

**MINUTES OF A SPECIAL COMMITTEE OF THE WHOLE MEETING  
OSWEGO VILLAGE PRESIDENT AND BOARD OF TRUSTEES  
OSWEGO VILLAGE HALL  
100 PARKERS MILL, OSWEGO, ILLINOIS  
March 14, 2020**

**CALL TO ORDER**

President Troy Parlier called the meeting to order at 8:38 a.m.

**ROLL CALL**

Physically Present: President Troy Parlier and Trustees James Marter, Terry Olson, Pam Parr, Luis Perez, Judy Sollinger and Brian Thomas.

Staff Present: Dan Di Santo, Village Administrator; Christina Burns, Asst. Village Administrator/HR Director; Tina Touchette, Village Clerk; Jeff Burgner, Police Chief; Jennifer Hughes, Public Works Director; Mark Horton, Finance Director; Susan Quasney, Village Engineer; Rod Zenner, Community Development Director; Jenette Sturges, Community Engagement Coordinator, Marketing; Joe Renzetti, IT/GIS Manager; Jay Hoover, Building & Zoning Manager; Corinna Cole, Economic Development Director; Carri Parker, Purchasing Manager; Billie Robinson, Asst. Finance Director; Harry Bell, Administrative Intern; Natalie Zine, Planner.

**CONSIDERATION OF AND POSSIBLE ACTIONS ON-ANY REQUESTS FOR ELECTRONIC PARTICIPATION IN MEETING**

There was no one who requested to electronically participate.

**PUBLIC FORUM**

Public Forum was opened at 8:38 a.m. There was no one who requested to speak; the Public Forum was closed at 8:38 a.m.

**OLD BUSINESS**

There was no Old Business.

**NEW BUSINESS**

F.1. Fiscal Year 2021 Village Budget Workshop

Administrator Di Santo noted the budget is being presented for direction, questions, dialogue and discussion only; coronavirus will have an impact on the budget; unsure how the virus will affect the sales tax; presented budget is conservative; staff will be keeping an eye on revenues; if staff sees something, they will bring the information back to the Board; don't know what the impact will be due to the virus. Director Horton addressed the Board regarding the FY21 budget:

Capital Improvement Plan/Program (CIP) is a short-range plan, usually four to ten years, which identifies capital projects and equipment purchases, provides a planning schedule and funding options for the plan.

Capital Improvement/Project- a capital improvement is a substantial, nonrecurring expenditure for a physical improvement with a useful life greater than one year. Repairs and maintenance expenditures are generally not considered as capital improvements unless the repair extends the useful life or productive capacity of the asset. Capital improvements/projects included in the CIP have a cost equal to or greater than \$25,000. Vehicle replacements are included in the CIP for long term planning purposes.

Categories:

**Facilities-** Facilities include three Village buildings and grounds related items. Buildings have long useful lives requiring costly repairs to maintain the buildings in good condition. Newly constructed facilities, major renovations or expansion of existing facilities are also capital items.

**Other-** Items in this category are those that are of a community wide nature such as signage, costly non-registered/titled equipment, IT items, and items not specific to one of the other categories of the CIP.

**Vehicles/equipment-** All titled or registered mobile equipment including vehicles, tractors, trucks, trailers, generators, etc. are listed within this category. Replacement is based on the estimated useful life of the vehicle/equipment, overall usage and condition of the item.

**Water & Sewer improvements-**Water and sewer utilities are comprised of infrastructure related to the Village's water main and sanitary sewer collection systems. They include: water mains, fire hydrants, valves, services, wells, pressure adjusting stations, water towers, pumping stations, water treatment systems, sanitary sewer mains, laterals, manholes, lift stations, force mains and other components.

**Public Improvements (TIF)-**This category is for all public improvements associated with the Tax Increment Financing district, including, but not limited to Water & Sewer improvements and roadway improvements.

**Roadway improvements-** Roadways include all structures and appurtenances associated with the Village's roadway system including streets, sidewalks, paths, street lights, roadway drainage and storm water systems, pavement markings, signs, curb and gutter, bridges, culverts, traffic control signals and parkway landscaping.

### CIP Funding

Funding is one of the biggest concerns for all municipalities in developing a CIP. The list of capital improvements generally is never fully funded due to the expansive costs associated with the projects. The Village of Oswego currently has the following available revenue sources to fund capital improvements;

General Obligation Bonds	General operating revenues
Grants/donations	Debt issuance & other borrowings
Developer contributions	Motor Fuel tax revenue
Water & Sewer operating revenues	Roadway capital improvement fees
Expiring Sales tax sharing agreements	

A single revenue source or a combination of revenue sources may be allocated for the completion of a specific project. The Village actively solicits financial assistance or engages in partnerships with other units of government to secure grant or other cost-sharing participation for completion of capital projects.

The Village may decide to earmark specific revenue sources for capital improvements by implementing any of the options listed in this section.

- Gasoline tax
- Property tax increase
- Local sales tax increase
- Tax increment financing (TIF)
- General Obligation Bonds
- Special service area tax
- Sales taxes
- Utility tax increases
- Water & sewer utility surcharges
- Storm water fees

### CIP

- \$154 million in Projects next 10 years
- \$52 million-next 5 years

- \$\$\$\$ millions-major projects
  - Not included in the budget numbers
  - Need grants or debt issuance

Category	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>FACILITIES</b>	976,800	194,000	191,000	327,000	2,559,900
<b>OTHER</b>	-	400,000	310,000	130,000	-
<b>VEHICLES/EQUIPMENT</b>	571,800	740,102	415,966	520,810	634,920
<b>W&amp;S IMPROVEMENTS (water main projects)</b>	4,689,100	1,791,600	6,086,700	2,746,000	3,764,000
<b>PUBLIC IMPROVEMENTS (TIF)</b>	1,313,000	-	-	-	-
<b>ROADWAY IMPROVEMENTS</b>	1,922,000	8,015,900	2,594,300	528,000	566,250
<b>ANNUAL ROAD PROGRAM</b>	1,880,000	2,000,000	2,000,000	2,000,000	2,000,000
<b>TOTAL</b>	11,352,700	13,141,602	11,597,966	6,251,810	9,525,070

**Additional Projects**

The Village has identified four projects that are not included in this Capital Improvement Plan. They are all multi-year, multi-million-dollar projects that do not have any specified/dedicated revenues. The projects and costs associated with these projects are below.

- Wolf’s Crossing Road Reconstruction-This project includes the widening and reconstruction of Wolf’s Crossing Road. The cost is estimated to be \$57 million. It has a time span of 20 years.
- Wolf’s Crossing Water Main-This project will be done in conjunction with the reconstruction of Wolf’s Crossing Road. It is estimated to have a cost of \$5.8 million and has a time span of 5 years.
- New Water Source-This project is to put into place an alternative water source for the Village. There are currently two options the Village Board/staff is considering. The first is building a new water plant and using the Fox River as the water source. This option has an estimated cost of \$60 million. The second option is to join the DuPage Water Commission, and in turn using Lake Michigan water. This option is estimated at \$41 million.
- Bringing METRA Station to the Oswego Area

- Not sure how much the amphitheater project will cost

Five Year Capital Improvement Projects	FY 21	FY 22	FY 23	FY 24	FY 25	Total Next 5 Yrs
Capital Improvement Fund						
<b>FACILITIES</b>						
Amphitheater	750,000					750,000
Park-n-Ride Lot -Curb Ramp Upgrades	35,000					35,000
Public Works Facility - Boiler Pump & Piping Upgrades	17,500					17,500
Public Works Facility - Expansion				222,000	2,459,000	2,681,000
Public Works Facility - Fenced Area Expansion				57,000		57,000
Public Works Facility - Fuel Tanks	100,000					100,000
Public Works Facility - Replace Condensing Unit		22,500				22,500
Public Works Facility - Roof Replacement			191,000			191,000
Public Works Facility Parking Lot Repairs		67,500				67,500
Tap House Lot - Seal Coat & Repairs		14,000				14,000
Village Hall - Buildout						-
Village Hall - Parking Lot Repairs & ADA Ramp Replacement	50,000					50,000
Village Hall - Wider Annex Door				21,000		21,000
Village Properties - Seal Coating	24,300	90,000		27,000	100,900	242,200
<b>FACILITIES Total</b>	<b>976,800</b>	<b>194,000</b>	<b>191,000</b>	<b>327,000</b>	<b>2,559,900</b>	<b>4,248,700</b>
<b>OTHER</b>						
Computer Replacements (every 4 years)		200,000				200,000
Network Switches (every 5 years)			200,000			200,000
Server Refresh (every 4 years)		200,000				200,000
Squad CAR MDT UpgradeMil			110,000			110,000
Virtual Server for Police Department				130,000		130,000
<b>OTHER Total</b>		<b>400,000</b>	<b>310,000</b>	<b>130,000</b>		<b>840,000</b>

- Traffic signal cost is for the actual signal itself
- Wolf's Crossing
  - Phase 2 engineering
  - STP funding expires; need to get engineering going in next couple months

Five Year Capital Improvement Projects	FY 21	FY 22	FY 23	FY 24	FY 25	Total Next 5 Yrs
Capital Improvement Fund						
<b>ROADWAY IMPROVEMENTS</b>						
Alley Headwall	43,000					43,000
Alley Reconstruction	120,000					120,000
Annual Road Program - CIP	1,280,000	1,400,000	1,400,000	1,400,000	1,400,000	6,880,000
Bike Path Construction - Orchard Road	15,000	100,000				115,000
Bike Path Seal Coating	45,000			50,000		95,000
Bridge Repair (3) - Barnaby, Old Post, & Pearce's Ford	167,000					167,000
Bridge-Minkler Rd (Str 047-3056) - Replacement	205,000	316,100	2,559,300			3,080,400
Downtown Railroad Safety Improvements	26,000	1,200,000				1,226,000
IMS Pavement Analysis	116,400					116,400
Path Reconstruction - Main to Adams		25,000				25,000
Sidewalk and Traffic Signal Modifications - US 34 at Ogden Falls					11,000	11,000
Streetlights - Harrison Streetlight Replacement	46,000					46,000
Streetlights - LED Conversion				478,000	476,750	954,750
Streetlights - LED Conversion - Park & Ride/Village Hall/Public Works Facility	65,000					65,000
Traffic Signal at Washington and Main	330,000					330,000
Traffic Signal at Washington/Harrison	330,000					330,000
Waubonsee Creek Repairs		15,000	35,000			50,000
Wolf's Crossing- Section 1 - Phase 2 & 3	413,600	6,359,800				6,773,400
<b>ROADWAY IMPROVEMENTS Total</b>	<b>3,202,000</b>	<b>9,415,900</b>	<b>3,994,300</b>	<b>1,928,000</b>	<b>1,887,750</b>	<b>20,427,950</b>
<b>Capital Improvement Fund Total</b>	<b>4,178,800</b>	<b>10,009,900</b>	<b>4,495,300</b>	<b>2,385,000</b>	<b>4,447,650</b>	<b>25,516,650</b>

Five Year Capital Improvement Projects	FY 21	FY 22	FY 23	FY 24	FY 25
<input type="checkbox"/> Vehicle Fund					
<input type="checkbox"/> EQUIPMENT					
Pavement Hot Box	32,000				
<b>EQUIPMENT Total</b>	<b>32,000</b>				
<input type="checkbox"/> VEHICLES					
2021 - PW05 - Rebuild Body w/ Swap Loader	118,000				
2021 - PW10 - Rebuild Body with anti-ice equipment	67,000				
2021 - PW124 - Replace Truck w/ Crane Truck	80,000				
2021 - PW16 - Rebuild Truck	67,000				
2021 - PW18 - Rebuild Truck	67,000				
Bear Cat Armored Vehicle		250,000			
Replacement Vehicles - B&Z		29,555			
Replacement Vehicles - Police	140,800	229,547	200,966	255,810	283,920
Replacement Vehicles - Public Works		211,000	215,000	265,000	351,000
<b>VEHICLES Total</b>	<b>539,800</b>	<b>720,102</b>	<b>415,966</b>	<b>520,810</b>	<b>634,920</b>
<input type="checkbox"/> OTHER					
Smart Trailer		20,000			
<b>OTHER Total</b>		<b>20,000</b>			
<b>Vehicle Fund Total</b>	<b>571,800</b>	<b>740,102</b>	<b>415,966</b>	<b>520,810</b>	<b>634,920</b>

- Water meter & reader replacement- FY21 is the end of the program; amount can go down as it completes

Five Year Capital Improvement Projects	FY 21	FY 22	FY 23	FY 24	FY 25	Total Next 5 Yrs
<input type="checkbox"/> Capital Improvement Fund						
<input type="checkbox"/> Water & Sewer Capital Fund						
<input type="checkbox"/> FACILITIES						
Public Works Facility - Boiler Pump & Piping Upgrades	17,500					17,500
Public Works Facility - Expansion				222,000	2,459,000	2,681,000
Public Works Facility - Fenced Area Expansion				57,000		57,000
Public Works Facility - Replace Condensing Unit		22,500				22,500
Public Works Facility - Roof Replacement			191,500			191,500
Public Works Facility Parking Lot Repairs		67,500				67,500
<b>FACILITIES Total</b>	<b>17,500</b>	<b>90,000</b>	<b>191,500</b>	<b>279,000</b>	<b>2,459,000</b>	<b>3,037,000</b>
<input type="checkbox"/> FOX RIVER						
Alternate Water Source Study	405,600	21,600	7,200			434,400
<b>FOX RIVER Total</b>	<b>405,600</b>	<b>21,600</b>	<b>7,200</b>			<b>434,400</b>
<input type="checkbox"/> W&S						
Booster Station 2 - Generator			225,000			225,000
Lead Service Line Replacement	120,000					120,000
Sanitary Lift Station - Generators	250,000					250,000
Sanitary Sewer Lining & Televising	180,000	200,000	200,000	200,000	200,000	980,000
Water Main, New - Minkler Road Watermain	275,000	10,000	1,083,000	867,000		2,235,000
Water Main, New - Wolf Road Watermain	695,000	775,000	4,325,000			5,795,000
Water Main, Replace - Brock/Sedgwick/Faro Ct	540,000					540,000
Water Main, Replace - Brookside				150,000	1,030,000	1,180,000
Water Meter & Reader Replacement	1,976,000					1,976,000
Water Tower - Fox Chase	55,000	695,000				750,000
Water Tower - Hunt Club					75,000	75,000
Water Tower - Village Center			55,000	750,000		805,000
Water Towers - Cleaning (every 3 years)	45,000			50,000		95,000
Wells 3 & 4 - Generators				450,000		450,000
Woolley Road Lift Station Decommission	130,000					130,000
<b>W&amp;S Total</b>	<b>4,266,000</b>	<b>1,680,000</b>	<b>5,888,000</b>	<b>2,467,000</b>	<b>1,305,000</b>	<b>15,606,000</b>
<b>Water &amp; Sewer Capital Fund Total</b>	<b>4,689,100</b>	<b>1,791,600</b>	<b>6,086,700</b>	<b>2,746,000</b>	<b>3,764,000</b>	<b>19,077,400</b>

Five Year Capital Improvement Projects	FY 21	FY 22	FY 23	FY 24	FY 25	Total Next 5 Yrs
Capital Improvement Fund						
Motor Fuel Tax						
<b>ROADWAY IMPROVEMENTS</b>						
Annual Road Program - MFT	600,000	600,000	600,000	600,000	600,000	3,000,000
<b>ROADWAY IMPROVEMENTS Total</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>3,000,000</b>
Motor Fuel Tax Total	600,000	600,000	600,000	600,000	600,000	3,000,000
Tax Increment Financing						
TIF						
Blocks 4 & 5 Public Improvements - CIP	853,000					853,000
Blocks 4 & 5 Public Improvements - W&S	460,000					460,000
<b>TIF Total</b>	<b>1,313,000</b>					<b>1,313,000</b>
<b>Tax Increment Financing Total</b>	<b>1,313,000</b>					<b>1,313,000</b>

Five Year Capital Improvement Projects	FY 21	FY 22	FY 23	FY 24	FY 25	Total Next 5 Yrs
Capital Improvement Fund						
Non Funded Capital Improvement Fund						
NF						
Wolf's Crossing- Section 2 - Phase 2 & 3				215,000	281,000	496,000
Wolf's Crossing- Section 3 - Phase 2 & 3					183,000	183,000
<b>NF Total</b>				<b>215,000</b>	<b>464,000</b>	<b>679,000</b>
<b>Non Funded Capital Improvement Fund Total</b>				<b>215,000</b>	<b>464,000</b>	<b>679,000</b>
Non Funded Water & Sewer Capital Fund						
LAKE MICHIGAN						
Lake Michigan Water - 2020 Water Main Improvements - Grove Road		330,000	2,638,000			2,968,000
Lake Michigan Water - Receiving Stations			200,000	2,300,000		2,500,000
Lake Michigan Water Supply - Connection	200,000	1,000,000	1,000,000	21,779,000	12,200,000	36,179,000
<b>LAKE MICHIGAN Total</b>	<b>200,000</b>	<b>1,330,000</b>	<b>3,838,000</b>	<b>24,079,000</b>	<b>12,200,000</b>	<b>41,647,000</b>
FOX RIVER						
Fox River - Internal Water Lines				2,872,400	28,724,000	31,596,400
Fox River Water Treatment Facility - New 5 MGD		1,767,500	1,767,500	14,512,600	10,584,900	28,632,500
<b>FOX RIVER Total</b>		<b>1,767,500</b>	<b>1,767,500</b>	<b>17,385,000</b>	<b>39,308,900</b>	<b>60,228,900</b>
<b>Non Funded Water &amp; Sewer Capital Fund Total</b>	<b>200,000</b>	<b>3,097,500</b>	<b>5,605,500</b>	<b>41,464,000</b>	<b>51,508,900</b>	<b>101,875,900</b>
Other						
ROADWAY IMPROVEMENTS						
Goodwin Drive Extension					78,500	78,500
<b>ROADWAY IMPROVEMENTS Total</b>					<b>78,500</b>	<b>78,500</b>
Other Total					78,500	78,500
<b>Total</b>	<b>11,552,700</b>	<b>16,239,102</b>	<b>17,203,466</b>	<b>47,930,810</b>	<b>61,497,970</b>	<b>154,424,048</b>

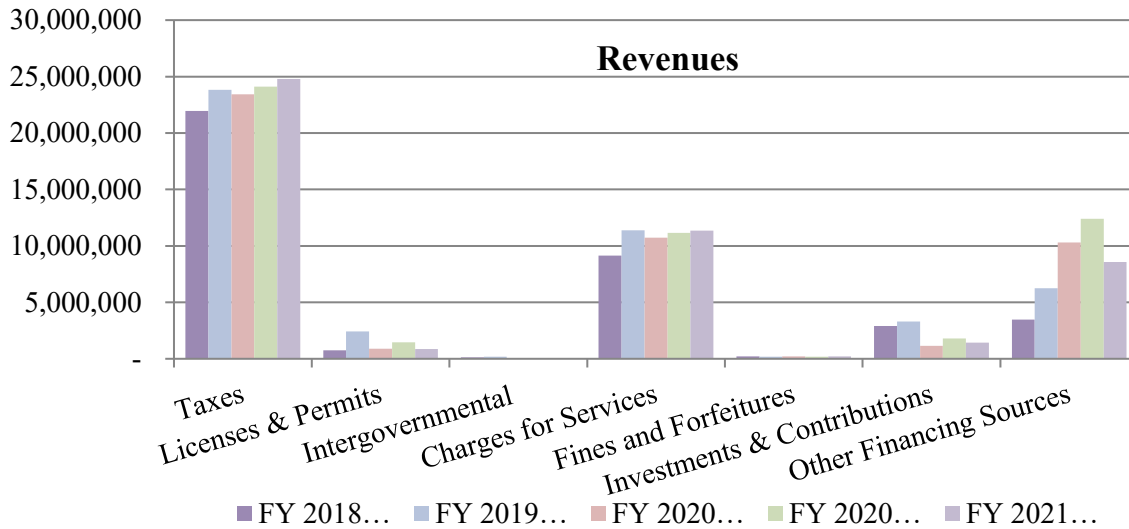
Details on the individual projects can be found in the 2021 Capital Plan Draft.

Board and staff discussion focused on draft budget changed slightly; surplus is still the same; few expenditures will change; final budget in April; amphitheater funding; changes to revenue the month of May; expecting expenditures that were not budgeted; reserves should absorb the expenditures; sale of old Police Department and Firehouse Pizza are not in the fund balance; haven't set the expenditures for the amphitheater yet; closing on the old PD takes place on March 17, 2020; how the national disaster will affect the budget; fund balances not that high; always watching the funds; red flags in 2018; discretionary expenditures; will know more in a month; anything over \$25,000 will go the Board for approval; additional expenditures if COVID-19 goes for months; personnel costs; more worried about revenues; service industry is at high risk; things changing on the fly; planning document; when the amphitheater project is coming back for Board discussion and approval; have had many discussions on the amphitheater project; Schoppe and acoustical contract for the amphitheater; vote on 4/7/20 for the architectural engineer; will ask the architect for costs and an idea of the budget and design; CIP is a fluid document; some projects don't happen or get completed; haven't gone to IDOT on the traffic signals; continue to apply for grants for the Wolf Crossing project; whether to enlist State Representatives to help with funds for Wolf Crossing; water meter replacement program is stalled due to COVID-19; not having installers going in people's homes; unsure when it will resume; water source planning numbers include a 20% contingency; final numbers will vary depending on who participates; 6 months to one year turnaround for federal assistance has been added into the planning process; a lot of decisions to be made in the next 18 months; Joliet is running a water line west; need to know the costs; a lot needs to be vetted; worst case scenarios show \$70-\$200 per foot; whether money will be

saved in infrastructure if joining with Joliet; considering the middle and high zones; hiring an engineer to help through the process; the CIP document details each project.

**FY21 Draft Budget**

- Total revenues = \$47.2 million - 1% greater than FY 2020 Budget (\$477,000)
- Taxes are the largest revenue source – FY 21 Budget of \$24.7 million
- Other Financing Sources of \$8.5 million; total operating revenues = \$38.7 million



**Other Financing Sources/Uses**

**Summary**

<i>Fund</i>	<i>Other Financing Source</i>	<i>Other Financing Use</i>
<b>General</b>		
Transfer to Debt Service		\$ 1,193,366
<b>MFT</b>		
Transfer to Debt Service		\$ 237,900
<b>TIF</b>		
Transfer from Capital Improvement	\$ 853,000	
Transfer from Water & Sewer Capital	\$ 460,000	
Transfer from Garbage Collection	\$ 11,000	
<b>Capital Improvement</b>		
Transfer to TIF		\$ 853,000
Transfer to Debt Service		\$ 1,395,350
Transfer to Vehicle		\$ 645,322
<b>Debt Service</b>		
Transfer from General	\$ 1,193,366	
Transfer from MFT	\$ 237,900	
Transfer from Capital Improvement	\$ 1,395,350	
<b>Water &amp; Sewer</b>		
Transfer to Water & Sewer Capital		\$ 3,500,000
<b>Water &amp; Sewer Capital</b>		
Transfer from Water & Sewer	\$ 3,500,000	
Transfer to TIF		\$ 460,000
Transfer to Vehicle		\$ 80,000

**Garbage Collection**

Transfer to TIF \$ 11,000

**Vehicle**

Transfer from Capital Improvement \$ 645,322

Transfer from Water & Sewer Capital Fund \$ 80,000

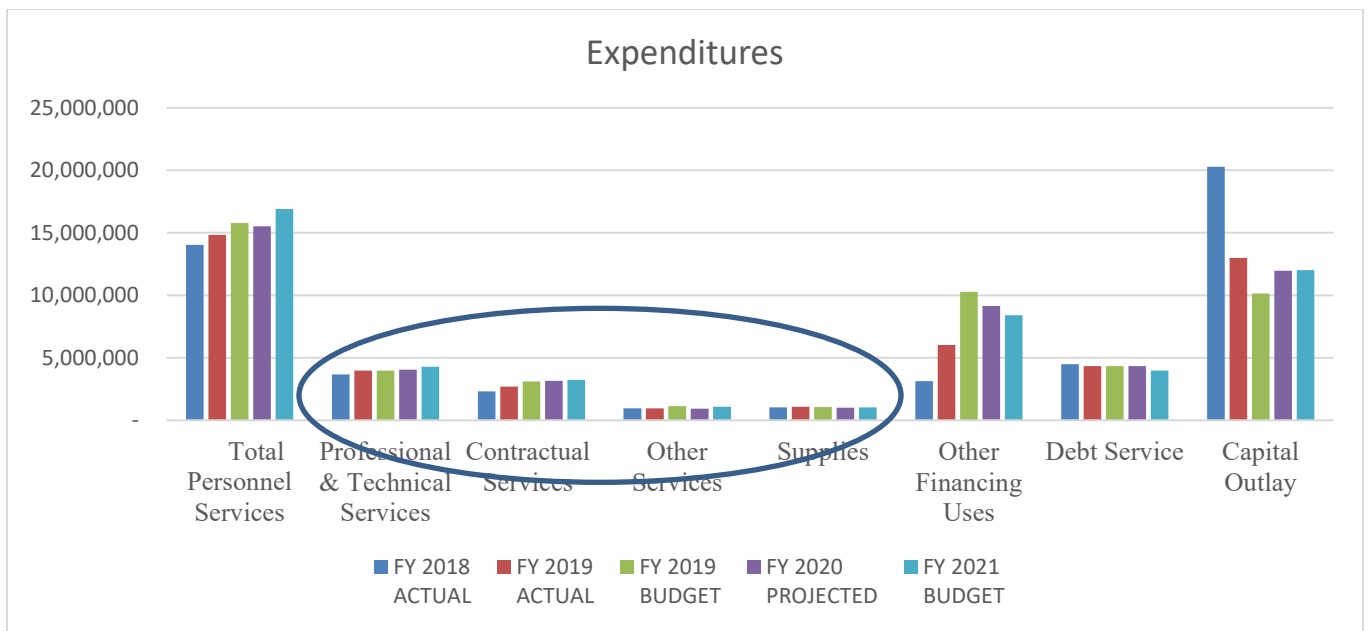
**Police Pension**

**Total Interfund transfers**

\$ 8,375,938	\$ 8,375,938
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Expenditures

- Total expenditure budget at \$50.9 million - 2% increase from the FY 20 Budget
- Personnel Services (\$16.9 million) and Capital outlay (\$12 million) budgets
- Other Financing Uses of \$8.4 million (total operating expenditures of \$42.5)
- FY18- new Police Department building built



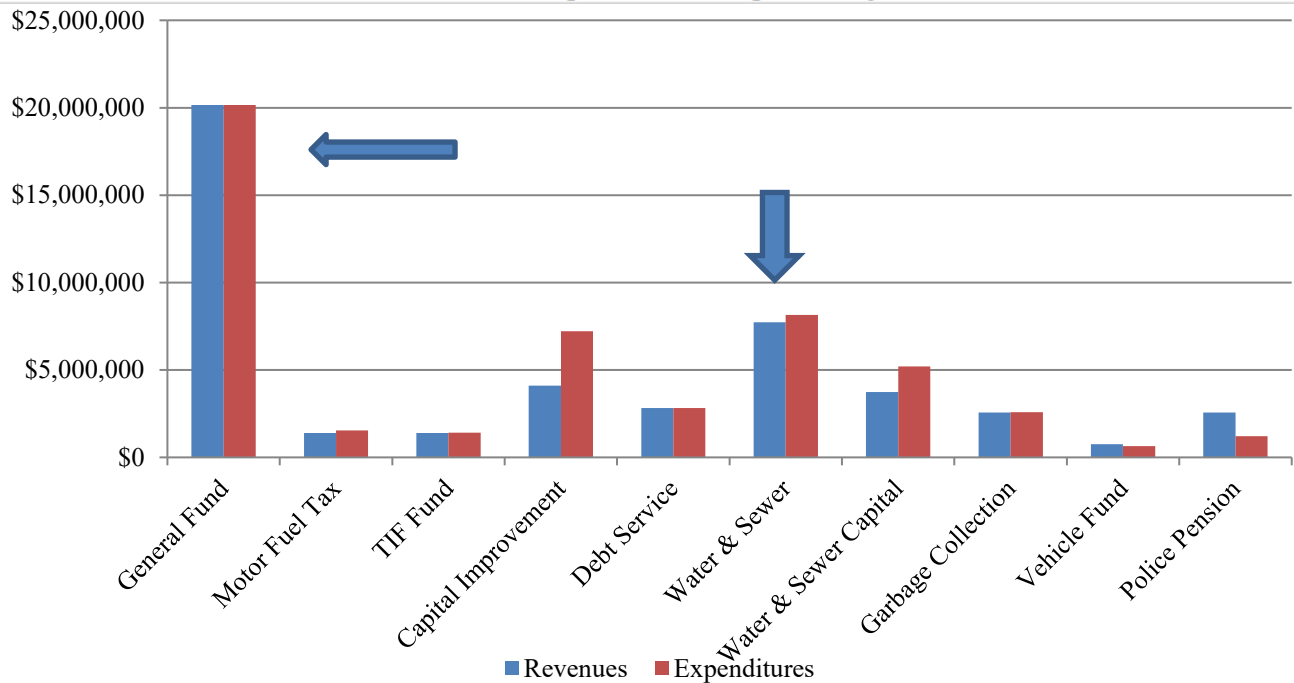
Comparison by Fund

The General Fund accounts for the greatest amount of revenues and expenditures included in Village Budget. The Capital Improvement and Debt Service Fund are the next largest major governmental funds. The Water & Sewer Fund and Water & Sewer Capital Fund are the two largest enterprise funds within the Budget.

- Motor Fuel Tax- restricted and approved by IDOT
- Debt Service- general obligation debt
- Garbage Collection- pass through Fund
- Vehicle Fund- replacement of fleet
- Police Pension- revenues should exceed expenditures



### Revenue and Expenditure Comparison by Fund



#### Budget Year Comparison Summary - All Funds

Fund	Fiscal Year 2021 Revenues	Fiscal Year 2021 Expenditures	Fiscal Year 2021 Difference
<b><u>Major Governmental Funds</u></b>			
General Fund	\$20,160,942	\$20,153,031	\$7,911
Capital Improvement Fund	\$4,098,000	\$7,206,472	(\$3,108,472)
Debt Service Fund	\$2,826,716	\$2,825,807	\$909
<b>Total Major Governmental Funds</b>	<b>\$27,085,658</b>	<b>\$30,185,310</b>	<b>(\$3,099,652)</b>
<b><u>Non-Major Governmental Funds</u></b>			
Motor Fuel Tax Fund	\$1,387,000	\$1,537,900	(\$150,900)
Tax Increment Financing	\$1,400,000	\$1,418,950	(\$18,950)
<b>Total Non Major Governmental Funds</b>	<b>\$2,787,000</b>	<b>\$2,956,850</b>	<b>(\$169,850)</b>
<b><u>Proprietary Funds</u></b>			
<b>Enterprise Funds</b>			
Waterworks & Sewer Fund	\$7,728,700	\$8,157,453	(\$428,753)
Waterworks & Sewer Capital Fund	\$3,735,400	\$5,194,100	(\$1,458,700)
Garbage Fund	\$2,566,650	\$2,578,000	(\$11,350)
<b>Internal Service Funds</b>			
Vehicle Fund	\$761,022	\$645,322	\$115,700
<b>Total Proprietary Funds</b>	<b>\$14,791,772</b>	<b>\$16,574,875</b>	<b>(\$1,783,103)</b>
<b><u>Fiduciary Funds</u></b>			

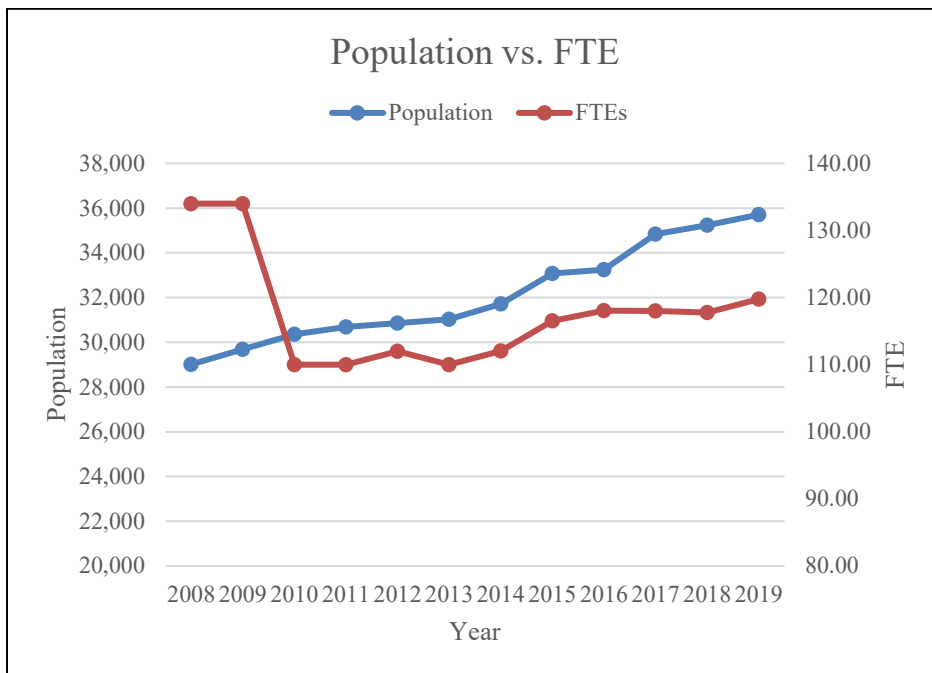
Police Officers' Pension Fund	\$2,560,000	\$1,207,582	\$1,352,418
<b>Total Fiduciary Funds</b>	<b>\$2,560,000</b>	<b>\$1,207,582</b>	<b>\$1,352,418</b>
<b>Total All Funds</b>	<b>\$47,224,430</b>	<b>\$50,924,617</b>	<b>(\$3,700,187)</b>

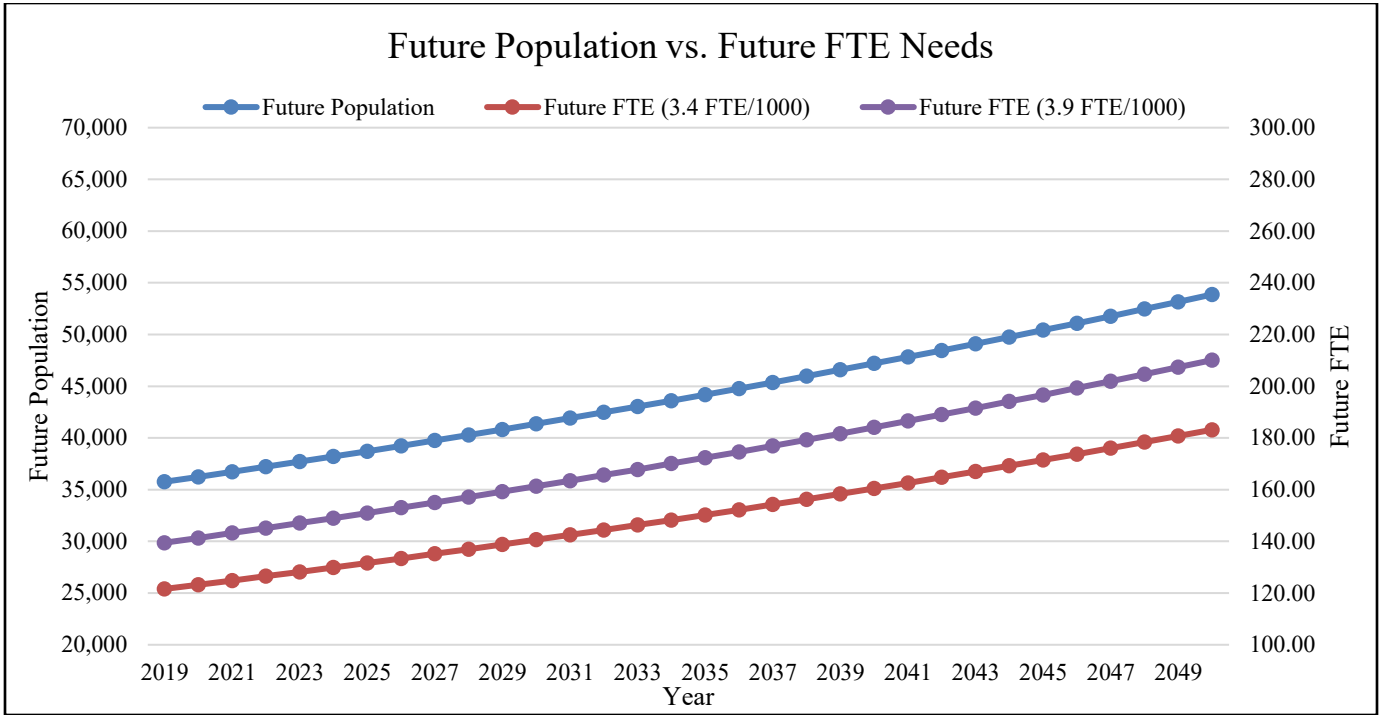
What's in the Budget

- Increases in many line item accounts are offset by decreases in other line item accounts
- New additional expenditures included in accounts that were not in the current year budget within departments
  - Administration \$35,000 for Community survey; Strategic plan
  - Community Development \$30,000 for CMAP study (1<sup>st</sup> phase-already approved); Bike Path & Pedestrian Plan
  - Police \$233,800 for Police pension contribution; promotional testing and recruitment
  - Public works \$226,600 for contracted snow removal; walk behind saw; Pavement Stripper; Amphitheatre mowing; Contractual leaf removal; GIS Data Service; leaf vac conversion; Grapple bucket for skidster; Trailer mounted portable light towers; vehicle brake lathe; building maintenance all facilities
- Water & Sewer Fund
  - US EPA Risk & Resiliency \$70,000 (study that needs to be done every 5 years; unfunded mandate by the Feds)
  - SCADA upgrades \$40,000
  - Increase in transfer to Water & Sewer Capital Fund of \$1.7 million
  - Water rate increase of \$0.10 per 100 cubic feet effective May 2020
- Personnel and insurances – Assistant Village Administrator
- Staffing – Village Administrator

FY20 Staffing Analysis

- The Village staff is currently comprised of 119.75 Full Time Equivalents (FTE). For comparison, Village staff peaked prior to the recession in 2009 with 134 FTE; down to 110.
- 2 FTE added in FY20: Project engineer and 2 part-time Administrative Support staff
- Since 2009, the Village population has **increased** by 17%, while the Village staff has **decreased** by 10.5%.
- Following the recession, the low point for Village staffing occurred between 2010 - 2013 with 110 FTE.





- Can grow at a lesser rate
- Looked at comparable cities
- Need to be thinking about adding staff smartly

Position Title	Department	Salary + Benefits	FTE Needed	Total Score	Hired
Civil Engineer/Project Manager	PW	\$116,000	1.00	25	✓
Village Hall Administrative Assistant	Various	\$68,000	1.00	23	✓ (3 part-time)
Public Works Technician	PW	\$84,851*	2.00	22	X
Patrol Officer	Police	\$130,364*	2.00	22	X
Planner/Project Manager	CD	\$118,926*	1.00	21	X

\* Assumes family PPO health insurance for conservative budget estimate  
 "X" denotes positions that are high priority

- Patrol Officers
  - FY21 Budget includes 1 additional officer pending COPS grant decision
  - Seeking COPS grant for up to two officers
    - ✓ Federal program that helps pay for over a three-year period; up to \$125,000 over the three years
    - ✓ Not hiring until approved
    - ✓ Will probably only get approved for one
    - ✓ If no grant received, still have funds in the budget for one
- Emergency Management Coordinator
  - Shared position possibly with the schools; only within Oswego; not with another municipality
  - Dedicated employee
  - Part-time for now; full-time down the road; eventually branch off into two full-time
  - Liaison with Kendall County and EMA Director
  - Approximate total cost of \$118,000 (\$59,000 reimbursable)

- Public Works Technician
  - Not currently included in FY21 budget
  - PW Staff will be down 1 Technician for FY21 due to an Army Reserve Deployment anticipated to run April 2020 through July 2021.
  - Already down staff which has operational impacts
  - Options include
    - ✓ Temporary hire; pool of people may be less
    - ✓ Could go seasonal ,but would be limited on the number of hours they could work
    - ✓ Full-time, permanent hire, resulting in net staff growth in FY22; this has a budget impact
    - ✓ No replacement

### Compensation

- Union representation:
  - 18 employees represented by Local 150
    - ✓ CBA expires 4-30-2022
    - ✓ 5/1/2020 COLA (cost of living adjustment): 2.75%
  - 36 employees represented by MAP
    - ✓ CBA expires 4-30-2022
    - ✓ 5/1/2020 COLA: 2.75%
  - 9 employees covered by Sergeant's Employment Agreement
    - ✓ Agreement expires 4-30-2022
    - ✓ 5/1/2020 COLA: 2.75%
- 68 non-union positions
  - Merit increases, no COLA adjustments

### Compensation Guidelines

- Conduct a full market analysis every 4 years; updates every 2 years
  - Last full market analysis completed in 2018/19 for FY20 salary ranges
  - Review compensation and benefits
  - Benchmark against private and public sector competitors
    - ✓ Pay and benefits
    - ✓ Competitive in the market
  - Goal is to be at market median
- Adjust ranges annually by CPI-U
  - January 2020 12-month CPI-U: 2.5% (Bureau of Labor Statistics)
- Target wage budget increase based on national averages
  - WorldatWork: 3.3%
  - Salary.com: 3%
  - Willis Towers Watson: 3.1%
  - Mercer: 3.0%
  - Continued trend to reward top performers
  - Companies focused on total pay and benefits package

### FY21 Non-union Compensation Budget

- Adjust salary ranges by 2.3%
- Merit pool of 3%
- Bonus pool of 1%
  - Used for recognition of all staff; union and non-union
- Maintains market competitiveness
- Allows for recognition of high performers and significant achievements
- Consistent with prior years
- Continue to evaluate total benefits package

### Insurance and Benefits

- Preliminary health insurance renewals:
  - Projected PPO increase of 0.6%
  - Projected HMO increase of 8.1%
  - Projected dental increase of 4.8%
- National projected average health increase is 6% for 2020 (SHRM)

General Liability, Property and Workers Comp  
**Village insurance rates yearly comparison**

	2015	2016	2017	2018	2019	2020	19-20 change
Workers Comp	\$169,281	\$159,575	\$173,757	\$167,785	\$158,709	\$161,450	1.73%
Liability/Property	\$356,195	\$378,138	\$372,484	\$352,223	\$400,626	\$437,382	9.17%
Cyber	-	\$7,325	\$7,214	\$4,599	\$5,332	\$5,332	0.00%
Total (85%)	\$525,476	\$545,038	\$553,455	\$524,607	\$565,567	\$604,164	6.82%
Total (100%)				\$547,017	\$595,140	\$640,056	

<b>Property/Auto/Liability Claims History by Type</b>					
	Total	Workers Comp	Liability	Property	Auto
2015	\$ 248,945.35	\$ 150,662.46	\$ 27,618.40	\$ 29,238.53	\$ 41,425.96
2016	\$ 140,539.39	\$ 35,525.00	\$ -	\$ 69,688.93	\$ 35,325.46
2017	\$ 60,034.68	\$ 12,737.00	\$ -	\$ 30,582.51	\$ 16,715.17
2018	\$ 58,915.64	\$ 36,724.55		\$ 17,624.95	\$ 4,566.14
2019	\$106,8653.97	\$ 12,606.82		\$ 74,810.94	\$ 19,115.21

The Village recently engaged a consultant to conduct an analysis of our coverages to identify opportunities for cost savings.

Community Development Department Name Changes

Community Development = Development Services  
 Building and Zoning = Building and Permit Services

- Name changes will help customers know where to go for assistance
- Recognizes the functions of the department as Building has expanded to oversee special event permits
- Eliminates confusion between Community Development and Community Relations
- Acknowledging what each department does
- Other communities doing this as well

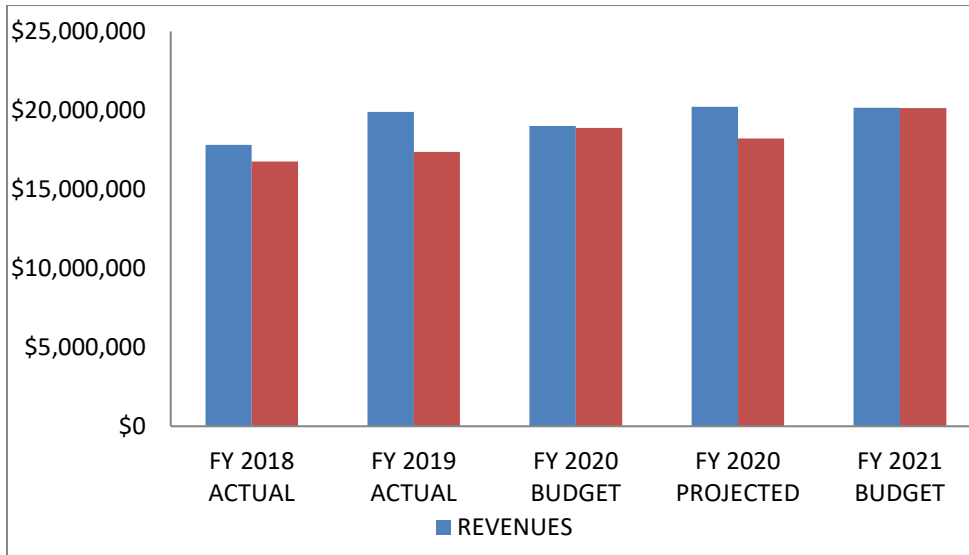
Balancing the General Fund Budget

Revenue budgets completed by finance	-	<u>\$19,784,633</u>
Request budgets submitted from departments – December 20		<u>\$18,961,585</u>
Difference		\$ 823,048
Debt service transfer		<u>\$ 1,431,000</u>
	<b>Difference</b>	<u>\$ 607,952</u>
Department meetings – increased revenues/decreased expenditures		\$ 526,434
Revised difference		<u>\$ 81,518</u>
Final changes to revenues/expenditures- net		<u>\$ 89,429</u>
Draft budget difference		\$ 7,911

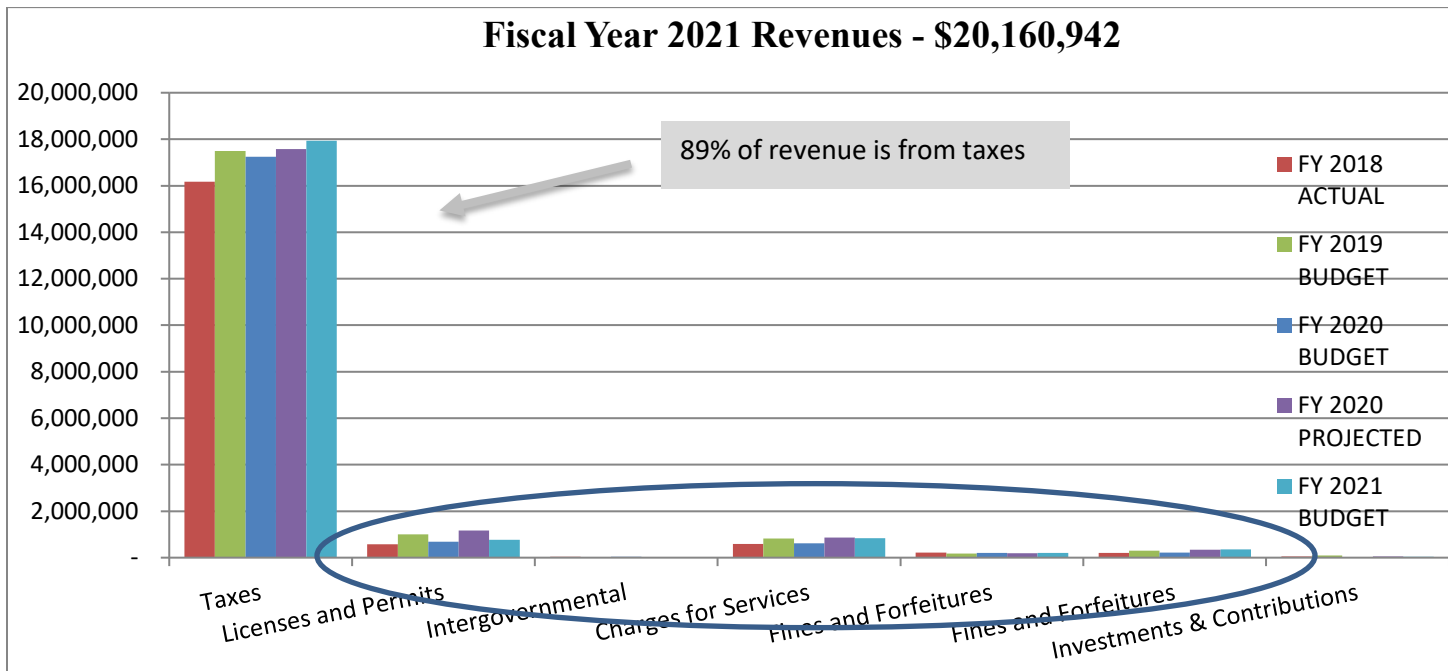
General Fund

- Total revenues \$20 million
- Revenues up 6%
  - Includes Income tax reduction from proposed state budget \$165,000
- Total expenditures \$20 million
- Expenditures up 7%

- Personnel services up 9%
- Non-personnel up 1%
- Transfer for debt service up 4%



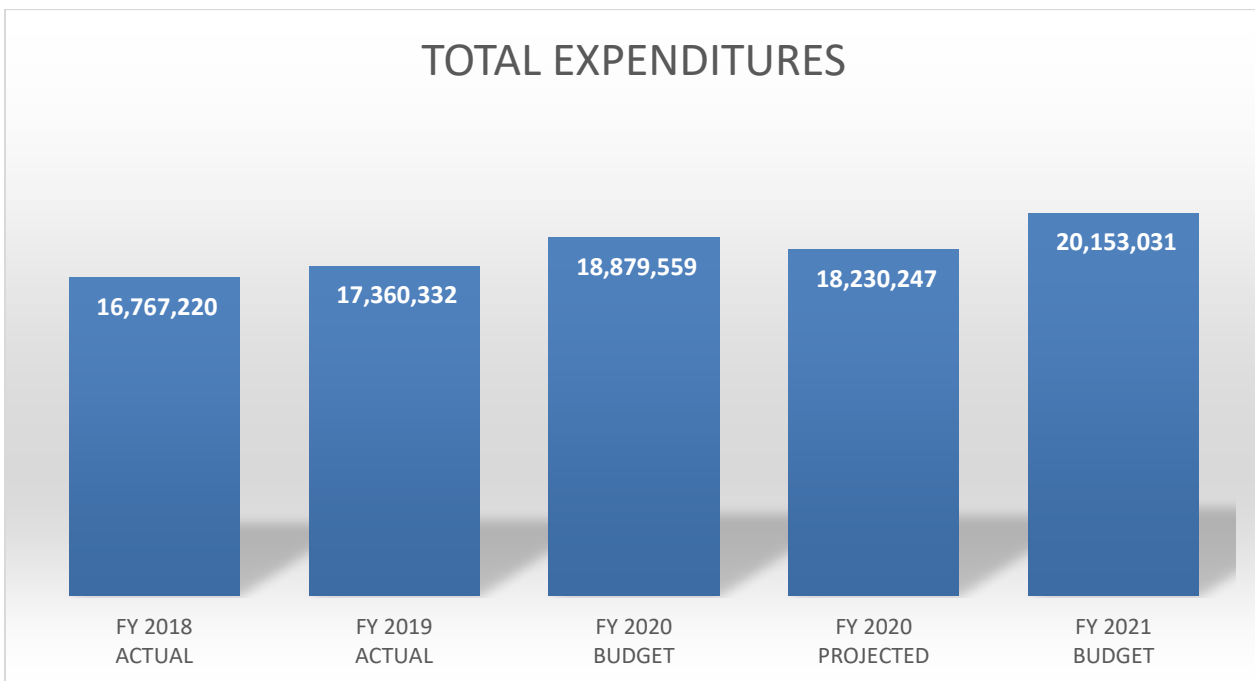
- Taxes account for \$17.9 out of \$20.2 million of total revenues
- Sales related taxes make up \$10.7 million of total tax revenue
- 89% of revenue comes from some kind of tax
- \$2.3 million is all other revenue types



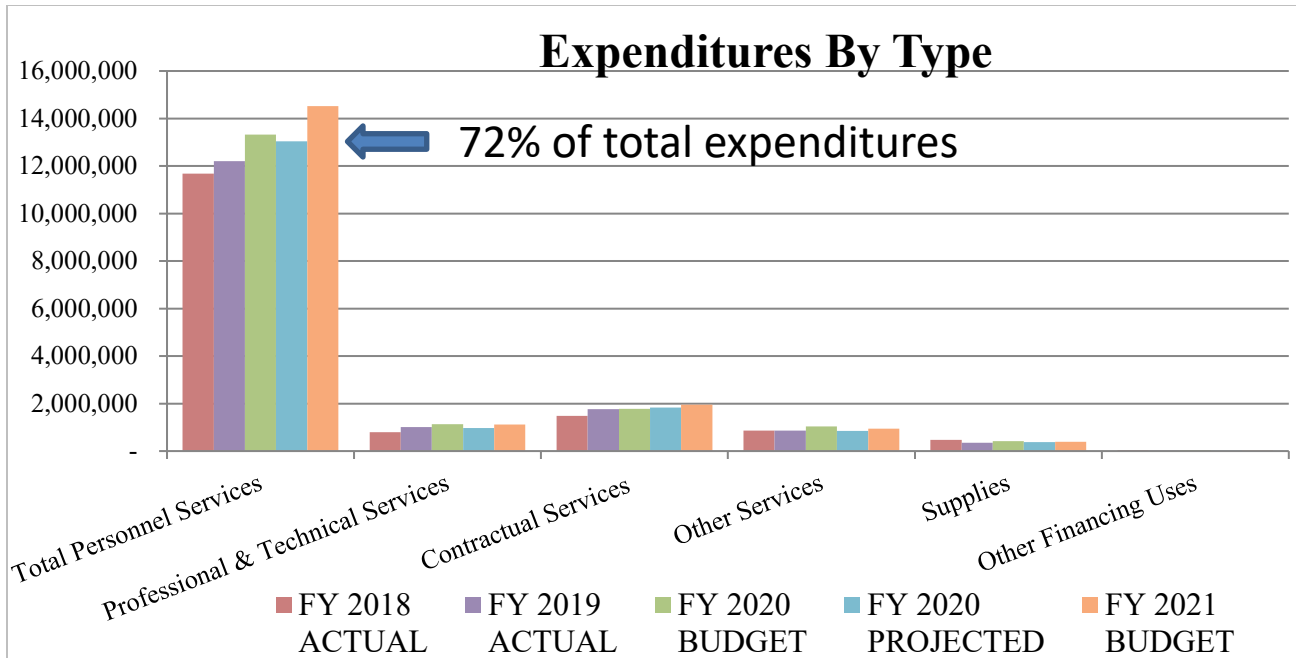
- Use tax is internet sales; no way to gauge this
- Utility tax fluctuates
- Local Food & Beverage tax; keeping an eye on

<b>GENERAL FUND REVENUE SUMMARY</b>							
<b>REVENUE</b>	<b>FY 2018 ACTUAL</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 PROJECTED</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 Budget vs FY 2020 Budget</b>	
						<b>\$</b>	<b>%</b>
Property Taxes	1,394,824	1,456,148	1,534,136	1,535,377	1,586,673	52,537	3%
Sales Taxes	6,248,837	6,447,626	6,533,159	6,600,000	6,730,000	196,841	3%
Local Sales Tax	2,047,650	2,141,328	2,200,000	2,100,000	2,200,000	-	0%
Sales Tax Rebate	(330,309)	(302,527)	(295,000)	(295,000)	(300,000)	(5,000)	2%
Use Tax	874,738	1,023,337	935,000	1,050,000	1,150,000	215,000	23%
Income Tax	2,999,575	3,211,509	3,264,000	3,300,000	3,300,000	36,000	1%
Games Tax	149,646	175,651	160,000	160,000	176,000	16,000	10%
Coin Operated Device Tax	3,300	2,400	3,500	2,250	2,500	(1,000)	-29%
Hotel/Motel Tax	72,428	71,953	75,000	72,000	75,000	-	0%
Telecommunications	632,625	663,361	558,000	580,000	560,000	2,000	0%
Cable Franchise Fees	495,470	470,911	500,000	475,000	460,000	(40,000)	-8%
Utility Tax	1,037,640	1,115,826	950,000	1,000,000	1,000,000	50,000	5%
Local Food & Beverage Tax	546,263	1,012,670	825,000	1,000,000	1,000,000	175,000	21%
<b>Total Tax Revenues</b>	<b>16,172,688</b>	<b>17,490,192</b>	<b>17,242,795</b>	<b>17,579,627</b>	<b>17,940,173</b>	<b>697,378</b>	<b>4%</b>
Licenses and Permits	571,633	996,567	683,750	1,169,150	771,000	87,250	13%
Intergovernmental	32,845	20,540	35,000	20,000	20,000	(15,000)	-43%
Charges for Services	583,492	829,442	622,250	868,705	840,769	218,519	35%
Fines and Forfeitures	213,116	176,958	204,000	189,000	199,000	(5,000)	-2%
Investments & Contributions	200,847	295,071	215,000	342,690	350,000	135,000	63%
Other Financing Sources	50,376	94,486	15,000	52,000	40,000	25,000	167%
<b>TOTAL REVENUES</b>	<b>17,824,997</b>	<b>19,903,257</b>	<b>19,017,795</b>	<b>20,221,172</b>	<b>20,160,942</b>	<b>1,143,147</b>	<b>6%</b>

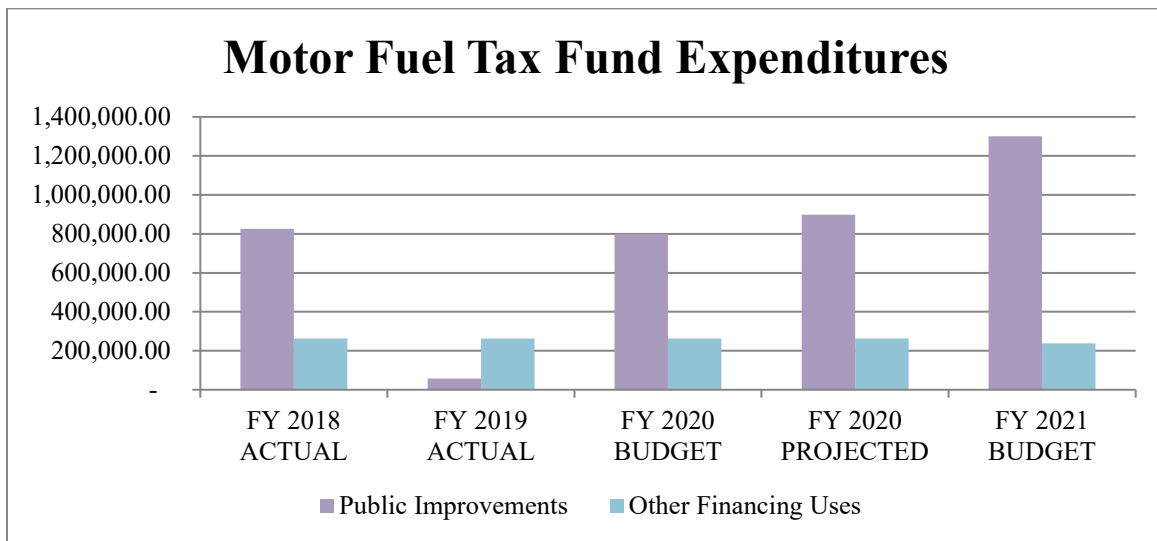
- Expenditures up 7% compared to FY 2020 Budget - \$1.3 million
- Increases in personnel services, contractual services and transfers



- Personnel services up 9% to \$14.5 million - \$1.2 million increase
- All other operating expenditures total \$4.4 million – increase of 1% or \$38,000
- Contractual services category only area of increases; 11% or \$187,000
- Transfers up \$40,600 or 4% - debt service transfer



- Public improvements (roadways) increasing \$500,000
- Other Financing Uses decreasing \$24,600 for debt service
- Revenues up \$531,000 due to new State TRF tax
- Budget for FY 21 has \$1.4 million in revenue and \$1.5 million in expenditures
- Always put \$2 million in budget for roads; need to decide whether to bump up to \$2.5 million



FY21 Tax Increment Financing District Fund



	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
<b>Beginning Fund Balance</b>	(1,608,191)	(1,760,062)	(2,253,830)	(2,253,830)	(1,760,053)	493,777	-21.9%
<b>REVENUES (2509999)</b>							
<b>Taxes</b>							
431100 Property tax	19,604	32,683	34,000	56,277	75,000	41,000	120.6%
<b>Investments &amp; Contributions</b>							
436100 Interest Income	3,793	3,955	1,500	2,500	1,000	(500)	-33.3%
<b>Other Financing Sources</b>							
439100 Transfer from MFT Fund	-	-	-	-	-	-	0.0%
439100 Transfer from Capital Impr. Fund	-	-	3,263,000	6,000,000	853,000	(2,410,000)	-73.9%
439100 Transfer from Water & Sewer Capital Fu	-	-	1,838,000	1,500,000	460,000	(1,378,000)	-75.0%
439101 Transfer from Garbage Collection Fund	-	-	11,000	-	11,000	-	0.0%
Total Other Financing Sources	-	-	5,112,000	7,500,000	1,324,000	(3,788,000)	-74.1%
<b>TOTAL REVENUE</b>	<b>23,397</b>	<b>36,638</b>	<b>5,147,500</b>	<b>7,558,777</b>	<b>1,400,000</b>	<b>(3,747,500)</b>	<b>-72.8%</b>
<b>EXPENDITURES (2503500)</b>							
<b>Professional &amp; Technical Services</b>							
533005 Engineering	30,349	66,345	-	-	15,000	15,000	0.0%
533010 Legal Services	76,210	64,384	50,000	50,000	50,000	-	0.0%
533030 Miscellaneous Professional Services	21,315	63,618	15,000	15,000	40,000	25,000	166.7%
533140 Paying Agent/Registrar Fees	-	-	-	-	450	450	0.0%
Total Professional & Technical Services	127,874	194,347	65,000	65,000	105,450	40,450	62.2%
						-	0.0%
<b>Other Services</b>							
554000 Advertising, Bids & Records	394	2,319	500	-	500	-	0.0%
<b>Capital Outlay</b>							
572010 Public Improvements							
Improvements			-				
Block 11- Public Improvements	47,000	5,000	1,100,000	1,000,000	-	(1,100,000)	-100.0%
Block 4&5- Public Improvements	-	328,740	4,012,000	6,000,000	1,313,000	(2,699,000)	-67.3%
Total Public Improvements	47,000	333,740	5,112,000	7,000,000	1,313,000	(3,799,000)	-74.3%
<b>TOTAL EXPENDITURES</b>	<b>175,268</b>	<b>530,405</b>	<b>5,177,500</b>	<b>7,065,000</b>	<b>1,418,950</b>	<b>(3,758,550)</b>	<b>-72.6%</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>(151,871)</b>	<b>(493,767)</b>	<b>(30,000)</b>	<b>493,777</b>	<b>(18,950)</b>	<b>11,050</b>	<b>-36.8%</b>
<b>Ending Fund Balance</b>	<b>(1,760,062)</b>	<b>(2,253,830)</b>	<b>(2,283,830)</b>	<b>(1,760,053)</b>	<b>(1,779,003)</b>	<b>504,827</b>	<b>-22.1%</b>

### FY21 Capital Improvement Fund

- Total revenues down 1.2%
- Tax revenue up less than 1%
- Licenses & permits revenue down 60%
- Total expenditures up 23% - capital outlay up \$3.5 million
- Other financing uses down \$2.3 million
- Budgeted fund balance declining to \$1.8 million

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021 Budget vs FY 2020 Budget	
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	\$	%
<b>Beginning Fund Balance</b>	30,163,626	13,863,641	5,747,785	5,747,785	4,921,417	(8,115,856)	-59%
<b>REVENUES (3009999)</b>							
<b>Taxes</b>							
431305 Local Sales Tax	3,071,475	3,211,992	3,100,000	3,100,000	3,162,000	62,000	2.0%
431820 Local Motor Fuel Tax	474,933	797,642	810,000	740,000	750,000	(60,000)	-7.4%
Total Taxes	3,546,408	4,009,634	3,910,000	3,840,000	3,912,000	2,000	0.1%
<b>Licenses &amp; Permits</b>							
432305 Roadway Capital Improvement	1,020		-	-	-	-	0.0%
432310 Impact Fees	172,618	1,377,741	150,000	200,000	85,000	(65,000)	-43.3%
432315 EFC-RD Resurface Recapture	4,200	48,300	63,000	80,000	-	(63,000)	-100.0%
Total Licenses & Permits	177,838	1,426,041	213,000	280,000	85,000	(128,000)	-60.1%
<b>Intergovernmental Revenue</b>							
433401 State Grants	-	171,470	-	-	-	-	0.0%
<b>Charges for Services</b>							
434170 Reimbursements	33,900	-	-	49,350	56,000	56,000	0.0%
<b>Investments &amp; Contributions</b>							
436100 Interest	283,471	237,280	25,000	115,000	45,000	20,000	80.0%
<b>Other Financing Sources</b>							
439100 Transfers	100,000	-	-	-	-	-	0.0%
439500 Miscellaneous	30,000	-	-	-	-	-	0.0%
Total Other Financing Sources	130,000	-	-	-	-	-	0.0%
<b>TOTAL REVENUE</b>	<b>4,171,617</b>	<b>5,844,425</b>	<b>4,148,000</b>	<b>4,284,350</b>	<b>4,098,000</b>	<b>(50,000)</b>	<b>-1.2%</b>

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021 Budget vs FY 2020 Budget	
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	\$	%
<b>EXPENDITURES (3003000)</b>							
<b>Purchased Professional &amp; Technical Services</b>							
533030 Miscellaneous Professional Serv	-	35,000	-	84,000	99,000	99,000	0.0%
<b>Capital Outlay</b>							
570000 Other Capital Outlays	829,588	10	-	45,000	-	-	0.0%
572000 Infrastructure	-	72,605	415,100	2,518	3,112,000	2,696,900	649.7%
572010 Public Improvements	880,924	116,539	20,000	150,000	-	(20,000)	-100.0%
573000 Buildings	-	469,974	-	-	1,101,800	1,101,800	0.0%
573005 Police Facility (New)	17,113,469	11,295,540	180,000	290,000	-	(180,000)	-100.0%
573010 Village Hall Expenditures	375,421	217,464	65,000	130,000	-	(65,000)	-100.0%
Total Capital Outlay	19,199,402	12,172,131	680,100	617,518	4,213,800	3,533,700	519.6%
<b>Other Financing Uses</b>							
591310 Transfer to Vehicle Fund	50,000	330,500	497,970	497,000	645,322	147,352	29.6%
591400 Transfer to Debt Service Fund	1,222,200	1,422,650	1,412,200	1,412,200	1,395,350	(16,850)	-1.2%
591250 Transfer to TIF Fund	-	-	3,263,000	2,500,000	853,000	(2,410,000)	-73.9%
Total Other Financing Uses	1,272,200	1,753,150	5,173,170	4,409,200	2,893,672	(2,279,498)	-44.1%
<b>TOTAL EXPENDITURES</b>	<b>20,471,602</b>	<b>13,960,281</b>	<b>5,853,270</b>	<b>5,110,718</b>	<b>7,206,472</b>	<b>1,353,202</b>	<b>23.1%</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>(16,299,985)</b>	<b>(8,115,856)</b>	<b>(1,705,270)</b>	<b>(826,368)</b>	<b>(3,108,472)</b>	<b>(1,403,202)</b>	<b>82.3%</b>
<b>Ending Fund Balance</b>	<b>13,863,641</b>	<b>5,747,785</b>	<b>4,042,515</b>	<b>4,921,417</b>	<b>1,812,945</b>	<b>(2,229,570)</b>	<b>-55.2%</b>

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget		
						\$	%	
<b>Capital Outlay</b>								
Annual Road Program	734,832		-		1,280,000	1,280,000	100.0%	
Bridge repairs	-		19,000	7,000	167,000	148,000	778.9%	
Buildings	-	469,974	-		117,500	117,500	100.0%	
Traffic signal@Concord & Galena	-		102,500			(102,500)	-100.0%	
Traffic signals Main & Harrison intersect	-		60,000	-	660,000	600,000	1000.0%	
Traffic Study - Washington			-	94,000				
Computer upgrade PD	-		180,000	110,000		(180,000)	-100.0%	
US 30/ Harvey rd-Village Share (IDOT)	-		21,000	17,096		(21,000)	-100.0%	
Illinois 47 & US 34- final billing IDOT				22,382				
Police Facility (New)	17,113,469	11,295,540	-	166,121		-	0.0%	
Railroad Safety Improvements	-		20,000		26,000	6,000	30.0%	
Village parking lot repairs & sealcoating	29,200		-		99,300	99,300	100.0%	
Streetlights LED Conversion					107,000	107,000	100.0%	
Minckler Bridge Improvements					205,000	205,000	100.0%	
Alley Reconstruction					120,000	120,000	100.0%	
Alley Headwall - Tyler & Main					43,000	43,000	100.0%	
Pavement Analysis					116,400	116,400	100.0%	
Orchard Road Bike Path					15,000	15,000	100.0%	
Bike Path Sealcoating					45,000	45,000	100.0%	
Amphitheatre				3,581	750,000	750,000	100.0%	
Downtown Parking Lot- Harrison					14,000	14,000	100.0%	
Park & Ride Curb Repairs					35,000	35,000	100.0%	
Village Hall Expenditures	375,421	217,464	65,000	107,000		(65,000)	-100.0%	
Wolf Road section 1-phase 2,3	-		212,600	8,100	413,600	201,000	94.5%	
Wolf's Crossing Rd	880,924		-			-	0.0%	
<b>Total Capital Outlay</b>	<b>19,199,403</b>	<b>11,982,977</b>	<b>680,100</b>	<b>535,280</b>	<b>4,213,800</b>	<b>3,533,700</b>	<b>519.6%</b>	

### FY21 Water & Sewer Capital Fund

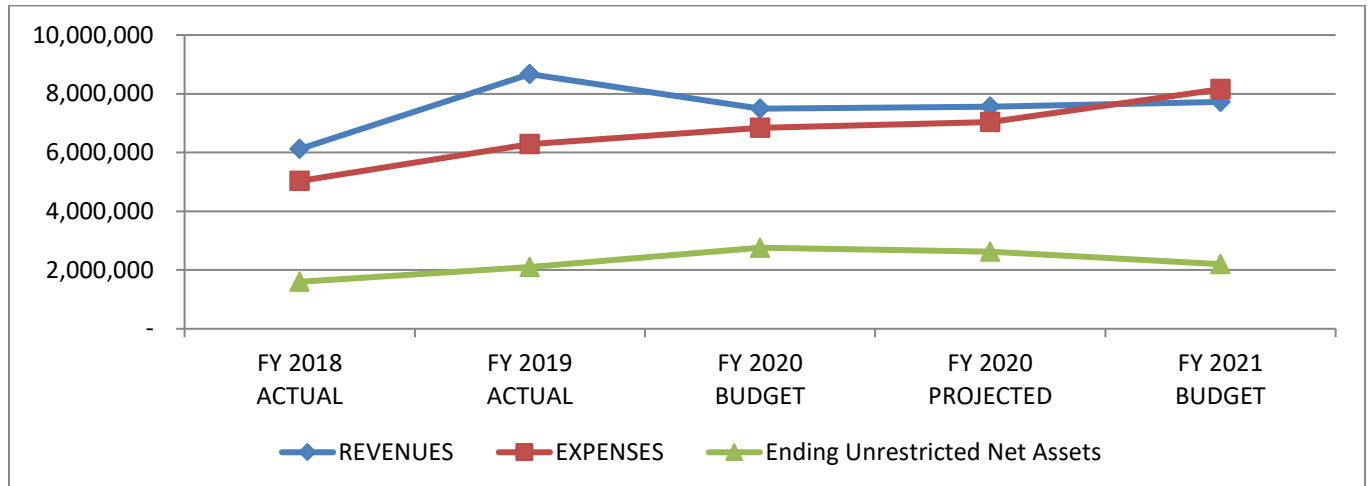
- Revenues increasing from transfer from Water & Sewer Fund
- Expenses increasing due to more improvements included in budget

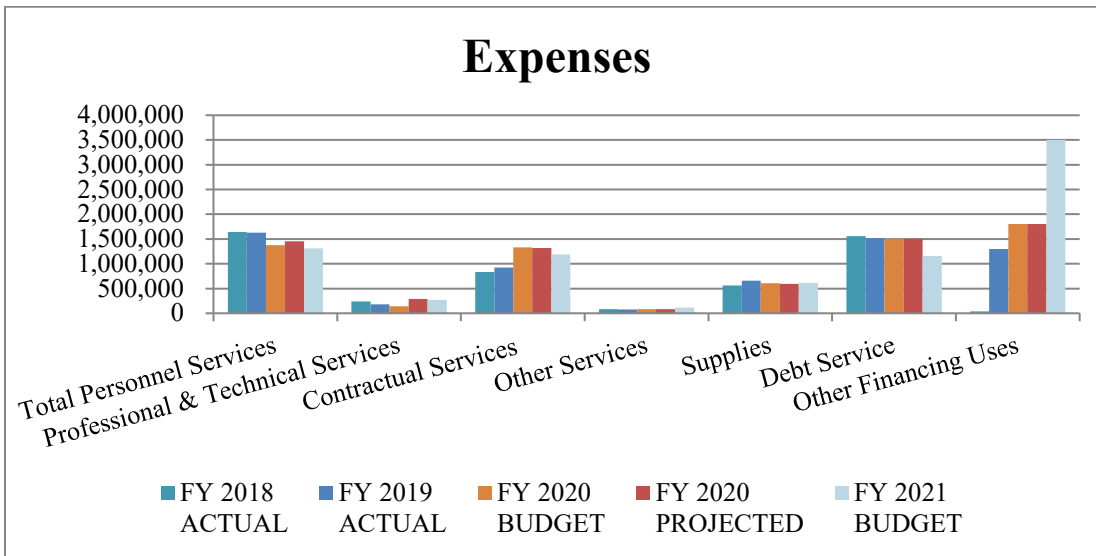
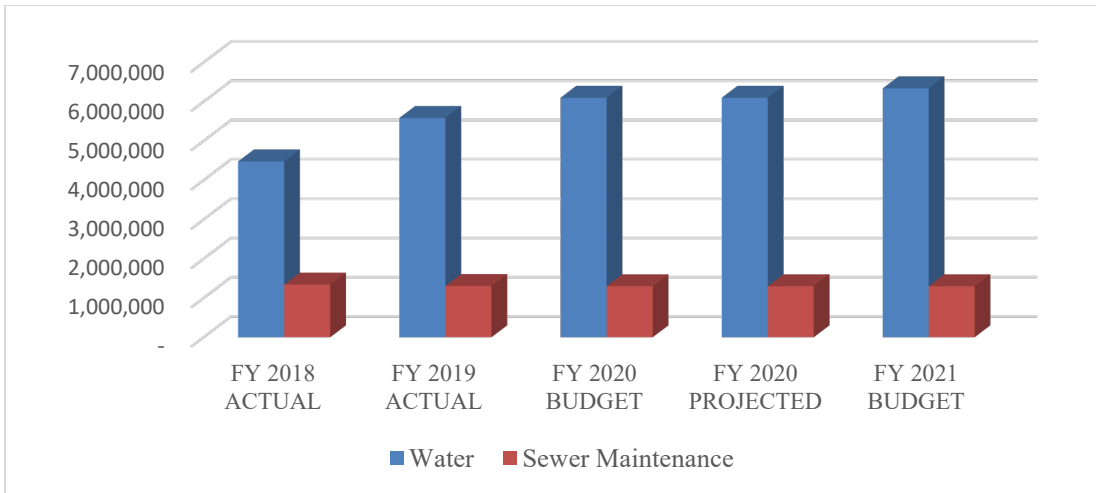
	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
<b>Beginning Net Assets</b>	5,499,145	5,561,908	6,342,891	6,342,891	3,582,691	(2,760,200)	-43.5%
<b>REVENUES (5109999)</b>							
Charges for Service							
434820 Water Line Contribution	400	400	-	400	200	200	0.0%
434825 Sewer Line Contribution	400	400	-	400	200	200	0.0%
434850 Water Tap on Fees	162,800	967,950	80,000	195,000	150,000	70,000	87.5%
434855 MXU Fees	38,116	112,394	25,000	55,000	50,000	25,000	100.0%
<b>Total Charges for Services</b>	<b>201,716</b>	<b>1,081,144</b>	<b>105,000</b>	<b>250,800</b>	<b>200,400</b>	<b>95,400</b>	<b>90.9%</b>
Investments & Contributions							
436100 Interest	40,903	104,014	25,000	75,000	35,000	10,000	40.0%
Other Financing Sources							
439100 Transfer from W&S Fund	-	1,300,000	1,800,000	1,500,000	3,500,000	1,700,000	94.4%
<b>TOTAL REVENUE</b>	<b>242,619</b>	<b>2,485,159</b>	<b>1,930,000</b>	<b>1,825,800</b>	<b>3,735,400</b>	<b>1,805,400</b>	<b>93.5%</b>
<b>EXPENSES</b>							
Supplies							
561040 Water Meter Supplies	-	64,315	30,000	35,000	30,000	-	0.0%
Capital Outlay							
574000 Utility System Improvements	115,561	98,854	3,065,400	3,051,000	4,624,100	1,558,700	50.8%
Other Financing Uses							
591000 Transfer to Other Funds	64,295	1,541,006	1,838,000	1,500,000	460,000	(1,378,000)	-75.0%
591310 Transfer to Vehicle Fund	-	-	-	-	80,000	80,000	0.0%
<b>Total Other Financing Uses</b>	<b>64,295</b>	<b>1,541,006</b>	<b>1,838,000</b>	<b>1,500,000</b>	<b>540,000</b>	<b>(1,298,000)</b>	<b>-70.6%</b>
<b>TOTAL EXPENSES</b>	<b>179,856</b>	<b>1,704,176</b>	<b>4,933,400</b>	<b>4,586,000</b>	<b>5,194,100</b>	<b>260,700</b>	<b>5.3%</b>
<b>Revenues Over/(Under) Expenses</b>	<b>62,763</b>	<b>780,982</b>	<b>(3,003,400)</b>	<b>(2,760,200)</b>	<b>(1,458,700)</b>	<b>1,544,700</b>	<b>-51.4%</b>
<b>Ending Net Assets</b>	<b>5,561,908</b>	<b>6,342,891</b>	<b>3,339,491</b>	<b>3,582,691</b>	<b>2,123,991</b>	<b>(1,215,500)</b>	<b>-36.4%</b>

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
<b>EXPENSES</b>							
Supplies							
561040 Water Meter Supplies	-	64,315	30,000	35,000	30,000	-	0.0%
Capital Outlay							
574000 Utility System Improvements							
Engineering for Lift station generators	-	23,342	6,800	10,000	250,000	243,200	3576.5%
Woolley Rd lift station		68,333		50,000	110,000	110,000	0.0%
Booster station repairs	-	81,366	-	-	-	-	
Public Works Facility Improvements					17,500		
Minkler water main			-	-	275,000	275,000	100.0%
Generators	-	-	120,000	-	-	(120,000)	-100.0%
Brock and Sedgwick Ct. Water Main Replacement	-	-	330,000	300,000	540,000	210,000	63.6%
Wolf Road Watermain			-	-	695,000	695,000	100.0%
Alternative Water Source Study	-	35,348	405,600	-	405,600	-	0.0%
Sanitary Sewer Lining Program	34,979	21,830	160,000	160,000	180,000	20,000	12.5%
Lead Service Line Replacement Program	-	-	50,000	-	120,000	70,000	140.0%
SCADA Replacements/Lift Stations	-	-	110,000	-	-	(110,000)	-100.0%
Water Meter & Reader Replacement	-	1,408,654	1,533,000	2,500,000	1,976,000	443,000	28.9%
Water Tower	46,782	-	-	-	-	-	0.0%
Water Tower Washing	33,800	-	-	-	-	-	0.0%
Electrical Upgrades - Wells 6 & 8	-	-	350,000	31,000	-	(350,000)	-100.0%
Fox Chase Tower			-	-	55,000	55,000	0.0%
Total Utility System Improvements	115,561	1,638,873	3,065,400	3,051,000	4,624,100	1,541,200	3722%
<b>Total Capital Improvements</b>	<b>115,561</b>	<b>1,703,188</b>	<b>3,095,400</b>	<b>3,086,000</b>	<b>4,654,100</b>	<b>1,541,200</b>	<b>3722%</b>

### FY21 Water & Sewer Fund

- Total revenues of \$7.7 million – increase of \$232,000
- Total expenses of \$8.1 million – increase of \$1.3 million
- Water charges increasing \$232,000 from water rate increase
- Rate increase effective May, 2020 of \$0.10 per 100 cubic feet – water rate of \$5.23 increasing to \$5.33
- Expenses up 19.2% - \$1.3 million
- Personnel decreased 4.6% - \$62,700
- Non- personnel costs down \$24,500
- Debt service down \$346,950
- Transfer to Capital Fund up \$1.7 million





#### FY21 Vehicle Fund

- Revenues increasing \$223,000 from transfers from other funds
- All vehicle maintenance costs moved from user departments
- Vehicle replacements and equipment total \$571,800
- PW 05- built to be transformed; can switch out the body of the truck within 15 minutes

#### Vehicles

- Police
  - A Patrol SUV's \$127,700
  - Investigations vehicle \$ 13,100
- Public Works
  - PW 05 – rebuild body with swap loader \$118,000
  - PW10 – rebuild body with anti-ice equip. \$ 67,000
  - PW124 – replace truck w/ crane truck \$ 80,000
  - PW16 – rebuild truck \$ 67,000
  - PW18 – rebuild truck \$ 67,000

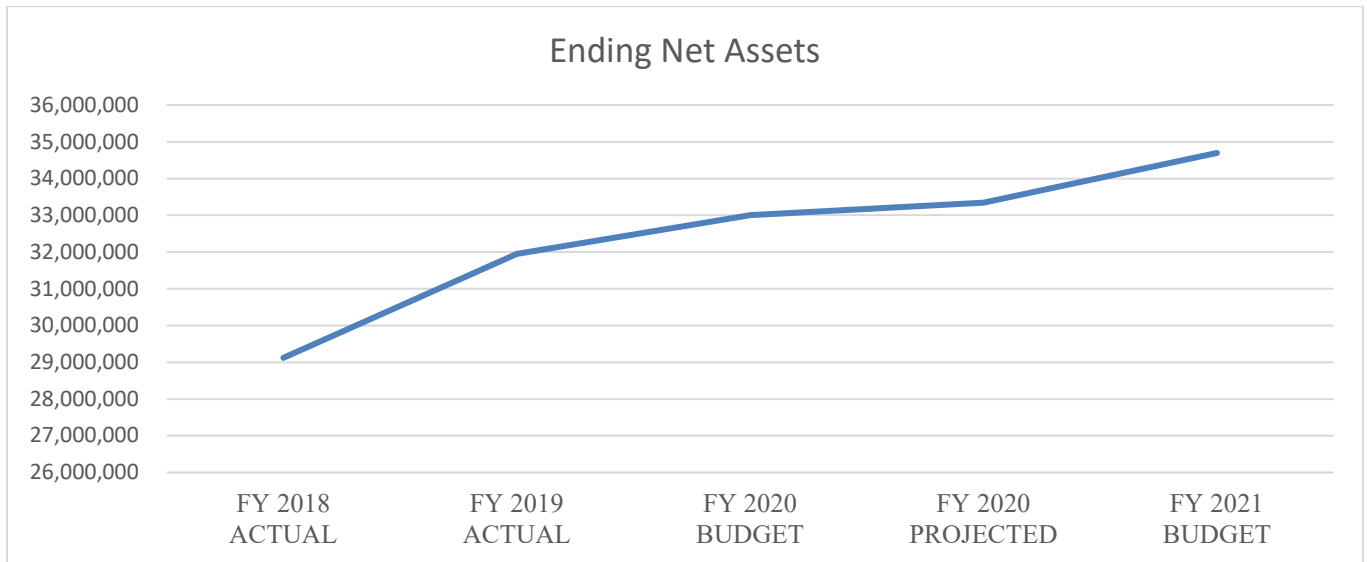
#### Equipment

- Public Works
  - Pavement hot box \$ 32,000

#### FY21 Police Pension Fund

- Revenues increasing \$309,800 from increased Village contribution and investments
- Total expenditures increasing \$14,000

- Ending Net Assets projected to be \$34.7 million
- Market has caused Fund to realize a **-5.7%** return
  - Only have six weeks left in fiscal year to get to the anticipated 6.7% return; it's off by 12%



### Roadblocks

#### 1. State Legislature

- Governor
  - Property tax freeze
  - Income tax distribution changes
  - MFT distributions
  - Unfunded mandates

#### 2. Fiscal Sustainability

- Revenue growth
  - Does it last
  - Cannabis tax revenue
    - ✓ Out of \$79 million, the Village will see \$4,300; 80 cents per capita; not getting much
    - ✓ Dispensaries will help put more
  - Recession/Covid-19/other
    - ✓ Unknown impact
    - ✓ Will know more in 6 months
- Expenditure growth
  - Personnel – staffing; wages; benefits
  - Operations – longer term view
  - Capital improvements \$\$\$\$\$

### Next Steps

- March 16 - More Budget discussion (if necessary)
- April - Public Hearing on Fiscal Year 2021 Village Budget
  - Adopt Capital Improvement Plan
  - Adopt Fiscal Year 2021 Village Budget

Board and staff discussion focused on upcoming operational reviews to be discussed at the next Committee of the Whole meeting; revenues control expenditures; actual budget numbers based on numbers in February; will update revenue numbers next month; assumptions changed by the auditor for the police pension; decreased the amortization; police pension fully funded by 2040; funded at 100%; new law changed Tier 2 pensions; staffing analysis completed in February 2019; PD is creating a power shift; taking retirement into consideration; 75% of command staff and 44% of sergeant staff are eligible to retire in 5 years; can collect pension at 50 years old; 20 years of service is the norm; not addressing the adding of officers in the schools right now; might be opportunities in the 3-5 year plan to add officers in the junior highs; schools haven't formerly requested officers; schools do not have it in the budget; monitoring the COPS grant; have five candidates in the PD pool; would take a month to get

them into the academy; takes approximately one year to have a new officer on the street; Police Commission and the bargaining unit would need to weigh-in on pay and benefits; added funds for basic equipment for new officers; watching revenues and expenditures before making decision on hiring public works personnel; projects will be put on hold, if needed.

Village Board and staff took a recess at 10:20 a.m.

Village Board and staff back from recess at 10:45 a.m.

Additional Board and staff discussion focused on bonus pool not 100% used; hotel/motel tax; labor pool versus contractual services; running a report that shows line item accounts that have 50% or more of the account not spent yet; doing more roads; funding Wolf Crossing project; priority discussion; difference between discussion and decision; timeline issues; long range planning; Rt. 30 to Harvey needs work now; where to spend the extra \$500,000; needing to be clear on what the Village is spending money on; banked money over the years to do the roads in the Downtown; needing \$4.2 million to complete the engineering for Wolf Crossing; conservative approach on roads; construction costs going up; Woolley Rd. development not for another year; can't touch MFT funds for water; have a couple bridges that need work; bring back options for the additional \$500,000 at the 4/7/20 meeting; worried about losing the \$2.5 million for Wolf Crossing; asking legislators for \$4.3 million in funding; grant money is received as a reimbursable; what the State is withholding from the Village; not guaranteed to get the extra \$500,000 every year; unintended consequences; concerned with grant reimbursements when the money from the State is not guaranteed; assessments take a full year before taxes come in; structured bond for the parking garage; won't see a positive number until year 15 of the TIF; adding a federal lobbyist is a necessity; Yorkville and Kendall County is adding money into their budgets for a federal lobbyist; water source should be the priority; infrastructure needs; Metra is only going to happen if we get State or Federal money; grants for water are going to be hard; State lobbyist is helping with Wolf Crossing; rebuilding vehicles is less than half the cost of replacing; more flexibility with the vehicles; can partner with other communities; needing an updated market number for police pension fund; larger gain in the future could be upwards of half million dollars; IT budget increased due to bringing over communications from other department's budgets; looking at moving cellular items into IT also; InterDev contract; still need to fill a gap in IT in case of an emergency situation or for staff coverage; switching from contract to staff; all InterDev contracts went up 30%-40%; did not renew the contract with InterDev. There was no further discussion.

#### **CLOSED SESSION**

There was no Closed Session held.

#### **ADJOURNMENT**

The meeting adjourned at 12:23 p.m.

Tina Touchette  
Village Clerk