

VILLAGE OF NORTH AURORA, ILLINOIS

ANNUAL BUDGET

FOR THE FISCAL YEAR JUNE 1, 2023 TO MAY 31, 2024



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

**Village of North Aurora
FY 2023-24 Budget
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VILLAGE OF NORTH AURORA, ILLINOIS
List of Principal Officials

VILLAGE PRESIDENT

Mark Gaffino

VILLAGE BOARD OF TRUSTEES

Carolyn Bird-Salazar

Jason Christiansen

Laura Curtis

Mark Guethle

Michael Lowery

Todd Niedzwiedz

VILLAGE CLERK

Jessie Watkins

VILLAGE ADMINISTRATOR

Steven Bosco

DEPARTMENT HEADS

Jason Paprocki

Finance Director/Treasurer

Brian Richter

Public Works Director

Joe DeLeo

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, 2022

Christopher P. Morill

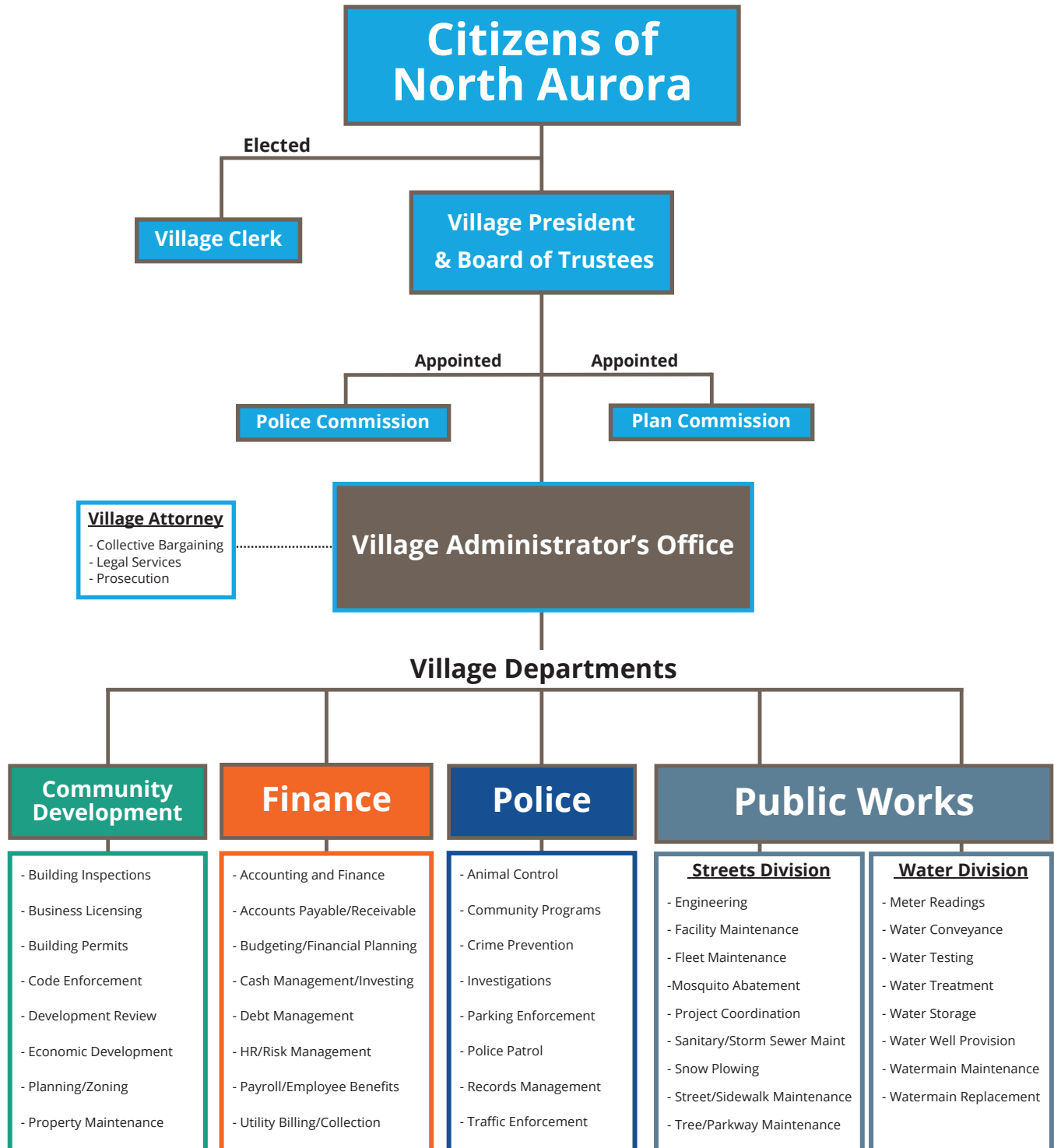
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **Village of North Aurora, Illinois** for its annual budget for the fiscal year beginning **June 1, 2022**. 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



Village of North Aurora FY 2023-24 Budget Village Profile - 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

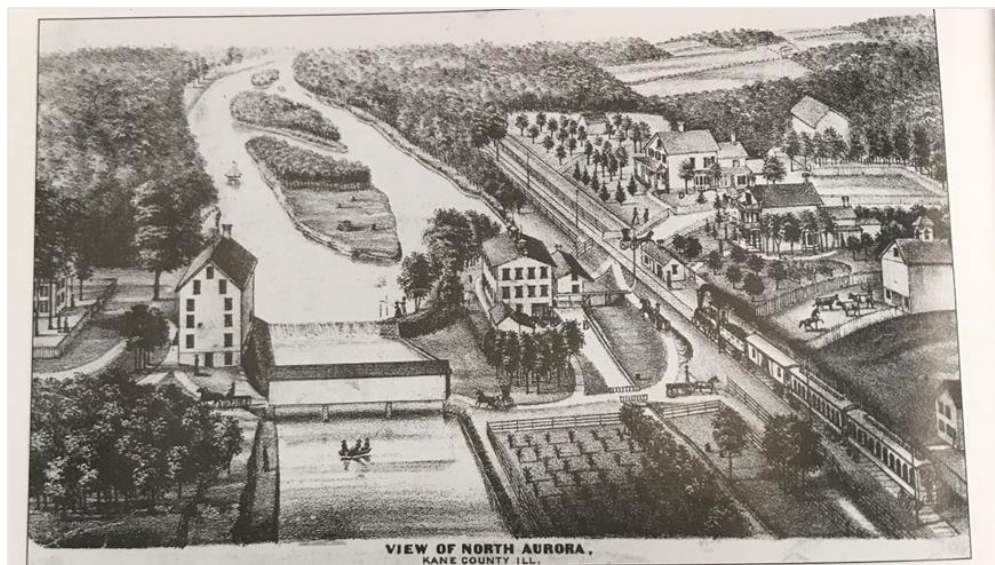
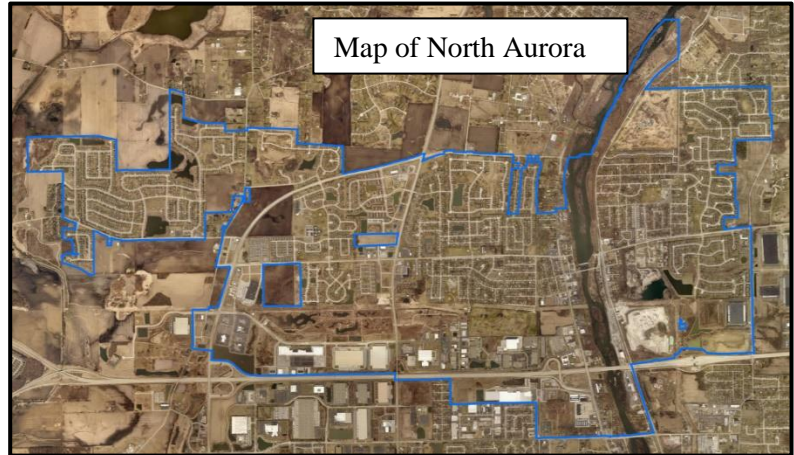


PHOTO CREDIT: JIM AND WYNETTE EDWARDS (NORTH AURORA 1834-1940, ILLINOIS)

Village of North Aurora FY 2023-24 Budget Village Profile - Location and Climate

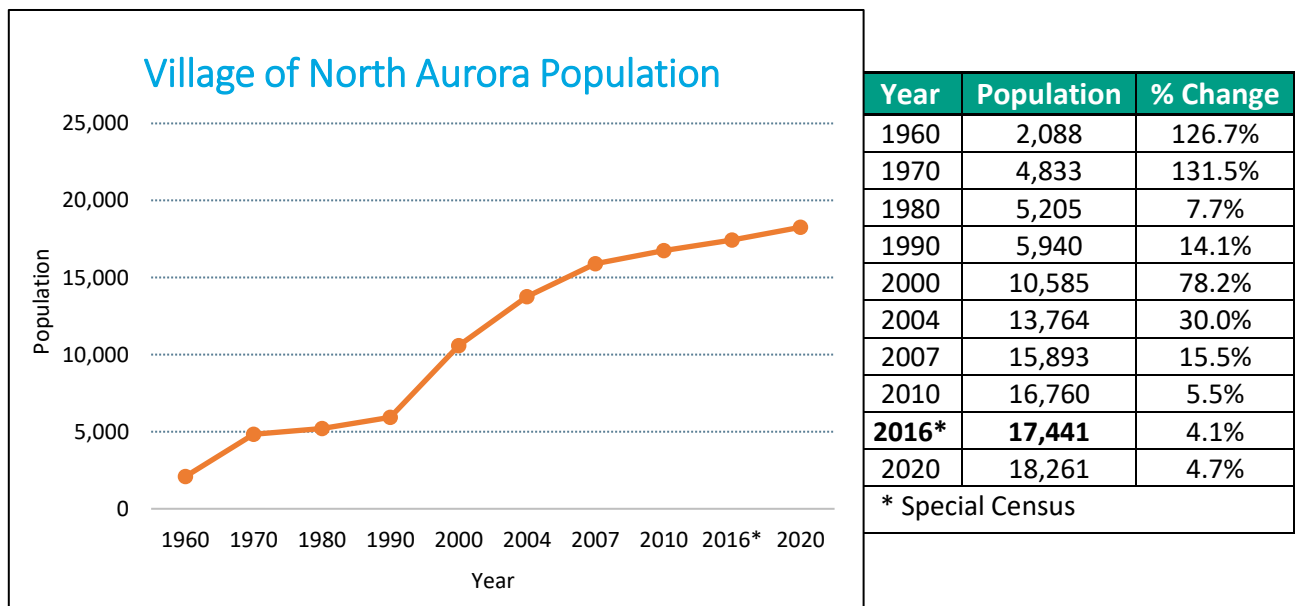
Located in the heart of Chicago's western suburbs, North Aurora is quaintly situated along the Fox River in Kane County. Only 40 minutes west of the City of Chicago, residents of North Aurora enjoy direct access to I-88, Route 31, Route 25, Route 56 (Butterfield Road), Randall Road, and Orchard Road.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



Village of North Aurora
FY 2023-24 Budget
Village Profile – Population Characteristics

	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 2021)

	Number	Percent
Female Population	8,984	50.2%
Male Population	8,908	49.8%
Total Population	17,892	100.0%

Race (ACS 2021)

	Number	Percent
White	13,951	78.0%
Black or African American	1,430	8.0%
Amer. Indian & Alaskan Native	68	0.4%
Asian	693	3.9%
Some Other Race	641	3.6%
Two or More Races	1,109	6.2%
Total Population	17,892	100.0%

Hispanic or Latino (any race)* 2,636 14.7%

**Hispanic or Latino can identify with any race listed above*

Age Distribution (ACS 2021)

	Number	Percent
Under 10 years	2,227	12.4%
10 to 19 Years	1,980	11.1%
20 to 24 Years	907	5.1%
25 to 34 Years	2,546	14.2%
35 to 44 Years	2,225	12.4%
45 to 54 Years	3,009	16.9%
55 to 64 Years	2,757	15.4%
65 Years & Older	2,241	12.5%
Median Age – 41.1 years		

Village of North Aurora
FY 2023-24 Budget
Village Profile – Housing and Income Statistics

Size of Household (ACS 2021)

	Number	Percent
One Person Households	1,773	25.6%
Two Person Households	2,533	36.6%
Three Person or More Households	2,619	37.8%
Total Household	6,925	100.0%
Average Household Size – 2.55		

Occupied/ Vacant Status (ACS 2021)

	Number	Percent
Occupied	6,925	97.2%
Vacant	199	2.8%
Total Housing Units	7,124	100.0%

Owner/Renter Status (ACS 2021)

	Number	Percent
Owner Occupied	5,138	74.2%
Renter Occupied	1,787	25.8%
Total Occupied Housing Units	6,925	100.0%

Household Income (ACS 2021)

	Number	Percent
Less than \$15,000	319	4.6%
\$15,000-24,999	319	4.6%
\$25,000- \$34,999	471	6.8%
\$35,000-\$49,999	436	6.3%
\$50,000-\$74,999	1,156	16.7%
\$75,000-\$99,999	1,046	15.1%
\$100,000- \$149,000	1,447	20.9%
\$150,000-\$199,999	727	10.5%
\$200,000 or more	1,004	14.5%
Median Household Income - \$88,727		
Mean Household Income - \$111,264		

Commuting to Work - 16 Years or Older (ACS 2021)

	Number	Percent
Drove Alone	7,370	78.1%
Carpool	585	6.2%
Public Transportation	142	1.5%
Walked	19	0.2%
Biked or Other Means	38	0.4%
Worked at Home	1,283	13.6%
Total Commuters	9,437	100.0%

Village of North Aurora

FY 2023-24 Budget

Village Profile – Labor Market and Educational Statistics

By Gender (ACS 2021)

	Number	Percent
Males Employed	4,999	52.1%
Females Employed	4,605	47.9%
Total Employment (age 16 & over)	9,604	100.0%

By Industry (ACS 2021)

	Number	Percent
Agriculture, forestry, fishing & hunting & mining	0	0.0%
Construction	682	7.1%
Manufacturing	1,304	13.6%
Wholesale Trade	387	4.0%
Retail Trade	1,086	11.3%
Transportation, warehousing, and utilities	581	6.0%
Information	167	1.7%
Finance & Insurance, Real Estate, Rental, Leasing	914	9.5%
Professional, Scientific, Management, Administrative	1,002	10.4%
Educational services, Healthcare and Social Assistance	2,181	22.8%
Arts, Entertainment, Recreation, Accommodation, Food Service	566	5.9%
Other Services except public administration	383	4.0%
Public Administration	351	3.7%
Total Employment (age 16 & over)	9,604	100.0%

Educational Attainment (ACS 2021)

	Number	Percent	Median Earnings
Less Than High School Graduate	799	6.3%	\$29,643
High School Graduate or GED	2,751	21.5%	\$45,455
Some College or Associate's Degree	4,294	33.5%	\$51,369
Bachelor Degree	3,061	24.0%	\$72,115
Graduate or Professional Degree	1,873	14.7%	\$74,928
Total Population 25 and Over	12,778	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 FY 2023-24 Budget Village Profile – 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.



May 1, 2023

President and Board of Trustees,

Enclosed is the **Budget for the Village of North Aurora for Fiscal Year 2023-24**. This budget will guide the allocation of resources for June 1, 2023 through May 31, 2024. The total budget for all funds is \$35,465,560. 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

The Village's sales tax base has seen significant growth over the past few years, exceeding pre-COVID-19 pandemic levels. 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 threats, 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 has been seeing steady residential and commercial development over the past year. 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 began this year. The Seasons apartment complex has begun construction on the far west side of town with completion scheduled within the next year. 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 2022 is projected to increase by nearly 7.4% to 653,997,524, the eighth consecutive increase in EAV since 2014. The growth is helped by new construction, which is projected to increase by roughly 1.1%. Over the last 10 years, new construction EAV has averaged nearly \$6.7 million, or 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. Use Tax revenue is expected to remain strong in FY 2023-24, but likely won't reach peak levels of FY 2020-21 due to the changes in State law.

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 to 6.06% for individual returns and 6.85% for corporate returns in 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, the LGDF reduction was reduced to 5% of the 2017 local municipality share. These reductions were eliminated with the State's 2021 Budget and reflected the 2017 local municipality share. Going forward, the Village's share of Income Tax revenue could vary

in the future depending on the State budget, but we do not expect any further reductions for FY 2023-24.

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 received \$2,457,281 in total funding. 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, 2023, the Village is expecting to have spent \$457,280 on eligible water system improvements.

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 in 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, Administration/Finance, and the Police Department.

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:

- Increased the hours of the contracted part-time police department social worker position from one day per week to three days per week for \$30,000
- The process to update of the Village Comprehensive Plan began
- Created a new part-time Information Technology Assistant position in Administration to provide better service and coverage for technology issues
- Created a new Civil Engineer position in Public Works to oversee construction management, perform field inspections, and investigate areas of concern.
- Hired a full-time Police Records Specialist position due to the overall workload needs of the Police Department
- Completed a Village wide tree inventory to determine the various species and condition of over 9,000 trees
- Collected a total of 2,920 cubic yards of leaves during leaf collection program which was a historic record from inception of the program in 2009
- Continued the comprehensive review of the Village's two (2) TIF Districts, including purchasing properties and approving new TIF grants

- Completed the 2022 Street Improvement Program, which covered 5.08 miles of Village roads
- Began process for architectural design of a new Public Works facility and assessment and analysis of the site specifics
- Completed engineering for Phase II design of improvements and reconstruction of Orchard Gateway Blvd
- Began the water main replacement and corresponding road improvements 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 at the East Treatment Plant
- Hired a consultant to administer our Lead Service Line Inventory and replacement program as required by the Illinois Environmental Protection Agency (IEPA)
- Started the Well #5's pump and motor improvement project. Converted the above ground discharge into pitless adapter and installed new raw water main below grade, demolished old well house and installed updated electrical controls and flow meter

Overall Budget Highlights for FY 2023-24

As indicated above, the Budget continues the improvement of capital infrastructure within the Village and continues 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 2023-24:

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
General	\$14,994,790	\$14,992,300
Motor Fuel Tax	774,500	519,000
Route 31 TIF	370,500	1,022,000
United TIF	1,811,000	1,538,500
Insurance	364,800	381,500
Tourism	151,850	150,500
Special Service Areas	80,855	78,955
Sanitary Sewer	150,000	359,350
Capital Projects	3,130,250	6,786,715
Police Station Debt Service	639,725	639,725
Waterworks	5,419,090	5,882,915
Vehicle and Equipment Fund	609,935	1,491,935
Police Pension Trust	2,925,515	1,622,165
TOTAL:	\$31,422,310	\$35,465,560

The following is a summary of some of the more significant budget initiatives in the Village's Budget, many of which are related to the Village's 2022-23 Strategic Plan:

- Restructure staffing of the Administration/Finance department to better focus on goals of the Strategic Plan, such as economic development and community outreach.
- Develop and issue a long-term capital plan for future capital needs
- Complete the update to the Village's Comprehensive Plan
- Explore Police Department civilian staffing opportunities to maximize operational efficiency, including a Management Analyst and Community Service Officer
- Hire consultant to develop a Water Works System Master Plan, which will be comprised of multiple studies and will help identify critical needs for the water system's future, and be an aid in strategic decision making
- Complete upgrading to new Neptune cloud based water meter reading system by integration with billing software (update to cloud based version).
- Begin the 2023 Street Improvement Program, which covers 2.8 miles of Village roads
- Construct the Tanner Trails Unit 6 storm sewer conveyance system to Lake Run Creek
- Construct the traffic signal improvements at Randall and Dogwood-Ritter to include pedestrians signals

Revenues

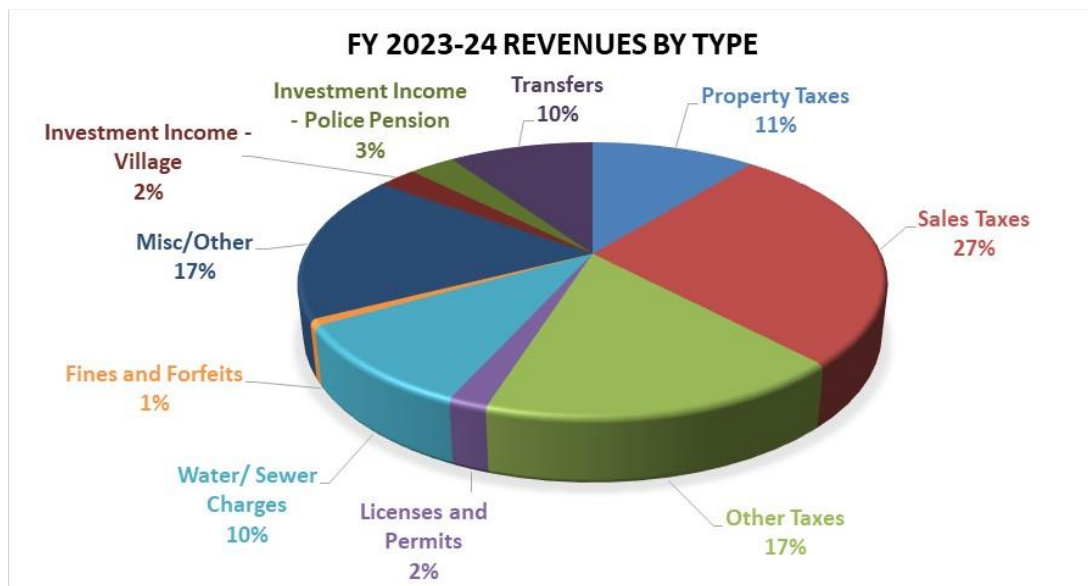
Total Village revenues for the FY 2023-24 Budget across all Village Funds are projected to be \$31,422,310. The chart below shows the composition of all Village revenues by type:

<u>Revenues</u>	<u>FY 2023-24</u>
Property Taxes	\$3,635,500
Sales Taxes	8,408,000
Other Taxes	5,290,000
Licenses and Permits	570,500
Water/ Sewer Charges	3,105,750
Fines and Forfeits	236,000
Misc./Other	5,410,080
Investment Income - Village	788,405
Investment Income - Police Pension	935,025
Transfers	3,043,050
TOTAL:	<u>\$31,422,310</u>

Property Taxes

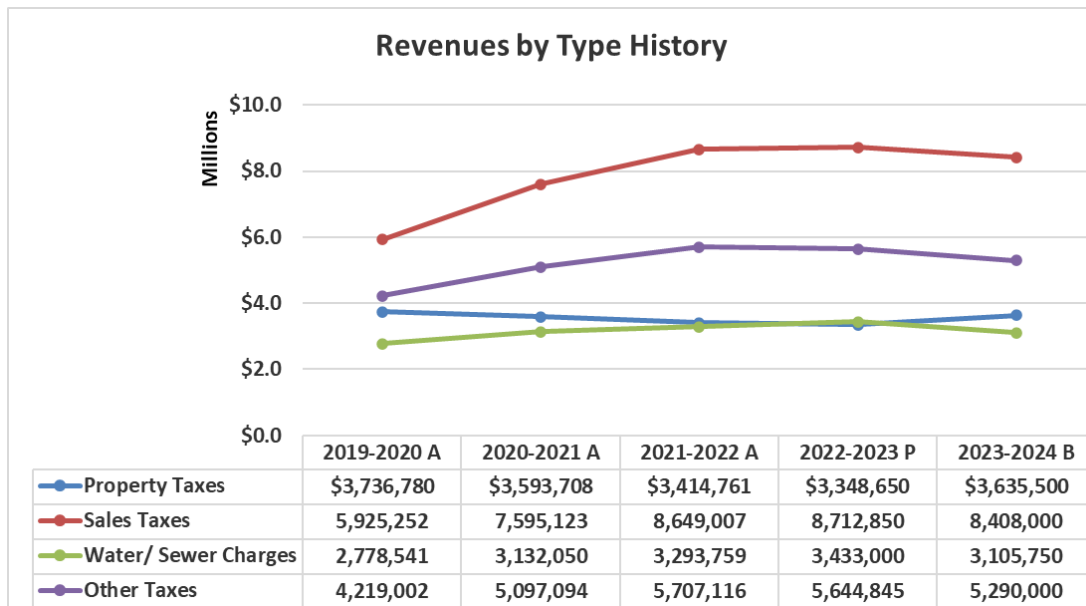
Property Taxes, which represent 11% of all revenues, are budgeted at \$3,635,500, an increase of \$286,850, or 8.6%, from the current year projected revenue. Of the budgeted amount, property taxes from increment generated from the Village's two TIF Districts are projected to be \$720,000. Property taxes levied within the Village's special service areas are budgeted at \$78,300.

General Fund property taxes levied for specific purposes are budgeted at \$2,378,900, a decrease of \$10,250, or 0.4%, from the current year projected revenue. The decrease is due to an anticipated decline in revenue recapture remitted by the County. The Village's 2022 tax levy (to fund fiscal year 2023-24) took a 0% CPI increase, however, we anticipate receiving a slight increase in revenue due to the value of new construction coming online.



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 27% of all Village revenues, are estimated to be \$8,408,000 next year, a decrease of \$304,850, or 3.5% over the current year projection of \$8,712,850. Sales taxes are projected to decrease slightly due to the leveling off 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. In addition, the current interest rate environment may begin to slow discretionary spending and lead to a decline in sales tax revenue.



Other Major Taxes

Other taxes which include state-shared income tax, use tax, motor fuel tax (MFT), utility/telecommunication taxes, and other miscellaneous taxes make up 17% of all revenues and are budgeted to be \$5,290,000, which is a decrease of \$354,845, or 6.3%, over the current year projected revenue.

State-shared income taxes are budgeted to be \$2,639,000, a decrease of \$81,900, or 3.0%, 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 2023-24 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, however, no reductions are anticipated in the current budget.

MFT taxes (both regular allotments and TRF distributions), which are restricted for road-related maintenance and other related projects, are budgeted at \$726,500 total, a slight decrease of \$7,375, or 1.0%, from the current year projected revenue.

Utility taxes (telecommunications, electricity, and gas) are budgeted at \$733,250, a decrease of \$37,150, or 4.8%, 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. Electricity and gas tax revenues are recorded in the Capital Projects Fund and telecommunications tax is allocated to the General Fund.

Use tax revenue is budgeted at \$712,000, a decrease of \$21,100, or 2.9%, 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 from the peak year of FY 2020-21, however, this has been offset by an increase in sales tax. Revenues in FY 2023-24 are expected to remain strong, however, less than revenue of a few years ago.

Water and Sewer Charges

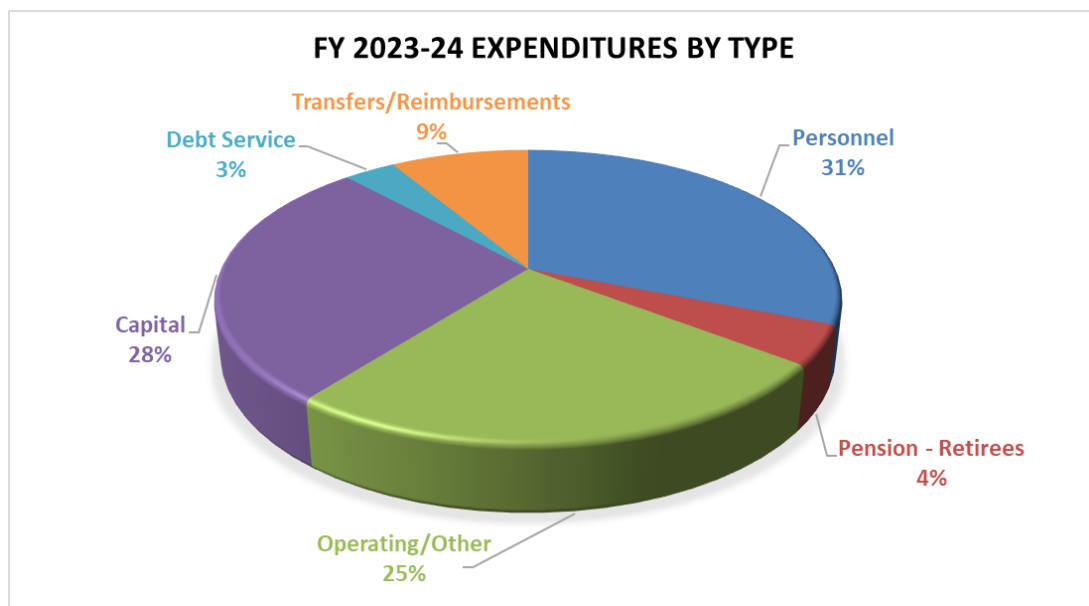
Water and sewer charges are budgeted at \$2,820,750, which is an increase of \$292,500, or 11.6%, from current year projected revenue. A 15% water rate increase effective June 1, 2023 is projected for this year’s budget. This would increase the per 1,000 gallons rate from \$3.70 to \$4.26 (after a \$16 bi-monthly base charge including the first 3,000 gallons).

Expenditures

Total Village expenditures across all funds are budgeted to be \$35,465,560. The charts in this section show the composition of all Village expenditures and a history of Village expenditures by type.

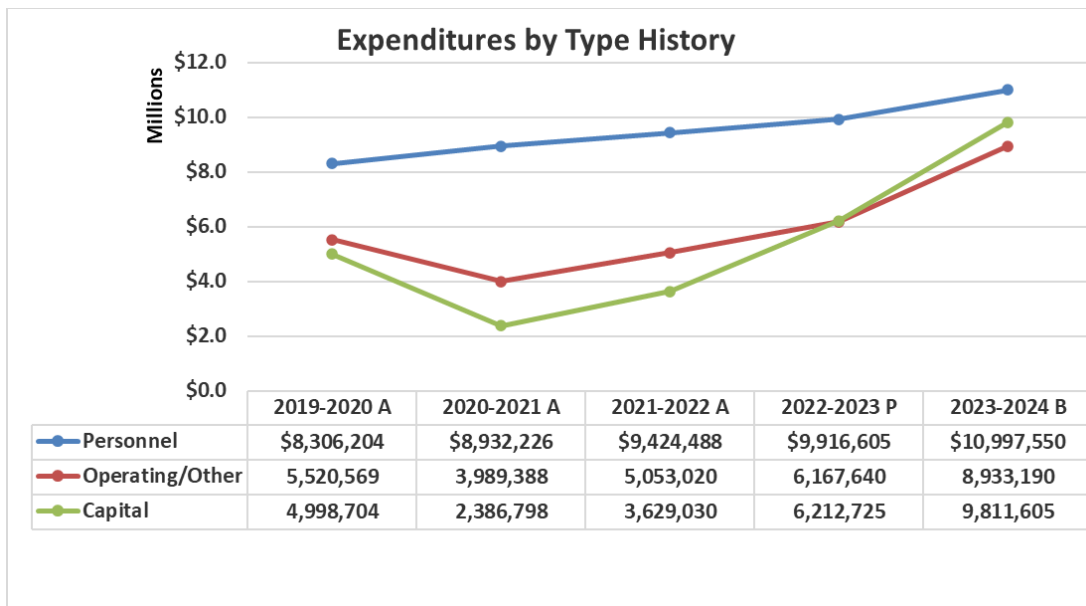
Expenditures

Personnel	\$10,997,550
Pension – Police Retirees	1,544,690
Operating/Other	8,933,190
Capital	9,811,605
Debt Service	1,135,475
Transfers/Reimbursements	3,043,050
TOTAL:	<u>\$35,465,560</u>



Personnel

Personnel expenditures, which represent 31% of all expenditures, are budgeted at \$10,997,550, an increase of \$1,080,945, or 10.9%, from the current year projected expenditures. The Budget includes an increase in staffing of approximately 4.03 full-time equivalents (FTE's), to a total of 73.13 FTE's. The increase is comprised of: a full-time Business and Administrative Services Manager, a part-time Police Community Service Officer, a full-time Public Works Streets Laborer, a full-time Water Laborer, and increasing a part-time Fiscal/Accounts Payable Specialist to full-time. In addition, the Village restructured the duties of various positions, which did not result in an FTE increase. The Village continues to analyze and recommend staffing levels in all departments 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, 2025 and the Police Sergeants and Public Works/Laborers contracts expire on May 31, 2024. Non-union employees are budgeted to receive a pay adjustment effective June 1, 2023 based on the results of a salary study. Actual salary increases vary by position. Police Sergeants are set to receive a 2.75% pay adjustment per contract effective June 1, 2023. Public Works employees are set to receive a 2.75% pay adjustment per contract effective June 1, 2023. Police Officers are set to receive a 4.0% pay adjustment per contract effective June 1, 2023. Step increases are provided for employees who meet eligibility and who are not at the maximum step in their salary range.



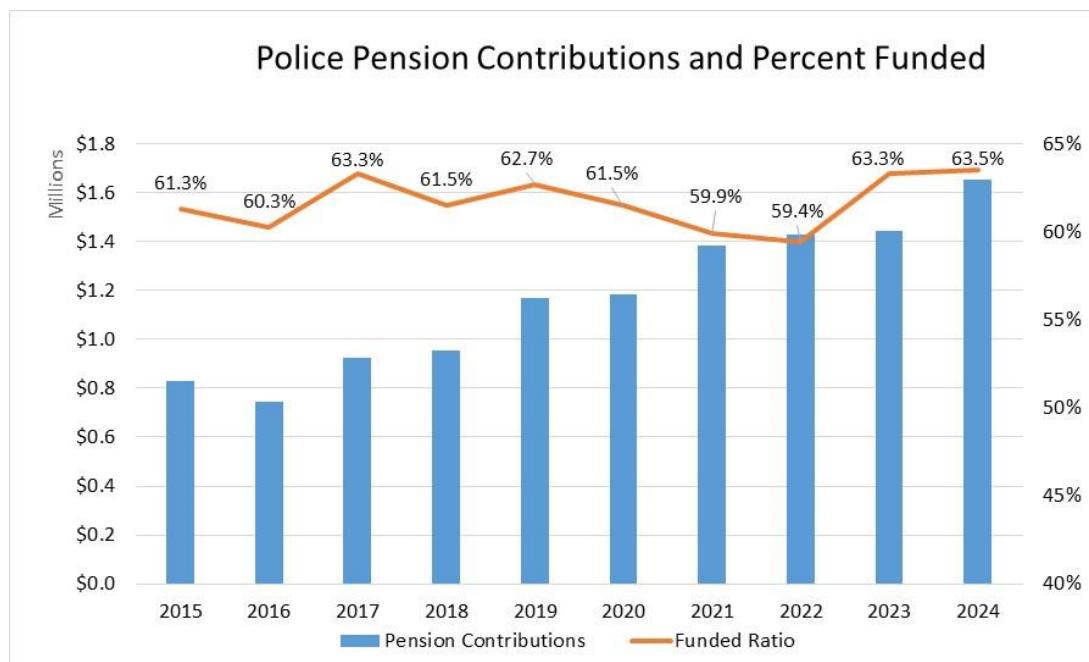
Personnel - Benefits

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, dental, 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 insurance coverage is budgeted to be \$948,650. The cost of employee health plans has fluctuated little over the last few years. The medical HMO plan is projected to increase by 9.5% and the PPO/HSA plan is projected to increase 0.2% at the July 1, 2023 plan start date. The dental HMO plan is projected to remain the same and the PPO plan is projected to increase 6.0% at the July 1, 2023 plan start date.

Pension costs for employees in the Illinois Municipal Retirement Fund (IMRF) have been relatively stable. The current 2023 employer rate is 9.07% of gross salary, and the 2024 rate is projected to increase due to unfavorable investment results in 2022. Employer IMRF costs are currently budgeted to be \$367,850 for upcoming fiscal year and covers 38 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 \$1,652,490 based on the May 31, 2022 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 pension fund indicated that it was funded at 63.5%. 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, most notably its investment return assumption from 7.0% to 6.5%. These changes have lowered the funded ratio and increased the required contribution as illustrated in the graph below. The Village regularly evaluates making additional contributions to the fund if possible.



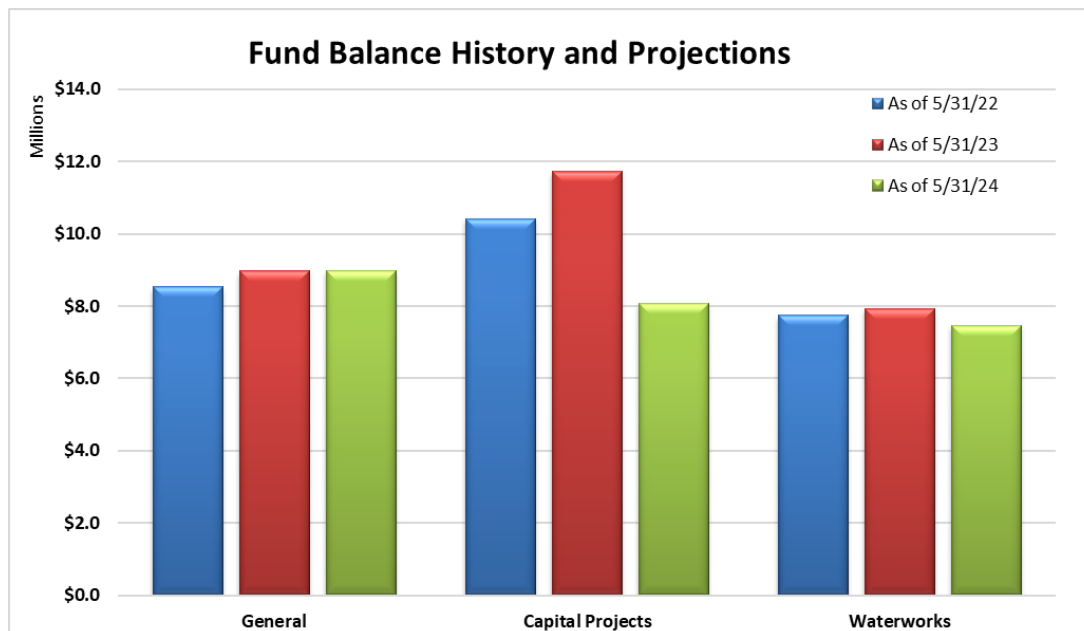
Other Operating/Expenditure Trends

Operating and other costs are budgeted at \$8,933,190, an increase of \$1,540,227, or 20.8%, from the prior year budgeted expenditures. This is primarily due to the carryover of

numerous engineering and architectural services for projects, primarily related to the public works facility. The Village has also seen additional increases in operating/maintenance costs associated with Village facilities as they age and systems requiring more substantive repair or replacement, especially in regards to mechanical and electrical systems. In addition, the Village has many water related studies planned for FY 2023-24, including the water system master plan, source water study, lead service lines, and corrosion control system design.

Fund Balance and Net Position

This Budget is in compliance with the Village's Budgetary and Fiscal Policies and Fund Balance policies as detailed 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) of \$28,496,795 are less than total expenditures of \$33,843,395 by \$5,346,600. 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. Significant decreases in fund balance/net position are as follows:



- \$652,000 in the Rt. 31 TIF Fund due to a \$925,000 equity transfer the United TIF Fund to continue economic development initiatives.
- \$3,656,465 in the Capital Projects Fund using reserves for various projects, including: 2023 Road Improvements for \$2,164,925; Chestnut, Locust, Spruce road improvements for \$350,000; Public Works facility design services for \$547,095 and construction manager services \$955,500; and the Tanner Trails Storm Sewer project for \$1,400,000
- \$463,825 in the Waterworks Fund due to SCADA System upgrade for \$500,000; Clearwater, Lovedale, Offutt, and Fox River crossing watermain replacement for \$972,070; and the Well #6 Improvements for \$270,000.

- \$882,000 in the Vehicle and Equipment Fund due to increases in the purchase of vehicles and equipment from inflation in the cost of items and the carry over vehicles from the prior year that were previously approved but not received.

Fund balance in the General Fund is budgeted to increase \$2,490 to \$8,982,087, which is 62.4% of expenditures and transfers out for debt payments at May 31, 2024. The reserve level exceeds 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's 2022-23 Strategic Plan were adopted by the Village Board on May 16, 2022. The plan has been incorporated into the final budget document. Where practical and meaningful, linkages between those goals found in each Department or Fund have been made.

Capital Planning and Funding

The Village continues to plan for future capital projects utilizing a variety of resources. Staff updated the long-term road and infrastructure improvement plan and continues to plan for other capital improvements to infrastructure and facilities in the next several years. Details of future capital projects can be found in the Capital and Debt section of this document.

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, which help to assist in identifying financial risks, opportunities, and 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, current trends, and forward-looking economic indicators.

Long-Range Financial Summaries for each Village operating fund (excluding the Police Pension Fund) can be found within the Financial Overview and Summaries section.

Financial results for each fund are projected five years out based on current service levels, expected capital spends, and assumed inflationary increases. Future year projections should be viewed as estimates only, therefore, any significant decreases in resources will be further reviewed in later fiscal years.

Acknowledgements

We would like to extend our appreciation to all the Department Heads and Village staff for their input and assistance during this process. We 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,

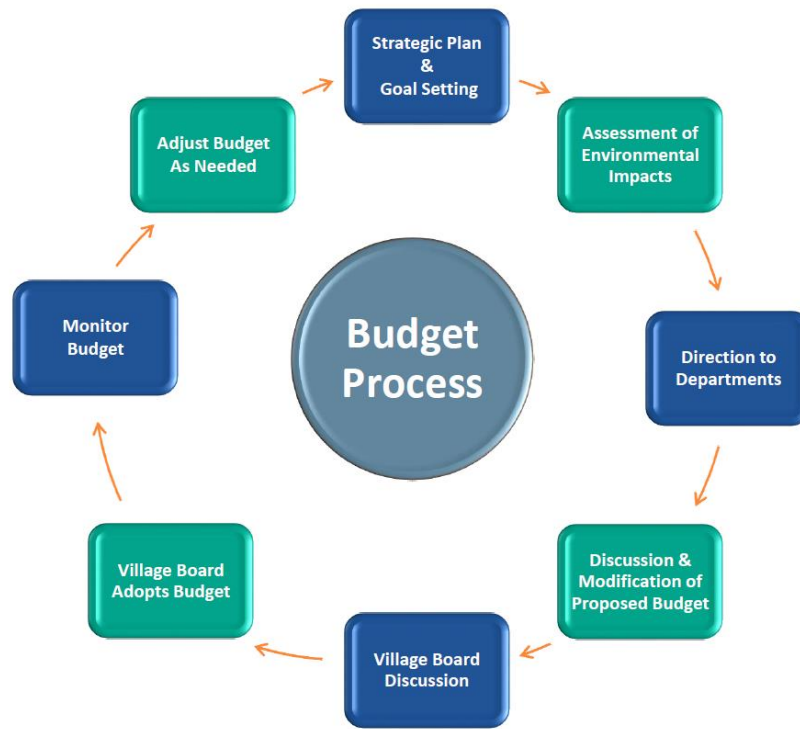
Steve Bosco
Village Administrator

Jason Paprocki
Finance Director/Treasurer

Village of North Aurora FY 2023-24 Budget Budget Process and Financial Planning

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

**Village of North Aurora
FY 2023-24 Budget
Budget Process and Financial Planning**

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

**Village of North Aurora
FY 2023-24 Budget
Budget Process and Financial Planning**

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

Below are other factors impacting the 2023-24 budget and future years:

- The Long-Term Road and Watermain Improvement Program (*a Pavement Condition Index (PCI) study was updated in 2021 and has been used as an instrument to program future infrastructure projects to be included in the budget*)
- 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 was completed in 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 2023-2024**

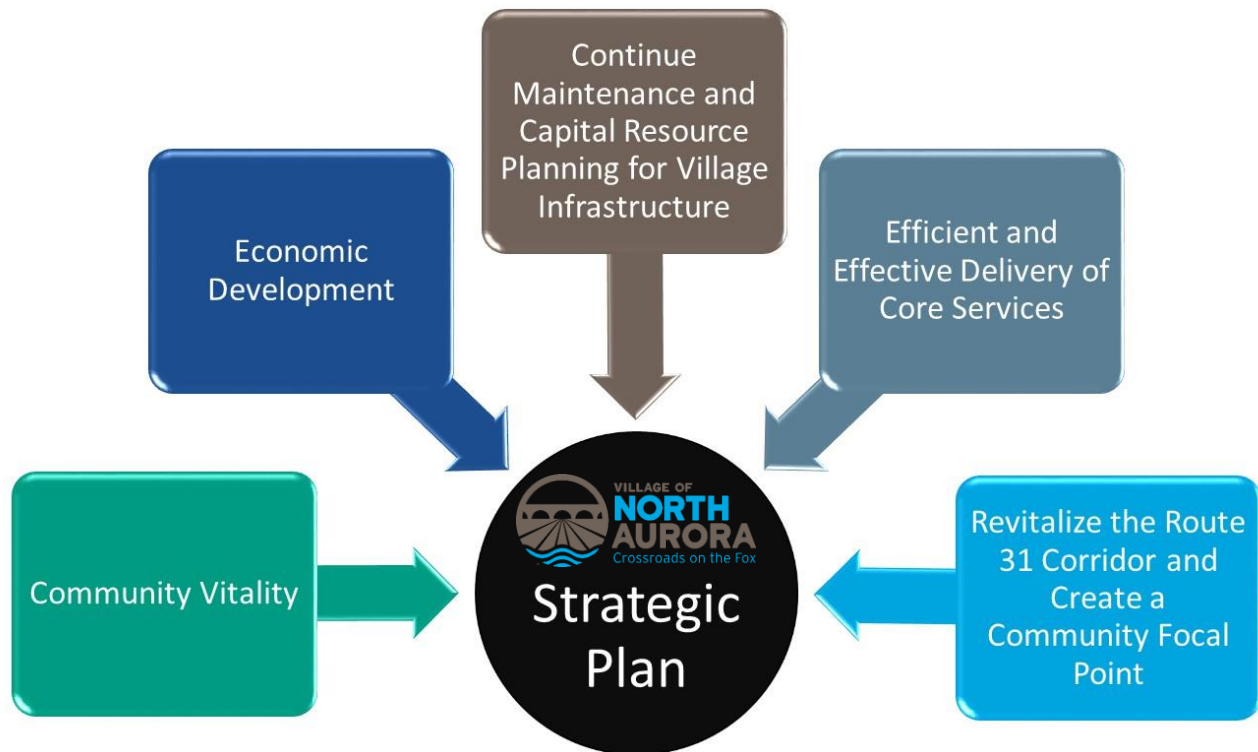
Date	Description of Activity
December 5th	Distribution of Budget Directives, Forms and Other Materials
January 16th	Committee of the Whole Meeting - Mid-Year Financial Update Presentation to Board
February 3rd	Department Heads Submit Annual Budget Requests, Long-Term Capital and Operating Items, and Other Required Information to Finance Director and Village Administrator
February 13th - 17th	Discussion and Review of Department Budget Submissions and Other Information
March 6th	Committee of the Whole Meeting - Update on Budget Development - Preview
March 15th	Draft Budget Completed
March 16th	Village President and Board receive Draft Budget and Draft Budget Available for Public Inspection on Website (Must be Available for at Least 10 Days Before Passage)
March 20th	Committee of the Whole Meeting - Budget Presentation
April 3rd	Committee of the Whole Meeting - Budget Discussion Follow-up
April 4th	Notice of Public Hearing to Newspaper
April 7th	Notice of Public Hearing Published in Newspaper on this Day (At Least 1 Week Prior to Hearing)
April 17th	Official Public Hearing on Budget
April 17th	Committee of the Whole Meeting - Budget Discussion Follow-up If Needed
April 21st	Deadline to Post Compensation Packages Greater Than \$150,000 on Website (6 Days Prior to Budget Approval) (PA 97-0609)
May 1st	Board Approval of Budget
May 5th	Deadline to Post Compensation Packages Greater Than \$75,000 on Website (6 Business Days After Budget Approval) (PA 97-0609)
May 15th	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
FY 2023-24 Budget
Summary of 2022 Village Board Strategic Goals and Objectives**

General Description

The Village completed an update to the Village's strategic plan during fiscal year 2021-22 to update the previous goals set by the Village Board. The process focused on special areas of discussion the Village plans on addressing in the short-term future.

At the conclusion of the update, five (5) 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.

**Village of North Aurora
FY 2023-24 Budget
Summary of 2022 Village Board Strategic Goals and Objectives**

Strategic Plan 2022-23

GOAL: COMMUNITY VITALITY

1. Promote more local / community identity in School District including establishing intergovernmental dialogue with School District
2. Pursue opportunities for green initiatives
3. Establish a dog park in North Aurora
4. Explore opportunities to create and increase community events and activities

GOAL: ECONOMIC DEVELOPMENT

1. Review zoning use classifications for all non-residential districts
2. Explore options for the use of vacant Village properties
3. Enhance the Towne Centre Development
4. Facilitate economic and business development activities

GOAL: EFFICIENT AND EFFECTIVE DELIVERY OF CORE SERVICES

1. Continue long-term financial planning to meet evolving capital and operating needs for infrastructure and monitor threatened shared revenues
2. Review potential opportunities for a future Village Hall site
3. Enhance resident communication options and methods to improve information distribution channels internally and externally for village services and activities
4. Enhance and develop governmental understanding and awareness
5. Explore procurement opportunities for expedited equipment acquisition and collaborative purchasing
6. Facilitate community outreach in Police Department, enhance crime prevention programs and interactions, and explore expanded use of technology and methods
7. Undertake biennial strategic planning goal update meetings

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. Continue design and building of new Public Works facility
4. Continue long-term evaluation of annual infrastructure maintenance programs

GOAL: REVITALIZE THE ROUTE 31 CORRIDOR AND CREATE A COMMUNITY FOCAL POINT

1. Explore redevelopment options to create a focal point of the Route 31 Corridor between John and Oak Street and between Route 31 and Route 25
2. Evaluate alternate uses and partnerships for the silo on the Fox River
3. Develop amenities along the riverfront and enhancements to North Aurora Riverfront Park
4. Remove Fox River dam
5. Monitor progress, visible indicators and accomplishments of redevelopment on Route 31, including streetscape improvements and/or private redevelopment
6. Utilize Village TIF districts for redevelopment projects
7. Coordinate efforts with Illinois Department of Transportation (IDOT) on corridor enhancements

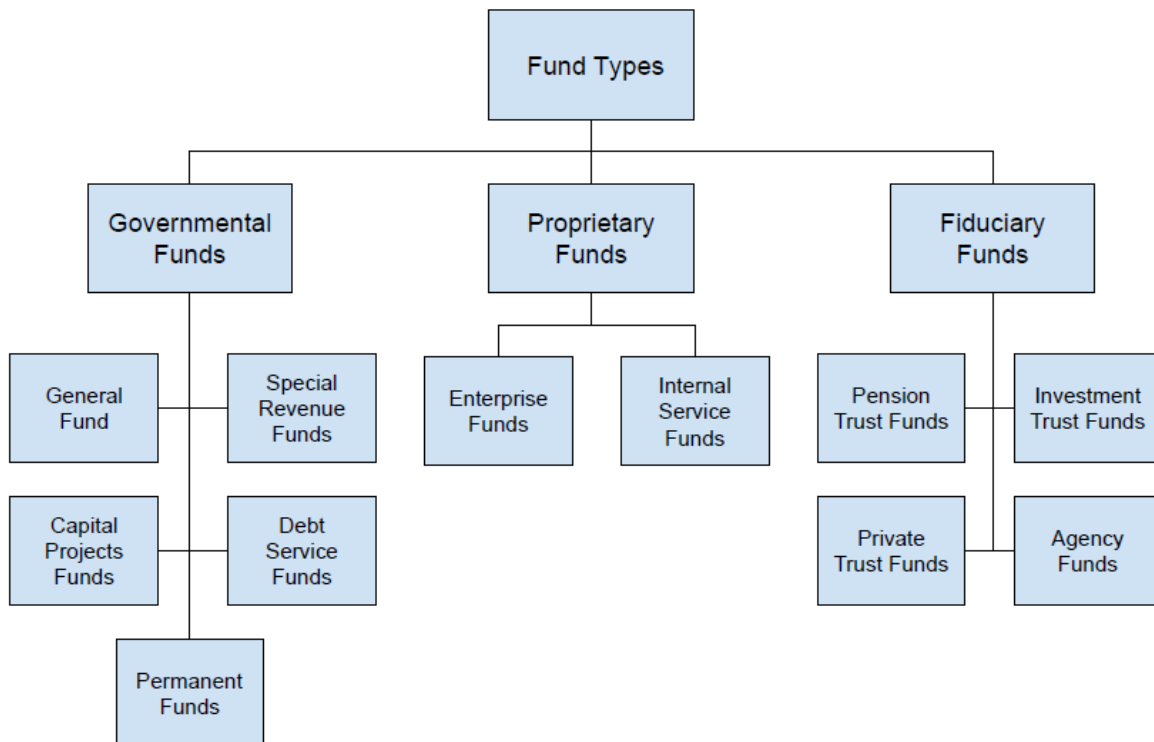
Village of North Aurora FY 2023-24 Budget Overview of the Village's Fund Structure

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. The Village does not utilize all eleven governmental fund types.

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:



**Village of North Aurora
FY 2023-24 Budget
Overview of the Village's Fund Structure**

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.

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.

**Village of North Aurora
FY 2023-24 Budget
Overview of the Village's Fund Structure**

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.

**Village of North Aurora
FY 2023-24 Budget
Overview of the Village's Fund Structure**

Fiduciary Funds

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

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

Other Funds Not Budgeted

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

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

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

**Village of North Aurora
FY 2023-24 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
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
FY 2023-24 Budget
Budgetary and Fiscal Policies**

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, 75.3% of revenues are elastic and 24.7% are inelastic. 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 a proactive 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. The FY 2023-24 budget includes the addition of a Business and Administrative Services Manager position, whose primary focus will be economic development.

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

**Village of North Aurora
FY 2023-24 Budget
Budgetary and Fiscal Policies**

revenue sources for the General Fund were recommended. A planned 15% water rate increase is included in this budget.

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

Finance maintains long-term projections of every revenue source 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 continued to oppose 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.

During fiscal year 2022-23, the Village reviewed its long-term operating and capital needs of the Water Fund. As a result, it was determined that a rate increase was necessary to fund future projects. Effective June 1, 2023, a 15% rate increase is planned, increasing the per 1,000 gallons charge from \$3.70 to \$4.26. 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 2022-23, the Village will realize positive budget variances in the General Fund due to higher than anticipated tax collections. It is anticipated the FY 2022-23 budget will be amended to increase the budgeted transfer to the Capital Projects Fund from \$600,000 to \$2,750,000 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 2023-24 is based on continuing revenue sources, not one-time funds.

**Village of North Aurora
FY 2023-24 Budget
Budgetary and Fiscal Policies**

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. Summaries can be found in the Financial Overview and Summaries section of this budget.

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 for non-union employees was reviewed and updated as part of a professional survey during fiscal year 2022-23. Union employee scale adjustments are set by contract and include a 4.0% increase for Police Officers, a 2.75% increase for Police Sergeants, and a 2.75% increase for Public Works Local 150 members.

**Village of North Aurora
FY 2023-24 Budget
Budgetary and Fiscal Policies**

C. Debt Policies

1. When necessary, the Village will consider the issuance of debt for the construction of capital assets with a useful life that meets or exceeds the repayment schedule of the debt issuance. The Village will strive to finance a significant portion of its capital assets with pay-as-you-go financing through various revenue sources restricted or committed to the Capital Projects Fund.

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

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

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

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

**Village of North Aurora
FY 2023-24 Budget
Budgetary and Fiscal Policies**

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

**Village of North Aurora
FY 2023-24 Budget
Budgetary and Fiscal Policies**

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.

**Village of North Aurora
FY 2023-24 Budget
Budgetary and Fiscal Policies**

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 Annual Comprehensive Financial Report.

The Village completed the audit of the Village's financial statements as of May 31, 2022 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, 2021 (21st consecutive year), and received the Distinguished Budget Presentation Award for the FY 2022-23 Budget (17th 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

Village of North Aurora
FY 2023-24 Budget
Budgetary and Fiscal Policies

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, 2022 was completed, and calculations were made to ensure that the above parameters adopted by the Village were not only used to calculate the future contribution and incorporated into the annual budget but exceeded the minimum standards established by the State.

**Village of North Aurora
FY 2023-24 Budget
Fund Balance and Other Reserve Policies**

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:

**Village of North Aurora
FY 2023-24 Budget
Fund Balance and Other Reserves Policy**

- 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 \$8,982,087 at May 31, 2024 which is 62.4% 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, 2024 is \$1,742,855 which is about 227.6% 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, 2024 is \$8,085,321.

**Village of North Aurora
FY 2023-24 Budget
Fund Balance and Other Reserves Policy**

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, 2024 exceeds the required amount after taking into account remaining bond proceeds to fund capital projects.

**Village of North Aurora
FY 2023-24 Budget
Basis of Accounting and Basis of Budgeting**

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 2023-24 Budget
Summary of All Funds**

Fund	Projected Fund Balance As of 5/31/23	FY 23-24 Budgeted Revenues	FY 23-24 Budgeted Expenditures	Revenues Over/(Under) Expenditures	Projected Fund Balance As of 5/31/24
General	\$ 8,979,597	\$ 14,994,790	\$ 14,992,300	\$ 2,490	\$ 8,982,087
Motor Fuel Tax	1,487,355	774,500	519,000	255,500	1,742,855
Route 31 TIF	1,420,511	370,000	1,022,000	(652,000)	768,511
United TIF	261,360	1,811,000	1,538,500	272,500	533,860
Insurance	359,683	364,800	381,500	(16,700)	342,983
Tourism	52,854	151,850	150,500	1,350	54,204
Special Service Areas	173,422	80,855	78,955	1,900	175,322
Sanitary Sewer	1,715,463	150,000	359,350	(209,350)	1,506,113
Capital Projects	11,741,786	3,130,250	6,786,715	(3,656,465)	8,085,321
Police Station Debt Service	295,499	639,725	639,725	-	295,499
Waterworks	7,937,409	5,419,090	5,882,915	(463,825)	7,473,584
Vehicle and Equipment Fund	2,296,911	609,935	1,491,935	(882,000)	1,414,911
Police Pension Trust	25,095,593	2,925,515	1,622,165	1,303,350	26,398,943
TOTAL ALL FUNDS:	\$ 61,817,443	\$ 31,422,310	\$ 35,465,560	\$ (4,043,250)	\$ 57,774,193
Less					
Police Pension Trust	\$ (25,095,593)	\$ (2,925,515)	\$ (1,622,165)	\$ (1,303,350)	\$ (26,398,943)
REVISED TOTAL:	\$ 36,721,850	\$ 28,496,795	\$ 33,843,395	\$ (5,346,600)	\$ 31,375,250

The following funds are projected to have fund balance changes greater than 10%:

Motor Fuel Tax - \$255,500 (17.2%) **increase** projected due to the accumulation of funds for future capital projects.

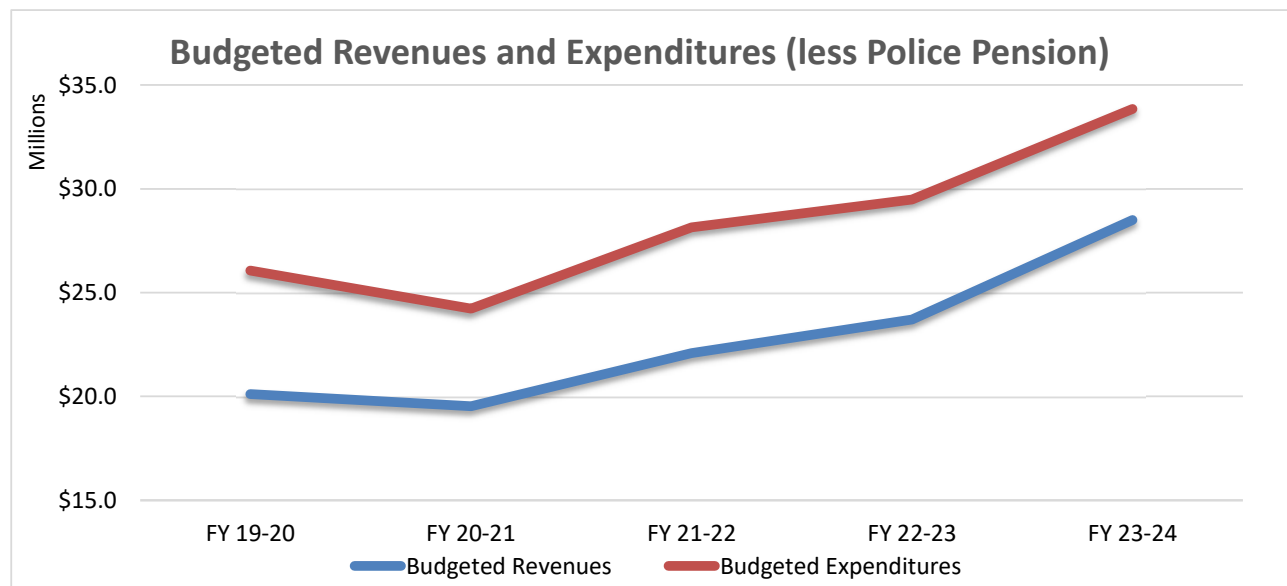
Route 31 TIF - 652,000 (45.9%) **decrease** projected due to an equity transfer to the United TIF.

United TIF - \$272,500 (104.3%) **increase** projected due to an equity transfer from the Route 31 TIF and an increase in incremental property tax revenue.

Sanitary Sewer - \$209,350 (12.2%) **decrease** projected due to sanitary sewer improvements and televising.

Capital Projects - \$3,656,465 (31.1%) **decrease** projected due to road improvements, Public Works facility planning, and storm sewer improvements.

Vehicle and Equipment - \$882,000 (38.4%) **decrease** projected due to the delay of vehicles ordered during FY 22-23 and new fleet additions.



Village of North Aurora
FY 2023-24 Budget
History of Revenues by Type and Expenditures by Function

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Revenues						
Property Taxes	\$ 3,736,780	\$ 3,593,708	\$ 3,414,761	\$ 3,369,300	\$ 3,348,650	\$ 3,635,500
Sales Tax - 1%	4,909,851	6,473,313	7,193,540	6,550,000	7,223,600	6,970,000
Sales Tax - 0.50% Non Home Rule	1,015,401	1,121,810	1,455,467	1,271,000	1,489,250	1,438,000
Utility/Telecommunication Taxes	699,366	701,240	771,417	666,400	770,400	733,250
Other Taxes	3,519,636	4,395,853	4,935,699	4,123,000	4,874,445	4,556,750
Licenses and Permits	573,114	637,833	1,135,835	540,400	1,248,850	570,500
Franchises	261,507	256,136	260,177	255,000	257,800	255,000
Charges for Services - General	20,683	51,607	32,261	31,600	43,895	33,300
Charges for Services - Waterworks	2,702,206	3,047,575	3,208,610	3,026,500	3,348,250	3,020,750
Charges for Services - Sanitary Sewer	76,335	84,475	85,149	85,000	84,750	85,000
Rent	245,057	250,596	256,360	262,000	262,200	186,790
Fines and Forfeits	277,248	237,357	217,137	233,000	260,125	236,000
Investment Income - Village	692,634	69,881	(132,573)	69,000	887,840	788,405
Investment Income - Police Pension	1,172,449	3,886,854	(1,693,364)	1,250,040	862,590	935,025
Police Pension Contributions	1,461,975	1,676,524	1,742,668	1,775,240	2,582,855	1,990,490
Bond/Loan Proceeds	-	-	-	-	-	-
Miscellaneous	631,191	1,440,672	460,626	275,800	1,575,735	2,944,500
Transfers	1,988,723	4,763,591	4,107,713	2,942,801	5,092,801	3,043,050
Total Revenues	\$23,984,156	\$32,689,025	\$27,451,483	\$26,726,081	\$34,214,036	\$31,422,310

Expenditures

General Fund

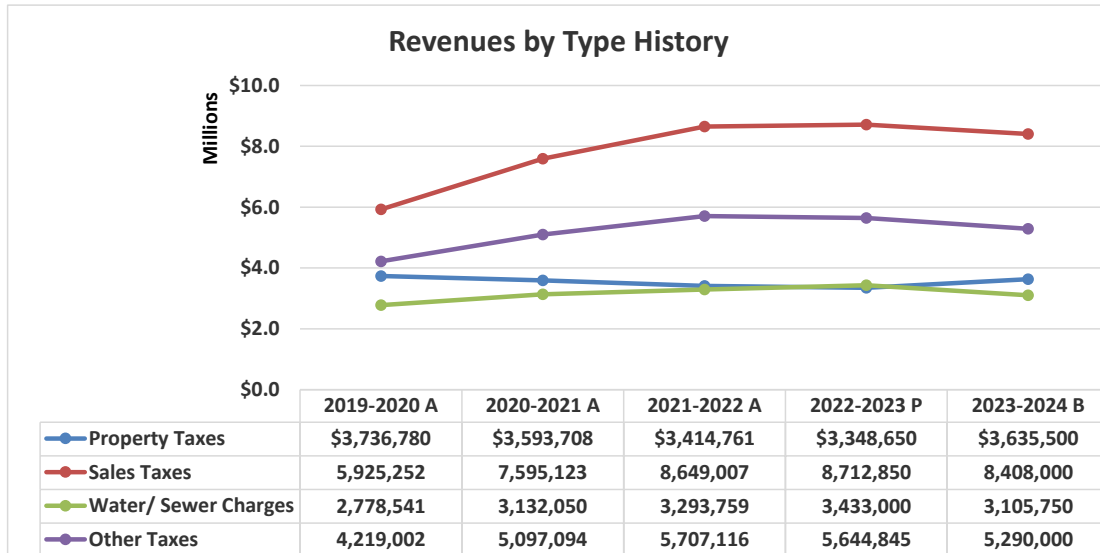
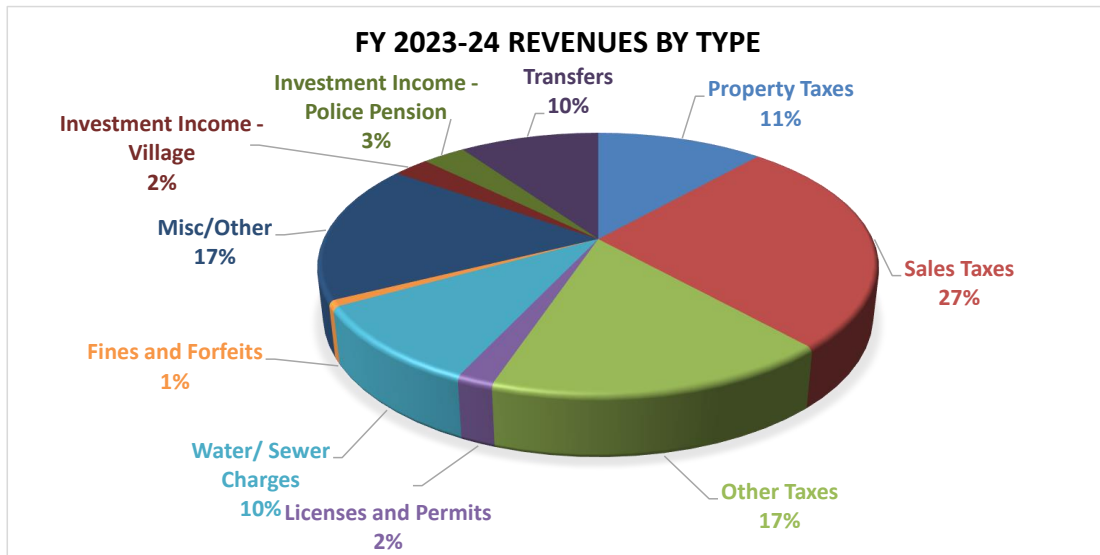
Legislative	\$ 95,938	\$ 82,588	\$ 88,350	\$ 107,244	\$ 87,305	\$ 110,910
Administration/Finance	1,123,476	1,191,343	1,159,767	1,366,774	1,326,630	1,663,695
Police Commission	6,070	3,055	14,460	7,675	14,300	9,175
Police Department	5,938,424	6,375,412	6,627,048	7,063,109	6,856,895	7,567,615
Community Development	618,631	643,248	822,011	841,023	845,330	901,055
Public Works	1,990,295	2,242,672	2,325,699	2,821,812	2,552,330	3,063,375
Non-Departmental	539,157	307,560	353,125	287,500	331,175	448,750
Transfers	1,376,391	3,831,767	3,384,759	1,236,596	3,386,596	1,227,725
Total General Fund	\$11,688,382	\$14,677,645	\$14,775,219	\$13,731,733	\$15,400,561	\$14,992,300
Motor Fuel Tax Fund	\$ 722,814	\$ 438,491	\$ 1,921,380	\$ 456,000	\$ 571,645	\$ 519,000
Route 31 TIF Fund	\$ 239,945	\$ 581,559	\$ 453,274	\$ 1,202,050	\$ 1,065,025	\$ 1,022,000
Sperry TIF Fund	\$ -	\$ 27,500	\$ 8,404	\$ -	\$ -	\$ -
N. Lincolnway TIF Fund	\$ 16,741	\$ 2,000	\$ 84,547	\$ -	\$ -	\$ -
United TIF Fund	\$ -	\$ -	\$ -	\$ 1,130,350	\$ 871,865	\$ 1,538,500
Insurance Fund	\$ 312,979	\$ 313,682	\$ 339,481	\$ 366,200	\$ 368,870	\$ 381,500
Tourism Fund	\$ 166,864	\$ 53,670	\$ 139,582	\$ 166,500	\$ 149,090	\$ 150,500
Special Service Areas Funds	\$ 53,070	\$ 39,345	\$ 45,660	\$ 52,980	\$ 46,895	\$ 78,955
Sanitary Sewer Fund	\$ 229,554	\$ 77,038	\$ 71,943	\$ 277,875	\$ 249,430	\$ 359,350

Village of North Aurora
FY 2023-24 Budget
History of Revenues by Type and Expenditures by Function

	2019-2020 <u>Actual</u>	2020-2021 <u>Actual</u>	2021-2022 <u>Actual</u>	2022-2023 <u>Budget</u>	2022-2023 <u>Projected</u>	2023-2024 <u>Budget</u>
<u>Capital Projects Fund</u>						
Annual Road Program	\$ 1,925,281	\$ 1,251,038	\$ 1,663,584	\$ 4,058,180	\$ 3,464,500	\$ 3,605,825
Oak Street Reconstruction/Rt. 31	-	-	-	-	-	-
Village Facility Improvements	31,947	935	55,146	1,003,595	682,595	1,708,490
Sidewalk/ROW Improvements	17,425	-	-	25,000	-	25,000
Non-Departmental	1,245	7,269	63,498	720,400	278,520	1,447,400
Total Capital Projects Fund	\$ 1,975,898	\$ 1,259,242	\$ 1,782,228	\$ 5,807,175	\$ 4,425,615	\$ 6,786,715
Library Debt Service Fund	\$ 539,255	\$ 415,077	\$ -	\$ -	\$ -	\$ -
Police Station Debt Service Fund	\$ 624,605	\$ 630,105	\$ 635,275	\$ 635,360	\$ 635,175	\$ 639,725
<u>Waterworks Fund</u>						
Waterworks Admin/Operations	\$ 2,074,686	\$ 2,233,069	\$ 2,382,351	\$ 2,913,123	\$ 2,608,880	\$ 4,053,645
Watermain Replacement	368,505	144,422	-	550,000	525,000	1,154,770
Well #3	68,747	-	-	-	-	-
Well #4	18,000	232,923	-	-	-	-
Well #5	-	43,460	72,376	877,000	858,600	78,500
Well #6	-	-	-	240,000	5,000	270,000
Well #7	-	34,105	1,373	-	-	-
Water Treatment Plant - West	-	-	-	13,500	13,500	261,500
Water Treatment Plant - East	-	-	-	43,000	37,435	64,500
Water System Improvements	-	-	-	-	-	-
Well #8	1,309,158	35,837	-	-	-	-
Well #9	1,151,976	35,601	-	-	-	-
Central Water Tower	29,530	6,950	9,337	-	-	-
Total Waterworks Fund	\$ 5,020,601	\$ 2,766,366	\$ 2,465,437	\$ 4,636,623	\$ 4,048,415	\$ 5,882,915
Vehicle and Equipment Fund	\$ 382,645	\$ 397,734	\$ 496,597	\$ 1,022,880	\$ 636,950	\$ 1,491,935
Police Pension Trust Fund	\$ 1,507,197	\$ 959,223	\$ 1,112,147	\$ 1,321,230	\$ 1,367,725	\$ 1,622,165
Total Expenditures	\$23,480,552	\$22,638,678	\$24,331,174	\$30,806,956	\$29,837,261	\$35,465,560
Revenues Over/(Under) Expenditures	\$ 503,605	\$10,050,348	\$ 3,120,309	\$ (4,080,875)	\$ 4,376,775	\$ (4,043,250)

**Village of North Aurora
FY 2023-24 Budget
Summary of Revenues by Type**

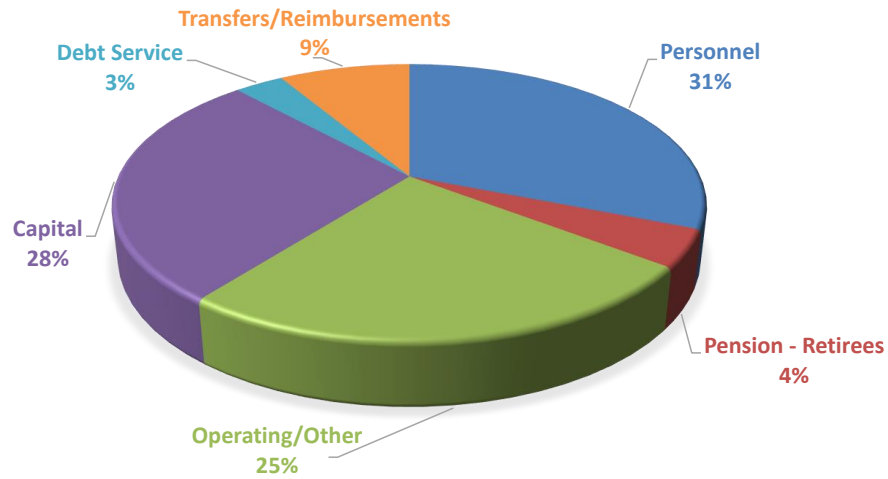
	2019-2020 <u>Actual</u>	2020-2021 <u>Actual</u>	2021-2022 <u>Actual</u>	2022-2023 <u>Budget</u>	2022-2023 <u>Projected</u>	2023-2024 <u>Budget</u>
Revenues By Type Across All Funds						
Property Taxes	\$ 3,736,780	\$ 3,593,708	\$ 3,414,761	\$ 3,369,300	\$ 3,348,650	\$ 3,635,500
Sales Taxes	5,925,252	7,595,123	8,649,007	7,821,000	8,712,850	8,408,000
Other Taxes	4,219,002	5,097,094	5,707,116	4,789,400	5,644,845	5,290,000
Licenses and Permits	573,114	637,833	1,135,835	540,400	1,248,850	570,500
Water/ Sewer Charges	2,778,541	3,132,050	3,293,759	3,111,500	3,433,000	3,105,750
Fines and Forfeits	277,248	237,357	217,137	233,000	260,125	236,000
Misc/Other	2,620,413	3,675,534	2,752,092	2,599,640	4,722,485	5,410,080
Investment Income - Village	692,634	69,881	(132,573)	69,000	887,840	788,405
Investment Income - Police Pension	1,172,449	3,886,854	(1,693,364)	1,250,040	862,590	935,025
Transfers	1,988,723	4,763,591	4,107,713	2,942,801	5,092,801	3,043,050
Total Revenues	\$23,984,156	\$32,689,025	\$27,451,483	\$26,726,081	\$34,214,036	\$31,422,310
<i>Less Interfund Transfers</i>	<i>\$ (1,988,723)</i>	<i>\$ (4,763,591)</i>	<i>\$ (4,107,713)</i>	<i>\$ (2,942,801)</i>	<i>\$ (5,092,801)</i>	<i>\$ (3,043,050)</i>
Total Revenues (Less Transfers)	\$21,995,433	\$27,925,434	\$23,343,770	\$23,783,280	\$29,121,235	\$28,379,260



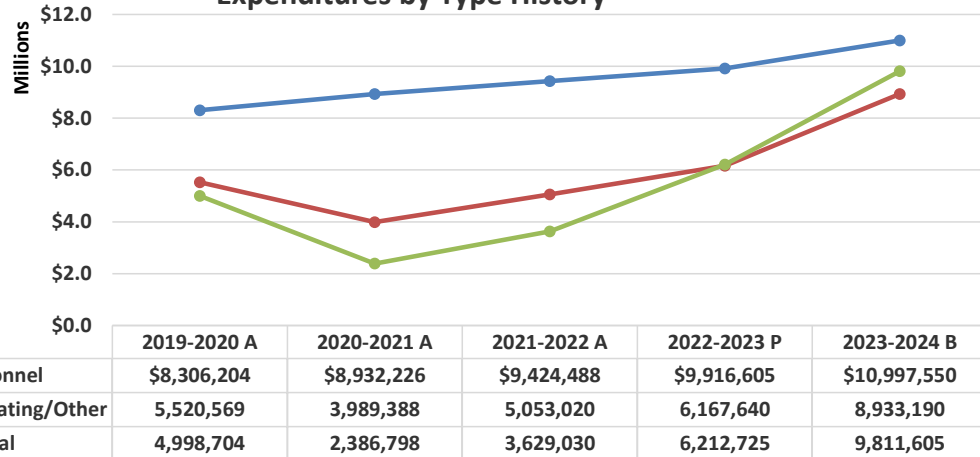
**Village of North Aurora
FY 2023-24 Budget
Summary of Expenditures by Type**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget
<u>Expenditures By Type Across All Funds</u>						
Personnel	\$ 8,306,204	\$ 8,932,226	\$ 9,424,488	\$10,086,367	\$ 9,916,605	\$10,997,550
Pension - Retirees	888,925	914,257	989,748	1,219,530	1,315,765	1,544,690
Operating/Other	5,520,569	3,989,388	5,053,020	7,392,963	6,167,640	8,933,190
Capital	4,998,704	2,386,798	3,629,030	8,033,260	6,212,725	9,811,605
Debt Service	1,777,425	1,652,418	1,127,175	1,132,035	1,131,725	1,135,475
Transfers/Reimbursements	1,988,723	4,763,591	4,107,713	2,942,801	5,092,801	3,043,050
Total Expenditures	\$23,480,552	\$22,638,678	\$24,331,174	\$30,806,956	\$29,837,261	\$35,465,560
<i>Less Interfund Transfers</i>	<i>\$ (1,988,723)</i>	<i>\$ (4,763,591)</i>	<i>\$ (4,107,713)</i>	<i>\$ (2,942,801)</i>	<i>\$ (5,092,801)</i>	<i>\$ (3,043,050)</i>
Total Expenditures (Less Transfers)	\$21,491,829	\$17,875,087	\$20,223,461	\$27,864,155	\$24,744,460	\$32,422,510

FY 2023-24 EXPENDITURES BY TYPE



Expenditures by Type History

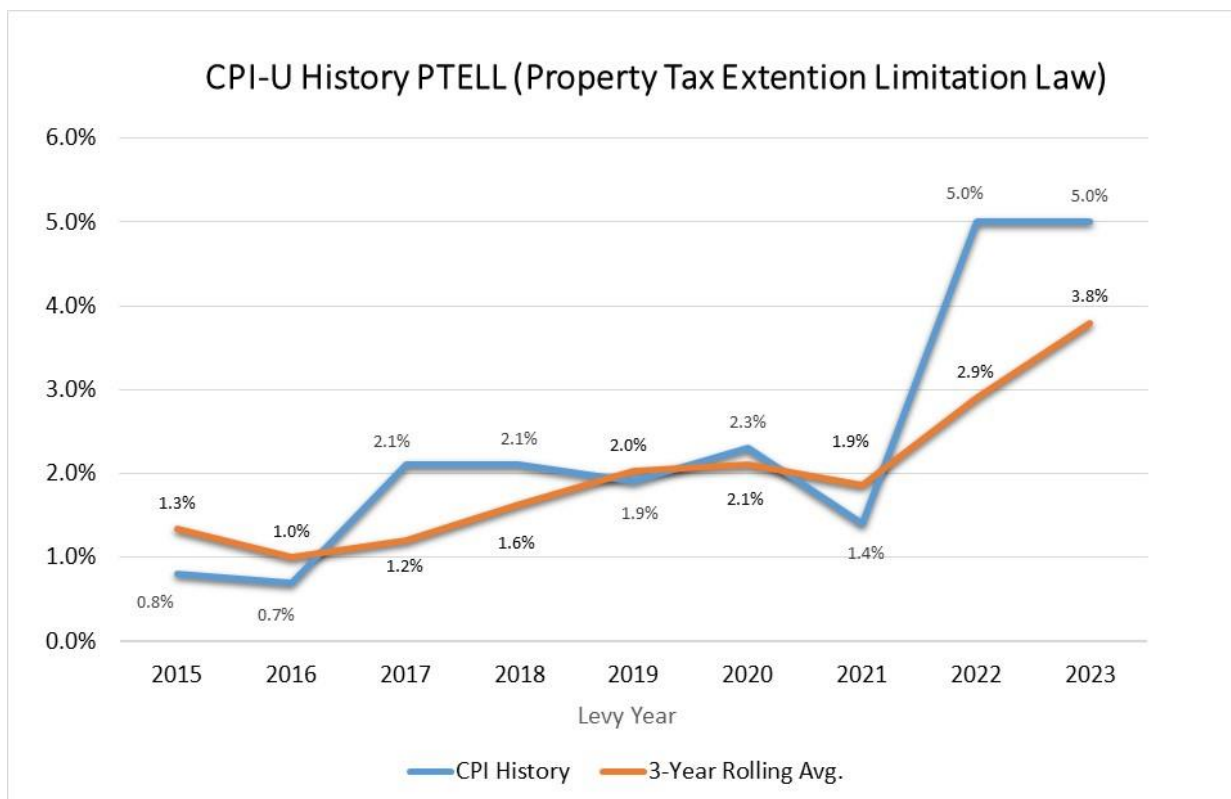


Village of North Aurora FY 2023-24 Budget Major Revenue Descriptions and Analysis

GENERAL FUND

Property Taxes

Property Taxes represent approximately 15.9% 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 6.5%, which will be eligible for consideration to be included in the future 2023 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.

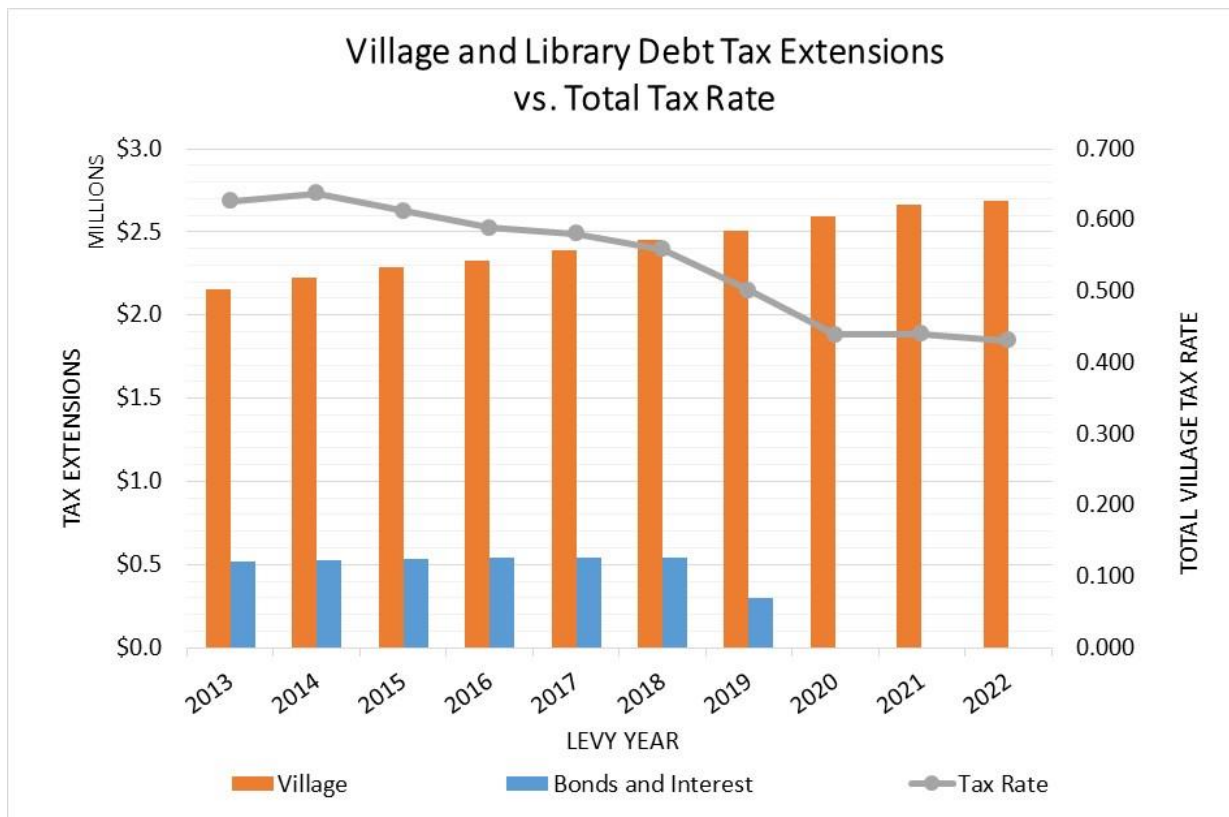


The following chart shows a history of the Village's tax rate versus the amount of property taxes extended by the County for both Village operating, and the bonds and interest for the Messenger Public Library. Increases and decreases in the equalized assessed value of property within the Village by the 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

Village of North Aurora FY 2023-24 Budget Major Revenue Descriptions and Analysis

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

For FY 2023-24 (based on the 2022 levy), \$2,378,900 in property tax revenue is budgeted in the General Fund from the various individual levies that support general village services, such as police protection, public works, and pension obligations, and \$287,300 is budgeted 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.



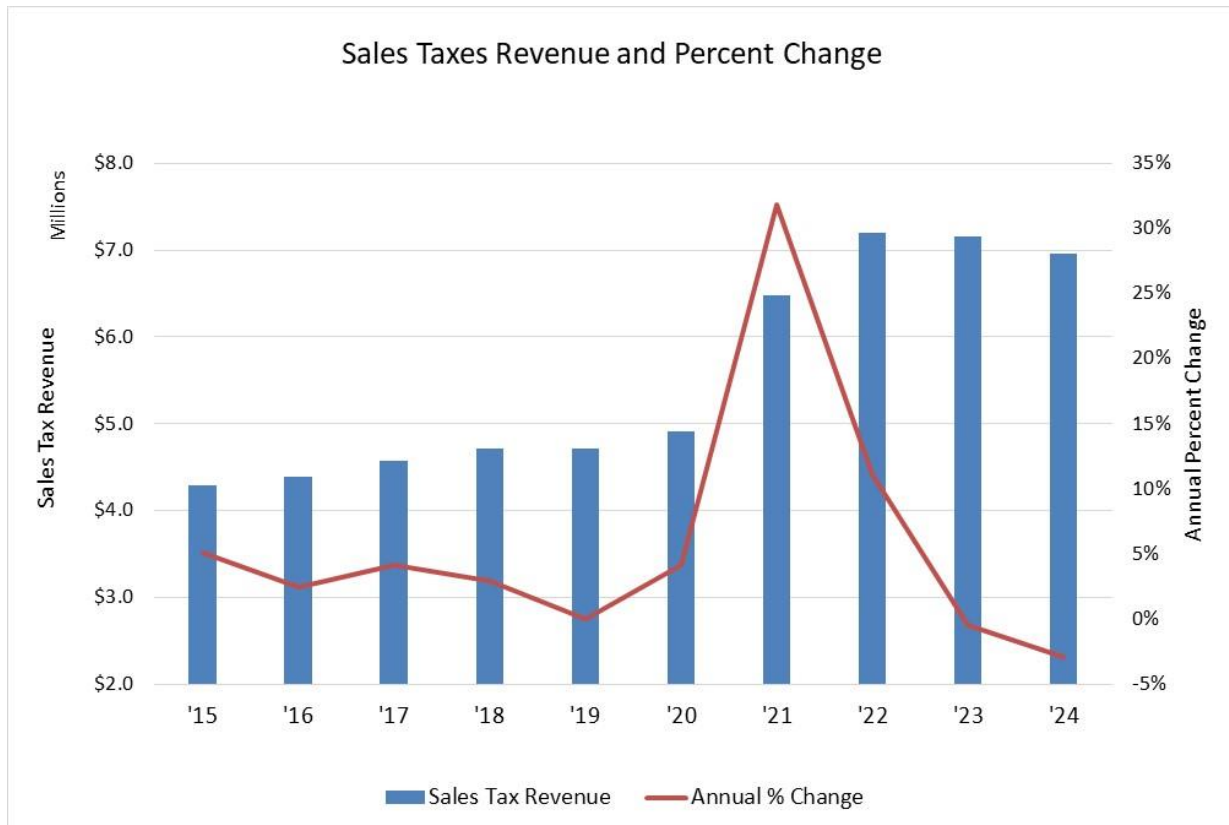
Sales Taxes (1% Municipal Share and 3% Local Cannabis Tax)

The Village directly receives 1.00% of 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.

Village of North Aurora FY 2023-24 Budget Major Revenue Descriptions and Analysis

These taxes represent approximately 46.5% 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 2022-23 projected, and budgeted year 2023-24. A portion of the sales taxes shown below are rebated to developers per various rebate agreements. The rebates, budgeted for next year to be \$345,000, total approximately 4.9% of the total sales tax revenues budgeted to be received next year.



Sales tax revenue has increased steadily over the last thirteen years since the great recession. The current year projection for 2022-23 reflects an increase in total sales tax revenues from 2021-22 of \$30,060, or 0.4%, due to the continuation of strong retail and auto sales. For the 2023-24 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 which will start to decrease sales from the dispensary within North Aurora. Total sales tax revenues are expected to decrease to \$6,970,000 in 2023-24, down from a projected \$7,223,600 in FY 2022-23.

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.

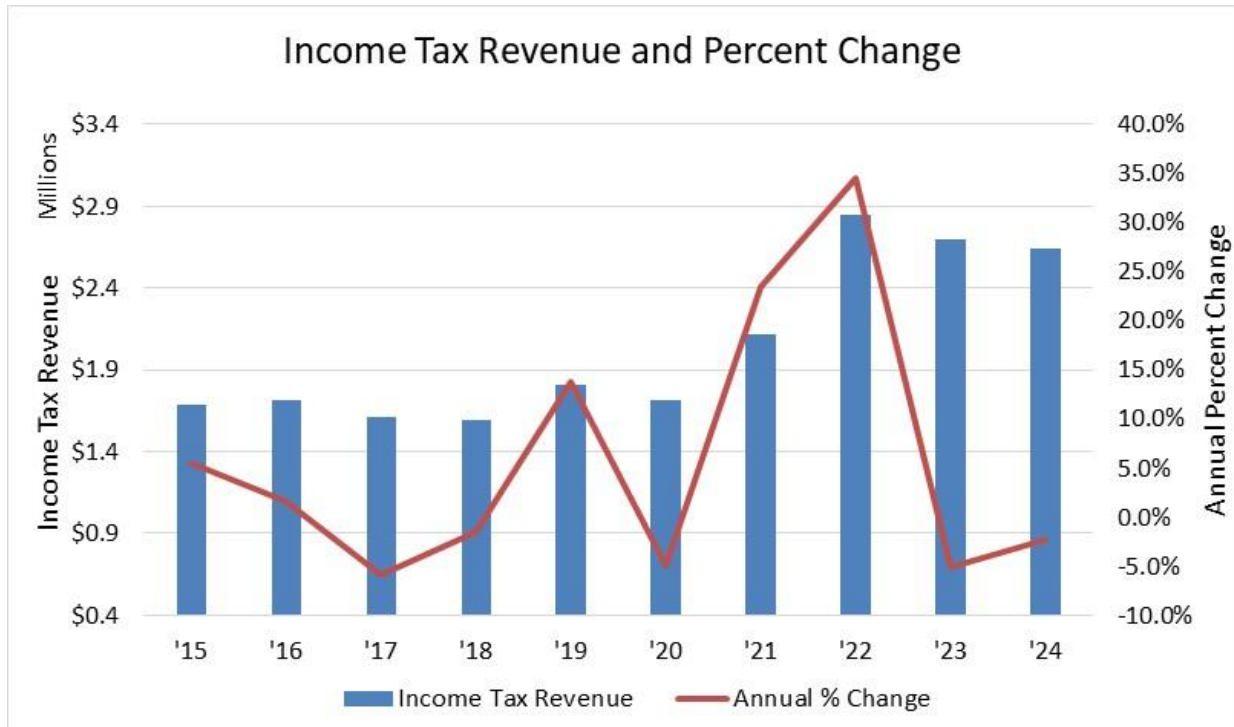
Village of North Aurora FY 2023-24 Budget Major Revenue Descriptions and Analysis

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.



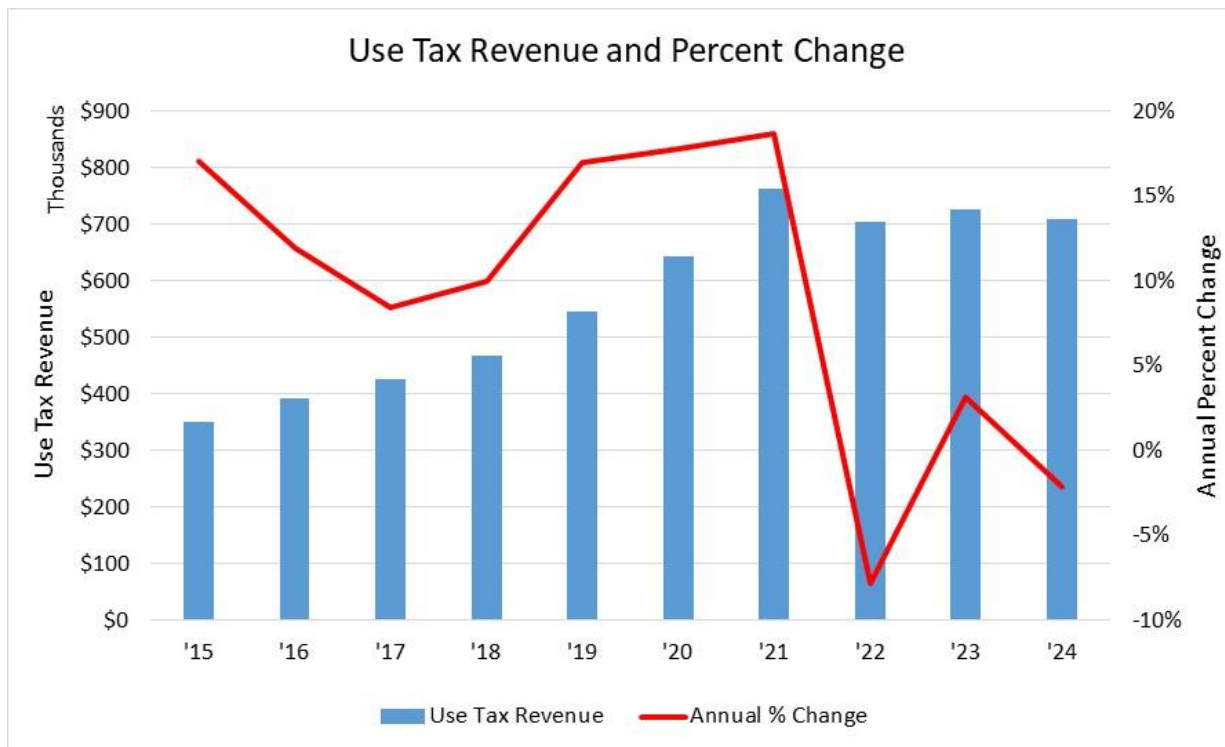
There are no restrictions on the types of expenditures that a municipality may fund with their share of income tax revenues. This is a very elastic revenue source that fluctuates significantly based on the performance of the national economy and local share allocations by the State of Illinois. Revenues for the 2023-24 budget are projected at \$2,639,000, an increase of \$289,000 from the 2022-23 budget of \$2,350,000. However, the 2023-24 Budget represents a decrease

Village of North Aurora FY 2023-24 Budget Major Revenue Descriptions and Analysis

of \$81,900 from the 2022-23 projected revenue of \$2,720,900. 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 from the last Census.



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

**Village of North Aurora
FY 2023-24 Budget
Major Revenue Descriptions and Analysis**

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.

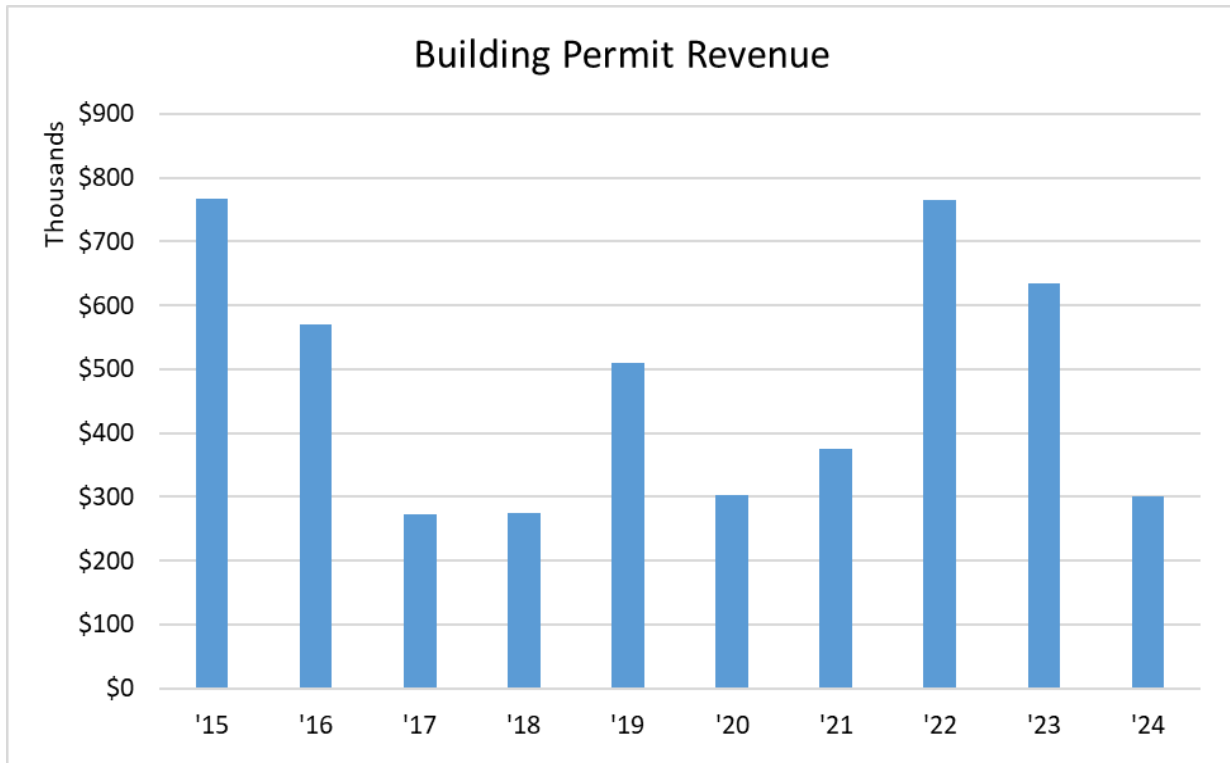
Use tax collections have been volatile over the past few years due to law changes. Use tax collections increased significantly during the pandemic due to online sales, but has seen a decrease recently due to the “Leveling the Playing Field for Illinois Retail Act”. Revenues for the 2023-24 budget are projected at \$712,000, an increase of \$22,000, or 3.2%, from the 2022-23 budget of \$690,000. However, the 2023-24 budget represents a decrease of \$21,100, or 2.9%, from the 2022-23 projected revenue of \$733,100.

Building Permits

The Village currently has a building permit fee of \$31 per 100 square feet for residential and \$30 per 100 square feet for non-residential. Building permit revenue varies considerably based on the number and pace of residential and commercial development as the chart below illustrates.

During years 2014-15 and 2015-16, 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 2016-17 and 2017-18 reflected a year with consistent residential and commercial activity but nothing out of the ordinary. For the 2018-19 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 2019-20 and 2020-21 also reflected years with consistent residential and commercial activity, but no significant permits issued due to the COVID-19 pandemic. Revenues for the FY 2021-22 came in at \$764,807 due to a significant commercial permit issued and the Lincoln Valley subdivision construction. Permit activity for FY 2022-23 is projected to be another strong year due to the continuation of the Lincoln Valley subdivision and Seasons apartment complex. Revenue for FY 2023-24 has been budgeted conservatively at \$300,000, but could surpass this amount depending on potential development projects.

**Village of North Aurora
FY 2023-24 Budget
Major Revenue Descriptions and Analysis**



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 \$126,000 in the 2023-24 budget, a decrease of \$8,400, or 6.3%, from current year projected of \$134,400.

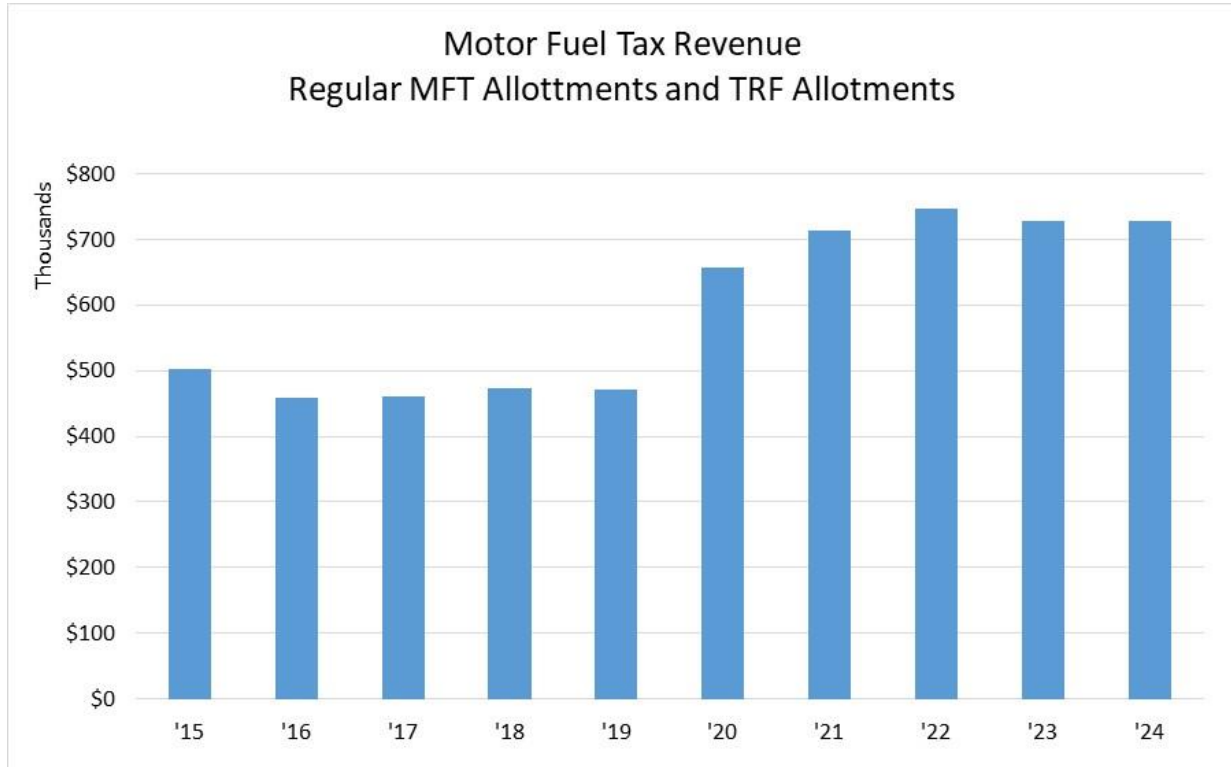
MOTOR FUEL TAX FUND

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 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

Village of North Aurora FY 2023-24 Budget Major Revenue Descriptions and Analysis

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.



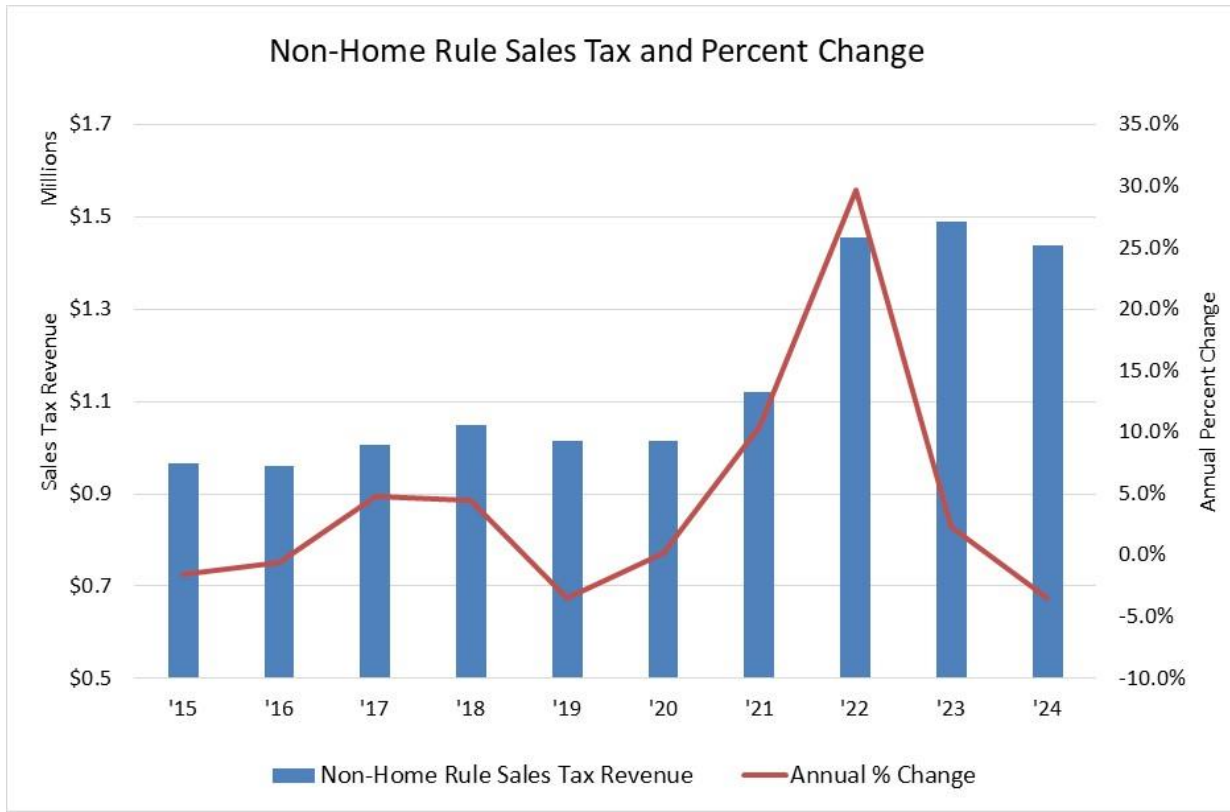
The chart provides a history and projection of MFT revenue. Revenues (both the regular MFT allotments and the new TRF distributions) for FY 2022-23 are projected to be \$733,875. For FY 2023-24, revenue is expected to stay relatively consistent at \$726,500. These projected estimates have significant 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.

CAPITAL PROJECTS FUND

Non-Home Rule Sales Tax

Effective January 1, 2004, the Village implemented 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.

**Village of North Aurora
FY 2023-24 Budget
Major Revenue Descriptions and Analysis**



For FY 2022-23, revenue is projected at \$1,489,250, an increase of \$33,783, or 2.3%, from FY 2021-22 as economic activity continues to be strong post COVID-19 restrictions. For the FY 2023-24 budget, revenue is projected at \$1,438,000, a decrease of \$51,250, or 3.4%, due to a projected declines as the economy adjusts back to more normal, traditional retail sales activity due to the current interest rate environment.

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

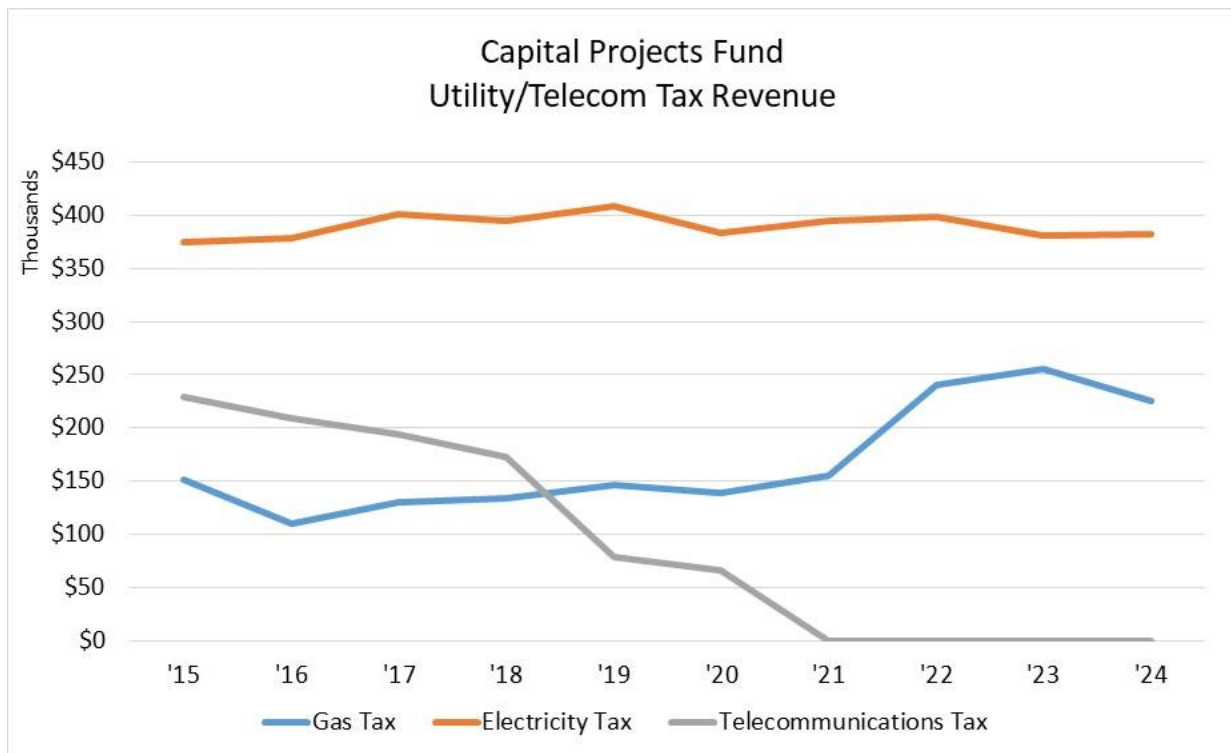
Cents Per Kilowatt-Hour

0.334
 0.220
 0.198
 0.192
 0.186
 0.176

Village of North Aurora FY 2023-24 Budget Major Revenue Descriptions and Analysis

For the next 2,000,000 kilowatt-hours used	0.170
For the next 5,000,000 kilowatt-hours used	0.168
For the next 10,000,000 kilowatt-hours used	0.164
For all kilowatt-hours over 20,000,000 used	0.162

For FY 2023-24, revenues from the electricity tax are budgeted to be \$382,250, a slight increase of \$1,250 from the FY 2022-23 projected revenue of \$381,000. Variances occur year to year due to weather extremes, i.e. hot or mild, or changes in rates. Revenue from the gas tax are budgeted to be \$225,000 in fiscal year 2023-24, down \$30,000, or 11.8%, from the FY 2022-23 projected revenue of \$255,000. 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.



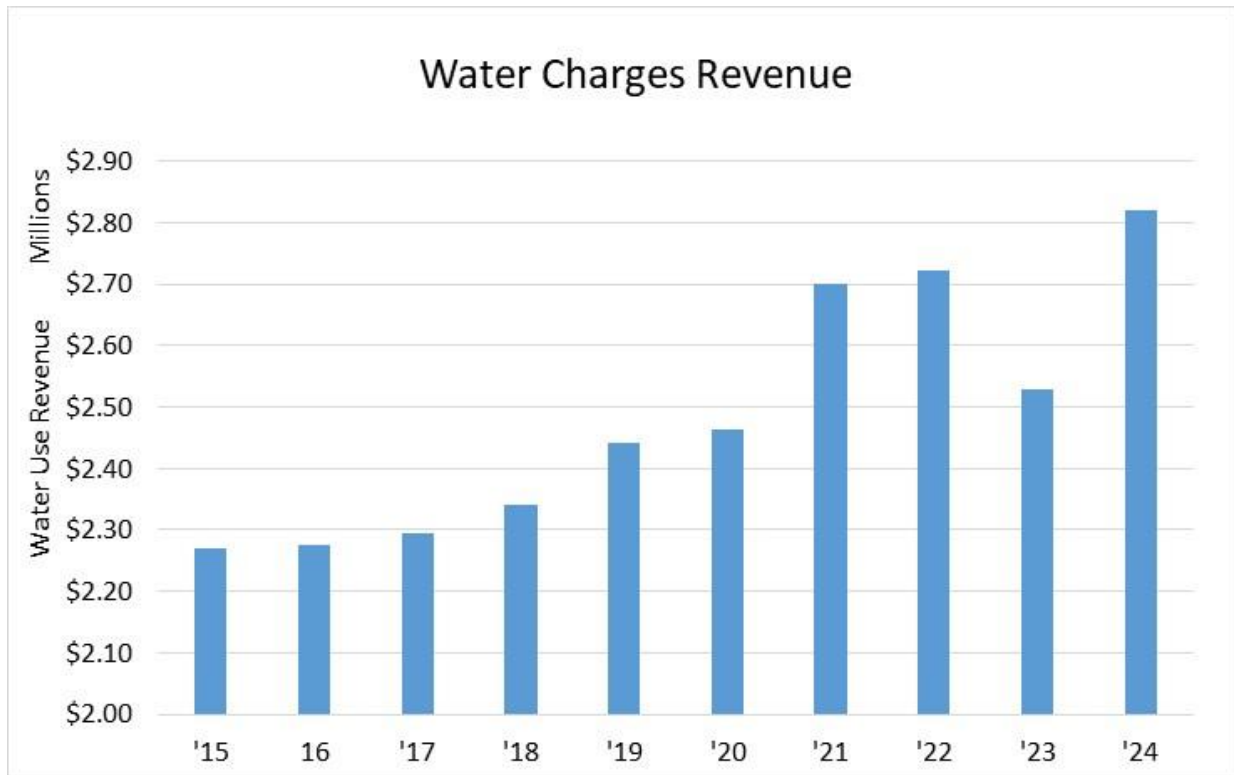
WATER FUND

Water Collections

The Village charges bi-monthly for water use within the Village to support the operations, capital improvements, and debt obligations of the Water Fund. The FY 2023-24 Budget includes a proposed water rate increase of 15% effective June 1, 2023, increasing the water usage charge from \$3.70 to \$4.26 per 1,000 gallons for all usage over 3,000 gallons bi-monthly. This rate increase reflects the first increase since June 1, 2018.

**Village of North Aurora
FY 2023-24 Budget
Major Revenue Descriptions and Analysis**

The FY 2023-24 budget projects revenue of \$2,820,750, an increase of \$292,500, or 11.6%, over the FY 2022-23 projected revenue. The increase in revenue reflects the proposed 15% water rate increase effective June 1, 2023. Revenues vary annually based on water use, which is typically affected by the temperature, amount of rainfall during the summer months, and operations of large commercial users. Revenue in FY 2022-23 is projected to be lower than budgeted due to less water being used by a large commercial user.



**Village of North Aurora
FY 2023-24 Budget
Transfers and Reimbursements**

Below is a summary of interfund transfers budgeted for fiscal year 2023-24. Transfers are one-time payments between funds that are not expected to be repaid in the future.

Fund Transferred From	Fund Transferred To	Amount	Purpose
General	Capital Projects	\$ 600,000	Fund capital expenditures
General	Police Station Debt Service	627,725	Fund annual debt obligation
Route 31 TIF	United TIF	925,000	Equity transfer for economic development
		<u>\$ 2,152,725</u>	

Below is a summary of interfund reimbursements budgeted for fiscal year 2022-23. Reimbursements are made to pay back funds for general administrative costs.

Fund Reimbursed From	Fund Reimbursed To	Amount	Purpose
Sanitary Sewer	General	\$ 52,300	Personnel and other administrative costs
Sanitary Sewer	Water	15,300	Personnel and other administrative costs
Special Service Areas	General	8,290	Personnel and other administrative costs
Waterworks	General	215,500	Personnel and other administrative costs
General	Vehicle and Equipment	504,385	Future capital purchases
Sanitary Sewer	Vehicle and Equipment	20,250	Future capital purchases
Waterworks	Vehicle and Equipment	30,300	Future capital purchases
Waterworks	Insurance	38,500	Liability insurance coverage
Sanitary Sewer	Insurance	5,500	Liability insurance coverage
		<u>\$ 890,325</u>	

**Village of North Aurora
FY 2023-24 Budget
Long-Range Financial Summaries**

The Long-Range Financial Summaries are intended to provide the community with a future projection of the Village's financial condition for each of the funds that comprise the budgetary financial structure of the Village. These projections assume the continuation of current service levels and maintaining those levels in all future years presented. As a result, future years may include losses or deficit balances. The forecast provides a foundation for discussion and policy decisions the Village may face in the future.

Each fund in the Village's financial structure is a separate financial entity. The presentation for each fund includes a summary, revenue projections, a general long-range operating budget, and a capital improvement program, if applicable. The Capital Improvements Program focuses on all vehicles and all capital items that are over \$5,000. The summary for each fund reflects the revenue and expenditure projections and presents a rolling five-year operating statement, beginning with fund balance as of June 1, 2022 as reported in the audited financial statements as of May 31, 2022.

GENERAL ASSUMPTIONS

The principal assumptions for the Long-Range Financial Summaries involve rates for general goods and services inflation, personnel inflation (salaries and fringe benefits), investment interest rates, the rate of growth in sales tax base (the principal revenue source of the Village), and projected increases for other revenue sources. The general assumptions used include:

- Inflation for the purchase of goods and services and operational and contractual services are projected at 2.5% to 3.5%.
- Personnel inflation (including salaries, benefits, pension) is factored at a 3.5% increase per year.
- Interest earnings on invested funds range from 0.2% to 2.0% annually, depending upon the fund, the type of investment utilized, and length of investment.
- Sales tax receipts are projected to increase 1.5% annually. Receipts from the non-home rule sales tax are projected using the same assumptions as the growth in general sales tax receipts. The Village's sales tax base is also adjusted in years where we have identified businesses entering or leaving the Village.
- Most other revenue sources are projected to increase from 0.0% to 3.0% each year.

In future projected years, the long-range operating budget projections are adjusted by an experience factor intended to consider normal positive variances in expenditures across the hundreds of accounts that make up the Village's financial structure and to partially offset the effects of compounding of the inflation assumptions in the later years.

Long-range capital expenditures are projected based on current plans. Projections may vary from year to year due to changes in priorities, funding sources, or delays in projects. Any changes to the long-term capital plan will be updated in subsequent budget documents.

Village of North Aurora
FY 2023-24 Budget
Long-Range Operating Financial Plan
General Fund

	2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Projected Fund Balance, Beginning of Year	\$ 8,979,597	\$ 8,982,087	\$ 9,433,435	\$ 9,728,677	\$ 9,862,766
Revenues and Other Sources					
Revenues	\$ 14,718,700	\$ 14,900,951	\$ 15,085,777	\$ 15,273,210	\$ 15,463,290
Transfers and Reimbursements	276,090	287,134	298,620	310,565	322,987
Total Revenues and Other Sources	<u>\$ 14,994,790</u>	<u>\$ 15,188,085</u>	<u>\$ 15,384,397</u>	<u>\$ 15,583,775</u>	<u>\$ 15,786,277</u>
Expenditures and Other Uses					
Personnel	\$ 10,095,180	\$ 10,391,080	\$ 10,694,674	\$ 11,006,106	\$ 11,325,516
Operating	3,669,395	3,717,932	3,766,756	3,815,855	3,865,223
Capital	-	-	-	-	-
Transfers and Other Uses*	1,227,725	627,725	627,725	627,725	627,725
Total Expenditures and Other Uses	<u>\$ 14,992,300</u>	<u>\$ 14,736,737</u>	<u>\$ 15,089,155</u>	<u>\$ 15,449,686</u>	<u>\$ 15,818,464</u>
Estimated Net Income (Loss)	<u>\$ 2,490</u>	<u>\$ 451,348</u>	<u>\$ 295,242</u>	<u>\$ 134,089</u>	<u>\$ (32,187)</u>
Projected Fund Balance, End of Year	<u>\$ 8,982,087</u>	<u>\$ 9,433,435</u>	<u>\$ 9,728,677</u>	<u>\$ 9,862,766</u>	<u>\$ 9,830,579</u>

*Transfers to Capital Projects Fund not included in years 2024-25 through 2026-27

Village of North Aurora
FY 2023-24 Budget
Long-Range Operating Financial Plan
Motor Fuel Tax Fund

	<u>2023-24 Budget</u>	<u>2024-25 Projection</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Projected Fund Balance, Beginning of Year	\$ 1,487,355	\$ 1,742,855	\$ 1,993,306	\$ 1,238,526	\$ 1,353,332
Revenues and Other Sources					
Operating Revenues	\$ 774,500	\$ 782,245	\$ 790,067	\$ 797,968	\$ 805,948
Transfers and Other Sources	-	-	-	-	-
Total Revenues and Other Sources	<u>\$ 774,500</u>	<u>\$ 782,245</u>	<u>\$ 790,067</u>	<u>\$ 797,968</u>	<u>\$ 805,948</u>
Expenditures and Other Uses					
Operating Expenditures	\$ 519,000	\$ 531,794	\$ 544,847	\$ 558,162	\$ 571,741
Capital	-	-	1,000,000	125,000	300,000
Total Expenditures and Other Uses	<u>\$ 519,000</u>	<u>\$ 531,794</u>	<u>\$ 1,544,847</u>	<u>\$ 683,162</u>	<u>\$ 871,741</u>
Estimated Net Income (Loss)	<u>\$ 255,500</u>	<u>\$ 250,451</u>	<u>\$ (754,780)</u>	<u>\$ 114,806</u>	<u>\$ (65,793)</u>
Projected Fund Balance, End of Year	<u>\$ 1,742,855</u>	<u>\$ 1,993,306</u>	<u>\$ 1,238,526</u>	<u>\$ 1,353,332</u>	<u>\$ 1,287,539</u>

Village of North Aurora
FY 2023-24 Budget
Long-Range Operating Financial Plan
Route 31 TIF Fund

	<u>2023-24 Budget</u>	<u>2024-25 Projection</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Projected Fund Balance, Beginning of Year	\$ 1,420,511	\$ 768,511	\$ 821,116	\$ 878,379	\$ -
Revenues and Other Sources					
Operating Revenues	\$ 370,000	\$ 375,375	\$ 380,829	\$ 386,363	\$ -
Transfers and Other Sources	-	-	-	-	-
Total Revenues and Other Sources	<u>\$ 370,000</u>	<u>\$ 375,375</u>	<u>\$ 380,829</u>	<u>\$ 386,363</u>	<u>\$ -</u>
Expenditures and Other Uses					
Operating Expenditures	\$ 97,000	\$ 22,770	\$ 23,566	\$ 24,390	\$ -
Capital	-	300,000	300,000	300,000	-
Transfers and Other Uses	925,000	-	-	940,352	-
Total Expenditures and Other Uses	<u>\$ 1,022,000</u>	<u>\$ 322,770</u>	<u>\$ 323,566</u>	<u>\$ 1,264,742</u>	<u>\$ -</u>
Estimated Net Income (Loss)	<u>\$ (652,000)</u>	<u>\$ 52,605</u>	<u>\$ 57,263</u>	<u>\$ (878,379)</u>	<u>\$ -</u>
Projected Fund Balance, End of Year	<u>\$ 768,511</u>	<u>\$ 821,116</u>	<u>\$ 878,379</u>	<u>\$ -</u>	<u>\$ -</u>

Village of North Aurora
FY 2023-24 Budget
Long-Range Operating Financial Plan
United TIF Fund

	2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Projected Fund Balance, Beginning of Year	\$ 261,360	\$ 533,860	\$ 577,802	\$ 775,904	\$ 1,919,243
Revenues and Other Sources					
Operating Revenues	\$ 386,000	\$ 518,660	\$ 577,185	\$ 636,587	\$ 646,130
Grant Revenues	500,000	-	-	-	-
Transfers and Other Sources	925,000	-	-	940,352	-
Total Revenues and Other Sources	<u>\$ 1,811,000</u>	<u>\$ 518,660</u>	<u>\$ 577,185</u>	<u>\$ 1,576,939</u>	<u>\$ 646,130</u>
Expenditures and Other Uses					
Operating Expenditures	\$ 220,500	\$ 124,718	\$ 129,083	\$ 133,600	\$ 138,276
Capital	1,318,000	350,000	250,000	300,000	300,000
Transfers and Other Uses	-	-	-	-	-
Total Expenditures and Other Uses	<u>\$ 1,538,500</u>	<u>\$ 474,718</u>	<u>\$ 379,083</u>	<u>\$ 433,600</u>	<u>\$ 438,276</u>
Estimated Net Income (Loss)	<u>\$ 272,500</u>	<u>\$ 43,942</u>	<u>\$ 198,102</u>	<u>\$ 1,143,339</u>	<u>\$ 207,854</u>
Projected Fund Balance, End of Year	<u><u>\$ 533,860</u></u>	<u><u>\$ 577,802</u></u>	<u><u>\$ 775,904</u></u>	<u><u>\$ 1,919,243</u></u>	<u><u>\$ 2,127,097</u></u>

Village of North Aurora
FY 2023-24 Budget
Long-Range Operating Financial Plan
Insurance Fund

	<u>2023-24 Budget</u>	<u>2024-25 Projection</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Projected Fund Balance, Beginning of Year	\$ 359,683	\$ 342,983	\$ 322,294	\$ 297,507	\$ 268,516
Revenues and Other Sources					
Operating Revenues	\$ 320,800	\$ 325,445	\$ 330,158	\$ 334,940	\$ 339,792
Transfers and Other Sources	44,000	44,770	45,555	46,356	47,173
Total Revenues and Other Sources	<u>\$ 364,800</u>	<u>\$ 370,215</u>	<u>\$ 375,713</u>	<u>\$ 381,296</u>	<u>\$ 386,965</u>
Expenditures and Other Uses					
Operating Expenditures	\$ 381,500	\$ 390,904	\$ 400,500	\$ 410,287	\$ 420,269
Capital	-	-	-	-	-
Transfers and Other Uses	-	-	-	-	-
Total Expenditures and Other Uses	<u>\$ 381,500</u>	<u>\$ 390,904</u>	<u>\$ 400,500</u>	<u>\$ 410,287</u>	<u>\$ 420,269</u>
Estimated Net Income (Loss)	<u>\$ (16,700)</u>	<u>\$ (20,689)</u>	<u>\$ (24,787)</u>	<u>\$ (28,991)</u>	<u>\$ (33,304)</u>
Projected Fund Balance, End of Year	<u>\$ 342,983</u>	<u>\$ 322,294</u>	<u>\$ 297,507</u>	<u>\$ 268,516</u>	<u>\$ 235,212</u>

Village of North Aurora
FY 2023-24 Budget
Long-Range Operating Financial Plan
Tourism Fund

	<u>2023-24 Budget</u>	<u>2024-25 Projection</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Projected Fund Balance, Beginning of Year	\$ 52,854	\$ 54,204	\$ 54,740	\$ 54,418	\$ 53,191
Revenues and Other Sources					
Operating Revenues	\$ 151,850	\$ 154,324	\$ 156,839	\$ 159,396	\$ 161,995
Transfers and Other Sources	-	-	-	-	-
Total Revenues and Other Sources	<u>\$ 151,850</u>	<u>\$ 154,324</u>	<u>\$ 156,839</u>	<u>\$ 159,396</u>	<u>\$ 161,995</u>
Expenditures and Other Uses					
Operating Expenditures	\$ 150,500	\$ 153,788	\$ 157,162	\$ 160,623	\$ 164,174
Capital	-	-	-	-	-
Transfers and Other Uses	-	-	-	-	-
Total Expenditures and Other Uses	<u>\$ 150,500</u>	<u>\$ 153,788</u>	<u>\$ 157,162</u>	<u>\$ 160,623</u>	<u>\$ 164,174</u>
Estimated Net Income (Loss)	<u>\$ 1,350</u>	<u>\$ 536</u>	<u>\$ (323)</u>	<u>\$ (1,227)</u>	<u>\$ (2,179)</u>
Projected Fund Balance, End of Year	<u>\$ 54,204</u>	<u>\$ 54,740</u>	<u>\$ 54,418</u>	<u>\$ 53,191</u>	<u>\$ 51,012</u>

Village of North Aurora
FY 2023-24 Budget
Long-Range Operating Financial Plan
Special Service Area Fund

	<u>2023-24 Budget</u>	<u>2024-25 Projection</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Projected Fund Balance, Beginning of Year	\$ 173,422	\$ 175,322	\$ 174,510	\$ 170,890	\$ 164,364
Revenues and Other Sources					
Operating Revenues	\$ 80,855	\$ 80,906	\$ 80,958	\$ 81,011	\$ 81,065
Transfers and Other Sources	-	-	-	-	-
Total Revenues and Other Sources	<u>\$ 80,855</u>	<u>\$ 80,906</u>	<u>\$ 80,958</u>	<u>\$ 81,011</u>	<u>\$ 81,065</u>
Expenditures and Other Uses					
Operating Expenditures	\$ 78,955	\$ 81,718	\$ 84,578	\$ 87,537	\$ 90,600
Capital	-	-	-	-	-
Transfers and Other Uses	-	-	-	-	-
Total Expenditures and Other Uses	<u>\$ 78,955</u>	<u>\$ 81,718</u>	<u>\$ 84,578</u>	<u>\$ 87,537</u>	<u>\$ 90,600</u>
Estimated Net Income (Loss)	<u>\$ 1,900</u>	<u>\$ (812)</u>	<u>\$ (3,620)</u>	<u>\$ (6,526)</u>	<u>\$ (9,535)</u>
Projected Fund Balance, End of Year	<u><u>\$ 175,322</u></u>	<u><u>\$ 174,510</u></u>	<u><u>\$ 170,890</u></u>	<u><u>\$ 164,364</u></u>	<u><u>\$ 154,829</u></u>

Village of North Aurora
FY 2023-24 Budget
Long-Range Operating Financial Plan
Sanitary Sewer Fund

	<u>2023-24 Budget</u>	<u>2024-25 Projection</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>
Projected Fund Balance, Beginning of Year	\$ 1,715,463	\$ 1,506,113	\$ 1,289,470	\$ 1,061,505	\$ 821,769
Revenues and Other Sources					
Operating Revenues	\$ 150,000	\$ 151,900	\$ 153,826	\$ 155,778	\$ 157,756
Transfers and Other Sources	-	-	-	-	-
Total Revenues and Other Sources	<u>\$ 150,000</u>	<u>\$ 151,900</u>	<u>\$ 153,826</u>	<u>\$ 155,778</u>	<u>\$ 157,756</u>
Expenditures and Other Uses					
Operating Expenditures	\$ 359,350	\$ 368,543	\$ 381,791	\$ 395,514	\$ 409,733
Capital	-	-	-	-	-
Transfers and Other Uses	-	-	-	-	-
Total Expenditures and Other Uses	<u>\$ 359,350</u>	<u>\$ 368,543</u>	<u>\$ 381,791</u>	<u>\$ 395,514</u>	<u>\$ 409,733</u>
Estimated Net Income (Loss)	<u>\$ (209,350)</u>	<u>\$ (216,643)</u>	<u>\$ (227,965)</u>	<u>\$ (239,736)</u>	<u>\$ (251,977)</u>
Projected Fund Balance, End of Year	<u>\$ 1,506,113</u>	<u>\$ 1,289,470</u>	<u>\$ 1,061,505</u>	<u>\$ 821,769</u>	<u>\$ 569,792</u>

Village of North Aurora
FY 2023-24 Budget
Long-Range Operating Financial Plan
Capital Projects Fund

	2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Projected Fund Balance, Beginning of Year	\$ 11,741,786	\$ 8,085,321	\$ 7,873,099	\$ 6,591,808	\$ 6,572,458
Revenues and Other Sources					
Operating Revenues	\$ 2,305,250	\$ 2,333,293	\$ 2,361,729	\$ 2,390,561	\$ 2,419,796
Grant Revenues	225,000	-	-	-	-
Transfers and Other Sources	600,000	-	-	-	-
Total Revenues and Other Sources	<u>\$ 3,130,250</u>	<u>\$ 2,333,293</u>	<u>\$ 2,361,729</u>	<u>\$ 2,390,561</u>	<u>\$ 2,419,796</u>
Expenditures and Other Uses					
Operating Expenditures	\$ 1,932,390	\$ 545,515	\$ 410,910	\$ 425,291	\$ 440,176
Capital	4,854,325	2,000,000	3,232,110	1,984,620	2,686,910
Transfers and Other Uses	-	-	-	-	-
Total Expenditures and Other Uses	<u>\$ 6,786,715</u>	<u>\$ 2,545,515</u>	<u>\$ 3,643,020</u>	<u>\$ 2,409,911</u>	<u>\$ 3,127,086</u>
Estimated Net Income (Loss)	<u>\$ (3,656,465)</u>	<u>\$ (212,222)</u>	<u>\$ (1,281,291)</u>	<u>\$ (19,350)</u>	<u>\$ (707,290)</u>
Projected Fund Balance, End of Year	<u>\$ 8,085,321</u>	<u>\$ 7,873,099</u>	<u>\$ 6,591,808</u>	<u>\$ 6,572,458</u>	<u>\$ 5,865,168</u>

Village of North Aurora
FY 2023-24 Budget
Long-Range Operating Financial Plan
Police Station Debt Service Fund

	2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Projected Fund Balance, Beginning of Year	\$ 295,499	\$ 295,499	\$ 296,729	\$ 294,642	\$ 294,840
Revenues and Other Sources					
Operating Revenues	\$ 12,000	\$ 12,180	\$ 12,363	\$ 12,548	\$ 12,736
Transfers and Other Sources	627,725	627,725	627,725	627,725	627,725
Total Revenues and Other Sources	<u>\$ 639,725</u>	<u>\$ 639,905</u>	<u>\$ 640,088</u>	<u>\$ 640,273</u>	<u>\$ 640,461</u>
Expenditures and Other Uses					
Operating Expenditures	\$ 639,725	\$ 638,675	\$ 642,175	\$ 640,075	\$ 647,525
Capital	-	-	-	-	-
Transfers and Other Uses	-	-	-	-	-
Total Expenditures and Other Uses	<u>\$ 639,725</u>	<u>\$ 638,675</u>	<u>\$ 642,175</u>	<u>\$ 640,075</u>	<u>\$ 647,525</u>
Estimated Net Income (Loss)	<u>\$ -</u>	<u>\$ 1,230</u>	<u>\$ (2,087)</u>	<u>\$ 198</u>	<u>\$ (7,064)</u>
Projected Fund Balance, End of Year	<u><u>\$ 295,499</u></u>	<u><u>\$ 296,729</u></u>	<u><u>\$ 294,642</u></u>	<u><u>\$ 294,840</u></u>	<u><u>\$ 287,776</u></u>

**Village of North Aurora
FY 2023-24 Budget
Long-Range Operating Financial Plan
Waterworks Fund**

	2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Projected Net Position, Beginning of Year	\$ 7,937,409	\$ 7,473,584	\$ 7,221,837	\$ 5,982,402	\$ 3,747,926
Revenues and Other Sources					
Operating Revenues	\$ 3,403,790	\$ 3,688,405	\$ 3,996,829	\$ 4,271,563	\$ 4,494,357
Grant Revenues	2,000,000	457,281	-	-	-
Transfers and Other Sources	15,300	15,836	16,390	16,964	17,558
Total Revenues and Other Sources	<u>\$ 5,419,090</u>	<u>\$ 4,161,522</u>	<u>\$ 4,013,219</u>	<u>\$ 4,288,527</u>	<u>\$ 4,511,915</u>
Expenditures and Other Uses					
Personnel	\$ 839,490	\$ 860,183	\$ 890,289	\$ 921,450	\$ 953,702
Operating	2,346,580	1,897,911	1,938,690	2,005,478	2,074,593
Debt	495,275	494,175	492,775	496,075	493,925
Capital	2,201,570	1,161,000	1,930,900	3,100,000	2,200,000
Transfers and Other Uses	-	-	-	-	-
Total Expenditures and Other Uses	<u>\$ 5,882,915</u>	<u>\$ 4,413,269</u>	<u>\$ 5,252,654</u>	<u>\$ 6,523,003</u>	<u>\$ 5,722,220</u>
Estimated Net Income (Loss)	<u>\$ (463,825)</u>	<u>\$ (251,747)</u>	<u>\$ (1,239,435)</u>	<u>\$ (2,234,476)</u>	<u>\$ (1,210,305)</u>
Projected Net Position, End of Year	<u>\$ 7,473,584</u>	<u>\$ 7,221,837</u>	<u>\$ 5,982,402</u>	<u>\$ 3,747,926</u>	<u>\$ 2,537,621</u>

Village of North Aurora
FY 2023-24 Budget
Long-Range Operating Financial Plan
Vehicle and Equipment Fund

	2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection
Projected Net Position, Beginning of Year	\$ 2,296,911	\$ 1,414,911	\$ 1,040,295	\$ 1,043,583	\$ 880,493
Revenues and Other Sources					
Operating Revenues	\$ 609,935	\$ 621,609	\$ 633,513	\$ 645,650	\$ 658,026
Transfers and Other Sources	-	-	-	-	-
Total Revenues and Other Sources	<u>\$ 609,935</u>	<u>\$ 621,609</u>	<u>\$ 633,513</u>	<u>\$ 645,650</u>	<u>\$ 658,026</u>
Expenditures and Other Uses					
Operating Expenditures	\$ 54,225	\$ 54,225	\$ 54,225	\$ 54,225	\$ 54,225
Capital	1,437,710	942,000	576,000	754,515	393,640
Transfers and Other Uses	-	-	-	-	-
Total Expenditures and Other Uses	<u>\$ 1,491,935</u>	<u>\$ 996,225</u>	<u>\$ 630,225</u>	<u>\$ 808,740</u>	<u>\$ 447,865</u>
Estimated Net Income (Loss)	<u>\$ (882,000)</u>	<u>\$ (374,616)</u>	<u>\$ 3,288</u>	<u>\$ (163,090)</u>	<u>\$ 210,161</u>
Projected Net Position, End of Year	<u><u>\$ 1,414,911</u></u>	<u><u>\$ 1,040,295</u></u>	<u><u>\$ 1,043,583</u></u>	<u><u>\$ 880,493</u></u>	<u><u>\$ 1,090,654</u></u>

Village of North Aurora
FY 2023-24 Budget
Capital Overview

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 2023-24 budget are funded with current year revenues and reserve balances (pay as you go).

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 2023-24 Budget
Major Capital Expenditures
Motor Fuel Tax Fund

Project	Project Number	FY 23-24 Budget	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	Total
Road Improvements							
Orchard Gateway Improvements	CIP-1	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Oak Street - Route 31 to Randall Road	CIP-2	-	-	-	125,000	300,000	425,000
Total Capital Improvements		\$ -	\$ -	\$ 1,000,000	\$ 125,000	\$ 300,000	\$ 1,425,000

Village of North Aurora
FY 2023-24 Budget
Major Capital Expenditures
Route 31 TIF Fund

Project	Project Number	FY 23-24 Budget	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	Total
Other Initiatives							
Property Purchases for Development	CIP-3	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 900,000
Total Capital Improvements		\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 900,000

Village of North Aurora
FY 2023-24 Budget
Major Capital Expenditures
United TIF Fund

Project	Project Number	FY 23-24 Budget	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	Total
Road Improvements							
Airport Rd and Route 31 Intersection	CIP-4	\$ 195,000	\$ -	\$ -	\$ -	\$ -	\$ 195,000
Traffic Signal Improvements							
Airport Rd and Route 31 Intersection	CIP-4	295,000	-	-	-	-	295,000
Sidewalk/ROW Improvements							
Rt. 31 Sidewalk Replacement	CIP-5	100,000	150,000	-	-	-	250,000
Airport/Rt. 31 ROW Acquisitions	CIP-4	50,000	-	-	-	-	50,000
Parking Lot Improvements							
Resurfacing State St Public Lot	CIP-6	14,000	-	-	-	-	14,000
Resurfacing Police Department Lot	CIP-7	14,000	-	-	-	-	14,000
Other Initiatives							
Property Purchases for Development	CIP-8	650,000	200,000	250,000	300,000	300,000	1,700,000
Total Capital Improvements		\$ 1,318,000	\$ 350,000	\$ 250,000	\$ 300,000	\$ 300,000	\$ 2,518,000

Village of North Aurora
FY 2023-24 Budget
Major Capital Expenditures
Capital Projects Fund

Project	Project Number	FY 23-24 Budget	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	Total
Road Improvements							
Annual Road Improvement Programs	CIP-9	\$ 2,314,925	\$ 1,800,000	\$ 1,854,000	\$ 1,909,620	\$ 1,966,910	\$ 9,845,455
Chestnut, Locust, Spruce (Street Portion)	CIP-10	350,000	-	-	-	-	350,000
Clearwater, Lovedale, Offutt (Street Portion)	CIP-11	297,000	-	-	-	-	297,000
Orchard Gateway Improvements	CIP-1	-	-	786,110	-	-	786,110
Village Facility Projects							
RTU Replacement - Police Department	CIP-12	50,000	-	50,000	-	50,000	150,000
Bollard Replacement - Police Department	CIP-13	45,000	-	-	-	-	45,000
Boiler Replacement - Village Hall	CIP-14	-	150,000	-	-	-	150,000
BAS Upgrades - Police Department, Village Hall	CIP-15	-	-	-	-	100,000	100,000
Sidewalk/ROW Improvements							
Orchard Gateway ROW Acquisitions	CIP-1	340,000	25,000	-	-	-	365,000
Route 31 ROW Acquisitions	CIP-5	25,000	-	-	-	-	25,000
Riverfront Park Improvements							
North Plaza/Parking Lot Upgrades	CIP-16	-	-	517,000	-	-	517,000
Hillside Seating	CIP-16	-	-	-	-	45,000	45,000
South Plaza/Pavilion	CIP-16	-	-	-	50,000	500,000	550,000
Traffic Signal Improvements							
Battery Back-up Installation (5 Locations)	CIP-17	-	25,000	25,000	25,000	25,000	100,000
Storm Sewer Improvements							
Tanner Trails Storm Sewer Improvements	CIP-18	1,400,000	-	-	-	-	1,400,000
Magnolia Storm Sewer Improvements	CIP-19	32,400	-	-	-	-	32,400
Total Capital Improvements		\$ 4,854,325	\$ 2,000,000	\$ 3,232,110	\$ 1,984,620	\$ 2,686,910	\$14,757,965

**Village of North Aurora
FY 2023-24 Budget
Major Capital Expenditures
Waterworks Fund**

Project	Project Number	FY 23-24 Budget	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	Total
Watermain Replacements							
Future Watermain Replacements	CIP-20	\$ -	\$ 531,000	\$ 1,930,900	\$ 1,650,000	\$ 1,650,000	\$ 5,761,900
Chestnut, Locust, Spruce (Watermain Portion)	CIP-21	25,000	-	-	-	-	25,000
Clearwater, Lovedale, Offutt (Watermain Portion)	CIP-22	599,070	-	-	-	-	599,070
Fox River Crossing Lining (3 Crossings)	CIP-23	373,000	450,000	-	450,000	-	1,273,000
Central Tower Watermain Reconfiguration	CIP-24	30,000	-	-	-	-	30,000
Lead Service Lines							
Lead Service Line Replacements	CIP-25	-	-	-	-	300,000	300,000
Water Well Improvements							
Well #5 Improvements	CIP-26	78,500	-	-	-	-	78,500
Well #6 Improvements	CIP-27	270,000	-	-	-	-	270,000
Well #7 Improvements	CIP-28	-	-	-	250,000	-	250,000
Well #8 Improvements	CIP-29	-	-	-	-	250,000	250,000
Water Treatment Plant Improvements							
East Treatment Plant - Replace Poly Tanks	CIP-30	15,000	-	-	-	-	15,000
East Treatment Plant - Lighting Upgrade	CIP-30	7,000	-	-	-	-	7,000
East Treatment Plant - Replace Chlorine Analyzer	CIP-30	17,500	-	-	-	-	17,500
East Treatment Plant - Raw Feed & Backwash Piping	CIP-30	-	-	-	150,000	-	150,000
East Treatment Plant - Corrosion Control	CIP-30	-	40,000	-	-	-	40,000
East Treatment Plant - Tuckpoint and Waterproof Walls	CIP-30	25,000	-	-	-	-	25,000
West Treatment Plant - Replace Poly Tanks	CIP-31	21,000	-	-	-	-	21,000
West Treatment Plant - Replace Transfer Switch	CIP-31	50,000	-	-	-	-	50,000
West Treatment Plant - Lighting Upgrade	CIP-31	7,000	-	-	-	-	7,000
West Treatment Plant - Replace Chlorine/Hardness Analyzer	CIP-31	23,500	-	-	-	-	23,500
West Treatment Plant - HMO Pump System	CIP-31	55,000	-	-	-	-	55,000
West Treatment Plant - Electric Gate	CIP-31	80,000	-	-	-	-	80,000
West Treatment Plant - Raw Feed & Backwash Piping	CIP-31	-	-	-	150,000	-	150,000
West Treatment Plant - Corrosion Control	CIP-31	-	40,000	-	-	-	40,000
West Treatment Plant - Tuckpoint and Waterproof Walls	CIP-31	25,000	-	-	-	-	25,000
Water Tower Improvements							
East Tower Rehabilitation	CIP-32	-	-	-	450,000	-	450,000
Water System Improvements							
SCADA Upgrade	CIP-33	500,000	100,000	-	-	-	600,000
Total Capital Improvements		\$ 2,201,570	\$ 1,161,000	\$ 1,930,900	\$ 3,100,000	\$ 2,200,000	\$10,593,470

Village of North Aurora
FY 2023-24 Budget
Major Capital Expenditures
Vehicle and Equipment Fund

Project	Project Number	FY 23-24 Budget	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	Total
Vehicles							
Police Vehicles	N/A	\$ 342,100	\$ 234,000	\$ 240,000	\$ 219,515	\$ 164,640	1,200,255
Public Works Vehicles - Streets	N/A	532,910	466,000	136,000	307,000	-	1,441,910
Public Works Vehicles - Water	N/A	100,000	42,000	-	-	-	142,000
Administration Vehicles	N/A	-	-	-	-	29,000	29,000
Community Development Vehicles	N/A	-	-	-	28,000	-	28,000
Equipment							
Admin/IT Equipment	N/A	85,000	125,000	125,000	125,000	125,000	585,000
Public Works Equipment	N/A	310,000	50,000	50,000	50,000	50,000	510,000
Police Equipment	N/A	67,700	25,000	25,000	25,000	25,000	167,700
Total Capital Improvements		\$ 1,437,710	\$ 942,000	\$ 576,000	\$ 754,515	\$ 393,640	\$ 4,103,865

Vehicle costs include purchase price and related outfitting. Replacement assumptions were made based on current vehicle life. Actual replacements will likely vary in future years.

Equipment purchases vary from year to year. Estimates were used in future years based on historical annual spends.

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

CIP-1

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	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Engineering	\$ 295,900	\$ 80,000	\$ 275,000	\$ -	\$ -	\$ 650,900
Right-of-Way Acquisition	340,000	25,000	-	-	-	365,000
Construction	-	-	3,400,000	-	-	3,400,000
Total	\$ 635,900	\$ 105,000	\$ 3,675,000	\$ -	\$ -	\$ 4,415,900

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
MFT Revenues/Reserves	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Capital Projects Revenue/Reserve	635,900	105,000	786,110	-	-	1,527,010
STP Federal Grant Funds	-	-	1,888,890	-	-	1,888,890
Total	\$ 635,900	\$ 105,000	\$ 3,675,000	\$ -	\$ -	\$ 4,415,900

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

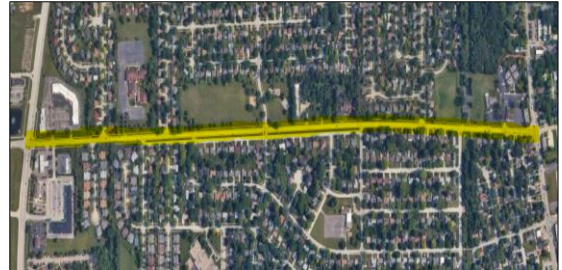
CIP-2

Project Name

Oak Street Resurfacing

Location

Route 31 to Randall Road



Project Scope

The project includes the resurfacing of the pavement from Lincolnway (IL 31) to Acorn Drive to maintain a smooth surface on a high volume traffic corridor. The length of the project is 5,015 linear feet and an urban cross section width of approximate 43 feet measured back of curb to back of curb. The project will include restriping of the pavement, minor curb and gutter and sidewalk repairs, the adjustment and the repair of sanitary, storm, and water structures as they are encountered. At the conclusion of the project all disturbed areas will be restored.

Justification & Comments

The Oak Street corridor has an ADT average daily traffic volume of 11,850 vehicles. It is important to maintain the pavement on a scheduled basis to avoid the higher costs of a full reconstruction.

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	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Engineering	\$ -	\$ 40,000	\$ 50,000	\$ -	\$ -	\$ 90,000
Construction	-	-	-	125,000	300,000	425,000
Total	\$ -	\$ 40,000	\$ 50,000	\$ 125,000	\$ 300,000	\$ 515,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
MFT Revenues/Reserves	\$ -	\$ -	\$ -	\$ 125,000	\$ 300,000	\$ 425,000
Capital Projects Revenue/Reserve	-	40,000	50,000	-	-	90,000
Total	\$ -	\$ 40,000	\$ 50,000	\$ 125,000	\$ 300,000	\$ 515,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

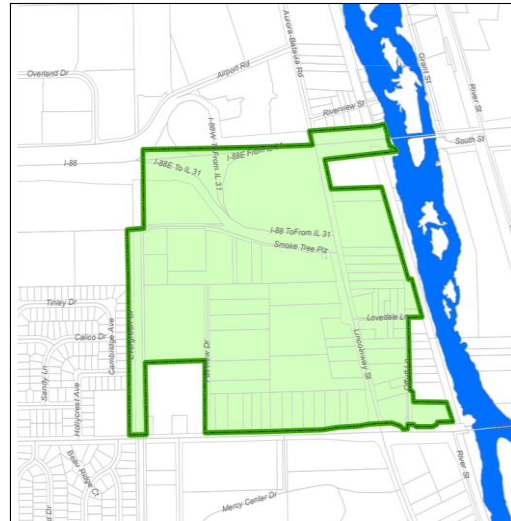
CIP-3

Project Name

Property Purchases

Location

Areas within the Rt. 31 TIF



Project Scope

As various properties and land become available within the TIF, the Village considers purchasing for future redevelopment. Funds are designated each year for the acquisition of property within the TIF should anything become available.

Justification & Comments

Redevelopment of the area will lead to increased property values, new businesses, and potential revenue sources for the Village.

Impacts on Operating Budgets

The purchase of property may result in costs associated with appraisal and maintenance, depending on the acquisition.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Property Acquisition	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 900,000
Total	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 900,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Rt. 31 TIF Revenues/Reserve	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 900,000
Total	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 900,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

CIP-4

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	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Engineering	\$ 88,500	\$ -	\$ -	\$ -	\$ -	\$ 88,500
Consulting	25,000	-	-	-	-	25,000
Construction	490,000	-	-	-	-	490,000
ROW Acquisition	50,000	-	-	-	-	50,000
Total	\$ 653,500	\$ -	\$ -	\$ -	\$ -	\$ 653,500

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
United TIF Revenues/Reserve	\$ 153,500	\$ -	\$ -	\$ -	\$ -	\$ 153,500
Grants	500,000	-	-	-	-	500,000
Total	\$ 653,500	\$ -	\$ -	\$ -	\$ -	\$ 653,500

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

CIP-5

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 installation 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	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Construction	\$ 100,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 250,000
ROW Acquisition	25,000	-	-	-	-	25,000
Total	\$ 125,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 275,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
United TIF Revenues/Reserve	\$ 100,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 250,000
Capital Projects Revenues/Reserve	25,000	-	-	-	-	25,000
Total	\$ 125,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 275,000

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

Project Description Worksheet

Project Number

CIP-6

Project Name

Parking Lot Improvements

Location

State Street Public Lot, near Rt. 31



Project Scope

Resurfacing and restriping of the public parking lot on State Street between Lincolnway/Rt 31 and the Fox River.

Justification & Comments

The pavement is deteriorating and preventative maintenance operations like sealcoating and crackfilling can extend the life of the pavement. This parking lot is utilized by patrons of local businesses, cyclists on the Fox River Trail, and used by residents attending Village events in Riverfront Park.

Impacts on Operating Budgets

Regular sealcoating and crackfilling will be included in future operating budgets, and can help avoid more costly expenditures such as total replacement.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Parking Lot Resurfacing	14,000	-	-	-	-	14,000
Total	14,000	-	-	-	-	14,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
United TIF Revenues/Reserve	14,000	-	-	-	-	14,000
Total	14,000	-	-	-	-	14,000

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

Project Description Worksheet

Project Number

CIP-7

Project Name

Parking Lot Improvements

Location

Police Department Parking Lot



Project Scope

Resurfacing and restriping of the parking lot at the Police Department facility.

Justification & Comments

Sealcoating the lot will prevent water from infiltrating the stone base through surface cracks and extending the life of the pavement. The restriping of the lot will allow visitors to park in an orderly manner efficiently using the space available. This is especially critical when the Police Department is hosting community events or officer trainings.

Impacts on Operating Budgets

Regular sealcoating and crackfilling will be included in future operating budgets, and can help avoid more costly expenditures such as total replacement.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Parking Lot Resurfacing	14,000	-	-	-	-	14,000
Total	14,000	-	-	-	-	14,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
United TIF Revenues/Reserve	14,000	-	-	-	-	14,000
Total	14,000	-	-	-	-	14,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

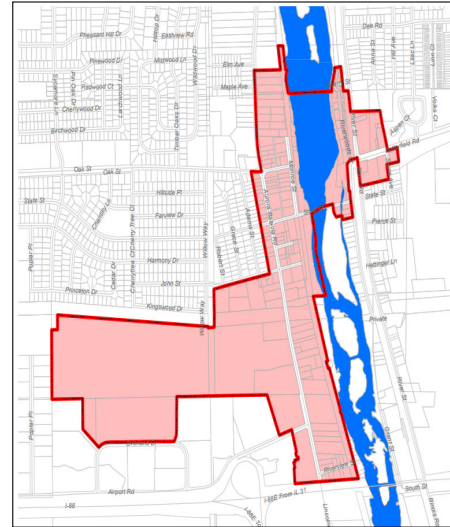
CIP-8

Project Name

Property Purchases

Location

Areas within the United TIF



Project Scope

As various properties and land become available within the TIF, the Village considers purchasing for future redevelopment. Funds are designated each year for the acquisition of property within the TIF should anything become available.

Justification & Comments

Redevelopment of the area will lead to increased property values, new businesses, and potential revenue sources for the Village.

Impacts on Operating Budgets

The purchase of property may result in costs associated with appraisal and maintenance, depending on the acquisition.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Property Acquisition	\$ 650,000	\$ 200,000	\$ 250,000	\$ 300,000	\$ 300,000	\$ 1,700,000
Total	\$ 650,000	\$ 200,000	\$ 250,000	\$ 300,000	\$ 300,000	\$ 1,700,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
United TIF Revenues/Reserve	\$ 650,000	\$ 200,000	\$ 250,000	\$ 300,000	\$ 300,000	\$ 1,700,000
Total	\$ 650,000	\$ 200,000	\$ 250,000	\$ 300,000	\$ 300,000	\$ 1,700,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

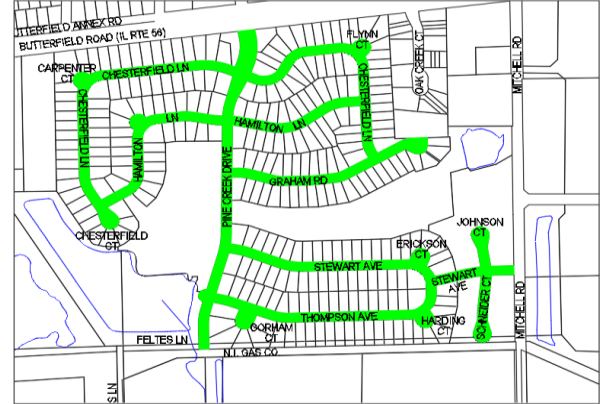
CIP-9

Project Name

Annual Road Program

Location

Various



Project Scope

The 2023 annual road program includes the pavement replacement of 13 streets for a total of 2.8 miles of improvements. In addition, the 2023 program includes the Tanner Trails bike path, west salt dome pavement, Orchard Gateway sidewalks, and the Randall and Dogwood/Ritter pedestrian signal. Each year, the Village reviews the condition of its street inventory and makes recommendations for replacement.

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The purpose of the annual maintenance program is to maintain a safe and functional road network for emergency response vehicles, residents, visitors, and transportation of goods. Annual maintenance programs target streets in disrepair and rehabilitates them to a higher level of service.

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	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Construction	\$ 2,314,925	\$ 1,800,000	\$ 1,854,000	\$ 1,909,620	\$ 1,966,910	\$ 9,845,455
Total	\$ 2,314,925	\$ 1,800,000	\$ 1,854,000	\$ 1,909,620	\$ 1,966,910	\$ 9,845,455

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Capital Projects Revenue/Reserve	\$ 2,314,925	\$ 1,800,000	\$ 1,854,000	\$ 1,909,620	\$ 1,966,910	\$ 9,845,455
Total	\$ 2,314,925	\$ 1,800,000	\$ 1,854,000	\$ 1,909,620	\$ 1,966,910	\$ 9,845,455

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

CIP-10

Project Name

Road Improvements

Location

Chestnut St., Locust St., Spruce St.



Project Scope

This neighborhood has been identified as an area that has experienced a higher volume of water main breaks in the past. The project involves the replacement of water main improvements and water services up to the water service shut off valve. The roadway will be resurfaced, utility structures adjusted, curb and gutter repaired at various locations, and minor storm sewer system improvements implemented.

Justification & Comments

The project has received a grant from the Kane County Community Development Fund as a part of a Community Development Block Grant (CDBG)

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	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Construction	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Total	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Capital Projects Revenue/Reserve	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Total	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

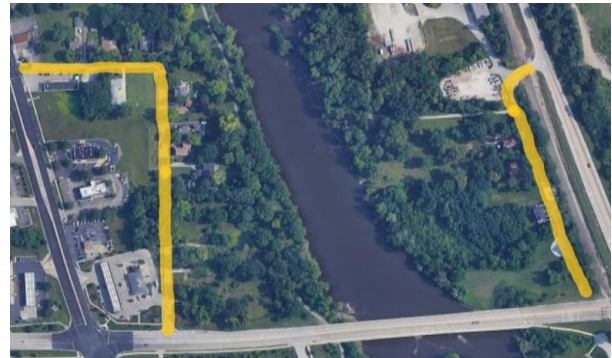
CIP-11

Project Name

Road Improvements

Location

Clearwater Dr., Lovedale Ln., Offutt Ln.



Project Scope

This portion of the project relates to the street improvements to be completed after the water main replacements. A corresponding water main portion is budgeted in the Water Fund.

Justification & Comments

The project has been submitted for a grant from the Kane County Community Development Fund as a part of a Community Development Block Grant (CDBG)

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	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Construction	\$ 297,000	\$ -	\$ -	\$ -	\$ -	\$ 297,000
Total	\$ 297,000	\$ -	\$ -	\$ -	\$ -	\$ 297,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Capital Projects Revenue/Reserve	\$ 297,000	\$ -	\$ -	\$ -	\$ -	\$ 297,000
Total	\$ 297,000	\$ -	\$ -	\$ -	\$ -	\$ 297,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

CIP-12

Project Name

Police Department RTU Replacements

Location

Police Department



Project Scope

The 2022-23 budget includes the replacement of RTU #3 in the Police Department facility. Future replacements are scheduled to occur every other year based on condition.

Justification & Comments

Replacing Roof Top Units (RTU) on a planned schedule is part of preventative maintenance to ensure the HVAC system continuously functions properly at the police station.

Impacts on Operating Budgets

The future cost of breakdowns and emergency repairs is expected to decrease with newer units.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Equipment	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 200,000
Total	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 200,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Capital Projects Revenue/Reserve	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 150,000
Total	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 150,000

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

Project Description Worksheet

Project Number

CIP-13

Project Name

Bollard Improvements

Location

Police Department Parking Lot



Project Scope

Replacement of the bollards in front of the Police Department.

Justification & Comments

The current bollards have begun to crack and deteriorate. Replacement is necessary to prevent any future safety issues that may arise.

Impacts on Operating Budgets

This project is not expected to have a major impact on future operating budgets.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Bollard Replacement	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Total	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Capital Projects Revenue/Reserve	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Total	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

CIP-14

Project Name

Boiler Replacement

Location

Village Hall



Project Scope

This project would remove and replace the existing boiler to continue to provide a controlled environment in the Village Hall.

Justification & Comments

The boiler is getting old and could fail at any time. The boiler is the critical component of maintaining a comfortable climate during cold weather. The building would become unusable during winter months without a functional boiler.

Impacts on Operating Budgets

Replacement is expected to result in lower repair and maintenance costs.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Equipment	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Total	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Capital Projects Revenue/Reserve	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Total	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

CIP-15

Project Name

BAS Upgrades

Location

Village Hall, Police Department



Project Scope

The Building Automation System (BAS) is used to regulate the temperature in the Village Hall and Police Department. A new BAS would combine both systems into a platform that could be utilized by employees to examine both systems, regulate temperatures, and troubleshoot problems as they arise.

Justification & Comments

The BAS can be used by staff and contracted repair professionals to diagnose and resolve HVAC issues at public facilities remotely reducing the costs of on site service calls.

Impacts on Operating Budgets

This project may lead to reduced maintenance and utility costs in future operating budgets.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Equipment	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Capital Projects Revenue/Reserve	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

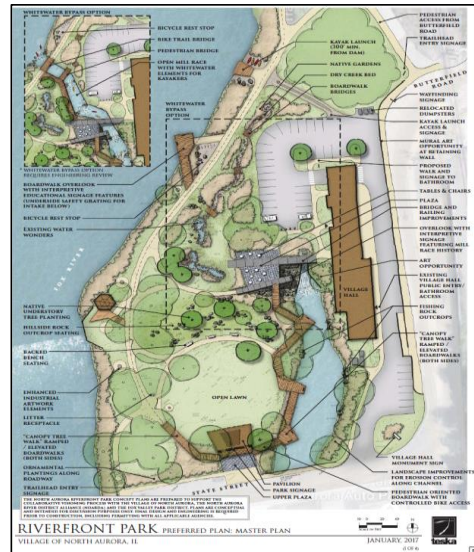
CIP-16

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	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Engineering	\$ -	\$ -	\$ 67,000	\$ 50,000	\$ -	\$ 117,000
North Plaza/Parking Lot Updates	-	-	450,000	-	-	450,000
Hillside Seating	-	-	-	-	45,000	45,000
South Plaza/Pavilion	-	-	-	-	500,000	500,000
Total	\$ -	\$ -	\$ 517,000	\$ 50,000	\$ 545,000	\$ 1,112,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Capital Projects Revenue/Reserve	\$ -	\$ -	\$ 517,000	\$ 50,000	\$ 545,000	\$ 1,112,000
Total	\$ -	\$ -	\$ 517,000	\$ 50,000	\$ 545,000	\$ 1,112,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

CIP-17

Project Name

Traffic Signal Battery Back-up

Location

Various (5 Locations)



Project Scope

In the event of power failures, battery back-ups provide power the traffic signals in flash mode. While the complete functionality is not possible, the battery back-up will operate the traffic signal in flash mode to prevent the intersection from going "dark", creating a hazardous condition for motorists.

Justification & Comments

Traffic Signals within corporate limits that are not on a State or County route are the Village's maintenance responsibility. Providing motorists with a safe road network is paramount to the functionality of the road network.

Impacts on Operating Budgets

This project is not expected to have a significant impact on future operating budgets.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Equipment	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Total	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Capital Projects Revenue/Reserve	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Total	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

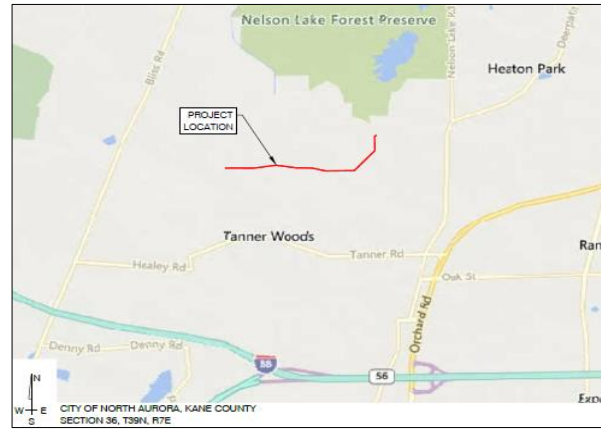
CIP-18

Project Name

Strom Sewer Improvements - Tanner Trails

Location

North of the Tanner Trails Subdivision



Project Scope

The project is the installation of approximately 4,100 linear feet of 36 inch concrete sewer and 3,100 linear feet of 24 inch concrete storm sewer to act as the a reliable method of draining the detention ponds in the Remington and Tanner Trails subdivisions. The existing ADS pipe will be abandoned in some locations and utilized for additional capacity in others. Since the project impacts wetlands, the work also includes acquiring the necessary Army Corps of Engineers and Kane County Permits necessary to construct the improvements.

Justification & Comments

The existing pipe has collapsed in the past creating a significant drainage concerns for homeowners in the immediate area of Remington and Tanner Trails, but had far reaching effects stretch as far as the Mirador and Orchard Estates subdivisions.

Impacts on Operating Budgets

This project is not expected to have a significant impact on future operating budgets.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Engineering	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Storm Sewer Improvements	1,400,000	-	-	-	-	1,400,000
Total	\$ 1,415,000	\$ -	\$ -	\$ -	\$ -	\$ 1,415,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Capital Projects Revenue/Reserve	\$ 1,190,000	\$ -	\$ -	\$ -	\$ -	\$ 1,190,000
Grants	225,000	-	-	-	-	225,000
Total	\$ 1,415,000	\$ -	\$ -	\$ -	\$ -	\$ 1,415,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

CIP-19

Project Name

Strom Sewer Improvements - Magnolia

Location

Magnolia Dr.



Project Scope

The public storm sewer which private residences connect to with their sump pump discharge pipes is dramatically undersized and in disrepair. Various solutions will be analyzed to correct the problem including the replacement of the existing 4" storm sewer with a larger diameter pipe.

Justification & Comments

At the time the improvements were constructed it is likely the conformed with the governing ordinances. Currently this small diameter pipe is not allow by municipal code because it cannot effectively convey flow.

Impacts on Operating Budgets

This project is not expected to have a significant impact on future operating budgets.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Storm Sewer Improvements	\$ 32,400	\$ -	\$ -	\$ -	\$ -	\$ 32,400
Total	\$ 32,400	\$ -	\$ -	\$ -	\$ -	\$ 32,400

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Capital Projects Revenue/Reserve	\$ 32,400	\$ -	\$ -	\$ -	\$ -	\$ 32,400
Total	\$ 32,400	\$ -	\$ -	\$ -	\$ -	\$ 32,400

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

CIP-20

Project Name

Future Watermain Replacements

Location

Various



Project Scope

The Village annually reviews the condition of watermain and plans replacements based on the age and condition of existing watermain. Projects have been estimated over the next five years, but are subject to change based on condition. Areas currently identified include: April Ln., Harmony Dr., Dart Container, and the backyard watermain between Cherrytree Ct. and Willoway.

Justification & Comments

Watermain identified are close to the end of their useful lives and have a greater risk of failure.

Impacts on Operating Budgets

Normal replacement of aging watermain can lead to reduced emergency repair costs.

Cost & Funding

Project Costs	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Construction	\$ -	\$ 531,000	\$ 1,930,900	\$ 1,650,000	\$ 1,650,000	\$ 5,761,900
Total	\$ -	\$ 531,000	\$ 1,930,900	\$ 1,650,000	\$ 1,650,000	\$ 5,761,900

Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Waterworks Fund	\$ -	\$ 531,000	\$ 1,930,900	\$ 1,650,000	\$ 1,650,000	\$ 5,761,900
Total	\$ -	\$ 531,000	\$ 1,930,900	\$ 1,650,000	\$ 1,650,000	\$ 5,761,900

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

CIP-21

Project Name

Watermain Replacements

Location

Chestnut St., Locust St., Spruce St.



Project Scope

This neighborhood has been identified as an area that has experienced a higher volume of water main breaks in the past. The project involves the replacement of water main improvements and water services up to the water service shut off valve.

Justification & Comments

The project has received a grant from the Kane County Community Development Fund as a part of a Community Development Block Grant (CDBG)

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	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Construction	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Waterworks Revenues/Reserve	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

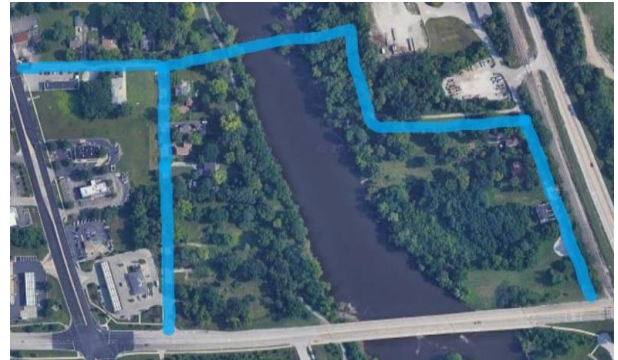
CIP-22

Project Name

Watermain Replacements

Location

Clearwater Dr., Lovedale Ln., Offutt Ln.



Project Scope

This portion of the project relates to the watermain portion of the project. A corresponding street improvement portion is budgeted in the Capital Projects Fund

Justification & Comments

The project has been submitted for a grant from the Kane County Community Development Fund as a part of a Community Development Block Grant (CDBG)

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	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Construction	\$ 599,070	\$ -	\$ -	\$ -	\$ -	\$ 599,070
Total	\$ 599,070	\$ -	\$ -	\$ -	\$ -	\$ 599,070

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Waterworks Revenues/Reserve	\$ 599,070	\$ -	\$ -	\$ -	\$ -	\$ 599,070
Total	\$ 599,070	\$ -	\$ -	\$ -	\$ -	\$ 599,070

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

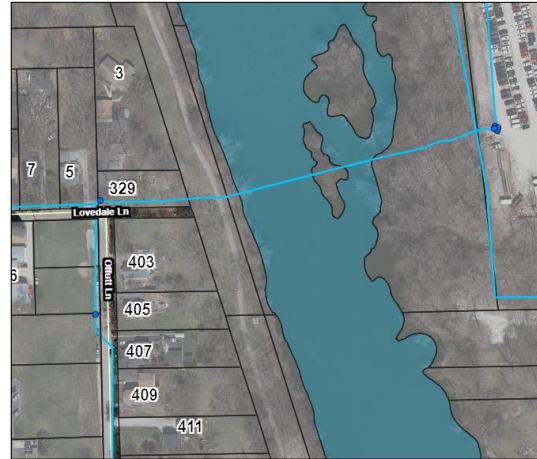
CIP-23

Project Name

River Crossing Water Main

Location

Three of Fox River Water Main Crossings



Project Scope

Depending upon the outcome of a river crossing feasibility study and staff recommendations, the project could include the replacement of existing water mains, the installation of a new water main, or the lining of one or more of the existing water mains.

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 components 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	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Construction	\$ 373,000	\$ 450,000	\$ -	\$ 450,000	\$ -	1,273,000
Total	\$ 373,000	\$ 450,000	\$ -	\$ 450,000	\$ -	\$ 1,273,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Waterworks Revenues/Reserve	\$ 373,000	\$ 450,000	\$ -	\$ 450,000	\$ -	\$ 1,273,000
Total	\$ 373,000	\$ 450,000	\$ -	\$ 450,000	\$ -	\$ 1,273,000

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

Project Description Worksheet

Project Number

CIP-24

Project Name

Central Tower Watermain Reconfiguration

Location

West Treatment Plant/Central Water Tower



Project Scope

Due to closed valves, the watermain through the central tower currently have a dead end.

Justification & Comments

This project will correct the dead end to allow water to flow directly through to eliminate stale water.

Impacts on Operating Budgets

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

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Construction	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Total	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Waterworks Revenues/Reserve	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Total	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

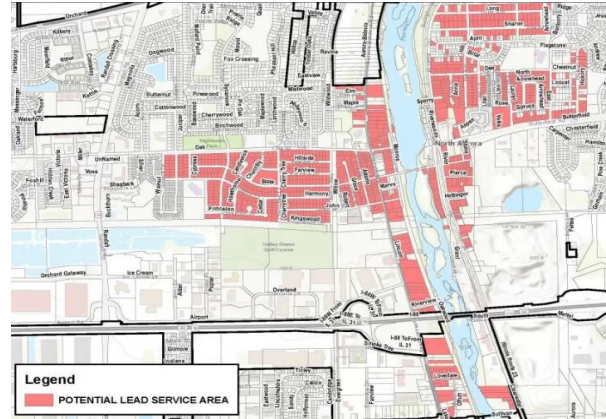
CIP-25

Project Name

Lead Service Line Replacement

Location

Various



Project Scope

This project involves identifying homes within the Village that may contain lead service water lines. Once identified, the Village will replace the lead service lines leading into the homes.

Justification & Comments

Replacement of lead service lines is a requirement by the Illinois Environmental Protection Agency (IEPA)

Impacts on Operating Budgets

This project may be partially funded with IEPA loans, which will have future principal and interest repayments.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Engineering	\$ 68,775	\$ -	\$ -	\$ -	\$ -	\$ 68,775
Construction	-	-	-	-	300,000	300,000
Total	\$ 68,775	\$ -	\$ -	\$ -	\$ 300,000	\$ 368,775

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Waterworks Revenues/Reserve	\$ 68,775	\$ -	\$ -	\$ -	\$ 300,000	\$ 368,775
Total	\$ 68,775	\$ -	\$ -	\$ -	\$ 300,000	\$ 368,775

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

Project Description Worksheet

Project Number

CIP-26

Project Name

Water Well #5 Improvements

Location

Butterfield Road



Project Scope

The Well #5 Improvements include the demolition of the existing well house and relocation of the remaining infrastructure underground through use of a pitless adapter. This project also includes the pump and motor rehabilitation performed based on the diagnostic tests.

Justification & Comments

The pumps and motors in wells are pulled to the surface at regular intervals to perform maintenance and extend their useful life.

Impacts on Operating Budgets

Regular maintenance can help prevent future breakdowns and emergency repairs.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Construction	78,500	-	-	-	-	78,500
Total	\$ 78,500	\$ -	\$ -	\$ -	\$ -	\$ 78,500

Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Waterworks Fund	\$ 78,500	\$ -	\$ -	\$ -	\$ -	\$ 78,500
Total	\$ 78,500	\$ -	\$ -	\$ -	\$ -	\$ 78,500

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

Project Description Worksheet

Project Number

CIP-27

Project Name

Water Well #6 Improvements

Location

Alder Drive



Project Scope

This project includes the pump and motor rehabilitation which is performed as recommended by diagnostic tests.

Justification & Comments

The pumps and motors in wells are pulled to the surface at regular intervals to perform maintenance and extend their useful life.

Impacts on Operating Budgets

Regular maintenance can help prevent future breakdowns and emergency repairs.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Construction	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000
Total	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Waterworks Revenues/Reserve	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000
Total	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000

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

Project Description Worksheet

Project Number

CIP-28

Project Name

Water Well #7 Improvements

Location

Hickory Street



Project Scope

This project includes the pump and motor rehabilitation which is performed as recommended by diagnostic tests.

Justification & Comments

The pumps and motors in wells are pulled to the surface at regular intervals to perform maintenance and extend their useful life.

Impacts on Operating Budgets

Regular maintenance can help prevent future breakdowns and emergency repairs.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Construction	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
Total	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Waterworks Revenues/Reserve	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
Total	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000

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

Project Description Worksheet

Project Number

CIP-29

Project Name

Water Well #8 Improvements

Location

Randall Road



Project Scope

This project includes the pump and motor rehabilitation which is performed as recommended by diagnostic tests.

Justification & Comments

The pumps and motors in wells are pulled to the surface at regular intervals to perform maintenance and extend their useful life.

Impacts on Operating Budgets

Regular maintenance can help prevent future breakdowns and emergency repairs.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Construction	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Waterworks Revenues/Reserve	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

CIP-30

Project Name

East Treatment Plant Improvements

Location

Near Butterfield Road



Project Scope

Improvements scheduled for the East Treatment Plant include: replacement of poly tanks, lighting upgrades, replacement of chlorine analyzers, replacement of raw feed and backwash piping, corrosion control, and tuckpointing and waterproofing exterior walls.

Justification & Comments

These improvements are necessary to keep the treatment plant operating in a safe manner.

Impacts on Operating Budgets

This project is not expected to have a significant impact on future operating budgets.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Construction	\$ 64,500	\$ 40,000	\$ -	\$ 150,000	\$ -	\$ 254,500
Total	\$ 64,500	\$ 40,000	\$ -	\$ 150,000	\$ -	\$ 254,500

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Waterworks Revenues/Reserve	\$ 64,500	\$ 40,000	\$ -	\$ 150,000	\$ -	\$ 254,500
Total	\$ 64,500	\$ 40,000	\$ -	\$ 150,000	\$ -	\$ 254,500

Village of North Aurora Long-Term Capital Improvement Program

Project Description Worksheet

Project Number

CIP-31

Project Name

West Water Treatment Plant Improvements

Location

Near Princeton Drive



Project Scope

Improvements scheduled for the West Treatment Plant include: replacement of poly tanks, replacement of generator automatic transfer switch, lighting upgrade, replacement of chlorine/hardness analyzers, replacement of HMO pump, installation of perimeter electric gate, raw feed and backwash piping, corrosion control, and tuckpointing and waterproofing exterior walls.

Justification & Comments

These improvements are necessary to keep the treatment plant operating in a safe manner.

Impacts on Operating Budgets

This project is not expected to have a significant impact on future operating budgets.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Construction	\$ 261,500	\$ 40,000	\$ -	\$ 150,000	\$ -	\$ 451,500
Total	\$ 261,500	\$ 40,000	\$ -	\$ 150,000	\$ -	\$ 451,500

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Waterworks Fund	\$ 261,500	\$ 40,000	\$ -	\$ 150,000	\$ -	\$ 451,500
Total	\$ 261,500	\$ 40,000	\$ -	\$ 150,000	\$ -	\$ 451,500

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

Project Description Worksheet

Project Number

CIP-32

Project Name

East Water Tower Rehabilitation

Location

Near Butterfield Road



Project Scope

Periodically water towers need to be studied to determine the necessary maintenance operations need to be performed. The results of the study would provide recommendations on the necessary improvements which would primarily address the condition of interior and exterior coatings as well as preventive maintenance of mechanical systems.

Justification & Comments

Periodic maintenance is needed to extend the useful life of the water tower.

Impacts on Operating Budgets

This project is not expected to have a significant impact on future operating budgets.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Construction	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ 450,000
Total	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ 450,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Waterworks Revenues/Reserve	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ 450,000
Total	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ 450,000

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

Project Description Worksheet

Project Number

CIP-33

Project Name

Upgrade SCADA

Location

Various Facilities



Project Scope

The water system uses a computer system called SCADA to communicate between the wells, treatment plants, and water towers. This project would evaluate the existing system and provide recommendations to upgrade or overhaul the system, and then implement the proposed improvements.

Justification & Comments

An updated SCADA system would provide reliable and effective communications between wells, treatment plants, and water towers that would present system information to the operators so they could adjust, monitor, and troubleshoot the various components of the water system.

Impacts on Operating Budgets

This project is not expected to have a significant impact on future operating budgets.

Cost & Funding

Project Costs	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Equipment	\$ 500,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 600,000
Total	\$ 500,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 600,000

Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Waterworks Revenues/Reserve	\$ 500,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 600,000
Total	\$ 500,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 600,000

Village of North Aurora FY 2023-24 Budget 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 2022 is \$653,997,524 which equates to a maximum debt limitation of \$56,407,286. The total outstanding debt of the Village as of May 31, 2023 is \$7,235,000. Of this amount, \$0 is applicable to the Village's debt limit, and the entire debt limitation is currently available to the Village. The \$7,235,000 of total debt outstanding is 1.1% of the 2022 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.

Rating	Definition
AAA	Highest quality, minimal risk
AA+, AA, AA-	High quality, very low risk
A+, A, A-	Upper-medium quality, low risk
BBB+, BBB, BBB-	Medium quality, moderate risk
BB+, BB, BB-	Speculative quality, substantial risk
B+, B, B-	Speculative quality, high risk
CCC+, CCC, CCC-	Poor quality, very high risk
CC, C	Highly speculative quality, default imminent
D	Low quality, typically in default

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.

Village of North Aurora FY 2023-24 Budget Summary of Debt Obligations and Outstanding Debt

- **General Obligation Alternative Revenue Source Bonds, Series 2017**

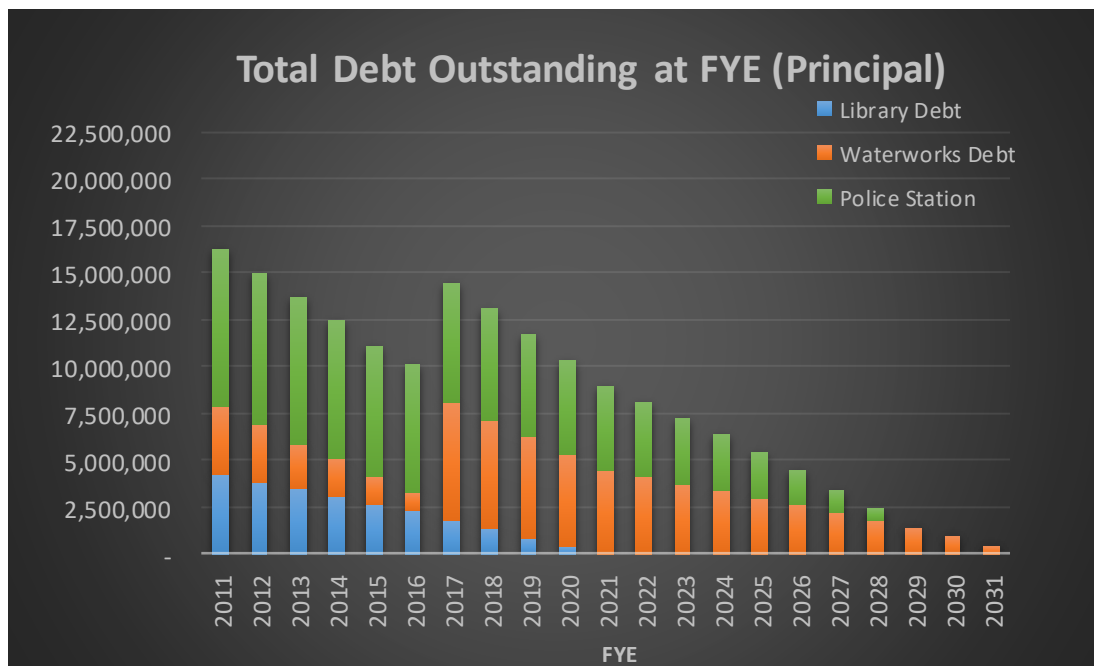
Original Issue Amount: \$5,800,000

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, 2023</u>	<u>Principal Due 23/24</u>	<u>Interest Due 23/24</u>	<u>Total Due 23/24</u>
GO Refund Series 2014	Sales Tax	\$6,885,000	\$3,475,000	\$535,000	\$104,250	\$639,250
GO Water Series 2017	Water	\$5,800,000	3,760,000	370,000	125,275	495,275
Total:			\$7,235,000	\$905,000	\$229,525	\$1,134,525

Future Debt Issuances During FY 2023-24

The Village is currently determining the funding source for a new Public Works facility. This budget does not assume the issuance of debt, however, a budget amendment may be necessary if the Village proceeds with the new facility.

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

**Village of North Aurora
FY 2023-24 Budget
Personnel Assumptions**

The 2023-24 Budget uses the following personnel assumptions:

- Increase for non-union staff depending on salary survey results by position.
- 4.00% contractual increase assumed for police officer bargaining employees.
- 2.75% contractual increase assumed for police sergeant bargaining employees.
- 2.75% contractual increase assumed for public works bargaining employees.
- Normal step movements for employees moving through grade.
- Health insurance assumed to increase 9.5% for HMO plan and 0.2% for PPO plan as of July 1, 2023.
- Dental insurance assumed to increase 0.0% for HMO plan and 6.0% for PPO plan as of July 1, 2023.
- Illinois Municipal Retirement Fund (IMRF) for non-public safety employees projected at 10.29% of salary.
- Police Pension contributions assumed at \$1,652,490 based on the June 1, 2022 actuarial valuation.

FTE counts by Fund/department changed for FY 2023-24 due to:

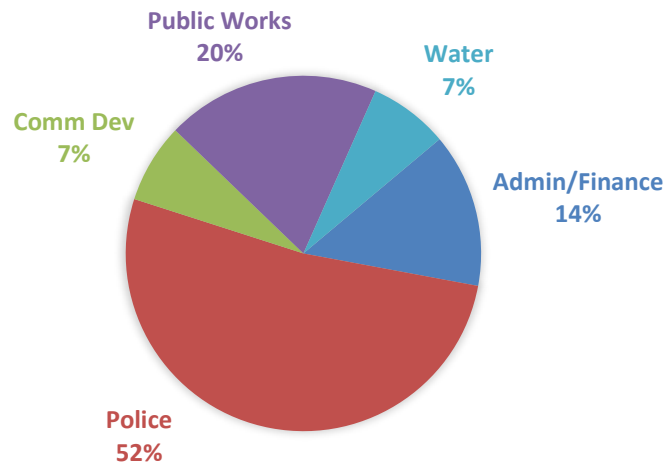
<u>Fund</u>	<u>Department</u>	<u>Position</u>	<u>FTE Change</u>	<u>Reason</u>
General	Admin/Finance	Accounting & Finance Manager	(1.00)	Eliminate for new position
General	Admin/Finance	Finance & HR Manager	1.00	New position, former Accounting & Finance Manager
General	Admin/Finance	Business & Administrative Services Manager	1.00	New position
General	Admin/Finance	Community & Board Relations Coordinator	1.00	New position, former Executive Assistant
General	Admin/Finance	Executive Assistant	(1.00)	Eliminate for new position
General	Admin/Finance	Administrative Analyst	(1.00)	Transferred to Police
General	Admin/Finance	Fiscal/Accounts Payable Specialist	0.33	Increase from part-time to full-time
General	Police	Management Analyst	1.00	Transferred from Admin/Finance
General	Police	Community Service Officer	0.70	New position
General	Public Works	Streets Laborer	1.00	New position
Water	Public Works	Water Laborer	1.00	New position
			<u>4.03</u>	

Village of North Aurora
FY 2023-24 Budget
Staffing History by Authorized Full-Time Equivalents

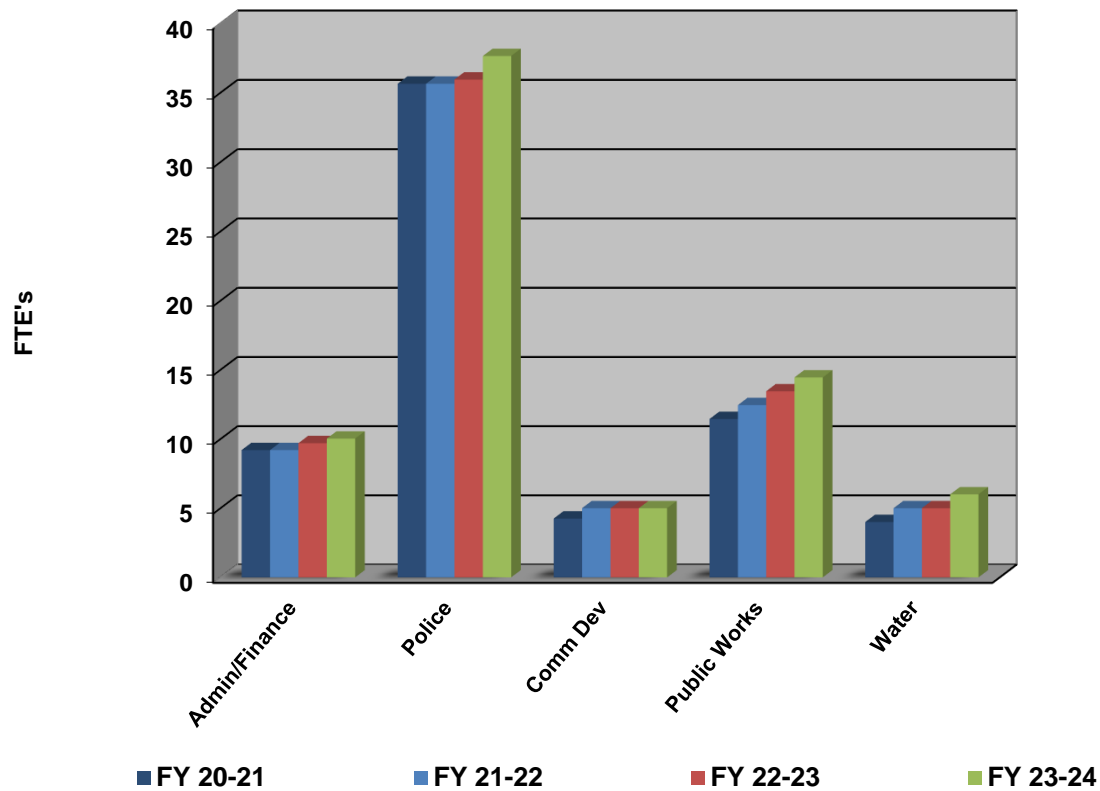
	Actual FY 19-20	Actual FY 20-21	Projected FY 21-22	Budget FY 22-23	Budget FY 23-24
By Department Not Fund Allocation					
Administration/Finance					
Village Administrator	1.00	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00	1.00
Accounting and Finance Manager	1.00	1.00	1.00	1.00	-
Finance and Human Resources Manager	-	-	-	-	1.00
Information Technology Manager	1.00	1.00	1.00	1.00	1.00
Business and Administrative Services Manager	-	-	-	-	1.00
Community and Board Relations Coordinator	-	-	-	-	1.00
Executive Assistant	1.00	1.00	1.00	1.00	-
Administrative Analyst	1.00	1.00	1.00	1.00	-
Fiscal/Utility Billing Specialist	1.00	1.00	1.00	1.00	1.00
Customer Service Specialist	1.00	1.00	1.00	1.00	1.00
Accounting Assistant (PT)	0.53	0.53	0.53	0.53	0.53
Fiscal/Accounts Payable Specialist	0.67	0.67	0.67	0.67	1.00
Information Technology Assistant (PT)	-	-	-	0.50	0.50
Total Admin/Finance	9.20	9.20	9.20	9.70	10.03
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	22.00	24.00	24.00	24.00	24.00
Police Management Analyst	-	-	-	-	1.00
Police Records Specialist	2.70	2.70	2.70	3.00	3.00
Community Service Officer (PT)	-	-	-	-	0.70
Jailers (PT)	0.20	0.20	0.20	0.20	0.20
Crossing Guards (PT)	0.75	0.75	0.75	0.75	0.75
Total Police	33.65	35.65	35.65	35.95	37.65
Community Development					
Community 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	1.00
Code Enforcement Officer	1.25	1.25	1.00	1.00	1.00
Building Permit Technician	1.00	1.00	1.00	1.00	1.00
Total Community Development	4.25	4.25	5.00	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	1.00
Civil Engineer	-	-	-	1.00	1.00
Public Works Crew Leader	-	-	-	-	2.00
Public Works Laborer	7.00	7.00	8.00	8.00	7.00
Custodian	1.00	1.00	1.00	1.00	1.00
Seasonal Labor (PT)	0.45	0.45	0.45	0.45	0.45
Total Public Works	11.45	11.45	12.45	13.45	14.45
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	3.00	3.00	4.00
Total Water	4.00	4.00	5.00	5.00	6.00
TOTAL FULL-TIME EQUIVALENTS:	62.55	64.55	67.30	69.10	73.13

Village of North Aurora
Fiscal Year 2023-24
Staffing History by Authorized Full-Time Equivalents

Summary of Staffing by Function



Four-Year History of Staffing by Function



Village of North Aurora
FY 2023-24 Budget
Salary Schedule and Authorized Staffing

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Authorized	
	FI	PT	FI	PT	FI	PT	FI	PT	FI	PT	FI	PT
Non-Union Positions												
Custodian Community Service Officer 2080 Hourly	44,400	46,176	48,023	49,944	51,942	54,019	56,180	58,427	60,764	63,195	1	0
	21.35	22.20	23.09	24.01	24.97	25.97	27.01	28.09	29.21	30.38	0	1
Customer Service Specialist 2080 Hourly	48,840	50,794	52,825	54,938	57,136	59,421	61,798	64,270	66,841	69,515	1	0
	23.48	24.42	25.40	26.41	27.47	28.57	29.71	30.90	32.14	33.42		
Fiscal/AP Specialist Building Permit Technician Police Records Specialist Fiscal/Utility Billing Specialist 2080 Hourly	52,747	54,857	57,051	59,333	61,707	64,175	66,742	69,412	72,188	75,076	1	0
											1	0
											3	0
											1	0
	25.36	26.37	27.43	28.53	29.67	30.85	32.09	33.37	34.71	36.09		
Accounting Assistant Executive Assistant/DVC Information Technology Assistant 2080 Hourly	58,971	61,330	63,783	66,335	68,988	71,748	74,618	77,602	80,706	83,935	0	1
											0	0
	28.35	29.49	30.67	31.89	33.17	34.49	35.87	37.31	38.80	40.35	0	1
Code Enforcement Officer Planner Community Relations and Board Coordinator 2080 Hourly	64,000	66,560	69,222	71,991	74,871	77,866	80,980	84,220	87,588	91,092	1	0
	30.77	32.00	33.28	34.61	36.00	37.44	38.93	40.49	42.11	43.79	1	0
Civil Engineer Police Management Analyst 2080 Hourly	71,936	74,813	77,806	80,918	84,155	87,521	91,022	94,663	98,449	102,387	1	0
	34.58	35.97	37.41	38.90	40.46	42.08	43.76	45.51	47.33	49.22	1	0
Chief Building Inspector 2080 Hourly	80,424	83,641	86,987	90,467	94,085	97,849	101,763	105,833	110,066	114,469	1	0
	37.30	38.76	40.27	41.83	43.46	45.17	47.01	48.94	50.93	53.02		
Finance and HR Manager 2080 Hourly	87,900	91,416	95,073	98,876	102,831	106,944	111,222	115,670	120,297	125,109	1	0
	42.26	43.95	45.71	47.54	49.44	51.42	53.47	55.61	57.84	60.15		
Streets Superintendent Water Superintendent Village Engineer Information Technology Manager Business and Administrative Services Manager 2080 Hourly	94,668	98,455	102,393	106,489	110,748	115,178	119,785	124,577	129,560	134,742	1	0
											1	0
											1	0
	45.51	47.33	49.23	51.20	53.24	55.37	57.59	59.89	62.29	64.78	1	0

Does not include additional pay rates for licenses or stipends.

Village of North Aurora
FY 2023-24 Budget
Salary Schedule and Authorized Staffing

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Authorized FT	PT
Deputy Chief 2080 Hourly	106,691 51.29	110,959 53.35	115,397 55.48	120,013 57.70	124,813 60.01	129,806 62.41	134,998 64.90	140,398 67.50	146,014 70.20	151,855 73.01	2	0
Community Development Director Finance Director Public Works Director 2080 Hourly	113,000	117,520	122,221	127,110	132,194	137,482	142,981	148,700	154,648	160,834	1	0
	54.33	56.50	58.76	61.11	63.55	66.10	68.74	71.49	74.35	77.32	1	0
Police Chief 2080 Hourly	122,492 58.89	127,392 61.25	132,487 63.70	137,787 66.24	143,298 68.89	149,030 71.65	154,991 74.52	161,191 77.50	167,639 80.60	174,344 83.82	1	0
Village Administrator	No Established Salary Range										1	0
Union Positions												
Local 150 Union Street Laborer Water Laborer 2080 Hourly	53,934 25.93	56,389 27.11	59,093 28.41	62,067 29.84	65,166 31.33	68,307 32.84	71,427 34.34	74,942 36.03	N/A	N/A	8	0
											3	0
Public Works Crew Leader 2080 Hourly	63,024 30.30	65,686 31.58	68,474 32.92	71,448 34.35	74,589 35.86	78,125 37.56	81,682 39.27	85,550 41.13	N/A	N/A	0	0
Public Works Foreman Lead Water Operator 2080 Hourly	72,114 34.67	74,963 36.04	77,834 37.42	80,850 38.87	84,032 40.40	87,922 42.27	91,936 44.20	96,158 46.23	N/A	N/A	0	0
											1	0
FOP Union Police Sergeant 2184 Hourly	- -	- -	102,735 47.04	106,798 48.90	110,882 50.77	115,228 52.76	119,989 54.94	124,903 57.19	130,035 59.54	N/A	5	0
MAP Union Police Officer 2184 Hourly	74,016 33.89	77,401 35.44	81,114 37.14	85,154 38.99	89,391 40.93	93,650 42.88	97,887 44.82	102,757 47.05	N/A	N/A	24	0
Total:											68	3

Does not include additional pay rates for licenses or stipends.

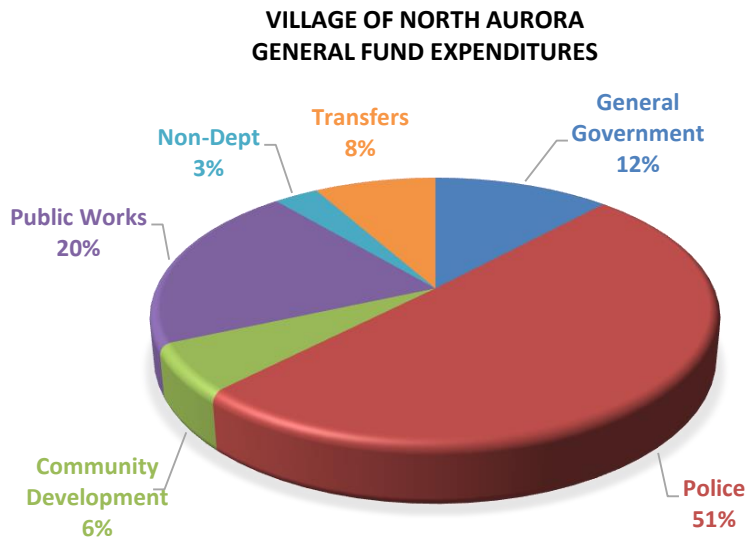
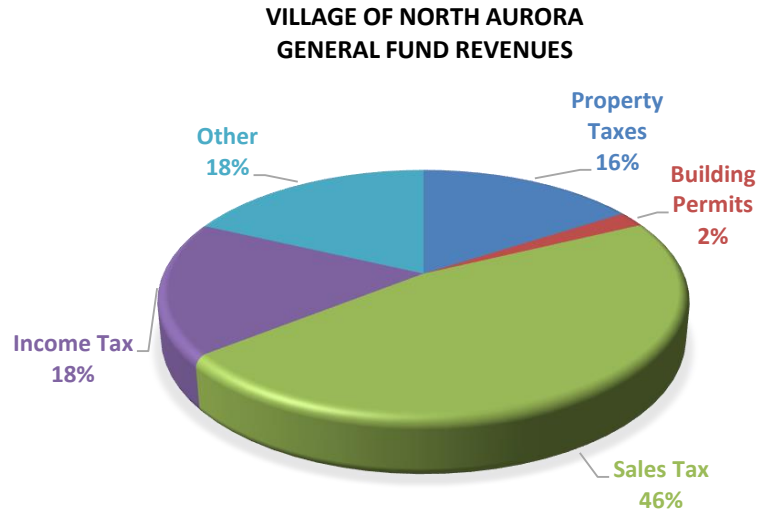
Village of North Aurora
FY 2023-24 Budget
Salary Schedule and Authorized Staffing

	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>	<u>Step 9</u>	<u>Step 10</u>	Authorized <u>FI</u>	<u>PT</u>
Seasonal Employees												
Crossing Guard (Per Day)	57.44	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Varies
Jailer (Per Hour)	19.69	20.62	21.59	22.66	23.82	24.95	26.06	27.39	N/A	N/A	N/A	Varies
Seasonal Labor	13.00-20.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Varies

Does not include additional pay rates for licenses or stipends.

Village of North Aurora FY 2023-24 Budget Composition of General Fund Revenues and Expenditures

<u>General Fund Revenues</u>	<u>2023-2024 Budget</u>
Property Taxes	\$ 2,378,900
Building Permits	300,000
Sales Tax	6,970,000
Income Tax	2,639,000
Other	2,706,890
Total Revenues	<u>\$ 14,994,790</u>

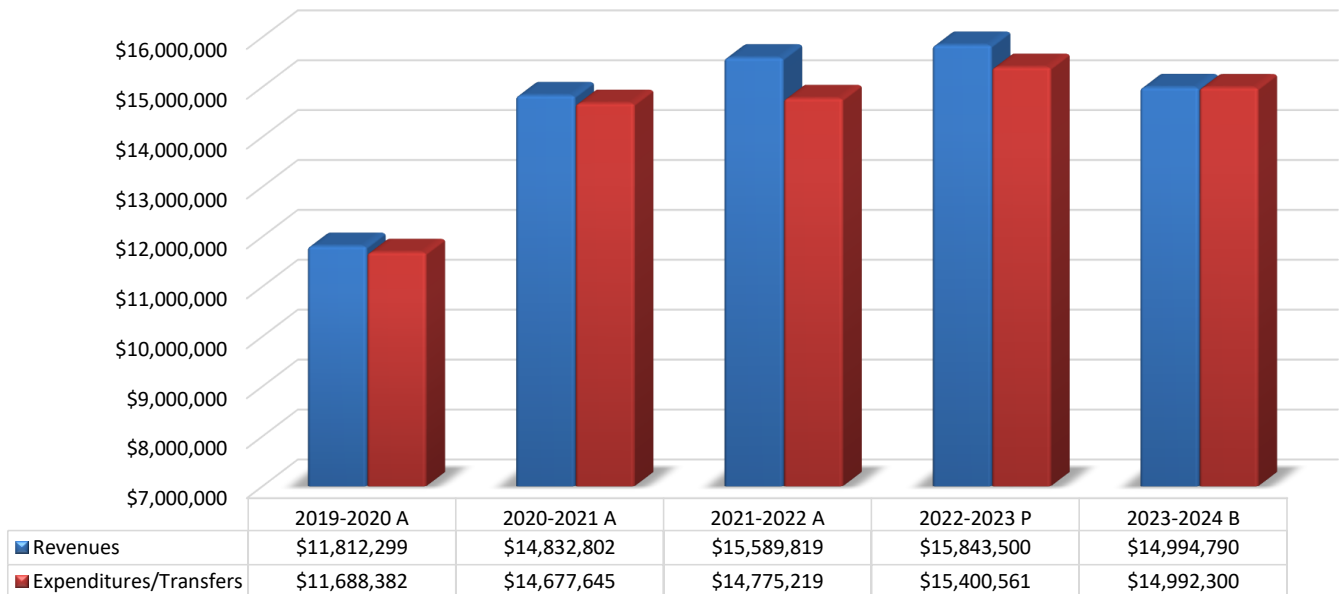


<u>General Fund Expenditures</u>	<u>2023-2024 Budget</u>
General Government	\$ 1,783,780
Police	7,567,615
Community Development	901,055
Public Works	3,063,375
Non-Dept	448,750
Transfers	1,227,725
Total Expenditures	<u>\$ 14,992,300</u>

**Village of North Aurora
FY 2023-24 Budget
General Fund Summary**

	2019-2020 <u>Actual</u>	2020-2021 <u>Actual</u>	2021-2022 <u>Actual</u>	2022-2023 <u>Budget</u>	2022-2023 <u>Projected</u>	2023-2024 <u>Budget</u>
Beginning Fund Balance				\$ 8,536,658	\$ 8,536,658	\$ 8,979,597
<u>Revenues</u>						
Property Taxes	\$ 2,337,547	\$ 2,416,413	\$ 2,482,703	\$ 2,539,000	\$ 2,560,250	\$ 2,549,900
Sales Tax	4,909,851	6,473,313	7,193,540	6,550,000	7,223,600	6,970,000
Income Tax	1,715,932	2,117,029	2,847,016	2,350,000	2,720,900	2,639,000
Other Taxes	984,630	1,084,512	1,172,234	1,076,000	1,257,750	1,207,250
Licenses and Permits	529,972	560,766	1,026,995	485,400	980,350	515,500
Franchises	261,507	256,136	260,177	255,000	257,800	255,000
Charges for Services	20,683	51,607	32,261	31,600	43,895	33,300
Rent	35,000	35,000	35,000	35,000	35,000	17,250
Fines and Forfeits	277,248	237,357	217,137	233,000	260,125	236,000
Investment Income	267,948	28,493	(80,206)	35,000	225,000	215,000
Miscellaneous	286,700	1,366,791	202,732	81,300	43,600	80,500
Transfers In	185,280	205,385	200,230	235,230	235,230	276,090
Total Revenues	\$11,812,299	\$14,832,802	\$15,589,819	\$13,906,530	\$15,843,500	\$14,994,790
<u>Expenditures</u>						
Legislative and Boards	\$ 95,938	\$ 82,588	\$ 88,350	\$ 107,244	\$ 87,305	\$ 110,910
Admin/Finance	1,123,476	1,191,343	1,159,767	1,366,774	1,326,630	1,663,695
Police Commission	6,070	3,055	14,460	7,675	14,300	9,175
Police Department	5,938,424	6,375,412	6,627,048	7,063,109	6,856,895	7,567,615
Community Development	618,631	643,248	822,011	841,023	845,330	901,055
Public Works	1,990,295	2,242,672	2,325,699	2,821,812	2,552,330	3,063,375
Sales Tax Rebates	427,095	260,105	309,108	195,000	245,000	345,000
Non-Departmental/Capital	112,062	47,456	44,017	92,500	86,175	103,750
Transfers	1,376,391	3,831,767	3,384,759	1,236,596	3,386,596	1,227,725
Total Expenditures and Transfers Out	\$11,688,382	\$14,677,645	\$14,775,219	\$13,731,733	\$15,400,561	\$14,992,300
Revenues Over/(Under) Exp.	\$ 123,917	\$ 155,157	\$ 814,600	\$ 174,797	\$ 442,939	\$ 2,490
Ending Fund Balance				\$ 8,711,455	\$ 8,979,597	\$ 8,982,087

General Fund Revenues and Expenditures/Transfers Out



**Village of North Aurora
FY 2023-24 Budget
General Fund**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget
Beginning Fund Balance (Excludes Non-Spendable Portion)				\$ 8,536,658	\$ 8,536,658	\$ 8,979,597
<u>Revenues</u>						
<u>Taxes</u>						
01.305.3010 Property Tax	\$ 2,174,005	\$ 2,249,057	\$ 2,310,962	\$ 2,370,000	\$ 2,389,150	\$ 2,378,900
01.305.3011 Property Tax - R&B	163,542	167,356	171,741	169,000	171,100	171,000
01.305.3020 Sales Tax 1% and 3% Cannabis Tax	4,909,851	6,473,313	7,193,540	6,550,000	7,223,600	6,970,000
01.305.3024 Use Tax	642,783	762,484	702,801	690,000	733,100	712,000
01.305.3026 Auto Rental Tax	10,015	7,968	4,352	1,500	12,250	13,200
01.305.3030 State Income Tax Share	1,715,932	2,117,029	2,847,016	2,350,000	2,720,900	2,639,000
01.305.3033 State Cannabis Excise Tax Share	5,164	18,307	28,720	29,000	28,500	28,800
01.305.3037 Telecommunications Tax	110,699	151,436	131,523	123,000	134,400	126,000
01.305.3040 Replacement Tax	40,748	54,080	115,580	72,500	121,000	95,250
01.305.3042 Video Gaming Dist Fund Tax	77,109	76,226	137,750	120,000	147,000	150,000
01.305.3045 OTB Handle Tax	40,043	-	7,257	-	38,000	38,000
01.305.3046 Amusement Tax	58,069	14,011	44,251	40,000	43,500	44,000
Total Taxes	\$ 9,947,961	\$ 12,091,268	\$ 13,695,493	\$ 12,515,000	\$ 13,762,500	\$ 13,366,150
<u>Licenses and Permits</u>						
01.310.3110 Business Licenses	\$ 20,422	\$ 25,048	\$ 33,583	\$ 20,500	\$ 29,000	\$ 30,000
01.310.3118 Liquor Licenses	71,500	39,150	67,600	69,500	101,000	73,000
01.310.3119 Antenna/Tower Licenses	3,000	-	5,000	3,000	5,000	5,000
01.310.3125 Business Registration	16,500	1,275	16,100	16,500	17,000	17,000
01.310.3130 Building Permits	302,084	374,268	764,807	300,000	635,000	300,000
01.310.3133 Plumbing Permits	21,411	24,230	31,775	25,000	77,750	26,000
01.310.3134 Contractor Licenses	46,050	42,600	32,400	-	-	-
01.310.3136 Temp Occupancy Fee	18,000	21,000	30,500	18,000	37,500	21,000
01.310.3137 Storm Drain Fees	11,280	21,350	20,825	15,000	58,200	20,000
01.310.3140 Zoning, Annexation, Sp. Use Fees	1,200	4,370	1,780	2,400	900	1,000
01.310.3145 Solicitor's Permits	1,250	2,000	975	1,200	1,000	1,000
01.310.3150 Overweight Truck Permits	17,275	4,725	21,650	14,000	17,500	21,000
01.310.3170 Towing Licenses	-	750	-	300	500	500
Total Licenses and Permits	\$ 529,972	\$ 560,766	\$ 1,026,995	\$ 485,400	\$ 980,350	\$ 515,500
<u>Franchises</u>						
01.315.3210 Cable Franchise Fees	\$ 261,507	\$ 256,136	\$ 260,177	\$ 255,000	\$ 257,800	\$ 255,000
Total Franchises	\$ 261,507	\$ 256,136	\$ 260,177	\$ 255,000	\$ 257,800	\$ 255,000
<u>Charges For Services</u>						
01.320.3310 Accident Reports	\$ 2,050	\$ 1,475	\$ 1,241	\$ 1,400	\$ 1,650	\$ 1,400
01.320.3320 Police Services Fees	2,294	27,237	-	3,500	-	-
01.320.3326 Fingerprinting	1,075	910	1,795	1,400	2,200	1,750
01.320.3327 Printed Materials	80	154	-	50	45	50
01.320.3333 BRC/Variance Review Fees	-	200	-	250	-	100
01.320.3334 Adm Fee Escrow	15,183	21,630	29,225	25,000	40,000	30,000
Total Charges for Services	\$ 20,683	\$ 51,607	\$ 32,261	\$ 31,600	\$ 43,895	\$ 33,300
<u>Rent</u>						
01.325.3220 Water Dept Rent	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 17,250
Total Rent	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 17,250

**Village of North Aurora
FY 2023-24 Budget
General Fund**

		2019-2020 <u>Actual</u>	2020-2021 <u>Actual</u>	2021-2022 <u>Actual</u>	2022-2023 <u>Budget</u>	2022-2023 <u>Projected</u>	2023-2024 <u>Budget</u>
<u>Fines and Forfeits</u>							
01.335.3410	Ordinance Violations	\$ 37,564	\$ 26,993	\$ 18,679	\$ 30,000	\$ 26,000	\$ 20,000
01.335.3415	Police Towing Admin Fees	51,525	36,525	35,500	32,000	42,000	35,000
01.335.3420	Circuit Court Fines	111,315	108,713	101,421	100,000	113,000	115,000
01.335.3425	Circuit Court DUI Fines	68,694	64,151	61,243	70,000	77,500	65,000
01.335.3426	Drug Fund	250	875	294	500	125	500
01.335.3430	Alarm System Fines and Fees	7,900	100	-	500	1,500	500
	Total Fines and Forfeits	\$ 277,248	\$ 237,357	\$ 217,137	\$ 233,000	\$ 260,125	\$ 236,000
<u>Investment Income</u>							
01.370.3750	Interest on Investments	\$ 168,613	\$ 71,045	\$ 54,751	\$ 35,000	\$ 225,000	\$ 215,000
01.370.3752	Unrealized Market Value Adj	99,335	(42,552)	(134,957)	-	-	-
	Total Investment Income	\$ 267,948	\$ 28,493	\$ (80,206)	\$ 35,000	\$ 225,000	\$ 215,000
<u>Miscellaneous</u>							
01.385.3810	School Reimbursement	\$ 3,634	\$ 5,695	\$ 11,517	\$ 12,300	\$ 12,500	\$ 13,500
01.385.3828	IMET Asset Recovery	116,688	-	10,658	-	-	-
01.385.3830	Police Commision Testing Fee	4,240	-	2,560	-	-	-
01.385.3850	Grants - Operating	181	1,062,765	-	2,500	-	1,000
01.385.3864	Insurance Claim Reimbursement	56,307	109,273	97,333	50,000	22,000	50,000
01.385.3875	Sale of Equipment/Assets	724	1,299	567	1,500	1,600	1,000
01.385.3890	Miscellaneous	104,928	187,760	19,906	15,000	7,500	15,000
01.385.3891	IPBC Terminal Reserve	-	-	60,191	-	-	-
	Total Miscellaneous	\$ 286,700	\$ 1,366,791	\$ 202,732	\$ 81,300	\$ 43,600	\$ 80,500
<u>Transfers In</u>							
01.395.3922	Adm Fee SSA Funds	\$ 2,280	\$ 5,230	\$ 5,230	\$ 5,230	\$ 5,230	\$ 8,290
01.395.3931	Administrative Fee - Water	143,000	150,000	150,000	185,000	185,000	215,500
01.395.3939	Adm Fee Sewer Fund	40,000	45,000	45,000	45,000	45,000	52,300
01.395.3985	Transfer Library Debt Fund	-	5,155	-	-	-	-
	Total Transfers In	\$ 185,280	\$ 205,385	\$ 200,230	\$ 235,230	\$ 235,230	\$ 276,090
Total Revenues		\$11,812,299	\$14,832,802	\$15,589,819	\$13,906,530	\$15,843,500	\$14,994,790

**VILLAGE OF NORTH AURORA
FY 2023-24 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 2022-23 Significant Accomplishments

- ✓ Adopted a new Village Strategic Plan and continued to oversee and provide staff direction on the Goals and Objectives established under the five (5) categories of:
 1. Community Vitality
 2. Economic Development
 3. Efficient and Effective Delivery of Core Services
 4. Continue Maintenance and Capital Resource Planning for Village Infrastructure
 5. Revitalize the Route 31 Corridor and Create a Community Focal Point
- ✓ 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 and held many community beautification contests
- ✓ Held more community events to better connect with residents

FY 2023-24 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
- Continue to find new ways to connect with residents

**Village of North Aurora
FY 2023-24 Budget
General Fund**

		2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Legislative and Boards</u>							
01.410.4010	Stipend - Village President	\$ 10,800	\$ 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	3,600	7,200	7,200	7,200	7,200
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	850	1,050	1,300	1,200	1,100	1,250
01.410.4016	Per Diem - Plan Commission	2,350	2,150	2,550	3,500	2,400	3,500
01.410.4110	FICA - Social Security and Med	4,774	4,498	4,774	4,774	4,775	4,775
01.410.4260	Legal	3,961	2,021	3,540	5,000	3,620	5,000
01.410.4280	Professional/Consulting	9,000	-	-	11,000	-	-
01.410.4370	Conferences and Travel	-	-	-	1,100	-	1,150
01.410.4390	Dues and Meetings	10,071	9,554	10,439	11,720	10,260	11,985
01.410.4411	Office Expenses	198	716	166	1,250	150	850
01.410.4799	Misc Expenditures	2,334	2,541	2,727	4,300	2,600	19,500
01.410.4870	Equipment	-	1,258	454	1,000	-	500
	Total Legislative and Boards	\$ 95,938	\$ 82,588	\$ 88,350	\$ 107,244	\$ 87,305	\$ 110,910

**Village of North Aurora
FY 2023-24 Budget**

Department: Legislative and Boards

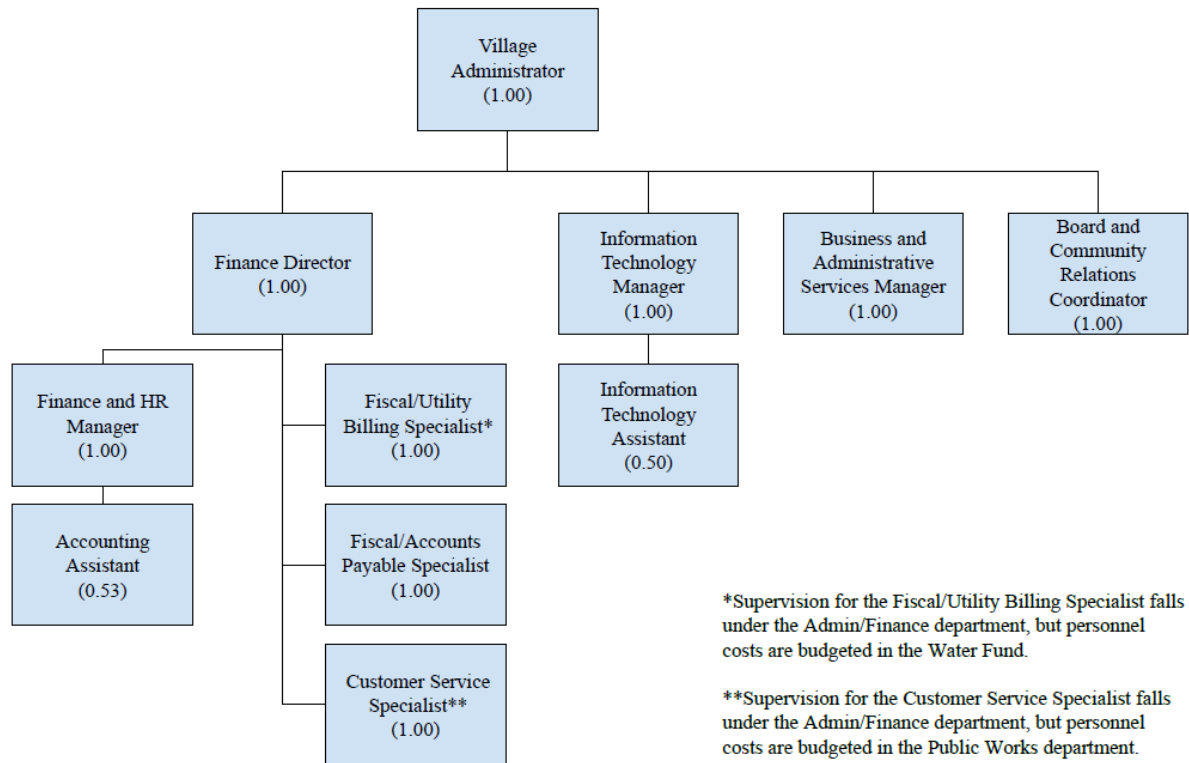
Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
01.410.4010	Stipend - Village President \$900/Month	10,800	<u><u>\$ 10,800</u></u>	10,800	<u><u>\$ 10,800</u></u>
01.410.4011	Stipend - Trustees \$600/Month/6 Trustees	43,200	<u><u>\$ 43,200</u></u>	43,200	<u><u>\$ 43,200</u></u>
01.410.4012	Stipend - Village Clerk \$600/Month	7,200	<u><u>\$ 7,200</u></u>	7,200	<u><u>\$ 7,200</u></u>
01.410.4014	Stipend - Liquor Commissioner \$100/Month	1,200	<u><u>\$ 1,200</u></u>	1,200	<u><u>\$ 1,200</u></u>
01.410.4015	Stipend - Pension Board Meetings \$50/Meeting	1,200	<u><u>\$ 1,200</u></u>	1,250	<u><u>\$ 1,250</u></u>
01.410.4016	Stipend - Plan Comm Meetings \$50/Meeting	3,500	<u><u>\$ 3,500</u></u>	3,500	<u><u>\$ 3,500</u></u>
01.410.4260	Legal Municipal Code Updates	5,000	<u><u>\$ 5,000</u></u>	5,000	<u><u>\$ 5,000</u></u>
01.410.4280	Professional Consulting Community Survey	11,000	<u><u>\$ 11,000</u></u>	-	<u><u>\$ -</u></u>
01.410.4370	Conferences and Travel IML Conference Mileage Reimbursement	1,000 100	<u><u>\$ 1,100</u></u>	1,000 150	<u><u>\$ 1,150</u></u>

**Village of North Aurora
FY 2023-24 Budget**

Department: **Legislative and Boards**

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
01.410.4390	Dues and Meetings				
	Metro West Annual Dues	6,300		6,500	
	Metro West Meetings	800		800	
	Aurora Area Convention Dues	375		500	
	Aurora Area Convention Meetings	300		300	
	Illinois Municipal League	1,500		1,500	
	Aurora Chamber of Commerce	385		400	
	Metropolitan Mayors Caucus	800		825	
	Chicago Metropolitan Agency Planning	660		660	
	Other/Meetings	600		500	
			\$ 11,720		\$ 11,985
01.410.4411	Office Expenses				
	Misc Office Supplies/Plaques/Bus Cards	650		650	
	Subscriptions	600		200	
			\$ 1,250		\$ 850
01.410.4799	Miscellaneous				
	Community Engagement Expenses	1,800		2,000	
	Veteran's Day Expenses	500		-	
	Donations/Organization Sponsorships	2,000		15,000	
	Other Miscellaneous	-		2,500	
			\$ 4,300		\$ 19,500
01.410.4870	Equipment				
	Miscellaneous Equipment	1,000		500	
			\$ 1,000		\$ 500

VILLAGE OF NORTH AURORA FY 2023-2024 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

**VILLAGE OF NORTH AURORA
FY 2023-2024 BUDGET
ADMINISTRATION/FINANCE DEPARTMENT SUMMARY**

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 2022-23 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.
- ✓ Responded to resident and business concerns as they initiated throughout the year.
- ✓ Successfully hosted many new community events, including movie in the park and a cruise night.
- ✓ Successfully completed the police officers collective bargaining agreement.
- ✓ Continued to work with IDNR regarding the potential removal of the Fox River dam removal and the benefits and impact of such.

Finance

- ✓ Received the Certificate of Achievement for Excellence in Financial Reporting for the 21st consecutive year from the GFOA for the Annual Comprehensive Financial Report (ACFR) ending May 31, 2021.
- ✓ Received Distinguished Budget Presentation Award for the 17th consecutive year from the GFOA for the Village's FY 2022-23 Budget
- ✓ Received the Popular Annual Financial Reporting Award for the fifth consecutive year from the GFOA for the Popular Annual Financial Report (PAFR) ending May 31, 2021.
- ✓ Continued implementing 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 Purchasing Policy to help streamline the purchasing process.
- ✓ Recruited and hired for several vacant and new positions during the year.
- ✓ Issued an RFP for audit services and entered into a new 5-year agreement.

**VILLAGE OF NORTH AURORA
FY 2023-2024 BUDGET
ADMINISTRATION/FINANCE DEPARTMENT SUMMARY**

- ✓ Took advantage of the current high interest rates and purchased many new short-term fixed income securities.

FY 2023-24 Goals and Objectives

Administration

- Restructure staffing of the Administration department to better focus on goals of the Strategic Plan, such as economic development and community outreach.
- Proactively monitor goals and objectives of the Strategic Plan to track progress and results.
- 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, 2023. ***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 2023-24 Budget. ***Strategic Goal Category: Financial***
- Continue on-going monitoring revenue and expenditure trends to ensure the Village's strong fiscal position is maintained through current budget year and beyond. ***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 research and implement new wellness programs and provide employee communications on various programs
- Develop and issue a long-term capital plan for future capital needs

VILLAGE OF NORTH AURORA
FY 2023-2024 BUDGET
ADMINISTRATION/FINANCE DEPARTMENT SUMMARY

PERFORMANCE MEASURES/STATISTICS

	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Projected 2022-23</u>	<u>Estimated 2023-24</u>
Number of Ordinances Approved	50	43	58	52	48
Number of Resolutions Approved	40	24	27	31	30
Number of Newsletters Produced	6	6	6	6	6
Admin FOIA Requests Processed	110	95	92	80	80
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	38	40	40	42	42
Active Employees on PPO/HSA Plan	12	13	16	20	21
A/P Checks Processed	1,924	1,657	1,666	1,620	1,1,675
Dollar Value of A/P Processed	\$11,450,740	\$8,704,932	\$9,180,267	\$10,335,000	\$17,217,000
Gross Payrolls Processed	\$5,602,340	\$5,974,583	\$6,380,279	\$6,727,865	\$7,271,870
Bank Reconciliations	144	140	130	122	120
Journal Entries Processed	1,735	1,574	1,606	1,600	1,600

PERSONNEL AND STAFFING

Authorized Positions (FTE's)	Type	FY21-22 Actual	FY22-23 Budget	FY23-24 Budget	Change From Prior Year
Village Administrator	FT	1.00	1.00	1.00	-
Finance Director	FT	1.00	1.00	1.00	-
Accounting and Finance Manager	FT	1.00	1.00	-	(1.00)
Finance and HR Manager	FT	-	-	1.00	1.00
Information Technology Manager	FT	1.00	1.00	1.00	-
Business and Admin. Services Manager	FT	-	-	1.00	1.00
Community and Board Relations Manager	FT	-	-	1.00	1.00
Executive Assistant	FT	1.00	1.00	-	(1.00)
Administrative Analyst	FT	1.00	1.00	-	(1.00)
Fiscal/Utility Billing Specialist	FT	1.00	1.00	1.00	-
Customer Service Specialist	FT	1.00	1.00	1.00	-
Accounting Assistant	PT	0.53	0.53	0.53	-
Fiscal/Accounts Payable Specialist	FT	0.67	0.67	1.00	0.33
Information Technology Assistant	PT	-	0.50	0.50	-
Total Admin/Finance FTE's		9.20	9.70	10.03	0.33

**Village of North Aurora
FY 2023-24 Budget
General Fund**

		2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		<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	\$ 624,378	\$ 641,944	\$ 622,261	\$ 677,829	\$ 672,915	\$ 863,225
01.430.4030	Salaries - Part-time	60,706	68,188	71,571	109,999	107,625	72,385
01.430.4050	Overtime	691	552	226	1,000	250	1,000
01.430.4110	FICA - Social Security and Med	47,517	49,419	50,176	60,345	59,870	71,650
01.430.4120	IMRF	75,337	85,348	81,619	78,171	71,490	95,245
01.430.4130	Health Insurance	84,668	92,111	79,739	64,665	66,460	101,855
01.430.4132	PSEBA Payments	-	-	9,210	19,007	43,785	28,200
01.430.4135	Life Insurance	224	225	222	242	215	150
01.430.4136	Dental Insurance	3,212	3,354	3,006	2,291	2,340	2,890
01.430.4260	Legal Services	31,309	43,907	35,448	35,000	43,850	40,000
01.430.4265	Audit Services	20,710	21,270	25,630	26,000	22,390	24,960
01.430.4267	Finance Services	24,141	23,238	24,325	45,800	38,600	31,900
01.430.4280	Professional/Consulting Fees	6,696	-	-	5,000	-	60,000
01.430.4370	Conferences and Travel	3,712	459	2,245	14,000	2,000	14,200
01.430.4380	Seminars and Training	2,957	2,510	4,662	11,650	8,000	14,000
01.430.4390	Dues and Meetings	4,834	2,067	4,356	4,760	5,000	5,080
01.430.4411	Office Expenses	3,259	3,734	3,078	4,300	2,975	5,000
01.430.4420	Information Technology Supplies	2,454	5,983	3,096	7,500	6,000	7,500
01.430.4505	Postage	1,203	959	1,525	1,500	1,275	1,750
01.430.4506	Publishing/Advertising	3,528	1,252	3,080	3,500	2,600	3,840
01.430.4507	Printing	10,344	8,728	9,121	13,000	10,920	13,125
01.430.4510	Equipment/IT Repair and Maint	63,414	61,431	70,578	123,505	100,900	135,925
01.430.4512	Website Maintenance	3,208	16,184	3,341	5,100	3,170	5,150
01.430.4581	Banking Services/Fees	9,983	11,572	14,128	12,000	13,075	15,500
01.430.4652	Phones and Connectivity	13,310	13,191	12,342	14,600	13,805	14,000
01.430.4799	Miscellaneous	10,617	10,453	11,960	15,265	13,675	15,605
01.430.4870	Equipment	1,722	10,924	3,864	2,500	5,200	7,000
01.430.4931	Vehicle Equipment Fund Charges	9,343	12,340	8,958	8,245	8,245	12,560
	Total Admin/Finance	\$ 1,123,476	\$ 1,191,343	\$ 1,159,767	\$ 1,366,774	\$ 1,326,630	\$ 1,663,695

**Village of North Aurora
FY 2023-24 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
01.430.4260	Legal Services				
	General and Labor Legal Services	35,000		40,000	
			<u><u>\$ 35,000</u></u>		<u><u>\$ 40,000</u></u>
01.430.4265	Audit Services				
	Basic Audit Services	24,000		20,840	
	Other Audit Services	2,000		4,120	
			<u><u>\$ 26,000</u></u>		<u><u>\$ 24,960</u></u>
01.430.4267	Finance Services				
	Payroll Services	12,000		12,500	
	Flex 125 TPA Services	2,400		2,400	
	Actuary Services OPEB Valuation	3,300		3,500	
	Actuary Services Police Pension	7,200		7,500	
	Continuing Disclosure Services	900		1,000	
	Miscellaneous HR/Finance Consulting	20,000		5,000	
			<u><u>\$ 45,800</u></u>		<u><u>\$ 31,900</u></u>
01.430.4280	Professional Services				
	Contractual GIS Services	5,000		-	
	Document Imaging Services	-		60,000	
			<u><u>\$ 5,000</u></u>		<u><u>\$ 60,000</u></u>
01.430.4370	Conferences and Travel				
	GFOA National Conference	2,000		-	
	IGFOA State Conference (2)	1,700		1,300	
	SHRM Conference	3,000		2,000	
	Misc/Mileage Expenses	2,500		2,000	
	ILCMA Conferences	1,100		1,100	
	ICMA National Conference	1,800		-	
	National GIS Conference	1,900		2,000	
	365EduCon - (2)	-		5,000	
	GMIS Conference	-		800	
			<u><u>\$ 14,000</u></u>		<u><u>\$ 14,200</u></u>
01.430.4380	Seminars and Training				
	IGFOA/HR Seminars/Institutes	750		1,500	
	Employee Training	2,000		2,000	
	Software/Network Training	7,500		10,000	
	IPELRA Training/Institute	400		500	
	IPPFA Training	1,000		-	
			<u><u>\$ 11,650</u></u>		<u><u>\$ 14,000</u></u>

**Village of North Aurora
FY 2023-24 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
01.430.4390	Dues and Meetings				
	IGFOA Dues (3)	450		450	
	GFOA Dues (2)	350		350	
	SHRM	220		230	
	Misc Meetings	500		700	
	ICMA (2)	1,500		1,700	
	ILCMA (2)	500		500	
	Metrowest Meetings	450		450	
	Monthly Other	300		300	
	ILGIS (2)	200		100	
	GMIS Dues	200		200	
	Legacy Project	40		50	
	Metropolitan Managers	50		50	
		<u>\$ 4,760</u>		<u>\$ 5,080</u>	
01.430.4411	Office Expenses				
	Copier Maintenance	1,300		1,000	
	Office Supplies	2,500		2,500	
	Newspaper Subscription	-		1,000	
	Break Room Supplies	500		500	
		<u>\$ 4,300</u>		<u>\$ 5,000</u>	
01.430.4420	Information Technology Supplies				
	Software Purchases/Cables/Equipment	7,500		7,500	
		<u>\$ 7,500</u>		<u>\$ 7,500</u>	
01.430.4505	Postage				
	Postage Meter Rental/Usage	1,000		1,500	
	Misc Postage (Fedex, etc.)	500		250	
		<u>\$ 1,500</u>		<u>\$ 1,750</u>	
01.430.4506	Publishing/Advertising				
	Legal Notice - Truth in Taxation	250		260	
	Legal Notice - Treasurer's Report	650		680	
	Legal Notices - Other/Bids/etc.	400		400	
	Miscellaneous/Recording Fees	400		500	
	Position Advertising	1,800		2,000	
		<u>\$ 3,500</u>		<u>\$ 3,840</u>	
01.430.4507	Printing				
	Budget Printing	1,000		-	
	Letterhead/Envelopes	250		250	
	Business Cards	250		375	
	Accounts Payable Checks	500		500	
	Newsletter Printing/Outreach	11,000		12,000	
		<u>\$ 13,000</u>		<u>\$ 13,125</u>	

**Village of North Aurora
FY 2023-24 Budget**

Department: Admin/Finance

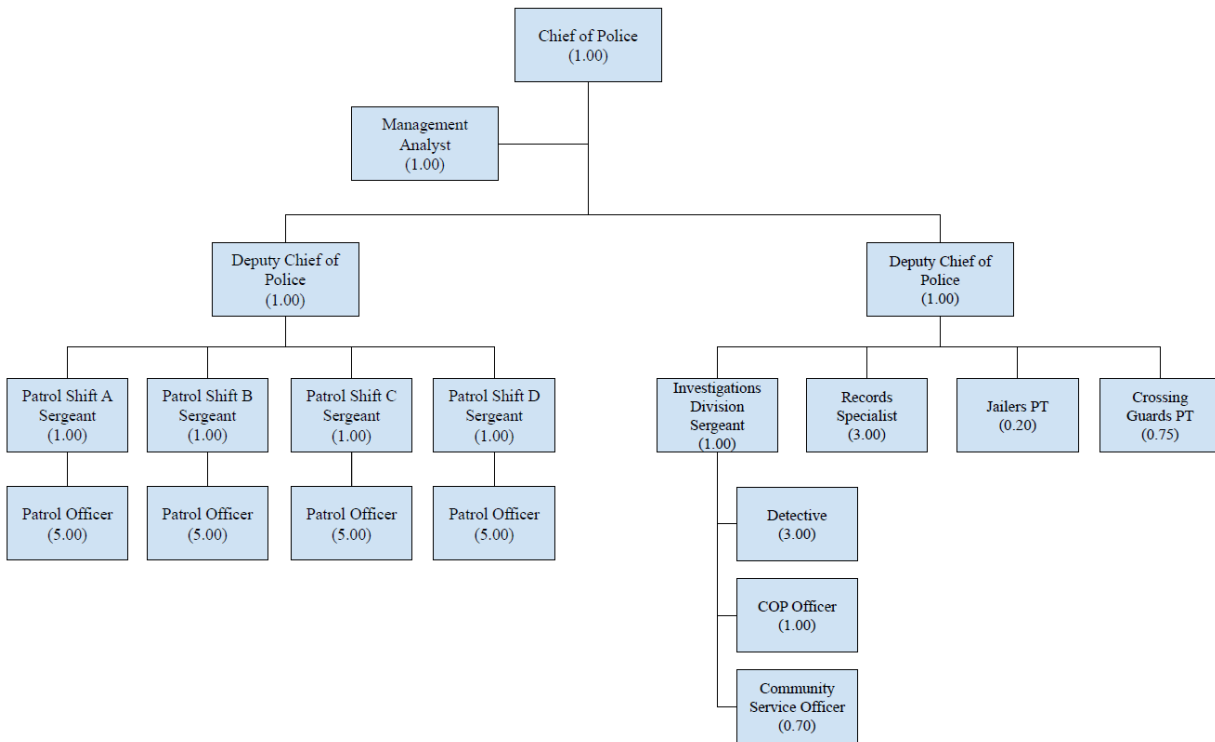
Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
01.430.4510	Equipment/IT Repair and Maint				
	Springbrook Software Maintenance	27,385		28,250	
	Contractual IT Services	8,000		10,000	
	Virus Protection	3,500		4,500	
	Security Camera System Maint	3,000		3,000	
	Eaton UPS Maint Police	3,500		3,500	
	Cityview/Permitting Software	19,000		19,925	
	Police Records Mgmt Software Maint	20,000		19,500	
	ESRI Workstation/GIS Online Annual Maint	10,000		10,000	
	Cisco Duo	1,500		1,500	
	SSL Cert Renewal	1,000		1,000	
	Vimeo Video Hosting	250		250	
	Barracuda Exchange Server Backup	5,000		5,000	
	Microsoft Hosted Exchange Server	20,000		-	
	Microsoft Office 365 Maintenance	-		20,000	
	Autocad	1,370		4,500	
	SharePoint Add-Ons	-		5,000	
		\$ 123,505		\$ 135,925	
01.430.4512	Website/Internet Maintenance				
	Domain Hosting	600		750	
	Website Maintenance	2,500		2,400	
	Website Improvements	2,000		2,000	
		\$ 5,100		\$ 5,150	
01.430.4581	Banking Services/Fees				
	Investment Custody Fees	1,500		-	
	Bank Charges/Account Analysis	1,500		4,000	
	Credit Card Fees	9,000		11,500	
		\$ 12,000		\$ 15,500	
01.430.4652	Phones and Connectivity				
	Mobile Communications	2,500		3,200	
	Phones/Internet/WAN	11,000		10,800	
	Quarterly VH Alarm	1,100		-	
		\$ 14,600		\$ 14,000	
01.430.4799	Miscellaneous				
	Subscriptions (Labor Law Posters)	200		200	
	EAP Services	2,000		2,100	
	GFOA CAFR Award Fee	460		460	
	GFOA Budget Award Fee	345		345	
	GFOA PAFR Award Fee	260		250	
	Shirts/Jackets for Staff	750		750	
	Sympathy/Memorials/Emp. Relations	1,000		1,000	
	Recognition/Appreciation Initiatives	3,000		3,000	
	Wellness Programs	5,000		5,200	
	Miscellaneous Expenses	2,250		2,300	
		\$ 15,265		\$ 15,605	

**Village of North Aurora
FY 2023-24 Budget**

Department: Admin/Finance

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
01.430.4870	Equipment				
	Misc Equipment	2,500		2,500	
	Police Department Camera System Switch	-		4,500	
			<u>\$ 2,500</u>		<u>\$ 7,000</u>
01.430.4931	Vehicle Equip Fund Charges				
	Transfer for Vehicle Equip Charges	8,245		12,560	
			<u>\$ 8,245</u>		<u>\$ 12,560</u>

VILLAGE OF NORTH AURORA FY 2023-2024 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 continues to maintain high standards for our employees. This is accomplished by continued training and development for each employee. The department ensures that we are accountable and transparent to the people we serve. This department continues to seek out new and innovative methods to provide the most effective and efficient policing services to our community.

The Department experienced a change in leadership in June of 2022. Chief David Fisher retired after faithfully serving the Village for 30 years. Deputy Chief Joseph DeLeo was sworn in as the new Chief of Police on June 24th 2022. Sergeant Joseph Gorski was sworn in as Deputy Chief on July 6th 2022. Detective Kristen Lohrstorfer was sworn in as the department's first female sergeant on July 6th 2022.

VILLAGE OF NORTH AURORA
FY 2023-2024 BUDGET
POLICE DEPARTMENT

FY 2022-23 SIGNIFICANT ACCOMPLISHMENTS

- ✓ Implemented the North Aurora Body-Worn Camera Program.
- ✓ Maintained one in-house social worker three days per week to assist with mental health/quality of life issues for residents.
- ✓ Converted our volunteer program to operate as the North Aurora Emergency Management Agency. This conversion professionalizes the program and creates a policy manual for day to day operations for volunteers.
- ✓ Effectively utilized Facebook and other social media to alert residents of police related activity and general information.
- ✓ Continued prosecuting DUI arrests using a local prosecution system.
- ✓ Continued local prosecutions with the adjudication system.
- ✓ Completed federally mandated training for officers.
- ✓ Adopted a new lateral transfer program salary structure to remain competitive with surrounding communities to hire experienced officers who would not need to attend the police academy.
- ✓ Implemented a new therapy dog program.
- ✓ Hired a third full time records clerk.
- ✓ Developed an OIC (Officer In Charge) Program to expand supervisor coverage for patrol shifts.

FY 2023-2024 GOALS AND OBJECTIVES

- Ensure our agency provides the best quality service to the residents and visitors of North Aurora. *Strategic Goal Category: Core Services*
- Enhance Community Outreach and Education through programs and informational seminars. *Strategic Goal Category: Core Services*
- Expand and build upon our current in-house social worker program to assist consumers in crisis. *Strategic Goal Category: Core Services*
- Maintain and build relationships with our law enforcement partners in the county to coordinate training, enforcement strategies, and community outreach programs. *Strategic Goal Category: Core Services*
- Explore and implement a new records management system that will comply with local and federal mandates. *Strategic Goal Category: Core Services*
- Explore civilian staffing opportunities to maximize operational efficiency. *Strategic Goal Category: Core Services*

**VILLAGE OF NORTH AURORA
FY 2023-2024 BUDGET
POLICE DEPARTMENT**

PERFORMANCE MEASURES/STATISTICS

	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Projected 2022-23</u>	<u>Estimated 2023-24</u>
Number of Calls for Service	7,965	7,815	9,165	11,538	9,121
Training sessions during shift	259	348	462	552	405
Number of Case Reports	1,219	1,373	1,165	1,396	1,288
Number of Crash Reports	441	365	358	504	417
Number of Traffic Tickets	1,550	963	1,138	1,356	1,252
Number of Adjudication Tickets	489	298	367	492	412
Number of Written Warnings	1,535	1,173	1,412	1,502	1,406
Number of Adjudication Warnings	143	49	90	36	80
Number of Adult Arrests	324	262	390	460	359
Number of Juvenile Arrests	19	13	13	12	14
Number of DUI arrests	92	75	71	94	83
Number of True Alarms	5	6	0	0	3
Number of False Alarms	346	334	289	214	296
Number of Part I Crimes	312	344	220	278	289
Number of Adult Prisoners Held	40	28	21	22	28
Miles Driven by Patrol	150,561	153,010	137,418	143,172	146,040
Animal Control Call-Outs	19	32	15	24	23
Animal Control Pick-ups	18	19	15	24	23
PACT Groups	39	39	39	39	39
Students/Too Good For Drugs	70	0	0	0	0
Nixle messages sent	30	21	23	28	26

PERSONNEL AND STAFFING

Authorized Positions (FTE's)	Type	FY21-22 Actual	FY22-23 Budget	FY23-24 Budget	Change From Prior Year
Police Chief	FT	1.00	1.00	1.00	-
Deputy Police Chief	FT	2.00	2.00	2.00	-
Police Sergeant	FT	5.00	5.00	5.00	-
Police Officer	FT	24.00	24.00	24.00	-
Police Management Analyst	FT	-	-	1.00	1.00
Police Records Specialist	FT	2.70	3.00	3.00	-
Community Service Officer	PT	-	-	0.70	0.70
Jailer	PT	0.20	0.20	0.20	-
Crossing Guard	PT	0.75	0.75	0.75	-
Total Police Department FTE's		35.65	35.95	37.65	1.70

**Village of North Aurora
FY 2023-24 Budget
General Fund**

	<u>2019-2020</u> <u>Actual</u>	<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Budget</u>	<u>2022-2023</u> <u>Projected</u>	<u>2023-2024</u> <u>Budget</u>
<u>Police Commission</u>						
01.439.4015 Meetings Per Diem	\$ 1,350	\$ 1,300	\$ 2,250	\$ 1,500	\$ 1,800	\$ 1,800
01.439.4260 Legal	-	-	-	800	-	500
01.439.4380 Recruit Testing	4,345	1,380	12,210	5,000	12,500	6,500
01.439.4390 Dues and Meetings	375	375	-	375	-	375
Total Police Commission	\$ 6,070	\$ 3,055	\$ 14,460	\$ 7,675	\$ 14,300	\$ 9,175
<u>Police</u>						
01.440.4020 Salaries - Regular	\$ 3,120,646	\$ 3,230,584	\$ 3,421,250	\$ 3,630,045	\$ 3,500,930	\$ 3,753,510
01.440.4030 Salaries - Part-time	67,337	49,801	53,557	34,697	32,200	69,755
01.440.4050 Salaries - Overtime	113,632	124,608	142,378	132,000	203,250	133,000
01.440.4060 Salaries - Court Time	11,085	7,764	6,659	16,900	10,450	12,800
01.440.4065 Service Pay	213	248	140	1,500	50	1,500
01.440.4070 On-Call Pay	24,645	24,812	20,545	30,000	26,900	20,000
01.440.4075 Speciality Pay	3,120	3,640	3,580	4,160	3,500	3,120
01.440.4110 FICA - Social Security and Med	233,818	240,760	262,532	296,424	288,935	307,140
01.440.4120 IMRF	12,417	12,363	12,422	16,483	15,900	29,630
01.440.4130 Health Insurance	394,251	400,901	392,939	437,289	430,710	424,740
01.440.4135 Life Insurance	1,145	1,188	1,328	1,412	1,210	770
01.440.4136 Dental Insurance	10,081	10,487	10,966	11,307	11,630	10,895
01.440.4140 Police Pension	1,184,459	1,385,904	1,430,000	1,443,240	1,443,240	1,652,490
01.440.4160 Uniform Allowance	25,087	31,443	41,674	35,400	39,795	56,430
01.440.4260 Legal Services	45,333	32,975	36,818	55,000	34,000	55,000
01.440.4280 Professional Consulting	-	-	5,500	-	-	4,960
01.440.4370 Conferences and Travel	5,624	6,743	14,659	23,610	17,000	26,555
01.440.4380 Training	18,984	26,941	25,253	26,355	37,000	34,010
01.440.4383 Firearm Training	7,025	12,595	26,978	39,925	42,000	41,700
01.440.4385 Tuition Reimbursement	-	-	-	-	-	500
01.440.4390 Dues and Meetings	12,668	13,781	10,436	14,955	13,000	21,795
01.440.4411 Office Expenses	9,433	8,038	15,963	12,000	10,500	12,000
01.440.4440 Gas and Oil	44,715	45,988	64,961	60,000	73,000	72,000
01.440.4450 Prisoner Supplies	1,463	233	588	1,200	675	1,000
01.440.4460 Comfort Dog Supplies	-	-	-	-	-	6,135
01.440.4493 Drug Fund Other Expenses	-	-	2,913	2,000	-	2,000
01.440.4496 DUI Prevention (DUI Fines)	8,195	-	-	-	18,985	-
01.440.4498 Community Service	11,123	7,583	18,902	42,500	42,500	44,000
01.440.4505 Postage	6,476	1,112	1,882	3,500	2,000	3,500
01.440.4510 Equipment/IT Repair and Maint	39,578	53,418	77,208	62,395	56,800	73,770
01.440.4511 Vehicle Repair and Maint	23,910	31,774	43,207	52,500	37,500	55,500
01.440.4523 Animal Control	280	280	1,000	1,500	800	1,000
01.440.4555 Investigations	10,435	10,352	12,208	14,000	16,500	17,025
01.440.4557 Evidence Processing	2,780	2,382	2,643	4,000	3,750	4,000
01.440.4558 Emergency Management	9,830	13,981	12,014	16,077	14,000	23,900
01.440.4652 Phones and Connectivity	41,462	36,286	46,968	57,100	48,000	65,600
01.440.4653 Dispatching Services	238,213	56,169	171,235	250,000	130,280	250,000
01.440.4799 Miscellaneous	14,008	13,728	17,911	10,430	23,000	10,735
01.440.4870 Equipment	7,469	3,571	3,572	9,300	13,000	26,600
01.440.4931 Vehicle Equipment Fund Charges	177,484	472,981	214,259	213,905	213,905	238,550
Total Police	\$ 5,938,424	\$ 6,375,412	\$ 6,627,048	\$ 7,063,109	\$ 6,856,895	\$ 7,567,615

**Village of North Aurora
FY 2023-24 Budget**

Department: Police

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
01.440.4160	Uniform Allowance				
	Yearly Uniform Allowance	27,200		27,200	
	Body Armor	3,000		6,950	
	Miscellaneous Uniform Equipment (Badges, Nameplates, etc)	3,000		4,500	
	Uniform Patches	1,000		900	
	SWAT	1,200		1,200	
	Replacement of Ballistic Helmets (32)	-		15,680	
			\$ 35,400		\$ 56,430
01.440.4260	Legal				
	Legal Expenses (Prosecution, MAP, FOP, DUI)	55,000		55,000	
			\$ 55,000		\$ 55,000
01.440.4280	Professional Consulting				
	Annual Sworn Personnel Mental Health Screenings	-		4,960	
			\$ -		\$ 4,960
01.440.4370	Conferences and Travel				
	IEMA Conference	600		600	
	IACP Conference (x1)	2,500		-	
	ILEAS Conference (x3)	1,000		1,000	
	Evidence Tech Conference	1,500		2,000	
	Crime Prevention Conference	250		250	
	Gang Conference (x3)	850		1,000	
	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		670	
	NASRO	2,500		2,500	
	Force Science Institute	3,300		4,500	
	IAFCI Conference (x2)	1,200		1,200	
	Northwestern Traffic/Leadership	-		3,600	
	Travel and Reimbursement	2,900		2,900	
			\$ 23,610		\$ 26,555
01.440.4380	Training				
	Training (Academy)	17,850		18,000	
	Lexipol	4,605		-	
	Frontline Training Software	2,900		4,010	
	Training (General)	1,000		12,000	
			\$ 26,355		\$ 34,010
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		4,500	
	Breaching Tools (Halligen, bolt cutters, sledge)	225		3,000	
			\$ 39,925		\$ 41,700

**Village of North Aurora
FY 2023-24 Budget**

Department: Police

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
01.440.4385	Tuition Reimbursement				
	Master's Program Reimbursement	-		500	
			<u><u>\$ -</u></u>		<u><u>\$ 500</u></u>
01.440.4390	Dues and Meetings				
	NEMRT	3,000		3,500	
	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		10,900	
	IL Truck Officers Association	100		25	
	Courtsmart	1,800		1,920	
	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	
			<u><u>\$ 14,955</u></u>		<u><u>\$ 21,795</u></u>
01.440.4411	Office Expenses				
	Copy Machine Paper and Associated Supplies	5,000		5,000	
	Reports and Other Miscellaneous Forms	3,000		3,000	
	E-Ticket, E-Crash Printer Paper	4,000		4,000	
			<u><u>\$ 12,000</u></u>		<u><u>\$ 12,000</u></u>
01.440.4440	Gas and Oil				
	Gas and Oil	60,000		72,000	
			<u><u>\$ 60,000</u></u>		<u><u>\$ 72,000</u></u>
01.440.4450	Prisoner Supplies				
	Prisoner Supplies	1,200		1,000	
			<u><u>\$ 1,200</u></u>		<u><u>\$ 1,000</u></u>
01.440.4460	Comfort Dog Supplies				
	Veterinary Costs	-		2,000	
	Food/Treats	-		1,000	
	Dog Training	-		2,040	
	Miscellaneous Supplies	-		200	
	Medical/Health Supplies	-		200	
	Comfort Dog Promotional Materials	-		500	
	GPS Collar Subscription	-		195	
			<u><u>\$ -</u></u>		<u><u>\$ 6,135</u></u>
01.440.4493	Drug Fund				
	Eligible Drug Fund Purchases	2,000		2,000	
			<u><u>\$ 2,000</u></u>		<u><u>\$ 2,000</u></u>

**Village of North Aurora
FY 2023-24 Budget**

Department: Police

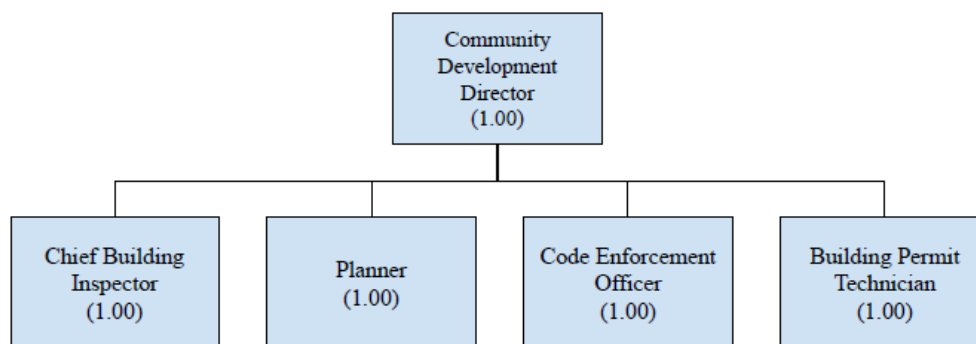
Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
01.440.4498	Community Service				
	Various Pamphlets/Handouts for Distribution	3,000		3,000	
	Misc. Crime Prevention and Community OP Sulplies	500		500	
	Community Seminars / Citizen Police Academy	500		2,000	
	Victim Assistance Services (Contract Social Worker)	35,000		35,000	
	Donation Kane County OEM Services	1,500		1,500	
	Community Events	2,000		-	
	Youth Public Safety Academy	-		2,000	
			\$ 42,500		\$ 44,000
01.440.4505	Postage				
	Postage & Shipping / FedEx, UPS, Etc.	3,500		3,500	
			\$ 3,500		\$ 3,500
01.440.4510	Equipment IT Repair and Maintenance				
	Maintenance and Certification for Radar Units	800		950	
	Maintenance & Repair Parts for Harris Radios	8,400		8,400	
	Maintenance Contract for Harris Radios	7,300		7,300	
	Copy Machine and General Office Maintenance	6,000		6,000	
	Live-Scan Annual Maintenance	2,400		2,970	
	Lynx Wireless Duress Software PMA	2,500		2,500	
	Community Room Maintenance	500		500	
	MSAB Annual Maintenance	3,395		4,000	
	Local Adjudication Software Fees	22,200		30,000	
	Frontline ProStandards Tracker	4,500		4,500	
	PACE Scheduling Software	3,000		3,000	
	Beast Annual Software Support	1,400		1,400	
	Frontline FTO Tracking Software	-		1,000	
	Frontline Bodyworn/Squad Camera Audit Software	-		1,250	
			\$ 62,395		\$ 73,770
01.440.4511	Vehicle Maintenance				
	Annual Cost of Washing Vehicles	2,500		2,500	
	Tires and Related Items - Mounting	15,000		18,000	
	Annual Maintenance for Vehicles	30,000		30,000	
	Misc. Parts and Repair	5,000		5,000	
			\$ 52,500		\$ 55,500
01.440.4523	Animal Control				
	Routine Animal Pickups	1,500		1,000	
			\$ 1,500		\$ 1,000
01.440.4555	Investigations				
	Photographic Supplies	300		300	
	Narcotic Identification Test Kits	500		500	
	Latent Print Material, Evidence Tape, Evidence and Other	650		650	
	Guardian Background Investigation System	500		2,500	
	Subpoena Fees	2,000		1,000	
	Camera Equipment	1,000		1,000	
	LEADS On Line	2,850		3,775	
	MOCIC	200		200	
	XRY Training Class	-		1,100	
	E Lineup (Annual)	600		600	
	TLO (Annual)	2,400		2,400	
	Net Transcript Service	3,000		3,000	
			\$ 14,000		\$ 17,025

**Village of North Aurora
FY 2023-24 Budget**

Department: Police

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 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)	8,077		8,500	
	CERT Supplies	6,000		6,000	
	Basic Class Costs	600		600	
	I am Responding App	400		400	
	Phone Subscriber (AT&T and Comcast)	100		1,000	
	Replacement of Portable Radios (x5)	-		6,500	
	EOC Communications Equipment	900		900	
		<u>\$ 16,077</u>		<u>\$ 23,900</u>	
01.440.4652	Phones and Connectivity				
	Phones/Internet/WAN	28,000		28,000	
	LEADS User Fee - Contract	3,500		12,000	
	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	
	Starcom 21 Access Fees	6,300		6,300	
		<u>\$ 57,100</u>		<u>\$ 65,600</u>	
01.440.4653	Dispatching Services				
	Radio Dispatch Fees	250,000	<u>\$ 250,000</u>	250,000	<u>\$ 250,000</u>
01.440.4799	Miscellaneous				
	Miscellaneous	7,000		7,000	
	Registration Fees for Unmarked Squads (SOS)	930		1,235	
	Honor Guard Supplies	2,500		2,500	
		<u>\$ 10,430</u>		<u>\$ 10,735</u>	
01.440.4870	Equipment				
	Road Marking Paint	100		100	
	Vehicle Lock Out Kit Replacement and/or Repair	700		700	
	AED Equipment	1,000		1,000	
	ATV Equipment (Non-Auto Related)	2,000		2,000	
	Workout Room	1,000		1,000	
	Defensive Tactics Mat 24x24	3,500		-	
	Equipping New Swat Member	-		9,500	
	CPR Mannnequins for AHA Compliance (3 sets)	1,000		1,000	
	Trailer for Transporting Equipment	-		5,000	
	Bikes for Patrol Unit (3)	-		6,300	
		<u>\$ 9,300</u>		<u>\$ 26,600</u>	
01.440.4931	Vehicle and Equipment Fund Charges				
	Annual Transfer	196,825	<u>\$ 196,825</u>	238,550	<u>\$ 238,550</u>

**VILLAGE OF NORTH AURORA
FY 2023-24 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

**VILLAGE OF NORTH AURORA
FY 2023-24 BUDGET
COMMUNITY DEVELOPMENT DEPARTMENT**

- 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 2022-23 Significant Accomplishments

- Acquired the property located at 19 S. Lincolnway and subsequently demolished the on-site building and structures.
- Acquired the property located at 23 N. Lincolnway
- Coordinated an agreement with the North Aurora Fire District to swap properties on Block One.
- Established the Village's position on short term rentals and sent notifications to property owners operating short term rentals.
- Amended the Zoning Ordinance with regard to recreational vehicles in residential districts.
- Managed the large-scale zoning entitlement and building permit issuance for the Seasons at North Aurora apartment complex.
- Managed the large-scale zoning entitlement and multi-jurisdictional traffic coordination for the Park 88 Logistics Center.

FY 2023-24 Goals and Objectives

- Complete the update to the Village's building permit fee schedule.
- Complete the update to the Village's Comprehensive Plan.
- Adoption of the 2021 International Code Council Building and Property Maintenance Codes.
- Petition updates to the Zoning Ordinance.

**VILLAGE OF NORTH AURORA
FY 2023-24 BUDGET
COMMUNITY DEVELOPMENT DEPARTMENT**

PERFORMANCE MEASURES/STATISTICS

	Actual <u>2019-20</u>	Actual <u>2020-21</u>	Actual <u>2021-22</u>	Projected <u>2022-23</u>	Estimated <u>2023-24</u>
New Single Family/MF Unit Permits	63	93	116	70 SF/260 MF	15 SF
New Commercial Permits	17	10	6	7	7
Miscellaneous Permits	774	876	947	850	800
Plan Commission Petitions	8	9	10	5	8
# of Cases in Adjudication	19	13	15	10	13

PERSONNEL AND STAFFING

Authorized Positions (FTE's)	Type	FY21-22 Actual	FY22-23 Budget	FY23-24 Budget	Change From Prior Year
Community Development Director	FT	1.00	1.00	1.00	-
Chief Building Inspector	FT	1.00	1.00	1.00	-
Planner	FT	1.00	1.00	1.00	-
Code Enforcement Officer	FT	1.00	1.00	1.00	-
Building Permit Technician	FT	1.00	1.00	1.00	-
Total Community Development FTE's		5.00	5.00	5.00	-

**Village of North Aurora
FY 2023-24 Budget
General Fund**

	2019-2020 <u>Actual</u>	2020-2021 <u>Actual</u>	2021-2022 <u>Actual</u>	2022-2023 <u>Budget</u>	2022-2023 <u>Projected</u>	2023-2024 <u>Budget</u>
<u>Community Development</u>						
01.441.4020 Salaries - Regular	\$ 342,327	\$ 366,175	\$ 425,379	\$ 459,645	\$ 458,530	\$ 468,315
01.441.4030 Salaries - Part-time	17,818	13,451	-	-	-	-
01.441.4050 Salaries - Overtime	1,125	109	3,586	6,500	1,500	6,500
01.441.4110 FICA - Social Security and Med	26,878	28,084	31,788	35,660	35,195	36,325
01.441.4120 IMRF	37,986	43,685	48,957	46,848	46,430	48,860
01.441.4130 Health Insurance	37,640	38,034	36,538	35,892	40,500	68,850
01.441.4135 Life Insurance	149	137	178	202	180	110
01.441.4136 Dental Insurance	1,457	1,243	1,308	1,026	1,060	1,505
01.441.4160 Uniform Allowance	83	-	348	500	170	500
01.441.4255 Engineering Services	21,012	28,744	40,794	35,000	53,000	40,000
01.441.4260 Legal Services	19,994	14,195	16,759	21,000	19,000	20,000
01.441.4275 Planning	691	7,748	-	5,000	-	5,000
01.441.4276 Inspection Services	72,358	69,907	175,687	115,000	128,000	135,000
01.441.4280 Professional Consulting Fees	750	-	-	25,000	17,500	10,000
01.441.4370 Conferences and Travel	-	-	1,276	7,700	3,840	9,300
01.441.4380 Training	1,700	195	1,549	2,800	1,435	2,800
01.441.4390 Dues and Meetings	5,200	5,270	5,719	6,565	6,160	6,365
01.441.4411 Office Expenses	2,501	1,164	2,767	4,000	2,525	4,000
01.441.4440 Gas and Oil	2,736	1,170	2,362	2,000	3,900	4,000
01.441.4505 Postage	1,203	1,096	1,380	1,800	1,300	1,800
01.441.4506 Publishing	2,020	976	1,413	3,000	1,500	3,000
01.441.4507 Printing	1,341	50	-	500	300	500
01.441.4510 Equipment/IT Repair and Maint	-	-	-	500	170	500
01.441.4511 Vehicle Repair and Maint	466	668	71	1,000	330	1,000
01.441.4531 Grass Cutting	1,441	379	658	1,500	1,135	1,500
01.441.4652 Phones and Connectivity	6,667	8,434	8,923	7,800	8,735	8,800
01.441.4799 Miscellaneous	820	-	441	1,500	150	1,500
01.441.4870 Equipment	-	330	4,123	500	200	500
01.441.4931 Vehicle Equipment Fund Charges	12,269	12,005	10,007	12,585	12,585	14,525
Total Community Development	\$ 618,631	\$ 643,248	\$ 822,011	\$ 841,023	\$ 845,330	\$ 901,055

**Village of North Aurora
FY 2023-24 Budget**

Department: Community Development

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 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		10,000	
	Grading/Lot Reviews	30,000		30,000	
			<u><u>\$ 35,000</u></u>		<u><u>\$ 40,000</u></u>
01.441.4260	Legal				
	Zoning, Annexation, Development Issues	20,000		20,000	
	Adjudication Expenses	1,000		-	
			<u><u>\$ 21,000</u></u>		<u><u>\$ 20,000</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		115,000	
	Plan Reviews (SF & Comm)	15,000		20,000	
	Outsourced Building Inspections	65,000		-	
	Plumbing Inspections	20,000		-	
			<u><u>\$ 115,000</u></u>		<u><u>\$ 135,000</u></u>
01.441.4280	Professional/Consulting Fees				
	Development Strategies/Plans	10,000		10,000	
	Update Comprehensive Plan	15,000		-	
			<u><u>\$ 25,000</u></u>		<u><u>\$ 10,000</u></u>
01.441.4370	Conferences and Travel				
	APA National Conference	6,400		6,400	
	GIS National Conference	-		2,400	
	GIS Illinois Conference	800		-	
	Misc Mileage Expenses	500		500	
			<u><u>\$ 7,700</u></u>		<u><u>\$ 9,300</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	
	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 2023-24 Budget**

Department: Community Development

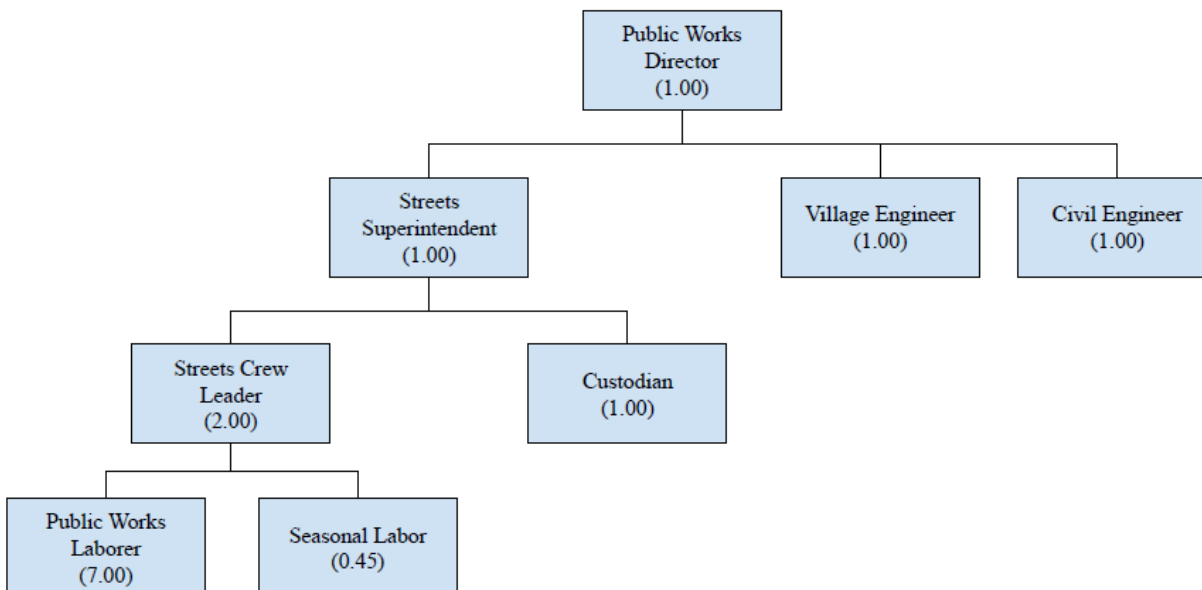
Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
01.441.4390	Dues & Meetings				
	Fox Valley Fire and Building Inspectors Ass.	200		-	
	Suburban Building Officials Conference	75		75	
	ICC Membership	150		150	
	Illinois Association of Code Enforcement Officers	50		50	
	American Planning Association	600		600	
	International Council of Shopping Centers	100		100	
	Costar Annual Subscription	5,115		5,115	
	National Fire Prevention Association	175		175	
	Misc.	100		100	
			<u>\$ 6,565</u>		<u>\$ 6,365</u>
01.441.4411	Office Expenses				
	Share of Supplies	2,000		2,000	
	Code and Other Books	1,000		1,000	
	Miscellaneous	1,000		1,000	
			<u>\$ 4,000</u>		<u>\$ 4,000</u>
01.441.4440	Gas & Oil				
	Department Share of Gasoline	2,000		4,000	
			<u>\$ 2,000</u>		<u>\$ 4,000</u>
01.441.4505	Postage				
	Postage Meter Rental/Usage	1,500		1,500	
	Misc Postage (Fedex, etc.)	300		300	
			<u>\$ 1,800</u>		<u>\$ 1,800</u>
01.441.4506	Publishing				
	Legal Notices	1,000		1,000	
	Recording Fees and Liens	2,000		2,000	
			<u>\$ 3,000</u>		<u>\$ 3,000</u>
01.441.4507	Printing				
	Share Envelopes/Letterhead/Notices	500		500	
			<u>\$ 500</u>		<u>\$ 500</u>
01.441.4510	Equipment Repair & Maintenance				
	Miscellaneous	500		500	
			<u>\$ 500</u>		<u>\$ 500</u>
01.441.4511	Vehicle Repair & Maintenance				
	Vehicle Repair & Maintenance	1,000		1,000	
			<u>\$ 1,000</u>		<u>\$ 1,000</u>
01.441.4531	Grass Cutting				
	Mowing Foreclosure Lots/Liens	1,500		1,500	
			<u>\$ 1,500</u>		<u>\$ 1,500</u>
01.441.4652	Phones and Connectivity				
	Mobile Communication Service	900		-	
	Phones/Internet/WAN	6,900		8,800	
			<u>\$ 7,800</u>		<u>\$ 8,800</u>

Village of North Aurora
FY 2023-24 Budget

Department: Community Development

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
01.441.4799	Miscellaneous Expenditures Miscellaneous Expenditures	1,500	<u>\$ 1,500</u>	1,500	<u>\$ 1,500</u>
01.441.4870	Equipment Miscellaneous	500	<u>\$ 500</u>	500	<u>\$ 500</u>
01.441.4931	Vehicle Equip Fund Charges Vehicle Equip Fund Charges	12,585	<u>\$ 12,585</u>	14,525	<u>\$ 14,525</u>

**VILLAGE OF NORTH AURORA
FY 2023-24 BUDGET
PUBLIC WORKS DEPARTMENT**



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.



VILLAGE OF NORTH AURORA
FY 2023-24 BUDGET
PUBLIC WORKS DEPARTMENT

FY 2022-23 Significant Accomplishments

- ✓ Completed the Tree Inventory locating and cataloging over 10,000 trees.
- ✓ Presented the multi-year street maintenance program to the Village Board for discussion and consideration of future improvements.
- ✓ Continuing to work to identify connectivity concerns on the pedestrian network to improve accessibility for all users.
- ✓ Performed sidewalk leveling in the Timber Oaks Subdivision.
- ✓ Deforested the remaining half of the wooded area between Sharon and Oberweis
- ✓ Replaced the streetlights in the Police Department parking lots with LEDs.
- ✓ Installed holiday lighting and decorations at Riverfront Park and assisted in the set-up and clean-up for special events.
- ✓ Removed and replaced approximately 100 dead or dying parkway trees
- ✓ Completed and submitted the 2022-2023 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
- ✓ Collected a total of 2,920 cubic yards of leaves during leaf collection program which was a historic record from inception of the program in 2009.
- ✓ Spread approximately 3,000 tons of salt

FY 2023-24 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

**VILLAGE OF NORTH AURORA
FY 2023-24 BUDGET
PUBLIC WORKS DEPARTMENT**

PERFORMANCE MEASURES/STATISTICS

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Estimated 2022-23	Projected 2023-24
Streetlights Maintained	969	969	969	969	969
Snow Events	17	18	18	18	18
Tons of Salt Used	2,300	2,500	2979	3000	3250
Street Sweeping Hours	150	115	115	115	115
Sidewalk Trip Hazards Fixed	2,500LF	2,200LF	1070 LF	2615 LF	1500 LF
Miles Curb and Gutter	135	135	135	135	135
Lane Miles Road	77	77	77	77	77
Parkway Trees Replaced	100	100	100	100	100
Leaves Collected	1985 CY	1685 CY	2920 CY	3000 CY	3050 CY

PERSONNEL AND STAFFING

Authorized Positions (FTE's)	Type	FY21-22 Actual	FY22-23 Budget	FY23-24 Budget	Change From Prior Year
Public Works Director	FT	1.00	1.00	1.00	-
Streets Superintendent	FT	1.00	1.00	1.00	-
Village Engineer	FT	1.00	1.00	1.00	-
Civil Engineer	FT	-	1.00	1.00	-
Public Works Crew Leader	FT	-	-	2.00	2.00
Public Works Laborer	FT	8.00	8.00	7.00	(1.00)
Custodian	FT	1.00	1.00	1.00	-
Seasonal Labor	PT	0.45	0.45	0.45	-
Total Public Works FTE's		12.45	13.45	14.45	1.00

**Village of North Aurora
FY 2023-24 Budget
General Fund**

		2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Public Works</u>							
01.445.4020	Salaries - Regular	\$ 758,188	\$ 910,599	\$ 996,231	\$ 1,128,897	\$ 1,070,270	\$ 1,209,165
01.445.4030	Salaries - Part-time	3,854	8,969	14,465	17,000	780	17,000
01.445.4050	Salaries - Overtime	46,573	45,888	49,387	57,000	55,500	60,000
01.445.4070	On-Call Pay	12,407	16,931	14,011	20,000	18,500	20,500
01.445.4110	FICA - Social Security and Med	60,216	71,314	78,990	93,552	87,600	99,965
01.445.4120	IMRF	91,067	114,984	121,953	121,635	120,215	133,215
01.445.4130	Health Insurance	134,649	143,068	145,426	161,157	177,650	189,500
01.445.4135	Life Insurance	392	449	499	524	470	325
01.445.4136	Dental Insurance	4,721	4,580	4,903	4,482	4,610	5,370
01.445.4160	Uniform Allowance	4,847	4,029	6,353	4,400	4,400	5,950
01.445.4255	Engineering Services	22,571	14,383	1,564	10,000	2,000	12,000
01.445.4260	Legal Services	2,105	7,743	1,784	5,000	5,000	7,500
01.445.4370	Conferences and Travel	2,882	-	2,613	7,700	1,200	9,700
01.445.4380	Training	4,803	1,902	590	5,700	4,400	9,900
01.445.4390	Dues and Meetings	1,248	1,156	1,594	2,630	2,400	3,360
01.445.4411	Office Expenses	4,535	3,493	2,691	3,970	3,220	2,970
01.445.4421	Custodial Supplies	15,235	15,236	10,563	19,500	6,785	10,600
01.445.4422	Safety Supplies	-	-	-	-	-	2,000
01.445.4423	Tools	-	-	-	-	-	5,000
01.445.4439	Salt	-	385	-	10,300	10,895	4,000
01.445.4440	Gas and Oil	31,874	29,029	43,629	32,000	48,000	50,000
01.445.4505	Postage	1,240	1,081	1,380	1,250	775	800
01.445.4506	Publishing	1,020	781	1,276	1,500	1,250	1,500
01.445.4507	Printing	83	-	-	200	500	100
01.445.4510	Equipment/IT Repair and Maint	12,766	11,637	25,700	15,000	22,000	13,000
01.445.4511	Vehicle Repair and Maint	94,436	60,550	107,079	122,500	109,605	120,500
01.445.4520	Public Buildings Repair and Maint	91,712	131,484	135,114	149,800	85,970	132,300
01.445.4521	Mosquito Control	58,183	59,259	60,789	60,000	61,000	62,000
01.445.4530	Public Grounds/Parks Maint	19,347	19,002	11,596	40,500	35,000	77,500
01.445.4531	Grass Cutting	27,843	27,280	43,066	55,000	53,395	60,265
01.445.4532	Tree Service	87,846	80,681	64,478	178,000	161,405	144,000
01.445.4538	Snow Removal	106,153	180,639	132,225	150,000	100,000	150,000
01.445.4540	Streets and Alleys Repair and Mnt	27,352	31,756	20,789	65,000	41,585	52,640
01.445.4543	Sidewalks Repair and Maint	169	12,806	13,884	28,000	25,135	28,000
01.445.4544	Storm Drain Maintenance	19,544	15,376	23,064	41,000	18,000	41,000
01.445.4545	Traffic Signs and Signals	45,871	25,880	20,328	30,000	31,000	30,000
01.445.4570	Sewers Repair and Maint	490	80	-	-	-	-
01.445.4652	Phones and Connectivity	14,015	13,230	12,167	16,800	18,000	18,000
01.445.4660	Street Lighting and Poles	-	559	1,369	-	1,000	-
01.445.4662	Utility	1,526	993	1,238	2,500	2,500	2,500
01.445.4799	Miscellaneous	2,955	3,339	4,275	6,000	3,500	5,000
01.445.4870	Equipment	10,700	8,187	18,564	10,000	13,500	27,500
01.445.4931	Vehicle Equipment Fund Charges	164,877	163,938	130,072	143,315	143,315	238,750
	Total Public Works	\$ 1,990,295	\$ 2,242,672	\$ 2,325,699	\$ 2,821,812	\$ 2,552,330	\$ 3,063,375

**Village of North Aurora
FY 2023-24 Budget**

Department: Public Works

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
01.445.4160	Uniform Allowance				
	Public Works Contract Allowance (\$550 x 8)	4,400		4,950	
	Uniforms For Other Staff	-		1,000	
			<u>\$ 4,400</u>		<u>\$ 5,950</u>
01.445.4255	Engineering				
	Miscellaneous Engineering Services	10,000		12,000	
			<u>\$ 10,000</u>		<u>\$ 12,000</u>
01.445.4260	Legal				
	Legal Expenses	5,000		7,500	
			<u>\$ 5,000</u>		<u>\$ 7,500</u>
01.445.4370	Conferences and Travel				
	Miscellaneous Travel Expenses	1,500		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	-		3,000	
			<u>\$ 7,700</u>		<u>\$ 9,700</u>
01.445.4380	Training				
	Misc Training Classes, Local 150	3,500		4,000	
	NIPSTA Confined Space Training	-		3,000	
	Mechanic's Exam for ASE Certification	600		2,000	
	Water License Renewals Trainings	600		400	
	CEU Engineers	1,000		500	
			<u>\$ 5,700</u>		<u>\$ 9,900</u>
01.445.4390	Dues and Meetings				
	APWA, AWWA Dues	425		890	
	KCWA Dues	75		75	
	IPWMAN	250		300	
	IPWMAN Conference	-		300	
	Certified Floodplain Manager (CFM)	900		920	
	Certified Prof Erosion Sed Control	150		175	
	PE License	150		150	
	Water License Renewal	50		50	
	American Society of Civil Engineers	330		300	
	Misc Meetings	300		200	
			<u>\$ 2,630</u>		<u>\$ 3,360</u>
01.445.4411	Office Expenses				
	Office Supplies	2,500		2,000	
	Copier Charges	720		720	
	Misc/Notices	750		250	
			<u>\$ 3,970</u>		<u>\$ 2,970</u>
01.445.4421	Custodial Supplies				
	Police Department	8,250		4,500	
	Village Hall	6,250		3,400	
	Public Works Garage	5,000		2,700	
			<u>\$ 19,500</u>		<u>\$ 10,600</u>
01.445.4422	Safety Supplies				
	Vests, Gloves, Ear Plugs, Jackets, Reflective Gear	-		2,000	
			<u>\$ -</u>		<u>\$ 2,000</u>

**Village of North Aurora
FY 2023-24 Budget**

Department: Public Works

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
01.445.4423	Tools				
	Miscellaneous Hand Tools	-		5,000	
			<u>\$ -</u>		<u>\$ 5,000</u>
01.445.4439	Salt				
	Beet Juice	7,500		-	
	Liquid Salt Calcium Chloride	2,800		4,000	
			<u>\$ 10,300</u>		<u>\$ 4,000</u>
01.445.4440	Gas and Oil				
	All Fuel and Oil Supplies	32,000		50,000	
			<u>\$ 32,000</u>		<u>\$ 50,000</u>
01.445.4505	Postage				
	Postage Meter Rental/Usage	750		475	
	Misc Postage (FedEx, etc.)	500		325	
			<u>\$ 1,250</u>		<u>\$ 800</u>
01.445.4506	Publishing				
	Legal Notices/Bids/Resident Notifications	1,500		1,500	
			<u>\$ 1,500</u>		<u>\$ 1,500</u>
01.445.4507	Printing				
	Letterhead/Envelopes/Duty Sheets	200		100	
			<u>\$ 200</u>		<u>\$ 100</u>
01.445.4510	Equip Repair and Maintenance				
	Repair and Maintenance on Equipment	15,000		13,000	
			<u>\$ 15,000</u>		<u>\$ 13,000</u>
01.445.4511	Vehicle Repair and Maintenance				
	Sandblast and Paint Vehicles and Equipment	24,000		22,000	
	Repair and Maintenance on Vehicles	96,000		86,000	
	Software Update for 2 Computer Scanners	2,500		2,500	
	Tires for Loader and Tractor	-		10,000	
			<u>\$ 122,500</u>		<u>\$ 120,500</u>
01.445.4520	Public Building Repair and Maintenance				
	HVAC Police Department	15,000		20,000	
	HVAC Village Hall	6,000		6,000	
	Police Department Generator	4,000		4,500	
	Village Hall Generator	4,000		4,000	
	Pest Control - VH/PD	2,500		2,500	
	Rug Cleaning - VH/PD	9,000		9,000	
	Public Works Bldg/Dome/Garage Repairs	45,000		30,000	
	Electrical Services	10,000		12,000	
	Window Cleaning	4,600		4,600	
	Warning Siren Maintenance (4)	5,200		5,200	
	Overhead Door and Gate Maintenance Plan	5,000		5,000	
	Stanley Sliding Door PMA	2,500		2,500	
	VH Office Improvements	15,000		5,000	
	Misc	22,000		22,000	
			<u>\$ 149,800</u>		<u>\$ 132,300</u>
01.445.4521	Mosquito Control				
	Mosquito Control	60,000		62,000	
			<u>\$ 60,000</u>		<u>\$ 62,000</u>

**Village of North Aurora
FY 2023-24 Budget**

Department: Public Works

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
01.445.4530	Public Grounds/Parks Maintenance				
	Landscaping at Welcome Signs	500		500	
	Lighting for Welcome Signs	-		50,000	
	Riverfront Park	26,000		8,000	
	Veterans Park	4,000		8,000	
	Electric Services	5,000		8,000	
	Police Department Landscaping	5,000		3,000	
		<u>\$ 40,500</u>		<u>\$ 77,500</u>	
01.445.4531	Grass Cutting				
	Roadside Cutting/Public Grounds	50,000		55,265	
	Tractor/Bushog Rental	5,000		5,000	
		<u>\$ 55,000</u>		<u>\$ 60,265</u>	
01.445.4532	Tree Service				
	Contracted Parkway Tree Trimming	70,000		70,000	
	Contracted Parkway Tree Removal	15,000		15,000	
	Parkway Tree Replacement	40,000		45,000	
	Leaf Pickup & Disposal	8,000		14,000	
	Tree Trimming Evergreen & Oberweis - Sharon Woods	15,000		-	
	Tree Inventory	30,000		-	
		<u>\$ 178,000</u>		<u>\$ 144,000</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	25,000		22,640	
	Bridge Repairs (Orchard Gateway & Oak St Path)	25,000		15,000	
		<u>\$ 65,000</u>		<u>\$ 52,640</u>	
01.445.4543	Sidewalk Repair and Replacement				
	Repair and Replacement	8,000		8,000	
	Sidewalk - Sidewalks Leveling	20,000		20,000	
		<u>\$ 28,000</u>		<u>\$ 28,000</u>	
01.445.4544	Storm Drain Maintenance				
	Maint/Repair of Storm Drains (In House Basins)	25,000		25,000	
	Storm Sewer Investigations	16,000		16,000	
		<u>\$ 41,000</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		5,000	
	Phones/Internet/WAN	6,000		6,500	
	Alarm Monitoring - All Facilities	6,000		6,500	
		<u>\$ 16,800</u>		<u>\$ 18,000</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>	

Village of North Aurora
FY 2023-24 Budget

Department: Public Works

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
01.445.4799	Miscellaneous Expenditures				
	Misc/Mailbox Replacement/Reimbursements	5,000		4,000	
	Village Annual IEPA NPDES Stormwater Permit Fee	1,000		1,000	
			<u>\$ 6,000</u>		<u>\$ 5,000</u>
01.445.4870	Equipment				
	Miscellaneous/Tools	10,000		15,000	
	Safety Steel Plates	-		12,500	
			<u>\$ 10,000</u>		<u>\$ 27,500</u>
01.445.4931	Vehicle and Equipment Fund Charges				
	Annual Transfer	143,315		238,750	
			<u>143,315</u>		<u>238,750</u>

VILLAGE OF NORTH AURORA
FY 2023-24 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, community outreach, 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 2023-24 Budget
General Fund**

		2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Non-Departmental</u>							
01.490.4758	Fireworks	\$ 28,400	\$ -	\$ 20,087	\$ 32,500	\$ 38,925	\$ 36,250
01.490.4759	Community Events	-	-	-	25,000	10,000	36,500
01.490.4761	Beautification Committee	15,813	12,756	22,219	20,000	27,500	21,000
01.490.4781	Sales Tax Rebates	427,095	260,105	309,108	195,000	245,000	345,000
01.490.4789	Public Access Cable	66,815	-	-	-	-	-
01.490.4799	Misc. Expenditures	1,034	34,700	1,711	15,000	9,750	10,000
	Total Non-Departmental	\$ 539,157	\$ 307,560	\$ 353,125	\$ 287,500	\$ 331,175	\$ 448,750
<u>Transfers</u>							
01.495.4970	Transfer to Capital Projects	\$ 750,000	\$ 3,200,000	\$ 2,750,000	\$ 600,000	\$ 2,750,000	\$ 600,000
01.495.4980	Transfer to Police Station Debt	626,391	631,767	634,759	636,596	636,596	627,725
	Total Transfers	\$ 1,376,391	\$ 3,831,767	\$ 3,384,759	\$ 1,236,596	\$ 3,386,596	\$ 1,227,725

**Village of North Aurora
FY 2023-24 Budget**

Department: Non-Departmental

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
01.490.4758	Independence Day Fireworks				
	4th July Fireworks Contract	27,500		28,750	
	Park Entertainment	3,000		5,000	
	Miscellaneous	2,000		2,500	
			\$ 32,500		\$ 36,250
01.490.4759	Community Events				
	Special Events	15,000		26,500	
	Other Community Initiatives	10,000		-	
	Miscellaneous/Decorations	-		10,000	
			\$ 25,000		\$ 36,500
01.490.4761	Beautification Committee				
	Flowers/Baskets	5,000		6,000	
	Miscellaneous	15,000		15,000	
			\$ 20,000		\$ 21,000
01.490.4781	Sales Tax Rebates				
	Rebates Per Various Agreements	195,000		345,000	
			195,000		345,000
01.490.4799	Miscellaneous				
	Miscellaneous	15,000		10,000	
			15,000		10,000

VILLAGE OF NORTH AURORA
FY 2023-24 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. Starting in 2019, the Village began receiving additional MFT allotments from new taxes enacted by the State through the Transportation Renewal Fund.

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



VILLAGE OF NORTH AURORA
FY 2023-24 BUDGET
MOTOR FUEL TAX FUND

FY 2022-23 Accomplishments

- ✓ Managed salt supplies and inventories and retained competitive pricing from the State.
- ✓ Completed annual crack filling maintenance program.
- ✓ Completed pavement striping project

FY 2023-24 Goals and Objectives

- Maintain a healthy fund balance to leverage federal Surface Transportation Project funds for larger road projects like the Orchard Gateway Reconstruction and Oak Street rehabilitation projects. *Strategic Goal Category: Infrastructure*
- Complete pavement striping project *Strategic Goal Category: Infrastructure*
- Procure road salt through State purchase program *Strategic Goal Category: Core Services*

**Village of North Aurora
FY 2023-24 Budget
Motor Fuel Tax Fund**

		<u>2019-2020 Actual</u>	<u>2020-2021 Actual</u>	<u>2021-2022 Actual</u>	<u>2022-2023 Budget</u>	<u>2022-2023 Projected</u>	<u>2023-2024 Budget</u>
Beginning Fund Balance					\$ 1,054,805	\$ 1,054,805	\$ 1,487,355
<u>Revenues</u>							
<u>Taxes</u>							
10.305.3025	Motor Fuel Tax Allotments	\$ 423,674	\$ 444,074	\$ 452,499	\$ 450,000	\$ 409,125	\$ 402,500
10.305.3028	MFT Allotments - TRF	232,886	268,158	294,099	285,000	324,750	324,000
10.305.3029	MFT Rebuild Illinois Funds	191,572	574,715	191,572	-	191,570	-
	Total Taxes	\$ 848,133	\$ 1,286,947	\$ 938,170	\$ 735,000	\$ 925,445	\$ 726,500
<u>Investment Income</u>							
10.370.3750	Interest on Investments	\$ 20,288	\$ 1,694	\$ 1,890	\$ 1,000	\$ 42,400	\$ 48,000
	Total Investment Income	\$ 20,288	\$ 1,694	\$ 1,890	\$ 1,000	\$ 42,400	\$ 48,000
<u>Miscellaneous</u>							
10.385.3890	Miscellaneous Revenue	\$ -	\$ -	\$ 5,435	\$ -	\$ -	\$ -
10.385.3898	Energy Efficiency Reimb	35,197	-	-	-	36,350	-
	Total Miscellaneous	\$ 35,197	\$ -	\$ 5,435	\$ -	\$ 36,350	\$ -
	Total Revenues	\$ 903,618	\$ 1,288,641	\$ 945,495	\$ 736,000	\$ 1,004,195	\$ 774,500
<u>Expenditures</u>							
<u>Public Works</u>							
10.445.4255	Engineering	\$ 3,874	\$ 6,069	\$ 687	\$ 5,000	\$ -	\$ -
10.445.4439	Salt	228,355	241,919	186,137	217,000	185,940	334,000
10.445.4540	Streets and Alleys Repair/Maint	171,829	98,560	19,870	100,000	95,000	50,000
10.445.4581	Banking Services/Fees	437	(1,091)	269	500	500	500
10.445.4660	Street Lighting	78,527	76,499	79,910	79,000	73,000	80,000
10.445.4661	Street Light Repair/Maint/Replace	239,745	16,535	174,412	54,500	48,000	54,500
10.445.4799	Misc	46	-	-	-	-	-
10.445.4875	Capital Improvements	-	-	1,460,095	-	169,205	-
	Total Public Works	\$ 722,814	\$ 438,491	\$ 1,921,380	\$ 456,000	\$ 571,645	\$ 519,000
	Total Expenditures	\$ 722,814	\$ 438,491	\$ 1,921,380	\$ 456,000	\$ 571,645	\$ 519,000
Revenues Over/(Under) Expenditures		\$ 180,804	\$ 850,150	\$ (975,885)	\$ 280,000	\$ 432,550	\$ 255,500
Ending Fund Balance					\$ 1,334,805	\$ 1,487,355	\$ 1,742,855

**Village of North Aurora
FY 2023-24 Budget**

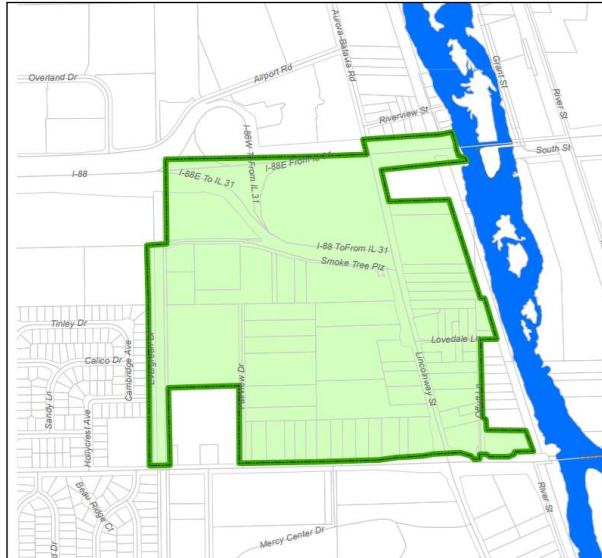
Fund: Motor Fuel Tax Fund

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
10.445.4255	Engineering				
	Engineering for Crackfilling Observation	5,000		-	
			<u><u>\$ 5,000</u></u>		<u><u>\$ -</u></u>
10.445.4439	Salt				
	Rock Salt	217,000		334,000	
			<u><u>\$ 217,000</u></u>		<u><u>\$ 334,000</u></u>
10.445.4540	Streets and Alleys Repair				
	Crack Sealing/ROUTING	75,000		-	
	Pavement Marking	25,000		50,000	
			<u><u>\$ 100,000</u></u>		<u><u>\$ 50,000</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	79,000		80,000	
			<u><u>\$ 79,000</u></u>		<u><u>\$ 80,000</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	
	Misc. Concrete Pole Replacements	16,000		16,000	
			<u><u>\$ 54,500</u></u>		<u><u>\$ 54,500</u></u>

VILLAGE OF NORTH AURORA
FY 2023-24 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. Based upon the findings of a comprehensive TIF districting evaluation, all of the Route 31 TIF parcels north of I-88 were disconnected from the Route 31 TIF in 2021. The remainder of the Route 31 TIF District consist all of the TIF parcels located south of I-88

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.

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

FY 2022-23 SIGNIFICANT ACCOMPLISHMENTS

- ✓ The Village Board approved two speculative industrial warehouse buildings totaling 429,610 square feet on the vacant ± 28 acres located between Smoke Tree Plaza and Sullivan Road east of Evergreen Drive, to be known as the Park 88 Logistics Center.

FY 2023-24 GOALS AND OBJECTIVES

- Continue to promote TIF Façade Grant Program
- Explore meaningful opportunities to utilize funds prior to the expiration of the Route 31 TIF

**Village of North Aurora
FY 2023-24 Budget
Route 31 TIF Fund**

		2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget
Beginning Fund Balance					\$ 2,107,171	\$ 2,107,171	\$ 1,420,511
<u>Revenues</u>							
<u>Taxes</u>							
12.305.3010	Property Tax	\$ 506,500	\$ 521,268	\$ 570,332	\$ 380,000	\$ 333,365	\$ 335,000
	Total Taxes	\$ 506,500	\$ 521,268	\$ 570,332	\$ 380,000	\$ 333,365	\$ 335,000
<u>Investment Income</u>							
12.370.3750	Interest on Investments	\$ 27,307	\$ 5,595	\$ 4,664	\$ 3,000	\$ 45,000	\$ 35,000
	Total Investment Income	\$ 27,307	\$ 5,595	\$ 4,664	\$ 3,000	\$ 45,000	\$ 35,000
<u>Miscellaneous</u>							
12.385.3855	Grants - Capital	\$ -	\$ -	\$ 41,120	\$ -	\$ -	\$ -
	Total Miscellaneous	\$ -	\$ -	\$ 41,120	\$ -	\$ -	\$ -
<u>Transfers</u>							
12.395.3980	Tr From N Lincolnway	\$ -	\$ -	\$ 82,497	\$ -	\$ -	\$ -
12.395.3981	Tr From SperryTIF	-	-	8,404	-	-	-
	Total Transfers	\$ -	\$ -	\$ 90,901	\$ -	\$ -	\$ -
	Total Revenues	\$ 533,807	\$ 526,864	\$ 707,017	\$ 383,000	\$ 378,365	\$ 370,000
<u>Expenditures</u>							
<u>Administration</u>							
12.430.4799	Misc. Expenditures	\$ -	\$ -	\$ 13,032	\$ -	\$ -	\$ -
	Total Administration	\$ -	\$ -	\$ 13,032	\$ -	\$ -	\$ -
<u>Professional Services</u>							
12.438.4255	Engineering	\$ 34,783	\$ 11,998	\$ 85,686	\$ -	\$ -	\$ -
12.438.4260	Legal	2,275	-	1,880	5,000	-	5,000
12.438.4265	Audit Services	1,950	2,000	2,050	2,050	2,100	2,000
12.438.4280	Professional/Consulting Fees	5,897	20,008	18,579	-	2,925	15,000
	Total Professional Services	\$ 44,905	\$ 34,006	\$ 108,195	\$ 7,050	\$ 5,025	\$ 22,000
<u>Capital Improvements</u>							
12.480.4784	TIF Reimbursements/Grants	\$ 74,745	\$ 66,422	\$ 54,189	\$ 75,000	\$ 40,000	\$ 75,000
12.480.4875	Capital Improvements	120,295	481,131	277,858	100,000	-	-
	Total Capital Improvements	\$ 195,040	\$ 547,553	\$ 332,047	\$ 175,000	\$ 40,000	\$ 75,000
<u>Transfers</u>							
12.430.4953	Transfer to United TIF	\$ -	\$ -	\$ -	\$ 1,020,000	\$ 1,020,000	\$ 925,000
	Total Transfers	\$ -	\$ -	\$ -	\$ 1,020,000	\$ 1,020,000	\$ 925,000
	Total Expenditures	\$ 239,945	\$ 581,559	\$ 453,274	\$ 1,202,050	\$ 1,065,025	\$ 1,022,000
Revenues Over/(Under) Expenditures		\$ 293,862	\$ (54,696)	\$ 253,743	\$ (819,050)	\$ (686,660)	\$ (652,000)
Ending Fund Balance					\$ 1,288,121	\$ 1,420,511	\$ 768,511

**Village of North Aurora
FY 2023-24 Budget**

Fund: **Route 31 TIF Fund**

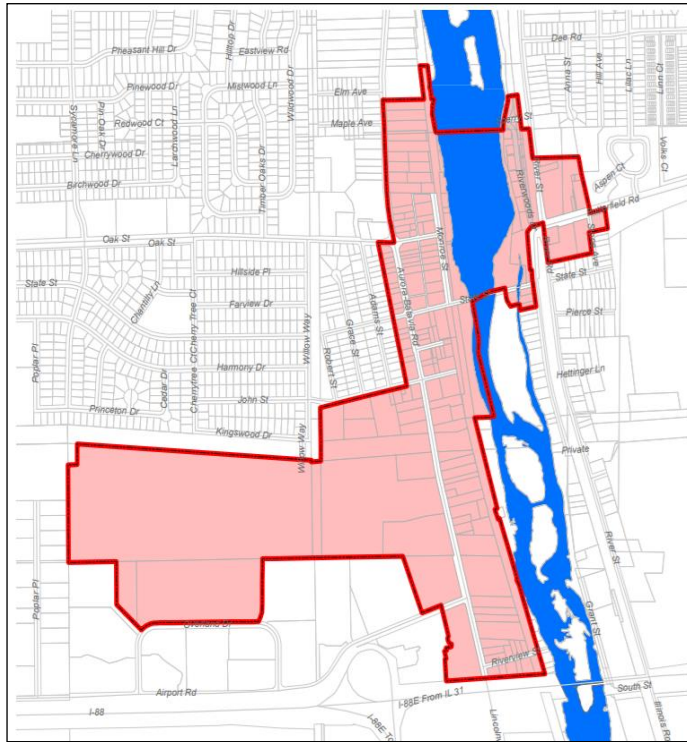
Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
12.438.4260	Legal				
	Misc Legal Services	5,000		5,000	
			<u><u>\$ 5,000</u></u>		<u><u>\$ 5,000</u></u>
12.438.4265	Audit Services				
	TIF Compliance Audit	2,050		2,000	
			<u><u>\$ 2,050</u></u>		<u><u>\$ 2,000</u></u>
12.438.4280	Professional/Consulting Fees				
	Redevelopment Consulting/Site Analysis	-		15,000	
	TIF Analysis	-		-	
			<u><u>\$ -</u></u>		<u><u>\$ 15,000</u></u>
12.480.4784	TIF Reimbursements/Grants				
	Façade/Reimb Grants	60,000		75,000	
	Miller Coffee Property LLC (Moka)	40,000		-	
	Tyler Glen LLC	15,000		-	
			<u><u>\$ 115,000</u></u>		<u><u>\$ 75,000</u></u>
12.480.4875	Capital Improvements				
	Other Initiatives	100,000		-	
			<u><u>\$ 100,000</u></u>		<u><u>\$ -</u></u>

VILLAGE OF NORTH AURORA
FY 2023-24 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 SIGNIFICANT ACCOMPLISHMENTS

- ✓ Acquired the property located at 19 S. Lincolnway and subsequently demolished the on-site building and structures
- ✓ Acquired the property located at 23 N. Lincolnway
- ✓ Coordinated an agreement with the North Aurora Fire District to swap properties on Block One

FY 2023-24 GOALS AND OBJECTIVES

- Execute the agreement with the North Aurora Fire District and swap properties in order to continue progress on the redevelopment of Block One
- Commence design of intersection improvements at Route 31 and Airport Road
- Continue to install sidewalk segments where needed
- Create a new subarea plan in the Comprehensive Plan, which will encompass the State Street area on both banks of the Fox River

**Village of North Aurora
FY 2023-24 Budget
United TIF Fund**

		<u>2019-2020 Actual</u>	<u>2020-2021 Actual</u>	<u>2021-2022 Actual</u>	<u>2022-2023 Budget</u>	<u>2022-2023 Projected</u>	<u>2023-2024 Budget</u>
Beginning Fund Balance					\$ -	\$ -	\$ 261,360
<u>Revenues</u>							
<u>Taxes</u>							
19.305.3010	Property Tax	\$ -	\$ -	\$ -	\$ 112,000	\$ 112,900	\$ 385,000
	Total Taxes	\$ -	\$ -	\$ -	\$ 112,000	\$ 112,900	\$ 385,000
<u>Investment Income</u>							
19.370.3750	Interest on Investments	\$ -	\$ -	\$ -	\$ 1,800	\$ 325	\$ 1,000
	Total Investment Income	\$ -	\$ -	\$ -	\$ 1,800	\$ 325	\$ 1,000
<u>Miscellaneous</u>							
19.385.3855	Grants - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
	Total Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
<u>Transfers</u>							
19.395.3982	Transfer from Rt 31 TIF	\$ -	\$ -	\$ -	\$ 1,020,000	\$ 1,020,000	\$ 925,000
	Total Transfers	\$ -	\$ -	\$ -	\$ 1,020,000	\$ 1,020,000	\$ 925,000
	Total Revenues	\$ -	\$ -	\$ -	\$ 1,133,800	\$ 1,133,225	\$ 1,811,000
<u>Expenditures</u>							
<u>Professional Services</u>							
19.438.4255	Engineering	\$ -	\$ -	\$ -	\$ 110,000	\$ 16,750	\$ 113,500
19.438.4260	Legal	-	-	-	5,000	-	5,000
19.438.4265	Audit Services	-	-	-	2,050	2,100	2,000
19.438.4280	Professional Consulting	-	-	-	15,000	1,500	-
	Total Professional Services	\$ -	\$ -	\$ -	\$ 132,050	\$ 20,350	\$ 120,500
<u>Capital Improvements</u>							
19.480.4784	TIF Reimbursements/Grants	-	-	-	60,000	68,620	100,000
19.480.4875	Capital Improvements	-	-	-	938,300	782,895	1,318,000
	Total Capital Improvements	\$ -	\$ -	\$ -	\$ 998,300	\$ 851,515	\$ 1,418,000
	Total Expenditures	\$ -	\$ -	\$ -	\$ 1,130,350	\$ 871,865	\$ 1,538,500
Revenues Over/(Under) Expenditures		\$ -	\$ -	\$ -	\$ 3,450	\$ 261,360	\$ 272,500
Ending Fund Balance					\$ 3,450	\$ 261,360	\$ 533,860

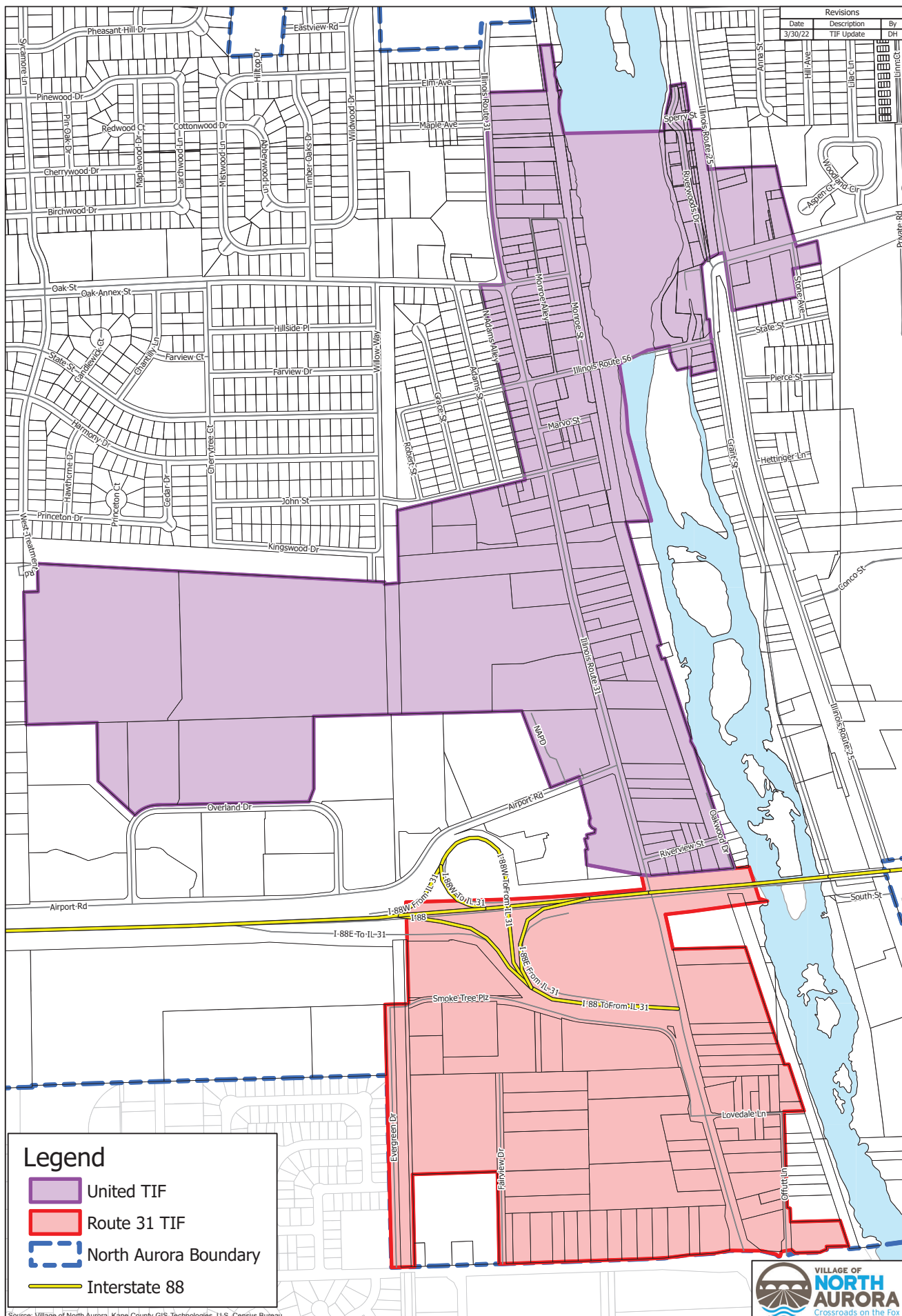
**Village of North Aurora
FY 2023-24 Budget**

Fund: United TIF Fund

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
19.438.4255	Engineering				
	Engineering Studies	40,000		-	
	Design Phase I - Airport Rd. /Rt. 31	15,000		-	
	Design Phase II - Airport Rd. /Rt. 31	55,000		6,500	
	Construction Engineering Airport/31	-		82,000	
	ROW Acquisition Services for Airport/31	-		25,000	
			\$ 110,000		\$ 113,500
19.438.4260	Legal				
	Misc Legal Services	5,000		5,000	
			\$ 5,000		\$ 5,000
19.438.4265	Audit Services				
	TIF Compliance Audit	2,050		2,000	
			\$ 2,050		\$ 2,000
19.438.4280	Professional/Consulting Fees				
	Redevelopment Consulting/Site Analysis	15,000		-	
			\$ 15,000		\$ -
19.480.4784	TIF Reimbursements/Grants				
	Façade/Reimb Grants	60,000		60,000	
	Miller Coffee Property LLC (Moka)	-		40,000	
			\$ 60,000		\$ 100,000
19.480.4875	Capital Improvements				
	Property Purchases	750,000		650,000	
	Sealcoating State St. Public Lot and Police Lot	21,800		28,000	
	Ligthing & Bollard Project PD	16,500		-	
	Rt 31 Sidewalk Improvements	150,000		100,000	
	Airport Rd./Rt. 31 Intersection Widening Improvements	-		195,000	
	Airport Rd./Rt. 31 Traffic Signal Improvements	-		295,000	
	Airport Rd./Rt. 31 Intersection ROW Acquisitions	-		50,000	
			\$ 938,300		\$ 1,318,000



TAX INCREMENT FINANCING DISTRICTS



**VILLAGE OF NORTH AURORA
FY 2023-24 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 2022-23 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 2023-24 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>2019</u>	Actual Calendar <u>2020</u>	Actual Calendar <u>2021</u>	Actual Calendar <u>2022</u>	Projected Calendar <u>2023</u>
Total Number of Claims	24	7	22	20	21
Claims Net Incurred/Paid	\$2,341,236	\$45,812	\$358,461	\$265,909	\$250,000
Total Workers' Comp (WC) Claims	\$666,663	\$41,576	\$295,827	\$140,244	\$150,000

**Village of North Aurora
FY 2023-24 Budget
Insurance Fund**

		<u>2019-2020 Actual</u>	<u>2020-2021 Actual</u>	<u>2021-2022 Actual</u>	<u>2022-2023 Budget</u>	<u>2022-2023 Projected</u>	<u>2023-2024 Budget</u>
Beginning Fund Balance					\$ 387,153	\$ 387,153	\$ 359,683
<u>Revenues</u>							
<u>Taxes</u>							
14.305.3010	Property Tax	\$ 272,623	\$ 258,642	\$ 260,076	\$ 280,000	\$ 283,900	\$ 287,300
	Total Taxes	\$ 272,623	\$ 258,642	\$ 260,076	\$ 280,000	\$ 283,900	\$ 287,300
<u>Investments</u>							
14.370.3750	Interest on Investments	\$ 5,721	\$ 945	\$ 732	\$ 600	\$ 11,000	\$ 8,500
	Total Investment Income	\$ 5,721	\$ 945	\$ 732	\$ 600	\$ 11,000	\$ 8,500
<u>Miscellaneous</u>							
14.385.3864	Insurance Claim Reimbursement	\$ 20,383	\$ 17,067	\$ 56,424	\$ 40,000	\$ 6,500	\$ 25,000
	Total Miscellaneous	\$ 20,383	\$ 17,067	\$ 56,424	\$ 40,000	\$ 6,500	\$ 25,000
<u>Transfers In</u>							
14.395.3960	Insurance From Waterworks	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 38,500
14.395.3964	Insurance From Sanitary Sewer	5,000	5,000	5,000	5,000	5,000	5,500
	Total Transfers In	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 44,000
	Total Revenues	\$ 338,727	\$ 316,653	\$ 357,232	\$ 360,600	\$ 341,400	\$ 364,800
<u>Expenditures</u>							
<u>Administration</u>							
14.430.4150	Unemployment Tax	\$ 5,683	\$ 6,276	\$ 7,703	\$ 6,200	\$ 7,800	\$ 8,000
14.430.4774	Insurance Claims	13,686	13,797	21,333	40,000	29,000	25,000
14.430.4944	Liability Coverage	293,610	293,610	310,445	320,000	332,070	348,500
	Total Expenditures	\$ 312,979	\$ 313,682	\$ 339,481	\$ 366,200	\$ 368,870	\$ 381,500
Revenues Over/(Under) Expenditures		\$ 25,748	\$ 2,971	\$ 17,751	\$ (5,600)	\$ (27,470)	\$ (16,700)
Ending Fund Balance					\$ 381,553	\$ 359,683	\$ 342,983

Village of North Aurora
FY 2023-24 Budget

Fund: Insurance Fund

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
14.430.4150	Unemployment Tax				
	Quarterly State Unemployment Tax Payments	6,200		8,000	
			<u>\$ 6,200</u>		<u>\$ 8,000</u>
14.430.4774	Insurance Claims				
	Reimbursable Vehicle and Equipment Repairs	40,000		25,000	
			<u>\$ 40,000</u>		<u>\$ 25,000</u>
14.430.4944	Liability Coverage				
	IML Risk Management Association Annual Contribution	320,000		348,500	
			<u>\$ 320,000</u>		<u>\$ 348,500</u>

VILLAGE OF NORTH AURORA
FY 2023-24 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 2023-24 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 2023-24 Budget
Tourism Fund**

		<u>2019-2020 Actual</u>	<u>2020-2021 Actual</u>	<u>2021-2022 Actual</u>	<u>2022-2023 Budget</u>	<u>2022-2023 Projected</u>	<u>2023-2024 Budget</u>
Beginning Fund Balance					\$ 56,739	\$ 56,739	\$ 52,854
<u>Revenues</u>							
<u>Taxes</u>							
15.305.3035	Hotel Tax	\$ 81,640	\$ 58,801	\$ 109,802	\$ 85,000	\$ 104,750	\$ 110,000
	Total Taxes	\$ 81,640	\$ 58,801	\$ 109,802	\$ 85,000	\$ 104,750	\$ 110,000
<u>Investments</u>							
15.370.3750	Interest on Investments	\$ 603	\$ 139	\$ 90	\$ 100	\$ 1,200	\$ 1,350
	Total Investments	\$ 603	\$ 139	\$ 90	\$ 100	\$ 1,200	\$ 1,350
<u>Miscellaneous</u>							
15.385.3870	North Aurora Days Revenue	\$ 71,153	\$ -	\$ 31,085	\$ 80,000	\$ 39,255	\$ 40,500
	Total Miscellaneous	\$ 71,153	\$ -	\$ 31,085	\$ 80,000	\$ 39,255	\$ 40,500
	Total Revenues	\$ 153,396	\$ 58,940	\$ 140,977	\$ 165,100	\$ 145,205	\$ 151,850
<u>Expenditures</u>							
<u>Administration</u>							
15.430.4751	North Aurora Days Expenses	\$ 89,916	\$ 2,734	\$ 40,256	\$ 90,000	\$ 54,815	\$ 51,500
15.430.4752	Tourism Council	68,829	50,936	99,326	76,500	94,275	99,000
15.430.4758	Fireworks	8,000	-	-	-	-	-
15.430.4799	Miscellaneous	119	-	-	-	-	-
	Total Administration	\$ 166,864	\$ 53,670	\$ 139,582	\$ 166,500	\$ 149,090	\$ 150,500
	Total Expenditures	\$ 166,864	\$ 53,670	\$ 139,582	\$ 166,500	\$ 149,090	\$ 150,500
Revenues Over/(Under) Expenditures		\$ (13,469)	\$ 5,270	\$ 1,395	\$ (1,400)	\$ (3,885)	\$ 1,350
Ending Fund Balance					\$ 55,339	\$ 52,854	\$ 54,204

Village of North Aurora
FY 2023-24 Budget

Fund: Tourism Fund

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
15.430.4751	North Aurora Days Expenses				
	Bands/Music, Entertainment, Signs/Banners/Tents, Misc.	90,000		51,500	
			<u>\$ 90,000</u>		<u>\$ 51,500</u>
15.430.4752	Tourism Council				
	90% of Hotel Tax Revenue	76,500		99,000	
			<u>\$ 76,500</u>		<u>\$ 99,000</u>

VILLAGE OF NORTH AURORA
FY 2023-24 BUDGET
SPECIAL SERVICE AREAS FUND

Description

This fund accounts for the Village's property tax levies and expenditures for active Special Service Areas (SSA) 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 2023-24 Goals and Objectives

- Monitor mowing maintenance contracts of common areas within the SSA's.
- Continue investigating the recommendations for drainage issues in Oak Hills SSA.
- Oversee maintenance of wetland areas for the North Aurora Town Centre SSA.
- Begin accumulating funds to initiate fence repairs for the Willow Lakes SSA.
- Begin accumulating funds for retention pond improvements for the Waterford Oaks SSA.

**Village of North Aurora
FY 2023-24 Budget
Special Service Areas Fund**

		<u>2019-2020 Actual</u>	<u>2020-2021 Actual</u>	<u>2021-2022 Actual</u>	<u>2022-2023 Budget</u>	<u>2022-2023 Projected</u>	<u>2023-2024 Budget</u>
Total Beginning Fund Balances					\$ 159,467	\$ 159,467	\$ 173,422
<u>Revenues</u>							
<u>Waterford Oaks SSA</u>							
17.004.3010	Property Tax	\$ 8,491	\$ 8,595	\$ 8,600	\$ 8,600	\$ 8,570	\$ 18,600
17.004.3750	Interest on Investments	-	-	-	-	-	-
	Total Waterford Oaks	\$ 8,491	\$ 8,595	\$ 8,600	\$ 8,600	\$ 8,570	\$ 18,600
<u>Oak Hill</u>							
17.007.3010	Property Tax	\$ 5,000	\$ 10,000	\$ 10,014	\$ 10,000	\$ 10,000	\$ 10,000
17.007.3750	Interest on Investments	36	7	5	-	60	50
	Total Oak Hill	\$ 5,036	\$ 10,007	\$ 10,019	\$ 10,000	\$ 10,060	\$ 10,050
<u>Timber Oaks</u>							
17.008.3010	Property Tax	\$ 3,998	\$ 7,495	\$ 7,490	\$ 7,500	\$ 7,465	\$ 7,500
17.008.3750	Interest on Investments	-	-	-	-	-	-
	Total Timber Oaks	\$ 3,998	\$ 7,495	\$ 7,490	\$ 7,500	\$ 7,465	\$ 7,500
<u>Pine Creek Phase III</u>							
17.009.3010	Property Tax	\$ 2,000	\$ 2,000	\$ 1,984	\$ 2,000	\$ 2,000	\$ 2,000
17.009.3750	Interest on Investments	-	-	-	-	-	-
	Total Pine Creek Phase III	\$ 2,000	\$ 2,000	\$ 1,984	\$ 2,000	\$ 2,000	\$ 2,000
<u>Willow Lakes</u>							
17.011.3010	Property Tax	\$ 799	\$ 200	\$ 200	\$ 200	\$ 200	\$ 10,200
17.011.3750	Interest on Investments	1,502	278	215	100	2,550	2,500
	Total Willow Lakes	\$ 2,301	\$ 478	\$ 415	\$ 300	\$ 2,750	\$ 12,700
<u>North Aurora Town Centre</u>							
17.032.3010	Property Tax	\$ 20,041	\$ 30,000	\$ 28,025	\$ 30,000	\$ 30,000	\$ 30,000
17.032.3750	Interest on Investments	-	-	-	-	5	5
	Total North Aurora Town	\$ 20,041	\$ 30,000	\$ 28,025	\$ 30,000	\$ 30,005	\$ 30,005
	Total Revenues	\$ 41,866	\$ 58,575	\$ 56,533	\$ 58,400	\$ 60,850	\$ 80,855
<u>Expenditures</u>							
<u>Waterford Oaks</u>							
17.004.4917	Administrative Expenses	\$ 460	\$ 770	\$ 770	\$ 770	\$ 770	\$ 1,970
17.004.4533	Maintenance	7,712	7,712	8,098	7,300	9,260	9,260
	Total Waterford Oaks	\$ 8,172	\$ 8,482	\$ 8,868	\$ 8,070	\$ 10,030	\$ 11,230
<u>Oak Hill</u>							
17.007.4917	Administrative Expenses	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,060
17.007.4533	Maintenance	13,500	-	-	10,000	-	-
	Total Oak Hill	\$ 13,500	\$ 1,000	\$ 1,000	\$ 11,000	\$ 1,000	\$ 1,060

**Village of North Aurora
FY 2023-24 Budget
Special Service Areas Fund**

		<u>2019-2020 Actual</u>	<u>2020-2021 Actual</u>	<u>2021-2022 Actual</u>	<u>2022-2023 Budget</u>	<u>2022-2023 Projected</u>	<u>2023-2024 Budget</u>
<u>Timber Oaks</u>							
17.008.4917	Administrative Expenses	\$ 210	\$ 710	\$ 710	\$ 710	\$ 710	\$ 795
17.008.4533	Maintenance	7,104	7,104	7,458	3,000	8,520	8,520
	Total Timber Oaks	\$ 7,314	\$ 7,814	\$ 8,168	\$ 3,710	\$ 9,230	\$ 9,315
<u>Pine Creek Phase III</u>							
17.009.4917	Administrative Expenses	\$ 80	\$ 220	\$ 220	\$ 220	\$ 220	\$ 210
17.009.4533	Maintenance	2,208	2,208	2,342	1,800	2,650	2,650
	Total Pine Creek Phase III	\$ 2,288	\$ 2,428	\$ 2,562	\$ 2,020	\$ 2,870	\$ 2,860
<u>Willow Lakes</u>							
17.011.4917	Administrative Expenses	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 1,080
17.011.4533	Maintenance	191	191	177	650	235	25,235
	Total Willow Lakes	\$ 221	\$ 221	\$ 207	\$ 680	\$ 265	\$ 26,315
<u>North Aurora Town Centre</u>							
17.032.4917	Administrative Expenses	\$ 1,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 3,175
17.032.4533	Maintenance	20,075	16,900	22,355	25,000	21,000	25,000
	Total North Aurora Town	\$ 21,575	\$ 19,400	\$ 24,855	\$ 27,500	\$ 23,500	\$ 28,175
	Total Expenditures	\$ 53,070	\$ 39,345	\$ 45,660	\$ 52,980	\$ 46,895	\$ 78,955
Revenues Over/(Under) Expenditures		\$ (11,204)	\$ 19,230	\$ 10,873	\$ 5,420	\$ 13,955	\$ 1,900
Ending Fund Balances					164,887	173,422	175,322

**Village of North Aurora
FY 2023-24 Budget**

Fund: Special Service Areas Fund

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
<u>Waterford Oaks</u>					
17.004.4533	Maintenance				
	Mowing Services	7,300		9,260	
			<u><u>\$ 7,300</u></u>		<u><u>\$ 9,260</u></u>
<u>Oak Hill</u>					
17.007.4533	Maintenance				
	Pond Drainage Improvements	10,000		-	
			<u><u>\$ 10,000</u></u>		<u><u>\$ -</u></u>
<u>Timber Oaks</u>					
17.008.4533	Maintenance				
	Mowing Services	3,000		8,520	
			<u><u>\$ 3,000</u></u>		<u><u>\$ 8,520</u></u>
<u>Pine Creek Phase III</u>					
17.009.4533	Maintenance				
	Mowing Services	1,800		2,650	
			<u><u>1,800</u></u>		<u><u>2,650</u></u>
<u>Willow Lakes</u>					
17.011.4533	Maintenance				
	Mowing Services	650		235	
	Fence Repair	-		25,000	
			<u><u>650</u></u>		<u><u>25,235</u></u>
<u>North Aurora Town Centre</u>					
17.032.4533	Maintenance				
	Wetland/Basin Maintenance	25,000		25,000	
			<u><u>25,000</u></u>		<u><u>25,000</u></u>

**VILLAGE OF NORTH AURORA
FY 2023-24 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 2022-23 Significant Accomplishments

- ✓ Evaluate the current sanitary sewer system maintenance procedures.
- ✓ Completed the Cherrytree sanitary sewer extension.
- ✓ Utilize the Vactor/Jetter truck to perform regularly scheduled maintenance in known problem areas.

FY 2023-24 Goals and Objectives

- Identify future capital projects for the sanitary sewer system and develop cost estimates of the improvements
- 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).

VILLAGE OF NORTH AURORA
FY 2023-24 BUDGET
SANITARY SEWER FUND

- 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*

**Village of North Aurora
FY 2023-24 Budget
Sanitary Sewer Fund**

		<u>2019-2020 Actual</u>	<u>2020-2021 Actual</u>	<u>2021-2022 Actual</u>	<u>2022-2023 Budget</u>	<u>2022-2023 Projected</u>	<u>2023-2024 Budget</u>
Beginning Fund Balance					\$ 1,608,143	\$ 1,608,143	\$ 1,715,463
<u>Revenues</u>							
<u>Licenses and Permits</u>							
18.310.3135	Sanitary Sewer Permit/Connection	\$ 38,854	\$ 70,836	\$ 100,666	\$ 50,000	\$ 245,000	\$ 50,000
	Total Licenses and Permits	\$ 38,854	\$ 70,836	\$ 100,666	\$ 50,000	\$ 245,000	\$ 50,000
<u>Charges for Services</u>							
18.320.3350	Sewer Collection	\$ 76,335	\$ 84,475	\$ 85,149	\$ 85,000	\$ 84,750	\$ 85,000
	Total Charges for Services	\$ 76,335	\$ 84,475	\$ 85,149	\$ 85,000	\$ 84,750	\$ 85,000
<u>Investments</u>							
18.370.3750	Interest on Investments	\$ 30,826	\$ 16,206	\$ 2,874	\$ 7,000	\$ 27,000	\$ 15,000
18.370.3752	Unrealized Gain/(Loss) Inv	14,966	(13,982)	(1,166)	-	-	-
	Total Investments	\$ 45,791	\$ 2,224	\$ 1,708	\$ 7,000	\$ 27,000	\$ 15,000
	Total Revenues	\$ 160,980	\$ 157,535	\$ 187,523	\$ 142,000	\$ 356,750	\$ 150,000
<u>Expenditures</u>							
<u>Public Works</u>							
18.445.4255	Engineering	\$ 8,659	\$ -	\$ 1,027	\$ 20,000	\$ 400	\$ 20,000
18.445.4510	Equipment Repair and Maint	-	-	-	5,000	-	5,000
18.445.4511	Vehicle Repair and Maint	-	-	-	-	42,155	15,000
18.445.4570	Sewers Repair and Maint	158,291	9,536	3,041	186,000	140,000	226,000
18.445.4788	Administrative Fee	40,000	45,000	45,000	45,000	45,000	67,600
18.445.4799	Miscellaneous	729	627	1,000	-	-	-
18.445.4931	Vehicle Equipment Charges	16,875	16,875	16,875	16,875	16,875	20,250
18.445.4944	Liability Insurance	5,000	5,000	5,000	5,000	5,000	5,500
	Total Public Works	\$ 229,554	\$ 77,038	\$ 71,943	\$ 277,875	\$ 249,430	\$ 359,350
	Total Expenditures	\$ 229,554	\$ 77,038	\$ 71,943	\$ 277,875	\$ 249,430	\$ 359,350
Revenues Over/(Under) Expenditures		\$ (68,575)	\$ 80,498	\$ 115,580	\$ (135,875)	\$ 107,320	\$ (209,350)
Ending Fund Balance					\$ 1,472,268	\$ 1,715,463	\$ 1,506,113

**Village of North Aurora
FY 2023-24 Budget**

Fund: Sanitary Sewer Fund

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
18.445.4255	Engineering				
	Sanitary Sewer Planning, Projects	20,000		20,000	
			<u><u>\$ 20,000</u></u>		<u><u>\$ 20,000</u></u>
18.445.4510	Equipment Repair and Maint				
	Equipment Repairs	5,000		5,000	
			<u><u>\$ 5,000</u></u>		<u><u>\$ 5,000</u></u>
18.445.4511	Vehicle Repair and Maint				
	Sewer Vactor Repairs	-		15,000	
			<u><u>\$ -</u></u>		<u><u>\$ 15,000</u></u>
18.445.4570	Sewers Repair and Maint				
	Sanitary Sewer Repairs/Improvements	170,000		150,000	
	Overhead Sewer Reimb. Grant	16,000		16,000	
	Sanitary Sewer Cleaning and Televising	-		60,000	
			<u><u>\$ 186,000</u></u>		<u><u>\$ 226,000</u></u>
18.445.4788	Administrative Fee				
	Reimbursement of Costs to General Fund	45,000		67,600	
			<u><u>\$ 45,000</u></u>		<u><u>\$ 67,600</u></u>
18.445.4931	Vehicle Equipment Fund Charges				
	Annual Transfer	16,875		20,250	
			<u><u>\$ 16,875</u></u>		<u><u>\$ 20,250</u></u>
18.445.4944	Liability Insurance				
	Annual Contribution	5,000		5,500	
			<u><u>\$ 5,000</u></u>		<u><u>\$ 5,500</u></u>

VILLAGE OF NORTH AURORA
FY 2023-24 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 2022-23 Significant Accomplishments

- ✓ Assembled a design team of civil engineers and architects for the design of the Public Works Facility
- ✓ Completed Phase 1 engineering for the Orchard Gateway reconstruction project partially funded with STP funds. **Strategic Goal Category: Infrastructure**
- ✓ Completed 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 Dead End

VILLAGE OF NORTH AURORA
FY 2023-24 BUDGET
CAPITAL PROJECTS FUND

- Hammer Lane from Pinecreek Dr to Doral Ln.
- Doral Lane from Hammer Ln to Oak Crest Dr
- Slaker Court from Doral Ln to the Dead End
- Dewig Court from Doral Ln to the Dead 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 Dead End
- Columbia Circle from Wingfoot Dr to Wingfoot Dr
- Woodlawn Drive from Hartfield Dr to Columbia Circ
- 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 Dead End

FY 2023-24 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 2 engineering for the Orchard Gateway reconstruction project partially funded with STP funds. **Strategic Goal Category: Infrastructure**
- Complete the 2023 Street Improvement Program (2.8 miles) **Strategic Goal Category: Infrastructure**
 - Pine Creek Drive from Butterfield Rd to Feltes Ln.
 - Chesterfield Lane from Graham Rd to Dead End
 - Carpenter Court from Chesterfield Ln to Dead End
 - Hamilton Lane from Chesterfield Ln to Chesterfield Ln
 - Flynn Court from Chesterfield Ln to Dead End
 - Graham Road from Pine Creek Dr to Dead End
 - Stewart Avenue from Pine Creek Dr to Mitchell Rd
 - Erickson Court from Stewart Ave to Dead End
 - Thompson Avenue from Pine Creek Dr to Stewart Ave

VILLAGE OF NORTH AURORA
FY 2023-24 BUDGET
CAPITAL PROJECTS FUND

- Gorham Court from Thompson Ave to Dead End
- Harding Court from Thompson Ave to Dead End
- Johnson Court from Stewart Ave to Dead End
- Schneider Court from Stewart Ave to Dead End
- Construct the Tanner Trails Unit 6 storm sewer conveyance system to Lake Run Creek.
Strategic Goal Category: Infrastructure
- Construct the traffic signal improvements at Randall and Dogwood-Ritter to include pedestrians signals *Goal Category: Infrastructure and Core Services*

**Village of North Aurora
FY 2023-24 Budget
Capital Projects Fund**

		2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Beginning Fund Balance					\$10,417,001	\$10,417,001	\$11,741,786
<u>Revenues</u>							
<u>Taxes</u>							
21.305.3022	Sales Tax - 0.50% Non Home Rule	\$ 1,015,401	\$ 1,121,810	\$ 1,455,467	\$ 1,271,000	\$ 1,489,250	\$ 1,438,000
21.305.3036	Utility Tax - Electricity	383,271	394,785	399,040	402,000	381,000	382,250
21.305.3037	Utility Tax - Gas	138,977	155,019	240,854	141,400	255,000	225,000
21.305.3038	Telecommunications Tax	66,419	-	-	-	-	-
	Total Taxes	\$ 1,604,068	\$ 1,671,615	\$ 2,095,361	\$ 1,814,400	\$ 2,125,250	\$ 2,045,250
<u>Investment Income</u>							
21.370.3750	Interest on Investments	\$ 60,290	\$ 8,031	\$ 16,412	\$ 7,000	\$ 341,500	\$ 240,000
21.370.3752	Unrealized Market Value Adj	456	(456)	(40,894)	-	-	-
	Total Investment Income	\$ 60,746	\$ 7,575	\$ (24,482)	\$ 7,000	\$ 341,500	\$ 240,000
<u>Miscellaneous</u>							
21.385.3855	Grants - Capital	\$ 92,850	\$ -	\$ -	\$ -	\$ -	\$ 225,000
21.385.3885	Developer Contributions	-	-	8,650	-	2,650	-
21.385.3887	Traffic Impact Fee	6,121	29,355	45,096	10,000	520,000	15,000
21.385.3888	Capital Impact Fee	4,989	2,097	6,985	5,000	11,000	5,000
	Total Miscellaneous	\$ 103,959	\$ 31,452	\$ 60,731	\$ 15,000	\$ 533,650	\$ 245,000
<u>Transfers</u>							
21.395.3955	Transfer From General Fund	\$ 750,000	\$ 3,200,000	\$ 2,750,000	\$ 600,000	\$ 2,750,000	\$ 600,000
	Total Transfers	\$ 750,000	\$ 3,200,000	\$ 2,750,000	\$ 600,000	\$ 2,750,000	\$ 600,000
	Total Revenues	\$ 2,518,774	\$ 4,910,642	\$ 4,881,610	\$ 2,436,400	\$ 5,750,400	\$ 3,130,250
<u>Expenditures</u>							
<u>Annual Road Program</u>							
21.450.4255	Engineering	\$ 184,550	\$ 246,548	\$ 339,196	\$ 485,000	\$ 374,500	\$ 303,900
21.450.4875	Capital Improvements	1,740,730	1,004,491	1,324,388	3,573,180	3,090,000	3,301,925
	Total Annual Road Program	\$ 1,925,281	\$ 1,251,038	\$ 1,663,584	\$ 4,058,180	\$ 3,464,500	\$ 3,605,825
<u>Village Facility Projects</u>							
21.452.4255	Engineering	\$ -	\$ -	\$ 5,400	\$ 120,000	\$ 120,000	\$ 22,300
21.452.4501	Contractual Services	31,947	935	49,746	833,595	512,595	1,591,190
21.452.4870	Equipment	-	-	-	50,000	50,000	95,000
21.452.4875	Capital Improvements	-	-	-	-	-	-
	Total Facility Improvements	\$ 31,947	\$ 935	\$ 55,146	\$ 1,003,595	\$ 682,595	\$ 1,708,490
<u>Sidewalk/ROW Improvements</u>							
21.454.4875	Capital Impv - Entryway Signs	\$ 17,425	\$ -	\$ -	\$ -	\$ -	\$ -
21.454.4875	Capital Impv - ROW Acquisitions	-	-	-	25,000	-	25,000
	Total Sidewalk/ROW Impv	\$ 17,425	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000

**Village of North Aurora
FY 2023-24 Budget
Capital Projects Fund**

		2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<u>Non-Departmental</u>							
21.456.4255	Engineering	\$ -	\$ -	\$ 61,293	\$ 158,000	\$ 98,000	\$ 15,000
21.456.4501	Contractual Services	1,245	-	-	-	178,000	-
21.456.4875	Capital Improvements	-	7,269	2,205	562,400	2,520	1,432,400
	Total Non-Departmental	\$ 1,245	\$ 7,269	\$ 63,498	\$ 720,400	\$ 278,520	\$ 1,447,400
	Total Expenditures	<u>\$ 1,975,898</u>	<u>\$ 1,259,242</u>	<u>\$ 1,782,228</u>	<u>\$ 5,807,175</u>	<u>\$ 4,425,615</u>	<u>\$ 6,786,715</u>
	Revenues Over/(Under) Expenditures	\$ 542,876	\$ 3,651,400	\$ 3,099,382	\$ (3,370,775)	\$ 1,324,785	\$ (3,656,465)
	Ending Fund Balance				\$ 7,046,226	\$ 11,741,786	\$ 8,085,321

**Village of North Aurora
FY 2023-24 Budget**

Fund: Capital Projects Fund

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
21.450.4255	Engineering Annual Road Program				
	Construction Engineering 2022 Road Program	205,000		-	
	Pavement Cores and Enviromental Testing 2023 Road Program	5,000		-	
	Pavement Cores and Enviromental Testing 2024 Road Program	-		8,000	
	Engineering for funding Orchard Gateway Design Phase 1	35,000		-	
	Engineering for funding Orchard Gateway Design Phase 2	240,000		295,900	
		<u>\$ 485,000</u>		<u>\$ 303,900</u>	
21.450.4875	Capital Road Improvements				
	2022 Road Improvements	3,023,180		150,000	
	2023 Road Improvements	-		2,164,925	
	Right of Way Acquisitions - Orchard Gateway	-		340,000	
	Chesnut, Locust, Spruce Road Improvements	550,000		350,000	
	Clearwater, Lovedale, Offutt, Fox River Crossing Road Improvements	-		297,000	
		<u>\$ 3,573,180</u>		<u>\$ 3,301,925</u>	
21.452.4255	Engineering Services				
	Public Works Facility Site Analysis	120,000		-	
	Clearwater, Lovedale, Offutt, Fox River Crossing Project Surveying	-		2,300	
	Orchard Gateway Culvert Inspection and Report	-		20,000	
		<u>\$ 120,000</u>		<u>\$ 22,300</u>	
21.452.4501	Contractual Services				
	Arch/Design Services Public Works Facility	773,595		547,095	
	Construction Manager Services - Public Works Facility	60,000		955,500	
	Civil Engineering Design - Public Works Facility	-		88,595	
		<u>\$ 833,595</u>		<u>\$ 1,591,190</u>	
21.452.4870	Village Facilites - Equipment				
	RTU Replacement - Police Department	50,000		50,000	
	Bollard Replacement - Police Department	-		45,000	
		<u>\$ 50,000</u>		<u>\$ 95,000</u>	
21.454.4875	Sidewalk/ROW Improvements				
	Right of Way Acquisitions - Route 31	25,000		25,000	
		<u>\$ 25,000</u>		<u>\$ 25,000</u>	
21.456.4255	Engineering				
	Tanner Trails Storm Sewer Design	76,000		15,000	
	Pedestrian Traffic Signal Upgrade Randall Rd @ Ritter/Dogwood	15,000		-	
	Riverfronk Park Improvements	67,000		-	
		<u>\$ 158,000</u>		<u>\$ 15,000</u>	
21.456.4875	Non-Departmental Projects - Capital Improvements				
	Tanner Trails Storm Sewer Improvements	-		1,400,000	
	Riverfront Park Improvements Phasing	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		32,400	
		<u>\$ 562,400</u>		<u>\$ 1,432,400</u>	

VILLAGE OF NORTH AURORA
FY 2023-24 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 2023-24 Budget
Police Station Debt Service Fund**

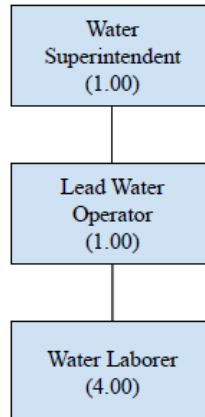
		<u>2019-2020 Actual</u>	<u>2020-2021 Actual</u>	<u>2021-2022 Actual</u>	<u>2022-2023 Budget</u>	<u>2022-2023 Projected</u>	<u>2023-2024 Budget</u>
Beginning Fund Balance					\$ 281,778	\$ 281,778	\$ 295,499
<u>Revenues</u>							
<u>Investments</u>							
32.370.3750	Interest on Investments	\$ 5,728	\$ 588	\$ 410	\$ 400	\$ 12,300	\$ 12,000
	Total Investments	\$ 5,728	\$ 588	\$ 410	\$ 400	\$ 12,300	\$ 12,000
<u>Transfers</u>							
32.395.3955	Transfer from General Fund	\$ 626,391	\$ 631,767	\$ 634,759	\$ 636,596	\$ 636,596	\$ 627,725
	Total Transfers	\$ 626,391	\$ 631,767	\$ 634,759	\$ 636,596	\$ 636,596	\$ 627,725
	Total Revenues	\$ 632,119	\$ 632,355	\$ 635,169	\$ 636,996	\$ 648,896	\$ 639,725
<u>Expenditures</u>							
<u>Administration</u>							
32.430.4705	Debt Service - Principal	\$ 475,000	\$ 490,000	\$ 505,000	\$ 515,000	\$ 515,000	\$ 535,000
32.430.4706	Debt Service - Interest	149,100	139,600	129,800	119,700	119,700	104,250
32.430.4709	Fiscal Agent Fees	475	475	475	600	475	475
32.430.4799	Miscellaneous	30	30	-	60	-	-
	Total Administration	\$ 624,605	\$ 630,105	\$ 635,275	\$ 635,360	\$ 635,175	\$ 639,725
	Total Expenditures	\$ 624,605	\$ 630,105	\$ 635,275	\$ 635,360	\$ 635,175	\$ 639,725
Revenues Over/(Under) Expenditures		\$ 7,514	\$ 2,250	\$ (106)	\$ 1,636	\$ 13,721	\$ -
Ending Fund Balance					\$ 283,414	\$ 295,499	\$ 295,499

**Village of North Aurora
FY 2023-24 Budget**

Fund: Police Station Debt Service Fund

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
32.430.4705	Debt Service - Principal				
	GO Alt. Rev Source Series 2014 (Due 1/1)	515,000		535,000	
			<u><u>\$ 515,000</u></u>		<u><u>\$ 535,000</u></u>
32.430.4706	Debt Service - Interest				
	GO Alt. Rev Source Series 2014 (Due 7/1)	59,850		52,125	
	GO Alt. Rev Source Series 2014 (Due 1/1)	59,850		52,125	
			<u><u>\$ 119,700</u></u>		<u><u>\$ 104,250</u></u>
32.430.4709	Fiscal Agent Fees				
	GO Alt. Rev Source Series 2014	600		475	
			<u><u>\$ 600</u></u>		<u><u>\$ 475</u></u>
32.430.4799	Miscellaneous				
	Bank Wire Fees	60		-	
			<u><u>\$ 60</u></u>		<u><u>\$ -</u></u>

Village of North Aurora
FY 2023-24 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



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and motors) of these wells was completed in the fall, 2020. The plan for an additional 750,000 gallon water tower has been placed on hold and may begin in the future. 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 are projected to increase from \$3.70 to \$4.26 per 1,000 gallons effective June 1, 2023, separate from a \$16.00 bi-monthly base charge that includes the 1st 3,000 gallons used.

FY 2022-23 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.
- ✓ Replace water main on Spruce, Locust and Chestnut streets between Hickory and Banbury Rds, thus eliminating lead service lines in that area.
- ✓ Hired a consultant to administer our Lead Service Line Inventory and replacement program as required by the Illinois Environmental Protection Agency (IEPA). **#Strategic Goal Category: Infrastructure**
- ✓ Replaced Well #5's pump and maintained motor. Converted Well 5 above ground discharge into pitless adapter and installed new raw water main below grade, demolished old well house and installed updated electrical controls and flow meter. **#Strategic Goal Category: Infrastructure**

FY 2023-24 Goals and Objectives

- Hire consultant to develop a Water Works System Master Plan, which will be comprised of multiple studies and will help identify critical needs for the water system's future, and be an aid in strategic decision making. **Strategic Goal Category: Core Services**
- Continue to work with a hired consultant to complete a full inventory for the Lead Service Line Replacement Plan, due to IEPA in April of 2024.
- Continue replacement of machinery and equipment upgrades at the two water treatment facilities and remote well sites. **#Strategic Goal Category: Infrastructure**
- Continue to provide training to Water Division employees in an effort to perform in house repairs, maintenance and to operate and monitor SCADA system. **Strategic Goal Category: Core Services**
- Upgrade existing SCADA system to increase resiliency and reliability. **#Strategic Goal Category: Infrastructure**
- Pull and service pump and motor for Well #6. **#Strategic Goal Category: Infrastructure**

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- Complete upgrading to new Neptune cloud based meter reading system by integration with billing software (update to cloud based version).

Performance Measurers/Statistics

	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Projected 2022-23</u>	<u>Estimated 2023-24</u>
Average Daily Demand	1.8 MGD	1.965 MGD	1.914 MGD	1.85 MGD	1.965 MGD
Peak Day Demand	3.5 MGD	3.0 MGD	2.88 MGD	3.242 MGD	3.2 MGD
Finals Requested	577	698	646	650	670
New Accounts Begun (Includes Move In/Out)	435	540	496	95	90
MIU Installs (New)	59	54	93	90	90
MIU Installs (Replace)	36	44	61	63	68
Monthly Bacteriological Samples Taken	312	336	318	333	336
Number of positive total coli form findings	0	0	2	1	0
Number of Radium Removal Plants	2	2	2	2	2
Number of Deep Wells	6	6	6	6	6
Number of certified operators	8	8	7	7	7
Average Percent of Late Bills to Total Bills	6.11%	6.83%	16.04%	15.00%	16.00%
Customers on Autopay	9.60%	9.48%	11.02%	10.00%	11.00%
Shut-offs for non- payment (Fox Metro)	0	0	81	80	75
Percent Customers Signed Up for On-Line Billing Access and Payment	9.5%	8.2%	14.75%	15.0%	15.0%

PERSONNEL AND STAFFING

Authorized Positions (FTE's)	Type	FY21-22 Actual	FY22-23 Budget	FY23-24 Budget	Change From Prior Year
Water Superintendent	FT	1.00	1.00	1.00	-
Lead Water Operator	FT	1.00	1.00	1.00	-
Water Laborer	FT	3.00	3.00	4.00	1.00
Total Water FTE's		5.00	5.00	6.00	1.00

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		2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget
Beginning Unrestricted Net Position (CA-CL)					\$ 7,746,494	\$ 7,746,494	\$ 7,937,409
<u>Revenues</u>							
<u>Licenses and Permits</u>							
60.310.3160	Building Permits - Water Usage	\$ 4,288	\$ 6,231	\$ 8,174	\$ 5,000	\$ 23,500	\$ 5,000
	Total Licenses and Permits	\$ 4,288	\$ 6,231	\$ 8,174	\$ 5,000	\$ 23,500	\$ 5,000
<u>Charges for Services</u>							
60.320.3340	Water Collections	\$ 2,463,192	\$ 2,699,051	\$ 2,722,592	\$ 2,731,000	\$ 2,528,250	\$ 2,820,750
60.320.3341	Meter Sales	43,588	63,974	95,722	45,000	120,000	50,000
60.320.3342	Water Permits/Connections Fees	195,138	284,550	390,296	250,000	700,000	150,000
60.320.3343	Water Impact Fee	288	-	-	500	-	-
	Total Charges for Services	\$ 2,702,206	\$ 3,047,575	\$ 3,208,610	\$ 3,026,500	\$ 3,348,250	\$ 3,020,750
<u>Rent</u>							
60.325.3225	Tower Rent	\$ 210,057	\$ 215,596	\$ 221,360	\$ 227,000	\$ 227,200	\$ 169,540
	Total Rent	\$ 210,057	\$ 215,596	\$ 221,360	\$ 227,000	\$ 227,200	\$ 169,540
<u>Investments</u>							
60.370.3750	Interest on Investments	\$ 159,410	\$ 39,172	\$ 16,430	\$ 9,000	\$ 150,000	\$ 180,000
60.370.3752	Market Value Gain/Loss	40,719	(25,728)	(11,762)	-	-	-
	Total Investments	\$ 200,129	\$ 13,444	\$ 4,668	\$ 9,000	\$ 150,000	\$ 180,000
<u>Miscellaneous</u>							
60.385.3825	Meter Reads	\$ 18,537	\$ 18,720	\$ 18,946	\$ 19,000	\$ 19,100	\$ 19,000
60.385.3826	Hydrant Meter Rental	-	300	-	500	2,750	500
60.385.3827	Reimb Turn On/Off Fees	6,375	-	6,700	10,000	11,000	8,000
60.385.3855	Grants - Capital	-	-	-	-	457,280	2,000,000
60.385.3864	Insurance Claim Reimbursements	715	5,017	500	-	-	-
60.385.3875	Sale of Equipment/Assets	850	143	1,267	-	-	-
60.385.3890	Miscellaneous	77,101	1,181	585	5,000	250	1,000
	Total Miscellaneous	\$ 103,578	\$ 25,361	\$ 27,998	\$ 34,500	\$ 490,380	\$ 2,028,500
<u>Transfers</u>							
60.395.3939	Adm Fee Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,300
	Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,300
Total Revenues		\$ 3,220,258	\$ 3,308,207	\$ 3,470,810	\$ 3,302,000	\$ 4,239,330	\$ 5,419,090
<u>Expenditures</u>							
<u>Water</u>							
60.445.4020	Salaries - Regular	\$ 372,660	\$ 385,034	\$ 445,017	\$ 481,537	\$ 455,025	\$ 534,585
60.445.4050	Salaries - Overtime	18,586	25,806	21,369	31,000	35,700	38,000
60.445.4070	On Call Pay	5,634	7,655	6,267	12,000	11,950	16,500
60.445.4110	FICA Social Security & Medicare	29,278	30,507	35,111	40,129	38,455	45,065
60.445.4120	IMRF	43,958	49,185	53,971	52,937	53,075	60,900
60.445.4130	Health Insurance	84,060	89,862	89,637	93,908	89,845	138,365
60.445.4135	Life Insurance	186	187	224	242	205	150
60.445.4136	Dental Insurance	637	526	1,241	2,005	2,255	3,175
60.445.4160	Uniform Allowance	1,650	1,650	3,083	2,200	2,750	2,750
60.445.4255	Engineering	1,427	28,123	14,645	100,000	172,755	460,460
60.445.4260	Legal	85	761	782	6,500	1,000	1,500
60.445.4370	Conferences and Travel	1,677	725	2,818	3,050	1,525	4,000
60.445.4380	Training	1,556	124	602	5,000	2,500	9,500
60.445.4390	Dues and Meetings	1,141	400	954	3,940	1,970	3,940

**Village of North Aurora
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Waterworks Fund**

		2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
60.445.4411	Office Expenses	1,687	1,597	1,748	3,500	1,600	3,250
60.445.4422	Safety Supplies	-	-	-	-	-	11,500
60.445.4423	Tools	-	-	-	-	-	10,000
60.445.4437	Chlorine and Chemicals	26,223	24,521	38,631	41,000	50,000	55,000
60.445.4438	Salt - Treatment	13,878	13,818	19,110	18,250	19,500	20,000
60.445.4440	Gas and Oil	9,138	8,340	11,827	15,500	13,000	14,000
60.445.4480	New Meters Repair/Replacements	69,481	49,360	99,935	123,400	130,570	175,100
60.445.4505	Postage	18,002	18,340	20,276	19,300	20,600	23,300
60.445.4506	Publishing/Recording	954	156	643	1,050	200	700
60.445.4507	Printing	17,014	18,622	19,119	22,400	19,900	21,400
60.445.4510	Equipment/IT Maintenance	20,316	25,715	22,625	41,700	27,500	50,700
60.445.4511	Vehicle Repair and Maint	4,073	6,130	3,946	10,000	6,500	21,000
60.445.4560	Water Studies	4,464	14,909	2,380	22,000	20,000	26,000
60.445.4562	Water Testing	10,654	9,291	10,065	24,300	8,010	54,400
60.445.4563	Fire Hydrant Repair/Maintenance	3,387	2,769	7,314	22,000	11,000	14,000
60.445.4565	Water Well Repair/Maintenance	11,909	22,648	84,319	28,500	44,000	60,500
60.445.4567	Treatment Plant Repair/Maint.	57,003	70,866	69,380	98,600	80,000	101,600
60.445.4568	Watermain Repair/Replacement	23,767	48,231	98,290	204,500	66,780	204,500
60.445.4569	Water Tower Repair/Maint.	5,825	105	7,899	16,900	16,700	17,000
60.445.4581	Banking Fees	26,248	26,918	29,909	29,000	32,125	34,000
60.445.4652	Phones and Connectivity	21,792	20,567	19,896	31,750	20,000	30,300
60.445.4662	Utility	315,677	377,024	395,513	478,800	325,000	400,000
60.445.4705	Debt Principal Payment	440,309	455,551	345,000	360,000	360,000	370,000
60.445.4706	Debt Interest Payment	173,286	156,475	146,425	136,075	136,075	125,275
60.445.4709	Fiscal Agent Fee	475	475	475	600	475	475
60.445.4755	Rent Paid	35,000	35,000	35,000	35,000	35,000	41,250
60.445.4788	Administrative Fee	143,000	150,000	150,000	185,000	185,000	215,500
60.445.4799	Misc. Expenditures	9,835	8,861	859	9,500	3,000	9,000
60.445.4870	Equipment	7,550	2,938	12,819	49,000	56,285	56,205
60.445.4875	Capital Improvements	-	-	6,575	-	-	500,000
60.445.4931	Vehicle Equipment Fund Charges	6,204	8,300	11,652	16,050	16,050	30,300
60.445.4944	Liability Insurance	35,000	35,000	35,000	35,000	35,000	38,500
	Total Water Operating	\$ 2,074,686	\$ 2,233,069	\$ 2,382,351	\$ 2,913,123	\$ 2,608,880	\$ 4,053,645
Watermain Replacement							
60.460.4255	Engineering	\$ 76,479	\$ 36,096	\$ -	\$ -	\$ -	\$ 127,700
60.460.4875	Capital Improvements	292,026	108,325	-	550,000	525,000	1,027,070
	Total Watermain Repl	\$ 368,505	\$ 144,422	\$ -	\$ 550,000	\$ 525,000	\$ 1,154,770
Well #3							
60.461.4255	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60.461.4875	Capital Improvements	68,747	-	-	-	-	-
	Total Well #3	\$ 68,747	\$ -	\$ -	\$ -	\$ -	\$ -
Well #4							
60.462.4255	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60.462.4875	Capital Improvements	18,000	232,923	-	-	-	-
	Total Well #4	\$ 18,000	\$ 232,923	\$ -	\$ -	\$ -	\$ -
Well #5							
60.463.4255	Engineering	\$ -	\$ 9,355	\$ 12,437	\$ 12,000	\$ 22,000	\$ -
60.463.4875	Capital Improvements	-	34,105	59,939	865,000	836,600	78,500
	Total Well #5	\$ -	\$ 43,460	\$ 72,376	\$ 877,000	\$ 858,600	\$ 78,500
Well #6							
60.464.4255	Engineering	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
60.464.4875	Capital Improvements	-	-	-	235,000	-	270,000
	Total Well #6	\$ -	\$ -	\$ -	\$ 240,000	\$ 5,000	\$ 270,000

**Village of North Aurora
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Waterworks Fund**

		<u>2019-2020 Actual</u>	<u>2020-2021 Actual</u>	<u>2021-2022 Actual</u>	<u>2022-2023 Budget</u>	<u>2022-2023 Projected</u>	<u>2023-2024 Budget</u>
<u>Well #7</u>							
60.465.4255	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60.465.4280	Professional/Consulting Fees	-	-	-	-	-	-
60.465.4875	Capital Improvements	-	34,105	1,373	-	-	-
	Total Well #7	\$ -	\$ 34,105	\$ 1,373	\$ -	\$ -	\$ -
<u>Water Treatment Plant - West</u>							
60.466.4255	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60.466.4875	Capital Improvements	-	-	-	13,500	13,500	261,500
	Total Treatment Plant West	\$ -	\$ -	\$ -	\$ 13,500	\$ 13,500	\$ 261,500
<u>Water Treatment Plant - East</u>							
60.467.4255	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60.467.4875	Capital Improvements	-	-	-	43,000	37,435	64,500
	Total Treatment Plant East	\$ -	\$ -	\$ -	\$ 43,000	\$ 37,435	\$ 64,500
<u>Well #8</u>							
60.470.4255	Engineering	\$ 61,104	\$ 6,230		\$ -	\$ -	\$ -
60.470.4875	Capital Improvements	1,248,054	29,607		-	-	-
	Total Well #8	\$ 1,309,158	\$ 35,837	\$ -	\$ -	\$ -	\$ -
<u>Well #9</u>							
60.471.4255	Engineering	\$ 57,935	\$ 5,994		\$ -	\$ -	\$ -
60.471.4875	Capital Improvements	1,094,041	29,607		-	-	-
	Total Well #9	\$ 1,151,976	\$ 35,601	\$ -	\$ -	\$ -	\$ -
<u>Central Water Tower</u>							
60.472.4255	Engineering	\$ 29,530	\$ 6,950	\$ 9,337	\$ -	\$ -	\$ -
60.472.4875	Capital Improvements	-	-	-	-	-	-
	Total Central Water Tower	\$ 29,530	\$ 6,950	\$ 9,337	\$ -	\$ -	\$ -
Total Capital Project Exp:		\$ 2,945,915	\$ 533,298	\$ 83,086	\$ 1,723,500	\$ 1,439,535	\$ 1,829,270
TOTAL EXPENDITURES		\$ 5,020,601	\$ 2,766,366	\$ 2,465,437	\$ 4,636,623	\$ 4,048,415	\$ 5,882,915
Revenues Over/(Under) Expenditures		\$ (1,800,343)	\$ 541,841	\$ 1,005,373	\$ (1,334,623)	\$ 190,915	\$ (463,825)
Ending Unrestricted Net Position					\$ 6,411,871	\$ 7,937,409	\$ 7,473,584

**Village of North Aurora
FY 2023-24 Budget**

Fund: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
60.445.4255	Engineering				
	Miscellaneous Engineering Services	25,000		25,000	
	Flow Modeling/Calibration	40,000		-	
	Consulting for RRA/ERP, Notification and PFAS	-		15,000	
	Lead Line Replacement Study	15,000		38,775	
	Water Main River Crossing Study	20,000		-	
	SCADA Assessment Study	-		25,000	
	Source Water Protection	-		21,685	
	Initial Lead Service Line Replacement Plan	-		30,000	
	Corrosion Control System Design	-		30,000	
	Water System Master Plan	-		275,000	
			<u>\$ 100,000</u>		<u>\$ 460,460</u>
60.445.4260	Legal				
	Miscellaneous Legal Services/Labor	1,500		1,500	
	Lead Line Replacement Review	5,000		-	
			<u>\$ 6,500</u>		<u>\$ 1,500</u>
60.445.4370	Conferences and Travel				
	Mileage Reimbursement	150		-	
	Conference ILAWWA (2) IPWSOA (2)	2,400		3,000	
	Travel for Training / ACE Conference / Misc	500		1,000	
			<u>\$ 3,050</u>		<u>\$ 4,000</u>
60.445.4380	Training				
	WO Cert's, AWWA, APWA, IPWSOA	1,000		3,000	
	NIPSTA Confined Space Training	-		3,000	
	Scada/Telepace II Training (SWO) Misc	500		-	
	Local 150 Training	3,500		3,500	
			<u>\$ 5,000</u>		<u>\$ 9,500</u>
60.445.4390	Dues and Meetings				
	American Water Works Assoc - Dues & Meetings	1,400		1,400	
	American Public Works Assoc - Dues & Meetings	400		400	
	Kane County Water Assoc - Dues & Meetings	740		740	
	IL Potable Water Supply Operators Association	400		400	
	Miscellaneous Memberships	1,000		1,000	
			<u>\$ 3,940</u>		<u>\$ 3,940</u>
60.445.4411	Office Expenses				
	Office Supplies	3,000		2,750	
	Copier Contract	500		500	
			<u>\$ 3,500</u>		<u>\$ 3,250</u>
60.445.4422	Safety Supplies				
	Personal Protective Equipment	-		6,000	
	Confined Space Entry Supplies	-		3,000	
	First Aid Cabinet Supplies	-		2,500	
			<u>\$ -</u>		<u>\$ 11,500</u>
60.445.4423	Tools				
	Miscellaneous Hand Tools	-		7,000	
	Outfit Service Truck	-		3,000	
			<u>\$ -</u>		<u>\$ 10,000</u>
60.445.4437	Chemicals - Water Treatment				
	HMO Chemicals for Water Treatment	41,000		55,000	
			<u>\$ 41,000</u>		<u>\$ 55,000</u>
60.445.4438	Salt - Treatment				
	Salt for Brine/Disinfection of Water (MIOX)	18,250		20,000	
			<u>\$ 18,250</u>		<u>\$ 20,000</u>

**Village of North Aurora
FY 2023-24 Budget**

Fund: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
60.445.4440	Gas and Oil				
	Gas and Oil Allocation	15,500		14,000	
			<u><u>\$ 15,500</u></u>		<u><u>\$ 14,000</u></u>
60.445.4480	New Meters Repairs & Replacement				
	Residential & Commercial Meters (New Construction)	33,000		62,000	
	Residential & Commercial Meters (Replacement)	15,000		15,000	
	Meter Couplers/Tail Pieces (New Construction)	-		8,200	
	Backflow Devices & Rebuild Kits (New Construction)	-		10,000	
	Backflow Devices & Rebuild Kits (Replacement)	15,000		8,000	
	R900's MIU's Radio Read V4's (New Construction)	13,500		12,000	
	R900 MIU Radio Read V4 (Replacement)	-		8,500	
	Remote Meter Wire	1,500		1,500	
	Fox Metro Inspection	3,400		3,900	
	Large Well Meter Testing & Repair	7,000		8,000	
	Well Meter Replacement	22,000		25,000	
	R900 MIU's Radio Read V4's / Year 2 of 2 Clean-Up	7,000		7,000	
	Miscellaneous	6,000		6,000	
			<u><u>\$ 123,400</u></u>		<u><u>\$ 175,100</u></u>
60.445.4505	Postage				
	Water Bills Postage	17,000		18,000	
	Annual Water Quality Report postage	1,300		1,300	
	Postage Meter Rental/Postage	1,000		1,000	
	Water Sample Postage/Shipping	-		3,000	
			<u><u>\$ 19,300</u></u>		<u><u>\$ 23,300</u></u>
60.445.4506	Publishing/Recording				
	Filing Liens	650		500	
	Miscellaneous Notices	400		200	
			<u><u>\$ 1,050</u></u>		<u><u>\$ 700</u></u>
60.445.4507	Printing				
	Water Bill Printing/Mailing	18,000		18,000	
	Letterhead/Envelopes/Forms	2,000		1,000	
	Annual Water Quality Report	2,400		2,400	
			<u><u>\$ 22,400</u></u>		<u><u>\$ 21,400</u></u>
60.445.4510	Equipment IT Repair & Maintenance				
	Springbrook UB Software Maint Agreement	10,000		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	7,000		7,000	
	Reading Software/Locator Maintenance	3,000		3,000	
	Other Equip Maint/Misc Tools	7,000		10,500	
	New Belt Clip Reader	-		5,500	
			<u><u>\$ 41,700</u></u>		<u><u>\$ 50,700</u></u>
60.445.4511	Vehicle Repair and Maintenance				
	Truck, Tractor, & Vactor Repair & Maintenance	6,000		15,000	
	Misc. Lights, Valve Key Racks, Etc.	4,000		6,000	
			<u><u>\$ 10,000</u></u>		<u><u>\$ 21,000</u></u>
60.445.4560	Water Studies/Programs				
	Treatment Plant HMO Study	-		6,000	
	Leak Locate Services	22,000		20,000	
			<u><u>\$ 22,000</u></u>		<u><u>\$ 26,000</u></u>

**Village of North Aurora
FY 2023-24 Budget**

Fund: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
60.445.4562	Water Testing				
	Aurora Lab-Monthly Coliform, Boil Order & New Const.	4,800		4,800	
	PDC Labs / All IEPA Monitoring Requirements	4,000		3,000	
	ATI Env. Midwest Labs / Pace (Radium Samples)	1,600		9,200	
	UPS Charges, Toll Charges, Pick Up Charges	300		-	
	UCMR 4 Sampling	600		-	
	UCMR 5 Sampling	-		6,000	
	Miscellaneous Samples	500		500	
	Additional Lead/Copper Sampling	7,500		7,500	
	New Nitrofication Sampling / PFAS Sampling	5,000		5,000	
	Water Testing Reagents	-		10,000	
	Water Testing Instruments Field Service Agreements	-		8,400	
		<u>\$ 24,300</u>		<u>\$ 54,400</u>	
60.445.4563	Fire Hydrant Repair/Maintenance				
	Maintenance/Repairs and (2) Replace	15,000		8,000	
	Miscellaneous Hydrant Flags & Repair	4,000		4,000	
	Paint and Other Materials For Hydrants	3,000		2,000	
		<u>\$ 22,000</u>		<u>\$ 14,000</u>	
60.445.4565	Water Well Repair & Maintenance				
	Mechanical Repair and Maintenance	10,000		20,000	
	Telemetry / SCADA	8,500		8,500	
	Electrical Maintenance	10,000		20,000	
	Air Relief Valve at Wells 6,7,8,9	-		12,000	
		<u>\$ 28,500</u>		<u>\$ 60,500</u>	
60.445.4567	Treatment Plant Repair & Maintenance				
	Maintenance and Inspection Generators	28,000		28,000	
	New HMO Pumps and Carrier Pump Installed	7,000		9,000	
	HMO Pump Hose Replacements/Maint/Lube	8,000		8,000	
	Filters/Cleaning Supplies/Pumps/Mixing Motors	8,000		8,000	
	Miscellaneous Repairs and Replacements	25,000		25,000	
	Chl. & Hardness Analyzers Reagents/Maintenance	7,500		-	
	Chl Injection Diaphragm Pump Maint. (6 rebuild kits)	3,000		3,500	
	Chlorine Pump Replacement	-		8,000	
	MIOX Equipment Parts/Maintenance/New Pumps	8,000		8,000	
	Fire Alarm Testing/Maintainence	2,500		2,500	
	Pest Control	1,600		1,600	
		<u>\$ 98,600</u>		<u>\$ 101,600</u>	
60.445.4568	Water Main Repairs & Maintenance				
	Contractual Watermain Repair Services	35,000		35,000	
	Water Valve Replacements/Bolt Replacements	25,000		25,000	
	Spoils Hauling/Disposal, Stone, Dirt, and Seed For Repairs	11,000		11,000	
	Valve Box/B-Box Repair/Replace	3,500		3,500	
	Lead Service Abatment	80,000		80,000	
	Miscellaneous Water Main and Service Line Repair Parts	18,000		18,000	
	New Valves as Needed	32,000		32,000	
		<u>\$ 204,500</u>		<u>\$ 204,500</u>	
60.445.4569	Water Tower Repairs & Maintenance				
	SCADA Impovements	3,000		5,000	
	Electrical Maintenance	1,500		2,000	
	West Water Tower Cleaning	7,400		-	
	East Tower Inspection	5,000		5,000	
	West Tower Inspection	-		5,000	
		<u>\$ 16,900</u>		<u>\$ 17,000</u>	
60.445.4581	Banking Fees				
	Bank Lockbox and ACH Fees	5,000		6,000	
	Credit Card Portal Merchant Fees	24,000		28,000	
		<u>\$ 29,000</u>		<u>\$ 34,000</u>	

**Village of North Aurora
FY 2023-24 Budget**

Fund: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
60.445.4652	Phones and Connectivity				
	Julie Systems Locate Fees	6,000		6,000	
	Cell Phone Service	4,200		4,200	
	Wireless Card Laptops Monthly Service (1)	550		600	
	Internet Service for Treatment Plants	13,000		13,000	
	Internet Back-Up Service for Treatment Plants	3,000		3,000	
	Burglar / Fire Alarm Monitoring	5,000		3,500	
		<u>\$ 31,750</u>		<u>\$ 30,300</u>	
60.445.4662	Utility				
	Electricity Supply and Distribution	478,800		400,000	
		<u>\$ 478,800</u>		<u>\$ 400,000</u>	
60.445.4705	Debt Service - Principal				
	2017 Bonds (Due 1/1)	360,000		370,000	
		<u>\$ 360,000</u>		<u>\$ 370,000</u>	
60.445.4706	Debt Service - Interest				
	2017 Bonds (Due 7/1 and 1/1)	136,075		125,275	
		<u>\$ 136,075</u>		<u>\$ 125,275</u>	
60.445.4709	Fiscal Agent Fees				
	GO ARS 2017	600		475	
		<u>\$ 600</u>		<u>\$ 475</u>	
60.445.4755	Rent Paid				
	Rent Paid Village Hall Space	35,000		17,250	
	Mobile Office Rental	-		24,000	
		<u>\$ 35,000</u>		<u>\$ 41,250</u>	
60.445.4788	Administrative Fee				
	Reimbursement to General Fund	185,000		215,500	
		<u>\$ 185,000</u>		<u>\$ 215,500</u>	
60.445.4799	Miscellaneous				
	TIF Incentive Water Reimbursement	7,500		7,000	
	Misc Supplies, Meals	2,000		2,000	
		<u>\$ 9,500</u>		<u>\$ 9,000</u>	
60.445.4870	Equipment				
	Miscellaneous	5,000		5,000	
	SCADA Improvements (General)	10,000		10,000	
	New PLC's for Treatment Plants (2)	5,000		5,000	
	HMI Screens for Treatment Plants (If Necessary)	15,000		6,000	
	New Hardness/Chlorine Analyzers	14,000		-	
	Leak Correlating Equipment	-		2,000	
	Hydraulic Trash Pump	-		3,000	
	Tapping Machine	-		4,705	
	Light Weight Portable Safety Shore Trench Box	-		8,000	
	Safety Steel Plates	-		12,500	
		<u>\$ 49,000</u>		<u>\$ 56,205</u>	
60.445.4875	Capital Improvements				
	SCADA System Upgrade	-		500,000	
		<u>\$ -</u>		<u>\$ 500,000</u>	
60.445.4931	Vehicle Equipment Fund Charges				
	Water Transfer	16,050		30,300	
		<u>\$ 16,050</u>		<u>\$ 30,300</u>	
60.445.4944	Liability Insurance				
	Water Fund Share of Insurance Costs	35,000		38,500	
		<u>\$ 35,000</u>		<u>\$ 38,500</u>	

**Village of North Aurora
FY 2023-24 Budget**

Fund: Waterworks

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
60.460.4255	Engineering Watermain Replacement				
	Clearwater, Lovedale, Offutt, & Fox River Surveying	-		7,700	
	Clearwater, Lovedale, Offutt, & Fox River Construction Engineering	-		120,000	
			<u>\$ -</u>		<u>\$ 127,700</u>
60.460.4875	Capital Watermain Replacement				
	Chestnut, Locust, Spruce Watermain Replacement	550,000		25,000	
	Clearwater, Lovedale, Offutt, Fox River Crossing Watermain	-		972,070	
	Watermain Reconfiguration at Central Water Tower	-		30,000	
			<u>\$ 550,000</u>		<u>\$ 1,027,070</u>
60.463.4255	Well #5 Engineering				
	Engineering for Pump/Motor Pull/Maintenance	12,000		-	
			<u>\$ 12,000</u>		<u>\$ -</u>
60.463.4875	Well #5 Capital Improvements				
	Pull Pump/Motor Perform Maintenance/Repairs	235,000		-	
	Repipe, New Meter Vault, Electrical and Demo House	630,000		78,500	
			<u>\$ 865,000</u>		<u>\$ 78,500</u>
60.464.4255	Well #6 Engineering				
	Engineering for Pump/Motor Rehabilitation	5,000		-	
			<u>\$ 5,000</u>		<u>\$ -</u>
60.464.4875	Well #6 Capital Improvements				
	Pull Pump/Motor, Perform Maintenance/Repairs	235,000		270,000	
			<u>\$ 235,000</u>		<u>\$ 270,000</u>
60.466.4875	West Treatment Plant				
	Replace Poly Tanks/Chemical and Brine	13,500		21,000	
	Replace Transfer Switch	-		50,000	
	Lighting Upgrade	-		7,000	
	Replace Chlorine/Hardness Analyzer	-		23,500	
	HMO Pump System Upgrade	-		55,000	
	Electric Gate	-		80,000	
	Tuckpoint and Waterproof Exterior Walls	-		25,000	
			<u>\$ 13,500</u>		<u>\$ 261,500</u>
60.467.4875	East Treatment Plant				
	Replace Transfer Switch	43,000		-	
	Replace Poly Tanks	-		15,000	
	Lighting Upgrade	-		7,000	
	Replace Chlorine Analyzer	-		17,500	
	Tuckpoint and Waterproof Exterior Walls	-		25,000	
			<u>\$ 43,000</u>		<u>\$ 64,500</u>

**VILLAGE OF NORTH AURORA
FY 2023-24 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 2022-23 Significant Accomplishments

- ✓ Ordered three (3) Police Explorer police patrol utility vehicles; expected to arrive in FY 2023-24.
- ✓ Purchased a new Public Works Streets division 5-Yard Dump Truck w/Plow.
- ✓ Purchased a used Public Works Streets division Bucket Truck.
- ✓ Entered into an agreement to lease body and squad cameras for the Police department.
- ✓ Purchased two (2) Police drones.
- ✓ Replaced various equipment and technology that was out of date.

FY 2023-24 Goals and Objectives

Strategic Goal Category: Core Services

- Replace four (4) Ford Explorer vehicles to replace three current vehicles for \$190,000
- Purchase a new Ford F-350 for the Public Works Streets division for \$47,910
- Purchase a new Ford F-350 for the Public Works Streets division for \$60,000
- Purchase a new 5-Yard Dump Truck with Hook Lift System Plow Truck for \$350,000
- Purchase a new dump truck Public Works Water division for \$75,000
- Replace Grumman van with enclosed service truck for the Public Works Water division for \$100,000.
- Purchase a new Backhoe/Loader for the Public Works Water division for \$250,000

**VILLAGE OF NORTH AURORA
FY 2023-24 BUDGET
VEHICLE AND EQUIPMENT FUND**

- Purchase portable truck scales for the Police Department for \$20,000
- Purchase Flock Safety Cameras for \$21,100
- Purchase other identified equipment and technology to maintain or increase efficiencies and effectiveness

**Village of North Aurora
FY 2023-24 Budget
Vehicle and Equipment Fund**

		2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget
Beginning Unrestricted Net Position					\$ 2,067,386	\$ 2,067,386	\$ 2,296,911
<u>Revenues</u>							
<u>Investments</u>							
71.370.3750	Interest on Investments	\$ 42,295	\$ 10,093	\$ 10,759	\$ 4,000	\$ 29,500	\$ 30,000
71.370.3755	Unrealized Gain/(Loss)	12,426	(1,493)	(53,047)	-	-	-
	Total Investments	\$ 54,720	\$ 8,600	\$ (42,288)	\$ 4,000	\$ 29,500	\$ 30,000
<u>Miscellaneous</u>							
71.385.3875	Sale of Equipment/Assets	\$ 9,520	\$ -	\$ 31,000	\$ 25,000	\$ -	\$ 25,000
71.385.3987	Proceeds From PW Escrow	700	-	4,101	-	426,000	-
	Miscellaneous	\$ 10,220	\$ -	\$ 35,101	\$ 25,000	\$ 426,000	\$ 25,000
<u>Transfers In</u>							
71.390.3925	Replacement Charges	\$ 387,052	\$ 686,439	\$ 391,823	\$ 410,975	\$ 410,975	\$ 554,935
	Total Transfers In	\$ 387,052	\$ 686,439	\$ 391,823	\$ 410,975	\$ 410,975	\$ 554,935
Total Revenues		\$ 451,992	\$ 695,039	\$ 384,636	\$ 439,975	\$ 866,475	\$ 609,935
<u>Expenditures</u>							
<u>Administration</u>							
71.430.4510	Equipment Repair and Maintenance	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -
71.430.4869	Vehicles	223,167	246,168	383,237	501,100	407,725	975,010
71.430.4870	Equipment	159,478	151,566	113,360	461,780	175,000	462,700
71.430.4880	Leases	-	-	-	55,000	54,225	54,225
	Total Administration	\$ 382,645	\$ 397,734	\$ 496,597	\$ 1,022,880	\$ 636,950	\$ 1,491,935
Total Expenditures		\$ 382,645	\$ 397,734	\$ 496,597	\$ 1,022,880	\$ 636,950	\$ 1,491,935
Revenues Over/(Under) Expenditures		\$ 69,348	\$ 297,305	\$ (111,961)	\$ (582,905)	\$ 229,525	\$ (882,000)
Ending Unrestricted Net Position					\$ 1,484,481	\$ 2,296,911	\$ 1,414,911

**Village of North Aurora
FY 2023-24 Budget**

Fund: Vehicle and Equipment Fund

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
71.430.4869	Vehicles				
	Replace Three (3) Ford Explorer - Police #61, #66, #75	\$ 152,100		\$ 152,100	
	Replace Four (4) Ford Explorer - Police #63, #65, #70, #79	-		190,000	
	Purchase New Ford Ranger - Engineering Division	39,000		-	
	Purchase New 5-Yard Dump Truck w/Plow - Streets Division	170,000		-	
	Purchase New Ford F-350 - Streets Division	45,000		47,910	
	Purchase Used Bucket Truck - Streets Division	95,000		-	
	Purchase New Ford F-250/F-350 - Streets Division	-		60,000	
	Purchase Dump Truck - Streets Division	-		75,000	
	Purchase New Hook Lift System Plow Truck, V-Box Spreader w/ Anti-Ice Tank	-		350,000	
	Replace Grumman Van w/ Enclosed Service Truck, Water Division	-		100,000	
			<u>\$ 501,100</u>		<u>\$ 975,010</u>
71.430.4870	Equipment				
	Computer/Laptop/Monitor Replacement	\$ 19,750		\$ 20,000	
	Contingency/Software	25,000		25,000	
	Contingency/Hardware	10,000		10,000	
	Police Squad Laptops (7)	-		15,400	
	Police Squad Printers (7)	-		11,200	
	Facility Access Security System Upgrade	50,000		30,000	
	Document Management System Implementation Phasing	60,000		-	
	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		-	
	9" Western Pro Plus Plows (2)	-		20,000	
	Enclosure and Retrofit Service Trucks (2) - Water Division	-		40,000	
	Backhoe/Loader	-		250,000	
	Portable Truck Scales	-		20,000	
	Flock Safety Cameras	-		21,100	
			<u>\$ 461,780</u>		<u>\$ 462,700</u>
71.430.4880	Leases				
	Police Squad and Body Cameras Annual Payment	\$ 55,000		\$ 54,225	
			<u>\$ 55,000</u>		<u>\$ 54,225</u>

**VILLAGE OF NORTH AURORA
FY 2023-24 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 elected a 100% funding goal by 2040 as part of its Pension Funding Policy. Legislation was passed by the State in 2019 which transfers management of the pension fund investments to the new state-wide Illinois Police Officers' Pension Investment Fund (IPOPIF). The transfer of investments was completed in early October 2022. Benefit administration continues to be governed by local Police Pension Board.

FY 2022-23 SIGNIFICANT ACCOMPLISHMENTS

- ✓ Completed annual actuarial valuation and maintained continuity of conducting Board business virtually.
- ✓ Transferred pension fund investments to the IPOPIF.

FY 2023-24 GOALS AND OBJECTIVES

- Assist the Pension Fund Board of Trustees with pension benefit administration.
- Continue to monitor future developments at the State level regarding further pension consolidation efforts.

PERFORMANCE MEASURES/STATISTICS

	Actual <u>2019-20</u>	Actual <u>2020-21</u>	Actual <u>2021-22</u>	Projected <u>2022-23</u>	Estimated <u>2023-24</u>
Actuarial Value of Assets	19,860,276	22,325,202	24,267,857	26,300,000	27,500,000
Accrued Liability	33,414,177	35,281,580	38,235,834	41,000,000	44,500,000
Funded Ratio	59.4%	63.3%	63.5%	64.1%	61.8%
Net Investment Return	6.24%	19.20%	(4.39%)	7.00%	6.50%
Investment Assumption	6.50%	6.50%	6.50%	6.50%	6.50%
Village Contributions	1,184,459	1,385,904	1,430,000	1,443,240	1,652,490
Contributions as % ADC	101.6%	102.8%	100.0%	100.0%	100.0%

**Village of North Aurora
FY 2023-24 Budget
Police Pension Trust Fund**

		2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget
Beginning Net Position Restricted for Pensions					\$ 23,017,873	\$ 23,017,873	\$ 25,095,593
Additions							
Investments							
80.370.3750	Investment Income	\$ 328,568	\$ 343,357	\$ 333,117	\$ 315,000	\$ 249,600	\$ 235,000
80.370.3751	Dividend Income	383,118	338,845	522,534	435,000	62,960	-
80.370.3753	Gain/(Loss) on Sale	5,558	782,092	1,732,224	-	-	-
80.370.3754	Unrealized Gain/(Loss)	455,107	2,422,482	(4,281,283)	500,000	550,000	700,000
80.370.3761	GNMA Interest Payments	98	79	44	40	30	25
	Total Investment Income	\$ 1,172,449	\$ 3,886,854	\$ (1,693,364)	\$ 1,250,040	\$ 862,590	\$ 935,025
Contributions							
80.376.3801	Contributions Officers	\$ 277,516	\$ 290,382	\$ 312,668	\$ 332,000	\$ 315,100	\$ 338,000
80.376.3802	Contributions Village	1,184,459	1,385,904	1,430,000	1,443,240	1,443,240	1,652,490
80.376.3804	Portability Transfer/Buyback/Misc	-	237	-	-	824,515	-
	Total Contributions	\$ 1,461,975	\$ 1,676,524	\$ 1,742,668	\$ 1,775,240	\$ 2,582,855	\$ 1,990,490
	Total Additions	\$ 2,634,424	\$ 5,563,378	\$ 49,304	\$ 3,025,280	\$ 3,445,445	\$ 2,925,515
Deductions							
Administration							
80.430.4186	Investment Advisor Expenses	\$ 26,167	\$ 27,834	\$ 31,002	\$ 32,500	\$ 15,000	\$ -
80.430.4260	Legal	1,800	10,309	31,369	10,000	22,000	11,000
80.430.4265	Accounting and Audit	300	-	900	-	500	1,000
80.430.4280	Professional/Consulting Fees	-	-	20,031	-	6,270	5,000
80.430.4380	Training	2,077	1,019	2,026	3,000	1,250	3,000
80.430.4390	Dues and Meetings	4,465	4,690	795	4,900	5,615	6,125
80.430.4581	Banking Services	1,073	1,113	1,283	1,300	1,325	1,350
80.430.4711	Service Pensions	842,003	800,358	825,100	939,985	985,250	1,182,875
80.430.4712	Disability Pensions	-	-	15,403	123,220	174,200	205,500
80.430.4713	Surviving Spouse Pensions	46,922	113,900	149,245	156,325	156,315	156,315
80.430.4715	Pension Refunds/Transfers/Misc	582,390	-	34,993	50,000	-	50,000
	Total Deductions	\$ 1,507,197	\$ 959,223	\$ 1,112,147	\$ 1,321,230	\$ 1,367,725	\$ 1,622,165
Change in Fiduciary Net Position		\$ 1,127,227	\$ 4,604,155	\$ (1,062,843)	\$ 1,704,050	\$ 2,077,720	\$ 1,303,350
Ending Net Position Restricted for Pension					\$ 24,721,923	\$ 25,095,593	\$ 26,398,943

**Village of North Aurora
FY 2023-24 Budget**

Fund: Police Pension Trust Fund

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
80.430.4186	Investment Advisor Expense				
	Quarterly Mgmt Fees	32,500		-	
			<u><u>\$ 32,500</u></u>		<u><u>\$ -</u></u>
80.430.4260	Legal				
	Legal Expenses	10,000		11,000	
			<u><u>\$ 10,000</u></u>		<u><u>\$ 11,000</u></u>
80.430.4265	Accounting & Audit				
	Miscellaneous Services	-		1,000	
			<u><u>\$ -</u></u>		<u><u>\$ 1,000</u></u>
80.430.4280	Professional/Consulting Fees				
	Contingency for Miscellaneous	-		5,000	
			<u><u>\$ -</u></u>		<u><u>\$ 5,000</u></u>
80.430.4380	Training				
	Continuing Training, Conferences, etc.	3,000		3,000	
			<u><u>\$ 3,000</u></u>		<u><u>\$ 3,000</u></u>
80.430.4390	Dues and Meetings				
	IPPPFA Dues	800		825	
	Compliance Fee	3,800		5,000	
	Other Meeting Expenses	300		300	
			<u><u>\$ 4,900</u></u>		<u><u>\$ 6,125</u></u>
80.430.4581	Banking Services/Fees				
	Pension Payroll, ACH and Bank Charges	1,300		1,350	
			<u><u>\$ 1,300</u></u>		<u><u>\$ 1,350</u></u>
80.430.4711	Service Pensions				
	Current Service Pensions	867,985		1,107,875	
	Contingency for New Pensions	72,000		75,000	
			<u><u>\$ 939,985</u></u>		<u><u>\$ 1,182,875</u></u>
80.430.4712	Disability Pensions				
	Duty and Non Duty Disability	61,610		205,500	
	Contingency for New Pensions	61,610		-	
			<u><u>\$ 123,220</u></u>		<u><u>\$ 205,500</u></u>
80.430.4713	Surviving Spouse Pensions				
	Current Surviving Spouse Pensions	156,325		156,315	
			<u><u>\$ 156,325</u></u>		<u><u>\$ 156,315</u></u>

Village of North Aurora
FY 2023-24 Budget

Fund: Police Pension Trust Fund

Account #	Account Name/Description	Detail Amount	FY 2022-23 Budget	Detail Amount	FY 2023-24 Budget
80.430.4715	Pension Refunds/Transfers/Cont. Refunds for Terms/Portability/Other	50,000		50,000	
			<u>\$ 50,000</u>		<u>\$ 50,000</u>

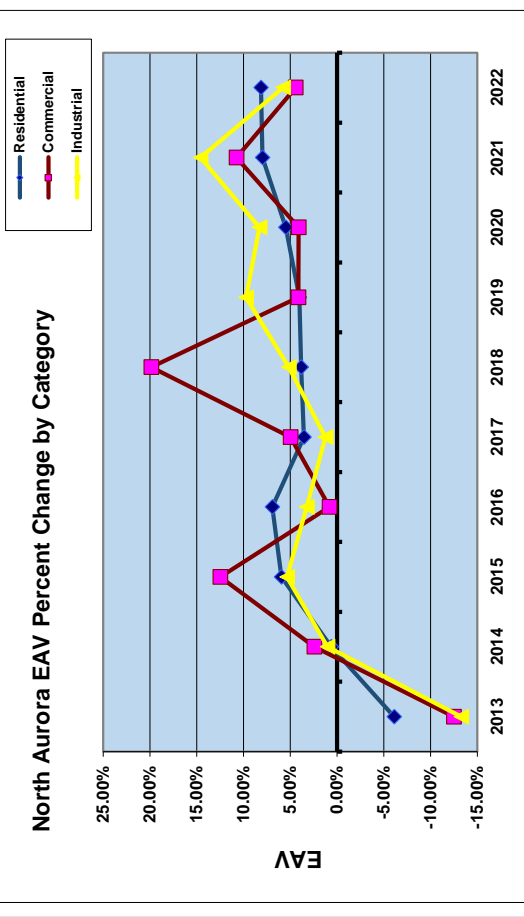
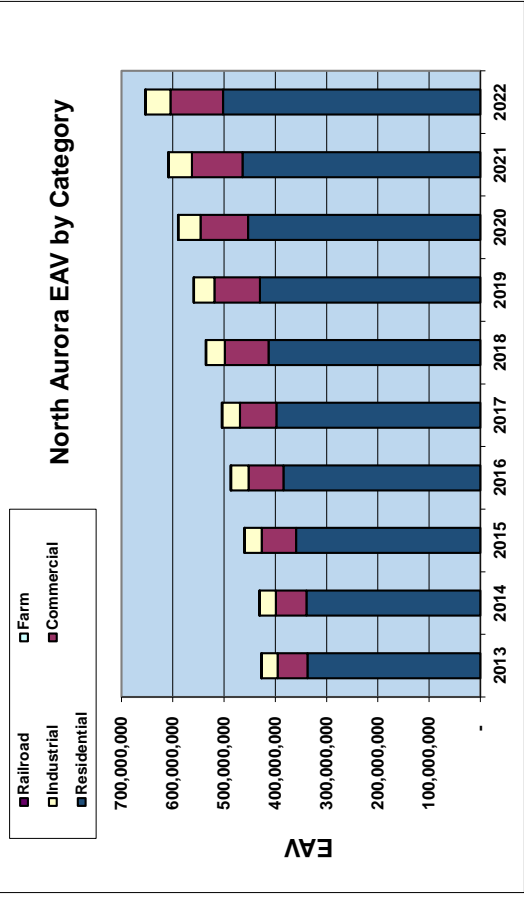
Village of North Aurora FY 2023-24 Budget Taxable Equalized Assessed Valuation

Category	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	Levy Year 2022
Residential	337,016,726	339,111,156	359,301,370	384,212,041	397,846,748	413,107,645	429,754,775	453,288,800	463,988,138	501,727,292
Commercial	58,444,313	59,859,375	67,329,121	67,873,407	71,244,763	85,401,844	88,936,953	92,590,660	98,505,800	102,876,666
Industrial	31,023,446	31,341,315	33,018,080	34,089,473	34,513,524	36,298,576	39,835,901	43,147,035	45,650,907	48,289,849
Farm	336,302	244,838	248,169	275,248	288,822	303,874	320,200	337,350	350,234	370,756
Railroad	312,020	316,153	330,034	374,889	362,886	389,917	452,344	547,245	653,416	732,961
TOTAL EAV	427,132,807	430,872,837	460,226,774	486,825,058	504,256,743	535,501,856	559,300,173	589,911,090	609,148,495	653,997,524

Estimated Actual Value	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	1,827,445,485	1,961,992,572
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Percent of Total										
Residential	78.90%	78.70%	78.07%	78.92%	78.90%	77.14%	76.84%	76.84%	76.17%	76.72%
Commercial	13.68%	13.89%	14.63%	13.94%	14.13%	15.95%	15.90%	15.70%	16.17%	15.73%
Industrial	7.26%	7.27%	7.17%	7.00%	6.84%	6.78%	7.12%	7.31%	7.49%	7.38%
Farm	0.08%	0.06%	0.05%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
Railroad	0.07%	0.07%	0.07%	0.08%	0.07%	0.07%	0.08%	0.09%	0.11%	0.11%
TOTAL	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Percent Increase										
Residential	-6.10%	0.62%	5.95%	6.93%	3.55%	3.84%	4.03%	5.48%	7.97%	8.13%
Commercial	-12.47%	2.42%	12.48%	0.81%	4.97%	19.87%	4.14%	4.11%	10.76%	4.44%
Industrial	-13.27%	1.02%	5.35%	3.24%	1.24%	5.17%	9.75%	8.31%	14.60%	5.78%
Farm	-0.72%	-27.20%	1.36%	10.91%	4.93%	5.21%	5.37%	5.36%	9.38%	5.86%
Railroad	8.75%	1.32%	4.39%	13.59%	-3.20%	7.45%	16.01%	20.98%	44.45%	12.17%
TOTAL	-7.56%	0.88%	6.81%	5.78%	3.58%	6.20%	4.44%	5.47%	8.91%	7.36%



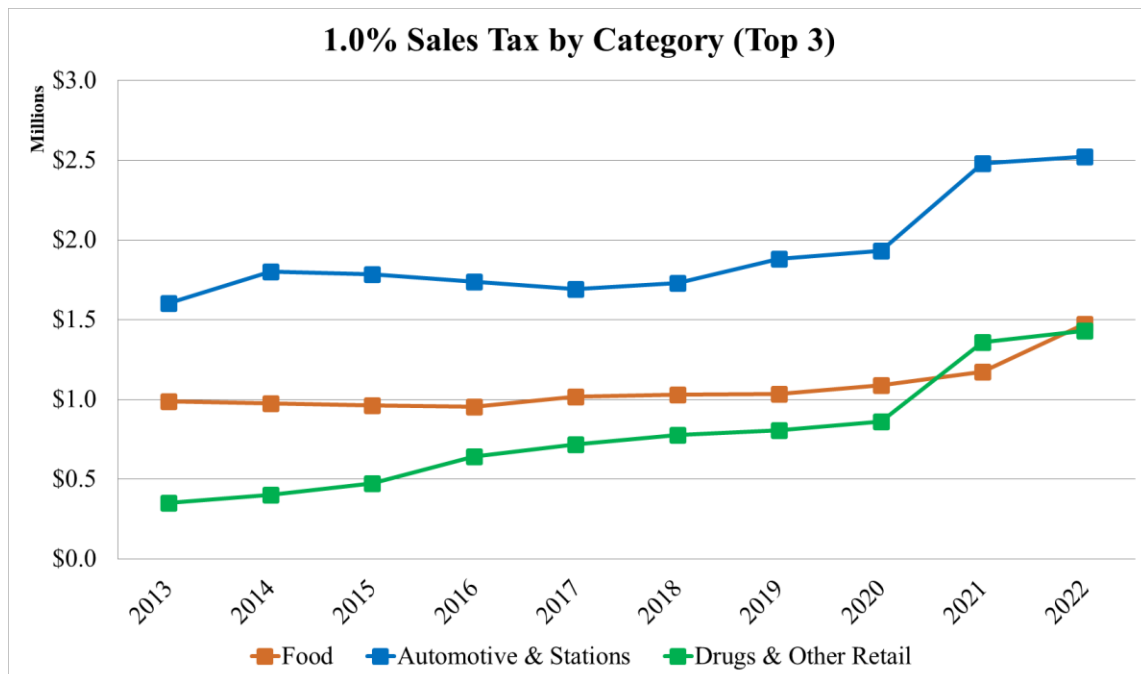
**Village of North Aurora
FY 2023-24 Budget
Sales Tax 1% by Calendar Year and Type**

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 2022 through December 2022.

Calendar Year 2022 Distribution

	<u>Municipal Tax</u>	<u>Percent</u>
General Merchandise	\$ 343,726	4.8%
Food	1,472,841	20.7%
Drinking & Eating Places	359,802	5.1%
Apparel	23,776	0.3%
Furniture & Household	62,947	0.9%
Lumber, Building, Hardware	160,230	2.3%
Automotive & Stations	2,523,675	35.5%
Drugs & Other Retail	1,431,648	20.1%
Agriculture & All Others	339,281	4.8%
Manufacturers	390,945	5.5%
TOTAL	<u>\$ 7,108,871</u>	<u>100.0%</u>

The sales tax chart below shows calendar year 2013 through 2022 total 1% sales tax collections by category for the three largest tax generators.



Village of North Aurora
FY 2023-24 Budget
Long-Term Debt Schedules by Bond Issuance

Issuance	General Obligation Advanced Refunding Alternate Revenue Source Bonds, Series 2014		
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
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>\$ 3,475,000</u>	<u>\$ 374,550</u>	<u>\$ 3,849,550</u>		<u>\$ 187,275</u>		<u>\$ 187,275</u>

Village of North Aurora
FY 2023-24 Budget
Long-Term Debt Schedules by Bond Issuance

Issuance	General Obligation Alternate Revenue Source Bonds, Series 2017	
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
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>\$ 3,760,000</u>	<u>\$ 684,188</u>	<u>\$ 4,444,188</u>		<u>\$ 342,094</u>		<u>\$ 342,094</u>

Village of North Aurora
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Glossary

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.

Village of North Aurora
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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.

Village of North Aurora
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Glossary

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

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Glossary**

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

Village of North Aurora
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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

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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

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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

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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
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Glossary of Acronyms

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
CMAA: 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

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Glossary of Acronyms

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

Village of North Aurora
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Glossary of Acronyms

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