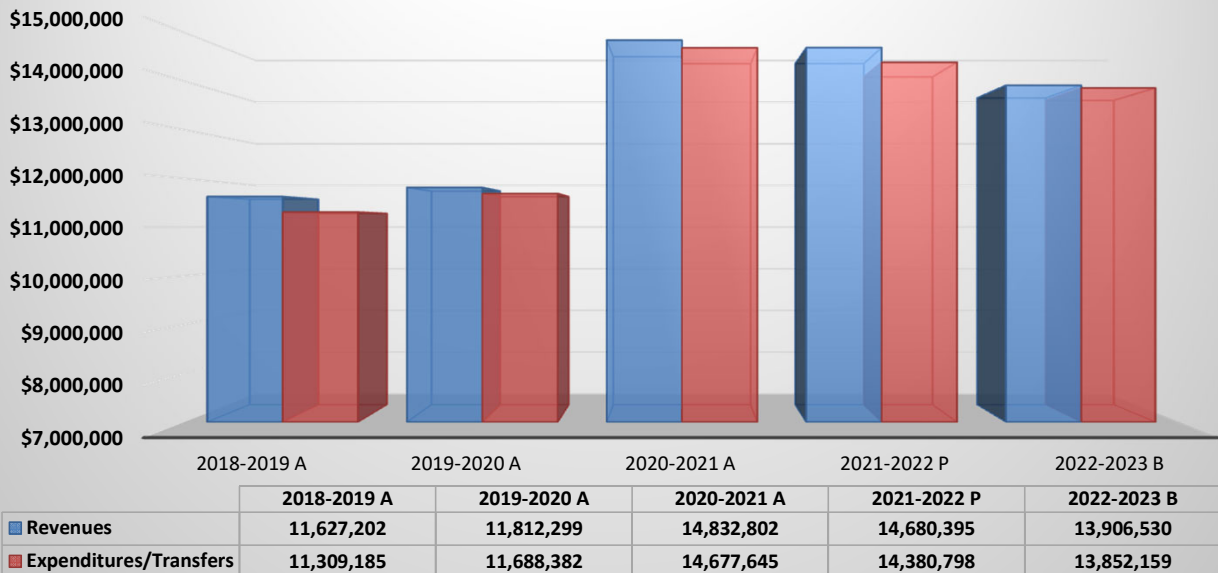


<u>General Fund Expenditures</u>	<u>2022-2023 Budget</u>
General Government	1,588,710
Police	7,067,311
Community Develop	846,633
Public Works	2,835,409
Non-Dept	277,500
Transfers	1,236,596
Total Expenditures	<u>13,852,159</u>

**Village of North Aurora
FY 2022-2023 Budget
General Fund Summary**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget
Beginning Fund Balance				7,475,573	7,475,573	7,775,170
Revenues						
Property Taxes	2,276,777	2,337,547	2,416,413	2,491,000	2,482,705	2,539,000
Sales Tax	4,712,911	4,909,851	6,473,313	5,940,000	6,825,000	6,550,000
Income Tax	1,804,364	1,715,932	2,117,029	1,945,000	2,501,000	2,350,000
Other Taxes	952,834	984,630	1,084,512	1,269,000	1,089,750	1,076,000
Licenses and Permits	748,165	529,972	560,766	588,500	882,400	485,400
Franchises	284,140	261,507	256,136	250,000	258,000	255,000
Charges for Services	33,607	20,683	51,607	33,750	31,000	31,600
Rent	35,000	35,000	35,000	35,000	35,000	35,000
Fines and Forfeits	228,659	277,248	237,357	269,500	210,100	233,000
Investment Income	234,006	267,948	28,493	35,000	32,000	35,000
Miscellaneous	131,962	286,700	1,366,791	81,000	133,210	81,300
Transfers In	184,780	185,280	205,385	200,230	200,230	235,230
Total Revenues	11,627,202	11,812,299	14,832,802	13,137,980	14,680,395	13,906,530
Expenditures						
Legislative and Boards	86,983	95,938	82,588	106,244	91,124	107,244
Admin/Finance	1,124,883	1,123,476	1,191,343	1,243,464	1,177,459	1,473,791
Police Commission	6,672	6,070	3,055	7,675	12,715	7,675
Police Department	5,675,102	5,938,424	6,375,412	6,855,218	6,592,174	7,067,311
Community Development	587,912	618,631	643,248	807,428	797,380	846,633
Public Works	1,996,157	1,990,295	2,242,672	2,498,907	2,468,619	2,835,409
Sales Tax Rebates	690,149	427,095	260,105	210,000	255,016	195,000
Non-Departmental/Capital	137,636	112,062	47,456	65,000	51,552	82,500
Transfers	1,003,692	1,376,391	3,831,767	1,234,759	2,934,759	1,236,596
Total Expenditures and Transfers Out	11,309,185	11,688,382	14,677,645	13,028,695	14,380,798	13,852,159
Revenues Over/(Under) Exp.	318,018	123,917	155,157	109,285	299,597	54,371
Ending Fund Balance				7,584,858	7,775,170	7,829,541

General Fund Revenues and Expenditures/Transfers Out



**Village of North Aurora
FY 2022-2023 Budget**

General Fund

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget
Beginning Fund Balance (Excludes Non-Spendable Portion)				7,475,573	7,475,573	7,775,170
<u>Revenues</u>						
<u>Taxes</u>						
01.305.3010 Property Tax	2,119,391	2,174,005	2,249,057	2,324,000	2,310,965	2,370,000
01.305.3011 Property Tax - R&B	157,386	163,542	167,356	167,000	171,740	169,000
01.305.3020 Sales Tax 1% and 3% Cannabis Tax	4,712,911	4,909,851	6,473,313	5,940,000	6,825,000	6,550,000
01.305.3024 Use Tax	545,827	642,783	762,484	930,000	683,250	690,000
01.305.3026 Auto Rental Tax	9,825	10,015	7,968	10,000	1,500	1,500
01.305.3027 Charitable Games Tax	-	-	-	-	-	-
01.305.3030 State Income Tax Share	1,804,364	1,715,932	2,117,029	1,945,000	2,501,000	2,350,000
01.305.3033 State Cannabis Excise Tax Share	-	5,164	18,307	14,000	28,000	29,000
01.305.3037 Telecommunications Tax	132,021	110,699	151,436	150,000	128,500	123,000
01.305.3040 Replacement Tax	38,190	40,748	54,080	35,000	85,500	72,500
01.305.3042 Video Gaming Dist Fund Tax	104,078	77,109	76,226	85,000	123,000	120,000
01.305.3045 OTB Handle Tax	49,933	40,043	-	-	-	-
01.305.3046 Amusement Tax	72,960	58,069	14,011	45,000	40,000	40,000
Total Taxes	9,746,885	9,947,961	12,091,268	11,645,000	12,898,455	12,515,000
<u>Licenses and Permits</u>						
					12/15/21	
01.310.3110 Business Licenses	28,863	20,422	25,048	25,000	32,500	20,500
01.310.3118 Liquor Licenses	67,200	71,500	39,150	65,000	71,000	69,500
01.310.3119 Antenna/Tower Licenses	7,000	3,000	-	4,000	3,000	3,000
01.310.3125 Business Registration	16,950	16,500	1,275	16,500	16,000	16,500
01.310.3130 Building Permits	509,152	302,084	374,268	350,000	650,000	300,000
01.310.3133 Plumbing Permits	16,353	21,411	24,230	25,000	23,000	25,000
01.310.3134 Contractor Licenses	69,300	46,050	42,600	52,000	32,400	-
01.310.3136 Temp Occupancy Fee	5,500	18,000	21,000	18,000	20,000	18,000
01.310.3137 Storm Drain Fees	8,621	11,280	21,350	15,000	14,000	15,000
01.310.3138 ROW Permits and Fees	650	-	-	-	-	-
01.310.3140 Zoning, Annexation, Sp. Use Fees	1,500	1,200	4,370	3,500	1,200	2,400
01.310.3145 Solicitor's Permits	3,325	1,250	2,000	1,200	1,000	1,200
01.310.3150 Overweight Truck Permits	13,250	17,275	4,725	13,000	18,000	14,000
01.310.3170 Towing Licenses	500	-	750	300	300	300
Total Licenses and Permits	748,165	529,972	560,766	588,500	882,400	485,400
<u>Franchises</u>						
01.315.3210 Cable Franchise Fees	284,140	261,507	256,136	250,000	258,000	255,000
Total Franchises	284,140	261,507	256,136	250,000	258,000	255,000
<u>Charges For Services</u>						
01.320.3300 GREAT Contributions	-	-	-	-	-	-
01.320.3301 DARE Contributions	-	-	-	-	-	-
01.320.3310 Accident Reports	1,725	2,050	1,475	1,400	1,300	1,400
01.320.3320 Police Services Fees	4,853	2,294	27,237	5,000	3,000	3,500
01.320.3326 Fingerprinting	2,075	1,075	910	1,800	1,400	1,400
01.320.3327 Printed Materials	79	80	154	50	50	50
01.320.3333 BRC/Variance Review Fees	200	-	200	500	250	250
01.320.3334 Adm Fee Escrow	24,675	15,183	21,630	25,000	25,000	25,000
Total Charges for Services	33,607	20,683	51,607	33,750	31,000	31,600
<u>Rent</u>						
01.325.3220 Water Dept Rent	35,000	35,000	35,000	35,000	35,000	35,000
Total Rent	35,000	35,000	35,000	35,000	35,000	35,000

**Village of North Aurora
FY 2022-2023 Budget**

General Fund

		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget
<u>Fines and Forfeits</u>							
01.335.3410	Ordinance Violations	43,354	37,564	26,993	45,000	22,000	30,000
01.335.3415	Police Towing Admin Fees	48,000	51,525	36,525	45,000	27,500	32,000
01.335.3420	Circuit Court Fines	102,678	111,315	108,713	100,000	95,000	100,000
01.335.3425	Circuit Court DUI Fines	28,526	68,694	64,151	75,000	65,000	70,000
01.335.3426	Drug Fund	-	250	875	1,000	400	500
01.335.3427	Drug Forfeitures and Fines	-	-	-	-	-	-
01.335.3430	Alarm System Fines and Fees	6,100	7,900	100	3,500	200	500
	Total Fines and Forfeits	228,659	277,248	237,357	269,500	210,100	233,000
<u>Investment Income</u>							
01.370.3750	Interest on Investments	191,023	168,613	71,045	35,000	32,000	35,000
01.370.3752	Unrealized Market Value Adj	57,979	99,335	(42,552)	-	-	-
01.370.3753	Gain/(Loss) on Sale/Maturity	(14,996)	-	-	-	-	-
01.370.3755	IMET Gain/Loss	-	-	-	-	-	-
	Total Investment Income	234,006	267,948	28,493	35,000	32,000	35,000
<u>Miscellaneous</u>							
01.385.3810	School Reimbursement	29,164	3,634	5,695	11,000	11,800	12,300
01.385.3828	IMET Asset Recovery	-	116,688	-	-	10,660	-
01.385.3830	Police Commision Testing Fee	-	4,240	-	-	-	-
01.385.3850	Grants - Operating	7,139	181	1,062,765	2,500	-	2,500
01.385.3855	Grants - Capital	-	-	-	-	-	-
01.385.3860	Western Development GAP	-	-	-	-	-	-
01.385.3864	Insurance Claim Reimbursement	21,790	56,307	109,273	50,000	95,000	50,000
01.385.3875	Sale of Equipment/Assets	498	724	1,299	2,500	750	1,500
01.385.3885	Developer Contributions	-	-	-	-	-	-
01.385.3886	Contributions/Donations	2,500	-	-	-	-	-
01.385.3889	Capital Project Fees	-	-	-	-	-	-
01.385.3890	Miscellaneous	67,136	104,928	187,760	15,000	15,000	15,000
01.385.3897	Police Training Reimbursement	3,735	-	-	-	-	-
	Total Miscellaneous	131,962	286,700	1,366,791	81,000	133,210	81,300
<u>Transfers In</u>							
01.395.3911	Tranfer from CDRL Fund	-	-	-	-	-	-
01.395.3922	Adm Fee SSA Funds	1,780	2,280	5,230	5,230	5,230	5,230
01.395.3931	Administrative Fee - Water	143,000	143,000	150,000	150,000	150,000	185,000
01.395.3937	Adm Fee NAAC	-	-	-	-	-	-
01.395.3938	Adm Fee Insurance	-	-	-	-	-	-
01.395.3939	Adm Fee Sewer Fund	40,000	40,000	45,000	45,000	45,000	45,000
01.395.3980	Transfer N. Lincolnway TIF Fund	-	-	-	-	-	-
01.395.3985	Transfer Library Debt Fund	-	-	5,155	-	-	-
	Total Transfers In	184,780	185,280	205,385	200,230	200,230	235,230
Total Revenues		11,627,202	11,812,299	14,832,802	13,137,980	14,680,395	13,906,530

**VILLAGE OF NORTH AURORA
FY 2022-23 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 2021-22 Significant Accomplishments

- ✓ Continued to oversee the implementation and provide direction to staff on the Goals and Objectives established in the strategic plan under the six (6) categories of:
 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
- ✓ Participated in a Strategic Planning Workshop to revitalize existing Strategic Plan goals and objectives to better serve the Village and the community
- ✓ Met with local representatives – from state congressmen to local directors of other taxing bodies -- to discuss topics and projects related to the Village
- ✓ Re-invigorated the Beautification Committee

FY 2022-23 Goals and Objectives

- Continue to provide leadership on community issues and items that come before the Board
- Continue to work on Committee leadership and encourage public participation in the community
- 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 2022-2023 Budget**

General Fund

		<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Actual</u>	<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Budget</u>	<u>2021-2022</u> <u>Projected</u>	<u>2022-2023</u> <u>Budget</u>
<u>Legislative and Boards</u>							
01.410.4010	Stipend - Village President	10,800	10,800	10,800	10,800	10,800	10,800
01.410.4011	Stipend - Trustees	43,200	43,200	43,200	43,200	43,200	43,200
01.410.4012	Stipend - Village Clerk	7,200	7,200	3,600	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	600	850	1,050	1,200	1,200	1,200
01.410.4016	Per Diem - Plan Commission	1,800	2,350	2,150	3,500	3,300	3,500
01.410.4110	FICA - Social Security and Med	4,774	4,774	4,498	4,774	4,774	4,774
01.410.4260	Legal	4,232	3,961	2,021	5,000	4,000	5,000
01.410.4280	Professional/Consulting	-	9,000	-	10,000	1,000	11,000
01.410.4370	Conferences and Travel	26	-	-	1,100	-	1,100
01.410.4390	Dues and Meetings	10,181	10,071	9,554	11,720	10,600	11,720
01.410.4411	Office Expenses	1,014	198	716	1,250	650	1,250
01.410.4799	Misc Expenditures	1,957	2,334	2,541	4,300	2,500	4,300
01.410.4870	Equipment	-	-	1,258	1,000	700	1,000
	Total Legislative and Boards	86,983	95,938	82,588	106,244	91,124	107,244

**Village of North Aurora
FY 2022-23 Budget**

Department: Legislative and Boards

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
01.410.4010	Stipend - Village President				
	\$900/Month	10,800	<u>\$ 10,800</u>	10,800	<u>\$ 10,800</u>
01.410.4011	Stipend - Trustees				
	\$600/Month/6 Trst	43,200	<u>\$ 43,200</u>	43,200	<u>\$ 43,200</u>
01.410.4012	Stipend - Village Clerk				
	\$600/Month	7,200	<u>\$ 7,200</u>	7,200	<u>\$ 7,200</u>
01.410.4014	Stipend - Liquor Commissioner				
	\$100/Month	1,200	<u>\$ 1,200</u>	1,200	<u>\$ 1,200</u>
01.410.4015	Stipend - Pension Board Meetings				
	\$50/Meeting	1,200	<u>\$ 1,200</u>	1,200	<u>\$ 1,200</u>
01.410.4016	Stipend - Plan Comm Meetings				
	\$50/Meeting	3,500	<u>\$ 3,500</u>	3,500	<u>\$ 3,500</u>
01.410.4260	Legal				
	Legal Services General	-		-	
	Municipal Code Updates	5,000	<u>\$ 5,000</u>	5,000	<u>\$ 5,000</u>
01.410.4280	Professional Consulting				
	Strategic Planning Facilitation Process	10,000		-	
	Community Survey	-	<u>\$ 10,000</u>	11,000	<u>\$ 11,000</u>
01.410.4370	Conferences and Travel				
	IML Conference	1,000		1,000	
	Mileage Reimbursement	100	<u>\$ 1,100</u>	100	<u>\$ 1,100</u>

**Village of North Aurora
FY 2022-23 Budget**

Department: Legislative and Boards

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
01.410.4390	Dues and Meetings				
	Metro West Annual Dues	6,300		6,300	
	Metro West Meetings	800		800	
	Aurora Area Convention Dues	375		375	
	Aurora Area Convention Meetings	300		300	
	Illinois Municipal League	1,500		1,500	
	Aurora Chamber of Commerce	385		385	
	Metropolitan Mayors Caucus	800		800	
	Chicago Metropolitan Agency Planning	660		660	
	Other/Meetings	600		600	
			<u><u>\$ 11,720</u></u>		<u><u>\$ 11,720</u></u>
01.410.4411	Office Expenses				
	Misc Office Supplies/Plaques/Bus Cards	650		650	
	Subscriptions	600		600	
			<u><u>\$ 1,250</u></u>		<u><u>\$ 1,250</u></u>
01.410.4799	Miscellaneous				
	Community Engagement Expenses	1,800		1,800	
	Veteran's Day Expenses	500		500	
	Donations/Organization Sponsorships	2,000		2,000	
			<u><u>\$ 4,300</u></u>		<u><u>\$ 4,300</u></u>
01.410.4870	Equipment				
	Miscellaneous Equipment	1,000		1,000	
			<u><u>\$ 1,000</u></u>		<u><u>\$ 1,000</u></u>

**VILLAGE OF NORTH AURORA
FY 2022-2023 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 2021-22 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
- ✓ Designed and implemented a new modern and updated website that features user-friendly browsing and heightened transparency
- ✓ Responded to resident and business concerns as they initiated throughout the year
- ✓ Successfully hosted a one-day music festival for the community
- ✓ Successfully completed multiple collective bargaining agreements
- ✓ Continued to work with IDNR regarding the potential removal of the Fox River dam removal and the benefits and impact of such
- ✓ Designed and hosted the bi-annual strategic planning workshop in-house

Finance

- ✓ Received the Certificate of Achievement for Excellence in Financial Reporting for the 20th consecutive year from the GFOA for the Annual Comprehensive Financial Report (ACFR) ending May 31, 2020.
- ✓ Received Distinguished Budget Presentation Award for the 16th consecutive year from the GFOA for the Village's FY 2021-22 Budget
- ✓ Created and issued the Village's Popular Annual Financial Report (PAFR) for the year ending May 31, 2021 and received our fourth Popular Annual Financial Reporting Award from the GFOA
- ✓ Coordinated receipt of grant funding from the federal government through the American Rescue Plan Act (ARPA).
- ✓ 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 2022-23 Goals and Objectives

Administration

- Create new goals and objectives following the Strategic Planning Workshop to best serve the Village and the community
- 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
- Host additional special events and activities within the community. ***Strategic Goal Category: Community Vitality***
- Continue to manage and provide oversight of Village operations and projects

Finance

- Receive the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the ACFR ending May 31, 2022. ***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 2022-23 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 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Projected 2021-22</u>	<u>Estimated 2022-23</u>
Number of Ordinances Approved	48	50	43	60	48
Number of Resolutions Approved	37	40	24	27	29
Number of Newsletters Produced	6	6	6	6	6
Admin FOIA Requests Processed	91	110	95	85	82
GFOA ACFR 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	37	38	40	40	42
Active Employees on PPO/HSA Plan	11	12	13	13	14
A/P Checks Processed	1,670	1,924	1,657	1,700	1,780
Dollar Value of A/P Processed	\$10,061,249	\$11,450,740	\$8,704,932	\$9,400,000	\$13,200,000
Gross Payrolls Processed	\$5,302,657	\$5,602,340	\$5,974,583	\$6,388,537	\$7,048,202
Bank Reconciliations	140	144	140	132	132
Journal Entries Processed	1,672	1,735	1,574	1,576	1,600
% of employees participating in 457 plan (non-matching)	55%	57%	52%	49%	52%

**Village of North Aurora
FY 2022-2023 Budget**

General Fund

		2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
		<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	627,593	624,378	641,944	645,172	635,945	756,900
01.430.4030	Salaries - Part-time	24,298	60,706	68,188	74,073	73,550	109,999
01.430.4050	Overtime	251	691	552	1,000	350	1,000
01.430.4110	FICA - Social Security and Med	44,760	47,517	49,419	55,099	48,250	66,394
01.430.4120	IMRF	69,858	75,337	85,348	87,026	86,625	96,914
01.430.4130	Health Insurance	84,779	84,668	92,111	91,762	87,100	82,957
01.430.4132	PSEBA Payments	-	-	-	-	7,519	19,007
01.430.4135	Life Insurance	224	224	225	232	232	282
01.430.4136	Dental Insurance	3,102	3,212	3,354	3,577	3,250	3,113
01.430.4260	Legal Services	29,529	31,309	43,907	40,000	25,000	35,000
01.430.4265	Audit Services	20,150	20,710	21,270	22,400	25,630	26,000
01.430.4267	Finance Services	20,219	24,141	23,238	29,800	27,000	29,800
01.430.4280	Professional/Consulting Fees	26,279	6,696	-	5,000	-	5,000
01.430.4370	Conferences and Travel	6,740	3,712	459	6,100	2,000	14,000
01.430.4380	Seminars and Training	2,363	2,957	2,510	13,650	2,500	11,650
01.430.4390	Dues and Meetings	3,838	4,834	2,067	4,600	4,300	4,760
01.430.4411	Office Expenses	3,999	3,259	3,734	4,800	3,500	4,300
01.430.4420	Information Technology Supplies	1,631	2,454	5,983	6,000	6,000	7,500
01.430.4505	Postage	333	1,203	959	1,500	1,500	1,500
01.430.4506	Publishing/Advertising	2,724	3,528	1,252	4,100	2,500	3,500
01.430.4507	Printing	10,237	10,344	8,728	14,000	10,000	13,000
01.430.4510	Equipment/IT Repair and Maint	76,618	63,414	61,431	75,650	75,650	123,505
01.430.4512	Website Maintenance	3,802	3,208	16,184	5,100	4,000	5,100
01.430.4581	Banking Services/Fees	10,192	9,983	11,572	12,000	10,500	12,000
01.430.4651	Telephone	3,820	-	-	-	-	-
01.430.4652	Phones and Connectivity	7,785	13,310	13,191	14,600	14,600	14,600
01.430.4799	Miscellaneous	15,353	10,617	10,453	15,265	6,000	15,265
01.430.4870	Equipment	12,059	1,722	10,924	2,000	5,000	2,500
01.430.4931	Vehicle Equipment Fund Charges	12,344	9,343	12,340	8,958	8,958	8,245
	Total Admin/Finance	1,124,883	1,123,476	1,191,343	1,243,464	1,177,459	1,473,791

**Village of North Aurora
FY 2022-23 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
01.430.4260	Legal Services				
	General Legal Services/Personnel	40,000		35,000	
			<u><u>\$ 40,000</u></u>		<u><u>\$ 35,000</u></u>
01.430.4265	Audit Services				
	Basic Audit Services	21,400		24,000	
	Other Audit Services	1,000		2,000	
			<u><u>\$ 22,400</u></u>		<u><u>\$ 26,000</u></u>
01.430.4267	Finance Services				
	Payroll Services	12,000		12,000	
	Flex 125 TPA Services	2,400		2,400	
	Actuary Services OPEB Valuation	3,300		3,300	
	Actuary Services Police Pension	7,200		7,200	
	Continuing Disclosure Services	900		900	
	HR/Finance Consulting	4,000		4,000	
			<u><u>\$ 29,800</u></u>		<u><u>\$ 29,800</u></u>
01.430.4280	Professional Services				
	Contractual GIS Services	5,000		5,000	
			<u><u>\$ 5,000</u></u>		<u><u>\$ 5,000</u></u>
01.430.4370	Conferences and Travel				
	GFOA National Conference	1,000		2,000	
	IGFOA State Conference (2)	1,700		1,700	
	SHRM Conference	-		3,000	
	Misc/Mileage Expenses	500		2,500	
	ILCMA Conferences	1,100		1,100	
	ICMA National Conference	1,800		1,800	
	Illinois GIS Conference	-		-	
	National GIS Conference	-		1,900	
			<u><u>\$ 6,100</u></u>		<u><u>\$ 14,000</u></u>
01.430.4380	Seminars and Training				
	IGFOA/HR Seminars/Institutes	750		750	
	Employee Training	4,000		2,000	
	Software/Network Training	7,500		7,500	
	IPELRA Training/Institute	400		400	
	IPPFA Training	1,000		1,000	
			<u><u>\$ 13,650</u></u>		<u><u>\$ 11,650</u></u>

**Village of North Aurora
FY 2022-23 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
01.430.4390	Dues and Meetings				
	IGFOA Dues (3)	450		450	
	GFOA Dues (2)	350		350	
	SHRM	220		220	
	Misc Meetings	500		500	
	ICMA (2)	1,500		1,500	
	ILCMA (2)	500		500	
	IAMMA (1)	-		-	
	NPELRA (1)	-		-	
	Metrowest Meetings	450		450	
	Monthly Other	300		300	
	ILGIS (2)	130		200	
	GMIS Dues	200		200	
	Legacy Project	-		40	
	Metropolitan Managers	-		50	
		<u><u>\$ 4,600</u></u>		<u><u>\$ 4,760</u></u>	
01.430.4411	Office Expenses				
	Copier Contract	1,300		1,300	
	Office Supplies	3,000		2,500	
	Break Room Supplies	500		500	
		<u><u>\$ 4,800</u></u>		<u><u>\$ 4,300</u></u>	
01.430.4420	Information Technology Supplies				
	Software Purchases/Cables/Equipment	6,000		7,500	
		<u><u>\$ 6,000</u></u>		<u><u>\$ 7,500</u></u>	
01.430.4505	Postage				
	Postage Meter Rental/Usage	1,000		1,000	
	Misc Postage (Fedex, etc.)	500		500	
		<u><u>\$ 1,500</u></u>		<u><u>\$ 1,500</u></u>	
01.430.4506	Publishing/Advertising				
	Legal Notice - Truth in Taxation	300		250	
	Legal Notice - Treasurer's Report	800		650	
	Legal Notices - Other/Bids/etc.	500		400	
	Miscellaneous/Recording Fees	500		400	
	Position Advertising	2,000		1,800	
		<u><u>\$ 4,100</u></u>		<u><u>\$ 3,500</u></u>	

**Village of North Aurora
FY 2022-23 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
01.430.4507	Printing				
	Budget Printing	1,000		1,000	
	Letterhead/Envelopes	250		250	
	Business Cards	250		250	
	Misc/Bids	-		-	
	Accounts Payable Checks	500		500	
	Community Survey Tools	1,000		-	
	Newsletter Printing/Outreach	11,000		11,000	
			\$ 14,000		\$ 13,000
01.430.4510	Equipment/IT Repair and Maint				
	Springbrook Software Maint (Finance, etc.)	16,750		27,385	
	Contractual IT Services	5,000		8,000	
	Virus Protection	2,000		3,500	
	Cloud Backup Carbonite	1,100		-	
	Security Camera System Maint	3,000		3,000	
	Eaton UPS Maint Police	3,500		3,500	
	Cityview/Permitting Software	19,000		19,000	
	Police Records Mgmt Software Maint	20,000		20,000	
	ARC GIS Maint (GIS Online)	1,800		5,500	
	ESRI Workstation Annual Maint	3,000		4,500	
	Spam Filter	500		1,500	
	SSL Cert Renewal	-		1,000	
	Vimeo Video Hosting	-		250	
	Barracuda Exchange Server Backup	-		5,000	
	Microsoft Hosted Exchange Server	-		20,000	
	Autocad	-		1,370	
			\$ 75,650		\$ 123,505
01.430.4512	Website/Internet Maintenance				
	Domain Hosting	600		600	
	Website Maintenance	2,500		2,500	
	Website Improvements	2,000		2,000	
			\$ 5,100		\$ 5,100
01.430.4581	Banking Services/Fees				
	Investment Custody Fees	1,500		1,500	
	Bank Charges/Account Analysis	1,500		1,500	
	Credit Card Fees	9,000		9,000	
			\$ 12,000		\$ 12,000
01.430.4652	Phones and Connectivity				
	Mobile Communications	2,500		2,500	
	Phones/Internet/WAN	11,000		11,000	
	Quarterly VH Alarm	1,100		1,100	
			\$ 14,600		\$ 14,600

**Village of North Aurora
FY 2022-23 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
01.430.4799	Miscellaneous				
	Subscriptions (Labor Law Posters)	200		200	
	EAP Services	2,000		2,000	
	GFOA ACFR Award Fee	460		460	
	GFOA Budget Award Fee	345		345	
	GFOA PAFR Award Fee	260		260	
	Shirts/Jackets for Staff	750		750	
	Misc Meeting Expenses	250		-	
	Sympathy/Memorials/Emp. Relations	1,000		1,000	
	Recognition/Appreciation Initiatives	3,000		3,000	
	Wellness Programs	5,000		5,000	
	Miscellaneous Expenses	2,000		2,250	
			<u><u>\$ 15,265</u></u>		<u><u>\$ 15,265</u></u>
01.430.4870	Equipment				
	Misc Equipment	2,000		2,500	
			<u><u>\$ 2,000</u></u>		<u><u>\$ 2,500</u></u>
01.430.4931	Vehicle Equip Fund Charges				
	Transfer for Vehicle Equip Charges	8,958		8,245	
			<u><u>\$ 8,958</u></u>		<u><u>\$ 8,245</u></u>

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. The Department continues to utilize on-line reporting, which is being widely used by citizens. In order to hire experienced officers in a quicker and more efficient manner, the village hired three officers through the lateral transfer program. The Department implemented the use of Professional Standards Tracking software so that complaints against officer, as

well as use-of-force issues, can be tracked and kept in one place. Community outreach efforts were successful with the Department's first Trunk or Treat Halloween event as well as bringing back National Night Out.

The Department maintained 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.

FY 2021-22 SIGNIFICANT ACCOMPLISHMENTS

- ✓ Researched body worn cameras for future purchase.
- ✓ Sergeants negotiated a three year contract with the village.
- ✓ Hired three new officers through the newly implemented lateral transfer program.
- ✓ Utilized Professional Standards Tracker software to track use-of-force reports, complaints, and accomplishments.
- ✓ Held the first Trunk or Treat Halloween event for the public.
- ✓ National Night Out was held for the first time since the COVID outbreak.
- ✓ Officers continue ALICE training at local schools and businesses.
- ✓ Maintained one in-house social worker one day per week to assist with mental health/quality of life issues for residents.
- ✓ Effectively utilized Facebook and other social media to alert residents of police related activity and general information.

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**
- The process of converting our volunteer program to operate as the North Aurora Emergency Management Agency was completed. **Strategic Goal: Core Services**

PERFORMANCE MEASURES/STATISTICS

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Estimated 2022-23
Number of Calls for Service ¹	7,545	7,965	7,815	7,096	7,605
Traffic arrests/stops ²	n/a	n/a	n/a	n/a	n/a
Training sessions during shift ³	n/a	259	348	360	396
Number of Case Reports	1,094	1,219	1,373	1,066	1,188
Number of Crash Reports	443	441	365	361	403
Number of Traffic Tickets	2,470	1,550	963	901	1,471
Number of Adjudication Tickets	569	489	298	339	424
Number of Written Warnings	2,972	1,535	1,173	1,310	1,748
Number of Adjudication Warnings	124	143	49	85	100
Number of Adult Arrests	305	324	262	323	304
Number of Juvenile Arrests	23	19	13	8	16
Number of DUI arrests	101	92	75	50	80
Number of True Alarms	0	5	6	1	3
Number of False Alarms	358	346	334	333	343
Number of Part I Crimes	236	312	344	224	279
Number of Adult Prisoners Held	46	40	28	33	38
Miles Driven by Patrol	189,422	150,561	153,010	148,491	160,371
Animal Control Call-Outs	17	19	32	52	30
Animal Control Pick-ups	7	18	19	48	23
Neighborhood Watch Areas	0	0	0	0	0
PACT Groups	39	39	39	39	39
Students/Too Good For Drugs ⁴	146	70	0	0	0
COP Bytes Editions	0	0	0	0	0
Nixle messages sent	25	30	21	16	23

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 2022-2023 Budget**

General Fund

		<u>2018-2019 Actual</u>	<u>2019-2020 Actual</u>	<u>2020-2021 Actual</u>	<u>2021-2022 Budget</u>	<u>2021-2022 Projected</u>	<u>2022-2023 Budget</u>
<u>Police Commission</u>							
01.439.4015	Meetings Per Diem	1,000	1,350	1,300	1,500	1,350	1,500
01.439.4260	Legal	-	-	-	800	-	800
01.439.4370	Conventions and Travel	-	-	-	-	-	-
01.439.4380	Recruit Testing	5,185	4,345	1,380	5,000	10,990	5,000
01.439.4390	Dues and Meetings	375	375	375	375	375	375
01.439.4799	Misc Expenditures	112	-	-	-	-	-
	Total Police Commission	6,672	6,070	3,055	7,675	12,715	7,675
<u>Police</u>							
01.440.4020	Salaries - Regular	2,966,282	3,120,646	3,230,584	3,457,105	3,423,905	3,630,045
01.440.4030	Salaries - Part-time	70,759	67,337	49,801	79,695	55,245	61,779
01.440.4050	Salaries - Overtime	93,044	113,632	124,608	127,000	145,820	132,000
01.440.4060	Salaries - Court Time	12,586	11,085	7,764	16,900	7,000	16,900
01.440.4065	Service Pay	532	213	248	2,500	250	1,500
01.440.4070	On-Call Pay	23,822	24,645	24,812	24,000	23,000	30,000
01.440.4075	Speciality Pay	2,320	3,120	3,640	3,120	3,580	4,160
01.440.4110	FICA - Social Security and Med	229,515	233,818	240,760	285,854	264,715	298,496
01.440.4120	IMRF	12,016	12,417	12,363	13,119	12,000	18,549
01.440.4130	Health Insurance	395,283	394,251	400,901	442,061	400,800	431,836
01.440.4135	Life Insurance	1,165	1,145	1,188	1,315	1,342	1,452
01.440.4136	Dental Insurance	9,496	10,081	10,487	13,140	10,975	11,782
01.440.4140	Police Pension	1,167,000	1,184,459	1,385,904	1,430,000	1,430,000	1,443,240
01.440.4160	Uniform Allowance	29,555	25,087	31,443	37,350	39,665	35,400
01.440.4260	Legal Services	47,949	45,333	32,975	55,000	35,750	55,000
01.440.4280	Professional Consulting	-	-	-	25,000	5,500	-
01.440.4370	Conferences and Travel	9,802	5,624	6,743	19,110	16,700	23,610
01.440.4380	Training	23,303	18,984	26,941	30,855	23,205	26,355
01.440.4383	Firearm Training	24,087	7,025	12,595	34,425	26,000	39,925
01.440.4385	Tuition Reimbursement	-	-	-	-	-	-
01.440.4390	Dues and Meetings	13,687	12,668	13,781	14,955	12,150	14,955
01.440.4411	Office Expenses	14,261	9,433	8,038	16,000	12,250	12,000
01.440.4440	Gas and Oil	54,721	44,715	45,988	60,000	50,670	60,000
01.440.4450	Prisoner MTCE and Supplies	692	1,463	233	1,200	700	1,200
01.440.4491	Too Good for Drugs	-	-	-	-	-	-
01.440.4492	DARE Program Expenses	-	-	-	-	-	-
01.440.4493	Drug Fund Other Expenses	-	-	-	2,000	2,913	2,000
01.440.4494	Drug Seizure Program Expenses	-	-	-	-	-	-
01.440.4496	DUI Prevention (DUI Fines)	-	8,195	-	-	-	-
01.440.4498	Community Service	10,534	11,123	7,583	22,500	18,700	37,500
01.440.4505	Postage	1,499	6,476	1,112	6,500	1,975	3,500
01.440.4510	Equipment/IT Repair and Maint	43,721	39,578	53,418	59,425	67,000	62,395
01.440.4511	Vehicle Repair and Maint	39,681	23,910	31,774	48,000	27,915	52,500
01.440.4523	Animal Control	810	280	280	1,500	1,040	1,500
01.440.4555	Investigations	7,887	10,435	10,352	14,250	8,350	14,000
01.440.4557	Evidence Processing	2,295	2,780	2,382	4,000	3,245	4,000
01.440.4556	Licensing	-	-	-	-	-	-
01.440.4558	Emergency Management	15,928	9,830	13,981	20,750	12,000	16,077
01.440.4651	Telephone	15,223	-	-	-	-	-
01.440.4652	Phones and Connectivity	23,238	41,462	36,286	57,100	43,520	57,100
01.440.4653	Dispatching Services	144,818	238,213	56,169	200,000	171,235	250,000
01.440.4799	Miscellaneous	7,752	14,008	13,728	10,430	14,000	10,430
01.440.4870	Equipment	11,601	7,469	3,571	4,800	4,800	9,300
01.440.4931	Vehicle Equipment Fund Charges	148,240	177,484	472,981	214,259	214,259	196,825
	Total Police	5,675,102	5,938,424	6,375,412	6,855,218	6,592,174	7,067,311

**Village of North Aurora
FY 2022-23 Budget**

Department: Police

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
01.440.4160	Uniform Allowance				
	Yearly uniform allowance	24,750		27,200	
	Body armor	8,400		3,000	
	Miscellaneous uniform equipment (Badges, Nameplates, etc)	2,000		3,000	
	Uniform patches	1,000		1,000	
	SWAT	1,200		1,200	
			\$ 37,350		\$ 35,400
01.440.4260	Legal				
	Legal Expenses (Prosecution, MAP, FOP, DUI)	55,000		55,000	
			\$ 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		600	
	2017 IACP Conference(1)	2,500		2,500	
	ILEAS Conference (x3)	1,000		1,000	
	ILACP Legislative Day	-		-	
	Evidence Tech Conference	1,500		1,500	
	Crime Prevention Conference	250		250	
	Gang Conference (x3)	850		850	
	Other	1,000		1,000	
	ITOA (x3)	1,050		1,050	
	Juvenile	550		550	
	Homicide (x4)	900		900	
	SRO	500		500	
	TRIAD	150		150	
	CIT (x2)	1,000		1,000	
	IAPEM Conference (x3)	1,185		1,185	
	IDIAI Conference (x3)	675		675	
	NASRO	2,500		2,500	
	Force Science Institute (x2)	-		3,300	
	IAFCI Conference (x2)	-		1,200	
	Travel and Reimbursement	2,900		2,900	
			\$ 19,110		\$ 23,610
01.440.4380	Training				
	Training (3 basic & 1 SPSC)	17,850		17,850	
	Lexipol	4,605		4,605	
	Training Software	2,900		2,900	
	Training (General)	5,500		1,000	
			\$ 30,855		\$ 26,355

**Village of North Aurora
FY 2022-23 Budget**

Department: Police

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
01.440.4383	Firearms Training				
	Firearms Training (Ammo, Supplies, Weapon Maint)	32,000		32,000	
	Medical Supplies	2,200		2,200	
	Ballistic Shields (x2)	-		5,500	
	Breaching Tools (Halligen, bolt cutters, sledge)	225		225	
			\$ 34,425		\$ 39,925
01.440.4390	Dues and Meetings				
	NEMRT	3,000		3,000	
	IAPEM	105		105	
	Lion's Club	100		100	
	INT Chief's (x3)	450		450	
	IL Chief's (x3)	410		410	
	Other	500		500	
	Misc Meetings	1,500		1,500	
	NIOA Membership (2)	160		160	
	ILEAS Dues	120		120	
	Lexipol	4,605		4,605	
	IL Truck Officers Association	100		100	
	Police Law Institute	1,800		1,800	
	IESMA	65		65	
	ITOA	275		275	
	AHIMTA	50		50	
	Illinois Search and Rescue	50		50	
	Kane County Chief's of Police (x3)	750		750	
	Kane County Task Force	750		750	
	Midwest Gang Investigators Association	165		165	
			\$ 14,955		\$ 14,955
01.440.4411	Office Expenses				
	Copy machine paper and associated supplies	10,000		5,000	
	Reports and other miscellaneous forms	3,000		3,000	
	E-Ticket Printer paper (also E-Crash)	3,000		4,000	
			\$ 16,000		\$ 12,000
01.440.4440	Gas and Oil				
	Gas and Oil	60,000		60,000	
			\$ 60,000		\$ 60,000
01.440.4450	Prisoner Supplies				
	Prisoner Supplies	1,200		1,200	
			\$ 1,200		\$ 1,200
01.440.4493	Drug Fund				
	Eligible drug fund purchases	2,000		2,000	
			\$ 2,000		\$ 2,000

**Village of North Aurora
FY 2022-23 Budget**

Department: Police

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
01.440.4498	Community Service				
	Various pamphlets/handouts for distribution	3,000		3,000	
	Misc. crime prevention and community OP supplies	500		500	
	R.A.D. / Citizen Police Academy training classes	500		500	
	Victim Assistance Services	5,000		-	
	Victim Assistance Services (Contract Social Worker)	10,000		30,000	
	Donation Kane County OEM Services	1,500		1,500	
	Community Outreach Efforts (Open house, Coffee w/ Cop)	2,000		2,000	
			\$ 22,500		\$ 37,500
01.440.4505	Postage				
	Postage & shipping/FedEx, UPS, Etc	6,500		3,500	
	Certified Letters/Administrative Tows	-		-	
			\$ 6,500		\$ 3,500
01.440.4510	Equipment IT Repair and Maintenance				
	Maintenance and certification for radar units	800		800	
	Maintenance & Repair Parts for Harris Radios	8,400		8,400	
	Maintenance contract for Harris Radios	7,000		7,300	
	Copy machine and general office maintenance	6,000		6,000	
	Live-Scan annual maintenance	2,400		2,400	
	Lynx Wireless Duress software PMA	-		2,500	
	Community Room Maintenance	500		500	
	MSAB annual maintenance	3,250		3,395	
	Local Adjudication Software Fees	22,200		22,200	
	Frontline Software and Tracking	4,500		4,500	
	Scheduling Software	3,000		3,000	
	Beast Annual Software Support	1,375		1,400	
			\$ 59,425		\$ 62,395
01.440.4511	Vehicle Maintenance				
	Annual cost of washing vehicles	2,500		2,500	
	Tires and related items - mounting	12,000		15,000	
	Annual maintenance for vehicles	28,500		30,000	
	Misc. Parts and Repair	5,000		5,000	
			\$ 48,000		\$ 52,500
01.440.4523	Animal Control				
	Routine Animal Pickups	1,500		1,500	
			\$ 1,500		\$ 1,500
01.440.4555	Investigations				
	Photographic supplies	300		300	
	Narcotic identification test kits	500		500	
	Latent print material, evidence tape, evidence and other	650		650	
	Credit checks - new applicants, etc.	500		500	
	Subpoena fees	1,500		2,000	
	Camera Equipment	1,000		1,000	
	LEADS On Line	2,850		2,850	
	MOCIC	200		200	
	XRY Training Class	1,850		-	
	E Lineup (Annual)	600		600	
	Lexus Nexus (Annual)	1,800		2,400	
	Dragon Speech Software	-		-	
	Net Transcript Service	2,500		3,000	
			\$ 14,250		\$ 14,000

**Village of North Aurora
FY 2022-23 Budget**

Department: Police

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
01.440.4557	Evidence Processing Supplies				
	Evidence processing supplies	4,000	<u>\$ 4,000</u>	4,000	<u>\$ 4,000</u>
01.440.4558	Emergency Management				
	Emergency Messaging (Nixle)	8,250		8,077	
	CERT Supplies	6,000		6,000	
	EOP Printing Costs	-		-	
	Basic Class Costs	600		600	
	I am Responding App	400		400	
	Phone Subscriber (AT& T and Comcast)	1,000		100	
	Water Rescue Throw Bags	600		-	
	EOC Communications Equipment	3,900		900	
			<u>\$ 20,750</u>		<u>\$ 16,077</u>
01.440.4652	Phones and Connectivity				
	Phones/Internet/WAN	28,000		28,000	
	LEADS user fee - contract	3,500		3,500	
	Lynx Wireless Duress System voice plan	1,300		1,300	
	IWIN user fee - 16 units w/ access	10,000		10,000	
	Mobile Phones	5,000		5,000	
	Other	3,000		3,000	
	Hexagon Fees	-		-	
	Starcom 21 Access Fees	6,300		6,300	
			<u>\$ 57,100</u>		<u>\$ 57,100</u>
01.440.4653	Dispatching Services				
	Radio dispatch fees	200,000	<u>\$ 200,000</u>	250,000	<u>\$ 250,000</u>
01.440.4799	Miscellaneous				
	Miscellaneous	7,000		7,000	
	Registration Fees for unmarked squads (SOS)	930		930	
	Honor Guard Supplies	2,500		2,500	
			<u>\$ 10,430</u>		<u>\$ 10,430</u>
01.440.4870	Equipment				
	Road Marking Paint	100		100	
	Vehicle Lock Out Kit Replacement and/or repair	700		700	
	AED Equipment	500		1,000	
	ATV Equipment (non-auto related)	1,000		2,000	
	Workout Room	1,000		1,000	
	Defensive Tactics Mat 24x24	-		3,500	
	CPR Mannnequins for AHA Compliance (3 sets)	1,500		1,000	
			<u>\$ 4,800</u>		<u>\$ 9,300</u>
01.440.4931	Vehicle and Equipment Fund Charges				
	Annual Transfer	214,259	<u>\$ 214,259</u>	196,825	<u>\$ 196,825</u>

**VILLAGE OF NORTH AURORA
FY 2022-23 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, processing of annexations, 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 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
- Current Accessibility Codes
- National Electrical Code 2008 Edition
- Current International Energy Conservation Code
- Current State of Illinois Plumbing Code



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
- Open Storage
- Private Property Parking Complaints
- Water Conservation
- Zoning Complaints
- Inoperable Vehicles on Private Property

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 2021-22 Significant Accomplishments

- ✓ Hired the Village Planner and hired a new Building Permit Technician *Strategic Goal Category: Efficient and Effective Delivery of Core Services*
- ✓ Amendment to the Route 31 TIF District and subsequent creation of the United TIF District *Strategic Goal Category: Redevelopment and Enhancement of the Route 31 Corridor*
- ✓ Facilitated the Gerald Genesis special use and sales tax Economic Incentive Agreement *Strategic Goal Category: Economic Development*
- ✓ Provided support and facilitation of several Municipal Code amendments – video gaming, food trucks and the humane pet ordinance
- ✓ Worked with McCue Builders to amend the Moose Lake Estates Annexation Agreement and Unit 3 Plat approval
- ✓ Managed several large scale zoning entitlement projects from initial application through the entitlement process and building permit issuance, including the Opus I-88 Corporate Park, the Ice Cream Drive Industrial Development, the Orchard Commons Commercial Development and the Randall Square Commercial Development
- ✓ Facilitated the Opus I-88 Corporate Park Tax Increment Financing Redevelopment Agreement *Strategic Goal Category: Redevelopment and Enhancement of the Route 31 Corridor*
- ✓ Elimination of the Contractor Registration Program to improve departmental efficiencies *Strategic Goal Category: Efficient and Effective Delivery of Core Services*

FY 2022-23 Goals and Objectives

- Provide training and support to the Village Planner and Building Permit Technician *Strategic Goal Category: Efficient and Effective Delivery of Core Services*
- Establish incentive programs for the United TIF District and re-establishing the same for the Route 31 TIF District *Strategic Goal Category: Redevelopment and Enhancement of the Route 31 Corridor*
- Update the Village's building permit fees *Strategic Goal Category: Efficient and Effective Delivery of Core Services*
- Update the Village's Comprehensive Plan
- Adoption of the 2021 International Code Council Residential and Commercial Codes
- Continue to initiate amendments/updates to the Zoning Ordinance

PERFORMANCE MEASURES/STATISTICS

	<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Projected</u> <u>2021-22</u>	<u>Estimated</u> <u>2022-23</u>
New Single Family/MF Unit Permits	60	63	93	75	100
New Commercial Permits	18	17	10	12	10
Miscellaneous Permits	1,293	774	876	775	675
Plan Commission Petitions	9	8	9	12	12
# of Cases in Adjudication	20	19	13	15	12

**Village of North Aurora
FY 2022-2023 Budget**

General Fund

		2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Community Development</u>							
01.441.4020	Salaries - Regular	332,421	342,327	366,175	423,818	420,000	459,645
01.441.4030	Salaries - Part-time	21,238	17,818	13,451	-	-	-
01.441.4050	Salaries - Overtime	2,200	1,125	109	6,500	4,275	6,500
01.441.4110	FICA - Social Security and Med	27,133	26,878	28,084	32,920	31,990	35,660
01.441.4120	IMRF	36,458	37,986	43,685	52,800	45,600	52,721
01.441.4130	Health Insurance	24,604	37,640	38,034	49,429	37,185	35,586
01.441.4135	Life Insurance	145	149	137	149	165	202
01.441.4136	Dental Insurance	902	1,457	1,243	1,714	1,310	1,069
01.441.4160	Uniform Allowance	70	83	-	500	403	500
01.441.4255	Engineering Services	30,131	21,012	28,744	35,000	34,328	35,000
01.441.4260	Legal Services	20,634	19,994	14,195	21,000	16,547	21,000
01.441.4275	Planning	2,170	691	7,748	5,000	-	5,000
01.441.4276	Inspection Services	47,109	72,358	69,907	115,000	148,022	115,000
01.441.4280	Professional Consulting Fees	9,755	750	-	15,000	15,000	25,000
01.441.4370	Conferences and Travel	-	-	-	4,300	3,200	7,700
01.441.4380	Training	405	1,700	195	2,800	200	2,800
01.441.4385	Tuition Reimbursement	-	-	-	-	-	-
01.441.4390	Dues and Meetings	4,967	5,200	5,270	5,891	5,891	6,565
01.441.4411	Office Expenses	3,092	2,501	1,164	4,000	2,346	4,000
01.441.4440	Gas and Oil	1,557	2,736	1,170	2,000	1,955	2,000
01.441.4505	Postage	333	1,203	1,096	1,800	1,417	1,800
01.441.4506	Publishing	3,873	2,020	976	3,000	2,025	3,000
01.441.4507	Printing	465	1,341	50	500	167	500
01.441.4510	Equipment/IT Repair and Maint	473	-	-	500	167	500
01.441.4511	Vehicle Repair and Maint	608	466	668	1,000	405	1,000
01.441.4531	Grass Cutting	900	1,441	379	3,000	1,658	1,500
01.441.4651	Telephone	2,249	-	-	-	-	-
01.441.4652	Phones and Connectivity	783	6,667	8,434	7,800	8,376	7,800
01.441.4799	Miscellaneous	1,507	820	-	1,500	846	1,500
01.441.4870	Equipment	7	-	330	500	3,895	500
01.441.4931	Vehicle Equipment Fund Charges	11,725	12,269	12,005	10,007	10,007	12,585
	Total Community Development	587,912	618,631	643,248	807,428	797,380	846,633

**Village of North Aurora
FY 2022-23 Budget**

Department: Community Development

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
01.441.4160	Uniforms				
	Uniforms for staff	500		500	
			<u><u>\$ 500</u></u>		<u><u>\$ 500</u></u>
01.441.4255	Engineering				
	Development Engineering	5,000		5,000	
	Grading/Lot Reviews	30,000		30,000	
			<u><u>\$ 35,000</u></u>		<u><u>\$ 35,000</u></u>
01.441.4260	Legal				
	Zoning, Annexation, Development Issues	20,000		20,000	
	Adjudication Expenses	1,000		1,000	
			<u><u>\$ 21,000</u></u>		<u><u>\$ 21,000</u></u>
01.441.4275	Planning				
	Various Services/Reviews	5,000		5,000	
			<u><u>\$ 5,000</u></u>		<u><u>\$ 5,000</u></u>
01.441.4276	Inspection Services				
	Building Inspections	15,000		15,000	
	Plan Reviews (SF & Comm)	15,000		15,000	
	Outsourced Building Inspections	65,000		65,000	
	Plumbing Inspections	20,000		20,000	
			<u><u>\$ 115,000</u></u>		<u><u>\$ 115,000</u></u>
01.441.4280	Professional/Consulting Fees				
	Development Strategies/Plans	5,000		10,000	
	Update Comprehensive Plan	10,000		15,000	
			<u><u>\$ 15,000</u></u>		<u><u>\$ 25,000</u></u>
01.441.4370	Conferences and Travel				
	APA National Conference	3,200		6,400	
	ICSC Shows - Chicago	600		-	
	AACE National Conference	-		-	
	GIS National Conference	-		-	
	GIS Illinois Conference	-		800	
	Misc Mileage Expenses	500		500	
			<u><u>\$ 4,300</u></u>		<u><u>\$ 7,700</u></u>
01.441.4380	Training				
	ICC certification, training and materials	1,000		1,000	
	Basic Economic Development Course	600		600	
	Various training seminars	1,000		1,000	
	CityView Training	-		-	
	Illinois Association of Code Enforcement Officers	200		200	
			<u><u>\$ 2,800</u></u>		<u><u>\$ 2,800</u></u>

**Village of North Aurora
FY 2022-23 Budget**

Department: Community Development

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
01.441.4390	Dues & Meetings				
	Fox Valley Fire and Building Inspectors Ass.	200		200	
	Suburban Building Officials Conference	75		75	
	ICC Membership	150		150	
	Illinois Association of Code Enforcement Officers	40		50	
	American Planning Association	600		600	
	International Council of Shopping Centers	100		100	
	Costar Annual Subscription	4,451		5,115	
	National Fire Prevention Association	175		175	
	Misc.	100		100	
			<u><u>\$ 5,891</u></u>		<u><u>\$ 6,565</u></u>
01.441.4411	Office Expenses				
	Share of supplies	2,000		2,000	
	Code and other books	1,000		1,000	
	Misc.	1,000		1,000	
			<u><u>\$ 4,000</u></u>		<u><u>\$ 4,000</u></u>
01.441.4505	Postage				
	Postage Meter Rental/Usage	1,500		1,500	
	Misc Postage (Fedex, etc.)	300		300	
			<u><u>\$ 1,800</u></u>		<u><u>\$ 1,800</u></u>
01.441.4506	Publishing				
	Legal Notices	1,000		1,000	
	Recording Fees and Liens	2,000		2,000	
	Adjudication Expenses	-		-	
			<u><u>\$ 3,000</u></u>		<u><u>\$ 3,000</u></u>
01.441.4507	Printing				
	Share Envelopes/Letterhead/Notices	500		500	
	Adjudication Brochures	-		-	
			<u><u>\$ 500</u></u>		<u><u>\$ 500</u></u>
01.441.4440	Gas & Oil				
	Department share of gasoline	2,000		2,000	
			<u><u>\$ 2,000</u></u>		<u><u>\$ 2,000</u></u>
01.441.4510	Equipment Repair & Maintenance				
	Miscellaneous	500		500	
	Radio Maintenance	-		-	
			<u><u>\$ 500</u></u>		<u><u>\$ 500</u></u>
01.441.4511	Vehicle Repair & Maintenance				
	Vehicle Repair & Maintenance	1,000		1,000	
			<u><u>\$ 1,000</u></u>		<u><u>\$ 1,000</u></u>
01.441.4531	Grass Cutting				
	Mowing Foreclosure Lots/Liens	3,000		1,500	
			<u><u>\$ 3,000</u></u>		<u><u>\$ 1,500</u></u>

**Village of North Aurora
FY 2022-23 Budget**

Department: Community Development

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
01.441.4652	Phones and Connectivity				
	Mobile Communication Service	900		900	
	Phones/Internet/WAN	6,900		6,900	
			<u><u>\$ 7,800</u></u>		<u><u>\$ 7,800</u></u>
01.441.4799	Miscellaneous Expenditures				
	Miscellaneous Expenditures	1,500		1,500	
			<u><u>\$ 1,500</u></u>		<u><u>\$ 1,500</u></u>
01.441.4870	Equipment				
	Miscellaneous	500		500	
			<u><u>\$ 500</u></u>		<u><u>\$ 500</u></u>
01.441.4931	Vehicle Equip Fund Charges				
	Vehicle Equip Fund Charges	10,007		12,585	
			<u><u>\$ 10,007</u></u>		<u><u>\$ 12,585</u></u>

**VILLAGE OF NORTH AURORA
FY 2022-23 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 2021-22 Significant Accomplishments

- ✓ Revisited and revised the multi-year street maintenance program.
- ✓ Supervised the consulting engineering inspectors on the 2021 Street Maintenance Program,
- ✓ Designed and constructed 500 linear feet of sidewalk along the east side of State Route 31
- ✓ Performed sidewalk leveling in the Mooselakes Subdivision.
- ✓ Deforested the wooded area between Sharon and Oberweis
- ✓ Replaced the streetlights on Orchard Gateway with new aluminum poles and LED lights
- ✓ Installed holiday lighting and decorations at Riverfront Park
- ✓ Removed and replaced approximately 100 dead or dying parkway trees
- ✓ Completed the Notice of Intent (NOI) as the operator of a MS4 (Municipal Separate Storm Sewer Systems) as required by our ILR40 permit as for the National Pollutant Discharge Elimination System (NPDES) program
- ✓ Completed and submitted the 2021-2022 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 1575 cubic yards of leaves during leaf collection program.
- ✓ Spread approximately 3,000 tons of salt

FY 2022-23 Goals and Objectives

- Identify and implement operational efficiencies to more effectively accomplish Departmental Goals. **Strategic Goal Category: Core Services**
- 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**
- 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.
- Continue to develop and update Public Works policies to communicate Village operations to stakeholders

PERFORMANCE MEASURES/STATISTICS

	Actual	Actual	Estimated	Actual	Projected
	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Streetlights Maintained	969	969	969	969	851
Snow Events	22	17	18	20	20
Tons of Salt Used	2,750	2,300	2,500	3000	2,509
Street Sweeping Hours	185	150	115	150	124
Sidewalk Trip Hazards Fixed	2,800 LF	2,500LF	2,200LF	2,500LF	2,500 LF
Miles Curb and Gutter	135	135	135	135	135
Lane Miles Road	77	77	77	77	77
Parkway Trees Replaced	180	100	100	100	100
Leaves Collected	1820 CY	1985 CY	1685 CY	1575 CY	1700 CY

**Village of North Aurora
FY 2022-2023 Budget**

General Fund

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget
Public Works						
01.445.4020 Salaries - Regular	697,719	758,188	910,599	1,000,923	990,417	1,128,897
01.445.4030 Salaries - Part-time	3,483	3,854	8,969	15,000	15,000	17,000
01.445.4050 Salaries - Overtime	53,390	46,573	45,888	50,000	50,210	57,000
01.445.4070 On-Call Pay	13,195	12,407	16,931	20,000	14,680	20,000
01.445.4110 FICA - Social Security and Med	57,214	60,216	71,314	83,074	80,350	93,552
01.445.4120 IMRF	83,114	91,067	114,984	131,943	128,630	136,884
01.445.4130 Health Insurance	118,442	134,649	143,068	149,573	149,573	159,318
01.445.4135 Life Insurance	376	392	449	464	500	524
01.445.4136 Dental Insurance	3,387	4,721	4,580	4,698	4,905	4,669
01.445.4160 Uniform Allowance	3,388	4,847	4,029	4,400	6,353	4,400
01.445.4255 Engineering Services	2,752	22,571	14,383	10,000	6,000	10,000
01.445.4260 Legal Services	11,534	2,105	7,743	3,500	2,500	5,000
01.445.4280 Professional Consulting	-	-	-	-	-	-
01.445.4370 Conferences and Travel	3,024	2,882	-	8,400	2,000	7,700
01.445.4380 Training	4,647	4,803	1,902	5,200	1,000	5,700
01.445.4390 Dues and Meetings	1,124	1,248	1,156	2,590	2,590	2,630
01.445.4411 Office Expenses	3,348	4,535	3,493	3,220	2,200	3,970
01.445.4421 Custodial Supplies	14,366	15,235	15,236	17,500	20,000	19,500
01.445.4439 Salt	8,958	-	385	10,300	10,300	10,300
01.445.4440 Gas and Oil	26,946	31,874	29,029	32,000	32,000	32,000
01.445.4505 Postage	433	1,240	1,081	1,250	1,250	1,250
01.445.4506 Publishing	1,551	1,020	781	1,500	1,500	1,500
01.445.4507 Printing	61	83	-	400	100	200
01.445.4510 Equipment/IT Repair and Maint	7,977	12,766	11,637	15,000	14,550	15,000
01.445.4511 Vehicle Repair and Maint	76,123	94,436	60,550	105,000	110,000	122,500
01.445.4520 Public Buildings Repair and Maint	92,324	91,712	131,484	97,600	130,000	149,800
01.445.4521 Mosquito Control	56,594	58,183	59,259	59,000	59,000	60,000
01.445.4530 Public Grounds/Parks Maint	9,170	19,347	19,002	52,000	35,000	40,500
01.445.4531 Grass Cutting	25,814	27,843	27,280	31,000	42,483	55,000
01.445.4532 Tree Service	86,099	87,846	80,681	139,000	139,000	178,000
01.445.4538 Snow Removal	193,890	106,153	180,639	150,000	150,000	150,000
01.445.4540 Streets and Alleys Repair and Mnt	32,678	27,352	31,756	37,000	37,000	65,000
01.445.4543 Sidewalks Repair and Maint	23,833	169	12,806	33,000	18,000	28,000
01.445.4544 Storm Drain Maintenance	32,916	19,544	15,376	30,000	20,000	41,000
01.445.4545 Traffic Signs and Signals	25,150	45,871	25,880	30,000	28,000	30,000
01.445.4570 Sewers Repair and Maint	-	490	80	-	-	-
01.445.4651 Telephone	5,954	-	-	-	-	-
01.445.4652 Phones and Connectivity	8,708	14,015	13,230	16,800	11,800	16,800
01.445.4660 Street Lighting and Poles	-	-	559	-	-	-
01.445.4662 Utility	1,278	1,526	993	2,500	1,656	2,500
01.445.4799 Miscellaneous	5,339	2,955	3,339	5,000	5,000	6,000
01.445.4870 Equipment Purchases	15,652	10,700	8,187	10,000	15,000	10,000
01.445.4931 Vehicle Equipment Fund Charges	184,206	164,877	163,938	130,072	130,072	143,315
Total Public Works	1,996,157	1,990,295	2,242,672	2,498,907	2,468,619	2,835,409

**Village of North Aurora
FY 2022-23 Budget**

Department: **Public Works**

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
01.445.4255	Engineering				
	NPDES AFIR Preparation Assistance	-			
	Misc Engineering Services	10,000		10,000	
			<u>\$ 10,000</u>		<u>\$ 10,000</u>
01.445.4260	Legal				
	Legal Expenses	3,500		5,000	
			<u>\$ 3,500</u>		<u>\$ 5,000</u>
01.445.4370	Conferences and Travel				
	Miscellaneous Travel Expenses	500		1,500	
	IAFSM Conference	1,200		1,200	
	APWA National Conference	2,500		2,500	
	APWA Snow Conference	2,500		2,500	
	APWA-IPSI Leadership Academy	1,700		-	
			<u>\$ 8,400</u>		<u>\$ 7,700</u>
01.445.4380	Training				
	Misc Training Classes, Local 150	3,000		3,500	
	Mechanic's Exam for ASE Certification	600		600	
	Water License Renewals Trainings	600		600	
	CEU Engineers	1,000		1,000	
			<u>\$ 5,200</u>		<u>\$ 5,700</u>
01.445.4390	Dues and Meetings				
	APWA, AWWA Dues	425		425	
	KCWA Dues	75		75	
	IPWMAN	250		250	
	Certified Floodplain Manager (CFM)	860		900	
	Certified Prof Erosion Sed Control	150		150	
	PE License	150		150	
	Water License Renewal	50		50	
	American Society of Civil Engineers	330		330	
	Misc Meetings	300		300	
			<u>\$ 2,590</u>		<u>\$ 2,630</u>
01.445.4411	Office Expenses				
	Office Supplies	2,000		2,500	
	Copier Charges	720		720	
	Misc/Notices	500		750	
	Archiving	-		-	
	Adobe Writer Subscription	-		-	
			<u>\$ 3,220</u>		<u>\$ 3,970</u>
01.445.4421	Custodial Supplies				
	Police Dept.	8,000		8,250	
	Village Hall	6,000		6,250	
	Public Works Garage	3,500		5,000	
			<u>\$ 17,500</u>		<u>\$ 19,500</u>
01.445.4439	Salt				
	Beet Juice	7,500		7,500	
	Liquid Salt Calcium Chloride	2,800		2,800	
			<u>\$ 10,300</u>		<u>\$ 10,300</u>
01.445.4440	Gas and Oil				
	All fuel and oil supplies	32,000		32,000	
			<u>\$ 32,000</u>		<u>\$ 32,000</u>

**Village of North Aurora
FY 2022-23 Budget**

Department: **Public Works**

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
01.445.4505	Postage				
	Postage Meter Rental/Usage	750		750	
	Misc Postage (FedEx, etc.)	500		500	
			<u><u>\$ 1,250</u></u>		<u><u>\$ 1,250</u></u>
01.445.4506	Publishing				
	Legal Notices/Bids	1,500		1,500	
			<u><u>\$ 1,500</u></u>		<u><u>\$ 1,500</u></u>
01.445.4507	Printing				
	Letterhead/Envelopes/Duty Sheets	400		200	
			<u><u>\$ 400</u></u>		<u><u>\$ 200</u></u>
01.445.4510	Equip Repair and Maintenance				
	Repair and maintenance on equipment	15,000		15,000	
			<u><u>\$ 15,000</u></u>		<u><u>\$ 15,000</u></u>
01.445.4511	Vehicle Repair and Maintenance				
	Sandblast and Paint Loader 167, Truck 178 & Plow 165	-		24,000	
	Sandblast and Paint Truck #180 & #178	20,000		-	
	Repair and maintenance on vehicles	85,000		96,000	
	Software Update for 2 Computer Scanners	-		2,500	
			<u><u>\$ 105,000</u></u>		<u><u>\$ 122,500</u></u>
01.445.4520	Public Building Repair and Maintenance				
	HVAC PD	10,000		15,000	
	HVAC VH	6,000		6,000	
	PD Generator	3,500		4,000	
	VH Generator	3,500		4,000	
	Pest Control - VH/PD	2,500		2,500	
	Rug Cleaning - VH/PD	9,000		9,000	
	Public Works Bldg/Dome/Garage Repairs	10,000		45,000	
	Electrical Services	10,000		10,000	
	Window Cleaning	4,600		4,600	
	Warning Siren Maintenance (4)	5,200		5,200	
	Overhead door and gate maintenance plan	8,800		5,000	
	Stanley Sliding Door PMA	2,500		2,500	
	VH Office Improvements	-		15,000	
	Misc	22,000		22,000	
			<u><u>\$ 97,600</u></u>		<u><u>\$ 149,800</u></u>
01.445.4521	Mosquito Control				
	Mosquito Control	59,000		60,000	
			<u><u>\$ 59,000</u></u>		<u><u>\$ 60,000</u></u>
01.445.4530	Public Grounds/Parks Maintenance				
	Regular Maintenance	5,000		-	
	Landscaping at Welcome Signs	20,000		500	
	Riverfront Park	16,000		26,000	
	Veterans Park	4,000		4,000	
	Electric Services	2,000		5,000	
	Police Department Landscaping	5,000		5,000	
			<u><u>\$ 52,000</u></u>		<u><u>\$ 40,500</u></u>
01.445.4531	Grass Cutting				
	Roadside Cutting/Public Grounds	26,000		50,000	
	Tractor/Bushog Rental	5,000		5,000	
			<u><u>\$ 31,000</u></u>		<u><u>\$ 55,000</u></u>

**Village of North Aurora
FY 2022-23 Budget**

Department: **Public Works**

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
01.445.4532	Tree Service				
	Contracted Parkway Tree Trimming	70,000		70,000	
	Emergency Tree Trimming & Removal	-		-	
	Contracted Parkway Tree Removal	15,000		15,000	
	Parkway Tree Replacement	45,000		40,000	
	Leaf Pickup & Disposal	9,000		8,000	
	Tree Trimming Evergreen & Oberweis - Sharon Woods	-		15,000	
	Tree Inventory	-		30,000	
			<u>\$ 139,000</u>		<u>\$ 178,000</u>
01.445.4538	Snow Removal				
	Contracted Snow Plowing/Removal	150,000		150,000	
			<u>\$ 150,000</u>		<u>\$ 150,000</u>
01.445.4540	Streets and Alley's				
	Cold/Hot Patch Stone Misc Repairs	15,000		15,000	
	Street Sweeping	22,000		25,000	
	Bridge Repairs (Orchard Gateway & Oak St Path)	-		25,000	
			<u>\$ 37,000</u>		<u>\$ 65,000</u>
01.445.4543	Sidewalk Repair and Replacement				
	Repair and Replacement	8,000		8,000	
	Sidewalk - Sidewalks Leveling	25,000		20,000	
			<u>\$ 33,000</u>		<u>\$ 28,000</u>
01.445.4544	Storm Drain Maintenance				
	Maint/Repair of Storm Drains (In House Basins)	30,000		25,000	
	Storm Sewer Investigations	-		16,000	
			<u>\$ 30,000</u>		<u>\$ 41,000</u>
01.445.4545	Traffic Signals & Signs				
	Signal/Sign Maintenance	30,000		30,000	
			<u>\$ 30,000</u>		<u>\$ 30,000</u>
01.445.4652	Phones and Connectivity				
	Mobile Communication Service	4,800		4,800	
	Phones/Internet/WAN	6,000		6,000	
	Alarm Monitoring	6,000		6,000	
			<u>\$ 16,800</u>		<u>\$ 16,800</u>
01.445.4662	Utility				
	NICOR Gas VH, PD, PW Garage, Fox Metro	2,500		2,500	
			<u>\$ 2,500</u>		<u>\$ 2,500</u>
01.445.4799	Miscellaneous Expenditures				
	Misc/Mailbox Replacement/Reimbursements	5,000		5,000	
	Village Annual IEPA NPDES Stormwater Permit Fee	-		1,000	
			<u>\$ 5,000</u>		<u>\$ 6,000</u>
01.445.4870	Equipment				
	Miscellaneous/Tools	10,000		10,000	
			<u>\$ 10,000</u>		<u>\$ 10,000</u>
01.445.4931	Vehicle and Equipment Fund Charges				
	Annual Transfer	130,072		143,315	
			<u>130,072</u>		<u>143,315</u>

VILLAGE OF NORTH AURORA
FY 2022-23 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 2022-2023 Budget**

General Fund

		<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Actual</u>	<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Budget</u>	<u>2021-2022</u> <u>Projected</u>	<u>2022-2023</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	25,000	28,400	-	30,000	35,262	32,500
01.490.4759	Community Events	-	-	-	-	-	15,000
01.490.4761	Beautification Committee	11,816	15,813	12,756	20,000	14,290	20,000
01.490.4762	Veterans Memorial Committee	-	-	-	-	-	-
01.490.4763	Historical Society	-	-	-	-	-	-
01.490.4764	Riverfront Committee	-	-	-	-	-	-
01.490.4781	Sales Tax Rebates	690,149	427,095	260,105	210,000	255,016	195,000
01.490.4789	Public Access Cable	93,664	66,815	-	-	-	-
01.490.4799	Misc. Expenditures	7,155	1,034	34,700	15,000	2,000	15,000
01.490.4875	Capital Improvements	-	-	-	-	-	-
	Total Non-Departmental	827,784	539,157	307,560	275,000	306,568	277,500
<u>Transfers</u>							
01.495.4965	Transfer to NAAC	-	-	-	-	-	-
01.495.4970	Transfer to Capital Projects	380,000	750,000	3,200,000	600,000	2,300,000	600,000
01.495.4975	Transfer to Tourism	-	-	-	-	-	-
01.495.4977	Transfer to Insurance	-	-	-	-	-	-
01.495.4980	Transfer to Police Station Debt	623,692	626,391	631,767	634,759	634,759	636,596
	Total Transfers	1,003,692	1,376,391	3,831,767	1,234,759	2,934,759	1,236,596

**Village of North Aurora
FY 2022-23 Budget**

Department: Non-Departmental

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
01.490.4758	Independence Day Fireworks				
	4th July Fireworks Contract	25,000		27,500	
	Park Entertainment	3,000		3,000	
	Miscellaneous	2,000		2,000	
			<u><u>\$ 30,000</u></u>		<u><u>\$ 32,500</u></u>
01.490.4759	Community Events				
	Special Events	-		15,000	
			<u><u>\$ -</u></u>		<u><u>\$ 15,000</u></u>
01.490.4761	Beautification Committee				
	Flowers/Baskets	5,000		5,000	
	Misc/Decorations	15,000		15,000	
			<u><u>\$ 20,000</u></u>		<u><u>\$ 20,000</u></u>
01.490.4781	Sales Tax Rebates				
	Rebates Per Various Agreements	210,000		195,000	
			<u><u>210,000</u></u>		<u><u>195,000</u></u>
01.490.4799	Miscellaneous				
	Miscellaneous	15,000		15,000	
			<u><u>15,000</u></u>		<u><u>15,000</u></u>

VILLAGE OF NORTH AURORA
FY 2022-23 BUDGET
MOTOR FUEL TAX FUND

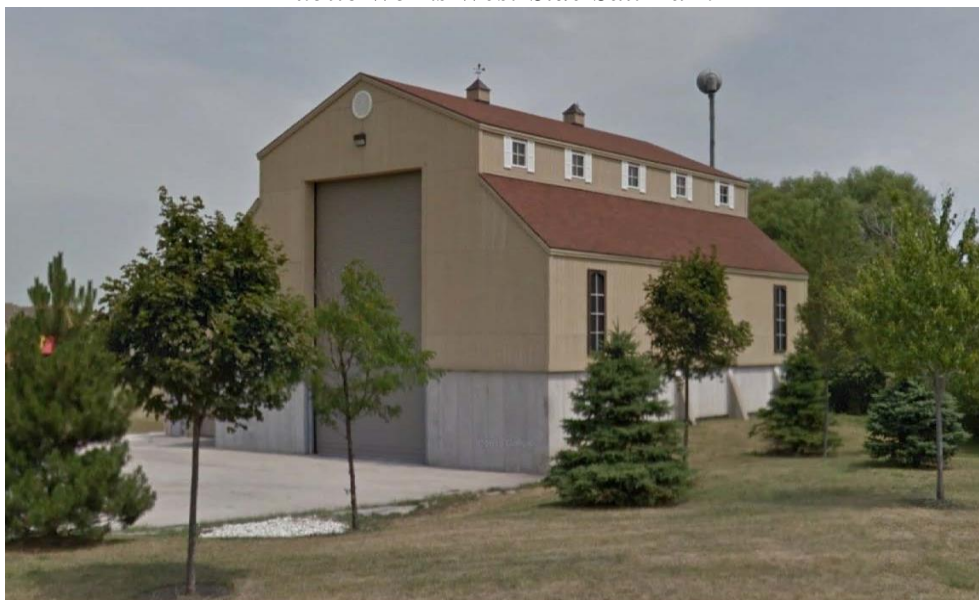
Description

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 2021-22 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 84 LED light fixtures on Orchard Gateway and Hansen and replaced 42 light poles on Orchard Gateway

FY 2022-23 Goals and Objectives

- Complete annual crack filling maintenance program *Strategic Goal Category: Infrastructure*
- Replace three concrete street light poles in poor condition. *Strategic Goal Category: Infrastructure*
- Complete pavement striping project *Strategic Goal Category: Infrastructure*
- Procure road salt through State purchase program *Strategic Goal Category: Core Services*

PERFORMANCE MEASURES/STATISTICS

	Actual	Actual	Actual	Projected	Estimated
	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Annual Number of Poles Replaced	1	17	0	42	3
Annual Number of Light Fixtures Replaced to LED	368	381	0	84	0
Total Lights Remaining to be Replaced	457	76	0	0	0

**Village of North Aurora
FY 2022-2023 Budget**

Motor Fuel Tax Fund

		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget
Beginning Fund Balance					2,030,691	2,030,691	989,849
<u>Revenues</u>							
<u>Taxes</u>							
10.305.3025	Motor Fuel Tax Allotments	471,047	423,674	444,074	450,000	441,295	450,000
10.305.3028	MFT Allotments - TRF	-	232,886	268,158	265,000	280,000	285,000
10.305.3029	MFT Rebuild Illinois Funds	-	191,572	574,715	383,144	383,144	-
	Total Taxes	471,047	848,133	1,286,947	1,098,144	1,104,439	735,000
<u>Investment Income</u>							
10.370.3750	Interest on Investments	24,457	20,288	1,694	1,500	380	1,000
	Total Investment Income	24,457	20,288	1,694	1,500	380	1,000
<u>Miscellaneous</u>							
10.385.3890	Miscellaneous Revenue	-	-	-	-	4,139	-
10.385.3898	Energy Efficiency Reimb	34,831	35,197	-	-	-	-
	Total Miscellaneous	34,831	35,197	-	-	4,139	-
	Total Revenues	530,335	903,618	1,288,641	1,099,644	1,108,958	736,000
<u>Expenditures</u>							
<u>Public Works</u>							
10.445.4255	Engineering	473	3,874	6,069	5,000	3,000	5,000
10.445.4439	Salt	159,060	228,355	241,919	300,000	300,000	217,000
10.445.4540	Streets and Alleys Repair/Maint	74,250	171,829	98,560	115,000	95,000	100,000
10.445.4581	Banking Services/Fees	485	437	(1,091)	500	250	500
10.445.4660	Street Lighting	85,557	78,527	76,499	73,000	73,000	79,000
10.445.4661	Street Light Repair/Maint/Replace	171,399	239,745	16,535	533,500	217,550	54,500
10.445.4705	Debt Principal Payment	-	-	-	-	-	-
10.445.4706	Debt Interest Payment	-	-	-	-	-	-
10.445.4709	Fiscal Agent Fees	-	-	-	-	-	-
10.445.4799	Misc	-	46	-	-	-	-
10.445.4875	Capital Improvements	-	-	-	1,200,000	1,461,000	-
	Total Public Works	491,224	722,814	438,491	2,227,000	2,149,800	456,000
	Total Expenditures	491,224	722,814	438,491	2,227,000	2,149,800	456,000
Revenues Over/(Under) Expenditures		39,112	180,804	850,150	(1,127,356)	(1,040,842)	280,000
Ending Fund Balance					903,335	989,849	1,269,849

**Village of North Aurora
FY 2022-23 Budget**

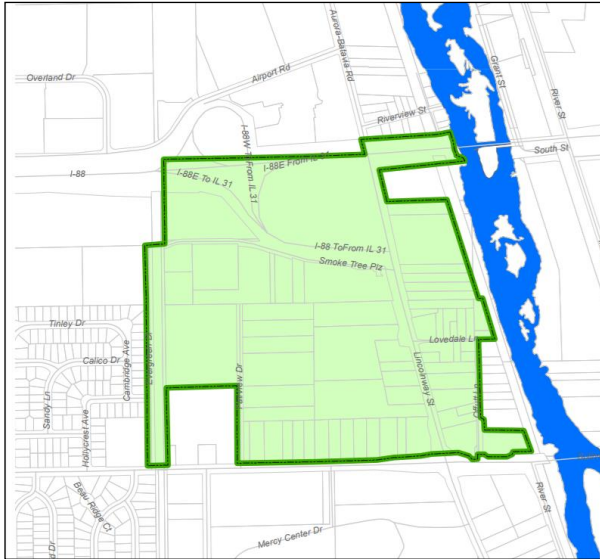
Department: MFT Fund

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
10.445.4255	Engineering				
	Engineering for Crackfilling Observation	5,000		5,000	
			<u><u>\$ 5,000</u></u>		<u><u>\$ 5,000</u></u>
10.445.4439	Salt				
	Rock Salt	300,000		217,000	
			<u><u>\$ 300,000</u></u>		<u><u>\$ 217,000</u></u>
10.445.4540	Streets and Alleys Repair				
	Crack Sealing/ROUTING	90,000		75,000	
	Pavement Marking	25,000		25,000	
			<u><u>\$ 115,000</u></u>		<u><u>\$ 100,000</u></u>
10.445.4581	Banking Services/Fees				
	Bank Fees	500		500	
			<u><u>\$ 500</u></u>		<u><u>\$ 500</u></u>
10.445.4660	Street Lighting				
	Street Lighting Energy Costs	73,000		79,000	
			<u><u>\$ 73,000</u></u>		<u><u>\$ 79,000</u></u>
10.445.4661	Street Light Repair/Maint				
	Street Pole Bulbs, Ballasts, Materials	35,000		35,000	
	LED Light Replacement	3,500		3,500	
	Pole Replacement (43 O.G. 16 Hansen)	475,000		-	
	C/O Project Prior Year				
	Misc. Concrete Pole Replacements	-		16,000	
	Traffic Signal Battery Back-up Replcement	20,000		-	
			<u><u>\$ 533,500</u></u>		<u><u>\$ 54,500</u></u>
10.445.4875	Capital Improvements				
	Portion of 2021 Street Impv Program	1,200,000		-	
			<u><u>\$ 1,200,000</u></u>		<u><u>\$ -</u></u>

VILLAGE OF NORTH AURORA FY 2022-23 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 2021-22 SIGNIFICANT ACCOMPLISHMENTS

- ✓ Implemented the results of the TIF district evaluation by disconnecting all parcels north of I-88 from the Route 31 TIF and establishing the United TIF District ***Strategic Goal Category: Redevelopment and Enhancement of the Route 31 Corridor***
- ✓ Facilitated the Opus I-88 Corporate Park Tax Increment Financing Redevelopment Agreement ***Strategic Goal Category: Redevelopment and Enhancement of the Route 31 Corridor***
- ✓ Installed 488 linear feet of sidewalk within the Route 31 TIF District
- ✓ Awarded assistance for one (1) TIF façade project.

FY 2022-23 GOALS AND OBJECTIVES

- Continue to promote TIF Façade Grant Program ***Strategic Goal Category: Redevelopment and Enhancement of the Route 31 Corridor***

**Village of North Aurora
FY 2022-2023 Budget**

Route 31 TIF Fund

		<u>2018-2019 Actual</u>	<u>2019-2020 Actual</u>	<u>2020-2021 Actual</u>	<u>2021-2022 Budget</u>	<u>2021-2022 Projected</u>	<u>2022-2023 Budget</u>
Beginning Fund Balance					1,853,425	1,853,425	2,065,077
<u>Revenues</u>							
<u>Taxes</u>							
12.305.3010	Property Tax	495,340	506,500	521,268	579,000	571,000	241,000
	Total Taxes	495,340	506,500	521,268	579,000	571,000	241,000
<u>Investment Income</u>							
12.370.3750	Interest on Investments	34,959	27,307	5,595	3,000	1,800	3,000
	Total Investment Income	34,959	27,307	5,595	3,000	1,800	3,000
<u>Miscellaneous</u>							
12.385.3855	Grants - Capital	-	-	-	-	-	-
12.385.3875	Sale of Assets	-	-	-	-	-	-
	Total Miscellaneous	-	-	-	-	-	-
<u>Transfers</u>							
12.395.3980	Tr From N Lincolnway	-	-	-	86,000	82,498	-
12.395.3981	Tr From SperryTIF	-	-	-	8,800	8,404	-
	Total Transfers	-	-	-	94,800	90,902	-
	Total Revenues	530,300	533,807	526,864	676,800	663,702	244,000
<u>Expenditures</u>							
<u>Administration</u>							
12.430.4390	Dues and Meetings	-	-	-	-	-	-
12.430.4411	Office Expenses	-	-	-	-	-	-
12.430.4799	Misc. Expenditures	-	-	-	-	-	-
	Total Administration	-	-	-	-	-	-
<u>Professional Services</u>							
12.438.4255	Engineering	33,865	34,783	11,998	120,000	7,000	-
12.438.4260	Legal	578	2,275	-	5,000	3,000	5,000
12.438.4265	Audit Services	1,900	1,950	2,000	2,050	2,050	2,050
12.438.4280	Professional/Consulting Fees	1,810	5,897	20,008	40,000	10,000	-
	Total Professional Services	38,153	44,905	34,006	167,050	22,050	7,050
<u>Capital Improvements</u>							
12.480.4784	TIF Reimbursements/Grants	117,710	74,745	66,422	155,000	80,000	75,000
12.480.4875	Capital Improvements	260,612	120,295	481,131	650,000	350,000	100,000
	Total Capital Improvements	378,322	195,040	547,553	805,000	430,000	175,000
<u>Transfers</u>							
12.430.4953	Transfer to United TIF	-	-	-	-	-	750,000
	Total Transfers	-	-	-	-	-	750,000
	Total Expenditures	416,474	239,945	581,559	972,050	452,050	932,050
Revenues Over/(Under) Expenditures		113,825	293,862	(54,696)	(295,250)	211,652	(688,050)
Ending Fund Balance					1,558,175	2,065,077	1,377,027

**Village of North Aurora
FY 2022-23 Budget**

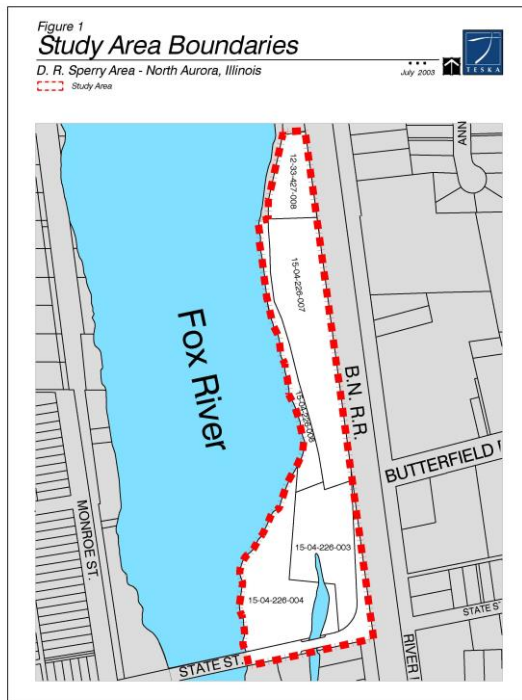
Department: Route 31 TIF Fund

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 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		-	
		<u>\$ 120,000</u>		<u>\$ -</u>	
12.438.4260	Legal				
	Misc Legal Services	5,000		5,000	
		<u>\$ 5,000</u>		<u>\$ 5,000</u>	
12.438.4265	Audit Services				
	TIF Compliance Audit	2,050		2,050	
		<u>\$ 2,050</u>		<u>\$ 2,050</u>	
12.438.4280	Professional/Consulting Fees				
	Redevelopment Consulting/Site Analysis	25,000		-	
	TIF Analysis	15,000		-	
		<u>\$ 40,000</u>		<u>\$ -</u>	
12.480.4784	TIF Reimbursements/Grants				
	Façade/Reimb Grants	100,000		20,000	
	Miller Coffee Property LLC (Moka)	40,000		40,000	
	Tyler Glen LLC	15,000		15,000	
		<u>\$ 155,000</u>		<u>\$ 75,000</u>	
12.480.4875	Capital Improvements				
	Other Initiatives	500,000		100,000	
	Rt 31 / Airport Intersection	-		-	
	Rt 31 Sidewalks	150,000		-	
		<u>\$ 650,000</u>		<u>\$ 100,000</u>	

VILLAGE OF NORTH AURORA
FY 2022-23 BUDGET
SPERRY TIF FUND

Description

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



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

In 2021, established the United TIF District, consists primarily of those parcels located north of I-88 that were disconnected from the Route 31 TIF District and the parcels within the North Lincolnway and Sperry TIF Districts, which were dissolved prior to the adoption of the United TIF District

FY 2021-22 Significant Accomplishments

- ✓ Consolidated the Sperry TIF into the new United 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 2022-2023 Budget**

Sperry TIF Fund

		<u>2018-2019 Actual</u>	<u>2019-2020 Actual</u>	<u>2020-2021 Actual</u>	<u>2021-2022 Budget</u>	<u>2021-2022 Projected</u>	<u>2022-2023 Budget</u>
Beginning Fund Balance					397	397	-
<u>Revenues</u>							
<u>Taxes</u>							
13.305.3010	Property Tax	5,873	6,669	7,406	7,414	8,007	
	Total Taxes	5,873	6,669	7,406	7,414	8,007	-
<u>Investment Income</u>							
13.370.3750	Interest on Investments	-	-	-	-	-	-
	Total Investment Income	-	-	-	-	-	-
	Total Revenues	5,873	6,669	7,406	7,414	8,007	-
<u>Expenditures</u>							
<u>Administration</u>							
13.430.4799	Misc. Expenditures	-	-	-	-	-	-
13.430.4952	Transfer to Rt 31 TIF Fund	-	-	-	8,800	8,404	-
	Total Administration	-	-	-	8,800	8,404	-
<u>Professional Services</u>							
13.438.4255	Engineering	-	-	-	-	-	-
13.438.4260	Legal	-	-	-	-	-	-
13.438.4265	Accounting and Audit	-	-	-	-	-	-
13.438.4280	Professional/Consulting Fees	-	-	-	-	-	-
	Total Professional Services	-	-	-	-	-	-
<u>Capital Improvements</u>							
13.480.4875	Capital Improvements	-	-	27,500	7,800	-	-
	Total Capital Improvements	-	-	27,500	7,800	-	-
	Total Expenditures	-	-	27,500	16,600	8,404	-
Revenues Over/(Under) Expenditures		5,873	6,669	(20,094)	(9,186)	(397)	-
Ending Fund Balance					(8,789)	-	-

VILLAGE OF NORTH AURORA
FY 2022-23 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.

In 2021, established the United TIF District, consists primarily of those parcels located north of I-88 that were disconnected from the Route 31 TIF District and the parcels within the North Lincolnway and Sperry TIF Districts, which were dissolved prior to the adoption of the United TIF District

FY 2021-22 Significant Accomplishments

- ✓ Consolidated the North Lincolnway TIF into the new United 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 2022-2023 Budget

N. Lincolnway TIF Fund

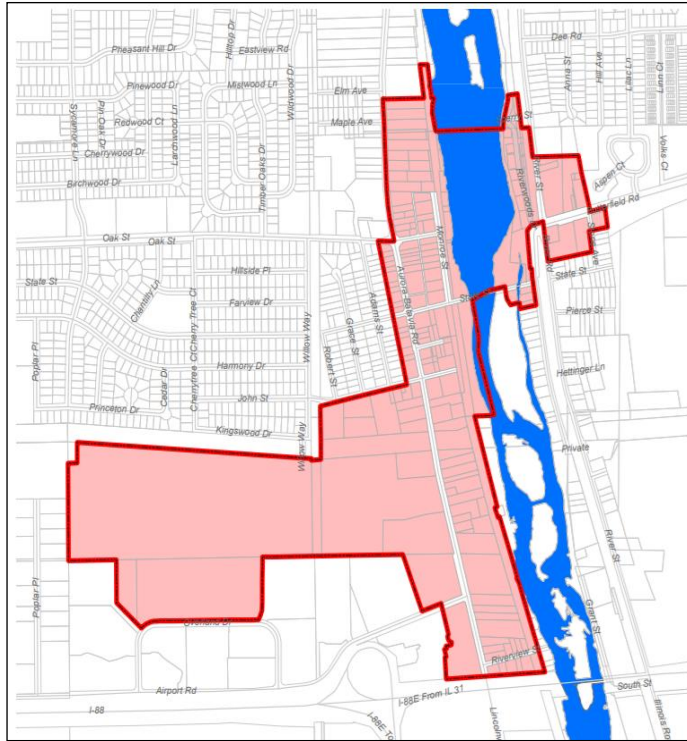
		<u>2018-2019 Actual</u>	<u>2019-2020 Actual</u>	<u>2020-2021 Actual</u>	<u>2021-2022 Budget</u>	<u>2021-2022 Projected</u>	<u>2022-2023 Budget</u>
Beginning Fund Balance					47,197	47,197	-
<u>Revenues</u>							
<u>Taxes</u>							
20.305.3010	Property Tax	17,130	29,728	33,951	37,500	37,330	-
	Total Taxes	17,130	29,728	33,951	37,500	37,330	-
<u>Investment Income</u>							
20.370.3750	Interest on Investments	654	105	92	40	21	-
	Total Investment Income	654	105	92	40	21	-
	Total Revenues	17,784	29,833	34,043	37,540	37,351	-
<u>Expenditures</u>							
<u>Administration</u>							
20.430.4265	Accounting and Audit	-	-	2,000	-	2,050	-
20.430.4875	Capital Improvements	51,000	16,741	-	85,000	-	-
20.430.4951	Transfer to Rt 31 TIF Fund	-	-	-	86,000	82,498	-
	Total Administration	51,000	16,741	2,000	171,000	84,548	-
	Total Expenditures	51,000	16,741	2,000	171,000	84,548	-
Revenues Over/(Under) Expenditures		(33,216)	13,092	32,043	(133,460)	(47,197)	-
Ending Fund Balance					(86,263)	-	-

VILLAGE OF NORTH AURORA FY 2022-23 BUDGET UNITED TIF FUND

Description

The United 31 TIF Fund was established July, 2021 to account for the additional incremental property tax revenues generated within the Redevelopment Area. The United TIF District consists primarily of those parcels located north of I-88 that were disconnected from the Route

31 TIF District and the parcels within the North Lincolnway and Sperry TIF Districts, which were dissolved prior to the adoption of the United TIF District. The United TIF District also includes parcels that have historically not been located in any TIF district, but were considered as potential targeted areas for development or gentrification.



While a number of redevelopment projects have completed within the boundaries of the United TIF through actions of the Route 31, Sperry and North Lincolnway TIF Districts, the Village will continue to provide financial assistance for through the use of the incremental property taxes generated within the Redevelopment Area. The map to the left shows the current boundaries of the United District.

FY 2022-23 GOALS AND OBJECTIVES

- Re-establish and promote the TIF Façade Grant Program ***Strategic Goal Category: Redevelopment and Enhancement of the Route 31 Corridor***
- Commence design of intersection improvements at Route 31 and Airport Road
- Re-evaluate the Silo lighting program to possibly include graphic and/or motion lighting
- Create a new subarea plan in the Comprehensive Plan, which will encompass the State Street area on both banks of the Fox River ***Strategic Goal Category: Redevelopment and Enhancement of the Route 31 Corridor***

Village of North Aurora
FY 2022-2023 Budget

United TIF Fund

		2018-2019 <u>Actual</u>	2019-2020 <u>Actual</u>	2020-2021 <u>Actual</u>	2021-2022 <u>Budget</u>	2021-2022 <u>Projected</u>	2022-2023 <u>Budget</u>
Beginning Fund Balance							-
<u>Revenues</u>							
<u>Taxes</u>							
19.305.3010	Property Tax	-	-	-	-	-	379,000
	Total Taxes	-	-	-	-	-	379,000
<u>Investment Income</u>							
19.370.3750	Interest on Investments	-	-	-	-	-	1,800
	Total Investment Income	-	-	-	-	-	1,800
<u>Transfers</u>							
19.395.3982	Transfer from Rt 31 TIF	-	-	-	-	-	750,000
	Total Transfers	-	-	-	-	-	750,000
	Total Revenues	-	-	-	-	-	1,130,800
<u>Expenditures</u>							
<u>Administration</u>							
19.430.4255	Engineering	-	-	-	-	-	110,000
19.430.4260	Legal	-	-	-	-	-	5,000
19.430.4265	Audit Services	-	-	-	-	-	2,050
19.430.4275	Planning	-	-	-	-	-	-
19.430.4280	Professional Consulting	-	-	-	-	-	15,000
19.430.4799	Misc. Expenditures	-	-	-	-	-	-
19.430.4784	TIF Reimbursements/Grants	-	-	-	-	-	60,000
19.430.4875	Capital Improvements	-	-	-	-	-	938,300
	Total Administration	-	-	-	-	-	1,130,350
	Total Expenditures	-	-	-	-	-	1,130,350
Revenues Over/(Under) Expenditures		-	-	-	-	-	450
Ending Fund Balance					-	-	450

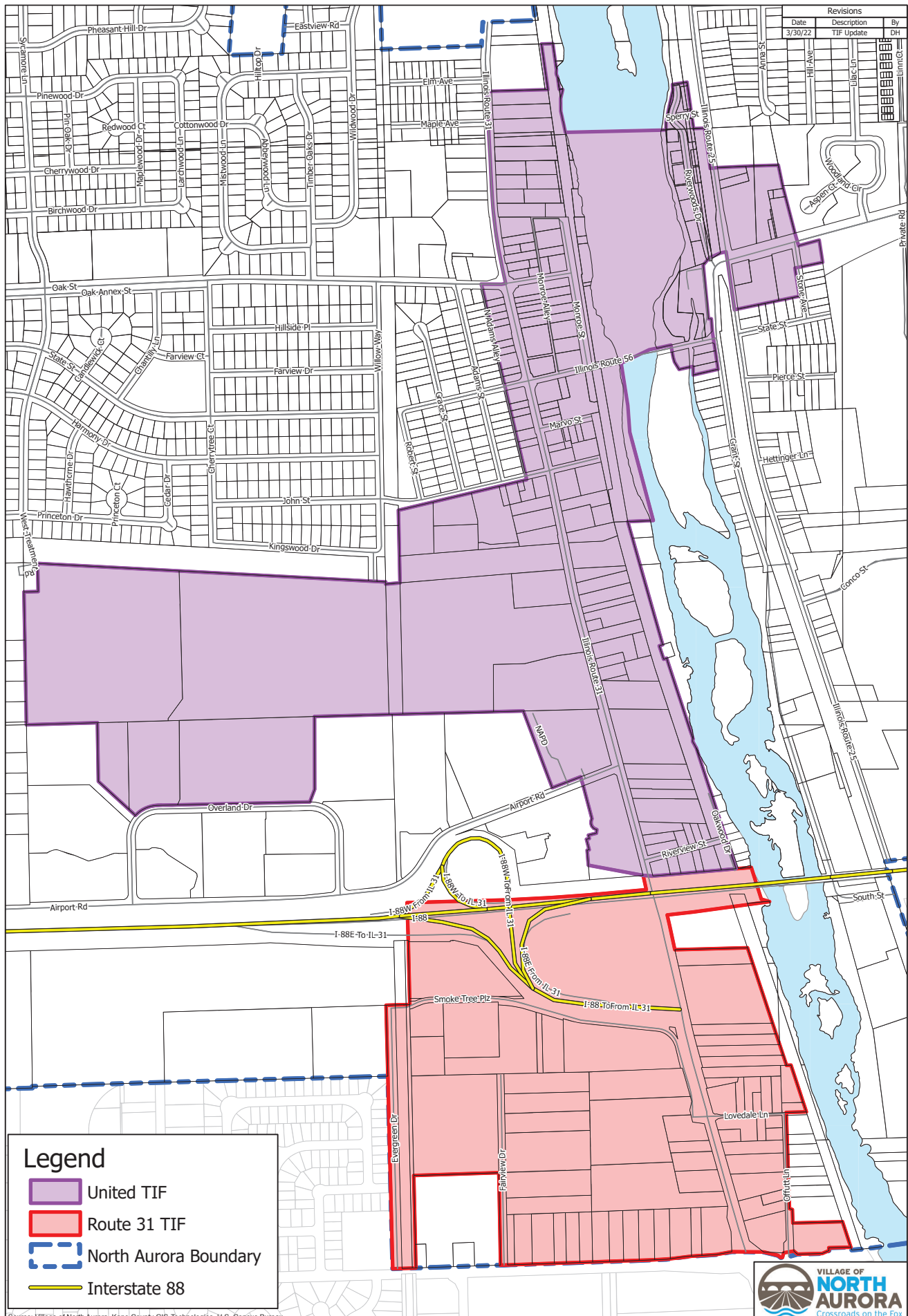
**Village of North Aurora
FY 2022-23 Budget**

Department: United TIF Fund

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
19.438.4255	Engineering				
	Engineering Studies	-		40,000	
	Design Phase I Airport / 31	-		15,000	
	Design Phase II Airport / 31	-		55,000	
	Materials Testing Rt 31	-		-	
			<u>\$ -</u>		<u>\$ 110,000</u>
19.438.4260	Legal				
	Misc Legal Services	-		5,000	
			<u>\$ -</u>		<u>\$ 5,000</u>
19.438.4265	Audit Services				
	TIF Compliance Audit	-		2,050	
			<u>\$ -</u>		<u>\$ 2,050</u>
19.438.4280	Professional/Consulting Fees				
	Redevelopment Consulting/Site Analysis	-		15,000	
	TIF Analysis	-		-	
			<u>\$ -</u>		<u>\$ 15,000</u>
19.480.4784	TIF Reimbursements/Grants				
	Façade/Reimb Grants	-		60,000	
			<u>\$ -</u>		<u>\$ 60,000</u>
19.480.4875	Capital Improvements				
	Other Initiatives	-		750,000	
	Resurfacing State St Public Lot and PD Lot	-		21,800	
	Ligthing & Ballard Project PD	-		16,500	
	Rt 31 / Airport Intersection	-		-	
	Rt 31 Sidewalks	-		150,000	
			<u>\$ -</u>		<u>\$ 938,300</u>



TAX INCREMENT FINANCING DISTRICTS



**VILLAGE OF NORTH AURORA
FY 2022-23 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 2021-22 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 2022-23 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>2017</u>	Actual Calendar <u>2018</u>	Actual Calendar <u>2019</u>	Actual Calendar <u>2020</u>	Projected Calendar <u>2021</u>
Total Number of Claims	14	33	24	7	22
Claims Net Incurred/Paid	\$18,375	\$978,321	\$2,140,291	\$14,436	\$262,498
Total Workers' Comp (WC) Claims	\$9,137	\$855,416	\$490,318	\$10,200	\$217,294
WC Claims % Payroll	0.19%	16.4%	8.9%	0.15%	3.5%

**Village of North Aurora
FY 2022-2023 Budget**

Insurance Fund

		2018-2019 <u>Actual</u>	2019-2020 <u>Actual</u>	2020-2021 <u>Actual</u>	2021-2022 <u>Budget</u>	2021-2022 <u>Projected</u>	2022-2023 <u>Budget</u>
Beginning Fund Balance					369,402	369,402	355,203
<u>Revenues</u>							
<u>Taxes</u>							
14.305.3010	Property Tax	265,776	272,623	258,642	261,500	260,076	280,000
	Total Taxes	265,776	272,623	258,642	261,500	260,076	280,000
<u>Investments</u>							
14.370.3750	Interest on Investments	6,626	5,721	945	600	455	600
	Total Investment Income	6,626	5,721	945	600	455	600
<u>Miscellaneous</u>							
14.385.3864	Insurance Claim Reimbursement	124,230	20,383	17,067	40,000	42,195	40,000
	Total Miscellaneous	124,230	20,383	17,067	40,000	42,195	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	41,785	40,000	40,000	40,000	40,000	40,000
	Total Revenues	438,418	338,727	316,653	342,100	342,726	360,600
<u>Expenditures</u>							
<u>Administration</u>							
14.430.4150	Unemployment Tax	4,656	5,683	6,276	4,500	6,480	6,200
14.430.4774	Insurance Claims	88,568	13,686	13,797	40,000	40,000	40,000
14.430.4788	Administrative Fee	-	-	-	-	-	-
14.430.4944	Liability Coverage	293,910	293,610	293,610	310,000	310,445	320,000
	Total Expenditures	387,134	312,979	313,682	354,500	356,925	366,200
Revenues Over/(Under) Expenditures		51,284	25,748	2,971	(12,400)	(14,199)	(5,600)
Ending Fund Balance					357,002	355,203	349,603

VILLAGE OF NORTH AURORA
FY 2022-23 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 2022-23 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 2022-2023 Budget**

Tourism Fund

		2018-2019 <u>Actual</u>	2019-2020 <u>Actual</u>	2020-2021 <u>Actual</u>	2021-2022 <u>Budget</u>	2021-2022 <u>Projected</u>	2022-2023 <u>Budget</u>
Beginning Fund Balance					55,344	55,344	38,416
<u>Revenues</u>							
<u>Taxes</u>							
15.305.3035	Hotel Tax	76,493	81,640	58,801	75,000	85,000	85,000
	Total Taxes	76,493	81,640	58,801	75,000	85,000	85,000
<u>Investments</u>							
15.370.3750	Interest on Investments	800	603	139	100	75	100
	Total Investments	800	603	139	100	75	100
<u>Miscellaneous</u>							
15.385.3870	North Aurora Days Revenue	107,739	71,153	-	115,000	14,285	80,000
	Total Miscellaneous	107,739	71,153	-	115,000	14,285	80,000
<u>Transfers In</u>							
15.395.3951	Transfers - Capital Projects Impact	-	-	-	-	-	-
15.395.3955	Transfers - General Fund	-	-	-	-	-	-
	Total Transfers In	-	-	-	-	-	-
	Total Revenues	185,033	153,396	58,940	190,100	99,360	165,100
<u>Expenditures</u>							
<u>Administration</u>							
15.430.4751	North Aurora Days Expenses	98,355	89,916	2,734	110,000	39,788	90,000
15.430.4752	Tourism Council	71,601	68,829	50,936	67,500	76,500	76,500
15.430.4753	Administration and Tourism	-	-	-	-	-	-
15.430.4758	Fireworks	10,800	8,000	-	11,000	-	-
15.430.4799	Miscellaneous	-	119	-	-	-	-
	Total Administration	180,756	166,864	53,670	188,500	116,288	166,500
	Total Expenditures	180,756	166,864	53,670	188,500	116,288	166,500
Revenues Over/(Under) Expenditures		4,276	(13,469)	5,270	1,600	(16,928)	(1,400)
Ending Fund Balance					56,944	38,416	37,016

**VILLAGE OF NORTH AURORA
FY 2022-23 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 2022-23 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 2022-2023 Budget

Special Service Areas Fund

		2018-2019 <u>Actual</u>	2019-2020 <u>Actual</u>	2020-2021 <u>Actual</u>	2021-2022 <u>Budget</u>	2021-2022 <u>Projected</u>	2022-2023 <u>Budget</u>
Total Beginning Fund Balances					148,592	148,592	160,255
<u>Revenues</u>							
<u>Waterford Oaks SSA</u>							
17.004.3010	Property Tax	3,698	8,491	8,595	8,600	8,600	8,600
17.004.3750	Interest on Investments	-	-	-	-	-	-
	Total Waterford Oaks	3,698	8,491	8,595	8,600	8,600	8,600
<u>Oak Hill</u>							
17.007.3010	Property Tax	-	5,000	10,000	10,000	10,014	10,000
17.007.3750	Interest on Investments	50	36	7	-	-	-
	Total Oak Hill	50	5,036	10,007	10,000	10,014	10,000
<u>Timber Oaks</u>							
17.008.3010	Property Tax	2,496	3,998	7,495	7,500	7,490	7,500
17.008.3750	Interest on Investments	-	-	-	-	-	-
	Total Timber Oaks	2,496	3,998	7,495	7,500	7,490	7,500
<u>Pine Creek Phase III</u>							
17.009.3010	Property Tax	696	2,000	2,000	2,000	1,984	2,000
17.009.3750	Interest on Investments	-	-	-	-	-	-
	Total Pine Creek Phase III	696	2,000	2,000	2,000	1,984	2,000
<u>Willow Lakes</u>							
17.011.3010	Property Tax	398	799	200	200	200	200
17.011.3890	Miscellaneous	-	-	-	-	-	-
17.011.3750	Interest on Investments	2,125	1,502	278	1,400	150	1,400
	Total Willow Lakes	2,522	2,301	478	1,600	350	1,600
<u>North Aurora Town Centre</u>							
17.032.3010	Property Tax	15,492	20,041	30,000	30,000	28,025	30,000
17.032.3750	Interest on Investments	-	-	-	-	-	-
	Total North Aurora Town	15,492	20,041	30,000	30,000	28,025	30,000
Total Revenues		24,955	41,866	58,575	59,700	56,463	59,700
<u>Expenditures</u>							
<u>Waterford Oaks</u>							
17.004.4917	Administrative Expenses	460	460	770	770	770	770
17.004.4533	Maintenance	7,248	7,712	7,712	7,700	7,712	7,300
	Total Waterford Oaks	7,708	8,172	8,482	8,470	8,482	8,070
<u>Oak Hill</u>							
17.007.4917	Administrative Expenses	-	-	1,000	1,000	1,000	1,000
17.007.4533	Maintenance	-	13,500	-	10,000	-	10,000
	Total Oak Hill	-	13,500	1,000	11,000	1,000	11,000

Village of North Aurora
FY 2022-2023 Budget

Special Service Areas Fund

		<u>2018-2019 Actual</u>	<u>2019-2020 Actual</u>	<u>2020-2021 Actual</u>	<u>2021-2022 Budget</u>	<u>2021-2022 Projected</u>	<u>2022-2023 Budget</u>
<u>Timber Oaks</u>							
17.008.4917	Administrative Expenses	210	210	710	710	710	710
17.008.4533	Maintenance	4,632	7,104	7,104	7,100	7,104	3,000
	Total Timber Oaks	4,842	7,314	7,814	7,810	7,814	3,710
<u>Pine Creek Phase III</u>							
17.009.4917	Administrative Expenses	80	80	220	220	220	220
17.009.4533	Maintenance	1,944	2,208	2,208	2,200	2,232	1,800
	Total Pine Creek Phase III	2,024	2,288	2,428	2,420	2,452	2,020
<u>Willow Lakes</u>							
17.011.4917	Administrative Expenses	30	30	30	30	30	30
17.011.4533	Maintenance	712	191	191	200	167	650
	Total Willow Lakes	742	221	221	230	197	680
<u>North Aurora Town Centre</u>							
17.032.4917	Administrative Expenses	1,000	1,500	2,500	2,500	2,500	2,500
17.032.4533	Maintenance	24,400	20,075	16,900	25,000	22,355	25,000
	Total North Aurora Town	25,400	21,575	19,400	27,500	24,855	27,500
	Total Expenditures	40,717	53,070	39,345	57,430	44,800	52,980
Revenues Over/(Under) Expenditures		(15,762)	(11,204)	19,230	2,270	11,663	6,720
Ending Fund Balances					150,862	160,255	166,975

**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 2021-22 Significant Accomplishments

- ✓ Evaluate the current sanitary sewer system maintenance procedures
- ✓ Internally designed sanitary sewer extension to appropriately provide service to residents
- ✓ Utilize the Vactor/Jetter truck to perform regularly scheduled maintenance in known problem areas.

FY 2022-23 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 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Estimated 2022-23</u>
Annual Lineal Feet of Sanitary Sewer Lining Completed	0 LF	0 LF	0 LF	0 LF	0LF
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	64,658 LF	193,793 LF	0 LF	0 LF	0 LF
Total Lineal Feet Remaining to be Televised	193,973 LF	0 LF	0 LF	0 LF	0 LF

Village of North Aurora
FY 2022-2023 Budget

Sanitary Sewer Fund

		2018-2019 <u>Actual</u>	2019-2020 <u>Actual</u>	2020-2021 <u>Actual</u>	2021-2022 <u>Budget</u>	2021-2022 <u>Projected</u>	2022-2023 <u>Budget</u>
Beginning Fund Balance					1,492,563	1,492,563	1,584,336
<u>Revenues</u>							
<u>Licenses and Permits</u>							
18.310.3135	Sanitary Sewer Permit/Connection	35,223	38,854	70,836	50,000	73,000	50,000
	Total Licenses and Permits	35,223	38,854	70,836	50,000	73,000	50,000
<u>Charges for Services</u>							
18.320.3350	Sewer Collection	76,514	76,335	84,475	85,000	85,625	85,000
	Total Charges for Services	76,514	76,335	84,475	85,000	85,625	85,000
<u>Investments</u>							
18.370.3750	Interest on Investments	32,741	30,826	16,206	7,000	6,100	7,000
18.370.3752	Unrealized Gain/(Loss) Inv	6,484	14,966	(13,982)	-	-	-
	Total Investments	39,224	45,791	2,224	7,000	6,100	7,000
<u>Miscellaneous</u>							
18.385.3890	Miscellaneous	-	-	-	-	-	-
	Total Miscellaneous	-	-	-	-	-	-
	Total Revenues	150,962	160,980	157,535	142,000	164,725	142,000
<u>Expenditures</u>							
<u>Public Works</u>							
18.445.4255	Engineering	8,064	8,659	-	-	1,027	20,000
18.445.4260	Legal	-	-	-	-	-	-
18.445.4280	Professional/Consulting Fees	-	-	-	-	-	-
18.445.4510	Equipment Repair and Maint	144	-	-	6,000	3,000	5,000
18.445.4570	Sewers Repair and Maint	156,667	158,291	9,536	126,000	2,050	126,000
18.445.4652	Communications	-	-	-	-	-	-
18.445.4788	Administrative Fee	40,000	40,000	45,000	45,000	45,000	45,000
18.445.4799	Miscellaneous	729	729	627	-	-	-
18.445.4870	Equipment	-	-	-	-	-	-
18.445.4875	Capital Improvements	-	-	-	-	-	-
18.445.4931	Vehicle Equipment Charges	16,875	16,875	16,875	16,875	16,875	16,875
18.445.4944	Liability Insurance	5,000	5,000	5,000	5,000	5,000	5,000
	Total Public Works	227,479	229,554	77,038	198,875	72,952	217,875
	Total Expenditures	227,479	229,554	77,038	198,875	72,952	217,875
Revenues Over/(Under) Expenditures		(76,517)	(68,575)	80,498	(56,875)	91,773	(75,875)
Ending Fund Balance					1,435,688	1,584,336	1,508,461

**Village of North Aurora
FY 2022-23 Budget**

Department: Sanitary Sewer Fund

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
18.445.4255	Engineering				
	Sanitary Sewer Planning, Projects	-		20,000	
			<u><u>\$ -</u></u>		<u><u>\$ 20,000</u></u>
18.445.4510	Equipment Repair and Maint				
	Vactor Repairs & Equipment	6,000		5,000	
			<u><u>\$ 6,000</u></u>		<u><u>\$ 5,000</u></u>
18.445.4570	Sewers Repair and Maint				
	Sanitary Sewer Repairs/Improvements	110,000		110,000	
	Overhead Sewer Reimb. Grant	16,000		16,000	
			<u><u>\$ 126,000</u></u>		<u><u>\$ 126,000</u></u>
18.445.4788	Administrative Fee				
	Transfer to General Fund for Labor/Administrative	45,000		45,000	
			<u><u>\$ 45,000</u></u>		<u><u>\$ 45,000</u></u>
18.445.4931	Vehicle Equipment Fund Charges				
	Annual Transfer	16,875		16,875	
			<u><u>\$ 16,875</u></u>		<u><u>\$ 16,875</u></u>
18.445.4944	Liability Insurance				
	Annual Transfer	5,000		5,000	
			<u><u>\$ 5,000</u></u>		<u><u>\$ 5,000</u></u>

VILLAGE OF NORTH AURORA
FY 2022-23 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 2021-22 Significant Accomplishments

- ✓ Assembled a design team of civil engineers and architects for the design of the Public Works Facility
- ✓ Began Phase 1 engineering for the Orchard Gateway reconstruction project partially funded with STP funds. **Strategic Goal Category: Infrastructure**
- ✓ Completed the 2021 Street Improvement Program (3.2 miles) for \$1,900,000 (\$1,200,000 in MFT Funds) **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

FY 2022-23 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
- Complete Phase 1 engineering for the Orchard Gateway reconstruction project partially funded with STP funds. ***Strategic Goal Category: Infrastructure***
- Complete the 2022 Street Improvement Program (5.1 miles) for \$3,023,180 ***Strategic Goal Category: Infrastructure***
 - Pinecreek Drive from Butterfield Rd to Doral Ln.
 - Matthias Court from Pinecreek Dr to End
 - Hammer Lane from Pinecreek Dr to Doral Ln.
 - Doral Lane from Hammer Ln to Oak Crest Dr
 - Slaker Court from Doral Ln to End
 - Dewig Court from Doral Ln to End
 - Spyglass Court from Doral Ln to End
 - Wingfoot Drive from Oak Crest Dr to Hart Rd.
 - Oak Crest Drive from Wingfoot Dr to Turnberry Dr
 - Cantigney Court from Oak Crest Dr to End
 - Columbia Circle from Wingfoot Dr to Wingfoot Dr
 - Woodlawn Drive from Hartfield Dr to Columbia Circle
 - Hart Road from Village Limit to Village Border
 - Aster Court from Fairfield Way to Winterberry Ct
 - Winterberry Court from Aster Ct to Meadow Ln
 - Meadow Lane from Fairfield Way to Hartfield Dr
 - Clark Street from Oak Crest Dr to Village Border
 - Turnberry Drive from Oak Crest Dr to Clark St

- Hartfield Drive from Greenbriar Ct to Hart Rd
- Greenbriar Court from Hartfield Dr to End
- Fairfield Way from Greenbriar Ct to Hartfield Dr
- Derby Drive from Fairfield Way to Village Border
- Augusta Drive from Oak Crest Dr to Hartfield Dr
- Coghill Court from Turnberry Dr to End
- 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
- Design plans to repair the Tanner Trails Unit 6 storm sewer conveyance system to Lake Run Creek. ***Strategic Goal Category: Infrastructure***
- Authorize civil engineers and architects to begin the site and building design of the new Public Works Facility ***Goal Category: Infrastructure and Core Services***

Village of North Aurora
FY 2022-2023 Budget

Capital Projects Fund

		2018-2019 <u>Actual</u>	2019-2020 <u>Actual</u>	2020-2021 <u>Actual</u>	2021-2022 <u>Budget</u>	2021-2022 <u>Projected</u>	2022-2023 <u>Budget</u>
Beginning Fund Balance					7,317,618	7,317,618	10,654,044
<u>Revenues</u>							
<u>Taxes</u>							
21.305.3022	Sales Tax - 0.50% Non Home Rule	1,013,423	1,015,401	1,121,810	1,060,000	1,324,000	1,271,000
21.305.3036	Utility Tax - Electricity	408,580	383,271	394,785	395,000	410,000	402,000
21.305.3037	Utility Tax - Gas	146,898	138,977	155,019	140,000	154,600	141,400
21.305.3038	Telecommunications Tax	79,044	66,419	-	-	-	-
	Total Taxes	1,647,945	1,604,068	1,671,615	1,595,000	1,888,600	1,814,400
<u>Investment Income</u>							
21.370.3750	Interest on Investments	63,613	60,290	8,031	25,000	7,000	7,000
21.370.3752	Unrealized Market Value Adj	-	456	(456)	-	-	-
21.370.3755	IMET Market Value Gain	-	-	-	-	-	-
	Total Investment Income	63,613	60,746	7,575	25,000	7,000	7,000
<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	-	-	-	-	-	-
21.385.3886	Contributions/Donations	-	-	-	-	-	-
21.385.3887	Traffic Impact Fee	45,721	6,121	29,355	10,000	8,400	10,000
21.385.3888	Capital Impact Fee	2,625	4,989	2,097	5,000	5,000	5,000
21.385.3890	Misc Revenue	-	-	-	-	-	-
	Total Miscellaneous	204,345	103,959	31,452	15,000	13,400	15,000
<u>Transfers</u>							
21.395.3955	Transfer From General Fund	380,000	750,000	3,200,000	600,000	2,300,000	600,000
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	3,200,000	600,000	2,300,000	600,000
	Total Revenues	2,295,904	2,518,774	4,910,642	2,235,000	4,209,000	2,436,400
<u>Expenditures</u>							
<u>Annual Road Program</u>							
21.450.4255	Engineering	189,658	184,550	246,548	479,642	269,000	485,000
21.450.4875	Capital Improvements	1,895,865	1,740,730	1,004,491	700,000	52,574	3,573,180
	Total Annual Road Program	2,085,524	1,925,281	1,251,038	1,179,642	321,574	4,058,180
<u>Village Facility Projects</u>							
21.452.4255	Engineering	-	-	-	120,000	-	120,000
21.452.4501	Contractual Services	2,555	31,947	935	500,000	-	833,595
21.452.4870	Equipment	19,020	-	-	50,000	-	50,000
21.452.4875	Capital Improvements	-	-	-	-	-	-
	Total Facility Improvements	21,575	31,947	935	670,000	-	1,003,595

Village of North Aurora
FY 2022-2023 Budget

Capital Projects Fund

		2018-2019 <u>Actual</u>	2019-2020 <u>Actual</u>	2020-2021 <u>Actual</u>	2021-2022 <u>Budget</u>	2021-2022 <u>Projected</u>	2022-2023 <u>Budget</u>
<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	-	-	-	-	-	-
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	-	-	-	-	-	-
21.454.4875	Capital Impv - Riverfront Impv	-	-	-	-	-	-
21.454.4875	Capital Impv - Street Poles LED	-	-	-	-	-	-
21.454.4875	Capital Impv - Elec Poles Bury	-	-	-	-	-	-
21.454.4875	Capital Impv - ROW Acquisitions	-	-	-	-	-	25,000
	Total Sidewalk/ROW Impv	-	17,425	-	-	-	25,000
<u>Non-Departmental</u>							
21.456.4255	Engineering	20,709	-	-	76,000	76,000	158,000
21.456.4501	Contractual Services	23,655	1,245	-	100,000	100,000	-
21.456.4870	Equipment	-	-	-	-	-	-
21.456.4875	Capital Improvements	-	-	7,269	1,575,000	375,000	562,400
21.456.4879	Public Improvements	-	-	-	-	-	-
	Total Non-Departmental	44,364	1,245	7,269	1,751,000	551,000	720,400
Total Expenditures		2,151,463	1,975,898	1,259,242	3,600,642	872,574	5,807,175
Revenues Over/(Under) Expenditures		144,441	542,876	3,651,400	(1,365,642)	3,336,426	(3,370,775)
Ending Fund Balance					5,951,976	10,654,044	7,283,269

**Village of North Aurora
FY 2022-23 Budget**

Department: Capital Projects Fund

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
21.450.4255	Engineering Annual Road Program				
	Engineering Services / Analysis & PCI Assessment	25,000		-	
	Construction Engineering 2022 Road Program	120,376		205,000	
	Design/Bid Engineering 2023 Road Program	90,000		-	
	Pavement Cores and Environmental Testing 2023 Road Program	-		5,000	
	Engineering for funding Orchard Gateway Design Phase 1	244,266		35,000	
	Engineering for funding Orchard Gateway Design Phase 2			240,000	
			\$ 479,642		\$ 485,000
21.450.4875	Capital Road Improvements				
	2022 Road Improvements	700,000		3,023,180	
	Chesnut, Locust, Spruce Water Main Replacement (Road Portion)	-		550,000	
			\$ 700,000		\$ 3,573,180
21.452.4255	Engineering Services				
	Public Works Facility Site Analysis	120,000		120,000	
			\$ 120,000		\$ 120,000
21.452.4501	Contractual Services				
	Arch/Design Services Public Works Facility	500,000		773,595	
	Construction Manager Services - Public Works Facility	-		60,000	
			\$ 500,000		\$ 833,595
21.452.4870	Village Facilities - Equipment				
	RTU Replacement Police Facility	50,000		50,000	
			\$ 50,000		\$ 50,000
21.452.4875	Village Facility Improvements - Capital Improvements				
	Improvements/Renovations to Village Facilities	-		-	
			\$ -		\$ -
21.454.4875	Sidewalk/ROW Improvements				
	Right-of-Way Acquisitions	-		25,000	
			\$ -		\$ 25,000
21.456.4255	Engineering				
	Tanner Trails Storm Sewer Design	76,000		76,000	
	Pedestrian Traffic Signal Upgrade Randall Rd @ Ritter/Dogwood	-		15,000	
	Riverfront Park Improvements	-		67,000	
			\$ 76,000		\$ 158,000
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		450,000	
	Pedestrian Traffic Signal Upgrade Randall Rd @ Ritter/Dogwood	-		60,000	
	Tanner Trails Bike Path and Grading	-		20,000	
	Magnolia Storm Sewer Improvements	-		32,400	
			\$ 1,575,000		\$ 562,400

**VILLAGE OF NORTH AURORA
FY 2022-23 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 2022-2023 Budget**

Police Station Debt Service Fund

		<u>2018-2019 Actual</u>	<u>2019-2020 Actual</u>	<u>2020-2021 Actual</u>	<u>2020-2021 Budget</u>	<u>2020-2021 Projected</u>	<u>2022-2023 Budget</u>
Beginning Fund Balance					281,885	281,885	281,519
<u>Revenues</u>							
<u>Taxes</u>							
32.305.3010	Property Taxes	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-
<u>Investments</u>							
32.370.3750	Interest on Investments	7,534	5,728	588	400	150	400
	Total Investments	7,534	5,728	588	400	150	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	623,692	626,391	631,767	634,759	634,759	636,596
	Total Transfers	623,692	626,391	631,767	634,759	634,759	636,596
	Total Revenues	631,227	632,119	632,355	635,159	634,909	636,996
<u>Expenditures</u>							
<u>Administration</u>							
32.430.4705	Debt Service - Principal	465,000	475,000	490,000	505,000	505,000	515,000
32.430.4706	Debt Service - Interest	158,400	149,100	139,600	129,800	129,800	119,700
32.430.4709	Fiscal Agent Fees	475	475	475	600	475	600
32.430.4799	Miscellaneous	30	30	30	100	-	60
	Total Administration	623,905	624,605	630,105	635,500	635,275	635,360
	Total Expenditures	623,905	624,605	630,105	635,500	635,275	635,360
Revenues Over/(Under) Expenditures		7,322	7,514	2,250	(341)	(366)	1,636
Ending Fund Balance					281,544	281,519	283,155

**Village of North Aurora
FY 2022-23 Budget**

Department: Police Station Debt Service Fund

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
32.430.4705	Debt Service - Principal				
	GO Alt. Rev Source Series 2014 (Due 1/1)	505,000		515,000	
			<u><u>\$ 505,000</u></u>		<u><u>\$ 515,000</u></u>
32.430.4706	Debt Service - Interest				
	GO Alt. Rev Source Series 2014 (Due 7/1)	64,900		59,850	
	GO Alt. Rev Source Series 2014 (Due 1/1)	64,900		59,850	
			<u><u>\$ 129,800</u></u>		<u><u>\$ 119,700</u></u>
32.430.4709	Fiscal Agent Fees				
	GO Alt. Rev Source Series 2014	600		600	
			<u><u>\$ 600</u></u>		<u><u>\$ 600</u></u>
32.430.4799	Miscellaneous				
	Bank Wire Fees	100		60	
			<u><u>\$ 100</u></u>		<u><u>\$ 60</u></u>

Village of North Aurora
FY 2022-23 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 plan for an additional 750,000 gallon water tower is underway with construction beginning in 2022. 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 2021-22 Significant Accomplishments

- ✓ Provided in depth, proper training to staff in order for them to operate/monitor SCADA system during evenings and weekends.
- ✓ 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**
- ✓ Hired and trained one (1) new Water Laborer/Operator to provide adequate staff for proper system maintenance.
- ✓ Purchased new Neptune cloud based meter reading system hardware and software. (Still working to integrate this with our current billing system).
- ✓ Replaced large chemical mixing motors/shafts (4 units) at both treatment facilities.
- ✓ Hired a consultant to administer our Lead Service Line Inventory and replacement program as required by the Illinois Environmental Protection Agency (IEPA).
- ✓ Purchased a new water utility truck.

FY 2022-23 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 fall of 2023. **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**
- 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**
- Replace water main on Spruce, Locust and Chestnut streets between Hickory and Banbury Rds thus eliminating lead service lines in that area.
- Continue to work with consultant (EEI) to complete a full water service line material inventory.
- Pull and service pump and motor for Well #6.
- Complete upgrading to new Neptune cloud based meter reading system by integration with billing software (update to cloud based version).

Performance Measurers/Statistics

	Actual	Actual	Actual	Projected	Estimated
	<u>2017-18</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Average Daily Demand	1.8 MGD	1.8 MGD	1.965 MGD	1.933 MGD	1.95 MGD
Peak Day Demand	3.1 MGD	3.5 MGD	3.0 MGD	3.0 MGD	3.0 MGD
Finals Requested	656	577	698	578	600
New Accounts Begun (Includes Move In/Outs)	536	435	540	500	425
MIU Installs (New)	53	59	54	75	50
MIU Installs (Replace)	64	36	44	65	40
Monthly Bacteriological Samples Taken	288	312	336	336	335
Number of positive total coli form findings	0	0	0	2	0
Number of Radium Removal Plants	2	2	2	2	2
Number of Deep Wells	4	6	6	6	6
Number of certified operators	7	8	8	8	8
Average Percent of Late Bills to Total Bills	6.45%	6.11%	6.83%	6.5%	6.5%
Customers on Autopay	10.0%	9.60%	9.48%	9.25%	9.5%
Shut-offs for non- payment (Fox Metro)	105	0	0	80	90
Percent Customers Signed Up for On-Line Billing Access and Payment	15.0%	9.47%	8.15%	7.3%	8.0%

**Village of North Aurora
FY 2022-2023 Budget**

Waterworks Fund

		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget
Beginning Unrestricted Net Position (CA-CL)					6,749,232	6,749,232	7,564,440
<u>Revenues</u>							
<u>Licenses and Permits</u>							
60.310.3160	Building Permits - Water Usage	4,020	4,288	6,231	4,000	5,500	5,000
	Total Licenses and Permits	4,020	4,288	6,231	4,000	5,500	5,000
<u>Charges for Services</u>							
60.320.3340	Water Collections	2,440,289	2,463,192	2,699,051	2,600,000	2,735,500	2,731,000
60.320.3341	Meter Sales	37,917	43,588	63,974	45,000	55,000	45,000
60.320.3342	Water Permits/Connections Fees	198,486	195,138	284,550	250,000	230,000	250,000
60.320.3343	Water Impact Fee	288	288	-	500	-	500
	Total Charges for Services	2,676,979	2,702,206	3,047,575	2,895,500	3,020,500	3,026,500
<u>Rent</u>							
60.325.3225	Tower Rent	204,915	210,057	215,596	231,000	221,000	227,000
	Total Rent	204,915	210,057	215,596	231,000	221,000	227,000
<u>Investments</u>							
60.370.3750	Interest on Investments	173,624	159,410	39,172	35,000	9,000	9,000
60.370.3752	Market Value Gain/Loss	28,942	40,719	(25,728)	-	-	-
	Total Investments	202,566	200,129	13,444	35,000	9,000	9,000
<u>Miscellaneous</u>							
60.385.3825	Meter Reads	18,384	18,537	18,720	19,000	18,900	19,000
60.385.3826	Hydrant Meter Rental	50	-	300	500	200	500
60.385.3827	Reimb Turn On/Off Fees	9,950	6,375	-	10,000	7,500	10,000
60.385.3855	Grants - Capital	-	-	-	-	-	-
60.385.3864	Insurance Claim Reimbursements	2,428	715	5,017	-	-	-
60.385.3868	Capacity Curtailment Payments	8,802	-	-	-	-	-
60.385.3875	Sale of Equipment/Assets	1,609	850	143	-	-	-
60.385.3880	Bond Proceeds & Premium	-	-	-	-	-	-
60.385.3890	Miscellaneous	-	77,101	1,181	5,000	1,000	5,000
	Total Miscellaneous	41,223	103,578	25,361	34,500	27,600	34,500
	Total Revenues	3,129,704	3,220,258	3,308,207	3,200,000	3,283,600	3,302,000
<u>Expenditures</u>							
<u>Water</u>							
60.445.4020	Salaries - Regular	328,474	372,660	385,034	444,066	436,400	481,537
60.445.4050	Salaries - Overtime	15,842	18,586	25,806	25,000	23,500	31,000
60.445.4070	On Call Pay	6,144	5,634	7,655	10,000	8,000	12,000
60.445.4110	FICA Social Security & Medicare	25,791	29,278	30,507	36,648	35,800	40,129
60.445.4120	IMRF	37,136	43,958	49,185	58,984	56,000	59,575
60.445.4130	Health Insurance	77,297	84,060	89,862	94,738	89,700	92,815
60.445.4135	Life Insurance	174	186	187	187	225	242
60.445.4136	Dental Insurance	834	637	526	560	1,250	2,090
60.445.4160	Uniform Allowance	2,110	1,650	1,650	1,650	3,085	2,200
60.445.4255	Engineering	5,243	1,427	28,123	180,000	25,000	100,000
60.445.4260	Legal	247	85	761	6,500	900	6,500
60.445.4370	Conferences and Travel	1,660	1,677	725	3,400	1,000	3,050
60.445.4380	Training	1,686	1,556	124	4,800	1,200	5,000
60.445.4390	Dues and Meetings	953	1,141	400	3,325	1,000	3,940

**Village of North Aurora
FY 2022-2023 Budget**

Waterworks Fund

		2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
60.445.4411	Office Expenses	2,691	1,687	1,597	3,500	1,800	3,500
60.445.4437	Chlorine and Chemicals	12,697	26,223	24,521	36,000	38,000	41,000
60.445.4438	Salt - Treatment	17,869	13,878	13,818	16,000	16,500	18,250
60.445.4440	Gas and Oil	9,899	9,138	8,340	13,500	11,250	15,500
60.445.4480	New Meters Repair/Replacements	55,902	69,481	49,360	106,700	62,000	123,400
60.445.4505	Postage	15,468	18,002	18,340	19,300	20,000	19,300
60.445.4506	Publishing/Recording	205	954	156	950	500	1,050
60.445.4507	Printing	18,149	17,014	18,622	21,100	20,500	22,400
60.445.4510	Equipment/IT Maintenance	19,907	20,316	25,715	37,100	27,000	41,700
60.445.4511	Vehicle Repair and Maint	3,268	4,073	6,130	8,500	5,500	10,000
60.445.4560	Water Studies	10,430	4,464	14,909	23,500	15,000	22,000
60.445.4562	Water Testing	9,719	10,654	9,291	23,400	12,500	24,300
60.445.4563	Fire Hydrant Repair/Maintenance	1,969	3,387	2,769	19,500	5,000	22,000
60.445.4565	Water Well Repair/Maintenance	8,543	11,909	22,648	19,000	60,000	28,500
60.445.4567	Treatment Plant Repair/Maint.	127,424	57,003	70,866	77,400	73,000	98,600
60.445.4568	Watermain Repair/Replacement	21,136	23,767	48,231	143,000	90,000	204,500
60.445.4569	Water Tower Repair/Maint.	159	5,825	105	15,850	11,000	16,900
60.445.4581	Banking Fees	29,175	26,248	26,918	29,000	28,000	29,000
60.445.4651	Telephone	2,814	-	-	-	-	-
60.445.4652	Phones and Connectivity	17,557	21,792	20,567	30,450	21,700	31,750
60.445.4662	Utility	315,137	315,677	377,024	360,000	390,000	478,800
60.445.4705	Debt Principal Payment	430,502	440,309	455,551	345,000	345,000	360,000
60.445.4706	Debt Interest Payment	180,548	173,286	156,475	146,425	146,425	136,075
60.445.4709	Fiscal Agent Fee	475	475	475	600	475	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	150,000	150,000	150,000	185,000
60.445.4799	Misc. Expenditures	8,883	9,835	8,861	9,500	9,000	9,500
60.445.4870	Equipment	1,317	7,550	2,938	56,500	20,000	49,000
60.445.4931	Vehicle Equipment Fund Charges	6,308	6,204	8,300	11,652	11,652	16,050
60.445.4944	Liability Insurance	35,000	35,000	35,000	35,000	35,000	35,000
	Total Water Operating	2,044,742	2,074,686	2,233,069	2,663,285	2,344,862	2,918,753
<u>Watermain Replacement</u>							
60.460.4255	Engineering	-	76,479	36,096	-	-	-
60.460.4875	Capital Improvements	-	292,026	108,325	-	-	550,000
	Total Watermain Repl	-	368,505	144,422	-	-	550,000
<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	-	-	-	-	-	-
60.462.4875	Capital Improvements	-	18,000	232,923	-	-	-
	Total Well #4	-	18,000	232,923	-	-	-
<u>Well #5</u>							
60.463.4255	Engineering	-	-	9,355	30,000	18,000	12,000
60.463.4875	Capital Improvements	-	-	34,105	590,000	75,000	865,000
	Total Well #5	-	-	43,460	620,000	93,000	877,000
<u>Well #6</u>							
60.464.4255	Engineering	-	-	-	5,000	-	5,000
60.464.4875	Capital Improvements	-	-	-	235,000	-	235,000
	Total Well #6	-	-	-	240,000	-	240,000

Village of North Aurora
FY 2022-2023 Budget

Waterworks Fund

		<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Actual</u>	<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Budget</u>	<u>2021-2022</u> <u>Projected</u>	<u>2022-2023</u> <u>Budget</u>
<u>Well #7</u>							
60.465.4255	Engineering	-	-	-	-	-	-
60.465.4280	Professional/Consulting Fees	-	-	-	-	-	-
60.465.4875	Capital Improvements	-	-	34,105	-	1,400	-
	Total Well #7	-	-	34,105	-	1,400	-
<u>Water Treatment Plant - West</u>							
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
<u>Water Treatment Plant - East</u>							
60.467.4255	Engineering	-	-	-	-	-	-
60.467.4875	Capital Improvements	-	-	-	-	-	43,000
	Total Treatment Plant East	-	-	-	-	-	43,000
<u>Well #8</u>							
60.470.4255	Engineering	60,966	61,104	6,230	-	-	-
60.470.4875	Capital Improvements	752,506	1,248,054	29,607	-	2,065	-
	Total Well #8	813,472	1,309,158	35,837	-	2,065	-
<u>Well #9</u>							
60.471.4255	Engineering	72,237	57,935	5,994	-	-	-
60.471.4875	Capital Improvements	741,078	1,094,041	29,607	-	2,065	-
	Total Well #9	813,315	1,151,976	35,601	-	2,065	-
<u>Central Water Tower</u>							
60.472.4255	Engineering	64,486	29,530	6,950	120,000	25,000	160,000
60.472.4875	Capital Improvements	-	-	-	1,920,000	-	4,374,600
	Total Central Water Tower	64,486	29,530	6,950	2,040,000	25,000	4,534,600
Total Capital Project Exp:		1,826,478	2,945,915	533,298	2,913,500	123,530	6,258,100
TOTAL EXPENDITURES		3,871,220	5,020,601	2,766,366	5,576,785	2,468,392	9,176,853
Revenues Over/(Under) Expenditures		(741,515)	(1,800,343)	541,841	(2,376,785)	815,208	(5,874,853)
Ending Unrestricted Net Position					4,372,447	7,564,440	1,689,587

**Village of North Aurora
FY 2022-23 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
60.445.4255	Engineering				
	Miscellaneous Engineering Services	25,000		25,000	
	Flow Modeling/Calibration	40,000		40,000	
	Consulting for RRA/ERP, Nitrification and PFAS	15,000		-	
	Lead line replacement study	25,000		15,000	
	Water Main River Crossing Study	35,000		20,000	
	SCADA Assessment Study	40,000		-	
		<u>\$ 180,000</u>		<u>\$ 100,000</u>	
60.445.4260	Legal				
	Miscellaneous Legal Services/Labor	1,500		1,500	
	Lead Line Replacement Review	5,000		5,000	
		<u>\$ 6,500</u>		<u>\$ 6,500</u>	
60.445.4370	Conferences and Travel				
	Mileage Reimbursement	150		150	
	Conference ILAWWA (2) IPWSOA (2)	1,500		2,400	
	Travel for training / ACE conference / Misc	300		500	
	IPSI Oct, 2021 Reg & lodging (PY) YR 3 (final)	1,450		-	
	AWWA ACE conference /	-		-	
		<u>\$ 3,400</u>		<u>\$ 3,050</u>	
60.445.4380	Training				
	WO Cert's, AWWA, APWA, IPWSOA	800		1,000	
	Scada/Telepace II Training (SWO) Misc	1,000		500	
	Local 150 Training	3,000		3,500	
		<u>\$ 4,800</u>		<u>\$ 5,000</u>	
60.445.4390	Dues and Meetings				
	American Water Works Assoc - Due & Mtg	1,000		1,400	
	American Public Works Assoc - Due & Mtg	325		400	
	Kane County Water Assoc - Dues & Mtgs	800		740	
	IL Potable Water Supply Operators Assoc	200		400	
	Misc. & addition memberships	1,000		1,000	
		<u>\$ 3,325</u>		<u>\$ 3,940</u>	
60.445.4411	Office Expenses				
	Office Supplies	3,000		3,000	
	Copier Contract	500		500	
		<u>\$ 3,500</u>		<u>\$ 3,500</u>	
60.445.4437	Chemicals - Water Treatment				
	HMO chemicals for water treatment	36,000		41,000	
		<u>\$ 36,000</u>		<u>\$ 41,000</u>	
60.445.4438	Salt - Treatment				
	Salt for Brine/Disinfection of Water (MIOX)	16,000		18,250	
		<u>\$ 16,000</u>		<u>\$ 18,250</u>	
60.445.4440	Gas and Oil				
	Gas and Oil Allocation	13,500		15,500	
		<u>\$ 13,500</u>		<u>\$ 15,500</u>	

**Village of North Aurora
FY 2022-23 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
60.445.4480	New Meters Repairs & Replacement				
	Residential & Commercial Meters (New Const)	31,000		33,000	
	Residential & Commercial Meters (Replacement)	15,000		15,000	
	Backflow Devices & Rebuild Kits	15,000		15,000	
	R900's MIU's Radio Read V4's (NC)	12,500		13,500	
	Remote Meter Wire	1,200		1,500	
	Fox Metro Inspection	2,000		3,400	
	Large Well Meter Testing & Repair	10,000		7,000	
	Well Meter Replacement	10,000		22,000	
	MISC. Expenses	5,000		6,000	
	R900 MIU's Radio Read V4's / yr 2 of 2 clean-up	5,000		7,000	
		<u>\$ 106,700</u>		<u>\$ 123,400</u>	
60.445.4505	Postage				
	Water Bills Postage	17,000		17,000	
	Annual Water Quality Report postage	1,300		1,300	
	Postage Meter Rental/Postage	1,000		1,000	
		<u>\$ 19,300</u>		<u>\$ 19,300</u>	
60.445.4506	Publishing/Recording				
	Filing Liens	650		650	
	Misc. Notices	300		400	
		<u>\$ 950</u>		<u>\$ 1,050</u>	
60.445.4507	Printing				
	Water Bill Printing/Mailing	18,000		18,000	
	Letterhead/Envelopes/Forms	750		2,000	
	Annual Water Quality Report	2,350		2,400	
		<u>\$ 21,100</u>		<u>\$ 22,400</u>	
60.445.4510	Equipment IT Repair & Maintenance				
	Springbrook UB Software Maint Agreement	5,600		10,000	
	Springbrook Civic Pay Online Maint	3,700		3,700	
	Springbrook Credit Card Portal Transaction Fees	11,000		11,000	
	Water meter reading equip/software Maint agreement	8,000		7,000	
	Reading Software/Locator Maintenance	3,500		3,000	
	Other Equip Maint/misc tools	5,000		7,000	
	MACMMS Annual fee and maintenance	300		-	
		<u>\$ 37,100</u>		<u>\$ 41,700</u>	
60.445.4511	Vehicle Repair and Maintenance				
	Truck Tractor Repair & Maintenance	6,000		6,000	
	Misc. lights, valve key racks, etc.	2,500		4,000	
		<u>\$ 8,500</u>		<u>\$ 10,000</u>	
60.445.4560	Water Studies/Programs				
	Valve Exercising	10,000		-	
	Leak Locate Services	13,500		22,000	
		<u>\$ 23,500</u>		<u>\$ 22,000</u>	
60.445.4562	Water Testing				
	Aurora Lab-monthly coliform, boil order & new const	4,000		4,800	
	PDC Labs / All IEPA monitoring requirements	3,600		4,000	
	ATI Env. Midwest Labs / Pace (Radium Samples)	1,600		1,600	
	UPS Charges, Toll Charges, Pick Up Charges	200		300	
	UCMR 4 Sampling Dec '19/Jun '20 - PDC Labs	-		600	
	Misc. samples	500		500	
	Additional Lead/Copper sampling	5,000		7,500	
	New Nitrofication sampling / PFAS sampling	8,500		5,000	
		<u>\$ 23,400</u>		<u>\$ 24,300</u>	

**Village of North Aurora
FY 2022-23 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
60.445.4563	Fire Hydrant Repair/Maintenance				
	Maintenance/Repairs and (2) Replace	13,000		15,000	
	Misc. hydrant flags & repair parts	4,000		4,000	
	Paint and other materials for painting hydrants	2,500		3,000	
		<u>\$ 19,500</u>		<u>\$ 22,000</u>	
60.445.4565	Water Well Repair & Maintenance				
	Contractor	5,000		10,000	
	Telemetry / SCADA	7,000		8,500	
	Electrical Maintenance	7,000		10,000	
		<u>\$ 19,000</u>		<u>\$ 28,500</u>	
60.445.4567	Treatment Plant Repair & Maintenance				
	Maintenance and Inspection Generators	13,000		28,000	
	New HMO pumps and Carrier pump Installed	10,000		7,000	
	HMO Pump Hose Replacements/Maint/Lube	7,000		8,000	
	Filters/Cleaning Supplies/pumps/mixing motors	9,000		8,000	
	Misc Repairs and Replacements	20,000		25,000	
	Chl. & Hardness Analyzers Reagents/maint.	5,000		7,500	
	Chl injection Diaphragm pump maint. (6 rebuild kits)	3,000		3,000	
	MIOX Equipment parts/maintenance/new pumps	7,500		8,000	
	Fire Alarm Testing/Maint. Valley Fire Protection	1,300		2,500	
	Pest control monthly inspections	1,600		1,600	
		<u>\$ 77,400</u>		<u>\$ 98,600</u>	
60.445.4568	Water Main Repairs & Maintenance				
	Contractual Watermain Repair Services	40,000		35,000	
	Water Valve Replacements/Bolt replacements	25,000		25,000	
	Spoils hauling/disposal, stone, dirt & seed for repairs	9,000		11,000	
	Valve Box/B-Box repair/replace	5,000		3,500	
	Lead Service Abatement	50,000		80,000	
	Misc. water main and service line repair parts	14,000		18,000	
	New valves as needed	-		32,000	
		<u>\$ 143,000</u>		<u>\$ 204,500</u>	
60.445.4569	Water Tower Repairs & Maintenance				
	SCADA improvements	3,000		3,000	
	Electrical Maintenance	1,500		1,500	
	West Water Tower Cleaning	6,750		7,400	
	East Tower Inspection	4,600		5,000	
		<u>\$ 15,850</u>		<u>\$ 16,900</u>	
60.445.4581	Banking Fees				
	Bank Lockbox and ACH Fees	5,000		5,000	
	Credit Card Portal Merchant Fees	24,000		24,000	
		<u>\$ 29,000</u>		<u>\$ 29,000</u>	
60.445.4652	Phones and Connectivity				
	Julie Systems Locate Fees	5,600		6,000	
	Cell Phone Service	3,800		4,200	
	Wireless Card Laptops Monthly Service (1)	550		550	
	Internet Service for treatment plants	13,000		13,000	
	Internet "back-up" service for treatment plants	3,000		3,000	
	Burglar / Fire Alarm Monitoring	4,500		5,000	
		<u>\$ 30,450</u>		<u>\$ 31,750</u>	
60.445.4662	Utility				
	Electricity Supply and Distribution	360,000		478,800	
		<u>\$ 360,000</u>		<u>\$ 478,800</u>	

**Village of North Aurora
FY 2022-23 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
60.445.4705	Debt Service - Principal				
	GO ARS 2017 (1/1)	345,000		360,000	
		<u>\$ 345,000</u>		<u>\$ 360,000</u>	
60.445.4706	Debt Service - Interest				
	GO ARS 2017 (7/1 & 1/1)	146,425		136,075	
		<u>\$ 146,425</u>		<u>\$ 136,075</u>	
60.445.4709	Fiscal Agent Fees				
	GO ARS 2017	600		600	
		<u>\$ 600</u>		<u>\$ 600</u>	
60.445.4755	Rent Paid				
	Rent Paid Village Hall	35,000		35,000	
		<u>\$ 35,000</u>		<u>\$ 35,000</u>	
60.445.4788	Administrative Fee				
	Transfer to General Fund	150,000		185,000	
		<u>\$ 150,000</u>		<u>\$ 185,000</u>	
60.445.4799	Miscellaneous				
	TIF Incentive Water Reimbursement	7,500		7,500	
	Misc Supplies, Meals	2,000		2,000	
		<u>\$ 9,500</u>		<u>\$ 9,500</u>	
60.445.4870	Equipment				
	Misc	3,000		5,000	
	SCADA Improvements (General)	12,000		10,000	
	New PLC's for Treatment Plants (2)	5,000		5,000	
	HMI Screens for Treatment Plants (If Necessary)	1,500		15,000	
	New Hardness/Chlorine Analyzers	12,000		14,000	
	Leak Correlating Equipment	23,000		-	
	Light weight portable safety shore trench box	6,000		-	
		<u>\$ 56,500</u>		<u>\$ 49,000</u>	
60.445.4931	Vehicle Equipment Fund Charges				
	Water Transfer	11,652		16,050	
		<u>\$ 11,652</u>		<u>\$ 16,050</u>	
60.445.4944	Liability Insurance				
	Water Fund Share of Insurance Costs	35,000		35,000	
		<u>\$ 35,000</u>		<u>\$ 35,000</u>	
60.460.4875	Capital Watermain Replacement				
	Watermain Replacement Programs	-		550,000	
		<u>\$ -</u>		<u>\$ 550,000</u>	
60.463.4255	Well #5 Engineering				
	Engineering for pump/motor pull/maintenance	30,000		12,000	
		<u>\$ 30,000</u>		<u>\$ 12,000</u>	
60.463.4875	Well #5 Capital Improvements				
	Pull pump/motor perform maintenance/repairs	235,000		235,000	
	Convert Well #5 to a Pitless Adaptor	65,000		-	
	Repipe, new meter vault, Electrical and demo House	290,000		630,000	
	New VFD / installed	-		-	
		<u>\$ 590,000</u>		<u>\$ 865,000</u>	

**Village of North Aurora
FY 2022-23 Budget**

Department: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
60.464.4255	Well #6 Engineering				
	Engineering for pump/motor rehabilitation	5,000		5,000	
		<u>\$ 5,000</u>		<u>\$ 5,000</u>	
60.464.4875	Well #6 Capital Improvements				
	Pull pump/motor, perform maintenance/repairs	235,000		235,000	
		<u>\$ 235,000</u>		<u>\$ 235,000</u>	
60.466.4875	West Treatment Plant				
	Replace Poly tanks/Chemical and Brine	13,500		13,500	
		<u>\$ 13,500</u>		<u>\$ 13,500</u>	
60.467.4875	East Treatment Plant				
	Replace transfer switch	-		43,000	
		<u>\$ -</u>		<u>\$ 43,000</u>	
60.472.4255	Central Water Tower Engineering				
	Engineering of Central Water Tower	120,000		160,000	
		<u>\$ 120,000</u>		<u>\$ 160,000</u>	
60.472.4875	Central Water Tower Construction				
	Construction of Central Water Tower	1,920,000		4,374,600	
		<u>\$ 1,920,000</u>		<u>\$ 4,374,600</u>	

**VILLAGE OF NORTH AURORA
FY 2022-23 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 2021-22 Significant Accomplishments

- ✓ Purchased five (4) Police Explorer patrol and utility vehicles
- ✓ Purchased a new Dodge truck with service body for Water Division
- ✓ Purchased a new 5-Yard Dump Truck w/Plow
- ✓ Ordered a new Ford Explorer for the Village Engineer
- ✓ Authorized the purchase of a Leaf Vactor machine
- ✓ Replaced critical IT infrastructure and other network equipment

FY 2022-23 Goals and Objectives

Strategic Goal Category: Core Services

- Purchase four (3) Ford Explorer vehicles to replace or repurpose three current vehicles for \$152,100
- Purchase a new 5-yard Dump Truck for Public Works as an addition to the fleet for \$170,000
- Purchase a new bucket truck for \$95,000
- Purchase a new Ford F-350 for the Public Works Streets division for \$45,000
- Continue planning for the purchase of police body cameras for \$200,000
- Replace facility access systems for \$50,000.
- 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 2022-2023 Budget**

Vehicle and Equipment Fund

		<u>2018-2019 Actual</u>	<u>2019-2020 Actual</u>	<u>2020-2021 Actual</u>	<u>2021-2022 Budget</u>	<u>2021-2022 Projected</u>	<u>2022-2023 Budget</u>
Beginning Unrestricted Net Position					2,176,024	2,176,024	2,223,202
<u>Revenues</u>							
<u>Investments</u>							
71.370.3750	Interest on Investments	41,132	42,295	10,093	3,000	6,500	4,000
71.370.3755	Unrealized Gain/(Loss)	5,693	12,426	(1,493)	-	-	-
	Total Investments	46,825	54,720	8,600	3,000	6,500	4,000
<u>Miscellaneous</u>							
71.385.3855	Grants - Capital	22,617	-	-	-	-	-
71.385.3875	Sale of Equipment/Assets	46,690	9,520	-	15,000	34,325	25,000
71.385.3987	Proceeds From PW Escrow	1,400	700	-	-	1,400	-
	Miscellaneous	70,707	10,220	-	15,000	35,725	25,000
<u>Transfers In</u>							
71.390.3925	Replacement Charges	379,698	387,052	686,439	391,823	391,823	393,895
	Total Transfers In	379,698	387,052	686,439	391,823	391,823	393,895
	Total Revenues	497,230	451,992	695,039	409,823	434,048	422,895
<u>Expenditures</u>							
<u>Administration</u>							
71.430.4510	Equipment Repair and Maintenance	-	-	-	10,000	-	5,000
71.430.4869	Vehicles	214,537	223,167	246,168	648,444	281,795	501,100
71.430.4870	Equipment	166,299	159,478	151,566	555,702	105,075	651,780
	Total Administration	380,836	382,645	397,734	1,214,146	386,870	1,157,880
	Total Expenditures	380,836	382,645	397,734	1,214,146	386,870	1,157,880
Revenues Over/(Under) Expenditures		116,393	69,348	297,305	(804,323)	47,178	(734,985)
Ending Unrestricted Net Position					1,371,701	2,223,202	1,488,217

**Village of North Aurora
FY 2022-23 Budget**

Fund: **Vehicle and Equipment Fund**

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
71.430.4869	Vehicles				
	Purchase Four (4) Ford Explorer AWD (70, 71 76, 78) replace 2017 Explorers	202,800		-	
	Purchase Three (3) Ford Explorer AWD (61, 66, 75) replace 2012 Impala, 2016/2019 Explorers	-		-	
	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		152,100	
	Purchase Repl Vehicle Code Enforcement (Replace 2009 Colorado)	25,000		-	
	Purchase New Ford Explorer w Safety Lights	39,000		39,000	
	Purchase New 5-Yard Dump Truck w/Plow	170,000		170,000	
	Purchase New Ford F-250, Water Truck	46,000		-	
	Purchase New Ford F-350, extended cab, Streets Division	-		45,000	
	Purchase New Bucket Truck	-		95,000	
			<u>\$ 648,444</u>		<u>\$ 501,100</u>
71.430.4870	Equipment				
	Computer/Laptop/Monitor Replacement	12,000		19,750	
	Contingency/Software	25,000		25,000	
	Exchange Server and Licenses Upgrade	75,000		-	
	Facility Access Security System Upgrade	50,000		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		60,000	
	Police Body Cameras	200,000		200,000	
	Night Vision Scope SWAT	10,850		-	
	Livescan Machine	-		9,280	
	Drones (2)	-		15,000	
	Tasers (5)	-		8,500	
	Purchase New Leaf Vector and Leaf Box	-		80,000	
	Core Drill Machine	-		6,000	
	Lawn Mower	-		9,000	
	Springbrook Cloud Migration Service	-		15,750	
	Police UPS Battery Replacement	-		8,500	
	Police Lynx Hardware Controller Upgrade	-		15,000	
	Network Activity Monitoring Intrusion Prevention	-		80,000	
	Upgrading Office Suite	-		35,000	
	Two Factor Identification	-		15,000	
			<u>\$ 555,702</u>		<u>\$ 651,780</u>

**VILLAGE OF NORTH AURORA
FY 2022-23 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. The transfer of assets is expected to be completed by June 30, 2022. Benefit administration will continue with the local Police Pension Board.

FY 2021-22 SIGNIFICANT ACCOMPLISHMENTS

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

FY 2022-23 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 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Estimated 2022-23
Actuarial Value of Assets	18,967,556	19,860,276	22,325,202	24,000,000	25,300,000
Accrued Liability	31,669,254	33,414,177	35,281,580	37,500,000	39,000,000
Funded Ratio	59.9%	59.4%	63.3%	64.0%	64.9%
Net Investment Return	2.99%	6.24%	19.20%	8.00%	6.50%
Investment Assumption	6.50%	6.50%	6.50%	6.50%	6.50%
Village Contributions	1,167,000	1,184,459	1,385,904	1,429,357	1,443,240
Contributions as % ADC	111.46%	101.6%	102.8%	100.0%	100.0%

**Village of North Aurora
FY 2022-2023 Budget**

Police Pension Trust Fund

		2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Beginning Net Position Restricted for Pensions					24,080,719	24,080,719	28,080,899
<u>Additions</u>							
<u>Investments</u>							
80.370.3750	Investment Income	344,031	328,568	343,357	300,000	343,000	315,000
80.370.3751	Dividend Income	420,254	383,118	338,845	425,000	516,000	435,000
80.370.3753	Gain/(Loss) on Sale	73,983	5,558	782,092	-	1,750,000	-
80.370.3754	Unrealized Gain/(Loss)	(282,221)	455,107	2,422,482	600,000	750,000	500,000
80.370.3761	GNMA Interest Payments	118	98	79	70	45	40
	Total Investment Income	556,164	1,172,449	3,886,854	1,325,070	3,359,045	1,250,040
<u>Contributions</u>							
80.376.3801	Contributions Officers	265,961	277,516	290,382	286,000	313,000	332,000
80.376.3802	Contributions Village	1,167,000	1,184,459	1,385,904	1,430,000	1,430,000	1,443,240
80.376.3804	Portability Transfer/Buyback/Misc	-	-	237	-	-	-
	Total Contributions	1,432,961	1,461,975	1,676,524	1,716,000	1,743,000	1,775,240
	Total Additions	1,989,126	2,634,424	5,563,378	3,041,070	5,102,045	3,025,280
<u>Deductions</u>							
<u>Administration</u>							
80.430.4186	Investment Advisor Expenses	25,385	26,167	27,834	33,000	31,500	32,500
80.430.4260	Legal	3,800	1,800	10,309	8,000	23,000	10,000
80.430.4265	Accounting and Audit	-	300	-	-	-	-
80.430.4280	Professional/Consulting Fees	-	-	-	-	20,030	-
80.430.4380	Training	2,690	2,077	1,019	3,000	1,500	3,000
80.430.4390	Dues and Meetings	4,248	4,465	4,690	4,900	4,800	4,900
80.430.4411	Office Expenses	-	-	-	-	-	-
80.430.4581	Banking Services	1,188	1,073	1,113	1,300	1,250	1,300
80.430.4711	Service Pensions	822,976	842,003	800,358	897,816	820,135	939,985
80.430.4712	Disability Pensions	-	-	-	-	15,405	123,220
80.430.4713	Surviving Spouse Pensions	42,508	46,922	113,900	113,900	149,250	156,325
80.430.4715	Pension Refunds/Transfers/Misc	-	582,390	-	50,000	34,995	50,000
	Total Deductions	902,794	1,507,197	959,223	1,111,916	1,101,865	1,321,230
Change in Fiduciary Net Position		1,086,332	1,127,227	4,604,155	1,929,154	4,000,180	1,704,050
Ending Net Position Restricted for Pension					26,009,873	28,080,899	29,784,949

**Village of North Aurora
FY 2022-23 Budget**

Fund: Police Pension Trust Fund

Account #	Account Name/Description	Detail Amount	FY 2021-22 Budget	Detail Amount	FY 2022-23 Budget
80.430.4186	Investment Advisor Expense				
	Quarterly Mgmt Fees	33,000		32,500	
			<u>\$ 33,000</u>		<u>\$ 32,500</u>
80.430.4260	Legal				
	Legal Expenses	8,000		10,000	
			<u>\$ 8,000</u>		<u>\$ 10,000</u>
80.430.4380	Training				
	Continuing Training, Conferences, etc.	3,000		3,000	
			<u>\$ 3,000</u>		<u>\$ 3,000</u>
80.430.4390	Dues and Meetings				
	IPPFA, Other Association	800		800	
	Compliance Fee	3,800		3,800	
	Other Meeting Expenses	300		300	
			<u>\$ 4,900</u>		<u>\$ 4,900</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		1,300	
			<u>\$ 1,300</u>		<u>\$ 1,300</u>
80.430.4711	Service Pensions				
	Current Service Pensions	827,816		867,985	
	Contingency for New Pensions	70,000		72,000	
			<u>\$ 897,816</u>		<u>\$ 939,985</u>
80.430.4712	Disability Pensions				
	Duty and Non Duty Disability	-		61,610	
	Contingency for New Pensions	-		61,610	
			<u>\$ -</u>		<u>\$ 123,220</u>
80.430.4713	Surviving Spouse Pensions				
	Current Surviving Spouse Pensions	113,900		156,325	
			<u>\$ 113,900</u>		<u>\$ 156,325</u>
80.430.4715	Pension Refunds/Transfers/Cont.				
	Refunds for Terms/Portability/Other	50,000		50,000	
			<u>\$ 50,000</u>		<u>\$ 50,000</u>

Village of North Aurora
Salary Schedule and Authorized Staffing
FY 2022-23

	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>	<u>Step 9</u>	<u>Step 10</u>	Authorized	
											FT	PT
Non-Union Positions												
Administrative Intern 2080 Hourly	34,965 16.81	36,358 17.48	37,752 18.15	39,250 18.87	40,726 19.58	42,328 20.35	44,034 21.17	45,843 22.04	47,736 22.95	49,733 23.91	0	0
Custodian 2080 Hourly	39,562 19.02	41,101 19.76	42,702 20.53	44,366 21.33	46,072 22.15	47,923 23.04	49,878 23.98	51,917 24.96	54,018 25.97	56,243 27.04	1	0
Customer Service Specialist 2080 Hourly	43,035 20.69	44,762 21.52	46,530 22.37	48,339 23.24	50,211 24.14	52,187 25.09	54,350 26.13	56,555 27.19	58,864 28.30	61,298 29.47	1	0
Fiscal/AP Specialist Building Permit Technician Police Records Specialist Fiscal/Utility Billing Specialist 2080 Hourly	47,632 22.90	49,442 23.77	51,418 24.72	53,435 25.69	55,515 26.69	57,699 27.74	60,029 28.86	62,504 30.05	65,042 31.27	67,704 32.55	0 1 3 1	1 0 1 0
Accounting Assistant Administrative Analyst Executive Assistant/DVC Information Technology Assistant 2080 Hourly	56,597 27.21	58,822 28.28	61,152 29.40	63,502 30.53	65,957 31.71	68,578 32.97	71,365 34.31	74,318 35.73	77,355 37.19	80,538 38.72	0 1 1 0	1 0 0 1
Code Enforcement Officer Planner 2080 Hourly	60,445 29.06	62,795 30.19	65,229 31.36	67,787 32.59	70,387 33.84	73,154 35.17	76,170 36.62	79,310 38.13	82,534 39.68	85,946 41.32	1 1	0 0
Civil Engineer Human Resource Generalist 2080 Hourly	67,881 32.64	70,533 33.91	73,278 35.23	76,128 36.60	79,071 38.02	82,181 39.51	85,550 41.13	89,066 42.82	92,695 44.57	96,512 46.40	1 1	0 0
Chief Building Inspector Information Technology Manager Accounting and Finance Manager 2080 Hourly	75,317 36.21	78,270 37.63	81,328 39.10	84,469 40.61	87,755 42.19	91,208 43.85	94,931 45.64	98,821 47.51	102,856 49.45	107,078 51.48	1 1 1	0 0 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 2022-23

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Authorized FT	PT
Streets Superintendent	91,374	94,536	98,218	102,003	105,997	110,136	114,650	119,330	124,218	129,355	1	0
Water Superintendent											1	0
Village Engineer											1	0
2080 Hourly	43.93	45.45	47.22	49.04	50.96	52.95	55.12	57.37	59.72	62.19		
Deputy Chief	102,606	106,621	110,739	115,045	119,579	124,238	129,334	134,597	140,109	145,870	2	0
2080 Hourly	49.33	51.26	53.24	55.31	57.49	59.73	62.18	64.71	67.36	70.13		
Community Development Director	108,659	112,320	116,730	121,264	126,006	130,915	136,302	141,877	147,701	153,712	1	0
Finance Director											1	0
Public Works Director											1	0
2080 Hourly	52.24	54.00	56.12	58.30	60.58	62.94	65.53	68.21	71.01	73.90		
Police Chief	118,435	122,429	127,171	132,163	137,301	142,688	148,512	154,627	160,950	167,523	1	0
2080 Hourly	56.94	58.86	61.14	63.54	66.01	68.60	71.40	74.34	77.38	80.54		
Village Administrator	No Established Salary Range										1	0
Union Positions												
Local 150 Union												
Street Laborer	52,499	54,870	57,512	60,403	63,419	66,477	69,514	72,946	N/A	N/A	8	0
Water Laborer											3	0
2080 Hourly	25.24	26.38	27.65	29.04	30.49	31.96	33.42	35.07				
Public Works Foreman	70,179	72,966	75,754	78,686	81,786	85,571	89,482	93,579	N/A	N/A	0	0
Lead Water Operator											1	0
2080 Hourly	33.74	35.08	36.42	37.83	39.32	41.14	43.02	44.99				
FOP Union												
Police Sergeant	-	-	99,984	103,937	107,911	112,148	116,778	121,561	126,563	N/A	5	0
2184 Hourly	-	-	45.78	47.59	49.41	51.35	53.47	55.66	57.95			
MAP Union												
Police Officer	70,500	73,710	77,248	81,092	85,132	89,195	93,213	97,865	N/A	N/A	24	0
2184 Hourly	32.28	33.75	35.37	37.13	38.98	40.84	42.68	44.81				
Total:											67	4

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 2022-23

	<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>
Seasonal Employees												
Crossing Guard (Per Day)	55.23	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Varies
Jailer (Per Hour)	18.94	19.83	20.76	21.79	22.90	23.99	25.06	26.34	N/A	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	N/A	Varies

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

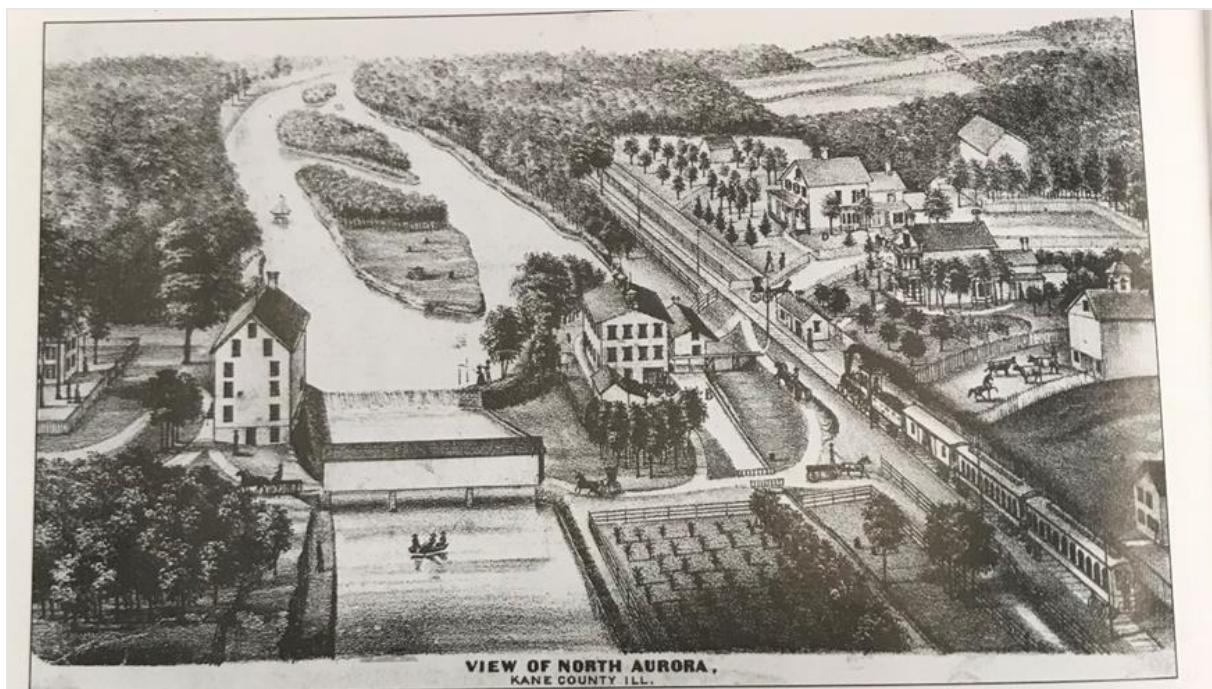


PHOTO CREDIT: JIM AND WYNETTE EDWARDS (NORTH AURORA 1834-1940, ILLINOIS)

Village of North Aurora Location and Climate

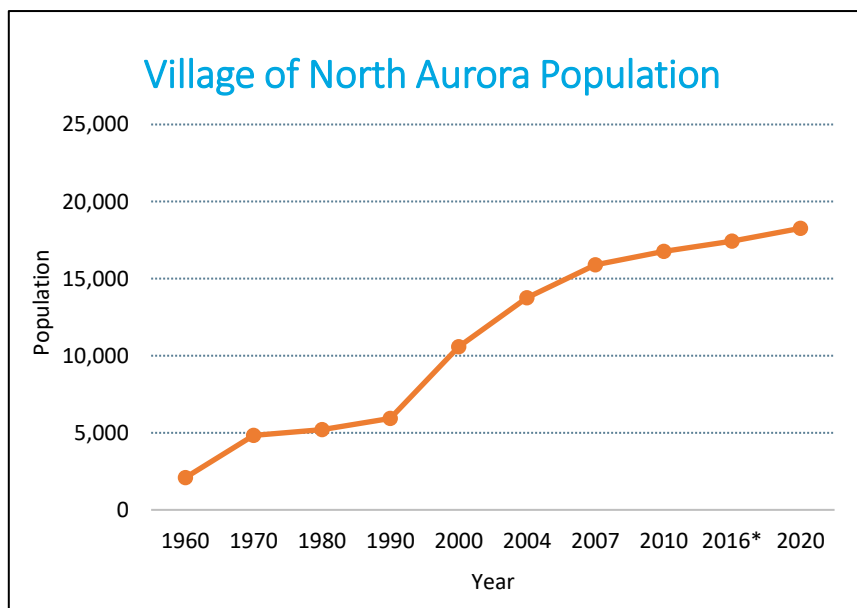
Located in the heart of Chicago's western suburbs, North Aurora is quaintly situated along the Fox River in Kane County. Only 40 minutes west of the City of Chicago, residents of North Aurora enjoy direct access to I-88, Route 31, Route 25, Route 56 (Butterfield Road), Randall Road, and Orchard Road. 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 18,261 based upon the 2020 Census of the Village.



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	18,261	4.7%
* Special Census		

Village of North Aurora Demographics

	2004	2007	2010	2015	2016	2020
Village Population	13,764	15,893	16,760	17,154	17,441	18,261

Land Area (2020) 7.73 Square Miles

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

***Village Official U.S. Census Population is 18,261 (2020)**

****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	100.0

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	100.0
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	100.0

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	100.0

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 2019)

By Gender

	Number	Percent
Males Employed	5,270	52.9
Females Employed	4,693	47.1
Total Employment (age 16 & over)	9,963	100.0

By Industry

	Number	Percent
Agriculture, forestry, fishing & hunting & mining	0	0.0
Construction	465	4.7
Manufacturing	1,489	14.9
Wholesale Trade	397	4.0
Retail Trade	1,157	11.6
Transportation, warehousing, and utilities	629	6.3
Information	149	1.5
Finance & Insurance, Real Estate, Rental, Leasing	656	6.6
Professional, Scientific, Management, Administrative	1,272	12.8
Educational services, Healthcare and Social Assistance	2,353	23.6
Arts, Entertainment, Recreation, Accommodation, Food Service	609	6.1
Other Services except public administration	421	4.2
Public Administration	366	3.7
Total Employment (age 16 & over)	9,963	100.0

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 21,460 as of the 2020-2021 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 651 as of the 2020-2021 school year.



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

Village of North Aurora Modes of Transportation

Air Service

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

Commercial Carriers	47
Flights per Day	2,492

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

Regional Airport	Chicago Midway
------------------	----------------

Commercial Carriers	5
Flights per Day	803

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

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

Services: Aircraft charters, fueling, storage and maintenance facilities

Ground Transportation

Highways Serving Area

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

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

Summary of Transportation Services

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

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

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

Village of North Aurora Long-Term Capital Improvement Program

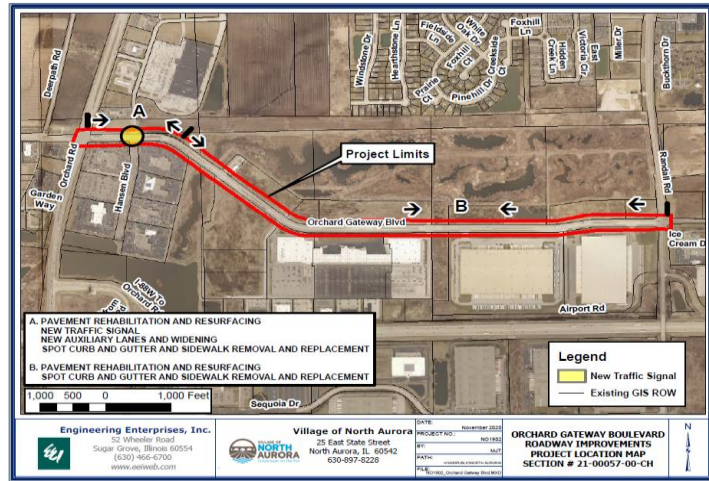
Project Description Worksheet

Project Name

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	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
Engineering	275,000	80,000	275,000				630,000
Right-of-Way Acquisition	25,000	25,000					
Construction			3,400,000				3,400,000
Total	300,000	105,000	3,675,000	-	-	-	4,030,000

Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
Capital Fund	265,000	105,000	786,110				1,156,110
MFT Fund			1,000,000				
STP Federal Grant Funds	-		1,888,890				1,888,890
Total	265,000	105,000	3,675,000	-	-	-	4,045,000

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	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
Construction	150,000	100,000	-	-	-	-	250,000
Total	150,000	100,000	-	-	-	-	250,000

Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
United TIF Fund	150,000	100,000	-	-	-	-	250,000
Total	150,000	100,000	-	-	-	-	250,000

**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	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
Engineering	70,000	82,000	-	-	-	-	152,000
Construction	-	270,000	-	-	-	-	270,000
Temporary Traffic Signal Install	-	65,000	-	-	-	-	65,000
Permanent Traffic Signal Install	-	315,000	-	-	-	-	315,000
Total	70,000	732,000	-	-	-	-	802,000

Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
United TIF Fund	70,000	732,000	-	-	-	-	802,000
Total	70,000	732,000	-	-	-	-	802,000

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	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
Engineering	160,000	-	-	-	-	-	160,000
Construction	4,374,600	-	-	-	-	-	4,374,600
Total	4,534,600	-	-	-	-	-	4,534,600

Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
Waterworks Fund	4,534,600	-	-	-	-	-	4,534,600
Water Bonds	-	-	-	-	-	-	-
Total	4,534,600	-	-	-	-	-	4,534,600

Village of North Aurora Long-Term Capital Improvement Program

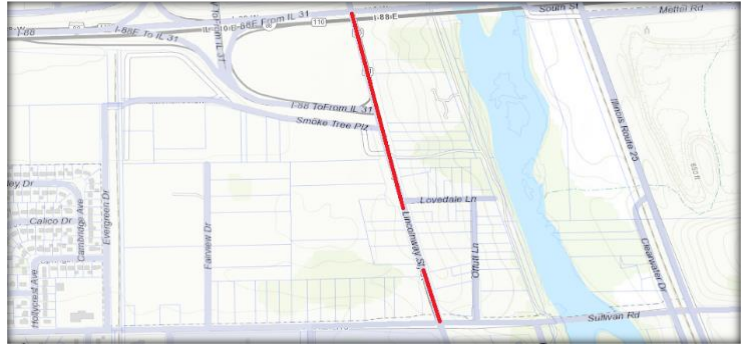
Project Description Worksheet

Project Name

Route 31 Water Main Replacement Phase 1

Location

Route 31 - South to North Boundary



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	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
Engineering	-	-	-	-	-	50,000	50,000
Construction	-	-	-	-	-	1,150,000	1,150,000
Total	-	-	-	-	-	1,200,000	1,200,000

Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	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

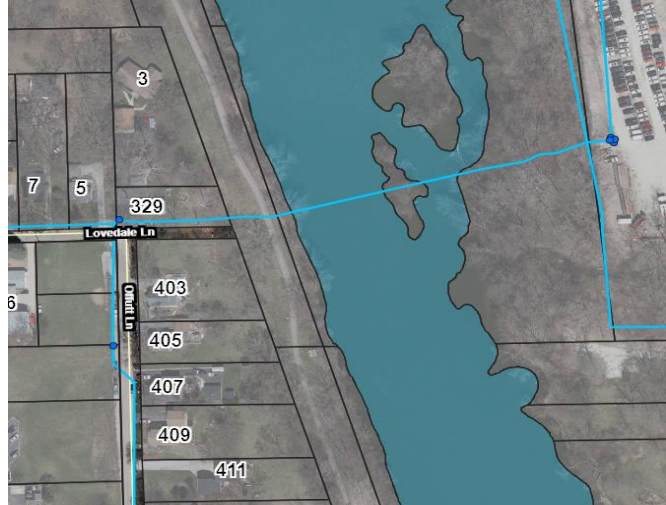
Project Description Worksheet

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	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
Study	20,000	-	-	-	-	-	20,000
Engineering	-	-	-	-	-	50,000	50,000
Construction	-	-	-	-	-	450,000	450,000
Total	20,000	-	-	-	-	500,000	520,000

Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
Waterworks Fund	20,000	-	-	-	-	500,000	520,000
Total	20,000	-	-	-	-	500,000	520,000

Village of North Aurora Long-Term Capital Improvement Program

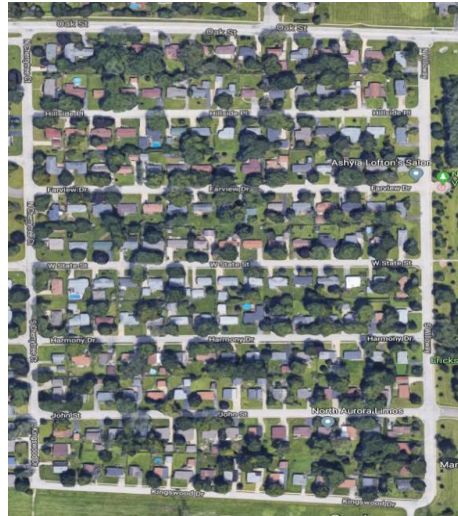
Project Description Worksheet

Project Name

Backyard Water Main Project

Location

Backyards between Cherrytree Court and Willow



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 Willowway. 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	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
Engineering	-	-	-	-	-	200,000	200,000
Construction	-	-	-	-	-	2,000,000	2,000,000
Total	-	-	-	-	-	2,200,000	2,200,000

Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	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

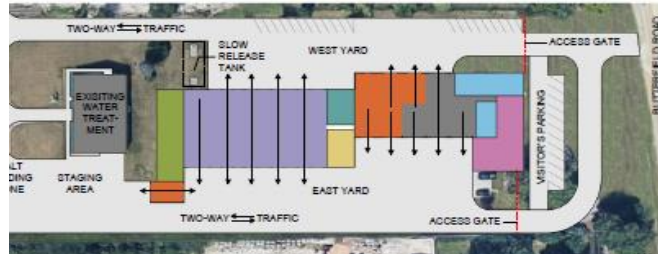
Project Description Worksheet

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 but could include a combination of capital fund reserves and bonds payable with existing revenue sources

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, repairs, and utilities.

Cost & Funding

Project Costs	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
Architectural Design	773,595	187,500	-	-	-	-	961,095
Site Development Design	120,000	50,000	-	-	-	-	170,000
Preconstruction Services CM	60,000	-	-	-	-	-	60,000
Construction	-	15,000,000	-	-	-	-	15,000,000
Total	953,595	15,237,500	-	-	-	-	16,191,095

Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
Capital Fund	893,595	TBD	-	-	-	-	TBD
Waterworks Fund	-	TBD	-	-	-	-	TBD
Sanitary Sewer Fund	-	TBD	-	-	-	-	TBD
Bond Proceeds	-	TBD	-	-	-	-	TBD
Total	893,595	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	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
Engineering	-	-	-	-	-	500,000	500,000
Dam Removal	-	-	-	-	-	2,500,000	2,500,000
Contingencies	-	-	-	-	-	-	-
Total	-	-	-	-	-	3,000,000	3,000,000

Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
Capital Fund	-	-	-	-	-	-	-
IDNR Funding	-	-	-	-	-	3,000,000	3,000,000
Total	-	-	-	-	-	3,000,000	3,000,000

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	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
Engineering	-	-	-	-	-	TBD	-
Restoration & Illumination	-	-	-	-	-	TBD	-
Kayak Launch	-	-	-	-	-	TBD	-
Deck Base	-	-	-	-	-	TBD	-
Pathway Improvements	-	-	-	-	-	TBD	-
Miscellaneous Improvements	-	-	-	-	-	TBD	-
Construction	-	-	-	-	-	TBD	-
Total	-	-	-	-	-	-	-

Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
United TIF	-	-	-	-	-	TBD	-
Grants	-	-	-	-	-	TBD	-
Total	-	-	-	-	-	-	-

Village of North Aurora Long-Term Capital Improvement Program

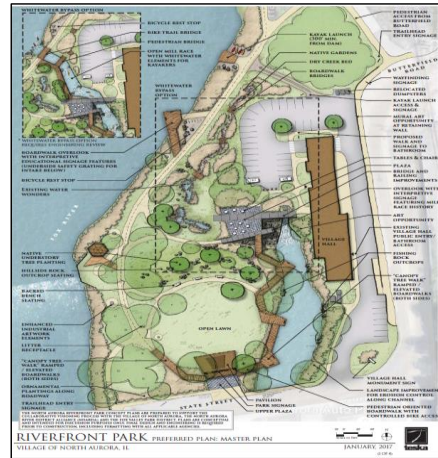
Project Description Worksheet

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 depending on the improvements and features to be included, as well as upkeep and maintenance, and annual costs could trend to be more.

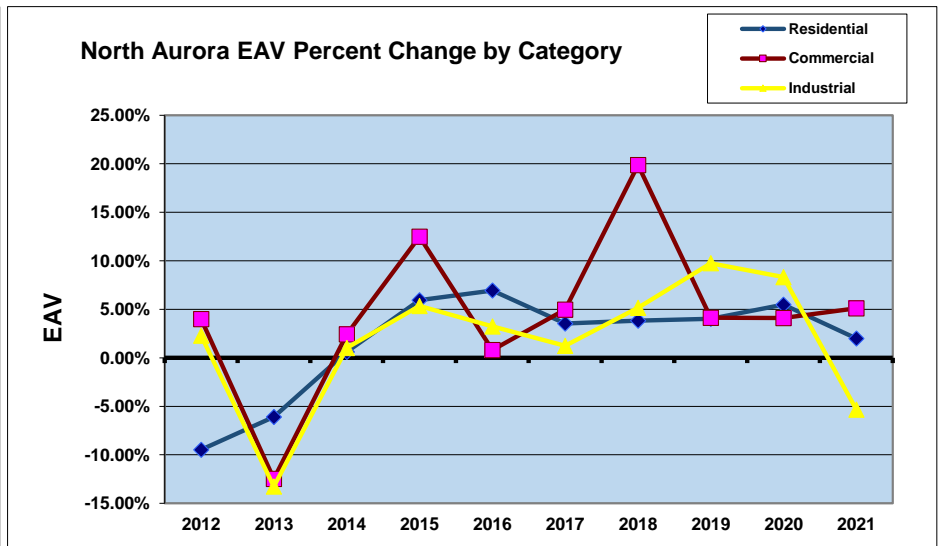
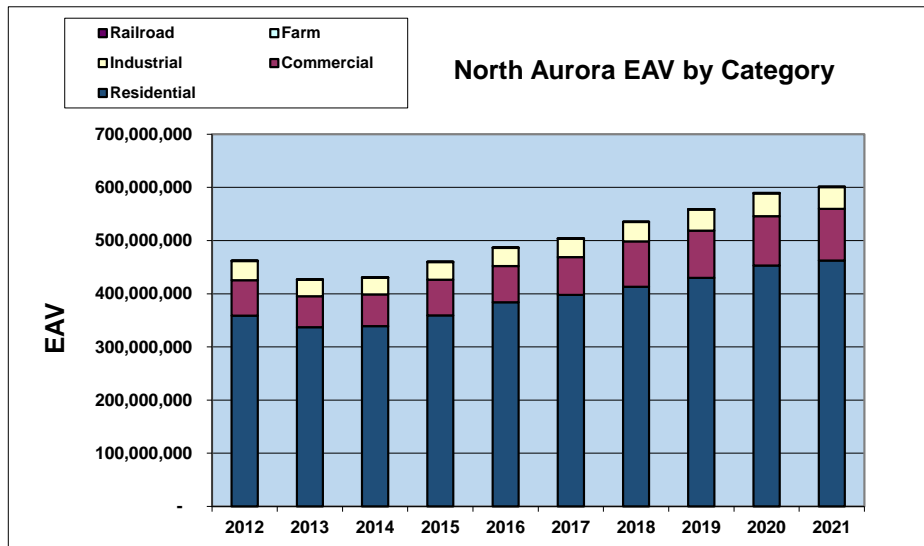
Cost & Funding

Project Costs	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
Engineering	67,000	50,000	-	-	-	15,000	132,000
North Plaza/Parking Lot Updates	450,000	-	-	-	-	-	450,000
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	517,000	50,000	545,000	-	-	1,185,000	2,297,000

Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	Future Years	Total
Capital Fund	517,000	50,000	295,000	-	-	200,000	1,062,000
Grants	-	-	-	-	-	820,000	820,000
NOARDA	-	-	-	-	-	165,000	165,000
Other	-	-	250,000	-	-	-	250,000
Total	517,000	50,000	545,000	-	-	1,185,000	2,297,000

Village of North Aurora Taxable Equalized Assessed Valuation

Category	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	Levy Year 2021
Residential	358,899,978	337,016,726	339,111,156	359,301,370	384,212,041	397,846,748	413,107,645	429,754,775	453,288,800	462,387,134
Commercial	66,774,379	58,444,313	59,859,375	67,329,121	67,873,407	71,244,763	85,401,844	88,936,953	92,590,660	97,316,036
Industrial	35,772,199	31,023,446	31,341,315	33,018,080	34,089,473	34,513,524	36,298,576	39,835,901	43,147,035	40,841,872
Farm	338,753	336,302	244,838	248,169	275,248	288,822	303,874	320,200	337,350	348,192
Railroad	286,904	312,020	316,153	330,034	374,889	362,886	389,917	452,344	547,245	547,245
TOTAL EAV	462,072,213	427,132,807	430,872,837	460,226,774	486,825,058	504,256,743	535,501,856	559,300,173	589,911,090	601,440,479
Estimated Actual Value	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	1,769,733,270	1,804,321,437
Percent of Total										
Residential	77.67%	78.90%	78.70%	78.07%	78.92%	78.90%	77.14%	76.84%	76.84%	76.88%
Commercial	14.45%	13.68%	13.89%	14.63%	13.94%	14.13%	15.95%	15.90%	15.70%	16.18%
Industrial	7.74%	7.26%	7.27%	7.17%	7.00%	6.84%	6.78%	7.12%	7.31%	6.79%
Farm	0.07%	0.08%	0.06%	0.05%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
Railroad	0.06%	0.07%	0.07%	0.07%	0.08%	0.07%	0.07%	0.08%	0.09%	0.09%
TOTAL	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Percent Increase										
Residential	-9.47%	-6.10%	0.62%	5.95%	6.93%	3.55%	3.84%	4.03%	5.48%	2.01%
Commercial	3.99%	-12.47%	2.42%	12.48%	0.81%	4.97%	19.87%	4.14%	4.11%	5.10%
Industrial	2.30%	-13.27%	1.02%	5.35%	3.24%	1.24%	5.17%	9.75%	8.31%	-5.34%
Farm	-12.04%	-0.72%	-27.20%	1.36%	10.91%	4.93%	5.21%	5.37%	5.36%	3.21%
Railroad	6.94%	8.75%	1.32%	4.39%	13.59%	-3.20%	7.45%	16.01%	20.98%	0.00%
TOTAL	-6.90%	-7.56%	0.88%	6.81%	5.78%	3.58%	6.20%	4.44%	5.47%	1.95%



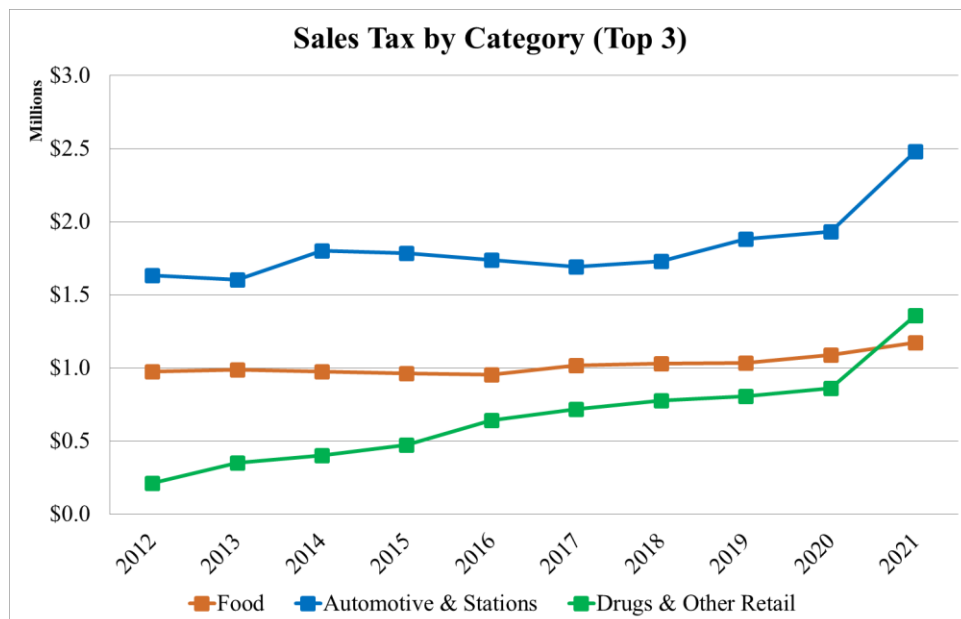
Village of North Aurora Sales Tax 1% by Calendar Year and Type Fiscal Year 2022-23 Budget

The following table details the distribution of the 1.00% state sales tax by major category. Amounts reflect sales tax collected by the Village between April 1 and March 31 as reported by the State. The most current data available is for sales during January 2021 through December 2021.

Calendar Year 2021 Distribution

	Municipal Tax	Percent
General Merchandise	\$ 308,792	4.7%
Food	1,173,733	17.9%
Drinking & Eating Places	371,664	5.7%
Apparel	21,403	0.3%
Furniture & Household	59,246	0.9%
Lumber, Building, Hardware	122,419	1.9%
Automotive & Stations	2,479,194	37.8%
Drugs & Other Retail	1,358,300	20.7%
Agriculture & All Others	338,181	5.2%
Manufacturers	324,709	5.0%
TOTAL	\$ 6,557,640	100.0%

The sales tax chart below shows calendar year 2012 through 2021 total 1% sales tax collections by category for the three largest tax generators.



VILLAGE OF NORTH AURORA, ILLINOIS

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

May 31, 2022

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
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>\$ 3,990,000</u>	<u>\$ 494,250</u>	<u>\$ 4,484,250</u>		<u>\$ 247,125</u>		<u>\$ 247,125</u>

VILLAGE OF NORTH AURORA, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION ALTERNATE REVENUE SOURCE
BOND SERIES 2017

May 31, 2022

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
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>\$ 4,120,000</u>	<u>\$ 820,263</u>	<u>\$ 4,940,263</u>		<u>\$ 410,131</u>		<u>\$ 410,131</u>

Village of North Aurora Glossary Fiscal Year 2022-23 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.

Annual Comprehensive Financial Report: A report prepared by units of government that include an introductory section, a financial section and a statistical section. This report is often submitted for review to the GFOA as a submission to their Certificate of Achievement award which is the highest form of recognition in governmental financial reporting.

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 2022-23 Budget

ACFR: Annual Comprehensive Financial Report
ACH: Automated Clearing House
APA: American Planning Association
APWA: American Public Works Association
ARP: American Rescue Plan
AWWA: American Water Works Association
CARES: Coronavirus Aid, Relief, and Economic Security
CBA: Collective Bargaining Agreement
CDBG: Community Development Block Grant
CERT: Community Emergency Response Team
CFM: Certified Floodplain Manager
CIP: Capital Improvement Plan
CIT: Crisis Intervention Team
CMAP: Chicago Metropolitan Agency for Planning
COVID-19: Coronavirus Disease of 2019
CPI: Consumer Price Index
CRF: Coronavirus Relief Fund
DCEO: Department of Commerce and Economic Opportunity
EAV: Equalized Assessed Value
EOC: Emergency Operations Center
EOP: Emergency Operations Plan
EPA: Environmental Protection Agency
FICA: Federal Insurance Contributions Act
FOIA: Freedom of Information Act
FOP: Fraternal Order of Police
FTE: Full-Time Equivalent
FVPD: Fox Valley Park District
FY: Fiscal Year
FYE: Fiscal Year End
GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GFOA: Government Finance Officers Association
GIS: Geographic Information System

GMIS: Government Management Information Sciences
GNMA: Government National Mortgage Association
GO: General Obligation
GOARS: General Obligation Alternative Revenue Source
GPS: Global Positioning System
HIPAA: Health Insurance Portability and Accountability Act
HMO: Health Maintenance Organization
IAFSM: Illinois Association for Floodplain and Stormwater Management
ICC: International Code Council
ICMA: International City/County Management Association
ICSC: International Council of Shopping Centers
IDFPR: Illinois Department of Financial and Professional Regulation
IDNR: Illinois Department of Natural Resources
IDOI: Illinois Department of Insurance
IDOR: Illinois Department of Revenue
IDOT: Illinois Department of Transportation
IEMA: Illinois Emergency Management Association
IEPA: Illinois Environmental Protection Agency
IGFOA: Illinois Government Finance Officers Association
ILCMA: Illinois City/County Management Association
ILEAS: Illinois Law Enforcement Alarm System
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
IPWSOA: Illinois Potable Water Supply Operators Association
IT: Information Technology
ITEP: Illinois Transportation Enhancement Program
IWIN: Illinois Wireless Information System
KDOT: Kane County Department of Transportation
J.U.L.I.E: Joint Utility Locating Information for Excavators
LEADS: Law Enforcement Agencies Data System
LED: Light-emitting Diode
LGDF: Local Government Distributive Fund

MAP: Metropolitan Alliance of Police
MFT: Motor Fuel Tax
MIOX: Mixed Oxidant Solution
MIU: Meter Interface Unit
MPLS: Multi-Protocol Labeling Switch
MSRB: Municipal Securities Rulemaking Board
NEMERT: Northeast Multi-Regional Training
NPDES: National Pollution Discharge Elimination System
NPELRA: National Public Employer Labor Relations Association
OEM: Office of Emergency Management
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
PCI: Pavement Condition Index
PLC: Programmable Logic Controllers
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
SEC: Securities and Exchange Commission
SSA: Special Service Area
STP: Surface Transportation Program
TIF: Tax-Increment Financing
TRF: Transportation Renewal Fund
VFD: Variable Frequency Drive