



NOTICE AND AGENDA

**NOTICE IS HEREBY GIVEN
THAT A REGULAR VILLAGE BOARD MEETING**

WILL BE HELD ON

April 07, 2020

7:00 PM

Location: Oswego Village Hall

A. MEETING INFORMATION

- A.1. Pursuant to Executive Order 2020-07 signed by Governor Pritzker and Guidance Provided by Legal Counsel, the Village of Oswego may conduct all or portions of this meeting by use of telephonic or electronic means without a physical quorum present in the Boardroom. Instructions on public access to this meeting are attached.

[Electronic Meetings and Public Comment Instructions.docx](#)

B. CALL TO ORDER AND PLEDGE OF ALLEGIANCE TO THE FLAG OF THE UNITED STATES OF AMERICA

C. ROLL CALL

D. CONSIDERATION OF AND POSSIBLE ACTIONS ON ANY REQUESTS FOR ELECTRONIC PARTICIPATION IN MEETING

E. RECOGNITIONS/APPOINTMENTS

Posted: _____
Date: _____
Time: _____
Place: _____
Initials: _____

Tina Touchette
Village Clerk

F. PUBLIC FORUM

G. STAFF REPORTS

H. CONSENT AGENDA

H.1. March 14, 2020 Special Committee of the Whole Minutes

[3-14-20 SpclCOTW.docx](#)

H.2. March 16, 2020 Committee of the Whole Minutes

[3-16-20 COTW.docx](#)

H.3. March 16, 2020 Emergency Meeting Minutes

[3-16-20 Emergency Meeting.docx](#)

H.4. March 16, 2020 Regular Village Board Minutes

[3-16-20 RegVB.docx](#)

H.5. Resolution Authorizing Change Order #2 to the Contract with Copenhaver Construction for the Public Improvement of Block 11 in the Amount of \$24,610.

[Block 11 Change Order #2 Memo 040720.docx](#)
[20-R- Block 11 - Copenhaver Change Order 2- Resolution - 04-07-20.docx](#)
[Exhibit A CO#2.pdf](#)

I. BILL LIST

I.1. Approve Bill List Dated April 7, 2020 in the Amount of \$556,687.26.

[4-7-20 Bill List.pdf](#)

J. OLD BUSINESS

J.1. Resolution Ratifying the Village President's Executive Orders and Extending Declaration of Local Emergency and Disaster

[20-R- Resolution Ratifying Exec Orders Local Emergency Disaster.docx](#)

K. NEW BUSINESS

K.1. Public Hearing on Fiscal Year 2021 Village Budget

[budget public hearing 2021 memo.docx](#)
[Draft FY 2021.pdf](#)

K.2. Ordinance Authorizing the Execution of an Economic Incentive Agreement with Imperial Investments, LLC for Dairy Barn Located at 119-121 S. Main Street.

[Memo DairyBarn 4.7.20 finalDDSRV.docx](#)
[Ordinance DairyBarn EconomicIncentiveAgreement 4.7.20 final.docx](#)
[Economic incentive 3.18 II signed \(004\).pdf](#)

L. PRESIDENT’S REPORT

L.1. Proclamation- National Public Safety Telecommunicators Week; April 12-18, 2020

[Public Safety Telecommunicators Week 2020.docx](#)

M. TRUSTEE REPORTS

N. CLOSED SESSION

- N.1. a. Pending and Probable Litigation [5 ILCS 120/2(c)(11)]
- b. Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Personnel [5 ILCS 120/2(c)(1)]
- c. Collective Bargaining, Collective Negotiating Matters, Deliberations Concerning Salary Schedules [5 ILCS 120/2(c)(2)]
- d. Sale, Lease, and/or Acquisition of Property [5 ILCS 120/2(c)(5) & (6)]
- e. Security Procedures and the Use of Personnel and Equipment to Respond to an Actual, Threatened, or a Reasonably Potential Danger to the Safety of Employees, Staff, the Public, or Public Property [5 ILCS 120/2(c)(8)]

O. POSSIBLE ACTION OF CLOSED SESSION ITEMS INCLUDING:

P. ADJOURNMENT



*Tina Touchette,
Village Clerk*

100 Parkers Mill • Oswego, IL. 60543 • (630) 554-3259
Website: www.oswegoil.org

April 2, 2020

In March, Illinois Gov. Pritzker announced a temporary change to the state's Open Meetings Act that waives the requirement that a physical quorum of elected officials be present to hold a public meeting. Remote participation for elected officials, staff, and the public is expected to continue until the order is lifted.

The Village of Oswego will hold its regularly scheduled Committee of the Whole and Village Board meetings on Tuesday, April 7, with changes to allow elected officials, staff, and the public to participate remotely in compliance with the statewide Stay at Home Order. The Committee of the Whole will meet at 6 p.m. on Tuesday, April 7. The Village Board meeting follows at 7 p.m. Village Hall will be opened for the meeting; however, residents are strongly encouraged to watch or participate remotely. Here's how:

How to watch meetings live:

Visit www.oswegoil.org/government/village-board/agendas.aspx. Scroll down to Upcoming Events. Once the meeting begins, an *In Progress* link will appear. Click on it to watch the meeting.

To give a comment at the meetings, you have multiple options:

- Email your comment to publiccomment@oswegoil.org by 4 p.m. on the day of the meeting. Your comment will be read aloud during the Public Forum portion of the Village Board meeting by a Village staff member.
- Join our webinar by video. Visit StreamUS.oswegoil.org. If you access the video webinar on a smart phone, you'll be prompted to download the Zoom app.
- Join our meeting by phone call. Call (312) 626-6799 just prior to the meeting. When prompted, enter passcode **508 193 215** from your phone. You'll then hear the audio of the meeting through our webinar service.

Residents are strongly encouraged to stay home and participate remotely, however, they may also attend meetings in person at Village Hall. If attending, members of the public are required to stay six feet from any other person. As always, those giving public comment are asked to fill out the Public Participation form and abide by the Village's civility code, which is available on the Village's [website](http://www.oswegoil.org).

Thank you,
Tina Touchette, RMC, CMC
Village Clerk

**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
FACILITIES	976,800	194,000	191,000	327,000	2,559,900
OTHER	-	400,000	310,000	130,000	-
VEHICLES/EQUIPMENT	571,800	740,102	415,966	520,810	634,920
W&S IMPROVEMENTS (water main projects)	4,689,100	1,791,600	6,086,700	2,746,000	3,764,000
PUBLIC IMPROVEMENTS (TIF)	1,313,000	-	-	-	-
ROADWAY IMPROVEMENTS	1,922,000	8,015,900	2,594,300	528,000	566,250
ANNUAL ROAD PROGRAM	1,880,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL	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						
FACILITIES						
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
FACILITIES Total	976,800	194,000	191,000	327,000	2,559,900	4,248,700
OTHER						
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
OTHER Total		400,000	310,000	130,000		840,000

- 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						
ROADWAY IMPROVEMENTS						
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
Waubensee Creek Repairs		15,000	35,000			50,000
Wolf's Crossing- Section 1 - Phase 2 & 3	413,600	6,359,800				6,773,400
ROADWAY IMPROVEMENTS Total	3,202,000	9,415,900	3,994,300	1,928,000	1,887,750	20,427,950
Capital Improvement Fund Total	4,178,800	10,009,900	4,495,300	2,385,000	4,447,650	25,516,650

Five Year Capital Improvement Projects	FY 21	FY 22	FY 23	FY 24	FY 25
[-] Vehicle Fund					
[-] EQUIPMENT					
Pavement Hot Box	32,000				
EQUIPMENT Total	32,000				
[-] 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
VEHICLES Total	539,800	720,102	415,966	520,810	634,920
[-] OTHER					
Smart Trailer		20,000			
OTHER Total		20,000			
Vehicle Fund Total	571,800	740,102	415,966	520,810	634,920

- 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
[-] Capital Improvement Fund						
[-] Water & Sewer Capital Fund						
[-] 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
FACILITIES Total	17,500	90,000	191,500	279,000	2,459,000	3,037,000
[-] FOX RIVER						
Alternate Water Source Study	405,600	21,600	7,200			434,400
FOX RIVER Total	405,600	21,600	7,200			434,400
[-] 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
W&S Total	4,266,000	1,680,000	5,888,000	2,467,000	1,305,000	15,606,000
Water & Sewer Capital Fund Total	4,689,100	1,791,600	6,086,700	2,746,000	3,764,000	19,077,400

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						
ROADWAY IMPROVEMENTS						
Annual Road Program - MFT	600,000	600,000	600,000	600,000	600,000	3,000,000
ROADWAY IMPROVEMENTS Total	600,000	600,000	600,000	600,000	600,000	3,000,000
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
TIF Total	1,313,000					1,313,000
Tax Increment Financing Total	1,313,000					1,313,000

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
NF Total				215,000	464,000	679,000
Non Funded Capital Improvement Fund Total				215,000	464,000	679,000
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
LAKE MICHIGAN Total	200,000	1,330,000	3,838,000	24,079,000	12,200,000	41,647,000
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
FOX RIVER Total		1,767,500	1,767,500	17,385,000	39,308,900	60,228,900
Non Funded Water & Sewer Capital Fund Total	200,000	3,097,500	5,605,500	41,464,000	51,508,900	101,875,900
Other						
ROADWAY IMPROVEMENTS						
Goodwin Drive Extension					78,500	78,500
ROADWAY IMPROVEMENTS Total					78,500	78,500
Other Total					78,500	78,500
Total	11,552,700	16,239,102	17,203,466	47,930,810	61,497,970	154,424,048

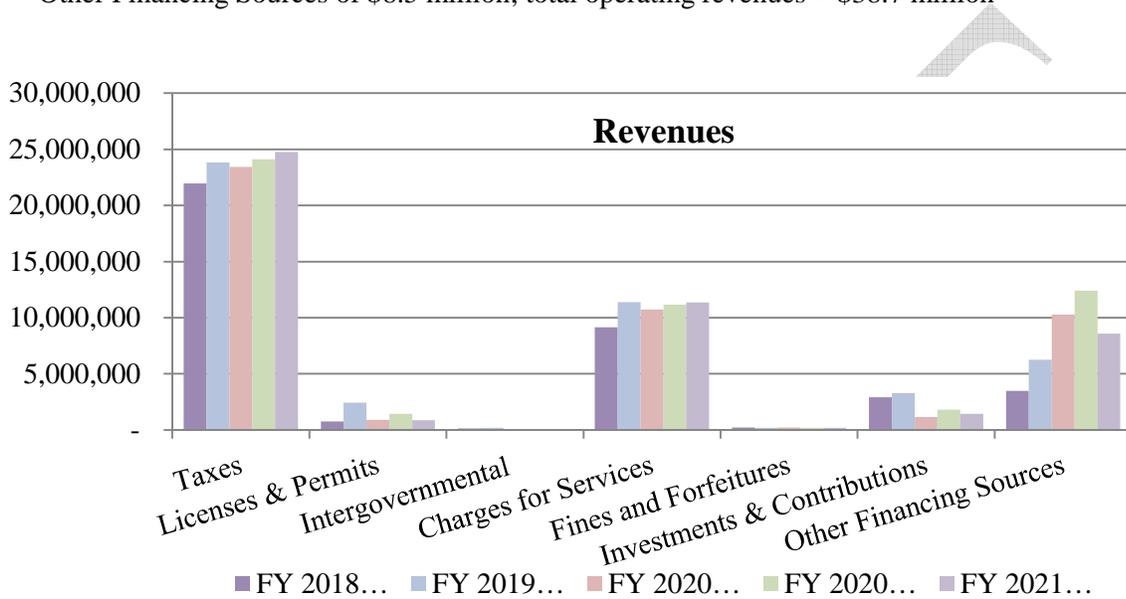
Details on the individual projects can be found in the 2021 Capital Plan Draft.

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 (\$47,000,000)
- 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

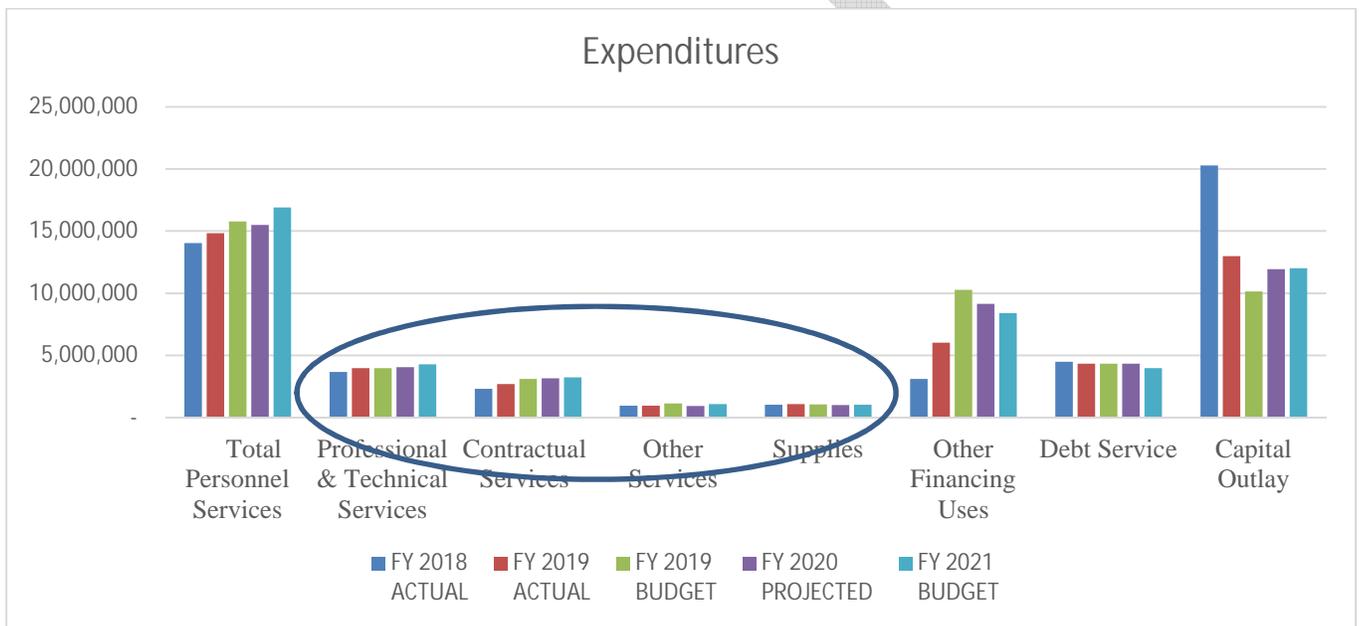
Summary

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

Transfer to Water & Sewer Capital		\$	3,500,000
Water & Sewer Capital			
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

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

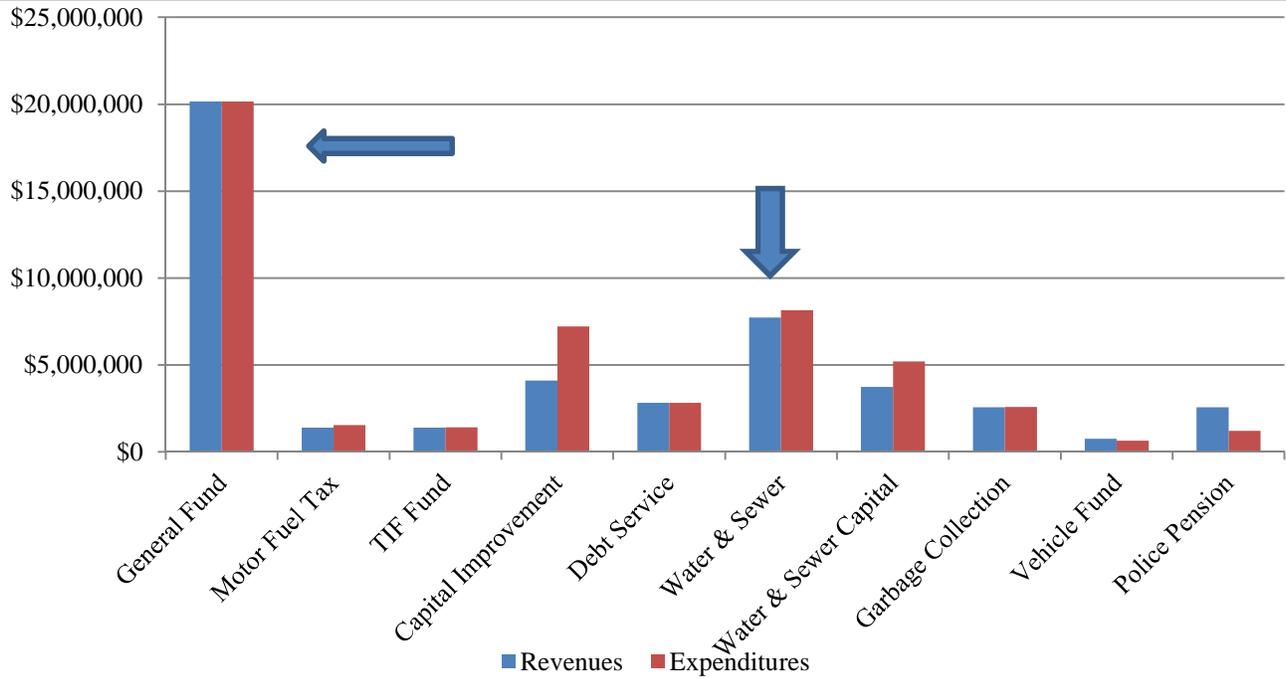


Comparison by Fund

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
<u>Major Governmental Funds</u>			
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
Total Major Governmental Funds	\$27,085,658	\$30,185,310	(\$3,099,652)
<u>Non-Major Governmental Funds</u>			
Motor Fuel Tax Fund	\$1,387,000	\$1,537,900	(\$150,900)
Tax Increment Financing	\$1,400,000	\$1,418,950	(\$18,950)
Total Non Major Governmental Funds	\$2,787,000	\$2,956,850	(\$169,850)
<u>Proprietary Funds</u>			
Enterprise Funds			
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)
Internal Service Funds			
Vehicle Fund	\$761,022	\$645,322	\$115,700

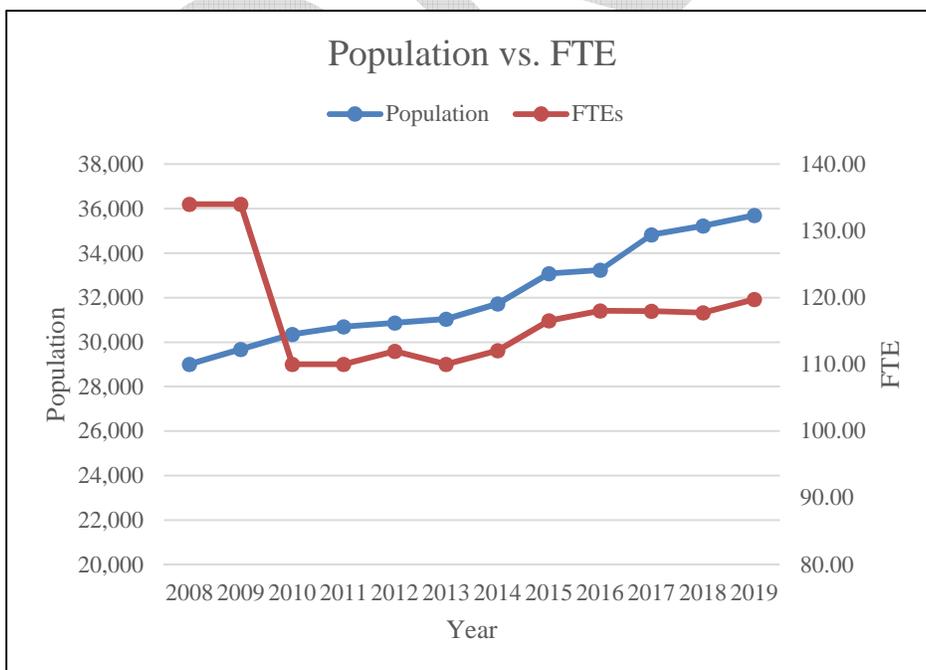
Total Proprietary Funds	\$14,791,772	\$16,574,875	(\$1,783,103)
Fiduciary Funds			
Police Officers' Pension Fund	\$2,560,000	\$1,207,582	\$1,352,418
Total Fiduciary Funds	\$2,560,000	\$1,207,582	\$1,352,418
Total All Funds	\$47,224,430	\$50,924,617	(\$3,700,187)

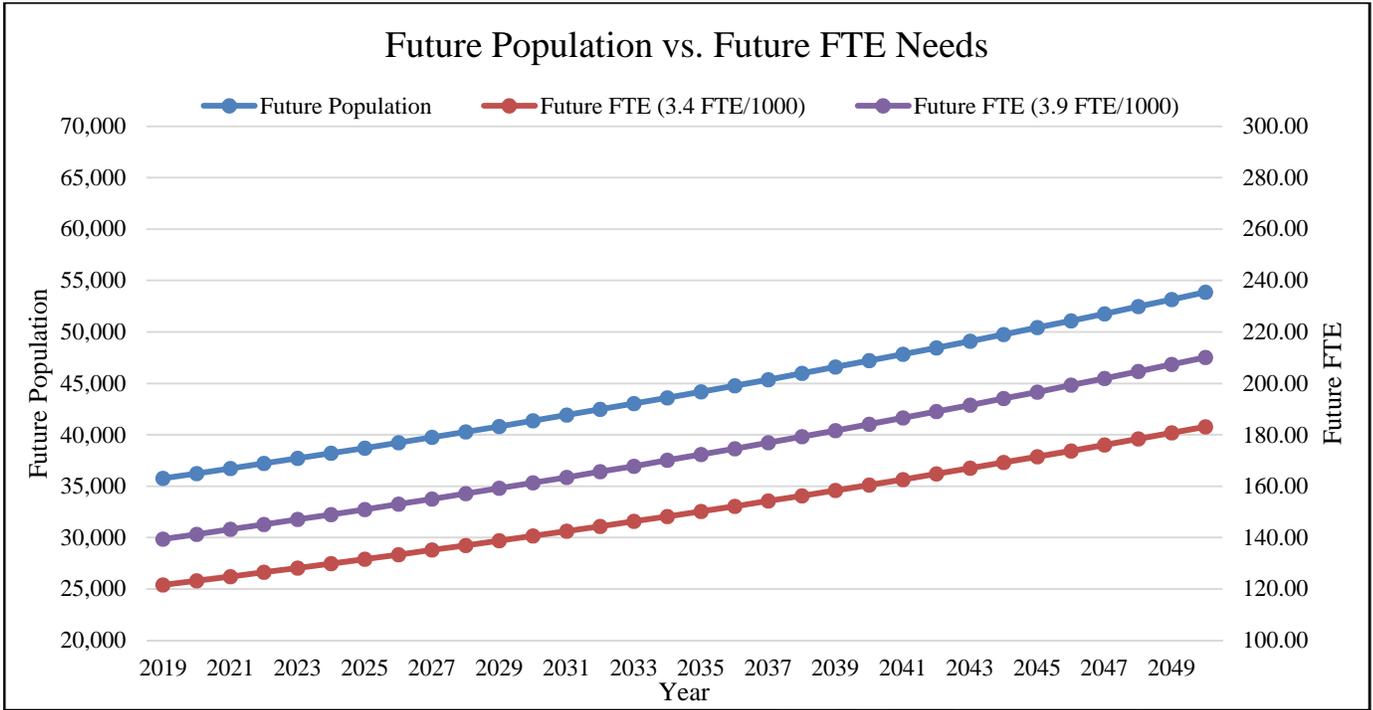
What's in the Budget

- 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 (1st 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 Striper; 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	

Property/Auto/Liability Claims History by Type					
	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

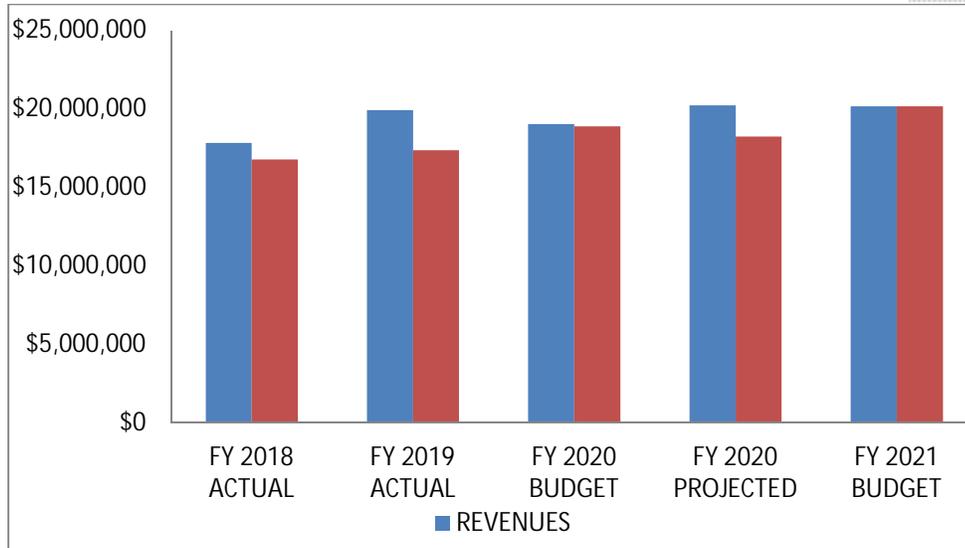
Revenue budgets completed by finance	-	\$19,784,633
Request budgets submitted from departments – December 20		\$18,961,585
	Difference	\$ 823,048
Debt service transfer		\$ 1,431,000
	Difference	\$ 607,952
Department meetings – increased revenues/decreased expenditures		\$ 526,434
	Revised difference	\$ 81,518

Final changes to revenues/expenditures- net

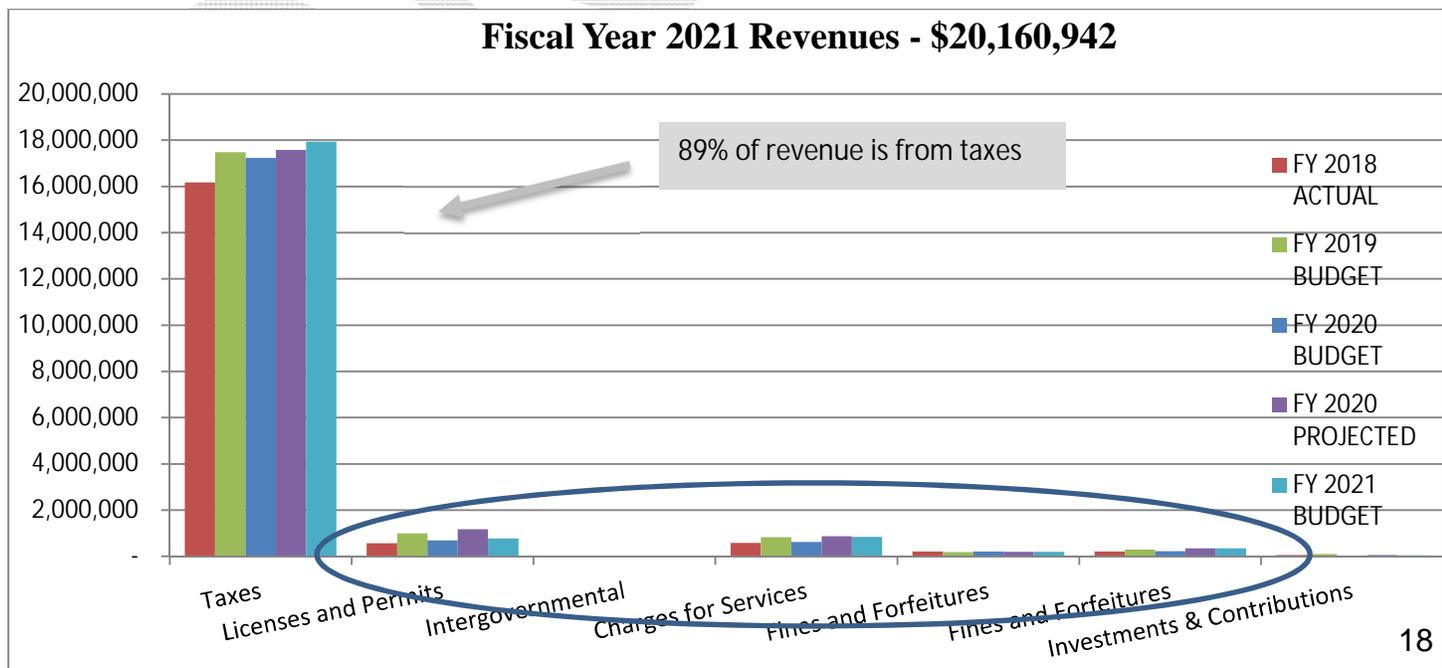
Draft budget difference \$ 89,429
\$ 7,911

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



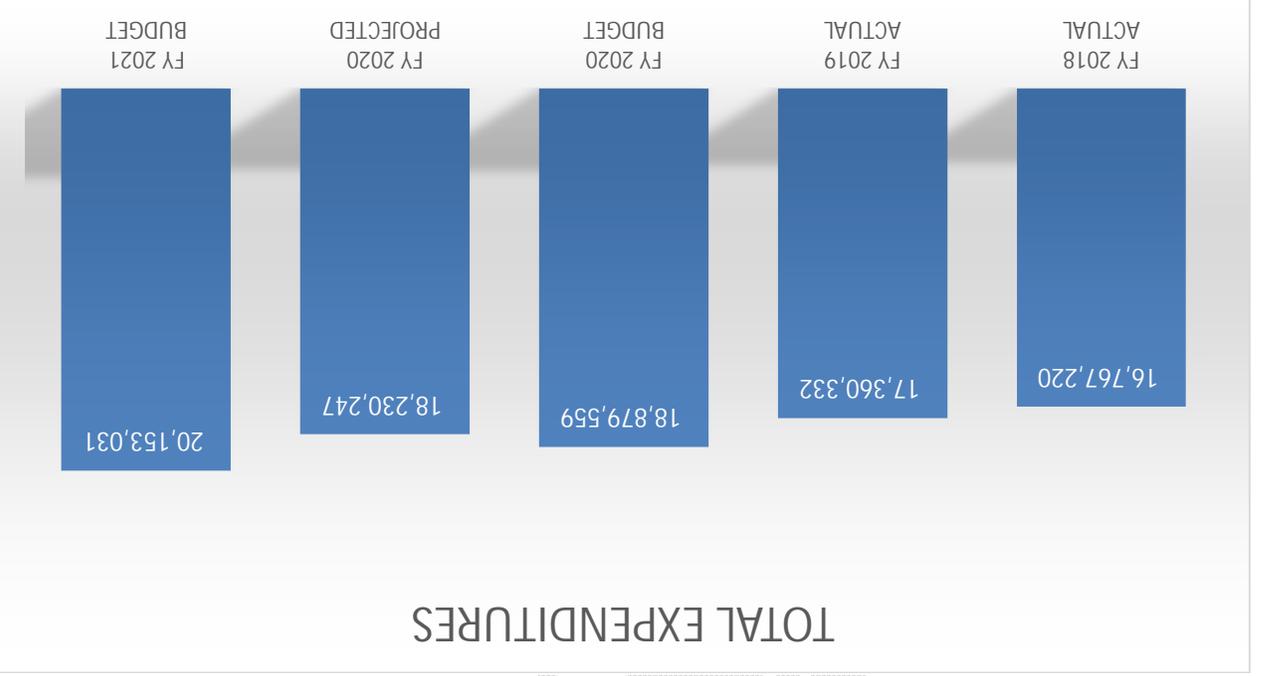
- Use tax is internet sales; no way to gauge this
- Utility tax fluctuates
- Local Food & Beverage tax; keeping an eye on

GENERAL FUND REVENUE SUMMARY

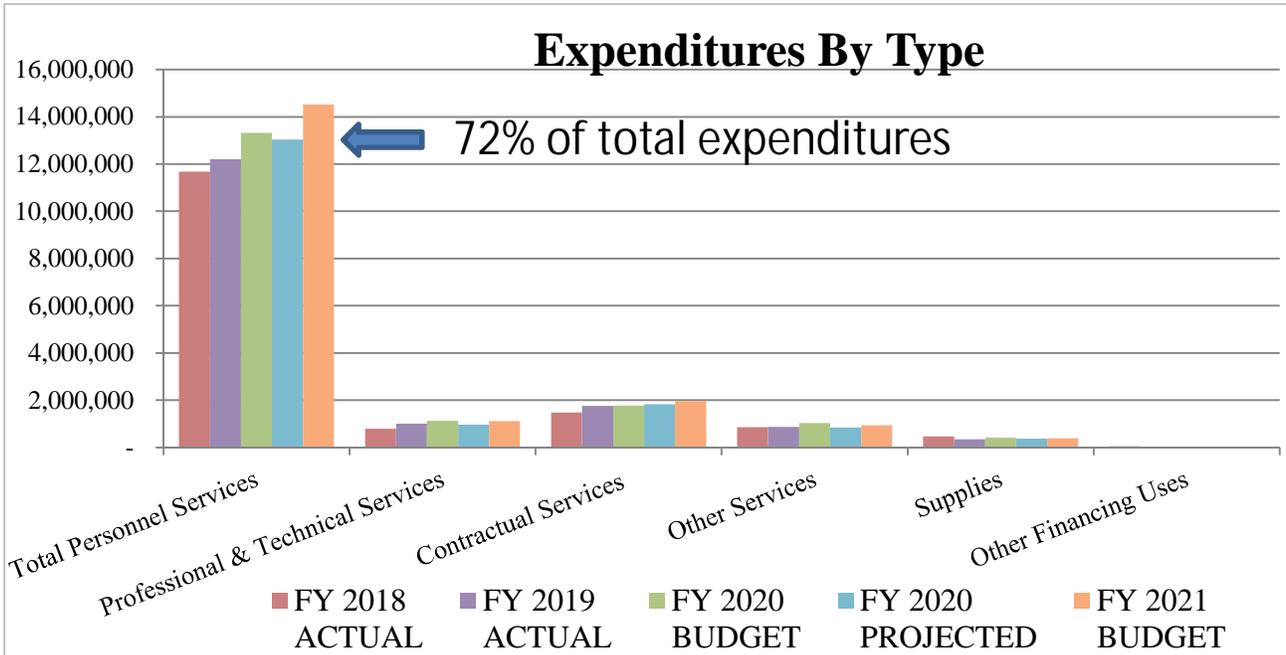
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021		
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET		
REVENUE						FY 2021 Budget vs FY 2020 Budget	
						\$	
						%	
Property Taxes	1,394,824	1,456,148	1,534,136	1,535,377	1,586,673	52,537	3%
Sales Taxes	6,248,837	6,447,626	6,533,159	6,600,000	6,730,000	196,841	3%
Local 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%
Total Tax Revenues	16,172,688	17,490,192	17,242,795	17,579,627	17,940,173	697,378	4%
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%
TOTAL REVENUES	17,824,997	19,903,257	19,017,795	20,221,172	20,160,942	1,143,147	6%

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

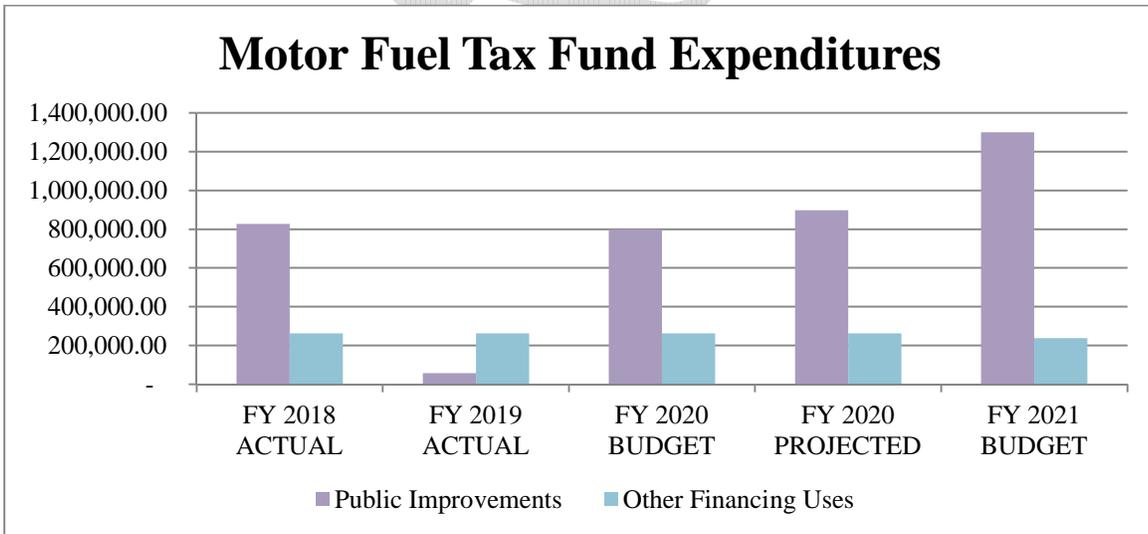
TOTAL EXPENDITURES



- 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	
						\$	%
Beginning Fund Balance	(1,608,191)	(1,760,062)	(2,253,830)	(2,253,830)	(1,760,053)	493,777	-21.9%
REVENUES (2509999)							
Taxes							
431100 Property tax	19,604	32,683	34,000	56,277	75,000	41,000	120.6%
Investments & Contributions							
436100 Interest Income	3,793	3,955	1,500	2,500	1,000	(500)	-33.3%
Other Financing Sources							
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%
TOTAL REVENUE	23,397	36,638	5,147,500	7,558,777	1,400,000	(3,747,500)	-72.8%
EXPENDITURES (2503500)							
Professional & Technical Services							
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 Profesional 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%
Other Services							
554000 Advertising, Bids & Records	394	2,319	500	-	500	-	0.0%
Capital Outlay							
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%
TOTAL EXPENDITURES	175,268	530,405	5,177,500	7,065,000	1,418,950	(3,758,550)	-72.6%
Revenues Over/(Under) Expenditures	(151,871)	(493,767)	(30,000)	493,777	(18,950)	11,050	-36.8%
Ending Fund Balance	(1,760,062)	(2,253,830)	(2,283,830)	(1,760,053)	(1,779,003)	504,827	-22.1%

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 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Beginning Fund Balance	30,163,626	13,863,641	5,747,785	5,747,785	4,921,417	(8,115,856)	-59%
REVENUES (300999)							
Taxes							
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%
Licenses & Permits							
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%
Intergovernmental Revenue							
433401 State Grants	-	171,470	-	-	-	-	0.0%
Charges for Services							
434170 Reimbursements	33,900	-	-	49,350	56,000	56,000	0.0%
Investments & Contributions							
436100 Interest	283,471	237,280	25,000	115,000	45,000	20,000	80.0%
Other Financing Sources							
439100 Transfers	100,000	-	-	-	-	-	0.0%
439500 Miscellaneous	30,000	-	-	-	-	-	0.0%
Total Other Financing Sources	130,000	-	-	-	-	-	0.0%
TOTAL REVENUE	4,171,617	5,844,425	4,148,000	4,284,350	4,098,000	(50,000)	-1.2%

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
EXPENDITURES (3003000)							
Purchased Professional & Technical Services							
533030 Miscellaneous Professional Serv	-	35,000	-	84,000	99,000	99,000	0.0%
Capital Outlay							
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%
Other Financing Uses							
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%
TOTAL EXPENDITURES	20,471,602	13,960,281	5,853,270	5,110,718	7,206,472	1,353,202	23.1%
Revenues Over/(Under) Expenditures	(16,299,985)	(8,115,856)	(1,705,270)	(826,368)	(3,108,472)	(1,403,202)	82.3%
Ending Fund Balance	13,863,641	5,747,785	4,042,515	4,921,417	1,812,945	(2,229,570)	-55.2%

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Capital Outlay							
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%
Total Capital Outlay	19,199,403	11,982,977	680,100	535,280	4,213,800	3,533,700	519.6%

FY21 Water & Sewer Capital Fund

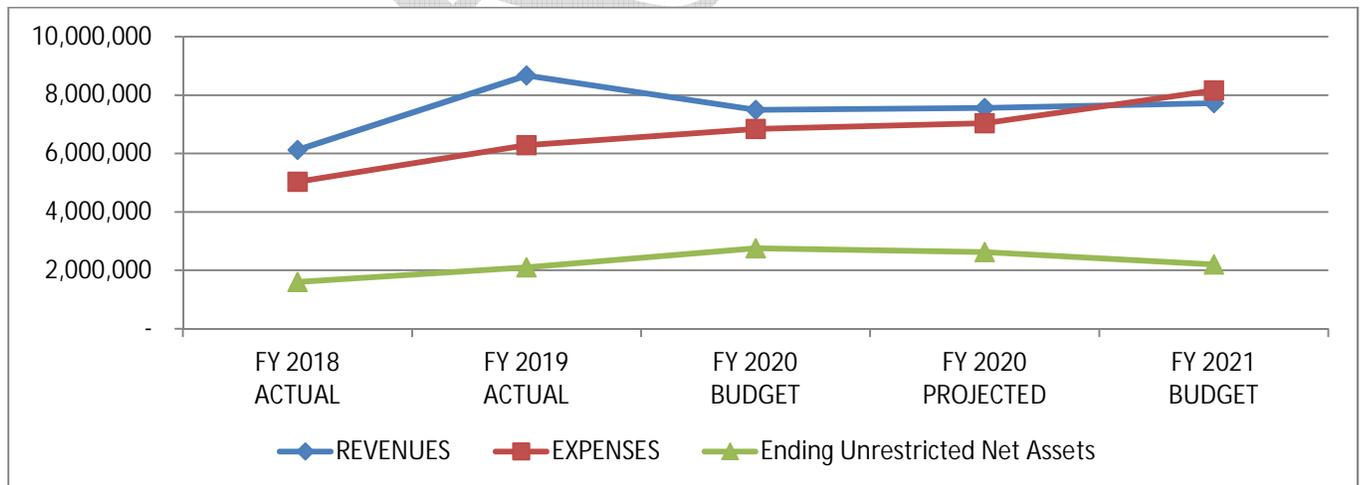
- Revenues increasing from transfer from Water & Sewer Fund
- Expenses increasing due to more improvements included in budget

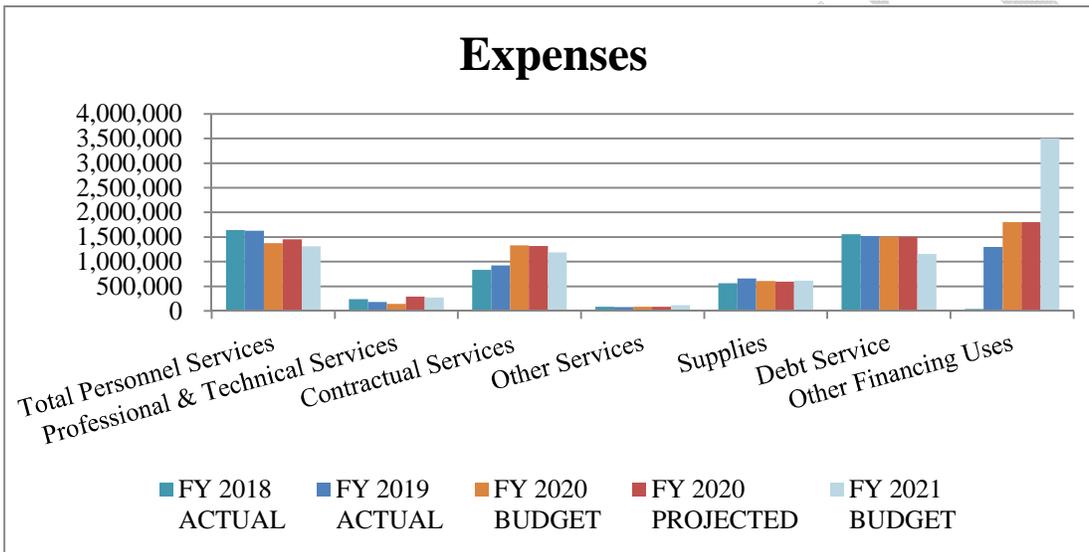
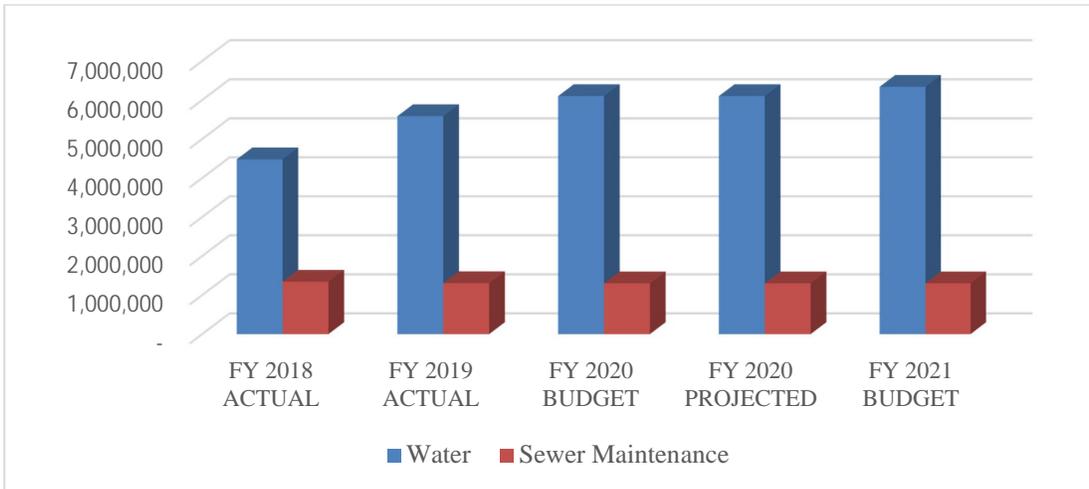
	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Beginning Net Assets	5,499,145	5,561,908	6,342,891	6,342,891	3,582,691	(2,760,200)	-43.5%
REVENUES (5109999)							
Charges for Service							
434820 Water Line Contribution	400	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%
Total Charges for Services	201,716	1,081,144	105,000	250,800	200,400	95,400	90.9%
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%
TOTAL REVENUE	242,619	2,485,159	1,930,000	1,825,800	3,735,400	1,805,400	93.5%
EXPENSES							
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%
Total Other Financing Uses	64,295	1,541,006	1,838,000	1,500,000	540,000	(1,298,000)	-70.6%
TOTAL EXPENSES	179,856	1,704,176	4,933,400	4,586,000	5,194,100	260,700	5.3%
Revenues Over/(Under) Expenses	62,763	780,982	(3,003,400)	(2,760,200)	(1,458,700)	1,544,700	-51.4%
Ending Net Assets	5,561,908	6,342,891	3,339,491	3,582,691	2,123,991	(1,215,500)	-36.4%

EXPENSES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget		
						\$	%	
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%	
Total Capital Improvements	115,561	1,703,188	3,095,400	3,086,000	4,654,100	1,541,200	3722%	

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

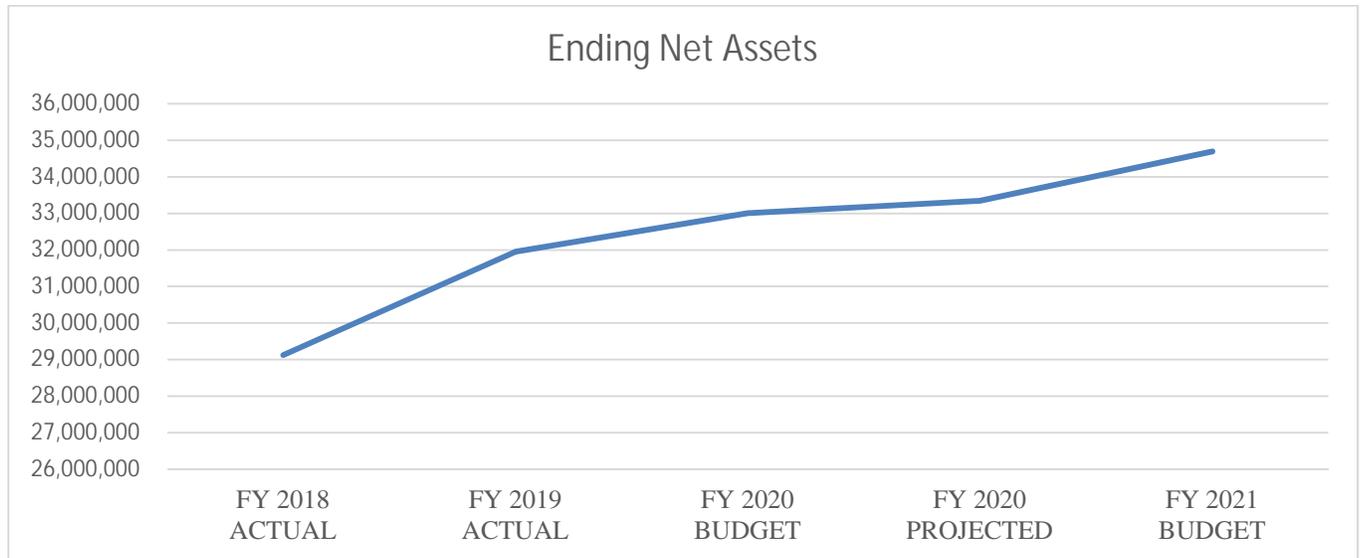
- Police
 - A Patrol SUV's \$127,700
 - Investigations vehicle \$ 13,100
- Public Works
 - PW 05 – rebuild body with swap loader \$118,000
 - PW10 – rebuild body with anti-ice equip. \$ 67,000
 - PW124 – replace truck w/ crane truck \$ 80,000
 - PW16 – rebuild truck \$ 67,000
 - PW18 – rebuild truck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

**MINUTES OF A COMMITTEE OF THE WHOLE MEETING
OSWEGO VILLAGE PRESIDENT AND BOARD OF TRUSTEES
OSWEGO VILLAGE HALL
100 PARKERS MILL, OSWEGO, ILLINOIS
March 16, 2020**

CALL TO ORDER

President Troy Parlier called the meeting to order at 6:02 p.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; Tina Touchette, Village Clerk; Jeff Burgner, Police Chief; Jenette Sturges, Community Engagement Coordinator, Marketing; Jay Hoover, Building & Zoning Manager; Karl Ottosen, Village Attorney; and Ryan Morton, Village Attorney.

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 6:03 p.m. There was no one who requested to speak; the Public Forum was closed at 6:03 p.m.

OLD BUSINESS

There was no Old Business.

NEW BUSINESS

F.1. COVID-19 Update

Administrator Di Santo addressed the Board regarding an update on COVID-19. On March 10, the World Health Organization declared the current spread of the novella coronavirus COVID-19 a global pandemic. As of March 11th, 938 cases have been confirmed in the U.S. and 25 cases have been confirmed in Illinois. The Centers for Disease Control and Prevention, the Illinois Department of Public Health, and the Kendall County Health Department have continued to provide guidance on appropriate measures to slow the spread of the virus. The top priority of the Village is protecting the health and safety of our residents and employees. Staff continues to prepare for and monitor the spread of COVID-19. The plan is to focus in on education, planning and ensuring continuity of operations.

Staff preparedness

We are taking several proactive measures to prepare staff ahead of any potential coronavirus contamination, both for staff health and safety and continuity of operations. Current preparations include:

- Distributing updates and educational information to staff regarding the virus
 - Good hygiene
 - Staying home if ill
 - How to prevent exposure based on job duties
- Village has ramped up cleaning protocols; especially in shared spaces
 - Procured that the janitorial contractor is using EPA-recommended cleaning products to disinfect common and shared areas on a routine basis

- Installing additional hand sanitizing stations and provided hand sanitizers throughout buildings
- Added one additional cleaning day per week to all Village facilities; ensuring that doorknobs, handrails and surfaces are disinfected
- Personal protective equipment (PPE)
 - CDC recommends latex gloves and N95 respirators as appropriate PPE for any individuals who may need to be in contact with an infected or potentially infected person.
 - Staff inventoried available resources and ordered additional masks, gloves, gowns, and safety glasses.
 - Indications are that additional PPE will be available through regional and state resources in the event of widespread virus outbreak, but we also want to ensure we have the resource necessary to protect staff.
- Procedure modification
 - Community exposure risk is highest for police personnel
 - Police Department is modifying certain procedures to limit potential contact with potentially infected individuals.

Public Preparedness

The Village is relaying information from the Kendall County Health Department, as our regional health resource, through our social media resources. Additionally, staff is regularly reviewing CDC information and monitoring other state and federal resources for updates. The current goal is to provide public information to ensure that Village residents are getting timely, factual updates regarding the virus.

Pandemic Preparation

The management team continues to discuss steps necessary for operations continuity and identified critical operations, and what, if any, impact COVID-19 would have. Staff will continue to refine the plans based on the progression of the virus in Illinois and in the region. Discussions have included building closures, teleworking, and event postponement and cancelation. We do not foresee any problems continuing critical operations with minimal staffing and remote work.

The situation is rapidly evolving in the U.S., and in Illinois. President Trump issued special cautions to slow the spread. Such as avoiding social gathering of groups of 10 or more people; avoid eating or drinking in restaurants, bars and food courts; avoid gyms, discretionary travel, nursing homes and social visits. COVID-19 is 35 times-38 times more deadly than the flu. Governor Pritzker announced on March 15, 2020 the mandatory closure of all bars and restaurants in the State of Illinois beginning at 9:00 p.m. on Monday, March 16th through March 30th. Additionally, Executive Order No. 5, from the Governor, included:

- Practice social distancing of at least six feet
- Staying at home if sick
- Recommended cancellation or postponement of in-person events that consist of 50 or more
- Effective March 18th, all public and private gatherings of 50 or more people are prohibited; there is no end date
- One week waiting period suspended for unemployment filing
- Suspension of certain rules for Open Meetings Act; can meet electronically without presence of a quorum

Staff is continuing to meet and discuss any necessary changes in plans based on the latest developments.

Board and staff discussion focused on this meeting could be the last meeting we will all physically attend; how public comment will be handled; IT Director will handle the logistics of electronic attendance and public comment at meetings; don't need to decide now; WebEx is limited to 50 attendees and is free; possible Facebook Live meetings; staff will limit the agenda items for the upcoming meetings; could be a challenge or lawsuits with the Governor's Executive Order on bars and restaurants; courts are closed for 30 days and only hearing emergency cases; documenting all information for reimbursement; tremendous impact to businesses; Director Cole is doing outreach; best way to accommodate; waiving late fees; COVID-19 response page on the Village's website; bartenders and waitresses rely on tips; Village operations are open; customer interaction over the phone or by email at 630-554-3618; all Village staff that can work from home are; limited staff at Village Hall, Public Works and the Police Dept.; increasing cleaning services; use the See-Click-Fix app available on the Village's website;

inspections prioritized for business and development; staff is reviewing plans at home; keeping a 6 feet distance; keeping personnel safe and trying not to go into buildings; emergency meeting being scheduled after this meeting; ordinance for approval of a local state of emergency and a proclamation will be presented for vote at the emergency meeting; reimbursement opportunities; no cases currently in Oswego or Kendall as of today; virus will eventually get to every part of the country; third action during the emergency meeting is to extend the declaration through April 7th to avoid having a special meeting; adding consideration to extend the declaration of a local emergency to all future meetings under old business.

Actions from the Village

- Water service remains uninterrupted
- Suspend shut offs through April 15th
- Waiving late fees to April 15th
- Paying bills online
- Reinstating pay by phone through Finance at 630-554-3618
- Business registration, liquor license, tobacco license payments extended to June 1st for the due date
- Lifting noise restrictions on trucks; deliveries can be made any time of the day
- Allowing storage containers behind the stores
- Commission and adjudication meetings cancelled through April 15th
- Village Board meetings to continue
- Planning & Zoning Commission to meet at next scheduled meeting date

Additional discussion focused on getting more information out on the website; visiting the CDC and IDPH websites; no decision made yet for Wine on the Fox; possibly moving the event to the Fall; will know more about the event by April 7th; preparing the budget ordinance; discretionary spending; non-essential spending; providing the Board with a list of items; budget comparable; will take three months to find out the impact; Home Rule Sales Tax; grab retail partners to see the COVID-19 impact and revenue numbers on a voluntary basis; providing additional sick leave and pay to employees; added expense; tax credits for private businesses; could be an unfunded mandate for local government; lifting the max vacation cap; staff to provide other temporary benefits to the Board; additional budget discussion to take place in April. There was no further discussion.

F.2. Discussion and Direction Regarding Building Code Update from 2008 NEC and 2009 ICC to 2017 NEC and 2018 ICC Codes and Local Building Amendments.

Manager Hoover addressed the Board regarding the building code update. Oswego currently utilizes nationally recognized codes to review building plans and construction standards. Most recently, the Village adopted the 2008 National Electric Code (NEC) and the 2009 International Code Council (ICC) for building codes. These codes are updated approximately every three years to reflect new building trends and to address issues in the construction industry. In the past, the Village adopted an updated version of the Codes relatively frequently, to insure safe construction standards within the Village. The Village typically does not adopt Codes when they are first released to allow time for the building community to react and adapt to any new standards that may be in the current codes. Staff is exploring the option of adopting the 2017 NEC and the 2018 ICC regulations for construction within the Village. There are several reasons that staff believe it is an appropriate time to update the building regulations:

- Current set of regulations are approximately 10 years old.
- The 2017 NEC and 2018 ICC are designed to accommodate current building standards and techniques and could assist the building community by providing a path for construction and/or redevelopment techniques which are not recognized or permitted in our current codes.
- Current codes include several local amendments
 - Specific electrical and plumbing requirements
 - Optional exemption from requiring residential sprinklers for all single-family residential homes
- New Codes are more in-line with other State regulations that the Village must also enforce
 - 2018 Illinois Energy Conservation Code
 - National Americans with Disabilities Act requirements and the ANSI Standards

- Bring the Village's Codes to a similar level to other communities
- Having a similar code with other communities will help to place the Village on an even playing field when developers look for locations for projects in the area

Notable Changes

- Increased Requirements
 - Decking requirements
 - Solar Panels
 - International Pool and Spa Code
- Synchronization/Clarification
 - Illinois ADA is more in keeping with ICC now than in 2009
 - Illinois Energy Code is almost entirely the same as the IECC 2018 with a few amendments
 - Illinois Radon Resistant Code 420 ILCS 52/1 does not conflict with the updated codes and aligns with them
- Reductions/Amendments
 - Codes recognize the need to protect manufactured trusses from fire with drywall and therefor makes our local amendment regarding that obsolete
 - Maximum height for a landing and stairs that require railings will be reduced to match the national standard
 - Municipalities are directed to require operational permits for businesses that contain open flames, such as restaurants, welding/cutting operations and repair facilities
 - ✓ Staff is recommending striking this section of the Code

Any new applications submitted after January 1, 2021 should comply with the new regulations. All previous applications may continue work following the previous codes and regulations.

Board and staff discussion focused on what if the Board votes no; would stay with the 2009 Code and deal with the inconsistencies; State codes would be ahead of the Village; whether the new Code would put the Village at a disadvantage; may be more restrictive with designers; adapting quicker in the architect field; some already using the newest standard of Codes when designing; contractors need to know the changes; incorporating language into the Code; working with builders; help to not incur bigger costs; open flame inspections conducted by the Fire District; already hold standard through ICC; state recognizes amendments; be more restrictive; post adoption and codify into Village Code. There was no further discussion.

F.3. Continued Budget Workshop Discussion from the March 14, 2020 Special Committee of the Whole (If Necessary)

Item moved to the April 7th meeting date. There was no discussion.

CLOSED SESSION

There was no Closed Session held.

ADJOURNMENT

The meeting adjourned at 6:58 p.m.

Tina Touchette
Village Clerk

**MINUTES OF AN EMERGENCY MEETING
OSWEGO VILLAGE PRESIDENT AND BOARD OF TRUSTEES
OSWEGO VILLAGE HALL
100 PARKERS MILL, OSWEGO, ILLINOIS
March 16, 2020**

CALL TO ORDER

President Troy Parlier called the meeting to order at 7:02 p.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; Tina Touchette, Village Clerk; Jeff Burgner, Police Chief; Jenette Sturges, Community Engagement Coordinator, Marketing; Karl Ottosen, Village Attorney; and Ryan Morton, Village Attorney.

PUBLIC FORUM

Public Forum was opened at 7:02 p.m. There was no one who requested to speak; the Public Forum was closed at 7:02 p.m.

NEW BUSINESS

D.1. Local State of Emergency

a) Ordinance Pertaining to Local State of Emergency. **Ordinance 20-15**

A motion was made by Trustee Thomas and seconded by Trustee Sollinger to approve an Ordinance Pertaining to Local State of Emergency.

Aye:	James Marter II	Terry Olson
	Pam Parr	Luis Perez
	Judy Sollinger	Brian Thomas

Nay: None

The motion was declared carried by a roll call vote with six (6) aye votes and zero (0) nay votes.

b) Village of Oswego-Declaration of Local State of Emergency

President Parlier will issue Executive Orders as necessary; President Parlier signed and Attorney Ottosen notarized and filed with Village Clerk Touchette.

c) Consideration to Extend the Declaration

Declaration is effective March 16, 2020 and continues for a period not to exceed seven (7) days unless extended by the Village Board.

A motion was made by Trustee Marter II and seconded by Trustee Olson to approve Consideration to Extend the Declaration.

Aye:	James Marter II	Terry Olson
	Pam Parr	Luis Perez
	Judy Sollinger	Brian Thomas

Nay: None

The motion was declared carried by a roll call vote with six (6) aye votes and zero (0) nay votes.

ADJOURNMENT

A motion was made by Trustee Marter II and seconded by Trustee Olson to adjourn the meeting; upon a voice vote with all remaining members present voting aye, the meeting was adjourned at 7:05 p.m.

Tina Touchette
Village Clerk

DRAFT

**MINUTES OF A REGULAR MEETING
OSWEGO VILLAGE PRESIDENT AND BOARD OF TRUSTEES
OSWEGO VILLAGE HALL
100 PARKERS MILL, OSWEGO, ILLINOIS
March 16, 2020**

CALL TO ORDER AND PLEDGE OF ALLEGIANCE

President Troy Parlier called the meeting to order at 7:08 p.m. and led the Pledge of Allegiance to the Flag of the United States of America.

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; Tina Touchette, Village Clerk; Jeff Burgner, Police Chief; Jenette Sturges, Community Engagement Coordinator, Marketing; Karl Ottosen, Village Attorney; and Ryan Morton, Village Attorney.

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

None

RECOGNITIONS/APPOINTMENTS

None

PUBLIC FORUM

Public Forum was opened at 7:09 p.m. There was no one who requested to speak; the Public Forum was closed at 7:09 p.m.

STAFF REPORTS

None

CONSENT AGENDA

- G.1. March 3, 2020 Committee of the Whole Minutes
- G.2. March 3, 2020 Regular Village Board Minutes
- G.3. March 3, 2020 Closed Session Minutes; Approve and Release
- G.4. Resolution Approving the PrairieFest Parade and Temporary Closure of US Highway 34 in the Village of Oswego. **Resolution No. 20-R-17; if event is postponed, a revised resolution will be brought to the Board for approval**
- G.5. Resolution Approving a Memorial Day Parade and the Temporary Closure of US Highway 34 in the Village of Oswego. **Resolution No. 20-R-18; ; if event is postponed, a revised resolution will be brought to the Board for approval**
- G.6. Resolution Approving the Temporary Closure of Route 31 for the Oswegoland Park District's Gobbler Hobbler 10K & Mashed Potato Mile. **Resolution No. 20-R-19; ; if event is postponed, a revised resolution will be brought to the Board for approval**
- G.7. Ordinance Allocating the 2020 Village of Oswego Volume Cap of \$3,699,885 to Upper Illinois River Valley Development Authority (UIRVDA). **Ordinance 20-16**
- G.8. Ordinance Adopting the Official Village of Oswego Zoning Map. **Ordinance 20-17**

- G.9. Resolution Authorizing the Execution of a Contract with Geneva Construction in the Amount of \$669,331.00 for the 2020 Road Resurfacing Project. **Resolution No. 20-R-20**
- G.10. Ordinance Amending Title 3 Chapter 36 to the Code of Ordinances for the Village of Oswego; Food & Beverage Tax. **Ordinance 20-18**
- G.11. Resolution Rescinding Resolution No. 20-R-06; Resolution Authorizing an Intergovernmental Agreement between the Village of Oswego and the Oswego Fire Protection District for Collecting DUI Blood Draws. **Resolution No. 20-R-21**
- G.12. Deerpath Trails
 - a) Resolution Authorizing Final Acceptance of Public Improvements for Deerpath Trails Unit 4, Effective March 17, 2020, and Release of Project Surety. **Resolution No. 20-R-22**
 - b) Resolution Authorizing Final Acceptance of Public Improvements for Deerpath Trails Unit 5, Effective March 17, 2020, and Release of Project Surety. **Resolution No. 20-R-23**

A motion was made by Trustee Sollinger and seconded by Trustee Perez to approve the Consent Agenda; Approving the March 3, 2020 Committee of the Whole Minutes; Approving the March 3, 2020 Regular Village Board Minutes; Approving and Releasing the March 3, 2020 Closed Session Minutes; and approving the following ordinances and resolutions:

Ordinance No. 20-16; Ordinance Allocating the 2020 Village of Oswego Volume Cap of \$3,699,885 to Upper Illinois River Valley Development Authority (UIRVDA).

Ordinance No. 20-17; Ordinance Adopting the Official Village of Oswego Zoning Map.

Ordinance No. 20-18; Ordinance Amending Title 3 Chapter 36 to the Code of Ordinances for the Village of Oswego; Food & Beverage Tax.

Resolution No. 20-R-17; Resolution Approving the PrairieFest Parade and Temporary Closure of US Highway 34 in the Village of Oswego.

Resolution No. 20-R-18; Resolution Approving a Memorial Day Parade and the Temporary Closure of US Highway 34 in the Village of Oswego.

Resolution No. 20-R-19; Resolution Approving the Temporary Closure of Route 31 for the Oswegoland Park District's Gobbler Hobbler 10K & Mashed Potato Mile.

Resolution No. 20-R-20; Resolution Authorizing the Execution of a Contract with Geneva Construction in the Amount of \$669,331.00 for the 2020 Road Resurfacing Project.

Resolution No. 20-R-21; Resolution Rescinding Resolution No. 20-R-06; Resolution Authorizing an Intergovernmental Agreement between the Village of Oswego and the Oswego Fire Protection District for Collecting DUI Blood Draws.

Resolution No. 20-R-22; Resolution Authorizing Final Acceptance of Public Improvements for Deerpath Trails Unit 4, Effective March 17, 2020, and Release of Project Surety.

Resolution No. 20-R-23; Resolution Authorizing Final Acceptance of Public Improvements for Deerpath Trails Unit 5, Effective March 17, 2020, and Release of Project Surety.

Aye:	James Marter II	Terry Olson
	Pam Parr	Luis Perez
	Judy Sollinger	Brian Thomas

Nay: None

The motion was declared carried by an omnibus roll call vote with six (6) aye votes and zero (0) nay votes.

BILL LIST

H.1. Approve Bill List Dated March 16, 2020 in the Amount of \$1,666,987.87.

A motion was made by Trustee Parr and seconded by Trustee Perez to approve the Bill List Dated March 16, 2020 in the Amount of \$1,666,987.87.

Aye: James Marter II Terry Olson
Pam Parr Luis Perez
Judy Sollinger Brian Thomas

Nay: None

The motion was declared carried by a roll call vote with six (6) aye votes and zero (0) nay votes.

OLD BUSINESS

There was no Old Business.

NEW BUSINESS

J.1. Ordinance Granting a Special Use Permit to Allow for the Operation of a Cigar, Cigarette, and Tobacco Store; Green Smoke & Vape, Located at 308 Douglas Road. **Ordinance 20-19**

Administrator Di Santo addressed the Board regarding a special use permit for a tobacco store. The applicant is requesting approval of a special use permit to allow for the operation of a cigar, cigarette, and tobacco store. The property is currently a vacant tenant space in the Townes Shopping Center. The property is surrounded by a mix of retail, service, and restaurant uses. Overall, the proposed tobacco store is consistent with the surrounding commercial uses in the area. There are two other tobacco stores in the area; the recently approved Dr. Lungzzz on North Merchants Dr. and Tobacco Plus on E. Merchants Dr. Green Smoke & vape, Inc is a retail store for vape, E-liquids, hookah, CBD and tobacco. The company has their own line of products that they distribute from a distribution center. The petitioner intends to have hours of Monday- Saturday from 10am to 11pm and on Sunday 10am to 9pm. They anticipate having two employees. The shopping center has provided the required parking for the proposed retail use. The Planning & Zoning Commission approved 4-1; the one descending vote was due to the personal preference on not allowing vaping. There was no further discussion.

A motion was made by Trustee Marter II and seconded by Trustee Perez to approve an Ordinance Granting a Special Use Permit to Allow for the Operation of a Cigar, Cigarette, and Tobacco Store; Green Smoke & Vape, Located at 308 Douglas Road.

Aye: James Marter II Terry Olson
Pam Parr Luis Perez
Judy Sollinger Brian Thomas

Nay: None

The motion was declared carried by a roll call vote with six (6) aye votes and zero (0) nay votes.

PRESIDENT'S REPORT

President Parlier read the following proclamations:

- K.1. Earth Hour Proclamation- March 28, 2020
- K.2. Census Day Proclamation- April 1, 2020; he noted that it is vitally important to participate in the census; apply online.
- K.3. Earth Day Proclamation- April 22, 2020
- K.4. Arbor Day Proclamation- April 24, 2020

It's been a busy couple day; the Village is open and operational; please call before coming in; 630-554-3618; Coffee with the Mayor, Adjudication and Commission meetings are cancelled through April 2020; Planning & Zoning Commission will continue to meet; water service shut offs are stopped and late fees are waived; Jenette Sturges is working hard in getting new webpage up;

checking frequently and keeping social media updated.

TRUSTEE REPORTS

Trustee Mater II- look out for neighbors; be safe; Village emails are on the website; contact him for help.

Trustee Thomas- these are trying times; especially for small businesses; public address on Saturday; important to hear from the Village President; email, call or text him.

Trustee Sollinger- Senior Center is closed until further notice.

Trustee Parr- thankful that we have the best people possible handling the current situation; have been super.

Trustee Olson- encourage people to do takeout and support businesses.

CLOSED SESSION

There was no Closed Session held.

ADJOURNMENT

A motion was made by Trustee Sollinger and seconded by Trustee Olson to adjourn the meeting; upon a voice vote with all remaining members present voting aye, the meeting was adjourned at 7:23 p.m.

Tina Touchette
Village Clerk

DRAFT

AGENDA ITEM

MEETING TYPE: Village Board
MEETING DATE: April 7, 2020
SUBJECT: Change Order #2 - Copenhaver Construction - Block 11

ACTION REQUESTED:

Approve resolution authorizing the execution of Change Order #2 in the Amount of \$24,610 to Copenhaver Construction for Block 11 Public Improvements.

BOARD/COMMISSION REVIEW:

N/A

ACTION PREVIOUSLY TAKEN:

Date of Action	Meeting Type	Action Taken
8/6/2019	Village Board	Approved Resolution #19-R-63 Authorizing the Execution of a Contract with Copenhaver Construction, Gilberts, IL in the Amount of \$1,578,406.00 for Block 11 Public Improvements
9/17/19	Village Board	Approved Resolution #19-R-70 Allowing Block 11 IDOT a sewer connection under current bond
12/10/20	Village Board	Approved Resolution authorizing Change Order #1 to the contract with Copenhaver Construction for the public improvement of Block 11 in the amount not to exceed \$35,000.

DEPARTMENT: Public Works
SUBMITTED BY: Susan Quasney, Project Engineer

FISCAL IMPACT:

Change Order #2 is for \$24,610. The total contract amount after this change order is now \$1,638,016, which represents a 3.8% increase to the base contract amount of \$1,578,406.

BACKGROUND:

Public infrastructure is currently being constructed by Copenhaver Construction for Block 11 as part of the downtown Tax Increment Financing district. Per Village code, all change orders above

a \$25,000 increase in the contract amount must be approved by the Village Board per section 19-48, subsection 1-19-8 “Change Orders”.

DISCUSSION:

The majority of the costs in this change order are related to utility relocations required for public infrastructure improvement, but quantities were not included in the initial bid. Conduit was installed by directional boring to allow ComEd, AT&T and Comcast to bury their lines. Transformer pads were supplied to support ComEd boxes. Due to the poor soils on site, an area of soil also had to be removed and replaced, requiring additional stone fill.

RECOMMENDATION:

Staff is recommending approval of this resolution executing Change Order #2 to Copenhaver Construction.

ATTACHMENTS:

Resolution

Exhibit A

RESOLUTION NO. 20 - R -

**RESOLUTION AUTHORIZING CHANGE ORDER #2 TO THE CONTRACT WITH
COPENHAVER CONSTRUCTION FOR THE PUBLIC IMPROVEMENT OF BLOCK 11 IN AN
AMOUNT OF \$24,610**

WHEREAS, the Village of Oswego (“Village”) has a population of more than 25,000 and is therefore a home rule unit of local government under the 1970 Illinois Constitution; and

WHEREAS, the 1970 Illinois Constitution provides that a Home Rule Unit 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 the public health, safety, morals, and welfare; to license, to tax; and to incur debt; and

WHEREAS, in an interest to better serve the needs of the community and support the goals of the Main Street / Washington Street Tax Increment Financing District, the Village of Oswego is making public infrastructure improvements to Block 11; and

WHEREAS, on August 6, 2019, the Village Board approved Resolution 19-R-63 to award Copenhaver Construction a contract in the amount of \$1,578,406.00 to make the public infrastructure improvements on Block 11; and

WHEREAS, on December 10, 2019, the Village Board approved Resolution 19-R-84 authorizing Change Order #1 to the contract with Copenhaver Construction for the public improvement of Block 11 in the amount not to exceed \$35,000; and

WHEREAS, the Village has determined that burying of dry utilities underground to be a requirement of public infrastructure improvement projects within the Village; and

WHEREAS, the poor quality of soil on the Block 11 site required removal and replacement of areas resulting in additional stone quantity; and

WHEREAS, the Village has determined that this additional work is germane to the original contract;

NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF OSWEGO, KENDALL AND WILL COUNTIES, ILLINOIS, in exercise of its home rule powers, as follows:

SECTION 1. INCORPORATION OF RECITALS

The recitals set forth above are incorporated here by reference.

SECTION 2. SUPPORT FOR CHANGE ORDER

Change Order #2 to the Village’s contract with Copenhaver Construction, attached hereto as “Exhibit A” (“Change Order”), is approved, and the Village President and Village Clerk are authorized and directed to execute the Change Oder on the Village’s behalf. The Village Administrator is authorized and directed to take all actions necessary to implement and enforce the terms of this Resolution.

SECTION 3. REPEALER

All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution shall be, and the same hereby repealed to the extent of the conflict.

SECTION 4. SEVERABILITY

This Resolution and every provision thereof shall be considered severable. If any section, paragraph, clause or provision of this Resolution is declared by a court of law to be invalid or unconstitutional, the invalidity or unconstitutionality thereof shall not affect the validity of any other provisions of this Resolution.

SECTION 5. EFFECTIVE DATE

This Resolution shall be in full force and effect from and after its passage and approval in the manner provided by law.

PASSED by the Board of Trustees of the Village of Oswego, Kendall and Will Counties, Illinois this __ day of __ 2020.

JAMES MARTER	_____	LUIS PEREZ	_____
TERRY OLSON	_____	JUDY SOLLINGER	_____
PAM PARR	_____	BRIAN THOMAS	_____

APPROVED by me, Troy Parlier, as President of the Village of Oswego, Kendall and Will Counties, Illinois this ____ day of ____ 2020.

TROY PARLIER, VILLAGE PRESIDENT

Tina Touchette, Village Clerk

STATE OF ILLINOIS)
)
COUNTY OF KENDALL) SS

CLERK'S CERTIFICATE
(RESOLUTION)

I, Tina Touchette, the duly qualified and acting Village Clerk of the Village of Oswego, Kendall and Will County, Illinois, do hereby certify that I am the keeper of its books and records and that the attached hereto is a true and correct copy of a Resolution entitled:

**RESOLUTION AUTHORIZING CHANGE ORDER #2 TO THE CONTRACT WITH
COPENHAVER CONSTRUCTION FOR THE PUBLIC IMPROVEMENT OF BLOCK 11 IN
THE AMOUNT OF \$24,610**

which Resolution was duly adopted by said Board of Trustees at a regular meeting held on the 7th day of April, 2020, and thereafter approved by the Village President on the 7th day of April, 2020.

I do further certify, in my official capacity, that a quorum of said Board of Trustees was present at said meeting and that the Board complied with all requirements of the Illinois Open Meetings Act.

IN WITNESS WHEREOF, I have hereunto set my hand this 8th day of April, 2020.

Tina Touchette, Village Clerk
Village of Oswego

(Seal)

Exhibit A

Invoice: 5 3/23/2020

Copenhaver Construction, Inc.
75 Koppie Drive
Gilberts, IL 60136

Village of Oswego
100 Parker Mills
Oswego, IL 60543
Susan Quasney
Project: Block 11 Public Improvements

Total Completed to Date \$ 1,223,545.49
 Total Retention Held 10% \$ 122,354.55
 Amount Previously Paid \$ 938,647.79

Amount Due This Payment ==>> \$ 162,543.15

ITEM NO.	ITEM	UNITS	Total	UNIT PRICE	TOTAL COST	Total This Invoice		Previous Totals		Total To Date	
						Plan Qty	Amount	Qty	Amount	Qty	Amount
97	Special Waste Disposal	CU YD	250	\$ 10.00	\$ 2,500.00		\$ -		\$ -	0.00	\$0.00
98	Controlled Low Strength Material (CLSM)	CU YD	372	\$ 180.00	\$ 66,960.00		\$ -	30.00	\$ 5,400.00	30.00	\$6,400.00
99	Catch Basin, Type "A", 4' Diameter with R2504-C Frame & Grate	EACH	2	\$ 3,100.00	\$ 6,200.00	1.00	\$ 3,100.00		\$ -	1.00	\$3,100.00
100	Catch Basin, Type "A", 4' Diameter with R2504-C Frame & Grate w/ Restrictor	EACH	2	\$ 3,200.00	\$ 6,400.00	1.00	\$ 3,200.00		\$ -	1.00	\$3,200.00
101	Sediment Basin Dewatering Device	EACH	1	\$ 15,000.00	\$ 15,000.00		\$ -		\$ -	0.00	\$0.00
102	Removal and Replacement of Modular Block Wall and Railing	L SUM	1	\$ 16,000.00	\$ 16,000.00	1.00	\$ 16,000.00		\$ -	1.00	\$16,000.00
103				\$ -	\$ -		\$ -		\$ -	0.00	\$0.00
104	AUP 5-DR18 Pipe	FT	60	\$ 81.00	\$ 4,860.00		\$ -	138.00	\$ 11,178.00	138.00	\$11,178.00
105	AUP 7-Undercut 3" Stone *	GY	104	\$ 57.00	\$ 5,928.00	2.00	\$ 114.00	104.00	\$ 5,928.00	106.00	\$6,042.00
106	AUP 7-Fabric	SY	215	\$ 2.00	\$ 430.00		\$ -	215.00	\$ 430.00	215.00	\$430.00
107	T&M -Downtime	L-SUM	1	\$ 5,258.99	\$ 5,258.99		\$ -	1.00	\$ 5,258.99	1.00	\$5,258.99
108	AUP 2-PGE for Roadway	GY	225	\$ 46.00	\$ 10,350.00		\$ -	225.00	\$ 10,350.00	225.00	\$10,350.00
109	AUP Underground Conduit 4" PVC *	LIN-FT	600	\$ 35.00	\$ 21,000.00	522.00	\$ 18,270.00		\$ -	522.00	\$18,270.00
110				\$ -	\$ -		\$ -		\$ -	0.00	\$0.00
111	Com Ed Transformer Pad *	EACH	2	\$ 3,112.50	\$ 3,112.50	2.00	\$ 6,225.00		\$ -	2.00	\$6,225.00
112				\$ -	\$ -		\$ -		\$ -	0.00	\$0.00
113				\$ -	\$ -		\$ -		\$ -	0.00	\$0.00
114				\$ -	\$ -		\$ -		\$ -	0.00	\$0.00
115				\$ -	\$ -		\$ -		\$ -	0.00	\$0.00
116				\$ -	\$ -		\$ -		\$ -	0.00	\$0.00
117				\$ -	\$ -		\$ -		\$ -	0.00	\$0.00
118				\$ -	\$ -		\$ -		\$ -	0.00	\$0.00
* SPECIAL PROVISION							\$ -		\$ -	0.00	\$0.00
				Original Contract Budget =	\$ 1,629,345.49		\$ 180,603.80		\$ 1,042,941.99		\$ 1,223,545.49

* Included in Change Order #2

**Village of Oswego
Bill List
April 7, 2020**

<u>Fund/Department:</u>	<u>Vendor Name:</u>	<u>Description:</u>	<u>Amount:</u>	<u>Department Totals:</u>
General Fund:				
Corporate:				
1001100	Ancel, Glink, Diamond, Bush, DiCianni	Legal Services Feb 2020	3,140.00	
1001100	Azavar Audit Solutions	Electrical Audit-April 2020	77.71	
1001100	Azavar Audit Solutions	Electrical Audit-March 2020	77.71	
1001100	Azavar Audit Solutions	Telecom Audit-April 2020	34.60	
1001100	Azavar Audit Solutions	Telecom Audit-March 2020	69.21	
1001100	Discovery Benefits	FSA Monthly Payments	98.00	
1001100	Impact Networking LLC	Copy Paper	54.39	
1001100	IPRF	Workers Compensation Insurance	857.07	
1001100	Lawrence M Cohen	Legal Fees Arbitration FMCS #170801-5466	3,036.92	
1001100	Metro West Council of Government	February Board Meeting, TP	40.00	
1001100	Northern IL University	PA Program Assistant	1,285.71	
1001100	Nugent Consulting Group	Insurance Consultant Retainer Fee	5,000.00	
1001100	Ottosen DiNolfo Hasenbalg & Castaldo	Legal Services	8,179.00	
		Corporate Total:		21,950.32
Community Relations:				
1002000	Aurora Area Convention Bureau	Tourism Costs Oct-Dec 2019	16,916.80	
1002000	Impact Networking LLC	Copy Paper	18.05	
1002000	IPRF	Workers Compensation Insurance	257.12	
		Community Relations Total:		17,191.97
Building & Zoning:				
1002500	Impact Networking LLC	Copy Paper	63.18	
1002500	IPRF	Workers Compensation Insurance	857.07	
		Building & Zoning Total:		920.25
Community Development:				
1003000	IPRF	Workers Compensation Insurance	457.10	
1003000	Cirone, Dominick	PZC Meeting Attendance	25.00	
1003000	Kuhn, Rick	PZC Meeting Attendance	25.00	
1003000	Pajor, Charles	PZC Meeting Attendance	25.00	
1003000	Novy, Karen E	PZC Meeting Attendance	25.00	
1003000	McCallum, Andrew	PZC Meeting Attendance	25.00	
1003000	Impact Networking LLC	Copy Paper	36.10	
		Community Development		618.20
Economic Development:				
1003500	IPRF	Workers Compensation Insurance	114.28	
1003500	Impact Networking LLC	Copy Paper	9.03	
		Economic Development:		123.31
Finance:				
1004000	Impact Networking LLC	Copy Paper	54.15	
1004000	IPRF	Workers Compensation Insurance	685.66	
1004000	Municipal Collection Services	Collection Services	3.00	
		Finance Total:		742.81
Information Technologies:				
1004500	Impact Networking LLC	Copy Paper	9.02	
1004500	Interdev, LLC.	InterDev - Onsite Support	11,953.39	
1004500	IPRF	Workers Compensation Insurance	114.28	
1004500	Salesforce.com	Salesforce Licenses Renewal	8,040.00	
		Information Technologies Total:		20,116.69
Police:				
1005030	Accurate Document	Shredding Services	238.20	
1005030	Foremost Promotions	PD Educational Material	175.00	
1005030	IL Dept. Of Agriculture	Truck Scale Inspection	800.00	
1005030	IPRF	Workers Compensation Insurance	7,368.80	
1005030	Kendall County Probation	KC Court Services Juvenile Division	7,600.00	
1000000	Midwest Occupational Health MS	Annual Fee-Monthly Random Screening	426.66	FY21
1005030	Midwest Occupational Health MS	Annual Fee-Monthly Random Screening	213.34	
1005040	Oswego Cleaners	Hemming 2 Pair of Uniform Pants	20.00	
1005030	Physicians Immediate Care	Hepatitis B Vaccine	95.00	
1005030	Physicians Immediate Care	Monthly Random Drug Screens	38.00	
1005030	Plainfield Police Department	ILEAS Mobile Field Force Expenses	300.00	
1005030	Trotsky Investigative Services	Police Cadet Polygraph Exam	155.00	
1005030	University of IL	PTI - Police Strategy & Tactics, 00872181	545.00	

**Village of Oswego
Bill List
April 7, 2020**

<u>Fund/Department:</u>	<u>Vendor Name:</u>	<u>Description:</u>	<u>Amount:</u>	<u>Department Totals:</u>
			Police Total:	17,975.00
Public Works:				
1006060	Aaren Pest Control	New PD - 2/20 Pest Control	195.00	
1006050	Al Warren Oil Co, INC	Diesel Fuel for Fleet	548.10	
1006050	Al Warren Oil Co, INC	Diesel Fuel for Fleet	507.47	
1006050	Al Warren Oil Co, INC	Gasoline for Fleet	613.04	
1006050	Al Warren Oil Co, INC	Gasoline for Fleet	377.81	
1006060	Alarm Detection Systems	New PD - Annual Fire Alarm Test	1,186.00	
1006060	Alarm Detection Systems	New PD-Fire Alarm Repairs-Ground Fault	919.25	
1006060	Alarm Detection Systems	VH-Quarterly Alarm Monitoring	3,276.69	
1006060	Andersen Plumbing/Heating	VH - Rebuild High & Low Flow Valves	2,775.38	
1006060	Andersen Plumbing/Heating	VH - Reverse Direction of Circulating Pump	300.00	
1006030	Beverly Snow & Ice INC	Snow Removal	5,695.00	
1006030	Beverly Snow & Ice INC	Snow Removal	2,888.00	
1006030	Beverly Snow & Ice INC	Snow Removal	2,059.00	
1006030	Beverly Snow & Ice INC	Snow Removal	9,502.00	
1006030	Buchmeier, Liz	Reimbursement for Damaged Mailbox	75.00	
1006060	Citadel Lock & Safe	PD - Replaced Sally Port Lock	883.89	
1006030	Clean Sweep	Street Sweeping - December	16,315.00	
1006030	Comed	1000 Station Dr, Park & Ride	179.96	
1006030	Comed	Master Account Street Lights	2,142.52	
1006030	Compass Minerals America	Bulk Road Salt	5,163.29	
1006030	Costigan, Thomas	Reimbursement for Damaged Mailbox	75.00	
1006060	Fox Valley Fire Safety	New PD - Annual Fire Extinguisher Testing	740.95	
1006060	Fox Valley Fire Safety	PW - Fire Extinguisher Testing	383.48	
1006050	Frost Electric Company	Outlets for Pressure Washers	2,340.00	
1006060	Imperial Service Systems	PD-Monthly Cleaning Services	3,276.00	
1006060	Imperial Service Systems	PW - Monthly Cleaning Services	379.00	
1006060	Imperial Service Systems	VH-Monthly Cleaning Services	1,886.00	
1006030	IPRF	Workers Compensation Insurance	1,462.73	
1006010	Kendall County Recorder	Notary Commission	10.00	
1006030	K-Tech Specialty Coatings	Beet Juice	6,595.10	
1006030	Meade Electric Company	Locate	188.98	
1006030	Meade Electric Company	Locate	73.96	
1006030	Meade Electric Company	Traffic Signal Locate	154.79	
1006030	Meade Electric Company	Traffic Signal Locate	235.17	
1006030	Meade Electric Company	Traffic Signal Repair	323.92	
1006030	Meade Electric Company	Traffic Signal Repair	500.66	
1006030	Meade Electric Company	Traffic Signal Repair	505.15	
1006030	Meade Electric Company	Traffic Signal Repair	439.16	
1006030	Meade Electric Company	Traffic Signal Repair	352.45	
1006050	Napa Auto Parts	Pressure Washer Purchase PW	7,796.00	
1006030	Ringlestein, Don	Reimb for Damaged Mailbox	68.98	
1006060	Schindler Elevator Company	VH - Quarterly Elevator Prev Maint	690.93	
1006060	Security Builders Supply	VH - 10 Copies of AA4 Keys	28.00	
1006060	Thompson Elevator Inc	New PD - Elevator Inspection	50.00	
1006030	Torres, Jorge	Reimbursement for Damaged Mailbox	35.98	
1006060	Trico Mechanical, Inc.	PW - HVAC Service, Overheating	497.00	
1006060	Warehouse Direct	PD - Auto Hand Soap & Toilet Tissue	247.95	
1006060	Warehouse Direct	PD - Spray Triggers for Bottles	19.99	
1006060	Warehouse Direct	PD - Z-Fold Towels, Hand Soap	325.78	
1006060	Warehouse Direct	VH - 3 Cases of Z-Fold Towels	135.60	
1006060	Warehouse Direct	VH - 4GB Flash Drive	6.97	
			Public Works Total:	85,428.08
			General Fund Total:	165,066.63
Water & Sewer Fund:				
5006070	Al Warren Oil Co, INC	Diesel Fuel for Fleet	669.91	
5006070	Al Warren Oil Co, INC	Diesel Fuel for Fleet	620.23	
5006070	Al Warren Oil Co, INC	Gasoline for Fleet	749.27	
5006070	Al Warren Oil Co, INC	Gasoline for Fleet	461.76	
5006070	Alarm Detection Systems	Wells-Quarterly Alarm Monitoring	3,092.01	
5000000	CHRISTOPHER VAVRINEK	Refund of Overpayment of Utility Bill	28.42	
5000000	COLIN REED	Refund of Overpayment of Utility Bill	10.30	
5006070	Comed	378 Ogden Falls Blvd Well 7	1,268.07	
5006070	Comed	Electric - Booster 2	265.97	
5006070	Comed	Master Account Lift Stations	1,052.66	
5006070	Critical Technology	Inspection of ITRON Collector	1,236.04	
5006070	Dorner Company	Cla-Val PRV Station Repairs	7,246.00	
5006070	Dorner Company	Cla-Val PRV Station Repairs	7,550.00	
5006070	Fox Valley Fire Safety	Wells - Fire Extinguisher Testing	681.72	

**Village of Oswego
Bill List
April 7, 2020**

<u>Fund/Department:</u>	<u>Vendor Name:</u>	<u>Description:</u>	<u>Amount:</u>	<u>Department Totals:</u>
5600000	FRANCIS OLATUNJI	Refund of Overpayment of Utility Bill	710.00	
5006070	Hawkins Water Treatments	Emer Chlorine Booster Replacement Well 4	2,182.00	
5006070	Hawkins Water Treatments	Replacement Chlorine Scale Well 10	2,910.00	
5006070	Hawkins Water Treatments	Well 10-Chlorine Water Treatment	249.00	
5006070	Hawkins Water Treatments	Well 10-Polyphosphate Water Treatment	393.19	
5006070	Hawkins Water Treatments	Well 11-Chlorine Water Treatment	172.50	
5006070	Hawkins Water Treatments	Well 3-Chlorine Water Treatment	172.50	
5006070	Hawkins Water Treatments	Well 3-Polyphosphate Water Treatment	422.68	
5006070	Hawkins Water Treatments	Well 8- Polyphosphate Water Treatment	884.68	
5006070	Hawkins Water Treatments	Well 8-Chlorine Water Treatment	249.00	
5006070	Imperial Service Systems	Wells - Monthly Cleaning Services	379.00	
5006070	IPRF	Workers Compensation Insurance	1,279.89	
5000000	K-HOVNANIAN	Refund of Overpayment of Utility Bill	84.20	
5000000	KIM PETERSON	Refund of Overpayment of Utility Bill	142.30	
5600000	KIM PETERSON	Refund of Overpayment of Utility Bill	60.00	
5000000	MIKE & DONNA SCHREIB	Refund of Overpayment of Utility Bill	20.16	
5006070	Municipal Emergency Services	AV3000 HT, Kevlar Lining, 4-Strap Harness	599.98	
5006070	Municipal Emergency Services	Twin Qtr-Turn Adapter Assembly	99.98	
5000000	PETER & JODI ARENZ	Refund of Overpayment of Utility Bill	13.62	
5000000	Record Information Services	2020 Property Records Access	192.00	
5006070	Record Information Services	2020 Property Records Access	96.00	
5006070	RJN Group, INC	Sewer Video Review	1,047.50	
5006070	Third Millennium Group	Regular Utility Bill Printing	1,386.44	
5006070	Third Millennium Group	Regular Utility Bill Printing	2.20	
5000000	TRACY NICKERSON	Refund of Overpayment of Utility Bill	7.88	
5006070	Water Remediation Technologies	Base Treatment Charge	3,807.73	
5006070	Water Remediation Technologies	Base Treatment Charge	6,258.92	
5006070	Water Remediation Technologies	Base Treatment Charge	4,873.90	
5006070	Water Remediation Technologies	Base Treatment Charge	4,873.90	
5006070	Water Remediation Technologies	Base Treatment Charge	4,873.90	
5006070	Water Remediation Technologies	Base Treatment Charge	4,873.90	
5006070	Water Remediation Technologies	Base Treatment Charge	4,873.90	
5006070	Water Remediation Technologies	Base Treatment Charge	4,873.90	
5006070	Water Remediation Technologies	Base Treatment Charge	4,873.90	
5006070	Water Remediation Technologies	Excess Volume Credit	-8,422.52	
			Water & Sewer Fund:	<u>69,576.59</u>
Water & Sewer Capital Fund:				
5106070	Ferguson Waterworks	Water Meter Purchase Ferguson	9,864.52	
5106070	RJN Group, INC	Sanitary Sewer Inspection	650.00	
5106070	RJN Group, INC	Sanitary Sewer Inspection	1,916.55	
5106070	Water Services Co of IL	Water Meter Installation	17,609.50	
			Water & Sewer Capital Fund:	<u>30,040.57</u>
Capital Fund:				
3003000	ClientFirst Consulting	Project Oversight: Implementation for ERP	4,282.50	
3003000	Electrical Design Systems	Install Cabling in Juvenile Wing	2,181.00	
3003000	HR Green, INC.	Bridge Maintenance - Engineering	4,896.26	
3003000	Tyler Technologies, INC	ERP Implementation Phase 2	640.00	
3003000	Tyler Technologies, INC	ERP Implementation Phase 2	637.50	
3003000	Tyler Technologies, INC	ERP Implementation Phase 5	2,560.00	
3003000	Village of Montgomery	New Traffic Signal Shared Cost	85,409.21	
			Capital Fund:	<u>100,606.47</u>
Restricted Police Fund:				
2405010	First Responders Wellness Center	First Responder Education & Wellness Checks	1,480.00	
2405010	First Responders Wellness Center	First Responder Education & Wellness Checks	1,480.00	
			Restricted Police Fund:	<u>2,960.00</u>
Subdivision Escrow Fund:				
9000000	Baxter & Woodman Co	171030.80-The Springs, Lot 5	300.00	
9000000	Robinson Engineering	19-R0396-Burger King PUD	4,251.00	
9000000	Robinson Engineering	19-R1012-Dairy Barn	7,144.75	
9000000	Thompson Elevator Inc	113 Main St-Elevator Plan Review	100.00	
			Sub Escrow Fund:	<u>11,795.75</u>
TIF Fund:				
2503500	Ancel, Glink, Diamond, Bush, DiCianni	Legal Services Feb 2020	9,470.44	
2503500	Copenhaver Construction	Block 11 Construction	162,543.15	
			TIF Fund:	<u>172,013.59</u>
Other General Fund:				

**Village of Oswego
Bill List
April 7, 2020**

<u>Fund/Department:</u>	<u>Vendor Name:</u>	<u>Description:</u>	<u>Amount:</u>	<u>Department Totals:</u>
1000000	I.U.O.E. Local 150	Union Dues	953.27	
1000000	I.U.O.E. Local 150	Union Dues	32.00	
1000000	I.U.O.E. Local 150	Union Dues	216.00	
1000000	I.U.O.E. Local 150	Union Dues	216.00	
1000000	I.U.O.E. Local 150	Union Dues	953.27	
1000000	I.U.O.E. Local 150	Union Dues	32.00	
1000000	Trustmark	Voluntary Insurance	135.42	
1000000	Trustmark	Voluntary Insurance	456.66	
1000000	Trustmark	Voluntary Insurance	1,633.04	
			Other General Fund:	<u>4,627.66</u>
			Grand Total:	<u><u>556,687.26</u></u>

RESOLUTION NO. 20 - R - ____

RESOLUTION RATIFYING THE VILLAGE PRESIDENT’S EXECUTIVE ORDERS AND EXTENDING THE DECLARATION OF LOCAL EMERGENCY AND DISASTER

WHEREAS, the Village of Oswego (“Village”) has a population of more than 25,000 and is therefore a “Home Rule Unit” under the 1970 Illinois Constitution; and

WHEREAS, the Illinois Constitution of 1970 provides that a Home Rule Unit 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 the public health, safety, morals and welfare; to license, to tax; and to incur debt; and

WHEREAS, on March 16, 2020, Village President, Troy Parlier, declared a Local State of Emergency and a Disaster to assist residents and ease certain Village regulations during the COVID-19 outbreak; and

WHEREAS, on April 1, 2020, Governor J.B. Pritzker issued Executive Order No. 18 (“Extended Stay at Home Order”), in which he extended through April 30, 2020, his previous requirement that all non-essential business and operations cease; and

WHEREAS, Village President, Troy Parlier, previously issued Executive Orders 2020-01, 2020-02, 2020-03, and 2020-04 to provide assistance and directives for residents and businesses during this emergency; and

WHEREAS, it is in the best interest of the Village to approve and ratify the Village President’s Executive Orders.

NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF OSWEGO, KENDALL AND WILL COUNTIES, ILLINOIS, as follows:

SECTION 1. INCORPORATION OF RECITAL

That the recitals set forth above are incorporated here by reference.

SECTION 2. RATIFICATION OF EXECUTIVE ORDER

The Village President’s Executive Orders 2020-01 to 2020-04 are hereby approved and ratified by the Village Board of Trustees as actions and orders of the Village Board pursuant to its statutory and home rule authority.

SECTION 3. EXTENSION OF DECLARATION OF LOCAL EMERGENCY AND DISASTER

The Village Board hereby extends the Declaration of Local State of Emergency and Disaster through April 21, 2020.

SECTION 4. REPEALER

All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution shall be and are hereby repealed.

SECTION 5. SEVERABILITY

This Resolution and every provision thereof shall be considered severable. In the event that any court of competent jurisdiction may find and declare any provision invalid, all provisions not ruled invalid shall continue in full force and effect.

SECTION 6. EFFECTIVE DATE

This Resolution shall be in full force and effect from and after its passage.

PASSED by the Board of Trustees of the Village of Oswego, Kendall and Will Counties, Illinois, this 7th day of April 2020.

JAMES MARTER _____

LUIS PEREZ _____

TERRY OLSON _____

JUDY SOLLINGER _____

PAM PARR _____

BRIAN THOMAS _____

APPROVED by me, Troy Parlier, as President of the Village of Oswego, Kendall and Will Counties, Illinois this 7th day of April 2020.

Troy Parlier, Village President

Tina Touchette, Village Clerk

STATE OF ILLINOIS)
)
COUNTY OF KENDALL) SS

CLERK'S CERTIFICATE
(RESOLUTION)

I, Tina Touchette, the duly qualified and acting Village Clerk of the Village of Oswego, Kendall and Will Counties, Illinois, do hereby certify that I am the keeper of its books and records and that the attached hereto is a true and correct copy of a Resolution entitled:

**RESOLUTION RATIFYING THE VILLAGE PRESIDENT'S
EXECUTIVE ORDERS AND EXTENDING THE DECLARATION
OF LOCAL EMERGENCY AND DISASTER**

which Resolution was duly adopted by said Board of Trustees at a regular meeting held on the 7th day of April 2020, and thereafter approved by the Village President on the 7th day of April 2020.

IN WITNESS WHEREOF, I have hereunto set my hand this ___ day of April 2020.

Tina Touchette, Village Clerk
Village of Oswego

(Seal)

AGENDA ITEM

MEETING TYPE: Village Board

MEETING DATE: April 7, 2020

SUBJECT: Public Hearing on the Fiscal Year 2021 Village Budget

ACTION REQUESTED:
 Hold Public Hearing on Fiscal Year 2021 Village Budget

BOARD/COMMISSION REVIEW:
 None

ACTION PREVIOUSLY TAKEN:

Date of Action	Meeting Type	Action Taken
2/21/2020	Village Board	Distribution of Draft Budget
03/14/20	Special COW	Budget workshop

DEPARTMENT: Finance

SUBMITTED BY: Mark G. Horton, CPFO, Finance Director

FISCAL IMPACT:
 The Fiscal Year 2021 Village Budget serves as the spending authority for the fiscal year. The Budget anticipates the spending of \$49.7 million in total expenditures.

BACKGROUND:
 The Village of Oswego adopted Ordinance No. 02-106, AN ORDINANCE ADOPTING AN ANNUAL BUDGET PROCESS FOR THE VILLAGE OF OSWEGO, KENDALL COUNTY, ILLINOIS. This Ordinance adopted the provisions of the Illinois Municipal Code, Chapter 65 ILCS 5/8-2-9 through 5/8-2-9.10. This Code section is commonly referred to as the Budget Act. The Village of Oswego is required to hold a public hearing on the annual budget prior to adoption of the budget at which time public comment will be heard on the budget.

DISCUSSION:
 The Fiscal Year 2021 Village of Oswego Annual Budget is the subject of the public hearing. The budget has been available for public inspection since March 5, 2020. The Budget was reviewed and discussed with the Village Board at the Special Committee of the Whole meeting on March 14th. The required

notice of public hearing was published in the Ledger Sentinel newspaper on Thursday, March 26th in compliance with the Budget Act.

The following changes to the Budget have been made since the budget workshop.

- General Fund changes netted a reduction in expenditures of \$12,027
- Motor Fuel Tax Fund expenditures were decreased by \$600,000
- Capital Improvement Fund expenditures increased \$4,000
- Water & Sewer Fund expenses were decreased \$503,407
- Water & Sewer Capital Fund revenues decreased \$500,000

The table shows budget summary for each Fund.

Budget Year Comparison Summary - All Funds

Fund	Fiscal Year 2021 Revenues	Fiscal Year 2021 Expenditures	Fiscal Year 2021 Difference
General Fund	\$20,110,942	\$20,091,004	\$19,938
Capital Improvement Fund	\$4,098,000	\$7,210,472	(\$3,112,472)
Debt Service Fund	\$2,826,716	\$2,825,807	\$909
Motor Fuel Tax Fund	\$1,337,000	\$937,900	\$399,100
Tax Increment Financing	\$1,400,000	\$1,418,950	(\$18,950)
Waterworks & Sewer Fund	\$7,728,700	\$7,654,046	\$74,654
Waterworks & Sewer Capital Fund	\$3,235,400	\$5,194,100	(\$1,958,700)
Garbage Fund	\$2,566,650	\$2,578,000	(\$11,350)
Vehicle Fund	\$761,022	\$645,322	\$115,700
Police Officers' Pension Fund	\$2,560,000	\$1,207,582	\$1,352,418
Total All Funds	\$46,624,430	\$49,763,183	(\$3,138,753)

RECOMMENDATION:

Staff recommends holding the Public Hearing on the Fiscal Year 2021 Draft Village Budget.

ATTACHMENTS:

Draft Fiscal Year 2021 Village Budget – budget workshop version



ANNUAL BUDGET

FISCAL YEAR
MAY 1, 2020- APRIL 30, 2021



Principal Officials

VILLAGE PRESIDENT

Troy Parlier

(Term Expires April 2023)

VILLAGE TRUSTEES

Pam Parr

(Term Expires April 2021)

Luis Perez

(Term Expires April 2021)

Judy Sollinger

(Term Expires April 2021)

James Marter

(Term Expires April 2023)

Terry Olson

(Term Expires April 2023)

Brian Thomas

(Term Expires April 2023)

MANAGEMENT STAFF

Dan Di Santo

Village Administrator

Rod Zenner

Community Development Director

Christina Burns

Assistant Village Administrator/
Human Resource Director

Corinna Cole

Economic Development Director

Tina Touchette

Village Clerk

Jennifer Hughes

Public Works Director

Mark Horton

Finance Director/Village Treasurer

Jeff Burgner

Police Chief

Officials and Staff may be contacted at:
village@oswegoil.org or 630/554-3618



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Oswego
Illinois**

For the Fiscal Year Beginning

May 1, 2019

Christopher P. Morrill

Executive Director

READER'S GUIDE TO UNDERSTANDING THE BUDGET

The various sections of the budget are described here to assist the reader in understanding this complex budget document.

BUDGET MESSAGE

This is a summary of the challenges, opportunities and uncertainties the Village faces in preparing the annual budget. The summary highlights the Village's budget priorities and the principles adhered to in developing the budget.

GOALS AND PLANS

This section contains a copy of the Village's long-term, entity-wide goals and the current Strategic Plan.

VILLAGE OVERVIEW

The Village Overview section provides general information about the Village of Oswego, including location, history, demographics, community economics, and organizational charts.

BUDGET OVERVIEW

The Budget Overview section includes descriptions of the Village's fund structure and basis of accounting, summarizes the financial management policies, details the overall budget process and gives a basic understanding of how the Village creates and presents a budget and provides detailed explanations of the major revenue sources and financial trends of the Village.

BUDGET SUMMARIES

The Budget Summaries present the Village's Budget in table and chart form. The Village presents this financial information in several different ways and compares current year information to prior years in order to gain a better understanding of the flow of funds and to note significant changes year after year. This section contains information on staffing levels and changes in fund balances for each of the Village's funds.

CAPITAL PLANNING & DEBT

A summary of the Capital Improvement Program (CIP) is included within this section. A summary of the first five years of capital projects is listed by project category. Each capital project that is categorized as significant and non-routine will have a detailed explanation of the project by fund and will specify its impact on the Operating Budget. The budget for the Capital Improvements Program is developed and presented separate from the Operating Budget. The section also includes financial details on current debt obligations, including the effects of existing debt on current operations.

FUNDS & DEPARTMENTAL BUDGETS

Budget Narratives are included by fund, then department, then division, if applicable. Each fund, as well as each department/division within each fund, will have a budget narrative. These narratives start with a description of the department/division, historical staffing levels, analysis of the upcoming budget, current challenges/issues, prior year accomplishments, goals and objectives for the current year budget. It also shows performance measures for the specific department. The goals for each division will reflect the linkage to the Village's strategic goals, if applicable.

APPENDIX

The Appendix section includes a copy of the Ordinance Adopting the Village Budget, the annual compensation disclosure required by State Statute, a statistical section, a glossary and a list of common acronyms used in this document.

Table of Contents

INTRODUCTION

Principal Official1
Distinguished Budget Award2
Readers Guide3
Table of Contents4

BUDGET MESSAGE and BUDGET HIGHLIGHTStbc

VILLAGE GOALS AND PLANS

Long Term Goals and Objectives.....7
Strategic Plan.....8
Strategic Plan Update August, 2019..... 19

VILLAGE OVERVIEW

History and Community Profile24
Community Statistics29
Village Organizational Chart.....35
Corporate Organizational Chart36
Economic Development/Community Relations Organizational Chart.....37
Building and Zoning Organizational Chart.....38
Community Development Organizational Chart.....39
Finance Organizational Chart.....40
Information Technology Organizational Chart41
Police Organizational Chart42
Public Works Organizational Chart43

BUDGET OVERVIEW

Fund Structure and Basis of Accounting and Budgeting44
Financial Management Policies.....50
Budget Process, Budget Structure56
Major Revenue Descriptions/Analysis.....tbc
Revenue and Expenditure Trends.....tbc

BUDGET SUMMARIES

Budget Year Comparison Summary-All Funds60
Revenues and Expenditures-All Funds62
Revenues and Expenditures by Type-Across All Funds64
Revenue History by Fund.....66
Expenditure History by Fund75
Summary of Fund Balances and Unrestricted Net Assets.....80
Summary of Positions and Personnel Changes84
Summary/History of Staffing by Function Graph.....86
Summary of Staffing by Full-Time Equivalents87
Compensation Policy and Fiscal Year 2020 Pay Ranges.....tbc

CAPITAL PLANNING AND DEBT

Capital Improvement Plan (CIP).....tbc

Debt Guidelines, Summary of Debt Issuance and Outstanding Debt	91
FINANCIAL PLAN.....	tbc
FUNDS AND DEPARTMENTAL BUDGETS	
General Fund	
Fund Summary	96
Revenue Summary	97
Expenditure Summary by Department	98
Expenditures by Type-All Departments	99
General Government Expenditures	
Corporate	
Department Summary.....	100
Department Expenditures	103
Community Relations	
Department Summary.....	108
Department Expenditures	111
Building and Code Enforcement	
Department Summary.....	115
Department Expenditures	119
Community Development	
Department Summary.....	122
Department Expenditures	125
Economic Development	
Department Summary.....	128
Department Expenditures	131
Finance	
Department Summary.....	134
Department Expenditures	136
Information Technology	
Department Summary.....	139
Department Expenditures	141
Police	
Department Summary.....	144
Department Expenditures	149
Division Expenditures	150
Public Works	
Department Summary.....	156
Department Expenditures	162
Division Expenditures	163
Motor Fuel Tax Fund	
Organization Summary.....	179
Fund Summary	181
Tax Increment Financing Fund	
Organization Summary.....	182

Fund Summary	184
Capital Improvement Fund	
Organization Summary.....	185
Fund Summary	187
Debt Service Fund	
Organization Summary.....	189
Fund Summary	191
Water and Sewer Fund	
Organization Summary.....	193
Fund Summary	198
Revenue Summary	199
Expense Summary	200
Water and Sewer Capital Fund	
Organization Summary.....	205
Fund Summary	208
Garbage Collection Fund	
Organization Summary.....	210
Fund Summary	211
Vehicle Fund	
Organization Summary.....	212
Fund Summary	214
Pensions	
Police Officers' Pension Fund	
Organization Summary.....	215
Fund Summary	216
APPENDIX	
Budget Adoption Ordinance.....	tbc
Employee Compensation Disclosure	tbc
Statistical Data.....	217
Assessed Value and Estimated Actual Value of Taxable Property	218
Property Tax Rates – Per \$100 of Assessed Valuation	220
Property Tax Levies and Collections	221
Direct and Overlapping Sales Tax Rates.....	222
Full-Time Equivalent Positions.....	223
Operating Indicators	224
Capital Asset Statistics	225
Chart of Accounts.....	tbc
Acronyms	226
Glossary.....	229

Village of Oswego Long Term Goals and Objectives

A Strategic Plan for the years 2017-2020 was adopted by the Village Board during Fiscal Year 2017 which involved the services of an outside consultant, employees and members of the community. The Strategic Plan provides direction for staff on what needs to be accomplished by 2020. The Strategic Plan has five strategic priorities or Long Term Goals. Under each goal is a collaboration of objectives to review in order to obtain success in reaching the long term goal.

Financial Sustainability

Pensions, diversification of revenues, sustainable revenue sources, high reliance on sales tax, Springfield issues, fee structures, financing for large capital (mega) projects

Infrastructure Maintenance and Expansion

Underground—streets, sewer, water, storm sewer, mass transit, facilities, streetscape, capital equipment-rolling stock, appropriate/timely expansion, adequate funding

Community Engagement

Greater involvement/caring, regional positioning, bond with new community, conversation—not dialogue, welcoming and engaging all groups and segments (marginalized), customer service/problem solving practices

Effective Growth and Development

Residential development, commercial growth, meets needs, downtown redevelopment, environmentally responsible

Productive and Engaged Workforce

Recruitment, retention, training, capable of meeting changing needs, succession planning/leadership training, managing outsourced services, appropriate staffing ratios, continuous improvement, competitive compensation

Each long term objective is further broken down into a number of strategic initiatives which can be found in the following pages. The individual department budgets are prepared in direct correlation with the underlying initiatives associated with each Long Term Goal and the associated strategic initiatives.

VILLAGE OF OSWEGO, ILLINOIS STRATEGIC PLAN

January 2017

CENTER FOR GOVERNMENTAL STUDIES
NORTHERN ILLINOIS UNIVERSITY
DEKALB, ILLINOIS 60115



NORTHERN ILLINOIS UNIVERSITY

**Center for
Governmental Studies**

Outreach, Engagement, and Information Technologies



NORTHERN ILLINOIS UNIVERSITY

**Center for
Governmental Studies**

Outreach, Engagement, and Information Technologies

January 31, 2017

Village of Oswego
100 Parkers Mill
Oswego, IL 60543

RE: 2017-2020 Strategic Plan- Village of Oswego

Dear Village President Johnson,

On behalf of the Center for Governmental Studies at Northern Illinois University, I am pleased to present this 2017-2020 Strategic Plan and Summary Report to The Village of Oswego.

The plan reflects the organization's commitment to strategic planning, and to delivering measurable results. I appreciate the dedicated effort put forth by you, the Board of Trustees, and senior staff.

I also want to thank Village Administrator Daniel Di Santo and Assistant Village Administrator Christina Burns for their assistance and support during the process.

Yours truly,

Craig R. Rapp
Senior Associate
President, Craig Rapp LLC

Executive Summary

The Village of Oswego engaged in a strategic planning process over three sessions on November 29, December 20, 2016, and January 6, 2017. The sessions yielded a draft strategic plan for the three-year period 2017-2020.

The strategic plan consists of five *strategic priorities*, which are the highest priority issues for the next three years; a series of *desired outcomes*, which provide a vision of success, *key outcome indicators*, which will be monitored to determine success; and a set of *performance targets*, which define the successful outcome.

The Board and senior staff engaged in two major efforts to examine their operations, and the needs and expectations of their customers. The first, an environmental scan, conducted by staff, examined the current conditions of Village operations and the external influences affecting those operations. The second was a strategic planning retreat held over two meetings—November 29 and December 20, 2016.

On November 29, the leadership team began the process of developing the strategic plan. The group reviewed the environmental scan, and examined the organization's strengths, weaknesses, opportunities and threats (SWOT analysis). They identified the major challenges facing the Village.

On December 20, based upon the challenges facing the community, the group adopted a set of five strategic priorities. They then developed a set of desired outcomes, key indicators and performance targets for each priority, which established the desired performance for the next three years.

On January 6, the senior management team met and developed a set of strategic initiatives. The initiatives are the projects and programs that will be necessary to achieve the outcomes identified.

The Village Board reviewed the revised plan at its January 17 Committee of the Whole Meeting, providing final input. The Strategic Plan was adopted at the February 7 Regular Village Board Meeting.

The strategic priorities, key outcome indicators, targets and initiatives are summarized on the following page.

Village of Oswego - Strategic Plan 2017-2020

Vision, Mission and Values

Vision

Oswego will continue to be a friendly, caring, and forward-thinking community that provides a high quality of life based upon sustainable growth and a respect for our rich heritage and environment

Mission

It is our mission to responsibly grow our community and maintain the public's trust. We do this through the innovative and collaborative delivery of public services that meet the community's quality of life expectations.

Values

Integrity: We are honest, ethical and we honor our commitments.

Accountability: We take responsibility for our actions, and are transparent in the fulfillment of our public duties

Innovative: We value creative thinking and problem solving in our service to the public

Pride in work performed: We value a commitment to excellence and pride in the performance of our work

Community: We believe in contributing to something greater than ourselves

Village of Oswego - Strategic Plan Summary 2017-2020

Strategic Priority	Desired Outcome	Key Outcome Indicator (KOI's)	Target	Strategic Initiatives
Financial Sustainability FINANCE	Meet our fund balance policy in General Fund	Fiscal year fund balance-General Fund	Revenues exceed expenditures in the General Fund	a) Conduct analyses-megaprojects b) Create a revenue strategy c) Analyze programs for cost-effectiveness *focus on public engagement
	Reduced reliance on sales tax	Revenue sources	Sales tax reduced by ___% of total revenue	
	Clarity on mega projects	Financial analyses	Funding options identified for megaprojects by ___	
Infrastructure Maintenance and Expansion OPERATIONS	Sustainable water source	-Analyses -Project schedules	Sustainable water source connected in 2026	a) Water source decision process b) Water plan implementation c) Master plan –Wolf’s Crossing d) Funding strategy-Wolf’s Crossing e) Funding strategy-CIP f) Phase I- Metra study g) Metra lobbying strategy
	Safe and efficient Wolf’s Crossing	-Analyses -Milestones, plan	Secure funding -\$14M for Section 1 by 2020	
	Metra service to Oswego	CMAP plan project schedule	Oswego is a high priority project by 2018	
	Safe and efficient infrastructure	Maintenance plan	CIP funding in place to meet current needs	
Community Engagement CUSTOMER	Recognized as a regional destination	RPP implementation schedule	- ___% increase in online visits - ___% increase in H/MT	a) Complete and Implement Regional Positioning Plan b) Implement tourism plan c) Develop marketing plan-Village services d) Create internal service response to citizen feedback e) Conduct community survey f) Marketing and promotion program for community events *focus on metrics
	Positive public perception of services	Village survey, citizen feedback	___% increase in public satisfaction with services	
	Well-attended events that enhance connectedness	-Attendance -Community survey results	- ___% increase in attendance /yr. - ___% report feeling connected	
Effective Growth and Development GROWTH	Expanded downtown	Redevelopment Agreements	- =/>Two ground-breaking by July 2019 in TIF District - ___% increase in TIF	a) 59 S. Adams St. project plan b) Old Village Hall Block plan c) TIF District marketing plan d) Residential development strategy e) Economic development strategic plan
	Growth in residential units	-Existing & new developments	=/> 100 new residential units under permit/year	
	Expand commercial investment	-Building permits -EAV	New commercial investment of \$___/ year	
Productive and Engaged Workforce WORKFORCE	Staff sized to meet growing community’s needs	Workload indicators	Develop a long-term projection for service delivery and staffing	a) ERP implementation-establish best practices-operating processes b) Shared services initiative c) Create leadership development program d) Conduct employee survey e) Connect strategic plan to evaluation system
	Highly qualified workforce	Internal hiring rate	50% or > of non-entry level positions filled from	
	Empowered employees	Opinions/employee feedback	___% or > report feeling empowered, supported	
	Accountable organization	-Results achieved, bonuses, surveys	--% goals achieved	

* Some targets are blank intentionally, to enable development of baseline measures

Village of Oswego Strategic Planning Process

Strategic planning is a process that helps leaders examine the current state of the organization, determine a future course, establish priorities, and define a set of actions to achieve desired outcomes. The process followed by the Village of Oswego was designed to answer four key questions: (1) Where are we now? (2) Where are we going? (3) How will we get there? and (4) What will we do?

Environmental Scan—Assessing the Current Environment

To begin the strategic planning process, the senior staff conducted an environmental scan, which is a review of elements in the external and internal environments that impact performance. Included in the scan was a detailed review and summary of finance, operations, staffing, facilities and equipment. The scan revealed the most difficult challenges facing the Village overall, as well as in each of the departments. The scan was presented to the Village Board, and used as foundation and background for the strategic planning retreat.

Strategic Plan Development—Reviewing the Environment, Setting Priorities

On November 29, 2016, the leadership team—the Board of Trustees and senior staff—held the first of two meetings to develop a strategic plan. As part of the exploration of “Where are we now?” the group was challenged to define the current organizational culture and its value proposition—understanding that an organization’s culture, and the value proposition it puts forth provide the foundation for the way in which services are delivered and strategic direction is set.

The group engaged in an extended discussion regarding the value proposition and its relationship to the culture. While there were a variety of different perceptions regarding the value proposition, it was generally believed that customer intimacy reflects much of the current approach, however, operational excellence is important and will continue to be important for operational stability, therefore it should be the primary value proposition, with customer intimacy as a secondary focus.

The team then conducted a brief review of their Mission, Vision and Values statements. The team felt that each needed slight adjustments to reflect current reality, and they worked on new ideas for each. They brainstormed key concepts, which were used to create draft statements. The proposed statements, along with the originals, are listed below:

Mission Statement (2012-2017 Strategic Plan):

The Village of Oswego provides a vibrant, sustainable community, rich in heritage, prosperity and genuine partnership, for the benefit and enjoyment of present and future generations.

Brainstormed Mission Statement concepts: Partnership, collaboration, responsibly grow the community, preserving heritage, enhancing qualities of life, growing together, being innovative, building confidence, creative, imaginative, public trust

Mission Statement (draft):

It is our mission to responsibly grow our community, and maintain the public's trust. We do this through the innovative and collaborative delivery of public services that meet the community's quality of life expectations.

Vision Statement (2012-2017 Strategic Plan):

Governance and Municipal Services

Elected officials and staff partner effectively to guide and serve our community

Prospering Economy

Innovative industrial, professional and commercial growth advances and sustains our economic vitality

Community Enrichment

Quality development and use of public and private space, culture and entertainment make Oswego a sought-after destination

Environmental Sensibility

Plans, decisions and practices are environmentally conscious and honor the natural environment

Culture of Partnership

People eagerly participate in community life and enjoy creating a Village that works for all

Strategic Infrastructure

Highly effective public facilities and modes of transportation keep pace with community needs

Brainstormed Vision Statement concepts: Enlightened, friendly, engaged, thriving, diverse, successful, collaboration, responsible, sustainable, safe, caring people, respectful, curious, forward-thinking, tradition, heritage, vibrant, stewardship, playful, neighborly, optimistic, connected

Vision Statement (draft):

"We envision Oswego to be a friendly, caring, and forward-thinking community that provides a high quality of life based upon sustainable growth and a respect for our rich heritage."

Values (2012-2017 Strategic Plan):

In Oswego, we:

- Demonstrate integrity, respect and goodwill
- Focus on the well-being of the whole community
- Are open-minded and listen well to the ideas, beliefs and opinions of others
- Trust that the intentions of others are good
- Are accountable, transparent and fiscally responsible
- Serve with dedication and unwavering commitment

Brainstormed Values: Integrity/ethical, accountability, collaboration, creativity, innovative, engaged, pride in work, passion, community-commitment to something greater than ourselves, results-oriented, loyalty, public service

Values (draft):

Integrity

We are honest, ethical and we honor our commitments.

Accountability

We take responsibility for our actions, and are transparent in the fulfillment of our public duties

Innovative

We value creative problem-solving and original thinking in our service to the public

Pride in work performed

We value a commitment to excellence and pride in the performance of our work

Community

We believe in contributing to something greater than ourselves

SWOT Analysis

Following the mission, vision and values discussion, the group assessed the Village's operating environment. This was done via a SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis—a process that examines the organization's internal strengths and weaknesses, as well as the opportunities and threats in the external environment. To facilitate this, a SWOT questionnaire was distributed to all participants in advance of the planning session. The results of the questionnaire revealed the most frequently mentioned characteristics in each area:

STRENGTHS

- Collaboration (internally/externally), Leadership (unified Board/strong management), Financial Stability, forward thinking culture--professional development, CIP, ERP

WEAKNESSES

- Staffing is stretched thin (high-level projects), employee recruitment/retention, communication, staff engagement, wage dissatisfaction, succession planning, staff afraid to take risks

OPPORTUNITIES

- Growth/development—residential, commercial, downtown, infrastructure—Metra, Wolf's Crossing, natural resources—environmental conservation, Fox River, demographics

THREATS

- Taxes, Springfield issues, transportation (lack of), growth-stagnation, water

The group engaged in an exercise using the summarized SWOT data. They compared strengths with opportunities and weaknesses with threats, to determine which opportunities would

maximize strengths, and which weaknesses would be exacerbated by the threats. This crystallized the current challenges and opportunities facing the community. The results are listed below:

STRENGTHS-OPPORTUNITIES

(Make good things happen)

- Forward thinking-culture
- Leadership
- Financial stability
- Collaboration
- Infrastructure
- Natural resources

WEAKNESSES-THREATS

(Keep bad things from happening)

- Staffing stretched too thin/growth stagnation—serving future growth, planning for growth
- Taxes/wages/Springfield
- Transportation/recruitment

A discussion ensued regarding the two lists. A broad set of issues and challenges facing the Village emerged:

ISSUES/CHALLENGES

- Growth and development
- Infrastructure – building and paying for it
- Natural resources
- Staffing
- Communications—risk taking
- Recruitment
- Springfield/State
- Tax burden
- Demographic changes—challenges of diversity—embracing and welcoming
- Engagement-community
- Revenue/financial sustainability

The group agreed that to successfully address these challenges, they would need to focus and prioritize their efforts. From that discussion, a set of six Strategic Priorities emerged:

STRATEGIC PRIORITIES

1. Financial Sustainability
2. Infrastructure—Maintenance and Expansion

3. Community Engagement
4. Effective Growth and Development
5. Productive and Engaged Workforce

Defining the Strategic Priorities

To clarify the meaning of each priority in the context of The Village of Oswego, the group identified key concepts for each. These will be used to develop final definitions.

Financial Sustainability

Pensions, diversification of revenues, sustainable revenue sources, high reliance on sales tax, Springfield issues, fee structures, financing for mega projects

Infrastructure—Maintenance and Expansion

Underground—streets, sewer, water, storm sewer, mass transit, facilities, streetscape, capital equipment-rolling stock, appropriate/timely expansion, adequate funding

Community Engagement

Greater involvement/caring, regional positioning, bond with new community, conversation—not dialogue, welcoming and engaging all groups and segments (marginalized), customer service/problem solving practices

Effective Growth and Development

Residential development, commercial growth, meets needs, downtown redevelopment, environmentally responsible

Productive and Engaged Workforce

Recruitment, retention, training, capable of meeting changing needs, succession planning/leadership training, managing outsourced services, appropriate staffing ratios, continuous improvement, competitive compensation

Determining Success: Defining the Desired Outcomes, Indicators, Targets

On December 20, the group defined a set of desired outcomes for each strategic priority. Once the outcomes were established, Key Outcome Indicators (KOI's) were identified and Performance Targets were developed. KOI's are measures that will be tracked to reveal progress toward the desired outcomes. Performance Targets define successful outcomes, expressed in measureable terms.

The alignment created between Strategic Priorities, Outcomes, KOI's, and Targets is important, not only for clarity, but also for maintaining a disciplined focus on the desired results.

Implementing the Vision: Developing Strategic Initiatives and Action Plans

To successfully address the strategic priorities and achieve the intended outcomes expressed in the Targets, it is necessary to have a focused set of actions, including detailed implementation steps to guide organizational effort. The Village of Oswego will accomplish this through strategic initiatives developed for each priority. Strategic initiatives are broadly described, but narrowly focused activities that are aligned with the priorities, and targeted to the achievement of outcomes expressed in the Targets.

Strategic Planning Participants

The strategic plan was developed with the hard work and dedication of many individuals. The Board, elected officials and senior staff worked collaboratively, defining a direction and a set of outcomes that are important to the Village. The entire group spent time engaged in new ways of thinking to come up with a set of plans that will help the Village successfully measure and achieve the outcomes they defined.

Board of Trustees

President

Gail Johnson

Trustees

Ryan Kauffman

Karin McCarthy

Pam Parr

Luiz Perez

Judy Sollinger

Joe West

Senior Management Team

Village Administrator

Daniel Di Santo

Assistant Village Administrator

Christina Burns

Community Development Director

Rod Zenner

Community Relations Manager

Michele Brown

Building and Zoning Manager

Jay Hoover

Finance Director

Mark Horton

GIS/IT Coordinator

Joe Renzetti

Police Chief

Jeff Burgner

Public Works Director/PE

Jennifer Hughes

Village Clerk

Tina Touchette

Economic Development Director

Corinna Cole

AGENDA ITEM

MEETING TYPE: Village Board
MEETING DATE: August 6, 2019
SUBJECT: Strategic Plan Update

ACTION REQUESTED:
 Discussion on progress of the 2017-2020 Strategic Plan

BOARD/COMMISSION REVIEW:
 N/A

ACTION PREVIOUSLY TAKEN:

Date of Action	Meeting Type	Action Taken
January 15, 2019	Regular Village Board Meeting	Strategic Plan Semi-Annual Update
August 7, 2018	Committee of the Whole	Strategic Plan Semi-Annual Update
January 16, 2018	Committee of the Whole	Strategic Plan Semi-Annual Update
July 18, 2017	Village Board Meeting	Semi-annual Strategic Plan Update
Feb. 7, 2017	Village Board Meeting	Adoption of a Resolution Adopting the 2017-2020 Mission, Vision, Values and Strategic Plan
December 20, 2016	Special VB Meeting	Strategic Planning Workshop

DEPARTMENT: Administration
SUBMITTED BY: Christina Burns, Assistant Village Administrator

FISCAL IMPACT:
 N/A

BACKGROUND:
 The Village Board adopted the Strategic Plan in January 2017, which establishes five broad priorities of focus through 2020. Regularly, staff reports back to the Board on progress for each of these priority issues.

The adopted Strategic Plan document defines five strategic priorities:

- Financial Stability
- Infrastructure Maintenance and Expansion
- Community Engagement
- Effective Growth and Development
- Productive and Engaged Workforce

Each priority includes a range of desired outcomes, key outcome indicators, targets and strategic initiatives. The Strategic Plan Summary, as well as the Vision, Mission and Values, is attached for reference.

DISCUSSION:

Staff continues to make progress toward the strategic initiatives in the 2017-2020 Strategic Plan.

A few key achievements since the last update in January:

- Metra funding secured in the state capital bill
- Construction to begin on The Reserve at Hudson Crossing and Block 11 improvements in the near future.
- Continued progress on Wolf's Crossing Phase 1.
- 8 staff members completed the Growing Together Leadership development course
- FY2019 Village-hosted community events were cost neutral.

The attached Strategic Plan report provides more detailed update on each of the key outcome indicators, as well as a summary of the strategic initiatives relevant to each target.

RECOMMENDATION:

Presentation of Strategic Plan progress. Staff also recommends that the Village Board discuss the next full update to the Strategic Plan, ideally in 2020.

ATTACHMENTS:

- Village of Oswego Strategic Plan Summary 2017-2020 and Mission, Vision and Values
- July 2019 Strategic Plan Report

Village of Oswego - Strategic Plan Summary 2017-2020 July 2019 Status Update

Strategic Priority	Desired Outcome	Key Outcome Indicator (KOI's)	Target	Current Status (July 2019)	Strategic Initiatives
Financial Sustainability FINANCE	Meet our fund balance policy in General Fund	Fiscal year fund balance-General Fund	Revenues exceed expenditures in the General Fund	FY18 and FY19 audits show revenues exceeded expenditures. FY20 budget projects the same.	a) Conduct analyses-megaprojects b) Create a revenue strategy c) Analyze programs for cost-effectiveness *focus on public engagement
	Reduced reliance on sales tax	Revenue sources	Sales tax not to exceed 35 percent of total revenue.	Sales tax was 29% of total revenues in FY18; 30.8% of total revenues for FY19.	
	Clarity on mega projects	Financial analyses	Funding options identified for megaprojects by 2020	Secured \$100 million in funding for Metra in State Capital Bill. Prioritizing Wolfs Crossing in 2019 veto session	
Infrastructure Maintenance and Expansion OPERATIONS	Sustainable water source	-Analyses -Project schedules	Sustainable water source connected in 2026	Source decision anticipated in 2020.	a) Water source decision process b) Water plan implementation c) Master plan –Wolf’s Crossing d) Funding strategy-Wolf’s Crossing e) Funding strategy-CIP f) Phase I- Metra study g) Metra lobbying strategy
	Safe and efficient Wolf’s Crossing	-Analyses -Milestones, plan	Secure funding -\$14M for Section 1 by 2020	Phase 1 poised for approval. Focus on state capital bill during 2019 veto session; state and federal sources identified. \$2.5 million already granted	
	Metra service to Oswego	CMAP plan project schedule	Oswego is a high priority project by 2018	Included in CMAP plan as cost effective, but low priority. Received \$100M from State Capital Bill. Metra studies have officially begun.	
	Safe and efficient infrastructure	Maintenance plan	CIP funding in place to meet current needs	-Annual CIP approval process -Continuing to work toward funding plan for megaprojects.	
Community Engagement	Recognized as a regional destination	RPP implementation schedule	-Establish baseline in visits to GoOswego.org -2% increase in H/MT revenue -Establish benchmark for social media and print marketing reach	-Baseline visits established. -Hotel/Motel tax decreased 4% in FY18, and decreased 0.65% in FY19. -Social media reach established; working with AACVB on print and marketing.	a) Ongoing regional positioning plan implementation. b) Implement tourism plan c) Launch a comprehensive communication plan. e) Conduct bi-annual community survey

Village of Oswego - Strategic Plan Summary 2017-2020 July 2019 Status Update

CUSTOMER	Positive public perception of services	Village survey, citizen feedback	2%-point increase in satisfaction with quality of life. 5% increase in residents getting information from e-mail and social media	-Rating of quality of life in the Village as good or excellent decreased to 88% from 89% from 2016 to 2018. -Baseline measure: 28% social media; 17% e-mail	f) Develop an event framework to define, manage and measure the success of events. *focus on metrics
	Enhanced community connectedness.	-Community survey results -Business feedback	- ___% report feeling connected -50 business retention visits conducted annually	-Recommend removing this metric; staff is not able to identify a good way to measure. -Business network event completed in March. Additional business outreach events held.	
	Successful events	Event surveys Financial outcomes	-70% of surveyed participants report a positive view of events. -Event hard costs are covered with sponsorship and general event revenue.	-2018 Community Survey: Nearly all Village events rated 70% satisfied/very satisfied. Next survey Fall 2020. -Sponsorship program established. -In FY2019, events were financially neutral.	
GROWTH	Effective Growth and Development	Expanded downtown	Redevelopment Agreements	- => Two ground-breakings by July 2019 in TIF District - ___% increase in TIF increment	a) 59 S. Adams St. project plan b) Old Village Hall Block plan c) TIF District marketing plan d) Residential development strategy e) Economic development strategic plan
		Growth in residential units	-Existing & new developments	=/> 100 new residential units under permit/year	
		Expand commercial investment	-Building permits -EAV	New commercial investment of \$___/ year	

Village of Oswego - Strategic Plan Summary 2017-2020 July 2019 Status Update

WORKFORCE	Productive and Engaged Workforce	Staff sized to meet growing community's needs	Workload indicators	Develop a long-term projection for service delivery and staffing	Staffing study completed in early 2019 projecting long-term need and prioritizing short-term needs.	<ul style="list-style-type: none"> a) ERP implementation- establish best practices-operating processes b) Shared services initiative c) Create leadership development program d) Conduct employee survey e) Connect strategic plan to evaluation system
		Highly qualified workforce	Internal hiring rate	50% or > of non-entry level positions filled from within	Not yet met. 8 employees completed leadership development program.	
		Empowered employees	Opinions/employee feedback	Achieve average engagement score on six Engagement Metrics of 4.0 by 2020.	2018 Score: 3.78; Survey not completed for 2019.	
		Accountable organization	-Results achieved, bonuses, surveys	75% of goals achieved	86% of goals achieved in FY2018; 76% of FY19 goals achieved.	

* Some targets are blank intentionally, to enable development of baseline measures

Village Profile

Historical Background

At the confluence of the Fox River and Waubonsie Creek, 50 miles west of Chicago, Oswego was settled, at least in part, for its transportation potential. A limestone shelf created a natural, smooth-bottomed, ford across the river just above the mouth of the creek, making it a favored crossing first for Native Americans and then for the American settlers who began arriving in the 1830s. William Smith Wilson and his wife, Rebecca, were the first settlers on the site of what is now Oswego. Wilson and his brother-in-law, Daniel Pearce, scouted the area in 1832, permanently moving their families to their claims in 1833. The area began growing that year, and in 1834 two newly arrived businessmen, Lewis Brinsmaid Judson and Levi F. Arnold, platted a new village they called Hudson.

One of the early roads to Galena crossed the Fox River ford at the new town, and in 1836 the Temple, later Frink & Walker, stagecoach line began regular service on the “High Prairie Trail” branch of the Chicago to Ottawa Road through the village.

Although Judson and Arnold had called their new village Hudson, the U.S. Post Office decided to call the post office established in 1837 *Lodi*. The evolving confusion led to an informal referendum in 1837 during which neither Hudson nor Lodi was picked as the town’s name. Instead, they decided on Oswego, named after the city in New York near which several early settlers lived.



The ford across the Fox River was an economic draw from the very beginning. Decoalia Towle and his wife Elizabeth established an inn and tavern at Oswego on the road to the ford, joining Arnold’s general store and, after 1837, the post office, in Oswego’s growing business district.

By 1838, Oswego consisted of about 30 wooden buildings. Hotels, including the stately National Hotel on Main Street, the Kendall House, the Smith House and others were soon built to handle the stagecoach passengers and other travelers.



The county seat remained in Oswego until it was moved back to the more centrally located Yorkville in 1864. Although Oswego lost the county seat, the extension of the Fox River Branch of the Chicago Burlington & Quincy Railroad through the village in 1870 proved another economic boost.

In 1910, the Aurora Elgin & Yorkville Railway, an interurban trolley line, made another connection to Oswego from Aurora to the north and Yorkville to the south. With the advent of inexpensive automobiles in the early years of this century, and the paved roads they required, **Oswego once again found itself to be a transportation hub** with three state highways originating within the Village; Ill. Route 25, Ill. Route 71, and Ill. Route 31. Two additional U.S. highways, U.S. Route 34 and U.S. Route 30 also pass through the Village.

From the removal of the county seat until the mid-1950s, Oswego was the mercantile hub of a large surrounding agricultural area. In the mid-1950s, Caterpillar, Inc. and Western Electric built facilities within Oswego Township close to the village. The proximity of the two large industrial plants led to the development of the sprawling Boulder Hill Subdivision just north in unincorporated Oswego Township. For the next 40 years, Boulder Hill was the largest community in Kendall County.

In the mid-1980s, the homebuilding boom in Naperville and Aurora spread west, and housing developments began to spring up around Oswego. In order to control development in its immediate area,



Oswego began to encourage annexations, extending its boundaries west of the Fox River for the first time in its history, and growing east and north to U.S. Route 30.

The 1990 U.S. Census had Oswego's population at 3,875. Seven years later, a special census showed the population had risen above 9,000 surpassing Boulder Hill and making it the largest community in Kendall County. The 2016 Special Census certified the population at 33,078.

Community Profile

The Village of Oswego is governed by a Village President and six Trustees elected at large to overlapping four year terms. The appointed Village Administrator is responsible for the day-to-day administration of the Village and its 113 full time employees. The first collective bargaining agreement in the Village was agreed to in FY 2010 for the Police patrol officers.

The Village Hall building opened May 2, 2008 and was constructed for \$12.8 million. The building, with 30,000 square feet of finished space and 15,000 square feet of unfinished space will provide the Village with a facility that has the potential to serve as the Village Hall for well over 50 years. All departments are housed in the Village Hall, with the exception of the Police Department and Public Works Labor force which have their own facilities.

The Police Department of the Village is located on Woolley Road next to the Fire District headquarters facility. Together they form a public safety campus. The Police Headquarters opened in November 2018 and totals 70,000 square feet. This building will serve the community far into the future.

The Public Works department is located in the Public Works facility in the Stonehill industrial park. The facility opened in December 2002, is 22,000 square feet and was constructed for \$2.8 million. The facility is expandable to meet future growth demands and has additional vacant, Village owned land surrounding it.



The Village owns and operates a water supply system and a wastewater delivery system. The Village’s system consists of eight deep wells and five water towers that serve as storage facilities. The towers have capacities in excess of 4.5 million gallons. The Village plans for increases in the systems size on a continual basis. The system currently serves approximately 11,300 water customers. Average daily consumption is approximately 2.5 million gallons. Fox Metro Water Reclamation District treats all wastewater that the Village’s wastewater

delivery system transports to them. The Village has state-of-the-art equipment installed at its eight existing well sites for removing the radium (a naturally occurring radioactive particle found in ground water).

The Village of Oswego is served by the 7th largest public community school district in the State; Community Unit School District 308.

Public Education - School District 308			
Type of School	No. of Schools	Student to teacher ratio	Enrollment
Early Learning Center	1		517
Elementary (K-5)	13	19	7,464
Junior High (6-8)	5	19	4,300
High School	2	20	5,532
East View Academy /GOAL	1		196
Transition Center	1		43
Outplaced			82
Total Number of Schools	23		18,134
Total Teachers			1,314
Total Employees			2,421

Waubonsee Community College District 516 serves the Village of Oswego for post secondary education. The main campus is north of the Village in Sugar Grove and there are satellite campuses just north of the Village in the City of Aurora and to the southwest in the City of Plano. There are also three nearby four-year institutions which include Aurora University, North Central College in Naperville and Northern Illinois University in DeKalb.

The Oswegoland Park District operates park and recreational facilities in and around the Villages corporate limits. The District’s area is approximately 36 square miles and is over 993 acres. The largest

amenity is the Fox Bend Golf Course which is located within Village limits covering 14 acres and is a championship sized golf course consistently rated in the top public courses in the Chicagoland area.

Recreational Facilities	
60 parks	25 half court basketball courts
9 greenways	4 full court basketball courts
33 picnic areas	1 18 hole disc golf course
29 picnic shelters	160 acre 18 hole golf course
33 playgrounds	20 miles of biking and hiking trails
10 ball fields	993 acres of natural areas
11 tennis courts	1 aquatic park
9 sand volleyball courts	1 swimming pools and splash pad
2 skate parks	19 fishing areas

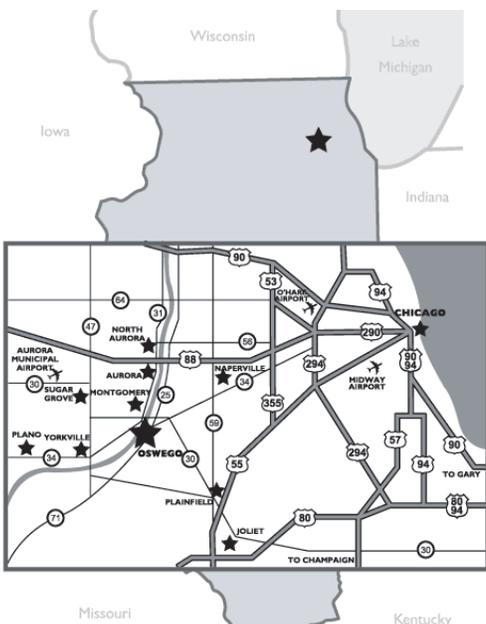
The Oswego Public Library District has served the Village since 1964. The Library District has two libraries serving a population of 64,594. The Library has 50,810 registered users and had over 832,800 in circulated items. The Library is part of the Prairie Area Library System (PALS) which enables users to utilize facilities of other member libraries.

The Oswego Fire Protection District provides fire protection to Oswego’s residents. The fire district has 70 sworn firefighters/paramedics on the streets. It provides fire protection and emergency medical services to an area over 55 square miles with over 50,000 residents. The district has four fire stations and responded to 5,104 calls in calendar year 2016.

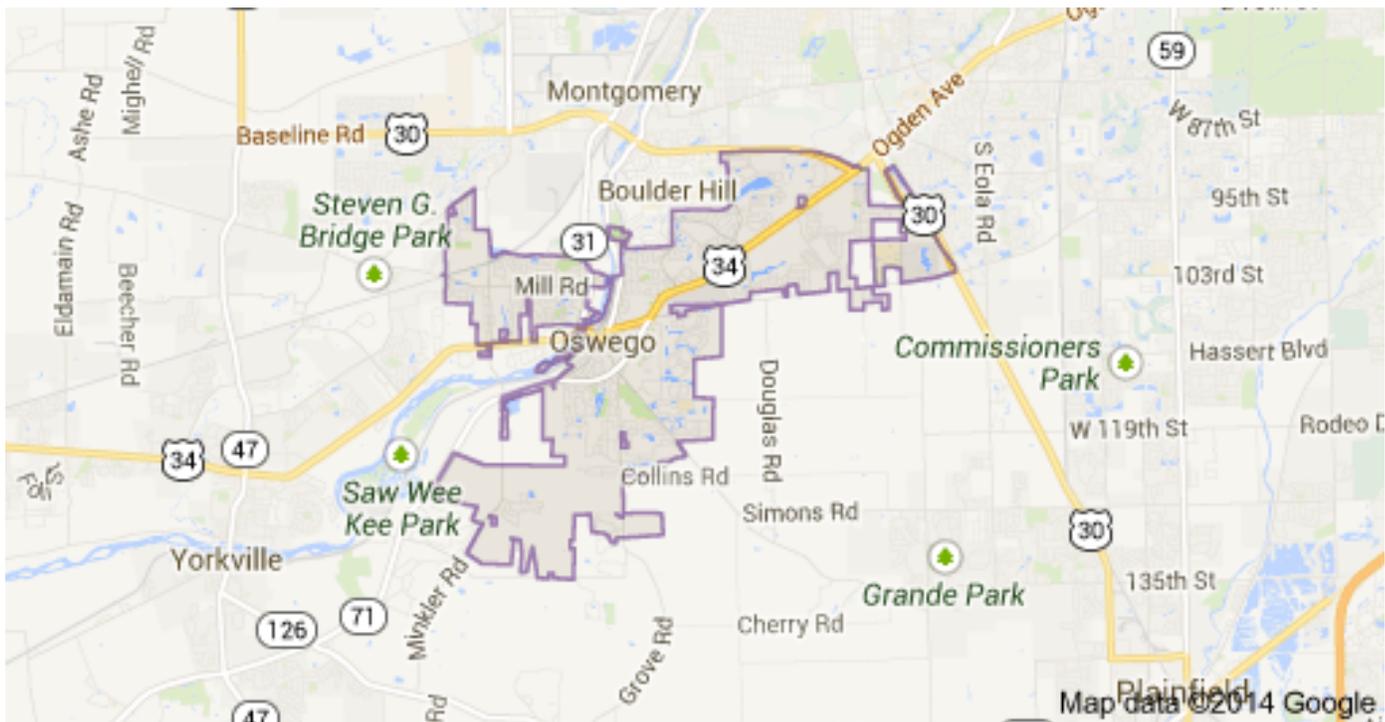
Oswego is a growing community, the largest municipality in Kendall County, continuing to attract new residents to enjoy the abundance of activities and services readily available. Residents enjoy the small country charm of a small rural town while having the opportunity to experience big city life when desired. Oswego is a great place to be a resident, visit, garner employment or attend community recreational events.

Location

The Village of Oswego is located approximately 50 miles southwest of the Chicago Loop in the northeast section of Kendall County at the border of the three “collar” counties: Will, Kane and DuPage. This four county area is recognized as one of the most rapidly growing regions in Illinois and the Midwest. The Village is located within a short distance of the City of Aurora and the Village of Naperville, the two largest municipalities in the metropolitan area outside the City of Chicago. The Village of Montgomery is immediately north and adjacent to the Village of Oswego. The county seat of Kendall County, the City of Yorkville, is five miles southwest of the



Village. It is strategically located at the southern end of the Fox River Valley. As part of the eight-county Chicago metropolitan area, Oswego benefits from the area's highly developed transportation network. A toll way interchange at Orchard Road and I-88 (the East-West Tollway) and the improvement and extension of Orchard Road to U.S. 34 in Oswego provided an important new connection to the growing western part of the Village. Major highways, which serve the Village, include U.S. 34 (Ogden Avenue); U.S. 30; and Illinois routes 71, 25 and 31. Other north-south routes near the Village include Illinois 59 to the east and Illinois 47 to the west. Access to the nation's interstate highway system is provided by I-88 (10 miles north of the Village), I-55 (10 miles east), and I-80 (18 miles south). O'Hare International Airport and Midway Airport are 33 and 36 miles east of the Village, respectively. Private and corporate aircraft are based in Aurora Airport and DuPage Airport, which are each about 35 minutes from the Village. Commuter rail service is available at Aurora's Transportation Center northeast of the Village.



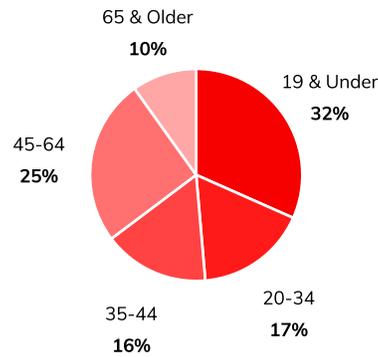
Offering a pro-business atmosphere, business incentives, and a well-educated and skilled labor workforce, Oswego is fast becoming an employment hub for manufacturing, engineering, and companies in every sector of the economy. The area is poised for growth and well suited for business success.



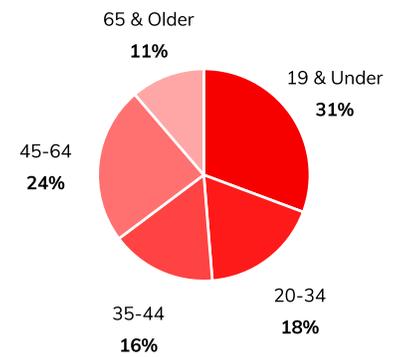
Source: ESRI®, 2019

Population

Population By Age 2019



Population By Age 2023



Population Overview

Population 2019:	32,675
Population 2023:	34,566
Female Population 2019:	16,679
Male Population 2019:	15,995
Diversity Index:	50.4

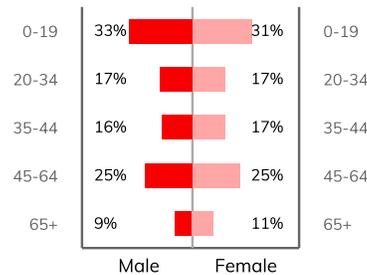
Population By Race

White:	81%
Hispanic or Latino:	15%
Black or African American:	7%
Asian:	4%
Some Other Race:	4%
Two or More Races:	3%
American Indian:	Below 1%
Native Hawaiian or Pacific Islander:	Below 1%

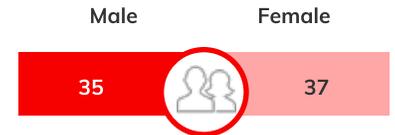
Workforce

Total Workforce:	17,525
Employed:	98%
Unemployed:	2%

Age & Gender 2019



Median Age 2019



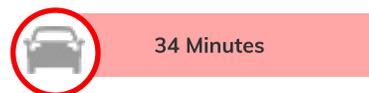
Households



Total Families



Average Daily Commute



Net Migration



Housing Overview

2019 Median Home Value:	\$243,535
2023 Median Home Value:	\$266,718
2019 Total Housing Units:	11,250
2019 Owner Occupied Units:	9,399
2019 Renter Occupied Units:	1,372
2019 Vacant Units:	479
2023 Total Housing Units:	12,257
2023 Owner Occupied Units:	10,023
2023 Renter Occupied Units:	1,372
2023 Vacant Units:	854

Employment by Industry

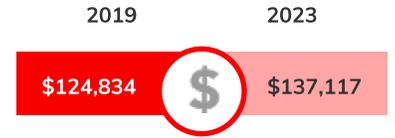
Manufacturing:	2,193
Educational Services:	2,106
Health Care/Social Assistance:	1,838
Retail Trade:	1,814
Finance/Insurance:	1,265
Professional/Scientific/Tech Services:	1,216
Construction:	1,001
Other Services:	965
Transportation/Warehousing:	825
Accommodation/Food Services:	822
Wholesale Trade:	663
Public Administration:	560
Arts/Entertainment/Recreation:	458
Real Estate/Rental/Leasing:	400
Information:	370
Admin/Support/Waste Management Services:	333
Utilities:	230
Mining/Quarrying/Oil & Gas Extraction:	21
Agriculture/Forestry/Fishing/Hunting:	19
Management of Companies/Enterprises:	0

Income

Median Household Income



Average Household Income



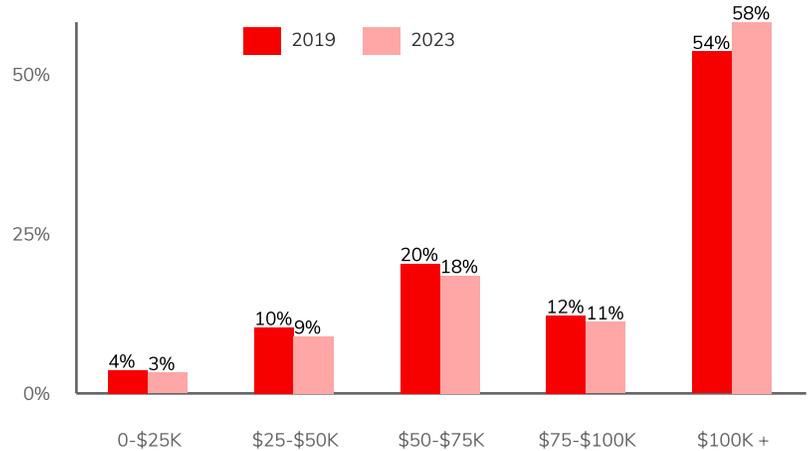
Per Capita Income



Income Growth

Per Capita Income Annual Growth Rate	1.9%
Median Household Income Annual Growth Rate	1.19%

Household Income Distribution

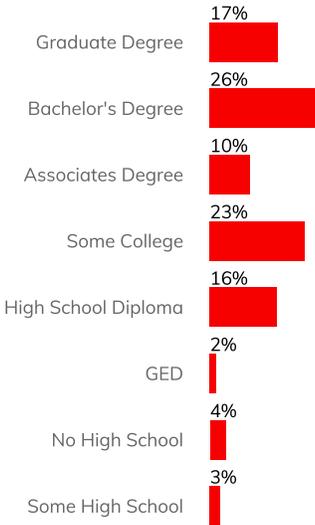


Education

Education Levels

Graduate Degree	3,422
Bachelor's Degree	5,354
High School Diploma	3,369

Education Attainment 2019



Source: ESRI®, 2019

VILLAGE OF OSWEGO, ILLINOIS
 PRINCIPAL PROPERTY TAXPAYERS
 Current Year and Nine Years Ago

Taxpayer	2018 Levy			2009 Levy		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
RPAI Oswego Douglas LLC	5,523,701	1	0.60%			
Farmington Lakes, LLC	5,232,066	2	0.57%	5,751,642	2	0.62%
Richport Property Prairie Market, LLC	4,566,626	3	0.49%			
Meijer Stores LTD Partnership	4,037,374	4	0.44%	4,075,208	5	0.44%
Oswego Gerry Centennial, LLC	3,946,450	5	0.43%	3,814,105	6	0.41%
Wal-Mart Real Estate Business Trust	3,733,483	6	0.40%	3,753,190	7	0.40%
Inland Western Oswego Douglass				6,646,042	1	0.71%
SVAP III Prairie Market LLC	3,533,259	7	0.38%			
Oswego Partners, LLC	2,738,331	8	0.30%			
Target Corporation	2,098,468	9	0.23%	2,819,421	10	0.30%
Home Depot USA	1,766,595	10	0.19%	2,977,568	9	0.32%
KDR Limited Partnership				4,180,168	3	0.45%
KDR-Oswego associates LLC				4,098,757	4	0.44%
Jewel Food Stores				3,224,917	8	0.35%
	<u>\$ 37,176,353</u>		<u>4.02%</u>	<u>\$ 41,341,018</u>		<u>4.43%</u>

Data Source
 Office of the County Clerk

VILLAGE OF OSWEGO, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

2019				2010			
Employer	Rank	Number	% of Total Village Population	Employer	Rank	Number	% of Total Village Population
Oswego Comm. Unit School Dist. No. 308	1	1,893	5.4%	Oswego Comm. Unit School Dist. No. 308	1	1631	4.4%
Jewel/Osco- 2 locations	2	362	1.0%	Jewel/Osco	2	475	0.9%
Meijer Corporation	3	300	0.9%	Wal-Mart Stores, Inc.	3	450	1.4%
Wal-Mart Stores	4	283	0.8%	Meijer Corporation	4	425	1.3%
Radiac Abrasives, Inc.	5	250	0.7%	Dominick's Fresh Foods, Inc.	5	275	0.9%
Coldwell Banker Honig-Bell	6	225	0.6%	Lowe's Home Improvement, Inc.	6	250	0.8%
Target Corporation	7	136	0.4%	Target Corporation	7	250	0.8%
Village of Oswego	8	119	0.3%	Home Depot USA	8	250	0.8%
Home Depot USA	9	115	0.3%	Kohl's	9	225	0.7%
UPS Freight	10	100	0.3%	Anfinsen Assembly, Inc.	10	150	0.5%

Data Source

Village of Oswego

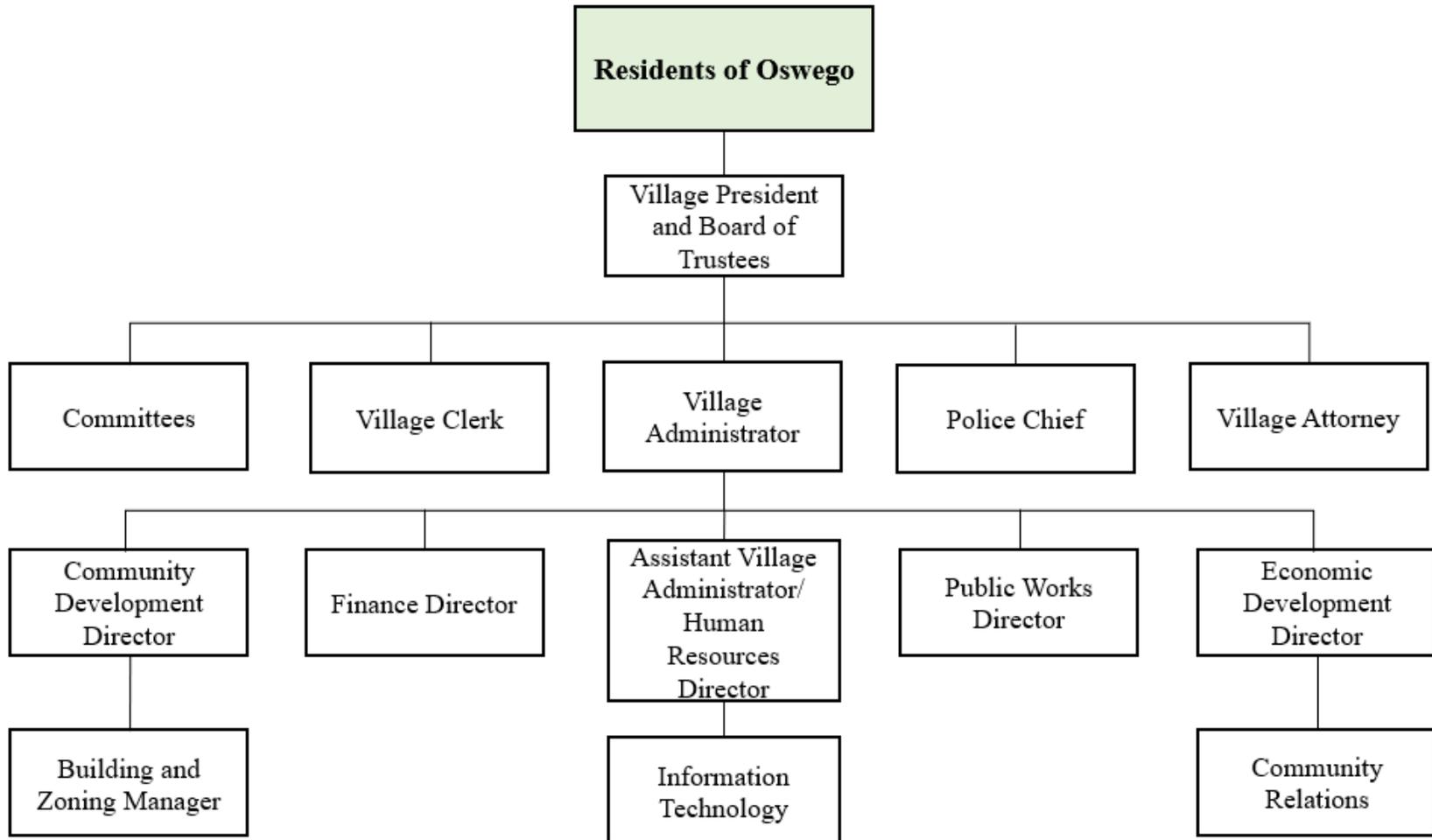
VILLAGE OF OSWEGO, ILLINOIS
 DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

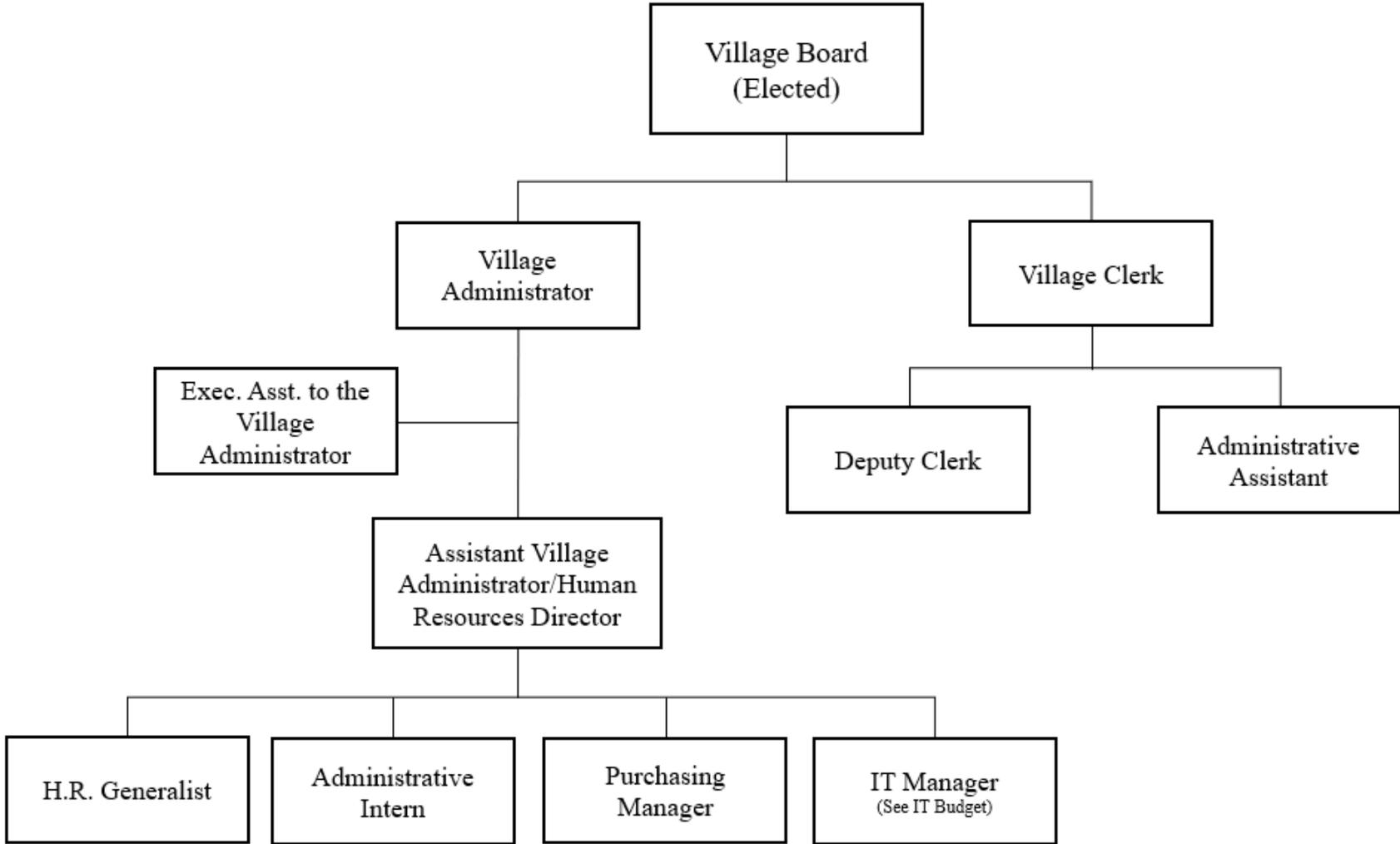
Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2009	29,364	798,818,256	27,204	5.2%
2010	30,355	954,543,330	31,446	8.5%
2011	30,780	950,763,420	30,889	8.7%
2012	30,750	1,013,058,750	32,945	8.0%
2013	30,750	1,033,384,500	33,606	8.3%
2014	30,750	1,027,234,500	33,406	7.0%
2015	33,100	1,075,352,800	32,488	5.0%
2016	32,901	1,089,483,714	33,114	5.2%
2017	33,078	1,098,454,224	33,208	3.4%
2018	34,000	1,213,154,000	35,681	2.7%
2019 *	35,237	1,285,163,864	36,472	2.5%

Source: U.S. Census Bureau Fact Sheet

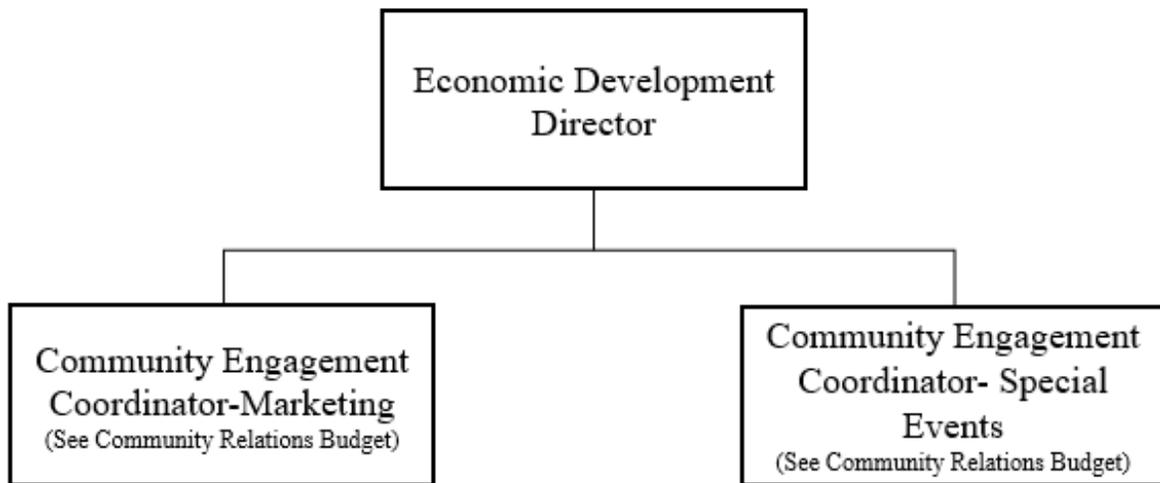
VILLAGE OF OSWEGO ORGANIZATIONAL CHART



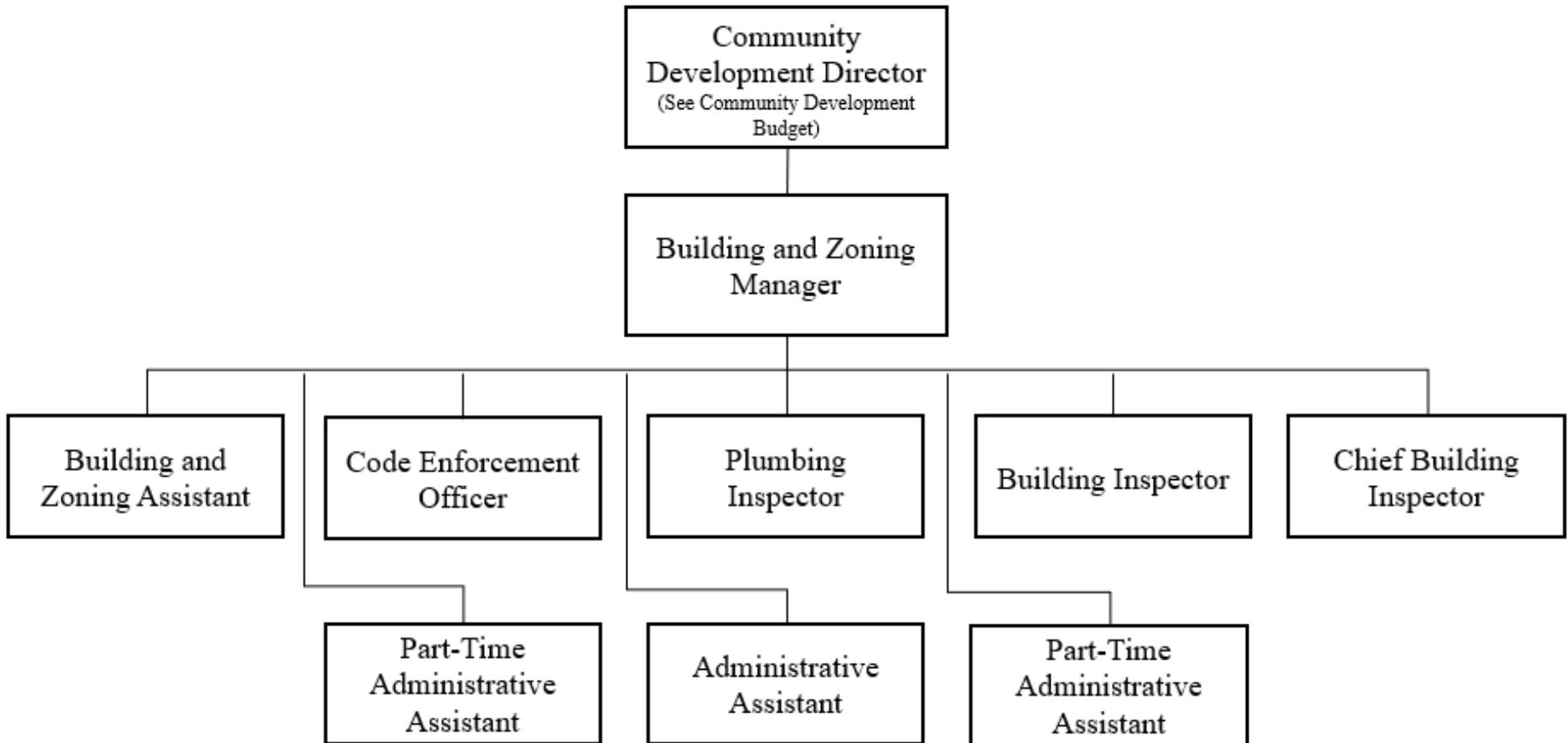
CORPORATE ORGANIZATIONAL CHART



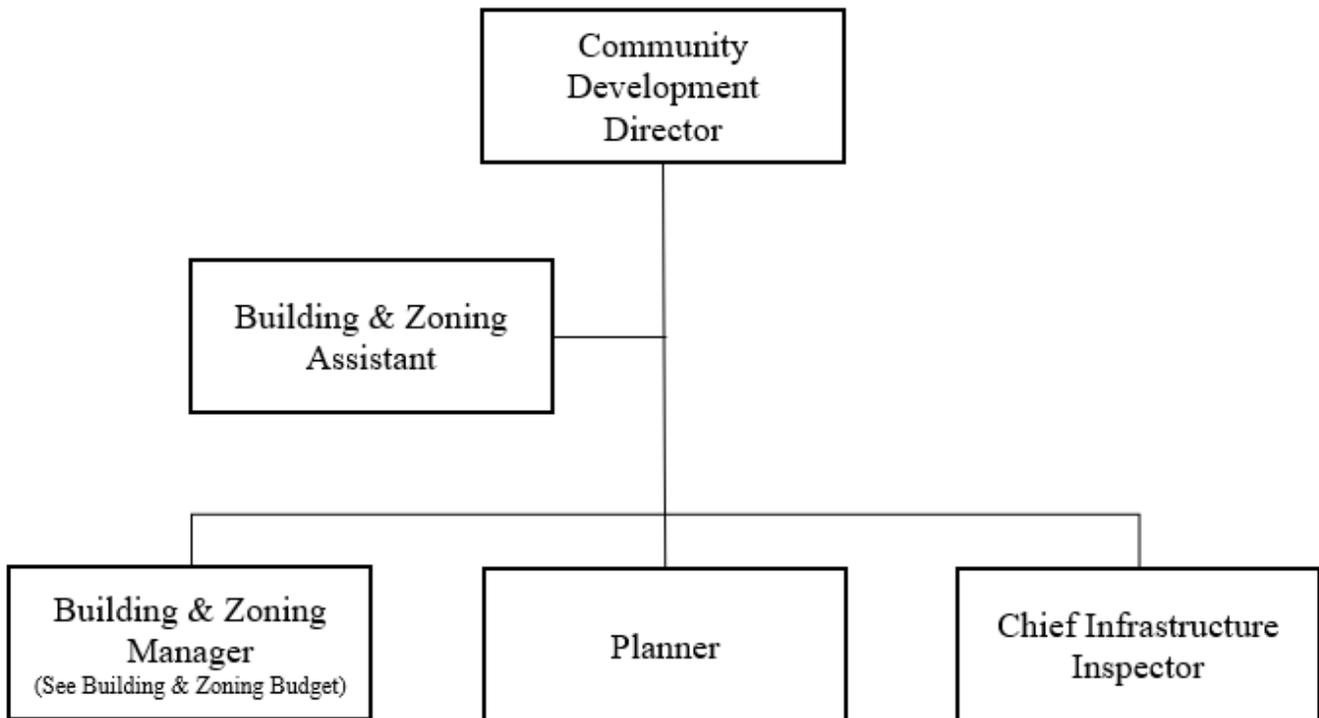
ECONOMIC DEVELOPMENT ORGANIZATIONAL CHART



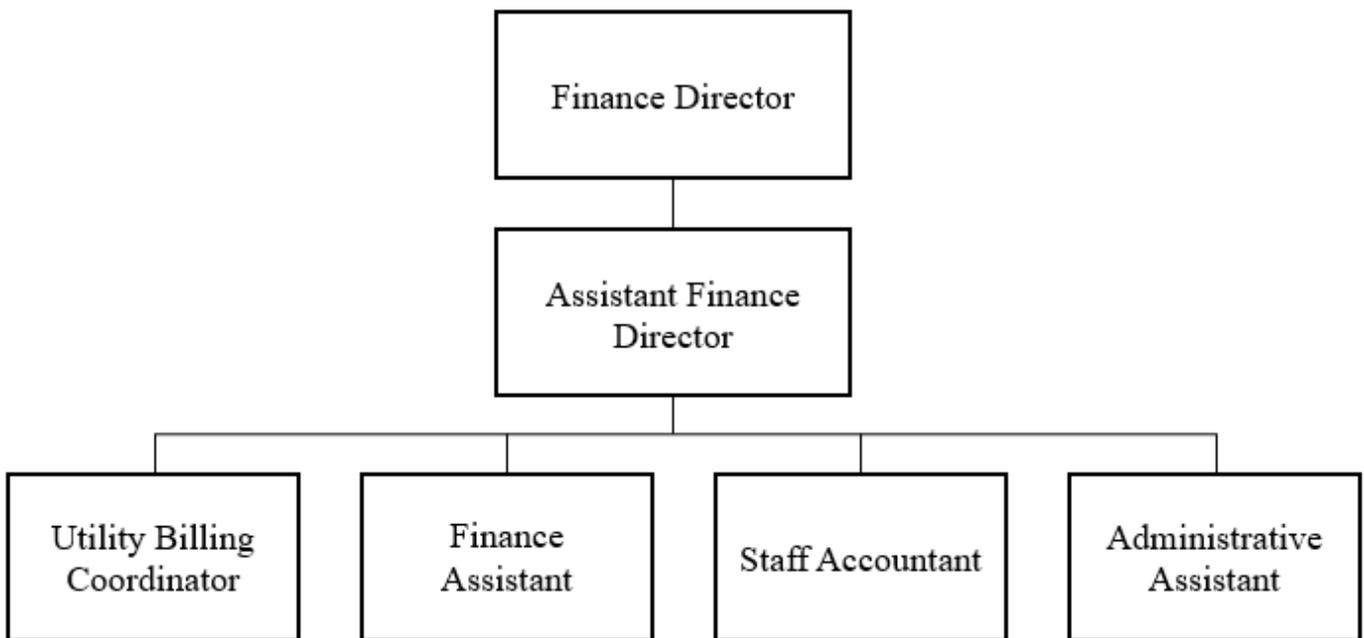
BUILDING AND ZONING ORGANIZATIONAL CHART



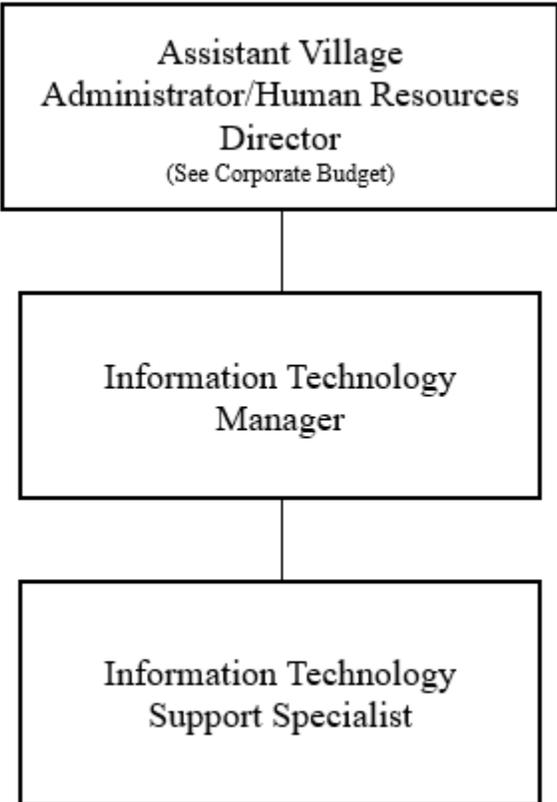
COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART



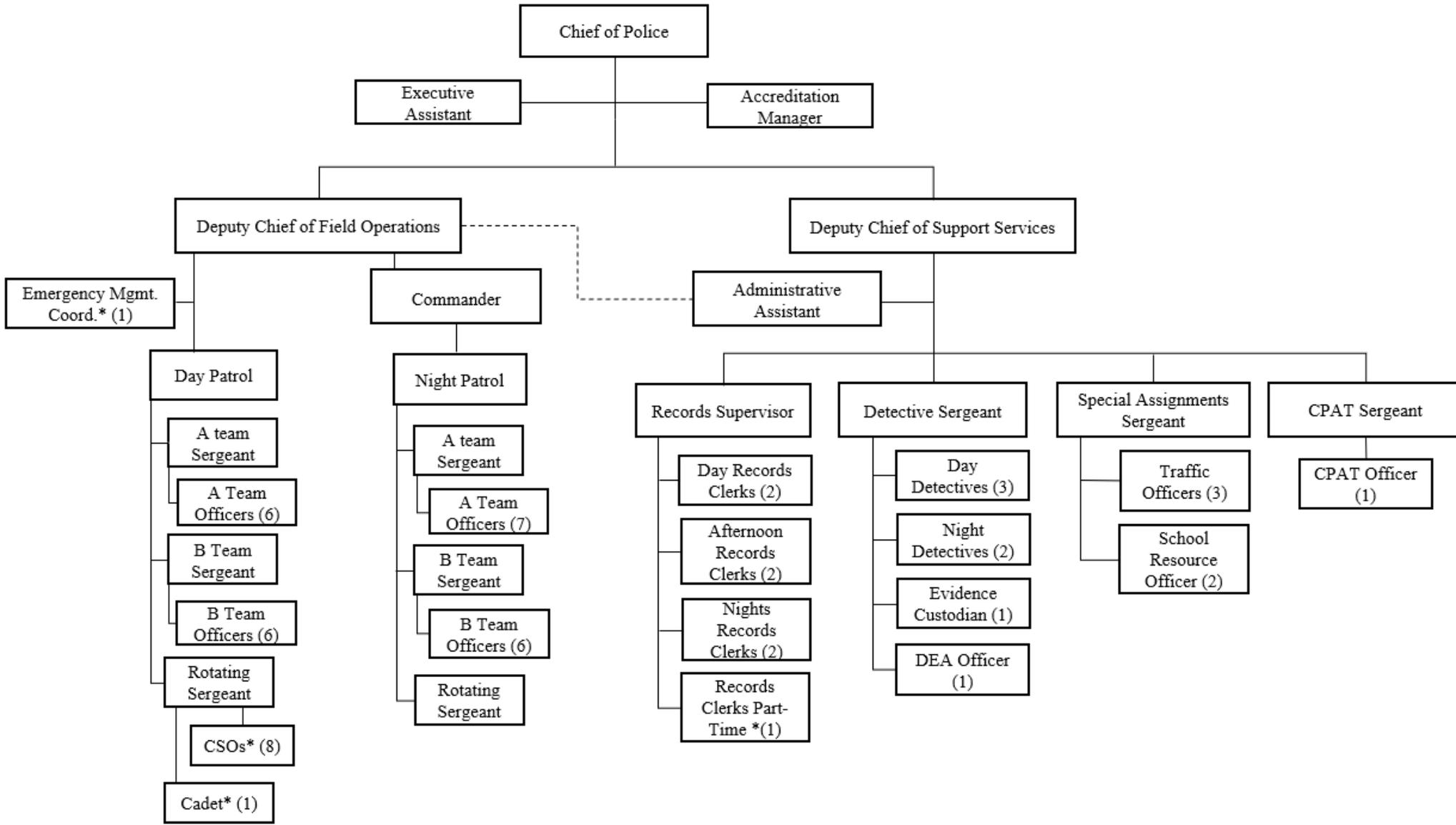
FINANCE ORGANIZATIONAL CHART



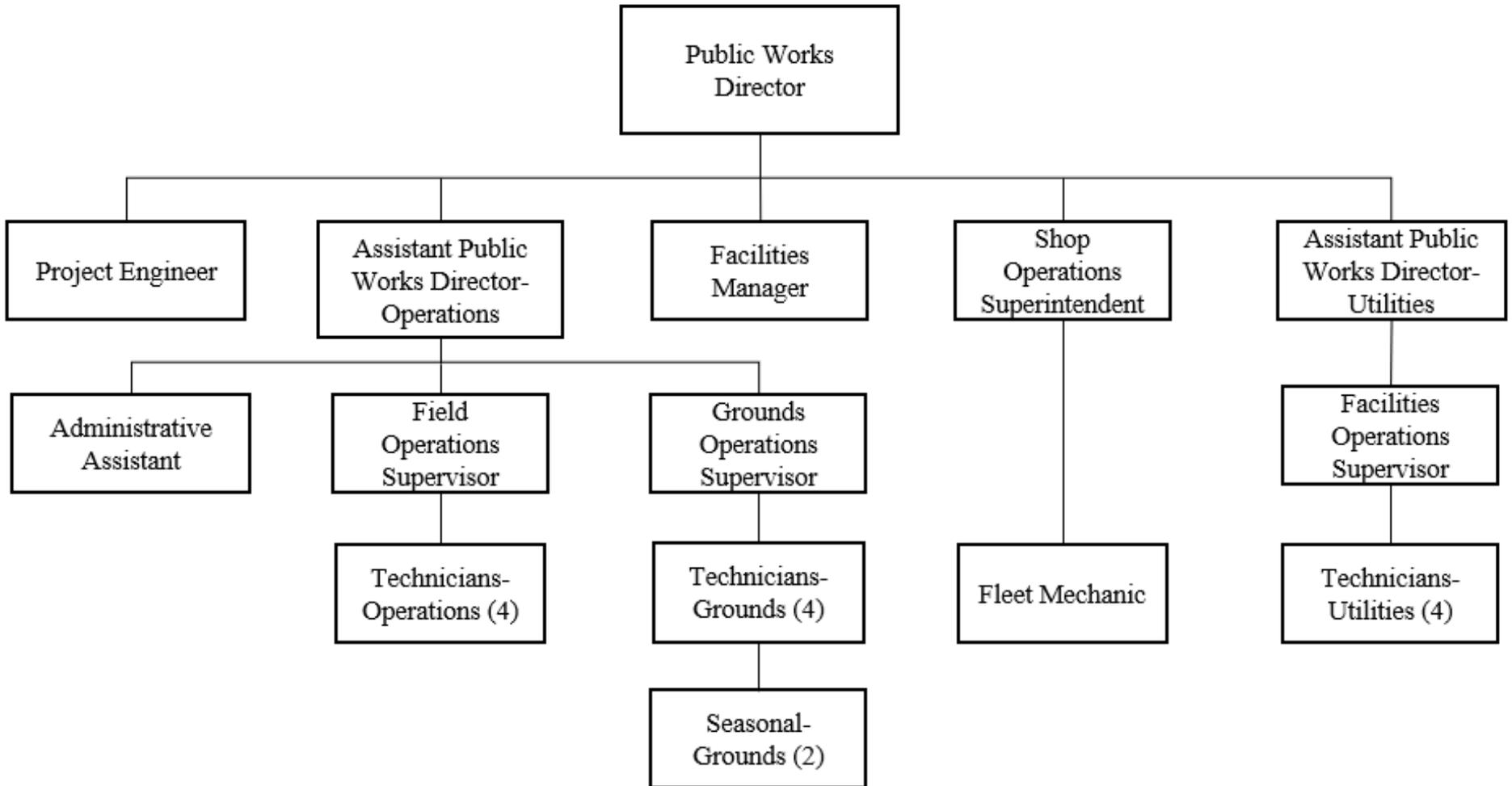
INFORMATION TECHNOLOGY ORGANIZATIONAL CHART



POLICE DEPARTMENT ORGANIZATIONAL CHART



PUBLIC WORKS ORGANIZATIONAL CHART



Fund Structure and Basis of Accounting and Budgeting

For accounting purposes, a state or local government is not treated as a single, integral entity. Rather, a government is often viewed instead as a collection of smaller, separate entities known as funds. Funds used by a government are traditionally classified into one of seven fund types. In addition, governmental financial reporting for state and local governments now require the classification of individual funds as either “Major” or “Nonmajor.” The Village defines Major Funds as those that are equal to or greater than 10% of total expenditures for the fiscal year. The impact of this distinction is that the financial activity of nonmajor funds is reported in specific instances in the audited financial statements in a consolidated format while major funds are reported separately. Generally, the General Fund, Debt Service Fund and Water & Sewer Fund are considered “Major” Funds and all of the other funds are considered “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 which falls into that fund type classification, are further described:

1. **General Fund:** The General Fund (a Governmental Fund) is by far the largest Fund of the Village and accounts for most expenditures traditionally associated with government, including police protection, road and bridge (street improvements), building and zoning, community development, economic development, community relations, finance, information technology and general administration.

2. **Special Revenue Funds:** Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources which, often due to legal requirements, are designated to finance specific functions or activities of government which therefore cannot be diverted to other uses. The Village has two Special Revenue Funds:

Motor Fuel Tax Fund: This Fund is used to account for the operation of street maintenance programs and capital projects as authorized by the Illinois Department of Transportation utilizing the Village’s per capita share of gasoline taxes collected by the State of Illinois.

Tax Increment Financing Fund (TIF): This Fund is used to account for all the revenue and expenditures associated in the TIF District including development and infrastructure improvements. Financing is provided from incremental real estate taxes from the project area.

3. **Debt Service Fund:** The Debt Service Fund is used to account for the payment of interest, principal and paying agent fees on general obligation bonds. Sales tax and motor fuel tax revenues are currently pledged to make the annual debt service payments on the outstanding bond issuances.

4. **Capital Improvement Fund:** The Capital Improvement Fund accounts for the acquisition and construction of major capital facilities and other capital improvements financed through the issuance of debt and operating revenues.

5. **Enterprise Funds:** Enterprise Funds are classified as Proprietary Funds. Proprietary 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). The operations of Enterprise Funds are accounted for similarly to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Enterprise Funds established by the Village include:

Water & Sewer Fund: This Fund accounts for the revenues and expenses related to the provision of water services to residents and businesses. This Fund also accounts for the revenues and expenses related to the transportation and repairs to the Village's sanitary sewer and storm sewer systems. All activities necessary to provide such services including administration, operations, maintenance, financing and related debt service, and billing and collection are included in this Fund.

Water & Sewer Capital Fund: This Fund accounts for the revenues and expenses associated with annual capital infrastructure improvements for the water and sewer system. Growth related revenues and water and sewer usage fees provide the needed revenue.

Garbage Collection Fund: This Fund accounts for the revenues and expenses related to the collection and disposal of garbage, recycling and yard waste. Billing is completed in conjunction with the Water & Sewer Fund billing process. No administration, cash receipting, billing charges or customer service costs are expensed within this Fund.

5. **Internal Service Fund:** Internal Service Funds are also classified as Proprietary 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 Fund: This Fund was created in Fiscal Year 2017 to account for the purchase of vehicular equipment used by the Village departments. Operating transfers from the Capital Improvement Fund and Water & Sewer Capital Fund provide the revenue to purchase vehicle replacements.

6. **Trust and Agency Funds:** Trust and agency funds are classified as Fiduciary Funds and are used when a government holds or manages financial resources in an agent or fiduciary capacity. The Village has only one Trust Fund:

Police Officers' Pension Fund: This fund is used to account for the accumulation of resources to pay pension costs. Monies are contributed by police members at rates fixed by state statutes and by the Village through an annual contribution from the corporate property tax levy and general operating revenues.

Non-Budgeted Funds

The Village also has three special revenue Funds which we do not prepare budgets for as these Funds account for specific revenues to be used for specific purposes and two agency Funds which account for monies held on behalf of others. These three special revenue Funds are not budgeted as the revenue streams are not predictable and expenditures are not known until the actual time of spending.

Special Revenue Funds

Public Works Escrow Fund

This Fund accounts for developer contributions received through original subdivision agreements or permit fees received as homes are built within the subdivision. The monies on hand are dedicated to roadway infrastructure improvements to roadways which need expansion because of the increased traffic created by the subdivision.

Economic Development Fund

This Fund accounts for the economic development grant received from the State of Illinois to be used to provide low interest loans to assist new business startups and job creation for people who have low to moderate incomes. Payments made on existing loans replenish the available amount for subsequent loans. The Fund currently has three loans outstanding.

Public Service Fund

This Fund accounts for donations/contributions received from numerous sources and must be used for an intended purpose. The revenues are restricted by State Statutes or dedicated to fund the specific event the money was received for. The Fund has 34 sets of revenue and expense accounts for the different events and specific purpose items.

Agency Funds

These two Funds are not budgeted as the transactions within these Funds are not known until the actual time of the activity.

Agency Fund

This Fund accounts for land/cash and transition fees collected from developers for other governmental agencies.

Subdivision Escrow Fund

This Fund accounts for developer deposits received through the development and planning stages. Village staff time and engineering costs are charged against the deposits and billed to developers if the deposits are insufficient to cover all the costs.

Basis of Accounting and Basis of Budgeting

The **modified accrual basis of accounting** is used for all **governmental fund types** (General Fund, Special Revenue Funds, Capital Project Funds and the Debt Service Fund) and agency funds (the Village currently does not budget for any agency funds). Under the modified accrual basis of accounting, revenues are recognized when they are both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Property taxes are recognized when they become both measurable and available in the period that the tax is intended to finance. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

Those revenues susceptible to accrual are property taxes, motor fuel taxes, franchise fees, licenses, interest revenue, court fines and charges for services. Sales taxes and telecommunication taxes owed to the state at year end on behalf of the Village are also recognized as revenue. Other fines and permit revenue are not susceptible to accrual because generally they are not measurable until cash is received by the Village.

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

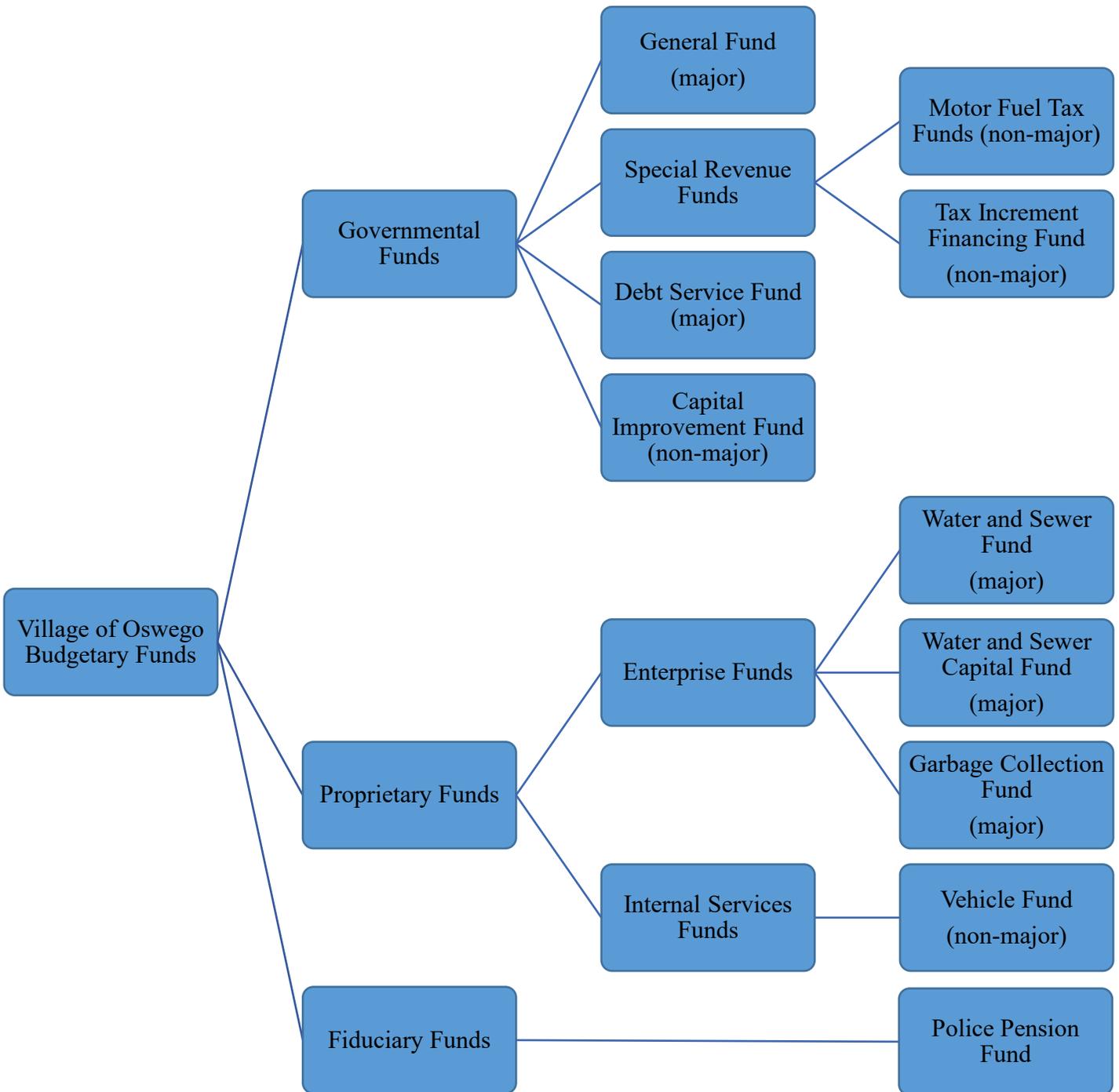
Both the modified accrual basis of accounting and the accrual basis of accounting are consistent with generally accepted accounting principles (GAAP).

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 within the proprietary fund types are capitalized and recorded as assets on a GAAP basis but expensed 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 expenditures made during the year for the proprietary fund-types. The capitalization threshold for infrastructure (land, building and land improvements) is \$25,000. The threshold for vehicles, machinery and equipment is \$10,000.
2. Bond proceeds in Enterprise funds are shown as revenues on 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, bond proceeds for proprietary funds would be shown as an asset and offset with long-term debt payable.
3. Unrealized gains and losses on investments are treated as adjustments to revenue under the GAAP basis whereas under the basis of budgeting these amounts are not recognized and are excluded from revenue.

The Village has the following Fund structure for recording all the financial transactions in a given fiscal year. Funds are classified into one of seven fund types. The chart shows the Village’s fund structure by Fund type and the Fund’s status as a Major or Non-major fund.



FUND /DEPARTMENT STRUCTURE

FUND /DEPARTMENT STRUCTURE													
					Department Involvement								
Governmental Funds		Major Fund	Non-Major Fund	Budget	Corporate	Community Relations	Building & Zoning	Community Development	Economic Development	Finance	Information Technology	Police	Public Works
General Fund		yes		yes	X	X	X	X	X	X	X	X	X
Special Revenue Funds													
Motor Fuel Tax Fund			yes	yes						X			X
Tax Increment Financing Fund			yes	yes	X		X	X	X	X			X
Public Works Escrow Fund			yes	no						X			X
Economic Development Fund			yes	no	X				X	X			
Public Service Fund			yes	no	X			X		X			
Capital Improvement Fund			yes	yes	X					X		X	X
Debt Service Fund		yes		yes						X			
Enterprise Funds													
Water & Sewer Fund		yes		yes						X			X
Water & Sewer Capital Fund		yes		yes						X			X
Garbage Collection Fund		yes		yes	X					X			
Internal Service Fund													
Vehicle Fund			yes	yes	X		X	X		X		X	X
Fiduciary Funds													
Pension Trust Fund													
Police Pension Fund			yes	yes						X		X	
Agency Funds													
Agency Fund			yes	no				X		X			
Subdivision Escrow Fund			yes	no				X		X			

Fund Balance and Cash Reserve Policies

The Village of Oswego has adopted a Fund Balance Policy for governmental fund types and established the following Unrestricted Net Assets balances and/or cash reserve balances for other fund types. The purpose of these policies is to enhance long-term financial planning and mitigate the risks associated with changes in revenues due to economic and local market conditions. These policies also aim to assist in the allocation of monies for the purchase of capital equipment, construction of capital improvements, and unanticipated expenditures that may occur. Unassigned/Unrestricted reserve balances will be utilized for emergency expenditures, annual budget shortfalls or other approved capital projects.

All the balances refer to the amounts available as of the end of the fiscal year, April 30. The Finance Department monitors these reserve levels and informs the Village Administrator of any significant changes that occur and the potential effect on funding future operations.

Fund Balance Policy for Reporting of Governmental Funds

Statement of Purpose

The purpose of this policy is to establish fund balance classifications that establish a hierarchy based on the extent to which the Village of Oswego (Village) must observe constraints imposed upon use of the resources that are reported by the governmental funds. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

The fund balance will be composed of three primary categories: 1) Nonspendable Fund Balance, 2) Restricted Fund Balance and 3) Unrestricted Fund Balance.

Definitions

Governmental Funds – are used to account for all or most of the Village’s general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds) and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the Village not accounted for in some other fund.

Fund Balance – the difference between assets and liabilities in a Governmental Fund.

Nonspendable Fund Balance – the portion of a Governmental Fund’s net assets that are not available to be spent, either short-term or long-term, in either form or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).

Restricted Fund Balance - the portion of a Governmental Fund’s net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributors and property tax levies).

Unrestricted Fund Balance is made up of three components:

Committed Fund Balance - the portion of a Governmental Fund's net assets 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 net assets to denote an intended use of resources

Unassigned Fund Balance - available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e. assignments).

Fund Balance Philosophy

It is the Village's philosophy to support long-term financial strategies, where fiscal sustainability is its priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are also a crucial consideration in long-term financial planning.

Scope

This policy establishes the hierarchy of fund balance and provides for the minimum amount of fund balance each governmental fund should maintain. Credit rating agencies carefully monitor levels of fund balance and unassigned fund balance in the general fund to evaluate the Village's continued creditworthiness.

Minimum Unrestricted Fund Balance Levels

This Policy applies to the Village's governmental funds as follows:

- A. **General Fund** - The General Fund is a major fund and the general operating fund of the Village. It is used to account for most expenditures traditionally associated with government including police protection, road and bridge (street improvements), building and zoning, community development, economic development, community relations, finance, and general administration and all other financial resources except those that are accounted for in another fund.

Spendable fund balance will be classified as follows:

- a. Restricted – A portion of the fund balance will be restricted based on the amount of assets at fiscal yearend which have external limitations on their use.
- b. Committed – A portion of the fund balance may be committed through formal action of the Village Board of Trustees either through a resolution or ordinance.
- c. Assigned – This assigned fund balance will be maintained at a minimum level of 30% of annual budgeted expenditures to ensure long term fiscal sustainability.
- d. Unassigned – The unassigned fund balance is the amount which could be utilized for funding of one-time projects or expenditures.

- B. **Special Revenue Funds** - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes other than debt service or capital projects. These funds fund balances will be considered restricted, committed, or assigned depending on the intended source/use of the funds.
- C. **Debt Service Fund** - This fund is a major fund and was established to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest on the Village's outstanding debt issuances. This fund's fund balance will be considered restricted, committed, or assigned depending on the intended source/use of the funds.
- D. **Capital Projects Fund** – This fund is a non-major fund established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds. This fund's fund balance will be considered restricted, committed, or assigned depending on the intended source/use of the funds.

Flow Assumptions

Some projects (funds) are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). When restricted funds exist, those funds are used first, then unrestricted. For unrestricted funds, committed funds are used first, then assigned, then unassigned.

Authority

- A. **Committed Fund Balance** – A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Village Board of Trustees. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.
- B. **Assigned Fund Balance** – A self-imposed constraint on spending the fund balance based on the Village's intent to use fund balance for a specific purpose. The authority for imposing the amount of assigned fund balance at the end of the fiscal year is delegated to the Village President and Board of Trustees.

The following are guidelines for establishing and retaining fund balance and cash reserves for the Village's operating funds.

General Fund

The Village will strive to maintain a minimum assigned fund balance of 30% of the estimated subsequent year's annual operating expenditures. In addition, the Village will also strive to maintain a minimum cash reserve balance equal to 25% of the estimated subsequent year's annual operating expenditures.

Motor Fuel Tax Fund

The Village will strive to maintain a minimum assigned fund balance equal to 50% of the estimated subsequent year's annual expenditures. This level is necessary to provide for the payment of expenditures related to the Village's annual road program, which is paid for almost entirely during the first six months of the fiscal year.

Tax Increment Financing Fund

The Village will strive to maintain a cash reserve level to timely meet all expenditures incurred during the fiscal year.

Debt Service Fund

The Village will strive to maintain a cash reserve level in the Debt Service Fund to timely meet all principal and interest payments for the following fiscal year based on the bond ordinance requirements for pledged revenues and bond coverage requirements.

Water & Sewer Fund

The Village will strive to maintain an unrestricted net asset balance equal to 30% of the estimated subsequent year's annual operating expenditures. The Village will also maintain an additional reserve to meet all principal and interest payments for the following fiscal year based on the bond ordinance requirements for pledged revenues and bond coverage requirements. Annual surplus reserves will be transferred to the Water & Sewer Capital Fund to support capital improvements for the water and sewer systems.

Water & Sewer Capital Fund

The Village shall plan for future capital improvements to be paid from cash reserves by maintaining a reserve level based on the capital improvements scheduled for the next two to five years.

Vehicle Fund

The Village shall plan for future vehicular equipment replacements to be paid from cash reserves by maintaining a reserve level based on the accumulated depreciation of the current fleet and the scheduled year of replacement.

Garbage Collection Fund

The Village will strive to maintain an unrestricted net asset balance equal to 25% of the estimated subsequent year's annual operating expenditures. This level will provide for three months of operating expenses.

Revenue and Expenditure Policies

Revenue

The Village desires to maintain a diversified and stable revenue base to reduce the impacts of fluctuations in any one revenue source. The revenue mix combines elastic and inelastic revenue sources to minimize the effects of an economic downturn. The Village also incorporates the following principles related to revenues as it furthers its financial planning and fulfills its fiscal responsibilities:

- Through the Village’s economic development program, the Village will strive to strengthen its revenue base.
- Through the annual financial planning process, the Village will project each revenue source for at least the next five years and will update this planning document annually.
- The Village will maintain a revenue monitoring system to assist in trend analysis and revenue forecasting.
- The Village follows a “cost of service” approach which results in user fees, rates and customer charges being enough to cover appropriate costs. These fees and rates will be evaluated annually.
- The Village will set fees and user charges for each enterprise fund, such as the Water & Sewer Fund at levels that fully support the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets.
- The Village will use all out of the ordinary or one-time revenues received as surplus revenue for the respective fiscal year to build up reserve balances or earmark for special projects.
- The Village will use all revenues received for special events, special purpose donations/contributions and State Statute regulated revenues for only their intended purposes.

Expenditure

All disbursements will adhere to the Village Purchasing Policy and be subsequently approved by the Village Board through the bi-weekly Bills List. The Village Budget serves as the annual appropriation or spending authority. All expenditures in Funds which are not part of the annual budget process are still subject to the Village Purchasing Policy and appear on the bi-weekly Bills List approved by the Village Board.

- The Village will consistently budget the minimum level of expenditures which will provide for the public well-being and safety of the residents and businesses of the community.
- Expenditures will be within the confines of generated revenue. Reserve balances will be used to fund operating expenditures only for the short-term duration of one to two years.
- Through the financial planning process, the Village will forecast expenditures for each of the next five years and will update this forecast annually, considering anticipated increases in operating expenditures, significant changes in operating and staffing needs, and future capital projects and improvements that have been identified as needed for the community.
- Capital Planning will be completed annually to prioritize and select those projects which will be funded in upcoming budgets. The Vehicle Replacement Policy and scoring system will be used to determine vehicle and large equipment replacements to be included in annual budgets. All capital outlay will be subject to available funding.

Budgeting, Accounting, Auditing and Reporting Policies

- The Village will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principals (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).
- The accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).
- Where possible, the reporting system will also provide monthly information on the total cost of specific services by type of expenditure and by Fund.

- An independent firm of certified public accountants will perform an annual financial and compliance audit of the Village's financial statements according to Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.
- The Village will annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting Award and the GFOA Distinguished Budget Award.
- The Village will promote full disclosures in its annual financial statements and its bond presentations.
- The Village will comply with all financial reporting requirements including all annual reports to be filed with the State and all annual debt disclosures filed with the respective agencies.

Cash Management / Investment Policies

- An investment policy has been adopted by the Village Board. The investment policy provides guidelines for the prudent investment of the temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The goal is to enhance the economic status of the Village while protecting its pooled cash.
- 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.
- To maximize interest earnings, the Village commingles the cash of all funds excluding the Police Officers' Pension Fund. Interest revenue derived from commingled cash is allocated to the participating funds monthly based on the relative cash balance of each fund.
- Criteria for selecting investments and the order of priority are:
 - **Safety.** Safety of principal is the foremost objective of the investment program. Investments of the Village shall be undertaken in a manner that seeks to insure the preservation of capital in the portfolio.
 - **Liquidity.** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary markets.
 - **Return on Investment.** Return on investment is of tertiary concern when compared to the safety and liquidity objectives described above. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout economic cycles, considering the investment risk constraints and liquidity needs. Investments are limited to very low risk securities in anticipation of earning a fair return relative to the risk being assumed.

Budget Process and Budget Structure

Budget Process

The budget process for the Village of Oswego involves the citizens, the Village President and Village Board, Village Administrator, Department Heads, supervisors, and many others 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 preparing the budget takes place during the months of October through April, the development, implementation, monitoring and review of the Village's budget is part of a comprehensive process that occurs throughout the entire year.

The Village has adopted the Budget Act as defined in Chapter 65, Section 5/8-2-9 of the State of Illinois Compiled Statutes. The Act requires the adoption of the Budget prior to the beginning of the fiscal year for which it pertains and provides the spending authority for the fiscal year. The goal of the Village Administrator and Budget Officer is to present the Village Board with a balanced operating budget for review and adoption.

A balanced budget is a budget in which revenues meet or exceed expenditures and cash reserves or unrestricted-unassigned fund balance or unrestricted net assets is not considered a revenue source.

The Village will occasionally drawdown cash reserves or fund balance to return the reserves to desired levels as stated in the Village's policy on Fund Balances found in the Financial Policies section of this document. Fund balance reserves were not used to balance budgets in any Fund for Fiscal Year 2021. However, intentional drawdowns of fund reserves will occur in six Funds which have total expenditures exceeding total revenues or one-time expenditures; the Motor Fuel Tax Fund, the Tax Increment Financing Fund, the Capital Improvement Fund, the Water & Sewer Fund, the Water & Sewer Capital Fund and the Garbage Fund. The Motor Fuel Tax Fund will reduce the reserve balance by \$150,900 to complete additional road improvements, the Tax Increment Financing Fund will add \$18,950 to the deficit Fund Balance if the estimated expenditures are realized. The Capital Improvement Fund will drawdown reserves by \$3,108,472 to complete public improvements within the downtown in two redevelopment areas. The Water & Sewer Fund will drawdown the Unrestricted Net Assets balance by \$428,752 if estimated expenses are realized. The Water & Sewer Capital Fund is using reserves in the amount of \$1,458,700 to complete scheduled water and sewer system improvements. The Garbage Fund may drawdown the Unrestricted Net Assets balance \$11,350 if all anticipated spending is completed. All other Funds are presented with balanced budgets.

The Village's annual budget is prepared for the fiscal year which begins on May 1 and ends on April 30. During the first three months of the fiscal year, the Finance Department begins the year-long process of monitoring the Village's revenues and expenditures and discussing and resolving any significant variances with each Department. The Village's current budgetary control is at the fund level and a budget is adopted for the following Funds.

General Fund
Motor Fuel Tax Fund
Tax Increment Financing Fund
Debt Service Fund
Capital Improvement Fund

Water & Sewer Fund
Water & Sewer Capital Fund
Vehicle Fund
Garbage Collection Fund
Police Officers' Pension Fund

Total expenditures may not exceed the total amount approved for each Fund unless a budget amendment is approved by the Village Board.

Budget Preparation

The fiscal year financial calendar is completed in July/August of each year. The financial calendar shows the scheduled dates for the preparation of the Capital Improvement Plan (CIP), annual Village property tax levy and the Annual Village Budget and Financial Plan.

The CIP begins in July with the departments updating of the CIP listed projects and the addition of new projects for the next five years. Large dollar projects beyond five years are also included in the CIP for discussion and planning. The Public Works department completes a Street Analysis annually to determine the amount of roadway improvements to be undertaken for each budget year. The analysis provides the amount to be budgeted in the Motor Fuel Tax Fund for public improvements and is included in the CIP. The CIP is reviewed with the Village Board and approved capital projects are included within the respective Fiscal Year Village Budget. The CIP is formally adopted in April. The budgeted capital projects do have an impact on the revenue available for the operating budgets of respective departments as lower amounts will be available for normal operating expenditures.

Preparation of the annual budget begins in September of each year. The Village Board is solicited for any ideas for the Budget and budget worksheets are made available to each department head containing the current year budget, year-end projections and prior fiscal year actual data. The Village Administrator and Budget Officer provide broad directives regarding the development of each Department's budget. Each department then prepares a budget for each line item under that Department's scope of responsibility. Budgets were required to be completed and submitted to the Budget Officer in December 2019.

The preliminary Request Budget was compiled by the Finance Department for review by the Village Administrator and Budget staff. Included in the Request Budget are revenue projections for each Fund which are used for controlling requested expenditures. Meetings with individual department heads were held to review their respective portion of the Request Budget in the first part of January 2020. Any changes to the departments' budgets were completed and a copy of the Draft Budget was prepared and distributed to the Village Board on February 21, 2020. The Draft Budget was also made available for public viewing on the Village website as of February 2020.

The Draft Budget was reviewed and discussed at the Budget Workshop meeting held on March 14, 2020 which was open to the public. A formal Public Hearing on the budget was held on April 7, 2020, where the public was invited to comment on any issues concerning the budget for the upcoming year. Any final changes to the budget, resulting from the public hearing, were processed and a formal budget adoption ordinance was approved at the Village Board meeting on April 21, 2020 providing the legal authority to spend public funds starting May 1st.

Amending the Budget

If necessary, the annual budget may be amended by the Village Board during the year, increasing or decreasing total revenues or expenditures for the respective fund. These budget amendments are usually necessary if anticipated expenditures are expected to exceed the total amount budgeted at the fund level due to changing priorities or unexpected occurrences. Budget transfers within a fund between line item accounts may be authorized by the Finance Director at any time.

Long-Term Financial Planning

Monthly financial reports and quarterly financial reports are prepared for the Village Board and department heads as well as made available for public viewing. These reports provide the basis for the identification of any immediate trends which may need to be addressed regarding revenues and expenditures. The reports also provide transparency into Village finances throughout the year.

A summary of the October 2019 Financial Plan is included with the Fiscal Year Draft Budget. The Financial Plan projects revenues and expenditures for the next four fiscal years based on the FY 2020 Budget. The Financial Plan is presented and discussed with the Village Board to identify revenue and expenditure trends. This allows the Village Board and Village Staff to proactively plan for any potential concerns arising in subsequent fiscal years.

The Village Comprehensive Plan was updated and presented to the Village Board in the summer of 2015. The plan provides the basis for directing growth in a controlled, manageable, and sustainable manner.

The Village website at www.oswegoil.org has all these documents available for public review.

***Fiscal Year 2021 Financial Calendar
Capital Improvement Plan, Tax Levy and Annual Budget***

Calendar Year 2019

Scheduled (subject to change)

Wednesday, August 14	Capital Improvement Plan (CIP) kickoff Fiscal Year 2021 Budget kickoff
October, TBD	Strategic plan priority workshop for Village Board
Tuesday, October 15	<u>Committee of the Whole Meeting</u> Auditors present Fiscal Year 2019 Village Audit Preliminary calendar 2019 tax levy discussion
Monday, October 21	Capital Improvement project description forms submitted to finance
Tuesday, November 5	Financial Forecast presented to Village Board at Committee of the Whole Review Capital Improvement Plan Projects Adopt Calendar Year 2019 Tax Levy
Monday, December 2	Department Budget requests completed
December 9 – December 20	Meetings with department heads on budget requests Final meeting with Village Administrator on budget requests

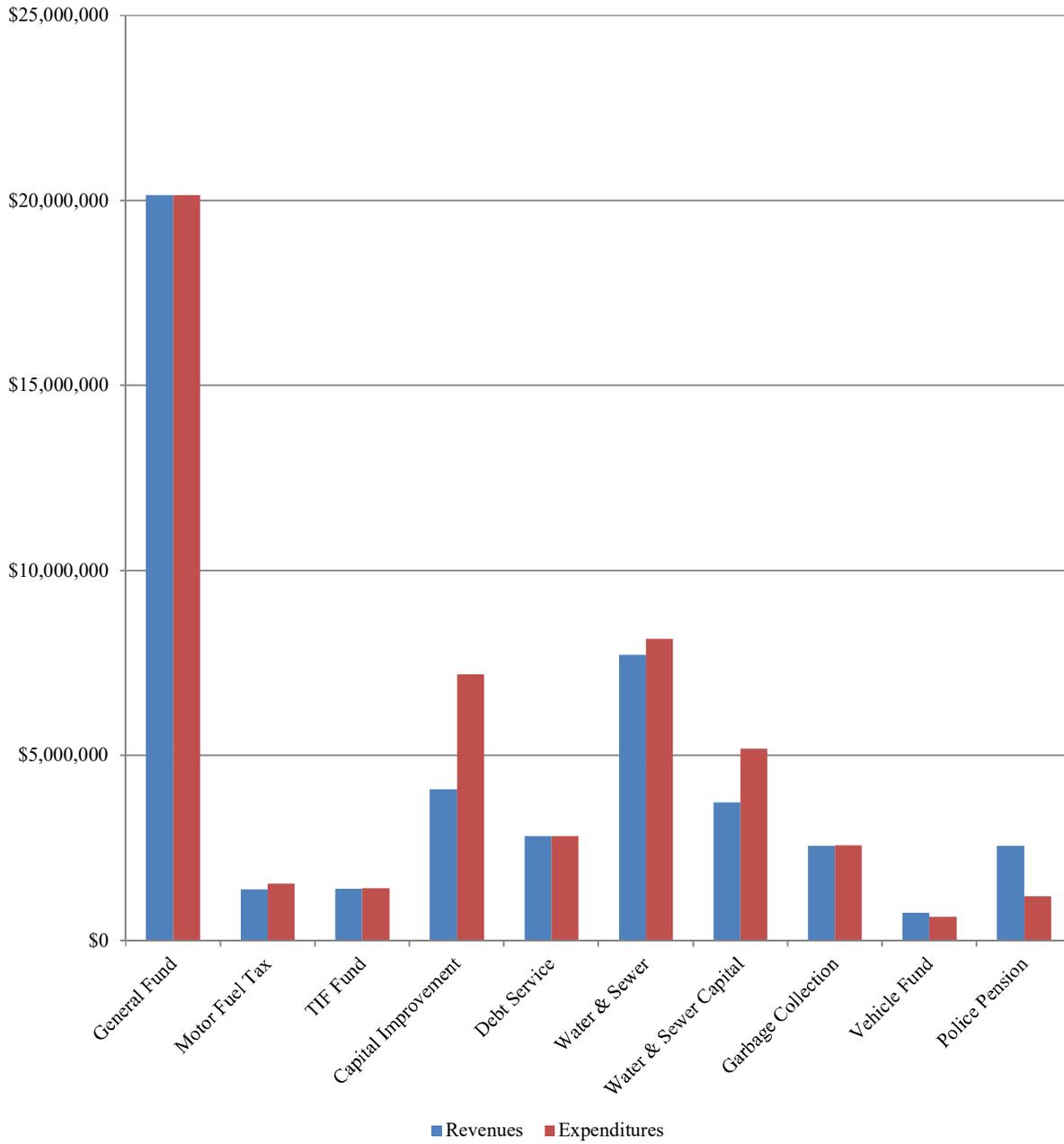
Calendar Year 2020

Tuesday, January 21	Budget staff meet to discuss budget
Friday, February 14	Department Organization charts completed Department organization narratives completed
Friday, February 21	Draft budget delivered electronically to Village President/Trustees
Saturday, March 14	Budget workshop –overview and departmental budget review
Monday, March 16	<u>Committee of the Whole</u> Fiscal Year 2021 Budget review (if necessary)
Tuesday, April 7	Public Hearing on Fiscal Year 2021 Budget
Tuesday, April 21	Approve Ordinance Adopting Fiscal Year 2021 Budget Adopt Capital Improvement Plan

Budget Year Comparison Summary - All Funds

Fund	Fiscal Year 2021 Revenues	Fiscal Year 2021 Expenditures	Fiscal Year 2021 Difference
<u>Major Governmental Funds</u>			
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
Total Major Governmental Funds	27,085,658	30,185,310	(3,099,652)
<u>Non-Major Governmental Funds</u>			
Motor Fuel Tax Fund	1,387,000	1,537,900	(150,900)
Tax Increment Financing	1,400,000	1,418,950	(18,950)
Total Non Major Governmental Funds	2,787,000	2,956,850	(169,850)
<u>Proprietary Funds</u>			
Enterprise Funds			
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)
Internal Service Funds			
Vehicle Fund	761,022	645,322	115,700
Total Proprietary Funds	14,791,772	16,574,875	(1,783,103)
Total Operating Funds	44,664,430	49,717,035	(5,052,605)
<u>Non Operating Funds</u>			
<u>Fiduciary Funds</u>			
Police Officers' Pension Fund	2,560,000	1,207,582	1,352,418
Total Fiduciary Funds	2,560,000	1,207,582	1,352,418
Total Non Operating Funds	2,560,000	1,207,582	1,352,418
Total All Funds	47,224,430	50,924,617	(3,700,187)

Revenue and Expenditure Comparison by Fund



The General Fund accounts for the greatest amount of revenues and expenditures included in Village Budget. The Capital Improvement and TIF 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.

REVENUES - ALL FUNDS

FUND	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTE D	FY 2021 BUDGET	<i>FY 2021 Budget vs FY 2020 Budget</i>	
						\$	%
General	17,824,997	19,903,257	19,017,795	20,221,172	20,160,942	1,143,147	6%
Motor Fuel Tax	956,168	967,890	856,000	1,268,500	1,387,000	531,000	62%
Tax Increment Financing	23,397	36,638	5,147,500	7,558,777	1,400,000	(3,747,500)	-73%
Capital Improvement	4,171,617	5,844,425	4,148,000	4,284,350	4,098,000	(50,000)	-1%
Debt Service	2,923,217	2,824,603	2,827,507	2,827,957	2,826,716	(791)	0%
Water and Sewer	6,119,871	8,668,449	7,496,700	7,563,100	7,728,700	232,000	3%
Water and Sewer Capital	242,619	2,485,159	1,930,000	1,825,800	3,735,400	1,805,400	94%
Garbage Collection	2,434,765	2,479,430	2,535,380	2,527,532	2,566,650	31,270	1%
Vehicle	123,953	362,472	537,970	524,970	761,022	223,052	41%
Police Pension	3,764,492	3,954,608	2,250,199	2,548,304	2,560,000	309,801	14%
TOTAL REVENUES	38,585,096	47,526,931	46,747,051	51,150,462	47,224,430	477,379	1%

FUND HIGHLIGHTS

General Fund revenues have increased 6% compared to the FY 2020 budget because of estimated increases in tax revenues. General state sales tax and local food & beverage taxes are the major contributors.

Motor Fuel Tax revenues have increased 62% due to the new Transportation Relief Fund distributions from the State of Illinois. This tax is estimated to generate \$550,000 in new revenue.

TIF Fund revenues decreased 62% due to \$3.8 million less transferred from other Funds.

The Capital Improvement Fund revenue is 1% lower than FY 2019 due to lower budgets for tax revenues.

Debt Service total revenues are estimated to remain at the same level as last year.

Water & Sewer Fund revenues are up 3% due to an increase in the budget for water usage charges.

The Water & Sewer Capital Fund revenue is greater than FY 2019 budget as a larger transfer from the Water & Sewer Fund is anticipated.

Garbage Collection Fund revenue is up 1% from the expected rate increase effective 5/1/20.

The Vehicle Fund revenue has increased because of transfers from other Funds to support the increased expenses.

Police Pension revenue has increased from anticipated investment income and pension contributions.

EXPENDITURES - ALL FUNDS

FUND	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	<i>FY 2021 Budget vs FY 2020 Budget</i>	
						\$	%
General	16,767,220	17,360,332	18,879,559	18,230,247	20,153,031	1,273,472	7%
Motor Fuel Tax	1,089,128	320,369	1,062,500	1,161,000	1,537,900	475,400	45%
Tax Increment Financing	175,268	530,405	5,177,500	7,065,000	1,418,950	(3,758,550)	-73%
Capital Improvement	20,471,602	13,960,281	5,853,270	5,110,718	7,206,472	1,353,202	23%
Debt Service	2,922,195	2,824,197	2,826,407	2,826,200	2,825,807	(600)	0%
Water and Sewer	5,030,904	6,283,904	6,842,617	6,741,975	8,157,453	1,314,836	19%
Water and Sewer Capital	179,856	1,704,176	4,933,400	4,586,000	5,194,100	260,700	5%
Garbage Collection	2,408,455	2,465,007	2,533,885	2,526,000	2,578,000	44,115	2%
Vehicle	83,082	322,799	497,970	382,256	645,322	147,352	30%
Police Pension	820,214	1,125,769	1,193,312	1,154,495	1,207,582	14,270	1%
TOTAL EXPENDITURES	49,947,924	46,897,239	49,800,420	49,783,891	50,924,617	1,124,197	2%

FUND HIGHLIGHTS

General Fund expenditures have increased 7% compared to the FY 2020 budget due to increases in personnel services costs and contractual services costs.

The Motor Fuel Tax Fund expenditures increased due to the additional \$0.5 million budgeted for roadway improvements.

The TIF Fund expenditures have decreased because of the public infrastructure projects being substantially completed in FY 2020.

The Capital Improvement Fund expenditures increased because of \$1.3 million more in planned projects.

The Debt Service Fund expenditures are slightly lower than FY 2020.

The Water & Sewer Fund expenses increased due to the increase in the transfer to the Water & Sewer Capital Fund.

The Water & Sewer Capital Fund expenses increased due to the meter replacement program costs associated with year three of the four year program.

Garbage Collection Fund expenses have increased due to the annual rate increase.

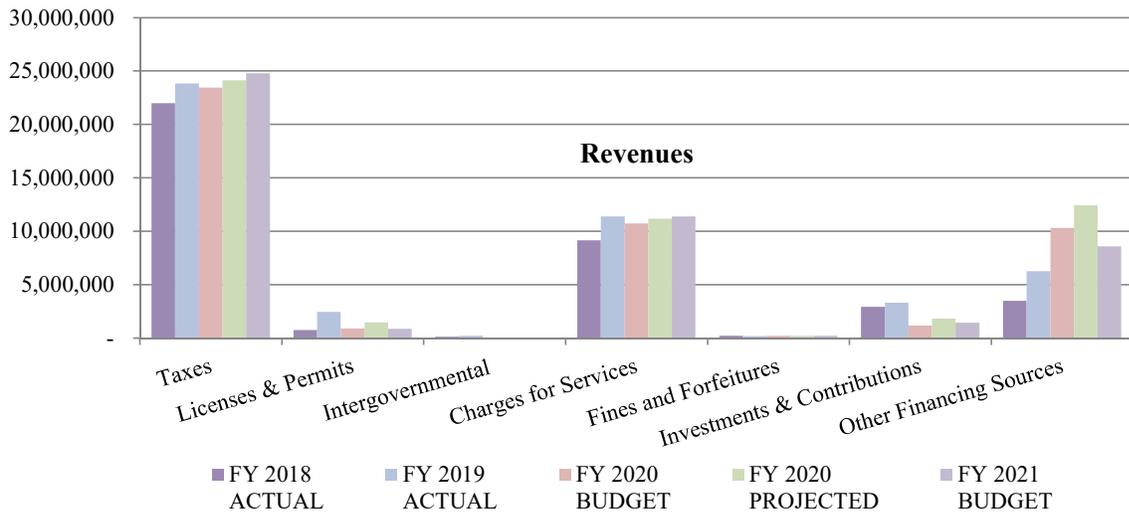
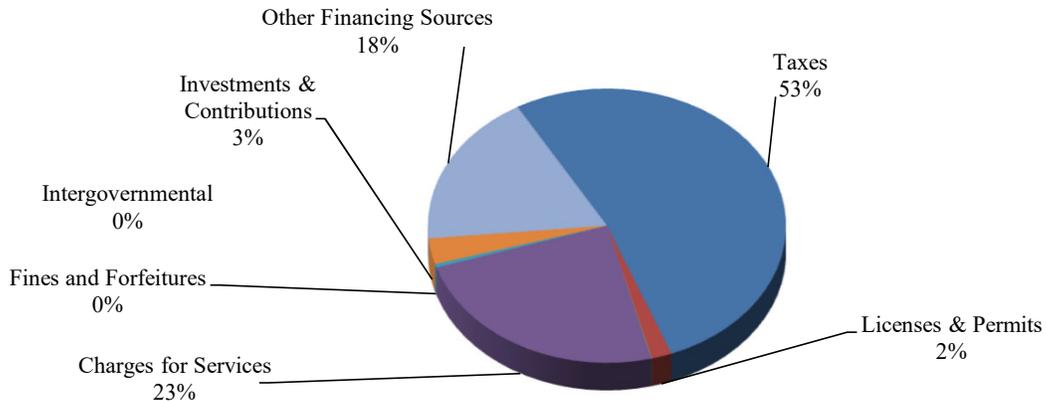
The Vehicle Fund expenses increased because of replacement costs planned in FY 2021.

The Police Pension Fund expenses increased due to greater benefit payments in FY 2021.

REVENUES BY SOURCE - ALL FUNDS

REVENUES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Taxes	21,965,727	23,817,944	23,437,454	24,113,208	24,777,973	1,340,519	6%
Licenses & Permits	749,672	2,422,629	896,950	1,449,350	856,200	(40,750)	-5%
Intergovernmental	125,215	192,010	35,000	20,000	20,000	(15,000)	-43%
Charges for Services	9,148,239	11,373,170	10,722,000	11,163,887	11,362,169	640,169	6%
Fines and Forfeitures	213,116	176,958	204,000	189,000	199,000	(5,000)	-2%
Investments & Contributions	2,910,490	3,293,365	1,157,929	1,806,640	1,433,950	276,021	24%
Other Financing Sources	3,472,638	6,250,855	10,293,718	12,408,377	8,575,138	(1,718,580)	-17%
TOTAL REVENUE	38,585,096	47,526,931	46,747,051	51,150,462	47,224,430	477,379	1%

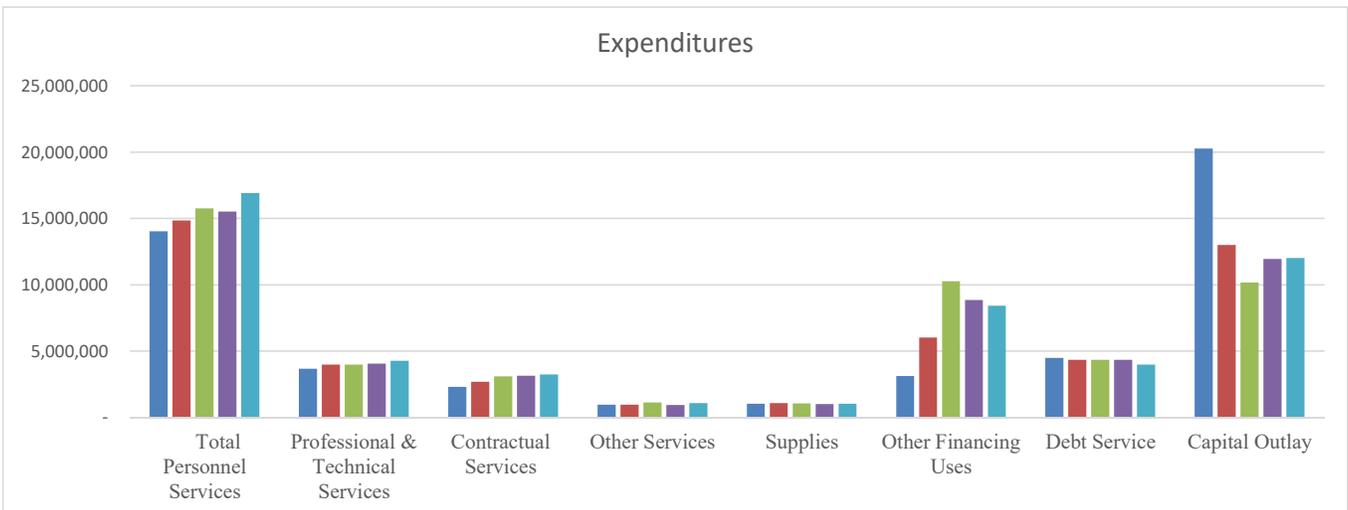
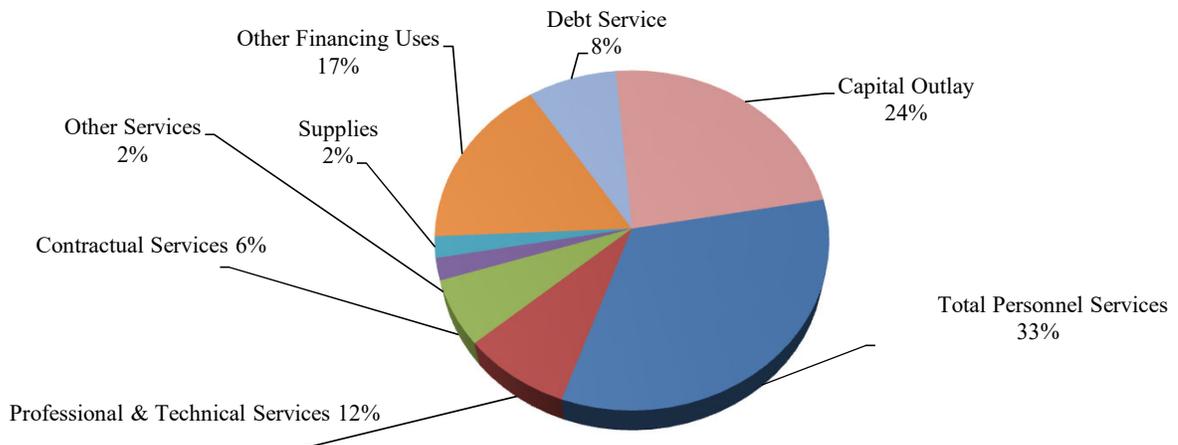
Fiscal Year 2021 Revenues



EXPENDITURES BY TYPE - ALL FUNDS

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
				PROJECTE D		\$	%
Salaries & Wages	9,816,421	10,528,289	11,097,421	11,057,286	11,671,407	573,986	5%
Employee Benefits	4,209,583	4,304,821	4,668,843	4,451,368	5,227,814	558,971	12%
Total Personnel Services	14,026,004	14,833,110	15,766,264	15,508,654	16,899,221	1,132,957	7%
Professional & Technical Services	3,675,225	3,987,374	3,976,772	4,052,187	4,276,876	300,104	8%
Contractual Services	2,309,483	2,684,698	3,101,832	3,146,180	3,223,570	121,738	4%
Other Services	950,298	950,556	1,134,954	936,236	1,073,077	(61,877)	-5%
Supplies	1,039,305	1,086,172	1,061,269	1,008,777	1,036,802	(24,467)	-2%
Other Financing Uses	3,118,914	6,025,608	10,272,877	8,851,806	8,408,938	(1,863,939)	-18%
Debt Service	4,479,672	4,344,328	4,330,982	4,330,777	3,983,433	(347,549)	-8%
Capital Outlay	20,271,673	12,985,394	10,155,470	11,949,274	12,022,700	1,867,230	18%
TOTAL EXPENSES	49,870,574	46,897,239	49,800,420	49,783,891	50,924,617	1,124,197	2%

Fiscal Year 2021 Expenditures



Village of Oswego
Revenue History - By Fund

	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021	Budget Analysis				
						Budget vs Projected		Budget vs Budget		
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change	
General Fund										
Taxes										
Property Tax-IMRF	2,000	619	25,197	25,346	200	(25,146)	-99%	(24,997)	-99%	
Property Tax- Police Pension	1,277,210	1,341,943	1,398,759	1,397,304	1,475,800	78,496	6%	77,041	6%	
Road and Bridge Tax	105,531	102,862	102,000	102,110	102,000	(110)	0%	-	0%	
Personal Property Replacement Tax	10,083	10,207	7,500	10,000	7,500	(2,500)	-25%	-	0%	
Property Tax-SSA 04	-	210	350	365	818	453	124%	468	134%	
Property Tax-SSA 05	-	307	330	252	355	103	41%	25	8%	
Total Property Taxes	1,394,824	1,456,148	1,534,136	1,535,377	1,586,673	51,296	3%	52,537	3%	
Sales Tax	6,248,837	6,447,626	6,533,159	6,600,000	6,730,000	130,000	2%	196,841	3%	
Local Sales Tax	2,047,650	2,141,328	2,200,000	2,100,000	2,200,000	100,000	5%	-	0%	
Sales Tax Rebate	(330,309)	(302,527)	(295,000)	(295,000)	(300,000)	(5,000)	2%	(5,000)	2%	
Use Tax	874,738	1,023,337	935,000	1,050,000	1,100,000	50,000	5%	165,000	18%	
Income Tax	2,999,575	3,211,509	3,264,000	3,300,000	3,350,000	50,000	2%	86,000	3%	
Games Tax	149,646	175,651	160,000	160,000	176,000	16,000	10%	16,000	10%	
Coin Operated Device Fee	3,300	2,400	3,500	2,250	2,500	250	11%	(1,000)	-29%	
Hotel/Motel Tax	72,428	71,953	75,000	72,000	75,000	3,000	4%	-	0%	
Telecommunications	632,625	663,361	558,000	580,000	560,000	(20,000)	-3%	2,000	0%	
Cable TV Franchise Fees	495,470	470,911	500,000	475,000	460,000	(15,000)	-3%	(40,000)	-8%	
Utility Tax	1,037,640	1,115,826	950,000	1,000,000	1,000,000	-	0%	50,000	5%	
Local Food & Beverage Tax	546,263	1,012,670	825,000	1,000,000	1,000,000	-	0%	175,000	21%	
Total Taxes	16,172,688	17,490,192	17,242,795	17,579,627	17,940,173	360,546	2%	697,378	4%	

Village of Oswego
Revenue History - By Fund

	Budget Analysis								
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021	Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Licenses and Permits									
Liquor Licenses	86,200	92,925	80,000	80,000	95,000	15,000	19%	15,000	19%
Misc. Licenses	605	1,381	500	2,800	2,000	(800)	-29%	1,500	300%
Video Gaming License Fee	11,634	38,658	19,000	56,000	56,000	-	0%	37,000	195%
Tobacco License Fee	1,250	1,450	1,250	1,300	1,300	-	0%	50	4%
Business Registration	24,165	16,697	22,000	22,000	22,000	-	0%	-	0%
Misc. Permits	2,458	1,912	2,000	13,000	5,000	(8,000)	-62%	3,000	150%
Solicitors Permits	7,789	7,582	3,500	18,000	12,000	(6,000)	-33%	8,500	243%
Special Event Permits	1,225	1,125	1,300	1,350	1,200	(150)	-11%	(100)	-8%
Contractor Registration	65,250	70,275	80,000	89,000	85,000	(4,000)	-4%	5,000	6%
Building Permits	174,500	483,229	240,000	210,000	215,000	5,000	2%	(25,000)	-10%
Sign Permits	7,484	9,196	8,000	8,000	8,000	-	0%	-	0%
Accessory Permits	152,675	214,122	180,000	635,000	235,000	(400,000)	-63%	55,000	31%
Demolition Permits	800	596	200	200	500	300	150%	300	150%
Truck Permits	4,600	7,990	6,000	10,500	8,000	(2,500)	-24%	2,000	33%
Right of Way Permits	-	-	-	22,000	25,000	3,000	14%	25,000	0%
Transition Fees	31,000	49,429	40,000	-	-	-	0%	(40,000)	-100%
Total Licenses and Permits	571,633	996,567	683,750	1,169,150	771,000	(398,150)	-34%	87,250	13%
Intergovernmental									
Federal Grants	4,070	-	-	-	-	-	0%	-	0%
State Grants	28,775	20,540	35,000	20,000	20,000	-	0%	(15,000)	-43%
Total Intergovernmental	32,845	20,540	35,000	20,000	20,000	-	0%	(15,000)	-43%

Village of Oswego
Revenue History - By Fund

	Budget Analysis								
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021	Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Charges for Services									
Filing Fees	11,370	6,125	10,000	4,000	6,000	2,000	50%	(4,000)	-40%
Inspection/Observation Fee	6,530	7,110	7,300	7,300	7,800	500	7%	500	7%
Plan Review Fees	111,957	261,499	100,000	315,000	150,000	(165,000)	-52%	50,000	50%
Elevator Inspections	2,739	3,269	3,500	3,300	3,500	200	6%	-	0%
Community Room Rental	-	-	-	-	-	-	0%	-	0%
Accident Report Fees	3,455	3,691	3,300	3,800	3,600	(200)	-5%	300	9%
Fingerprint Fees	3,183	2,470	3,000	2,500	3,200	700	28%	200	7%
Sex Offender Registration Fee	455	190	-	100	150	50	50%	150	0%
Subpoena Fee	263	365	150	175	150	(25)	-14%	-	0%
Books, Maps, & Plans	-	-	-	-	-	-	0%	-	0%
Reimbursements	23,251	37,267	30,000	30,000	30,000	-	0%	-	0%
Newsletter Advertising Fees	5,003	7,861	7,500	7,500	7,500	-	0%	-	0%
Salary Reimbursement	84,669	166,509	130,000	140,000	228,849	88,849	63%	98,849	76%
Handicap Park-Temp. Hang Tags	20	20	-	30	20	(10)	-33%	20	0%
Building Rent	1,223	-	-	-	-	-	0%	-	0%
Tower Rent	72,441	59,615	77,500	75,000	100,000	25,000	33%	22,500	29%
Police Security	256,934	273,451	250,000	280,000	300,000	20,000	7%	50,000	20%
Total Charges for Services	583,492	829,442	622,250	868,705	840,769	(27,936)	-3%	218,519	35%
Fines & Forfeitures									
Court Fines	81,902	63,799	80,000	75,000	70,000	(5,000)	-7%	(10,000)	-13%
Ordinance Violation Fines	87,149	81,559	90,000	80,000	90,000	10,000	13%	-	0%
Liquor Violations	10,450	750	1,500	1,000	1,000	-	0%	(500)	-33%
Booking/Bonding of Arrestees	3,060	2,850	2,500	3,000	3,000	-	0%	500	20%
Administrative Tow Fee	30,555	28,000	30,000	30,000	35,000	5,000	17%	5,000	17%
Total Fines & Forfeitures	213,116	176,958	204,000	189,000	199,000	10,000	5%	(5,000)	-2%
Investments & Contributions									
Interest	31,767	103,436	25,000	116,000	125,000	9,000	8%	100,000	400%
Member Contributions	112,398	119,795	130,000	155,000	145,000	(10,000)	-6%	15,000	12%
Cobra/Retiree Contributions	55,858	71,840	60,000	70,000	80,000	10,000	14%	20,000	33%
Community Relations Contributions	825	-	-	1,690	-	(1,690)	-100%	-	0%
Total Investments & Contributions	200,847	295,071	215,000	342,690	350,000	7,310	2%	135,000	63%

Village of Oswego
Revenue History - By Fund

	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021	Budget Analysis			
						Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Other Financing Sources									
Asset Sales	300	825	-	6,000	5,000	(1,000)	-17%	5,000	0%
Miscellaneous	10,344	62,869	15,000	19,000	15,000	(4,000)	-21%	-	0%
Cash Shortage/Overage	101	-	-	-	-	-	0%	-	0%
Insurance Proceeds	39,631	30,792	-	27,000	20,000	(7,000)	-26%	20,000	100%
Total Other Financing Services	50,376	94,486	15,000	52,000	40,000	(12,000)	-23%	25,000	167%
Total General Fund	17,824,997	19,903,257	19,017,795	20,221,172	20,160,942	(60,230)	0%	1,143,147	6%
Motor Fuel Tax Fund									
Taxes									
Motor Fuel Tax Allotments	949,817	943,491	852,000	825,000	825,000	-	0%	(27,000)	-3%
Transportation Relief Fund	-	-	-	415,000	550,000	135,000	33%	550,000	0%
Total Taxes	949,817	943,491	852,000	1,240,000	1,375,000	135,000	11%	523,000	61%
Interest									
Interest	6,351	24,399	4,000	28,500	12,000	(16,500)	-58%	8,000	200%
Total Motor Fuel Tax Fund	956,168	967,890	856,000	1,268,500	1,387,000	118,500	9%	531,000	62%
Tax Increment Financing Fund									
Taxes									
Property Tax	19,604	32,683	34,000	56,277	75,000	18,723	33%	41,000	121%
Interest									
Interest	3,793	3,955	1,500	2,500	1,000	(1,500)	-60%	(500)	-33%
Other Financing Sources									
Transfer from MFT Fund	-	-	-	-	-	-	0%	-	0%
Transfer from CIP Fund	-	-	3,263,000	6,000,000	853,000	(5,147,000)	-86%	(2,410,000)	-74%
Transfer from Water & Sewer Capital	-	-	1,838,000	1,500,000	460,000	(1,040,000)	-69%	(1,378,000)	-75%
Transfer from Garbage Collection Fund	-	-	11,000	-	11,000	11,000	0%	-	0%
Total Other Financing Sources	-	-	5,112,000	7,500,000	1,324,000	(6,176,000)	-82%	(3,788,000)	-74%
Total Tax Increment Financing Fund	23,397	36,638	5,147,500	7,558,777	1,400,000	(6,158,777)	-81%	(3,747,500)	-73%

Village of Oswego
Revenue History - By Fund

	Budget Analysis								
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021	Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Capital Improvement Fund									
Taxes									
Local Sales Tax	3,071,475	3,211,992	3,100,000	3,100,000	3,162,000	62,000	2%	62,000	2%
Local Motor Fuel Tax	474,933	797,642	810,000	740,000	750,000	10,000	1%	(60,000)	-7%
Total Taxes	3,546,408	4,009,634	3,910,000	3,840,000	3,912,000	72,000	2%	2,000	0%
Licenses & Permits	177,838	1,426,041	213,000	280,000	85,000	(195,000)	-70%	(128,000)	-60%
Intergovernmental	-	171,470	-	-	-	-	0%	-	0%
Charges for Services	33,900	-	-	49,350	56,000	6,650	13%	56,000	100%
Investments & Contributions	289,081	237,280	25,000	115,000	45,000	(70,000)	-61%	20,000	80%
Other Financing Sources	130,000	-	-	-	-	-	0%	-	0%
Total Capital Improvement Fund	4,177,227	5,844,425	4,148,000	4,284,350	4,098,000	(186,350)	-4%	(50,000)	-1%
Debt Service Fund									
Investments & Contributions									
Interest	201	403	100	550	100	(450)	-82%	-	0%
Other Financing Sources									
Transfer In - General Fund	1,438,316	1,139,050	1,152,707	1,142,257	1,193,366	51,109	4%	40,659	4%
Transfer In - MFT Fund	262,500	262,500	262,500	262,500	237,900	(24,600)	-9%	(24,600)	-9%
Transfer In - Capital Improvement Fund	1,222,200	1,422,650	1,412,200	1,422,650	1,395,350	(27,300)	-2%	(16,850)	-1%
Total Other Financing Sources	2,923,016	2,824,200	2,827,407	2,827,407	2,826,616	(791)	0%	(791)	0%
Total Debt Service Fund	2,923,217	2,824,603	2,827,507	2,827,957	2,826,716	(1,241)	0%	(791)	0%
Water and Sewer Fund									
Licenses & Permits									
Temporary Water Permits	200	20	200	200	200	-	0%	-	0%
Intergovernmental									
Federal Grants	78,000	-	-	-	-	-	0%	-	0%
Charges for Services									
Inspection/Observation Fees	3,177	12,109	10,000	4,500	10,000	5,500	122%	-	0%
Reimbursements	16,906	24,163	10,000	16,000	10,000	(6,000)	-38%	-	0%
Water	4,477,286	5,584,557	6,100,000	6,100,000	6,338,000	238,000	4%	238,000	4%
Sewer Maintenance	1,341,798	1,304,866	1,300,000	1,300,000	1,300,000	-	0%	-	0%
Water & Sewer Recapture	6,014	10,901	-	9,000	-	(9,000)	-100%	-	0%
Meter Sales	3,167	1,614	500	-	1,500	1,500	0%	1,000	200%
Bulk Water Sales	13,245	12,061	5,000	5,000	5,000	-	0%	-	0%
Consumption Reports	33,268	33,054	34,000	34,000	34,000	-	0%	-	0%
Total Charges for Services	5,894,861	6,983,326	7,459,500	7,468,500	7,698,500	230,000	3%	239,000	3%

Village of Oswego
Revenue History - By Fund

	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021	Budget Analysis			
						Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Investments & Contributions									
Interest	38,033	66,246	30,000	85,000	30,000	(55,000)	-65%	-	0%
Member Contributions	6,349	3,573	7,000	4,400	-	(4,400)	-100%	(7,000)	-100%
Total Investments & Contributions	44,382	69,819	37,000	89,400	30,000	(59,400)	-66%	(7,000)	-19%
Other Financing Sources									
Transfers In	-	-	-	-	-	-	0%	-	0%
Asset Sales	-	-	-	-	-	-	0%	-	0%
Miscellaneous	13,010	-	-	-	-	-	0%	-	0%
Insurance Proceeds	14,989	446	-	5,000	-	(5,000)	-100%	-	0%
Total Other Financing Sources	27,999	446	-	5,000	-	(5,000)	-100%	-	0%
Total Water and Sewer Fund	6,045,442	7,053,610	7,496,700	7,563,100	7,728,700	165,600	2%	232,000	3%
Water and Sewer Capital Fund									
Charges for Services									
Water Line Contribution	400	400	-	400	200	(200)	-50%	200	0%
Sewer Line Contribution	400	400	-	400	200	(200)	-50%	200	0%
Water Tap On Fees	162,800	967,950	80,000	195,000	150,000	(45,000)	-23%	70,000	88%
MXU Fees	38,116	112,394	25,000	55,000	50,000	(5,000)	-9%	25,000	100%
Total Charges for Services	201,716	1,081,144	105,000	250,800	200,400	(50,400)	-20%	95,400	91%
Investments & Contributions									
Interest	50,373	104,014	25,000	75,000	35,000	(40,000)	-53%	10,000	40%
Other Financing Sources									
Transfers In	-	1,300,000	1,800,000	1,500,000	3,500,000	2,000,000	133%	1,700,000	94%
Total Water and Sewer Capital Fund	252,089	2,485,159	1,930,000	1,825,800	3,735,400	1,909,600	105%	1,805,400	94%
Garbage Collection Fund									
Charges for Services									
Disposal Fees	2,433,176	2,477,575	2,533,800	2,525,000	2,565,000	40,000	2%	31,200	1%
Waste Stickers	1,094	1,683	1,450	1,532	1,500	(32)	-2%	50	3%
Total Charges for Services	2,434,270	2,479,258	2,535,250	2,526,532	2,566,500	39,968	2%	31,250	1%
Investments & Contributions									
Interest	495	172	130	1,000	150	(850)	-85%	20	15%
Total Garbage Collection Fund	2,434,765	2,479,430	2,535,380	2,527,532	2,566,650	39,118	2%	31,270	1%

Village of Oswego
Revenue History - By Fund

	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021	Budget Analysis			
						Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Vehicle Fund									
Investments & Contributions									
Interest	334	672	-	2,000	700	(1,300)	-65%	700	0%
Other Financing Sources									
Transfer from the Water & Sewer Fund	35,000	-	-	-	80,000	80,000	100%	80,000	100%
Transfer from the Capital Improvement	50,000	330,500	497,970	497,970	645,322	147,352	30%	147,352	30%
Asset Sales	37,118	31,300	40,000	25,000	35,000	10,000	40%	(5,000)	-13%
Total Other Financing Sources	122,118	361,800	537,970	522,970	760,322	237,352	45%	222,352	41%
Total Vehicle Fund	122,452	362,472	537,970	524,970	761,022	236,052	45%	223,052	41%
Police Pension Fund									
Taxes									
Property Taxes	1,277,210	1,341,943	1,398,659	1,397,304	1,475,800	78,496	6%	77,141	6%
Investments & Contributions									
Interest	1,231,390	1,266,764	400,000	700,000	500,000	(200,000)	-29%	100,000	25%
Realized Gain/loss	665,473	799,258	-	-	-	-	0%	-	0%
Member Contributions	437,086	447,805	450,199	450,000	460,000	10,000	2%	9,801	2%
Member Contributions- Prior Service	-	14,529	-	-	-	-	0%	-	0%
Interest-Prior Service Contribution	-	26,251	-	-	-	-	0%	-	0%
Total Investments & Contributions	2,333,948	2,554,608	850,199	1,150,000	960,000	(190,000)	-17%	109,801	13%
Other Financing Sources									
Miscellaneous	153,334	58,057	1,341	1,000	124,200	123,200	12320%	122,859	9162%
Total Police Pension Fund	3,764,492	3,954,608	2,250,199	2,548,304	2,560,000	11,696	0%	309,801	14%
Total Revenues	38,524,246	45,912,093	46,747,051	51,150,462	47,224,430	(3,926,032)	-8%	477,379	1%

Village of Oswego
Revenue History - By Fund

	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021	Budget Analysis				
						Budget vs Projected		Budget vs Budget		
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change	
Investments & Contributions										
Interest	38,033	66,246	30,000	85,000	30,000	(55,000)	-65%	-	0%	
Member Contributions	6,349	3,573	7,000	4,400	-	(4,400)	-100%	(7,000)	-100%	
Total Investments & Contributions	44,382	69,819	37,000	89,400	30,000	(59,400)	-66%	(7,000)	-19%	
Other Financing Sources										
Transfers In	-	-	-	-	-	-	0%	-	0%	
Asset Sales	-	-	-	-	-	-	0%	-	0%	
Miscellaneous	13,010	-	-	-	-	-	0%	-	0%	
Insurance Proceeds	14,989	446	-	5,000	-	(5,000)	-100%	-	0%	
Total Other Financing Sources	27,999	446	-	5,000	-	(5,000)	-100%	-	0%	
Total Water and Sewer Fund	6,045,442	7,053,610	7,496,700	7,563,100	7,728,700	165,600	2%	232,000	3%	
Water and Sewer Capital Fund										
Charges for Services										
Water Line Contribution	400	400	-	400	200	(200)	-50%	200	0%	
Sewer Line Contribution	400	400	-	400	200	(200)	-50%	200	0%	
Water Tap On Fees	162,800	967,950	80,000	195,000	150,000	(45,000)	-23%	70,000	88%	
MXU Fees	38,116	112,394	25,000	55,000	50,000	(5,000)	-9%	25,000	100%	
Total Charges for Services	201,716	1,081,144	105,000	250,800	200,400	(50,400)	-20%	95,400	91%	
Investments & Contributions										
Interest	50,373	104,014	25,000	75,000	35,000	(40,000)	-53%	10,000	40%	
Other Financing Sources										
Transfers In	-	1,300,000	1,800,000	1,500,000	3,500,000	2,000,000	133%	1,700,000	94%	
Total Water and Sewer Capital Fund	252,089	2,485,159	1,930,000	1,825,800	3,735,400	1,909,600	105%	1,805,400	94%	
Garbage Collection Fund										
Charges for Services										
Disposal Fees	2,433,176	2,477,575	2,533,800	2,525,000	2,565,000	40,000	2%	31,200	1%	
Waste Stickers	1,094	1,683	1,450	1,532	1,500	(32)	-2%	50	3%	
Total Charges for Services	2,434,270	2,479,258	2,535,250	2,526,532	2,566,500	39,968	2%	31,250	1%	
Investments & Contributions										
Interest	495	172	130	1,000	150	(850)	-85%	20	15%	
Total Garbage Collection Fund	2,434,765	2,479,430	2,535,380	2,527,532	2,566,650	39,118	2%	31,270	1%	

Village of Oswego
Revenue History - By Fund

	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021	Budget Analysis			
						Budget vs Projected Increase (Decrease)	Percent Change	Budget vs Budget Increase (Decrease)	Percent Change
Vehicle Fund									
Investments & Contributions									
Interest	334	672	-	2,000	700	(1,300)	-65%	700	0%
Other Financing Sources									
Transfer from the Water & Sewer Fund	35,000	-	-	-	80,000	80,000	100%	80,000	100%
Transfer from the Capital Improvement	50,000	330,500	497,970	497,970	645,322	147,352	30%	147,352	30%
Asset Sales	37,118	31,300	40,000	25,000	35,000	10,000	40%	(5,000)	-13%
Total Other Financing Sources	122,118	361,800	537,970	522,970	760,322	237,352	45%	222,352	41%
Total Vehicle Fund	122,452	362,472	537,970	524,970	761,022	236,052	45%	223,052	41%
Police Pension Fund									
Taxes									
Property Taxes	1,277,210	1,341,943	1,398,659	1,397,304	1,475,800	78,496	6%	77,141	6%
Investments & Contributions									
Interest	1,231,390	1,266,764	400,000	700,000	500,000	(200,000)	-29%	100,000	25%
Realized Gain/loss	665,473	799,258	-	-	-	-	0%	-	0%
Member Contributions	437,086	447,805	450,199	450,000	460,000	10,000	2%	9,801	2%
Member Contributions- Prior Service	-	14,529	-	-	-	-	0%	-	0%
Interest-Prior Service Contribution	-	26,251	-	-	-	-	0%	-	0%
Total Investments & Contributions	2,333,948	2,554,608	850,199	1,150,000	960,000	(190,000)	-17%	109,801	13%
Other Financing Sources									
Miscellaneous	153,334	58,057	1,341	1,000	124,200	123,200	12320%	122,859	9162%
Total Police Pension Fund	3,764,492	3,954,608	2,250,199	2,548,304	2,560,000	11,696	0%	309,801	14%
Total Revenues	38,524,246	45,912,093	46,747,051	51,150,462	47,224,430	(3,926,032)	-8%	477,379	1%

**Village of Oswego
Expenditure History - By Fund**

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021	Budget Analysis			
						Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
General Fund									
Corporate									
Personnel Services - Salaries & Wages	610,681	676,877	689,752	736,240	771,650	35,410	5%	(4,279)	-1%
Personnel Services - Employee Benefits	153,096	177,334	188,522	194,242	225,363	31,121	16%	(32,734)	-13%
Professional & Technical Services	-	177,918	300,627	275,918	337,410	61,492	22%	(30,000)	-8%
Contractual Services	261,716	100,225	46,484	45,000	49,500	4,500	10%	3,500	8%
Other Services	101,853	98,289	88,015	105,693	100,812	(4,881)	-5%	(5,687)	-5%
Supplies	102,658	123,278	3,296	4,100	3,800	(300)	-7%	(300)	-7%
Other Financing Uses	6,129	1,135	503	-	-	-	0%	-	0%
Corporate Total	1,236,134	1,355,057	1,317,199	1,361,193	1,488,535	127,342	9%	(69,500)	-4%
Community Relations									
Personnel Services - Salaries & Wages	127,710	96,394	131,779	137,400	144,189	6,789	5%	6,757	5%
Personnel Services - Employee Benefits	44,433	26,746	36,173	36,792	42,462	5,670	15%	3,194	8%
Professional & Technical Services	110,837	81,124	82,660	127,300	136,800	9,500	7%	(16,200)	-11%
Contractual Services	30,745	134	199	-	-	-	0%	(10,000)	-100%
Other Services	21,982	36,249	22,160	27,571	41,273	13,702	50%	(10,458)	-20%
Supplies	546	1,356	2,193	2,330	2,200	(130)	-6%	(230)	-9%
Other Financing Uses	679	45,768	29,399	27,399	33,000	5,601	20%	(2,500)	-7%
Community Relations Total	336,934	287,772	304,562	358,792	399,924	41,132	11%	(29,437)	-7%
Building & Code Enforcement									
Personnel Services - Salaries & Wages	447,526	457,279	475,876	509,500	546,011	36,511	7%	55,972	11%
Personnel Services - Employee Benefits	174,056	178,014	159,128	165,390	188,337	22,947	14%	15,771	9%
Professional & Technical Services	4,859	4,024	11,929	8,000	15,000	7,000	88%	(500)	-3%
Contractual Services	38,049	3,715	3,449	2,600	600	(2,000)	-77%	(500)	-45%
Other Services	7,898	43,775	45,983	47,000	59,054	12,054	26%	4,144	8%
Supplies	6,039	5,336	5,930	10,900	10,500	(400)	-4%	(1,250)	-11%
Other Financing Uses	8,354	-	-	-	-	-	0%	-	0%
Building & Code Enforcement Total	686,780	692,143	702,295	743,390	819,502	76,112	10%	73,637	10%

**Village of Oswego
Expenditure History - By Fund**

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021	Budget Analysis			
						Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Community Development									
Personnel Services - Salaries & Wages	272,360	311,668	311,223	324,600	336,327	11,727	4%	7,557	2%
Personnel Services - Employee Benefits	95,875	101,965	104,208	96,605	107,018	10,413	11%	(6,112)	-5%
Professional & Technical Services	8,694	3,982	3,549	7,800	37,100	29,300	376%	29,000	358%
Contractual Services	25,077	346	928	1,500	-	(1,500)	-100%	(2,100)	-100%
Other Services	5,336	30,511	25,910	27,506	30,002	2,496	9%	1,190	4%
Supplies	2,689	7,503	6,089	7,600	8,700	1,100	14%	(800)	-8%
Other Financing Uses	3,628	-	-	-	-	-	0%	-	0%
Community Development Total	413,657	455,975	451,907	465,611	519,147	53,536	11%	28,735	6%
Economic Development									
Personnel Services - Salaries & Wages	54,327	117,851	118,460	121,000	125,877	4,877	4%	2,588	2%
Personnel Services - Employee Benefits	9,963	21,007	20,644	36,320	42,665	6,345	17%	20,985	97%
Professional & Technical Services	8,550	25,000	26,215	19,000	52,000	33,000	174%	-	0%
Contractual Services	5,269	24	139	-	-	-	0%	(120)	-100%
Other Services	4,400	13,935	17,254	21,300	19,460	(1,840)	-9%	(2,930)	-13%
Supplies	10,101	477	616	1,050	1,050	-	0%	-	0%
Other Financing Uses	1,382	-	-	-	-	-	0%	-	0%
Economic Development Total	99,992	178,293	183,327	198,670	241,052	42,382	21%	20,523	9%
Finance									
Personnel Services - Salaries & Wages	289,963	312,329	326,099	336,000	349,337	13,337	4%	13,343	4%
Personnel Services - Employee Benefits	98,158	100,103	98,254	109,453	136,841	27,388	25%	31,901	30%
Professional & Technical Services	77,783	77,713	71,419	84,425	86,153	1,728	2%	22,196	35%
Contractual Services	30,556	1,073	717	-	-	-	0%	(700)	-100%
Other Services	5,940	35,682	41,773	47,450	54,398	6,948	15%	3,663	7%
Supplies	8,042	4,211	2,571	3,500	4,000	500	14%	(700)	-15%
Other Financing Uses	2,094	-	-	-	-	-	0%	-	0%
Finance Total	512,537	531,110	540,833	580,828	630,729	49,901	9%	69,703	12%
Information Technology									
Personnel Services - Salaries & Wages	81,120	82,126	87,161	90,000	157,742	67,742	75%	68,496	77%
Personnel Services - Employee Benefits	30,314	31,214	31,653	32,810	83,583	50,773	155%	49,540	146%
Professional & Technical Services	47,279	203,186	212,083	181,000	172,695	(8,305)	-5%	(37,307)	-18%
Contractual Services	151,100	453,377	465,309	509,000	551,512	42,512	8%	45,590	9%
Other Services	89,525	5,747	15,198	12,835	10,274	(2,561)	-20%	(1,997)	-16%
Supplies	350	23,817	10,179	32,850	15,000	(17,850)	-54%	(17,230)	-53%
Other Financing Uses	3,264	-	-	-	-	-	0%	-	0%
Information Technology Total	402,953	799,466	821,582	858,495	990,806	132,311	15%	107,092	12%

**Village of Oswego
Expenditure History - By Fund**

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021	Budget Analysis			
						Budget vs Projected Increase (Decrease)	Percent Change	Budget vs Budget Increase (Decrease)	Percent Change
Police									
Personnel Services - Salaries & Wages	5,288,308	5,394,599	5,562,709	5,818,543	6,154,458	335,915	6%	300,667	5%
Personnel Services - Employee Benefits	2,951,683	2,941,207	3,004,369	3,063,272	3,589,127	525,855	17%	442,570	14%
Professional & Technical Services	102,278	209,451	276,864	242,584	256,152	13,568	6%	12,954	5%
Contractual Services	443,286	70,229	42,444	48,440	16,932	(31,508)	-65%	(36,438)	-68%
Other Services	197,372	396,776	403,410	380,585	440,079	59,494	16%	(66,110)	-13%
Supplies	46,875	139,901	135,319	144,500	141,015	(3,485)	-2%	(5,671)	-4%
Other Financing Uses	113,881	-	-	-	-	-	0%	-	0%
Police Total	9,143,682	9,152,162	9,425,115	9,697,924	10,597,763	899,839	9%	647,972	7%
Public Works									
Personnel Services - Salaries & Wages	432,411	485,551	622,132	895,403	1,082,050	186,647	21%	172,610	19%
Personnel Services - Employee Benefits	143,261	163,673	231,269	330,506	437,407	106,901	32%	45,973	12%
Professional & Technical Services	18,570	14,150	24,515	21,000	21,460	460	2%	-	0%
Contractual Services	928,725	849,677	1,203,147	1,222,140	1,340,827	118,687	10%	187,542	16%
Other Services	16,287	201,905	206,570	176,541	186,593	10,052	6%	(20,027)	-10%
Supplies	9,576	162,269	186,828	167,047	203,870	36,823	22%	(2,010)	-1%
Other Financing Uses	188,091	-	-	-	-	-	0%	-	0%
Public Works Total	1,736,922	1,877,226	2,474,461	2,812,637	3,272,207	459,570	16%	384,088	13%
General Administration									
Transfers	1,491,894	1,438,016	1,139,050	1,152,707	1,193,366	40,659	4%	40,659	4%
General Administration Total	1,491,894	1,438,016	1,139,050	1,152,707	1,193,366	40,659	4%	40,659	4%
General Fund Total	16,061,484	16,767,220	17,360,332	18,230,247	20,153,031	1,922,784	11%	1,273,472	7%
Motor Fuel Tax Fund									
General Administration									
Transfers	262,500	262,500	262,500	262,500	237,900	(24,600)	-9%	(24,600)	-9%
Capital Outlay	611,760	826,628	57,869	898,500	1,300,000	401,500	45%	500,000	63%
Motor Fuel Tax Fund Total	874,260	1,089,128	320,369	1,161,000	1,537,900	376,900	32%	475,400	45%

**Village of Oswego
Expenditure History - By Fund**

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021	Budget Analysis			
						Budget vs Projected Increase (Decrease)	Percent Change	Budget vs Budget Increase (Decrease)	Percent Change
Tax Increment Financing Fund									
Professional & Technical Services	115,240	127,874	194,347	65,000	105,450	40,450	62%	40,450	62%
Other Services	-	394	2,319	-	500	500	100%	-	0%
Capital Outlay	1,494,287	47,000	333,740	7,000,000	1,313,000	(5,687,000)	-81%	(3,799,000)	-74%
Tax Increment Financing Fund Total	1,609,527	175,268	530,405	7,065,000	1,418,950	(5,646,050)	-80%	(3,758,550)	-73%
Capital Improvement Fund									
Professional & Technical Services	353,077	-	35,000	84,000	99,000	15,000	18%	99,000	100%
Capital Outlay	4,491,866	19,199,402	12,172,131	617,518	4,213,800	3,596,282	582%	3,533,700	520%
Other Financing Uses	1,134,631	1,272,200	1,753,150	4,409,200	2,893,672	(1,515,528)	-34%	(2,279,498)	-44%
Capital Improvement Fund Total	5,979,574	20,471,602	13,960,281	5,110,718	7,206,472	2,095,754	41%	1,353,202	23%
Debt Service Fund									
Professional & Technical Services	2,981	1,551	897	1,000	757	(243)	-24%	(450)	-37%
Debt Service	2,385,025	2,920,644	2,823,300	2,825,200	2,825,050	(150)	0%	(150)	0%
Other Financing Uses	-	-	-	-	-	-	0%	-	0%
Debt Service Fund Total	2,388,006	2,922,195	2,824,197	2,826,200	2,825,807	(393)	0%	(600)	0%
Water & Sewer Fund									
Operating									
Personnel Services - Salaries & Wages	1,110,587	1,175,331	1,197,915	1,068,000	937,059	(130,941)	-12%	(50,620)	-5%
Personnel Services - Employee Benefits	447,372	468,319	430,601	385,978	375,011	(10,967)	-3%	(12,117)	-3%
Professional & Technical Services	115,228	241,705	178,307	291,960	268,206	(23,754)	-8%	124,946	87%
Contractual Services	1,391,955	830,683	921,882	1,317,500	1,190,677	(126,823)	-10%	(138,558)	-10%
Other Services	73,283	83,836	77,868	82,960	114,707	31,747	38%	29,410	34%
Supplies	113,967	561,203	657,199	591,000	614,167	23,167	4%	8,724	1%
Debt Service	1,601,732	1,557,477	1,520,131	1,504,577	1,157,626	(346,951)	-23%	(346,949)	-23%
Other Financing Uses	-	112,350	1,300,000	1,500,000	3,500,000	2,000,000	133%	1,700,000	94%
Water & Sewer Fund Total	4,854,123	5,030,904	6,283,904	6,741,975	8,157,453	1,415,478	21%	1,314,836	19%

**Village of Oswego
Expenditure History - By Fund**

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021	Budget Analysis			
						Budget vs Projected Increase (Decrease)	Percent Change	Budget vs Budget Increase (Decrease)	Percent Change
Water & Sewer Capital Fund									
Supplies	-	-	64,315	35,000	30,000	(5,000)	-14%	-	0%
Other Financing Uses	214,325	64,295	1,541,006	1,500,000	540,000	(960,000)	-64%	(1,298,000)	-71%
Capital Outlay	78,268	115,561	98,854	3,051,000	4,624,100	1,573,100	52%	1,558,700	51%
Water & Sewer Capital Fund Total	292,593	179,856	1,704,176	4,586,000	5,194,100	608,100	13%	260,700	5%
Garbage Fund									
Professional & Technical Services	2,346,478	2,408,455	2,463,284	2,525,000	2,565,000	40,000	2%	44,115	2%
Supplies	-	-	1,723	1,000	2,000	1,000	100%	-	0%
Other Financing Uses	-	-	-	-	11,000	11,000	100%	-	0%
Garbage Fund Total	2,346,478	2,408,455	2,465,007	2,526,000	2,578,000	52,000	2%	44,115	2%
Vehicle Replacement Fund									
Contractual Services	-	-	-	-	73,522	73,522	100%	73,522	100%
Capital Outlay	333,499	83,082	322,799	382,256	571,800	189,544	50%	73,830	15%
Vehicle Replacement Fund Total	333,499	83,082	322,799	382,256	645,322	263,066	69%	147,352	30%
Police Pension Fund									
General Administration									
Personnel Services	619,053	706,417	1,005,185	1,020,600	1,066,707	46,107	5%	895	0%
Professional & Technical Services	88,228	100,643	106,575	119,200	124,450	5,250	4%	11,450	10%
Other Services	2,289	3,199	4,096	6,795	15,925	9,130	134%	6,925	77%
Supplies	6,353	9,955	9,913	7,900	500	(7,400)	-94%	(5,000)	-91%
Police Pension Fund Total	715,923	820,214	1,125,769	1,154,495	1,207,582	53,087	5%	14,270	1%
Grand Total	35,455,468	49,947,924	46,897,239	49,783,891	50,924,617	1,140,726	2%	1,124,197	2%

Summary of Fund Balances and Unrestricted Net Assets

Fund Balance/ Net Assets

The Village has adopted a Fund Balance Policy for Governmental Fund types and Unrestricted Net Assets balances for other Fund types. The policy can be found in the Budget Overview section of this Budget. The policies establish guidelines for desired balances to be maintained within the respective Funds. Fund Balances or Net Asset balances are a good indicator of the financial strength of the local government. The following schedule details the estimated Fund/Net Asset balances at the end of Fiscal Year 2021.

FUND	Fiscal Year				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021
GENERAL					
Beginning Fund Balance	7,660,614	8,718,391	11,261,316	11,261,316	13,252,241
Revenues	17,824,997	19,903,257	19,017,795	20,221,172	20,160,942
Expenditures	15,329,204	16,221,282	17,726,852	17,077,540	18,959,665
Change in Fund Balance	2,495,793	3,681,975	1,290,943	3,143,632	1,201,277
Other Financing Sources/(Uses)	(1,438,016)	(1,139,050)	(1,152,707)	(1,152,707)	(1,193,366)
Ending Fund Balance	8,718,391	11,261,316	11,399,552	13,252,241	13,260,152
Non-spendable	2,288,351	2,473,035	2,500,000	2,500,000	2,500,000
Unrestricted-assigned	5,357,803	5,665,068	5,469,074	6,045,909	6,407,499
Unrestricted-unassigned	1,072,237	3,123,213	3,430,478	4,706,332	4,352,653

The General Fund Ending Fund Balance is projected to increase \$7,911 from the Fiscal Year Ending 2020 projected Fund Balance. The increase is due to the total anticipated revenues exceeding budgeted expenditures in FY 21.

MOTOR FUEL TAX

Beginning Restricted Fund Balance	922,462	789,502	1,437,024	1,437,024	1,544,524
Revenues	956,168	967,890	856,000	1,268,500	1,387,000
Expenditures	826,628	57,869	800,000	898,500	1,300,000
Change in Fund Balance	129,540	910,022	56,000	370,000	87,000
Other Financing Sources/(Uses)	(262,500)	(262,500)	(262,500)	(262,500)	(237,900)
Ending Restricted Fund Balance	789,502	1,437,024	1,230,524	1,544,524	1,393,624

The Ending Restricted Fund Balance decrease is due to the increase in scheduled annual road program expenditures.

FUND	Fiscal Year				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021
TAX INCREMENT FINANCING					
Beginning Restricted Fund Balance	(1,608,191)	(1,760,062)	(2,253,830)	(2,253,830)	(1,760,053)
Revenues	23,397	36,638	35,500	58,777	76,000
Expenditures	175,268	530,405	5,177,500	7,065,000	1,418,950
Change in Fund Balance	(151,871)	(493,767)	(5,142,000)	(7,006,223)	(1,342,950)
Other Financing Sources/(Uses)	-	-	5,112,000	7,500,000	1,324,000
Ending Restricted Fund Balance	(1,760,062)	(2,253,830)	(2,283,830)	(1,760,053)	(1,779,003)

The Tax Increment Financing Fund was established during FY 2017. The Ending Fund Balance deficit will increase \$19,000 compared to the FY 20 projected ending fund balance if all the planned expenditures are realized.

CAPITAL IMPROVEMENT FUND

Beginning Fund Balance	30,163,626	13,863,641	5,747,785	5,747,785	4,921,417
Revenues	4,171,617	5,844,425	4,148,000	4,284,350	4,098,000
Expenditures	19,199,402	12,207,131	680,100	701,518	4,312,800
Change in Fund Balance	(15,027,785)	(6,362,706)	3,467,900	3,582,832	(214,800)
Other Financing Sources/(Uses)	(1,272,200)	(1,753,150)	(5,173,170)	(4,409,200)	(2,893,672)
Ending Fund Balance	13,863,641	5,747,785	4,042,515	4,921,417	1,812,945
Restricted-road fees	-	-	-	-	-
Restricted-Bond Proceeds	13,863,641	-	-	-	-
Unrestricted-assigned	-	5,747,785	4,042,515	4,921,417	-

The Ending Fund Balance is estimated to decrease \$3,108,472 as capital funds are being used for public improvements for development within the Village TIF District. The funds are to be repaid with future TIF increment from the increased property values in future years.

DEBT SERVICE

Beginning Restricted Fund Balance	68,040	69,062	69,468	69,468	71,225
Revenues	201	403	100	550	100
Expenditures	2,922,195	2,824,197	2,826,407	2,826,200	2,825,807
Change in Fund Balance	(2,921,994)	(2,823,794)	(2,826,307)	(2,825,650)	(2,825,707)
Other Financing Sources/(Uses)	2,923,016	2,824,200	2,827,407	2,827,407	2,826,616
Ending Restricted Fund Balance	69,062	69,468	70,568	71,225	72,134

The Ending Restricted Fund Balance has increased due to interest earnings on reserve balances. Any additional surplus will be used to reduce an upcoming interest bond payment.

FUND	Fiscal Year				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021
WATER & SEWER					
Unrestricted Net Assets	1,616,486	1,599,399	2,106,664	2,106,664	2,927,789
Revenues	6,027,577	7,056,136	7,496,700	7,558,100	7,728,700
Expenses	4,918,554	4,983,904	5,042,617	5,241,975	4,657,453
Change in Unrestricted Net Assets	1,109,023	2,072,232	2,454,083	2,316,125	3,071,247
Other Financing Sources/(Uses)	(1,126,110)	(1,564,967)	(1,800,000)	(1,495,000)	(3,500,000)
Unrestricted Net Assets	1,599,399	2,106,664	2,760,747	2,927,789	2,499,037

Unrestricted Net Assets decreased because of the increase in the Other Financing Uses which is the transfer amount to the Water & Sewer Capital Fund .

WATER & SEWER CAPITAL

Unrestricted Net Assets	5,499,145	5,561,908	6,342,891	6,342,891	3,582,691
Revenues	242,619	1,185,159	130,000	325,800	235,400
Expenses	115,561	163,170	3,095,400	3,086,000	4,654,100
Change in Unrestricted Net Assets	127,058	1,021,989	(2,965,400)	(2,760,200)	(4,418,700)
Other Financing Sources/(Uses)	(64,295)	(241,006)	(38,000)	-	2,960,000
Unrestricted Net Assets	5,561,908	6,342,891	3,339,491	3,582,691	2,123,991

Unrestricted Net Assets will decrease because funds are being used to pay for public improvements scheduled for completion within the Village TIF District. The funds will be repaid from future TIF increment.

GARBAGE

Unrestricted Net Assets	505,490	531,800	546,223	546,223	547,755
Revenues	2,434,765	2,479,430	2,535,380	2,527,532	2,566,650
Expenses	2,408,455	2,465,007	2,522,885	2,526,000	2,567,000
Change in Unrestricted Net Assets	26,310	14,423	12,495	1,532	(350)
Other Financing Uses	-	-	(11,000)	-	(11,000)
Unrestricted Net Assets	531,800	546,223	547,718	547,755	536,405

Unrestricted Net Assets decreased due to the Other Financing Uses transfer to the TIF Fund for development costs.

FUND	Fiscal Year				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021
VEHICLE FUND					
Unrestricted Net Assets	61,210	102,081	141,754	141,754	284,468
Revenues	335	672	-	2,000	700
Expenses	83,082	322,799	497,970	382,256	645,322
Change in Unrestricted Net Assets	(82,747)	(322,127)	(497,970)	(380,256)	(644,622)
Other Financing Sources	123,618	361,800	537,970	522,970	760,322
Unrestricted Net Assets	102,081	141,754	181,754	284,468	400,168

Unrestricted Net Assets increased from the sales of replaced vehicles. Transfers from the respective user Fund will cover the expenses incurred in this Fund.

POLICE PENSION

Net Assets held in Trust	26,176,299	29,120,577	31,949,416	31,949,416	33,343,225
Additions	3,764,492	3,954,608	2,250,199	2,548,304	2,560,000
Deductions	820,214	1,125,769	1,193,312	1,154,495	1,207,582
Change in Net Assets	2,944,279	2,828,839	1,056,887	1,393,809	1,352,418
Net Assets held in Trust	29,120,577	31,949,416	33,006,303	33,343,225	34,695,643

Net Assets held in Trust for pension benefits will increase each year as the actuarially required contribution is far greater than the annual pension payments. It will be a number of years before the pension payments for additional retirees catch up with the annual contribution.

Summary of Positions and Personnel Changes

Personnel Changes and Compensation

The Fiscal Year 2021 Budget includes the expenditures for 115 full time and 18 part time positions. Two new positions are included in the FY 21 Budget; a patrol officer and an Emergency Management Coordinator (EMC). These two new positions are in the police department. The patrol position is contingent on the Village receiving the Community Oriented Policing (COPS) hiring grant. The EMC position will assist in our preparedness for emergency events and is anticipated to be a shared services position with one of our other local government partners. The Village will be reimbursed 50% of all costs associated with this employee from the other local government partner. Total salaries and wages have increased 5% or \$574,000 compared to the Fiscal Year 2020 Budget. The Employee benefit costs have increased 12% from the Fiscal Year 2020 Budget. Salaries and wages cost increases are due to normal wage growth, compensation adjustments and two new positions. Employee benefits increases are due to the wage growth, insurance premium increases, and employee life events.

Village employees are compensated based on individual contracts/agreements approved by the Village Board, the Village Compensation Policy or the contents of a Collective Bargaining Agreement. The Village Administrator and Police Chief have individual contracts with the Village Board which expire April 30, 2023.

Non-union employees are covered by the Village Compensation Policy, which provides for merit-based pay adjustments and bonus opportunities for high performers. Merit adjustments are allocated based on three criteria; performance, overall achievement of goals and tasks and the appropriate level of pay within the range considering performance. The budget for Fiscal Year 2021 includes 4% pay increases for these employees, inclusive of a 3 percent merit pool and 1 percent bonus pool. Actual increases will be based on performance evaluations and the bonus programs.

The 37 police patrol officers are members of the Metropolitan Alliance of Police (MAP) for collective bargaining with the Village. The latest agreement was approved in July 2018. The agreement included an eight year pay plan where patrol officers move to the next year in the pay plan on their anniversary hire date. Annual cost of living increases effective May 1, 2018 (2.5%), 2019 (3.0%), 2020 (2.75%) and 2021 (2.75%) combined with the yearly advancement in pay provide the officers with annual increases ranging from 8.7% to 10.3%. As of April 30, 2020, there are 24 officers who have reached the top year of pay under the pay plan. The current agreement expires April 30, 2022.

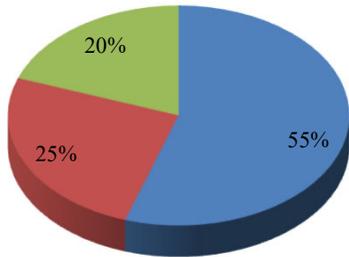
The Village has a non-unionized agreement with the Police Sergeants employed in the Village Police Department. The current Agreement was effective May 1, 2018 and expires April 30, 2022. Sergeants have a 3-step compensation plan. A first year Sergeant will be paid 10% above the highest paid patrol officer's base salary; a second-year sergeant will be paid 12.5% above the highest paid patrol officer's base salary and a third-year sergeant will be paid 15% above the highest paid patrol officer's base salary. This pay plan allows for annual wage increases of 5% to 5.4% depending on the years in the position.

The Village also has a collective bargaining agreement with the Public Works employees who are represented by the International Union of Operating Engineers, Local 150 Public Employees. The current agreement was approved in December 2018. The agreement was effective May 1, 2018 for four positions: Technician, Mechanic, Supervisor and Superintendent and expires April 30, 2022. A total of 18 employees are represented by the union. Employees were placed into a 14-step wage program with progression through the steps on an employee's anniversary date and May 1 cost of living increases of 3.0% in 2019, 2.75% in 2020 and 2.75% in 2021. Annual increases with the May 1 increase and advancement to the next step provide the members 5.6% annual wage increases.

The Village Compensation Policy, FY 2021 Pay Ranges and five-year history of staffing levels are detailed on the next few pages. Total staffing measured in FTE's has increased by 5 over the five-year period. This amount is comprised of 4 full-time positions and 3 additional part-time employees.

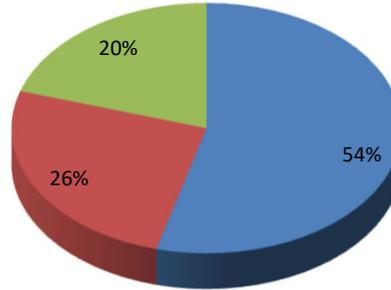
Village of Oswego

**Summary of Staffing by Function
2017**



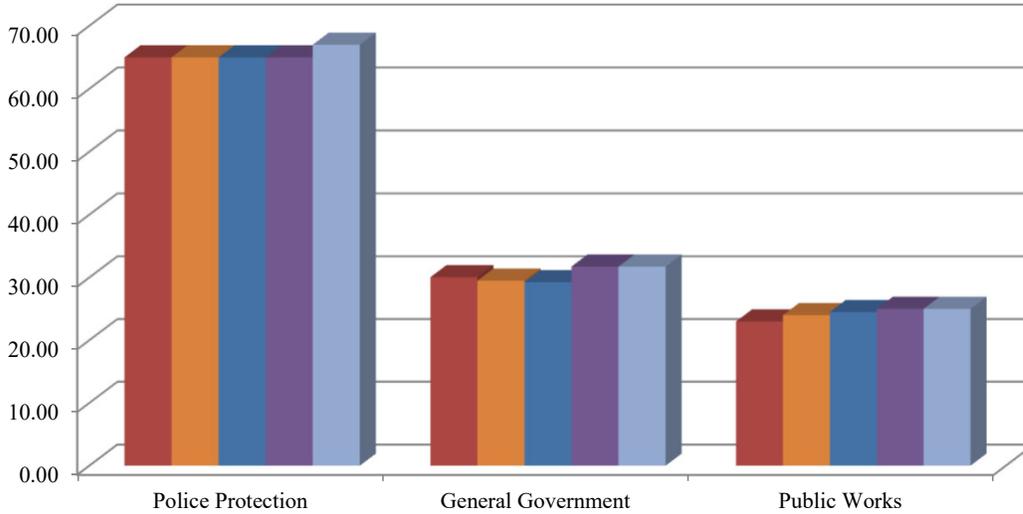
■ Police Protection ■ General Government
■ Public Works

**Summary of Staffing by Function
2021**



■ Police Protection ■ General Government
■ Public Works

Five-Year History of Staffing by Function



■ Actual FY 2017 ■ Actual FY 2018 ■ Actual FY 2019 ■ Projected FY 2020 ■ Budget FY 2021

Village of Oswego
Summary of Staffing by Full-Time Equivalents (FTE)

	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021
<u>Corporate</u>						
Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Village Administrator	0.50	0.50	0.50	0.50	0.50	0.50
Purchasing Manager	-	1.00	1.00	1.00	1.00	1.00
Executive Assistant	0.50	0.50	0.50	0.50	1.00	1.00
Administrative Assistant	-	-	-	-	-	-
Graduate Student Intern	0.50	0.50	0.50	0.50	0.50	0.50
OHS Intern	0.25	0.25	-	-	-	-
Village Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50	0.50
Human Resources Director	0.50	0.50	0.50	0.50	0.50	0.50
Human Resources Generalist	1.00	1.00	1.00	1.00	1.00	1.00
Total	6.75	7.75	7.50	7.50	8.00	8.00
<u>Community Relations</u>						
Community Engagement Coordinator-Marketing	-	-	-	1.00	1.00	1.00
Community Engagement Coordinator-Events	-	-	-	1.00	1.00	1.00
Community Relations Manager	1.00	1.00	1.00	-	-	-
Visitors' Bureau Assistant	1.00	1.00	1.00	-	-	-
Intern		-	0.25	0.25	0.25	0.25
Total	2.00	2.00	2.25	2.25	2.25	2.25
<u>Building and Code Enforcement</u>						
Building and Zoning Manager	1.00	1.00	1.00	1.00	1.00	1.00
Chief Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Plumbing Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Summer Intern	0.30	0.30	-	-	-	-
Permit Coordinator	1.00	1.00	-	-	-	-
Building & Zoning Assistant	-	-	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Building & Zoning Part-Time/Intern	-	-	0.50	0.50	1.50	1.50
Total	7.30	7.30	7.50	7.50	8.50	8.50

Village of Oswego
Summary of Staffing by Full-Time Equivalents (FTE)

	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021
<u>Community Development</u>						
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00
Project Coordinator	1.00	1.00	-	-	-	-
Building & Zoning Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Staff Planner	1.00	1.00	1.00	1.00	1.00	1.00
GIS/IT Coordinator	1.00	-	-	-	-	-
Chief Infrastructure Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Total	6.00	5.00	4.00	4.00	4.00	4.00
<u>Economic Development</u>						
Economic Development Director	1.00	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00	1.00
<u>Finance</u>						
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Staff Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Finance Assistant/AP	1.00	1.00	1.00	1.00	1.00	1.00
Utility Billing Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Total	6.00	6.00	6.00	6.00	6.00	6.00
<u>Information Technology</u>						
IT Manager	-	1.00	1.00	1.00	1.00	1.00
IT Support Specialist	-	-	-	-	1.00	1.00
Intern	-	-	0.25	-	-	-
Total	-	1.00	1.25	1.00	2.00	2.00
<u>Police Department</u>						
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Chiefs of Police	2.00	2.00	2.00	2.00	2.00	2.00
Captain	-	-	-	-	-	-
Commander	1.00	1.00	1.00	1.00	1.00	1.00
Sergeants	8.00	8.00	8.00	8.00	8.00	9.00
Patrol Officers	37.00	37.00	37.00	37.00	37.00	37.00
Community Service Officers	4.00	4.00	4.00	4.00	4.00	4.00
Administrative Assistants	1.00	1.00	1.00	1.00	1.00	1.00
CALEA Manager	1.00	1.00	1.00	1.00	1.00	1.00
Emergency Management Coordinator						1.00
Evidence Custodian	-	1.00	1.00	1.00	1.00	1.00
Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Records Clerk	6.50	6.50	6.50	6.50	6.50	6.50
Police Cadet	0.50	0.50	0.50	0.50	0.50	0.50
Police Department Total	64.00	65.00	65.00	65.00	65.00	67.00
Sworn Personnel	49.00	49.00	49.00	49.00	49.00	50.00

Village of Oswego
Summary of Staffing by Full-Time Equivalents (FTE)

	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021
<u>Public Works Department</u>						
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00
Utility Services Director	1.00	1.00	1.00	-	-	-
Public Works Assistant Director	1.00	1.00	1.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Facilities Manager	-	-	1.00	1.00	1.00	1.00
Engineer/Project Manager	-	-	-	-	1.00	1.00
Operations Superintendent	2.00	2.00	2.00	2.00	1.00	1.00
Operations Supervisor	3.00	3.00	3.00	3.00	3.00	3.00
Technicians	13.00	13.00	13.00	13.00	14.00	14.00
Seasonal	-	1.00	1.00	1.00	1.00	1.00
Total	22.00	23.00	24.00	24.00	25.00	25.00
<u>Village Summary</u>						
Corporate	6.75	7.75	7.50	7.50	8.00	8.00
Community Relations	2.00	2.00	2.25	2.25	2.25	2.25
Building and Code Enforcement	7.30	7.30	7.50	7.50	8.50	8.50
Community Development	6.00	5.00	4.00	4.00	4.00	4.00
Economic Development	1.00	1.00	1.00	1.00	1.00	1.00
Finance	6.00	6.00	6.00	6.00	6.00	6.00
Information Technology	-	1.00	1.25	1.00	2.00	2.00
Police Department	64.00	65.00	65.00	65.00	65.00	67.00
Public Works Department	22.00	23.00	24.00	24.00	25.00	25.00
Total Village Full-Time Equivalent Positions	115.05	118.05	118.50	118.25	121.75	123.75

Village of Oswego
Summary of Staffing by Full-Time Equivalents (FTE)

	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021
Reconciliation of FTE's to Number of Employees						
Total Full-Time Employees						
Corporate	6.00	7.00	7.00	7.00	7.00	7.00
Community Relations	2.00	2.00	2.00	2.00	2.00	2.00
Building and Code Enforcement	7.00	7.00	7.00	7.00	7.00	7.00
Community Development	6.00	5.00	4.00	4.00	4.00	4.00
Economic Development	1.00	1.00	1.00	1.00	1.00	1.00
Finance	6.00	6.00	6.00	6.00	6.00	6.00
Information Technology	-	1.00	1.00	1.00	2.00	2.00
Police Department	59.00	60.00	60.00	60.00	60.00	62.00
Public Works Department	22.00	22.00	22.50	22.50	24.00	24.00
Total Full-Time Employees	109.00	111.00	110.50	110.50	113.00	115.00
Total Part-Time Employees						
Village President, Trustees, Clerk's						
Depart, Corporate	2.00	2.00	1.00	1.00	2.00	2.00
Building and Code Enforcement	1.00	1.00	1.00	1.00	3.00	3.00
Community Development	-	-	-	-	-	-
Community Relations	-	-	1.00	1.00	1.00	1.00
Economic Development	-	-	-	-	-	-
Finance	-	-	-	-	-	-
Information Technology	-	-	1.00	-	-	-
Police Department	10.00	10.00	10.00	10.00	10.00	10.00
Public Works Department	2.00	2.00	3.00	3.00	2.00	2.00
Total Part-Time Employees	15.00	15.00	17.00	16.00	18.00	18.00
(Equates to Full-Time Equivalents)	6.05	8.05	8.00	7.75	8.75	8.75
Total Staff by FT Equivalents	115.05	119.05	118.50	118.25	121.75	123.75
Total Employees	124.00	126.00	127.50	126.50	131.00	133.00

Village of Oswego's Debt Restrictions and Requirements

Debt restrictions in the State of Illinois differ for home rule municipalities and non-home-rule municipalities. The Village of Oswego is a home rule municipality. All municipalities in the State of Illinois with a population greater than 25,000 are automatically granted home rule status unless this designation is removed by the voters through a referendum. Municipalities with a population under 25,000 may achieve home rule status if approved by the voters through a referendum.

Currently, there are **no substantive legal restrictions or limits** imposed by the State of Illinois on the amount of debt that a **home rule municipality** can incur. However, non-home-rule municipalities are limited in the amount of debt they can incur to 8.625% of the community's equalized assessed valuation. Home rule municipalities are also not required to submit a referenda question to the voters regarding the issuance of debt whereas non-home-rule municipalities under most circumstances may not issue debt unless a referendum has been approved by the voters which authorizes the issuance of said debt.

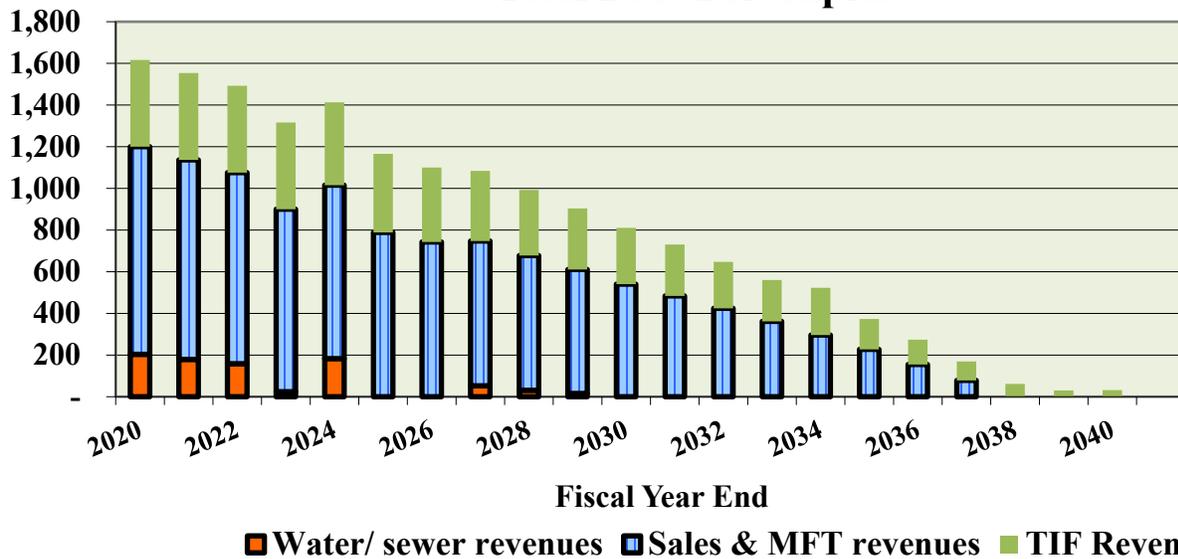
Debt Guidelines

The Village adheres to the following guidelines regarding the issuance of debt:

- ✓ The Village will limit short and long-term borrowing to capital improvements or projects which carry a benefit that exceeds five years (5 years) and cannot be financed from current revenues.
- ✓ When the Village finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the useful life of the project.
- ✓ The Village will limit the amount of outstanding general obligation debt of the Village to a maximum of 5% of the equalized assessed valuation of the Village.
- ✓ When issuing debt, the Village will strive to maintain a level annual debt service repayment schedule to maintain a stable debt service tax rate from year to year. When possible, debt issues will be re-paid using alternate revenue sources.
- ✓ The Village will comply with all annual debt disclosures and file them with the respective agencies.

Although the **Village of Oswego is not restricted to the amount of debt that it may incur**, there always exists the possibility that the State may impose such a restriction in the future. The Village's estimated taxable equalized assessed valuation for the 2019 levy year is \$973,108,330. Using the current debt limit restriction for non-home-rule municipalities, 8.625% of the Village's EAV would yield a maximum debt limit amount of \$83,930,593. As of May 1, 2020, the Village had principal outstanding of \$56,575,000 which would be applicable to the limit if such a limit were imposed upon all municipalities in the State, including home rule municipalities. As of May 1, 2020, the Village's debt to EAV ratio calculates to 5.81% using the 2019 estimated equalized assessed valuation.

Total Debt Per Capita



The Village’s current bond rating is Aa2 assigned by Moody’s Investor Service. The official U.S. Census population for the village is 33,078. Using the current estimated population of 35,000 results in a gross debt per capita as of May 1, 2020 of \$1,617. The debt per capita for issuances supported by pledged Sales taxes and Motor Fuel Tax (MFT) revenues is \$996 compared to the issuances supported by water & sewer revenues of \$204 and the issuance supported by TIF revenues of \$417. Of the six outstanding debt issuances described below, a portion of the 2011, a portion of the 2013, a portion of the 2014 and the 2016 debt issuances are to be repaid from sales and MFT revenues and a portion of the 2011, a portion of the 2013, a portion of the 2014 and the 2017 debt issuances are to be repaid from water & sewer revenues. TIF revenues will pay for the 2019 debt issue. All the debt issuances would be supported from property tax levies if the pledged revenue sources were not enough to cover the annual debt service requirements.

Summary of Current Debt Issues as of May 1, 2019

- Corporate Purpose Refunding Bond Series of 2011
 Original Issue Amount: \$4,055,000 Outstanding Principal: \$1,875,000
 Original Issue Date: August 15, 2009 Outstanding Interest: \$ 200,725
 Date of Maturity: December 15, 2029
 Description: Bonds issued to refund \$2,300,000 of Corporate Purpose Bond Series 2004A and \$1,755,000 of Corporate Purpose Bond Series 2004B. Financing is being provided from motor fuel tax revenues, sales tax revenues and water and sewer revenues. The outstanding debt is being retired by the Debt Service Fund (\$1,070,000) and the Water & Sewer Fund (\$805,000).
- Corporate Purpose Refunding Bond Series of 2013
 Original Issue Amount: \$8,595,000 Outstanding Principal: \$8,255,000
 Original Issue Date: May 17, 2013 Outstanding Interest: \$1,084,200
 Date of Maturity: December 15, 2027
 Description: Bonds issued to refund \$3,350,000 of Corporate Purpose Bond Series 2006A, \$1,725,000 of Corporate Purpose Bond Series 2007A and \$2,950,000 of Corporate Purpose Bond Series 2007B. Financing is being provided from motor fuel tax revenues, sales tax revenues and water and sewer revenues. The outstanding debt is being retired by the Debt Service Fund (\$6,490,000) and the Water & Sewer Fund (\$1,765,000).

- Corporate Purpose Refunding Bond Series of 2014
 Original Issue Amount: \$4,040,000 Outstanding Principal: \$ 745,000
 Original Issue Date: November 20, 2014 Outstanding Interest: \$ 22,350
 Date of Maturity: December 15, 2027
 Description: Bonds issued to refund \$1,725,000 of Corporate Purpose Bond Series 2006A, \$395,000 of Corporate Purpose Bond Series 2006B, \$675,000 of Corporate Purpose Bond Series 2007A and \$1,170,000 of Corporate Purpose Bond Series 2007B. Financing is being provided from motor fuel tax revenues, sales tax revenues and water and sewer revenues. The outstanding debt is being retired by the Debt Service Fund (\$600,000) and the Water & Sewer Fund (\$145,000).
- Corporate Purpose Bond Series of 2016
 Original Issue Amount: \$27,105,000 Outstanding Principal: \$26,710,000
 Original Issue Date: June 8, 2016 Outstanding Interest: \$15,016,850
 Date of Maturity: December 15, 2037
 Description: Bonds issued to pay for the land acquisition and construction of a new Police Headquarters Facility. Financing is being provided from sales tax revenues. The outstanding debt is being retired by the Debt Service Fund.
- Corporate Purpose Bond Series of 2017
 Original Issue Amount: \$5,070,000 Outstanding Principal: \$4,405,000
 Original Issue Date: July 25, 2017 Outstanding Interest: \$ 948,700
 Date of Maturity: December 15, 2029
 Description: Bonds issued to refund \$5,295,000 General Obligation Bonds, Series 2009. The Financing is being provided from water revenues. The outstanding debt is being retired by the Water & Sewer Fund.
- Corporate Purpose Taxable Bond Series of 2019
 Original Issue Amount: \$14,585,000 Outstanding Principal: \$14,585,000
 Original Issue Date: December 30, 2019 Outstanding Interest: \$ 6,618,440
 Date of Maturity: December 15, 2040
 Description: Bonds issued to finance redevelopment projects within the Downtown TIF District. The Financing is being provided from TIF Fund revenues. The outstanding debt is being retired by the TIF Fund.

Summary of Current Loans as of May 1, 2020

- IEPA Low Interest Loan
 Original Loan Amount: \$1,346,766 Outstanding Principal: \$ 405,132
 Loan Date: January 15, 2005 Outstanding Interest: \$ 28,371
 Date of Maturity: January 15, 2025
 Description: Loan acquired to provide for the installation of radium removal equipment at well sites. The loan is being paid from water and sewer revenues from the Water and Sewer Fund.

Principal and interest payments are paid out of the Village's Debt Service Fund for debt supported by pledged sales tax and MFT tax revenues. The Water & Sewer Fund pays out the principal and interest for debt supported by water and sewer revenues and the TIF Fund pays for the principal and interest for debt supported from the TIF revenues. Of the \$4,337,873 in Bond principal and interest payments to be made in FY 2021, \$2,825,050 will be paid from general sales tax and motor fuel tax revenue and \$1,070,925 will be paid from water and sewer revenues and \$441,898 will be paid from TIF revenues.

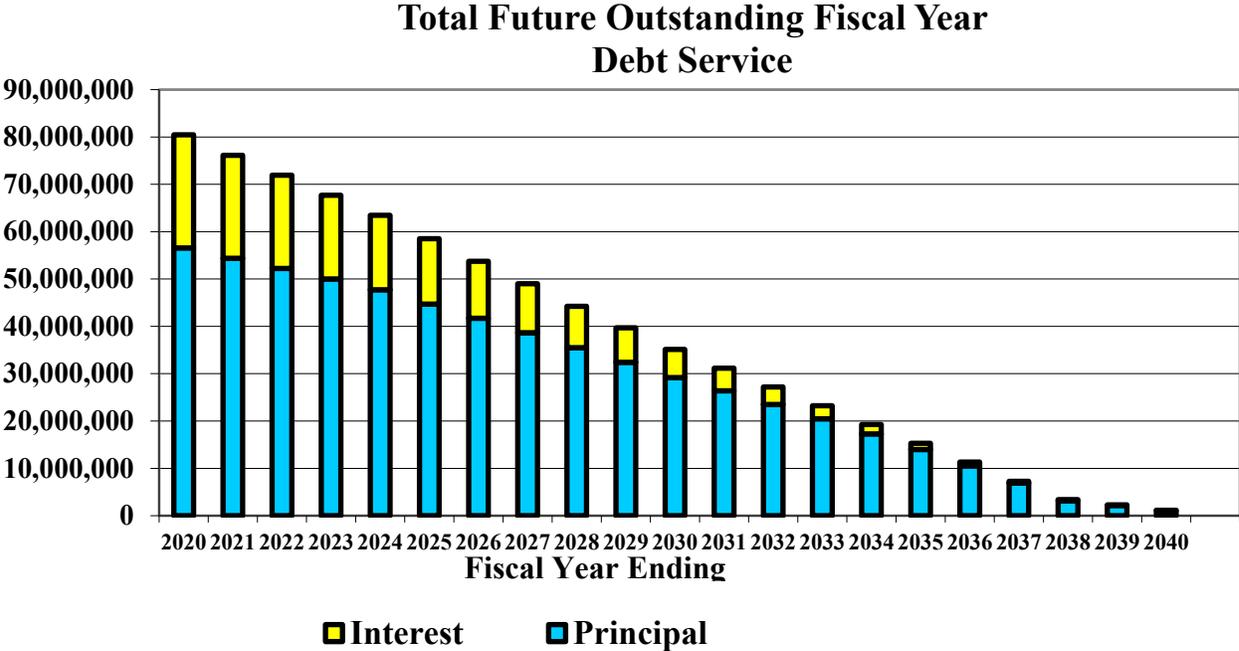
Summary of Debt Outstanding and Fiscal Year 2021 Debt Service Requirements					
Debt Issuance Name	Original Issue	Principal		Interest Due FY 2021	Total Due FY 2021
		Outstanding as of May 1, 2020	Principal Due FY 2021		
2011 (Refunding Bonds 2004A & B)	4,055,000	1,875,000	350,000	65,625	415,625
2013 (Refunding Bonds 2006A, 2007A & B)	8,595,000	8,255,000	575,000	247,650	822,650
2014 (Refunding Bonds 2006A&B, 2007A&B)	4,040,000	745,000	745,000	22,350	767,350
2016 General Obligation Bonds	27,105,000	26,710,000	185,000	1,209,900	1,394,900
2017 General Obligation Refunding Bonds	5,070,000	4,405,000	350,000	145,450	495,450
2019 General Obligation Taxable Bonds	14,585,000	14,585,000	-	441,898	441,898
Total Debt Service	63,450,000	56,575,000	2,205,000	2,132,873	4,337,873
2004 IEPA Loan #17-1445	1,346,766	405,132	77,051	9,649.72	86,700.68
Total Debt and Loans	64,796,766	56,980,132	2,282,051	2,142,523	4,424,573

The Water and Sewer Fund is also responsible for repaying the IEPA loan. The principle and interest to be paid in FY 2021 totals \$86,701.

Impact of Debt Issuances

The Village is committed to paying the annual debt service through fiscal year 2040. The Fiscal Year debt service gradually declines annually until the final payment in fiscal year 2040. The general sales taxes, motor fuel taxes and water revenues used to pay down the debt would be utilized to expand existing programs, create new programs, increase roadway maintenance and save for designated capital improvements if the Village did not have the outstanding debt service payments.

The following chart shows the total principal and interest outstanding at the end of each fiscal year. The IEPA Loans are not included in this chart. The Village abates the tax levies for all of these debt issuances each year.



If the pledged revenues are not sufficient to meet the annual debt service, the debt issuances if left on the property tax rolls would create the tax rates indicated in the following chart. The Tax rates reflect the Village's desire to maintain a level debt service structure to avoid large variations year over year. The fiscal year tax rate is calculated based on the 2019 EAV.

Future Debt Service Payments					
Fiscal Year	Principal	Interest	Total	Tax Rate*	Estimated Tax**
2021	2,205,000	2,132,873	4,337,873	0.4458	\$446
2022	2,135,000	2,085,836	4,220,836	0.4337	\$434
2023	2,210,000	2,021,636	4,231,636	0.4349	\$435
2024	2,285,000	1,951,461	4,236,461	0.4354	\$435
2025	3,050,000	1,880,961	4,930,961	0.5067	\$507
2026	2,965,000	1,789,640	4,754,640	0.4886	\$489
2027	3,060,000	1,699,575	4,759,575	0.4891	\$489
2028	3,185,000	1,581,313	4,766,313	0.4898	\$490
2029	3,085,000	1,457,157	4,542,157	0.4668	\$467
2030	3,225,000	1,325,367	4,550,367	0.4676	\$468
2031	2,780,000	1,186,565	3,966,565	0.4076	\$408
2032	2,900,000	1,063,823	3,963,823	0.4073	\$407
2033	3,030,000	935,025	3,965,025	0.4075	\$407
2034	3,165,000	799,384	3,964,384	0.4074	\$407
2035	3,310,000	656,341	3,966,341	0.4076	\$408
2036	3,455,000	506,575	3,961,575	0.4071	\$407
2037	3,620,000	347,423	3,967,423	0.4077	\$408
2038	3,730,000	233,837	3,963,837	0.4073	\$407
2039	1,020,000	116,770	1,136,770	0.1168	\$117
2040	1,060,000	79,315	1,139,315	0.1171	\$117
2041	1,100,000	40,392	1,140,392	0.1172	\$117
	<u>\$56,575,000</u>	<u>\$23,891,265</u>	<u>\$80,466,265</u>		

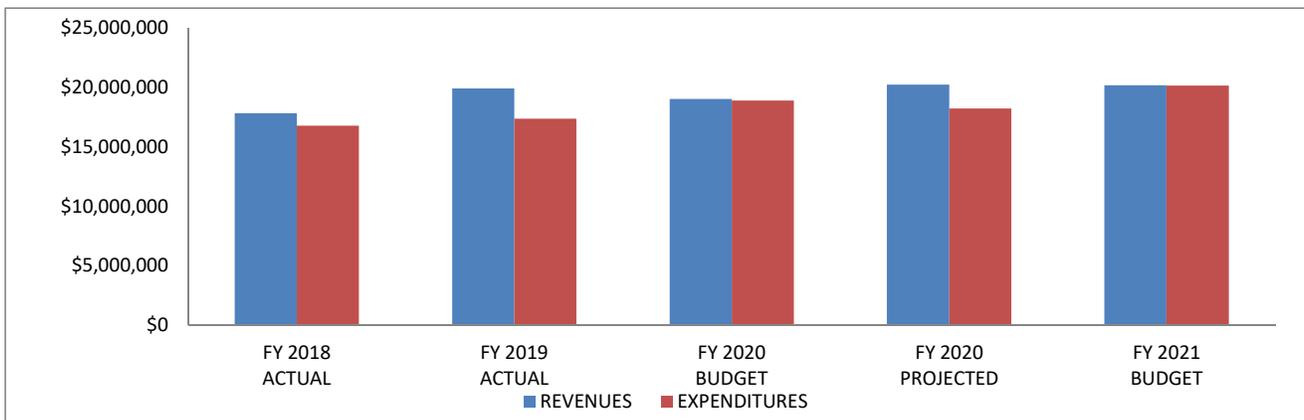
*Tax Rate based on 2019 estimated EAV

973,108,330

** Tax based on property value EAV of \$300,000

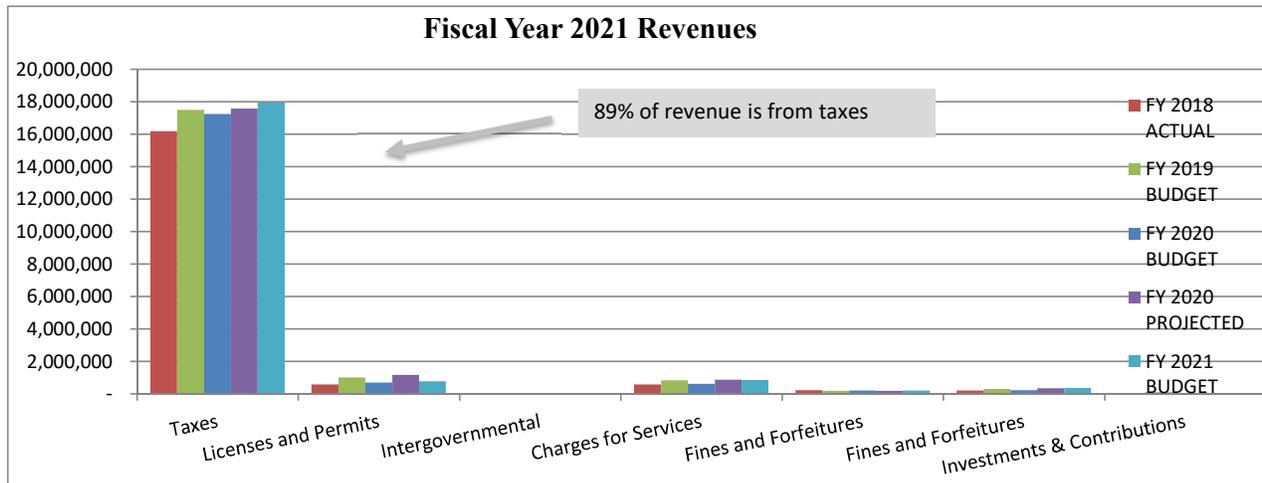
GENERAL FUND FUND SUMMARY

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Beginning Fund Balance	7,660,614	8,718,391	11,261,316	11,261,316	13,252,241	1,990,925	18%
REVENUES							
Taxes	16,172,688	17,490,192	17,242,795	17,579,627	17,940,173	697,378	4%
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%
TOTAL REVENUE	17,824,997	19,903,257	19,017,795	20,221,172	20,160,942	1,143,147	6%
EXPENDITURES							
Corporate	1,355,057	1,317,199	1,558,035	1,361,193	1,488,535	(69,500)	-4%
Community Relations	287,772	304,562	429,361	358,792	399,924	(29,437)	-7%
Building and Code Enforcement	692,143	702,295	745,865	743,390	819,502	73,637	10%
Community Development	455,975	451,907	490,412	465,611	519,147	28,735	6%
Economic Development	178,293	183,327	220,529	198,670	241,052	20,523	9%
Finance	531,110	540,833	561,026	580,828	630,729	69,703	12%
Technology	799,466	821,582	883,714	858,495	990,806	107,092	12%
Police	9,152,162	9,425,115	9,949,791	9,697,924	10,597,763	647,972	7%
Public Works	1,877,226	2,474,461	2,888,119	2,812,637	3,272,207	384,088	13%
Operating Expenditures	15,329,204	16,221,282	17,726,852	17,077,540	18,959,665	1,232,813	7%
Other Financing Uses	1,438,016	1,139,050	1,152,707	1,152,707	1,193,366	40,659	4%
Total Expenditures	16,767,220	17,360,332	18,879,559	18,230,247	20,153,031	1,273,472	7%
Revenues Over/(Under) Expenditures	1,057,777	2,542,925	138,236	1,990,925	7,911	(130,325)	-94%
Ending Fund Balance	8,718,391	11,261,316	11,399,552	13,252,241	13,260,152	1,860,600	16%



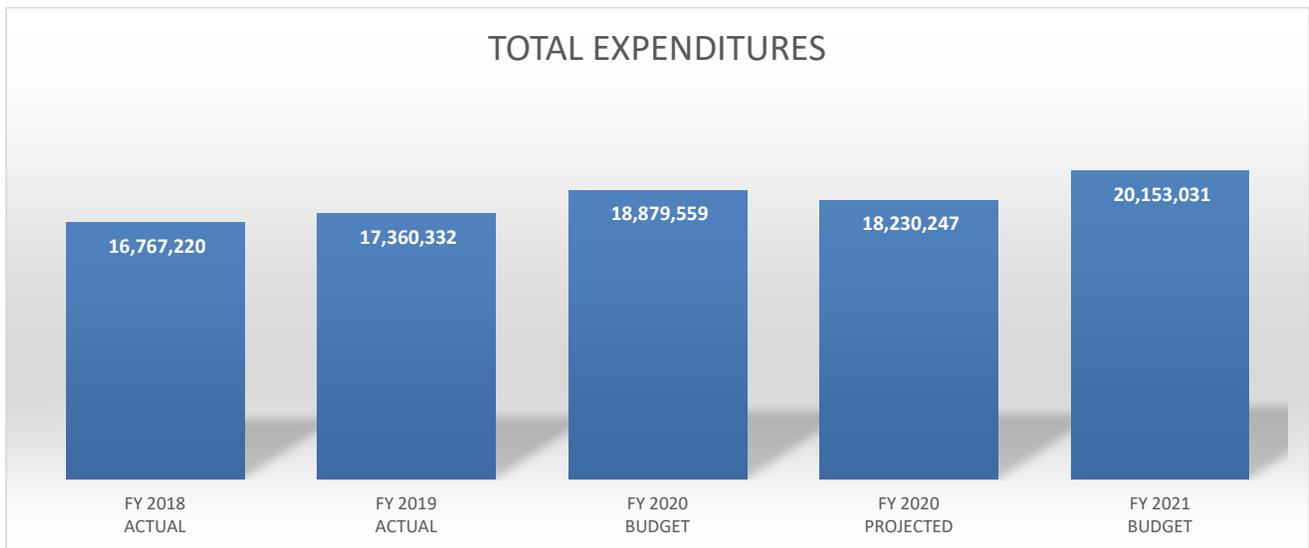
GENERAL FUND REVENUE SUMMARY

REVENUE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
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	1,100,000	165,000	18%
Income Tax	2,999,575	3,211,509	3,264,000	3,300,000	3,350,000	86,000	3%
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%
Total Tax Revenues	16,172,688	17,490,192	17,242,795	17,579,627	17,940,173	697,378	4%
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%
TOTAL REVENUES	17,824,997	19,903,257	19,017,795	20,221,172	20,160,942	1,143,147	6%



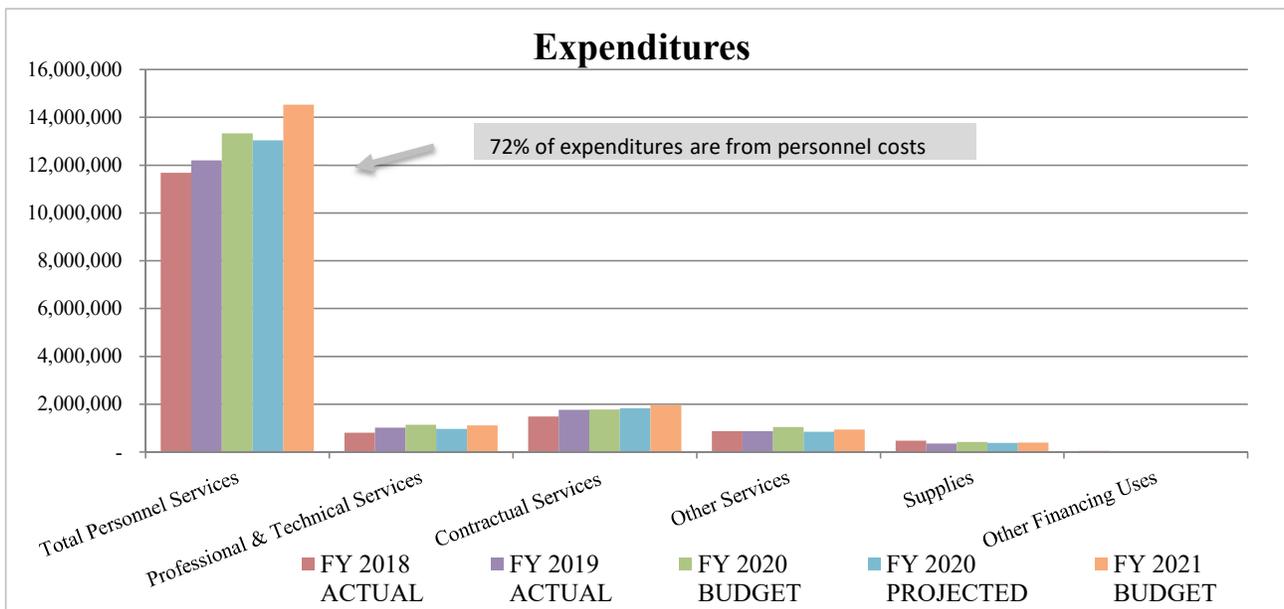
**GENERAL FUND
EXPENDITURE SUMMARY BY DEPARTMENT**

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Corporate	1,355,057	1,317,199	1,558,035	1,361,193	1,488,535	(69,500)	-4%
Community Relations	287,772	304,562	429,361	358,792	399,924	(29,437)	-7%
Building and Code Enforcement	692,143	702,295	745,865	743,390	819,502	73,637	10%
Community Development	455,975	451,907	490,412	465,611	519,147	28,735	6%
Economic Development	178,293	183,327	220,529	198,670	241,052	20,523	9%
Finance	531,110	540,833	561,026	580,828	630,729	69,703	12%
Information Technology	799,466	821,582	883,714	858,495	990,806	107,092	12%
Police	9,152,162	9,425,115	9,949,791	9,697,924	10,597,763	647,972	7%
Public Works	1,877,226	2,474,461	2,888,119	2,812,637	3,272,207	384,088	13%
Sub-Total Expenditures	15,329,204	16,221,282	17,726,852	17,077,540	18,959,665	1,232,813	7%
Transfer to Debt Service	1,438,016	1,139,050	1,152,707	1,152,707	1,193,366	40,659	4%
TOTAL EXPENDITURES	16,767,220	17,360,332	18,879,559	18,230,247	20,153,031	1,273,472	7%



**GENERAL FUND (100)
EXPENDITURES BY TYPE-ALL
DEPARTMENTS**

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries and Wages							
Salaries Full-Time	7,423,401	7,831,068	8,481,935	8,309,543	8,913,871	431,936	5%
Salaries Part-Time	26,688	106,225	135,043	176,030	303,306	168,263	125%
Other Salaries (Police)	142,135	29,775	17,863	26,000	23,712	5,849	33%
Contractual Employees	-	14,604	18,720	25,700	2,000	(16,720)	-89%
Overtime	300,128	302,387	345,289	385,373	380,152	34,863	10%
Salaries, Elected Officials	28,120	28,080	28,080	27,640	27,600	(480)	-2%
Stipends	14,200	13,050	17,000	18,400	17,000	-	0%
Total Salaries & Wages	7,934,673	8,325,189	9,043,930	8,968,686	9,667,641	623,711	7%
Employee Benefits	3,741,264	3,874,220	4,281,715	4,065,390	4,852,803	571,088	13%
Total Personnel Services	11,675,936	12,199,409	13,325,645	13,034,076	14,520,444	1,194,799	9%
Professional & Technical Services	796,548	1,009,861	1,134,627	967,027	1,114,770	(19,857)	-2%
Contractual Services	1,478,801	1,762,816	1,772,597	1,828,680	1,959,371	186,774	11%
Other Services	862,869	866,273	1,040,157	846,481	941,945	(98,212)	-9%
Supplies	468,147	353,021	418,326	373,877	390,135	(28,191)	-7%
Other Financing Uses	46,903	29,902	35,500	27,399	33,000	(2,500)	-7%
Total Non-Personnel Expenditures	3,653,268	4,021,873	4,401,207	4,043,464	4,439,221	38,014	1%
Total Operating Expenditures	15,329,204	16,221,282	17,726,852	17,077,540	18,959,665	1,232,813	7%
Transfers	1,438,016	1,139,050	1,152,707	1,152,707	1,193,366	40,659	4%
TOTAL EXPENDITURES	16,767,220	17,360,332	18,879,559	18,230,247	20,153,031	1,273,472	7%



Corporate

The Corporate department is the general administrative hub of the Village. Village Board, Administration, Village Clerk and Human Resources expenditures are found in this department.

Administration

The Village Administrator is responsible for the day-to-day administration of the Village. The Village Administrator supervises members of the management team and coordinates efforts to implement the policy direction of the Village Board.

The Village Clerk's Office is the official keeper of the records for the Village that includes but is not limited to intergovernmental agreements, Village project files, ordinances, resolutions, minutes of Board meetings and all other legal documentation of the Village of Oswego. Records retention, storage and destruction are functions of the Village Clerk. The Clerk is also appointed as the Local Election Official and the Freedom of Information Act (FOIA) and Open Meetings Act (OMA) officer for the Village.

The Assistant Village Administrator/Human Resource Director is responsible for the personnel management of the Village and oversees special projects at the direction of the Village Administrator, including shared service initiatives. The Assistant Village Administrator oversees the Human Resources Generalist, IT/GIS Manager and Purchasing Manager.

The Human Resource Department maintains a centralized personnel program that assists departments with recruiting, risk management, training and supervising the Village workforce while complying with local, state and federal laws. The Department coordinates the Village's insurance programs and all employee benefit programs.

The number of full-time equivalents fluctuates over the years based on the number of hours interns work for the department. The purchasing manager was added in FY 2017. The position is currently shared with another municipality that reimburses the Village a portion of the annual costs of the position. A part-time Administrative Assistant was added in FY 20 to support the Village Clerk's operations.

<u>Corporate</u>	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021
Village Administrator	1.00	1.00	1.00	1.00	1.00
Assistant Village Administrator	0.50	0.50	0.50	0.50	0.50
Purchasing Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant	0.50	0.50	0.50	1.00	1.00
Graduate Student Intern	0.50	0.50	0.50	0.50	0.50
OHS Intern	0.25	-	-	-	-
Village Clerk	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Human Resources Director	0.50	0.50	0.50	0.50	0.50
Human Resources Generalist	1.00	1.00	1.00	1.00	1.00
Total	7.75	7.50	7.50	8.00	8.00

Fiscal Year 2021 Budget

Total department budget expenditures decreased 4.5% or \$69,500 compared to the FY 20 Budget due to changing the full time Administrative Assistant position to a part time position.

- Total Personnel Services decreased \$37,013 due to the hiring of two part-time administrative assistants, one of whom was assigned to Building and Zoning. This reduced salary and benefit costs, offsetting much of the annual wage and benefit cost increases.
- Professional & Technical Services decreased \$30,000 due to a decrease in the Legal Services budget based on historical expenditures, reduction in the program budget for the Wellness Committee, and completion of the insurance analysis in FY 20.
- Contractual Services has increased \$3,500 due to a budgeted increase in Utility tax rebate payments to senior citizens.
- Other Services is decreasing \$5,687 due to a reduction in travel and training based on anticipated costs.

Accomplishments

Implementation of the 2017 Strategic Plan continues to be a major focus. While the Village Administrator will have a role moving all Strategic Priorities forward, the Administration Staff will particularly focus in two areas: Efficient Growth and Development and a Productive and Engaged Workforce.

- Effective Growth and Development: Downtown development took a major step forward in FY 20 with two major downtown developments taking shape at 59 N. Adams and 113 S. Main St. Public improvements set the stage for more development on “Block 11” in downtown, while staff continues to work with potential developers on other areas of the downtown.
- Creating a Productive and Engaged Workforce: We continue to identify ways to build staff capacity to meet the needs of a growing community. FY 20 saw the continuation of the Munis ERP implementation, which will continue to provide necessary data and process improvements to departments. We also continued to prioritize needs related to staff growth, identifying how to best meet the needs at the community in a cost-effective manner.
- The Village continues to lead and participate in shared service initiatives. In FY 20, we expanded our shared service efforts with our local taxing districts, identifying more opportunities to work collaboratively with our other Oswego governmental units.

Strategic Plan Goals and Objectives

Village Administrator

- Support economic development efforts, especially downtown redevelopment and residential growth in the community.

- Continue to advocate for Metra extension to Oswego, including developing a lobbying strategy and working with CMAP to list the project as a high priority project.

Village Clerk

- The Village Clerk’s office will be involved in the implementation of the permitting and licensing portion of the ERP system, providing a more efficient tool for managing these processes.

Assistant Village Administrator/Human Resources Director

- Continue Shared Service Initiatives
- Support employee skill development
- Work with departments to create service improvement goals

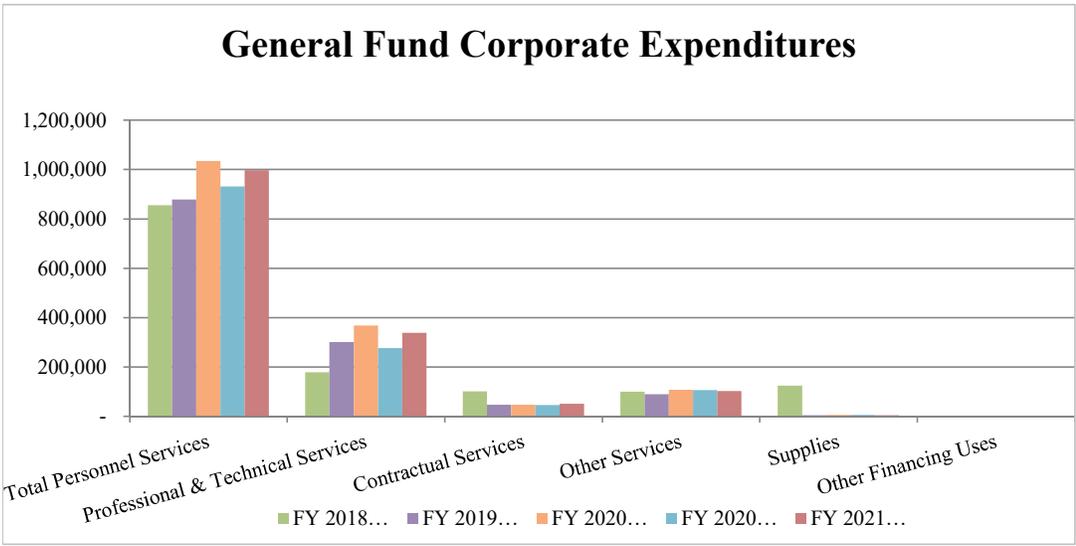
In FY 21, we will refresh the Village’s Strategic Plan to create a workplace for the coming years.

Performance Measures

	Calendar Year				
	2015	2016	2017	2018	2019
<u>Human Resources</u>					
Staff Turnover	11	12	11	14	14
Number of insurance claims	37	28	22	25	Tbd
Total claim dollars paid as of Jan. 1 for CY claims	\$248,945	\$140,539	\$60,034	\$128,386	Tbd
<u>Village Clerk</u>					
Commercial Business Registrations Processed	660	684	678	699	675
Home Business Registrations Processed	390	359	344	320	227
No. of Ordinances	84	71	88	100	68
No. of Resolutions	81	94	107	98	90
FOIA Requests Processed	293	227	273	303	301
Bodyworks Licenses Processed				9	8
Coin Operated Device Licenses Processed	12	11	9	10	6
Liquor Licenses Processed	65	60	67	71	64
Mobile Food Registrations Processed				3	8
Pawnbroker Licenses Processed		2	2	2	4
Raffles Licenses Processed	14	12	13	11	6
Special Event Permits Processed	93	86	89	104	92
Tattoo Licenses Processed	2	3	3	2	2
Temporary Liquor Licenses Processed	25	27	22	16	21
Tobacco Licenses Processed	28	25	25	29	27
Video Gaming Licenses Processed	8	9	9	13	12
Video Gaming Distributor Licenses Processed				13	12

**GENERAL FUND (100)
ADMINISTRATION (1001100)**

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries Full-Time	620,359	626,570	706,129	645,000	682,050	(24,079)	-3.4%
Salaries Part-Time	13,971	9,500	6,000	18,000	41,000	35,000	583.3%
Contractual Employees	-	10,286	18,720	25,700	2,000	(16,720)	-89.3%
Overtime	227	2,266	-	1,500	2,000	2,000	0.0%
Salaries, Elected Officials	28,120	28,080	28,080	27,640	27,600	(480)	-1.7%
Stipends	14,200	13,050	17,000	18,400	17,000	-	0.0%
Total Salaries & Wages	676,877	689,752	775,929	736,240	771,650	(4,279)	-0.6%
Employee Benefits	177,334	188,522	258,097	194,242	225,363	(32,734)	-12.7%
Total Personnel Services	854,211	878,274	1,034,026	930,482	997,013	(37,013)	-3.6%
Professional & Technical Services	177,918	300,627	367,410	275,918	337,410	(30,000)	-8.2%
Contractual Services	100,225	46,484	46,000	45,000	49,500	3,500	7.6%
Other Services	98,289	88,015	106,499	105,693	100,812	(5,687)	-5.3%
Supplies	123,278	3,296	4,100	4,100	3,800	(300)	-7.3%
Other Financing Uses	1,135	503	-	-	-	-	0.0%
TOTAL EXPENDITURES	1,355,057	1,317,199	1,558,035	1,361,193	1,488,535	(69,500)	-4.5%



GENERAL FUND (100)
ADMINISTRATION (1001100)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs	Budget	Projected	Budget
							Projected	Budget	Projected	Budget
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time									
	Administration	381,634	382,570	442,946	375,000	411,206	36,206	(31,740)	9.7%	-7.2%
	Clerks Office	128,676	128,000	138,153	140,000	142,524	2,524	4,371	1.8%	3.2%
	Human Resources	110,049	116,000	125,030	130,000	128,320	(1,680)	3,290	-1.3%	2.6%
	Total Salaries, Full-Time	620,359	626,570	706,129	645,000	682,050	37,050	(24,079)	5.7%	-3.4%
511005	Salaries, Part-Time	13,971	9,500	6,000	18,000	41,000	23,000	35,000	127.8%	583.3%
511010	Salaries, Elected Officials	28,120	28,080	28,080	27,640	27,600	(40)	(480)	-0.1%	-1.7%
511015	Meeting Stipend	14,200	13,050	17,000	18,400	17,000	(1,400)	-	-7.6%	0.0%
511040	Contractual Employees	-	10,286	18,720	25,700	2,000	(23,700)	(16,720)	-92.2%	-89.3%
511300	Over-Time	227	2,266	-	1,500	2,000	500	2,000	33.3%	0.0%
	Total Personnel Services - Salaries & Wages	676,877	689,752	775,929	736,240	771,650	35,410	(4,279)	4.8%	-0.6%
Personnel Services - Employee Benefits										
521000	Health Insurance	59,943	77,032	119,057	85,000	88,800	3,800	(30,257)	4.5%	-25.4%
521005	Life Insurance	212	206	245	442	496	54	251	12.2%	102.4%
521010	Dental Insurance	5,467	6,590	7,997	7,800	8,444	644	447	8.3%	5.6%
522000	FICA/MEDI, Village Share	47,321	49,270	58,195	46,000	58,483	12,483	288	27.1%	0.5%
522300	IMRF, Village Share	64,391	55,424	72,603	55,000	69,140	14,140	(3,463)	25.7%	-4.8%
	Total Personnel Services - Employee Benefits	177,334	188,522	258,097	194,242	225,363	31,121	(32,734)	16.0%	-12.7%
Professional & Technical Services										
533010	Legal Services	80,071	134,937	180,000	140,000	150,000	10,000	(30,000)	7.1%	-16.7%
533030	Miscellaneous Professional Services									
	Adjudication Services	2,500	1,800	-	4,500	-	(4,500)	-	-100.0%	0.0%
	IL Railway - Annual Rent	1,250	1,330	1,410	1,330	1,410	80	-	6.0%	0.0%
	Community Survey	-	21,800	-	-	20,300	20,300	20,300	0.0%	0.0%
	Miscellaneous	2,012	31	2,000	2,000	19,400	17,400	17,400	870.0%	870.0%
	Total Miscellaneous Professional Service	5,762	24,961	3,410	7,830	41,110	33,280	37,700	425.0%	1105.6%
533045	Human Resources Professional Services									
	Miscellaneous	300	4,550	1,000	700	1,000	300	-	42.9%	0.0%
	Flex Spending Program	900	1,074	1,000	1,150	1,200	50	200	4.3%	20.0%
	Pre-employment Expenditures	4,533	2,384	3,500	3,500	3,500	-	-	0.0%	0.0%
	Insurance Consultant	-	-	20,000	-	-	-	(20,000)	0.0%	-100.0%
	Total Human Resources Professional Services	5,733	8,008	25,500	5,350	5,700	350	(19,800)	6.5%	-77.6%

GENERAL FUND (100)
ADMINISTRATION (1001100)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>\$ Change FY 2021</i>		<i>% Change FY 2021</i>	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	<i>Budget vs FY 2020</i>			
							<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
533050	Human Resource Programs									
	Wellness Program	2,342	2,400	25,000	6,500	13,000	6,500	(12,000)	100.0%	-48.0%
	Employee Relations	7,000	15,039	10,000	5,000	10,000	5,000	-	100.0%	0.0%
	Safety Committee	1,000	300	1,000	700	1,000	300	-	42.9%	0.0%
	Staff Development	6,500	6,000	15,000	13,000	15,000	2,000	-	15.4%	0.0%
	Total Human Resources Programs	16,842	23,739	51,000	25,200	39,000	13,800	(12,000)	54.8%	-23.5%
533060	Senior Committee									
	Village Support for Senior Center	40,000	40,000	40,000	40,000	40,000	-	-	0%	0%
	Total Senior Committee	40,000	40,000	40,000	40,000	40,000	-	-	0.0%	0.0%
533085	Transit Services									
	Para Transit	23,871	63,038	47,000	47,000	47,000	-	-	0.0%	0.0%
	Total Transit Services	23,871	63,038	47,000	47,000	47,000	-	-	0.0%	0.0%
533145	Codification Expense									
	Sterling Codifiers - Update of Code Books	2,548	2,908	17,000	7,500	11,500	4,000	(5,500)	53.3%	-32.4%
	On-line codification	500	500	500	500	500	-	-	0.0%	0.0%
	Total Codification Expense	3,048	3,408	17,500	8,000	12,000	4,000	(5,500)	50.0%	-31.4%
533175	Property Tax Rebate	2,591	2,537	3,000	2,538	2,600	62	(400)	2.4%	-13.3%
	Total Professional & Technical Services	177,918	300,627	367,410	275,918	337,410	61,492	(30,000)	22.3%	-8.2%
Contractual Services										
543020	Maintenance, Building	55,890	-	-	-	-	-	-	0.0%	0.0%
543025	Maintenance, Equipment	853	962	1,000	-	-	-	(1,000)	0.0%	-100.0%
543080	Utility Tax Rebate	43,482	45,522	45,000	45,000	49,500	4,500	4,500	10.0%	10.0%
	Total Contractual Services	100,225	46,484	46,000	45,000	49,500	4,500	3,500	10.0%	7.6%
Other Services										
552000	Unemployment Insurance	5,852	-	5,000	5,000	5,000	-	-	0.0%	0.0%
552005	General Insurance	32,147	33,571	37,010	37,205	39,554	2,349	2,544	6.3%	6.9%
553000	Telephone Expense	5,871	7,490	6,000	9,000	2,500	(6,500)	(3,500)	-72.2%	-58.3%
554000	Advertising, Bids and Records	1,291	178	1,000	1,000	1,000	-	-	0.0%	0.0%
554005	HR Advertising	1,292	1,653	3,000	3,000	3,000	-	-	0.0%	0.0%

GENERAL FUND (100)
ADMINISTRATION (1001100)

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	\$ Change FY 2021 Budget vs FY 2020		% Change FY 2021 Budget vs FY 2020	
						Projected	Budget	Projected	Budget
555000 Printing Expense									
Multi-Function Copier Lease	1,875	1,581	928	1,512	1,512	-	584	0.0%	62.9%
Community Conversations	100	1,586	1,600	-	-	-	(1,600)	0.0%	-100.0%
Business Conversations	600	-	-	-	-	-	-	0.0%	0.0%
Miscellaneous	419	315	500	1,000	1,000	-	500	0.0%	100.0%
Total Printing Expense	2,994	3,482	3,028	2,512	2,512	-	(516)	0.0%	-17.0%
558000 Travel and Training									
Administration	6,700	3,306	9,200	9,200	8,200	(1,000)	(1,000)	-10.9%	-10.9%
Village Clerk's Office	2,450	2,400	2,500	2,300	2,500	200	-	8.7%	0.0%
Mileage Reimbursements	1,200	1,000	2,000	1,500	500	(1,000)	(1,500)	-66.7%	-75.0%
Village Board	9,917	10,000	10,000	5,000	5,000	-	(5,000)	0.0%	-50.0%
Human Resources/Purchasing	1,200	1,500	2,000	4,300	4,500	200	2,500	4.7%	125.0%
Total Travel and Training	21,467	18,206	25,700	22,300	20,700	(1,600)	(5,000)	-7.2%	-19.5%
558010 Meeting Expense	346	1,020	1,000	1,000	1,000	-	-	0.0%	0.0%
558015 Dues									
Illinois Lincoln Highway Coalition	405	405	405	405	405	-	-	0.0%	0.0%
Fox River ECO	100	100	100	-	100	100	-	0.0%	0.0%
Metropolitan Mayors Caucus	1,370	1,370	1,400	1,400	1,400	-	-	0.0%	0.0%
International City Managers Association(ICMA)	2,200	2,200	2,500	2,500	2,500	-	-	0.0%	0.0%
Illinois City Managers Association (ILCMA)	625	625	625	625	625	-	-	0.0%	0.0%
HR Public Salary	400	400	400	400	500	100	100	25.0%	25.0%
Illinois Public Employee Labor Relations Assoc.	205	205	250	250	250	-	-	0.0%	0.0%
Society of Human Resource Managers	190	190	190	190	190	-	-	0.0%	0.0%
Metro West Council of Governments	11,590	11,000	12,000	12,000	12,000	-	-	0.0%	0.0%
CMAP	2,065	1,469	1,300	1,300	1,300	-	-	0.0%	0.0%
Illinois Municipal League	2,000	1,900	2,000	2,000	2,000	-	-	0.0%	0.0%
Int'l Institute of Municipal Clerks	195	195	195	210	210	-	15	0.0%	7.7%
Municipal Clerks of Illinois	80	80	80	80	80	-	-	0.0%	0.0%
Local Memberships - Optimist Club	100	100	100	100	100	-	-	0.0%	0.0%
Oswego Chamber of Commerce	275	275	275	275	275	-	-	0.0%	0.0%
Legacy	40	-	80	80	80	-	-	0.0%	0.0%
American Planning Association	400	400	600	600	600	-	-	0.0%	0.0%
Midwest & Ill Association of Public Procurement	-	-	71	71	71	-	-	0.0%	0.0%
The Institute for Public Procurement	-	-	190	190	190	-	-	0.0%	0.0%
Miscellaneous	2,790	-	500	500	500	-	-	0.0%	0.0%

GENERAL FUND (100)
ADMINISTRATION (1001100)

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	<i>\$ Change FY 2021 Budget vs FY 2020 Projected Budget</i>		<i>% Change FY 2021 Budget vs FY 2020 Projected Budget</i>	
Will County Governmental League	2,000	1,500	1,500	1,500	1,500	-	-	0.0%	0.0%
Total Dues	27,030	22,414	24,761	24,676	25,546	870	785	3.5%	3.2%
Total Other Services	98,289	88,015	106,499	105,693	100,812	(4,881)	(5,687)	-4.6%	-5.3%
Supplies									
561005 Office Supplies	1,931	1,528	2,000	2,000	2,000	-	-	0.0%	0.0%
561015 Postage & Freight	824	500	500	500	500	-	-	0.0%	0.0%
561065 Miscellaneous	119,362	2	-	-	-	-	-	0.0%	0.0%
564000 Books and Publications									
Administration	-	1,266	250	100	100	-	(150)	0.0%	-60.0%
AHEAD Capital Fax	500	-	500	300	-	(300)	(500)	-100.0%	-100.0%
Local Government News	661	-	850	1,200	1,200	-	350	0.0%	41.2%
Total Books and Publications	1,161	1,266	1,600	1,600	1,300	(300)	(300)	-18.8%	-18.8%
Total Supplies	123,278	3,296	4,100	4,100	3,800	(300)	(300)	-7.3%	-7.3%
Other Financing Uses									
595000 Community Relations	1,135	503	-	-	-	-	-	0.0%	0.0%
TOTAL ADMINISTRATION	1,355,057	1,317,199	1,558,035	1,361,193	1,488,535	127,342	(69,500)	17%	-4.5%

Community Relations

The Community Relations Department includes two Community Engagement Coordinators, one with a focus on marketing and communications and the other on special events and business outreach and retention. The Community Relations Department reports to the Economic Development Director. This structure streamlines the integration of economic development messaging through the tools of marketing, special events, and community outreach.

The Community Engagement Coordinators oversee external Village communications and marketing efforts, through managing press and advertising relationships; maintaining websites; producing the newsletter, brochures, and other printed material; managing mass email and social media accounts; developing written communications in support of other departments; and coordinating the continuation of the Go Oswego regional positioning branding initiative. The Department also plans and coordinates a variety of community events, and outreach opportunities for the Village. The Community Relations Department also provides a staff liaison to the Cultural Arts Commission.

In addition, the department manages tourism through membership in the Aurora Area Convention/Visitors Bureau (AACVB), which coordinates tourism efforts through the region. The AACVB achieves Village marketing and tourism targets through specialized services, drawing youth and league sporting events and coach tours to Oswego and providing niche destination marketing. The Economic Development Director and a representative of one of Oswego's hotels sit on the AACVB board, and the Village allocates 90% of annual Hotel Motel Tax revenue to provide these specialized services.

Full-time staffing levels have remained constant since 2013 when the part-time visitors' bureau position and part-time grant writer position were combined to a full-time position. Since FY 2018, an intern position has been added to assist in the department.

<u>Community Relations</u>	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021
Community Engagement Coordinator- Marketing	-	-	1.00	1.00	1.00
Community Engagement Coordinator- Events	-	-	1.00	1.00	1.00
Community Relations Manager	1.00	1.00	-	-	-
Visitors' Bureau Assistant & Grant Writer	1.00	1.00	-	-	-
Intern	-	0.25	0.25	0.25	0.25
Total	2.00	2.25	2.25	2.25	2.25

Fiscal Year 2021 Budget

Total department budget decreased 7% or \$29,437 due to lower budget amounts for the new Village website redesign and advertising costs.

- Personnel services increased by \$9,951 from wage increases, overtime requirements and health insurance cost increases.
- Professional & Technical Services decreased \$16,200 as less is budgeted for the completion of the new Village website.
- Contractual Services decreased \$10,000 due to the printing maintenance line item costs being moved to a line item in Other Services.
- Other Services has decreased \$10,458 from decreases in advertising, printing expense and travel and training costs.
- Supplies budget has decreased \$230.
- Other Financing Uses decreased \$2,500 from a lower budget for Photo & Videography.

Challenges/Issues

The department has undertaken an ambitious number of initiatives that require balancing innovation with core communications functions. Areas of challenge include:

- Proactively and effectively communicating with the area business owners and public regarding downtown redevelopment
- Developing or adapting events for the downtown during the construction period
- Developing a new Village website
- Balancing financial constraints with the need to replace badly aging special events equipment
- Providing continually fresh content on GoOswego.org
- Integrating a business retention and expansion role into the department
- Continuing to build out a successful public art program
- Achieving an overall profit or a financially neutral position for the special events fund, particularly during construction

Fiscal Year FY 2020 Accomplishments

While maintaining ordinary functions, the Community Relations also made enormous strides towards realizing the Village's strategic goals:

- Continued collaboration with the AACVB has resulted in a greater advertising reach for Oswego's offerings and the development of tourism business that compliments staff-led marketing efforts.
- The Cultural Arts Commission successfully commissioned and installed its first piece of public art, a custom manhole cover in the downtown, and developed a public art process for future acquisitions.
- Staff continued to expand the event sponsorship program and refine business models to maintain a sustainable event program.
- Development of a new Village website, with an emphasis on interoperability with other Village software systems to provide more efficient online services to residents is underway and expected to be completed by summer 2020.

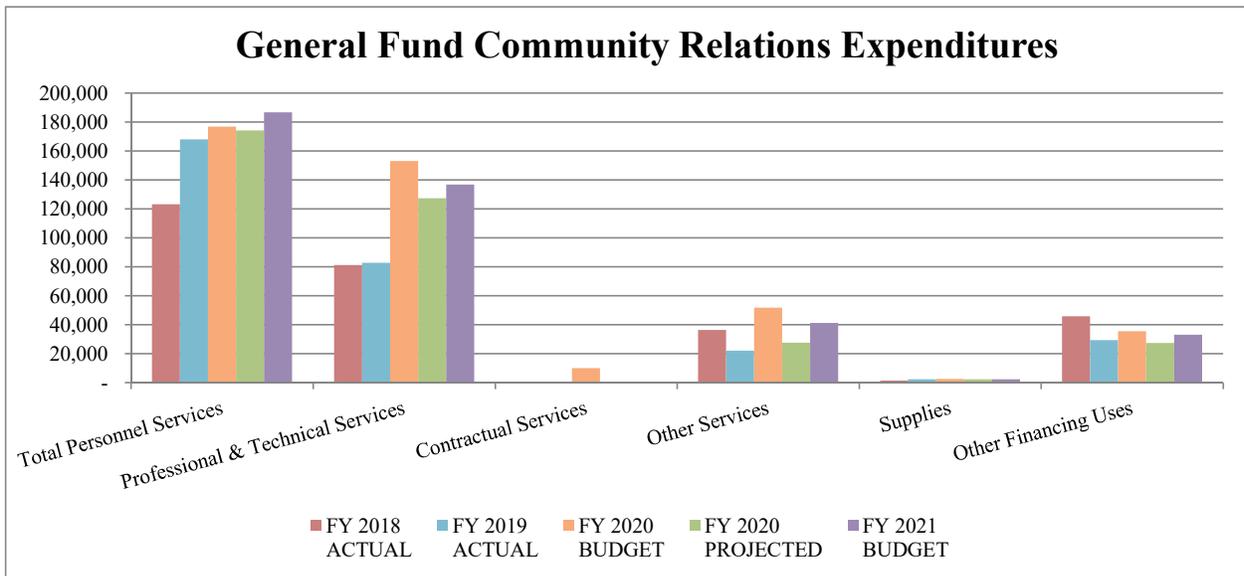
- In January 2019, staff launched a communications campaign developed for downtown business to both keep businesses informed about construction-related developments and to mitigate negative construction-related impacts on existing businesses.
- Also, in digital communication, our social media following increased more than 34% from May 2018 to April 2019, allowing the Village to communicate with a bigger portion of residents instantly. Our email marketing audiences grew by 25% and our email open rate of 34.25% beat the government sector industry standard by nearly 15 percentage points.
- In August, staff began development of standard operating procedures for the Village's various communications channels to ensure continuity of communications in emergency situations.

FY21 Strategic Initiatives

1. **Implementation of a new Village website.** The new site is expected to launch early in the summer and will be functionally designed with an emphasis on service delivery and aesthetically designed with imagery that builds an emotional connection to the community. This supports our departmental goals of increasing the positive perception of the services we offer and increasing a feeling of community connection.
2. **Continue destination/place marketing.** Staff will continue building upon the Village's established branding to drive economic activity in the community, with an emphasis on building brand loyalty to Oswego and continuing to increase reach of our messaging throughout Chicagoland and the Midwest. This supports our goal of making Oswego recognizable as a regional destination.
3. **Enhance connections with targeted internal audiences.** Staff will focus this year on expanding opportunities for senior residents and entrepreneurs/small businesses to connect with Village services and each other.
4. **Build the Public Art program.** Public art contributes to our placemaking efforts, specifically in the downtown, and in building a vibrant social space that supports economic activity. Staff will collaborate with developers and leverage the Cultural Arts Commission to develop a process for adding to the public art collection with an emphasis on engaging the public.
5. **Expand core/emergency communications capabilities.** Staff will continue to expand the reach of our digital communications tools (email, social media, and new digital channels) to improve our ability to communicate effectively in real time.

**GENERAL FUND (100)
COMMUNITY RELATIONS (1002000)**

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries Full-Time	89,733	124,505	127,632	129,000	131,389	3,757	2.9%
Salaries Part-Time	3,078	1,434	5,800	1,400	5,800	-	0.0%
Overtime	3,584	5,840	4,000	7,000	7,000	3,000	75.0%
Total Salaries & Wages	96,394	131,779	137,432	137,400	144,189	6,757	4.9%
Employee Benefits	26,746	36,173	39,268	36,792	42,462	3,194	8.1%
Total Personnel Services	123,140	167,952	176,700	174,192	186,651	9,951	5.6%
Professional & Technical Services	81,124	82,660	153,000	127,300	136,800	(16,200)	-10.6%
Contractual Services	134	199	10,000	-	-	(10,000)	-100.0%
Other Services	36,249	22,160	51,731	27,571	41,273	(10,458)	-20.2%
Supplies	1,356	2,193	2,430	2,330	2,200	(230)	-9.5%
Other Financing Uses	45,768	29,399	35,500	27,399	33,000	(2,500)	-7.0%
TOTAL EXPENDITURES	287,772	304,562	429,361	358,792	399,924	(29,437)	-6.9%



GENERAL FUND (100)
COMMUNITY RELATIONS (1002000)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020			
							Projected	Budget	Projected	Budget
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	89,733	124,505	127,632	129,000	131,389	2,389	3,757	1.9%	2.9%
511005	Salaries, Part-Time	3,078	1,434	5,800	1,400	5,800	4,400	-	314.3%	0.0%
511300	Overtime	3,584	5,840	4,000	7,000	7,000	-	3,000	0.0%	75.0%
Total Personnel Services - Salaries & Wages		96,394	131,779	137,432	137,400	144,189	6,789	6,757	4.9%	4.9%
Personnel Services - Employee Benefits										
521000	Health Insurance	9,390	13,871	15,178	14,000	16,696	2,696	1,518	19.3%	10.0%
521005	Life Insurance	38	61	61	130	142	12	81	9.2%	132.9%
521010	Dental Insurance	605	625	668	662	734	72	66	10.9%	9.9%
522000	FICA, Village Share	7,278	9,742	10,344	10,000	10,861	861	517	8.6%	5.0%
522300	IMRF, Village Share	9,436	11,875	13,016	12,000	14,029	2,029	1,013	16.9%	7.8%
Total Personnel Services - Employee Benefits		26,746	36,173	39,268	36,792	42,462	5,670	3,194	15.4%	8.1%
Professional & Technical Services										
533030	Miscellaneous Professional Services	60,562	47,225	72,000	78,000	72,000	(6,000)	-	-7.7%	0.0%
	Aurora Area Convention Visitors Bureau						-	-	0.0%	0.0%
533035	Web Site	3,932	12,052	56,000	25,300	39,800	14,500	(16,200)	57.3%	-28.9%
533185	Newsletter Delivery	16,631	23,383	25,000	24,000	25,000	1,000	-	4.2%	0.0%
Total Purchased Professional & Technical Services		81,124	82,660	153,000	127,300	136,800	9,500	(16,200)	7.5%	-10.6%
Contractual Services										
543025	Maintenance, Equipment	134	199	10,000	-	-	(10,000)	(10,000)	0.0%	-100.0%

GENERAL FUND (100)
COMMUNITY RELATIONS (1002000)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020			
							Projected	Budget	Projected	Budget
Other Services										
552005	General Insurance	9,629	10,072	11,104	10,440	11,867	1,427	763	13.7%	6.9%
553000	Telephone Expense	1,311	1,787	1,200	2,700	2,000	(700)	800	-25.9%	66.7%
554000	Advertising, Bids & Records	18,888	4,199	27,100	7,000	15,000	8,000	(12,100)	114.3%	-44.6%
555000	Printing Expense						-	-	0.0%	0.0%
	Multi-Function Copier Lease	927	927	927	756	756	-	(171)	0.0%	-18.4%
	Visitors Guide, Community Maps, misc.	5,083	4,714	6,400	2,400	6,000	3,600	(400)	150.0%	-6.3%
	Total Printing Expense	6,010	5,641	7,327	3,156	6,756	3,600	(571)	114.1%	-7.8%
558000	Travel and Training	410	-	3,700	3,700	3,500	(200)	(200)	-5.4%	-5.4%
558005	Reimbursement, Meal	-	-	150	-	150	150	-	0.0%	0.0%
558010	Meeting Expense	-	64	150	75	-	(75)	(150)	-100.0%	-100.0%
558015	Dues	-	397	1,000	500	2,000	1,500	1,000	300.0%	100.0%
	Total Other Services	36,249	22,160	51,731	27,571	41,273	13,702	(10,458)	49.7%	-20.2%
Supplies										
561005	Office Supplies	1,162	820	1,000	1,000	1,000	-	-	0.0%	0.0%
561010	Computer Supplies	-	65	-	-	-	-	-	0.0%	0.0%
561015	Postage	94	33	500	500	500	-	-	0.0%	0.0%
561065	Miscellaneous	-	1,189	280	500	500	-	220	0.0%	78.6%
564000	Books & Publications	100	86	150	330	200	(130)	50	-39.4%	33.3%
565005	Furniture	-	-	500	-	-	-	(500)	0.0%	-100.0%
	Total Supplies	1,356	2,193	2,430	2,330	2,200	(130)	(230)	-5.6%	-9.5%
Other Financing Uses										
595000	Community Relations Special Events									
	Events									
	AMOY Kayak	1,200	-	-	-	-	-	-	0.0%	0.0%
	Art Fair	1,000	-	-	-	-	-	-	0.0%	0.0%
	Christmas Walk	18,500	-	-	-	-	-	-	0.0%	0.0%
	Cultural Arts Commission	2,000	-	2,000	-	2,000	2,000	-	0.0%	0.0%
	Fireworks	8,500	-	-	-	-	-	-	0.0%	0.0%
	Lunafest	-	-	-	-	-	-	-	0.0%	0.0%
	Movies in the Park	1,500	-	-	-	-	-	-	0.0%	0.0%

GENERAL FUND (100)
COMMUNITY RELATIONS (1002000)

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget vs FY 2020	Projected	Projected
						Projected	Budget	Projected	Budget
<i>Sponsorships</i>									
Arranmore Center for The Arts	750	-	-	750	-	(750)	-	-100.0%	0.0%
Beats & Eats	10,000	-	-	-	-	-	-	0.0%	0.0%
Oswego Chamber of Commerce	500	-	-	-	-	-	-	0.0%	0.0%
Prairie Fest	500	-	-	-	-	-	-	0.0%	0.0%
<i>Other</i>									
Event Support	-	28,590	15,000	15,000	15,000	-	-	0.0%	0.0%
Marketing Support	-	80	4,500	4,000	5,000	1,000	500	25.0%	11.1%
Public Art	-	600	7,500	4,500	8,000	3,500	500	77.8%	6.7%
Miscellaneous	-	129	-	3,000	-	(3,000)	-	-100.0%	0.0%
Photo and Videography	-	-	6,500	149	3,000	2,851	(3,500)	1913.4%	-53.8%
Visitor's Bureau	1,318	-	-	-	-	-	-	0.0%	0.0%
Total Community Relations Professional Services	45,768	29,399	35,500	27,399	33,000	5,601	(2,500)	20.4%	-7.0%
Total Other Financing Uses	45,768	29,399	35,500	27,399	33,000	5,601	(2,500)	20.4%	-7.0%
TOTAL COMMUNITY RELATIONS	287,772	304,562	429,361	358,792	399,924	41,132	(29,437)	11.5%	-6.9%

Building and Code Enforcement

The function of the Building and Code Enforcement Department is to foster healthy living conditions, to ensure building code compliance and to preserve the Village's existing housing/commercial stock through the administration and implementation of all adopted Village ordinances.

The Building and Code Enforcement Department Mission Statement:

The purpose and function of the Building and Code Enforcement Department is to increase public safety, health and welfare within the built environment, in both new construction and renovation; to secure the safety of life and property from hazards incidental to the design, erection, repair and occupancy of buildings. This is achieved through plan review, proper inspection practices, as well as education and enforcement of codes and standards. We strive to preserve the appearance and property value of existing structures through efficient code enforcement; all with the highest level of customer service attainable.

- We believe the residents of Oswego and builders alike are entitled to professional, efficient and accurate code information from trained professionals in the areas of construction and maintenance of all property within the Village.
- We are committed to provide the highest level of professional, ethical and customer-oriented services to our residents and fellow professionals in a courteous and timely manner.
- We willingly participate in a program of continuing education and testing to keep our staff informed of the latest techniques and requirements within the building trades industry, national building and fire codes as well as customer service.

The Building and Code Enforcement Department serves a vital role in the community and wants to provide that service in the most expeditious and courteous manner possible. Staffing has remained at the same levels since FY 2014 excluding part time and intern positions. Scaling up in part time assistance has allowed high levels of service at a value to the residents

The Department presides over three divisions: Inspection Services, Administrative Services, and Code Compliance. Staffing has remained constant over the past few years increasing only in the area of part time for permit processing. Cross training has helped to flatten the department as well as eliminate silo mentality.

The purpose of the Inspection Services operation of the department is to secure the expressed intent of the building code and to ensure public health and safety insofar as they are affected by building construction. This is achieved by completing "plan reviews" (plans and specifications conform to the requirements of the building code) and "field inspections" (construction conforms to the plans and specifications).

The Code Compliance Division is responsible for ensuring compliance with property standards and adopted Village Ordinances regarding property. Common issues include

distressed property complaints, waste disposal violations, inoperable vehicles, tall grass, signage, and others. Code Compliance helps maintain a high-quality community environment. We strive to achieve those standards through education and enforcement of code, and by responding timely to complaints and communicating the resolution.

The Administrative function of the Department is responsible for the development and implementation of processes and procedures, building permit entry and billing, customer service, inspection scheduling, code enforcement coordination, contractor registration and other administrative tasks.

Personnel had remained at seven full-time positions since FY 2016. A change in a position title and restructuring of duties occurred in FY 2018. FY 2020 brought about changes within the greater Organization. Special events permitting was shifted away from other departments into B&Z. B&Z staff has been bolstered by 2 part time employees to help account for this large increased workload.

<u>Building and Code Enforcement</u>	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021
Building and Zoning Manager	1.00	1.00	1.00	1.00	1.00
Chief Building Inspector	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00
Plumbing Inspector	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Permit Coordinator	1.00	-	-	-	-
Building & Zoning Assistant	-	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Building & Zoning Part-Time/Intern	0.30	0.50	0.50	1.50	1.50
Total	7.30	7.50	7.50	8.50	8.50

Fiscal Year 2021 Budget

Total department budget has increased \$73,637 or 9.9% compared to FY 2020 Budget.

- Personnel Services has increased \$71,743 from the addition of 2 part time employees and associated employee benefits account increases.
- Professional & Technical Services budgets have decreased \$500.
- Contractual Services budget has decreased \$500 from the reallocation of the Maintenance Equipment line item budget to the Other Services category.
- Other Services have increased \$4,144 due to increases in liability insurance and training costs.
- Supplies have decreased by \$1,250 due to decreases in general office supplies, fuel and code book purchases.

Challenges/Issues

The department has been operating with limited staff for completing all the requirements of Village Ordinances and the building code. Additional part time staff was added to offset the additional responsibilities added to the department. As future growth occurs,

staffing levels may need to be reviewed and more efficient operations put in place to keep up with the increase in demand for services. Revenue sources will also need to be analyzed to compensate for the potential number of employees hired and the operating costs which may be incurred. Increased housing starts will stretch the department to the limits in spring and summer months. Normal annual permit volume remains constant or increases.

Fiscal Year 2020 Accomplishments

- Tyler Energov Implementation of basic services was successfully implemented after 4 years of selection, preparation, planning, and development.
- Increased cross departmental and inter-jurisdictional communication and cooperation.
- Cross Training of Community Development and Building and Code Enforcement staff has helped get operations though some unprecedented high demand 4500-5000 more permits were processed due in large part to a Village Wide hail event.
- The new part time employees are being trained and continue to improve towards 100% positional efficiency.
- Staff training, and continuing education increased: newly hired staff is being trained to ensure best practices and the highest level of customer service.
- Maintained International Code Council 100% ICC certified department status.
- Increased safety updates were implemented to the sales counter.

Building Permits	Calendar Year						2013	2014	2015	2016	2017	2018	Actual	Projected
	2013	2014	2015	2016	2017	2018								
Single family	131	103	53	54	27	112	40	50						
Two family units	0	0	0	0	4	47	50	50						
Multi-family units	83	10	0	0	0	280	0	176						
Senior Housing Units	18	77	19	2	10	0	0	0						
Total	232	190	72	56	41	439	90	276						
Percentage Split														
Single Family	57%	94.50%	100%	100%	100%	37.00%	100%	36.23%						
Multi	43%	5.50%	0%	0%	20%	63%	0%	64%						

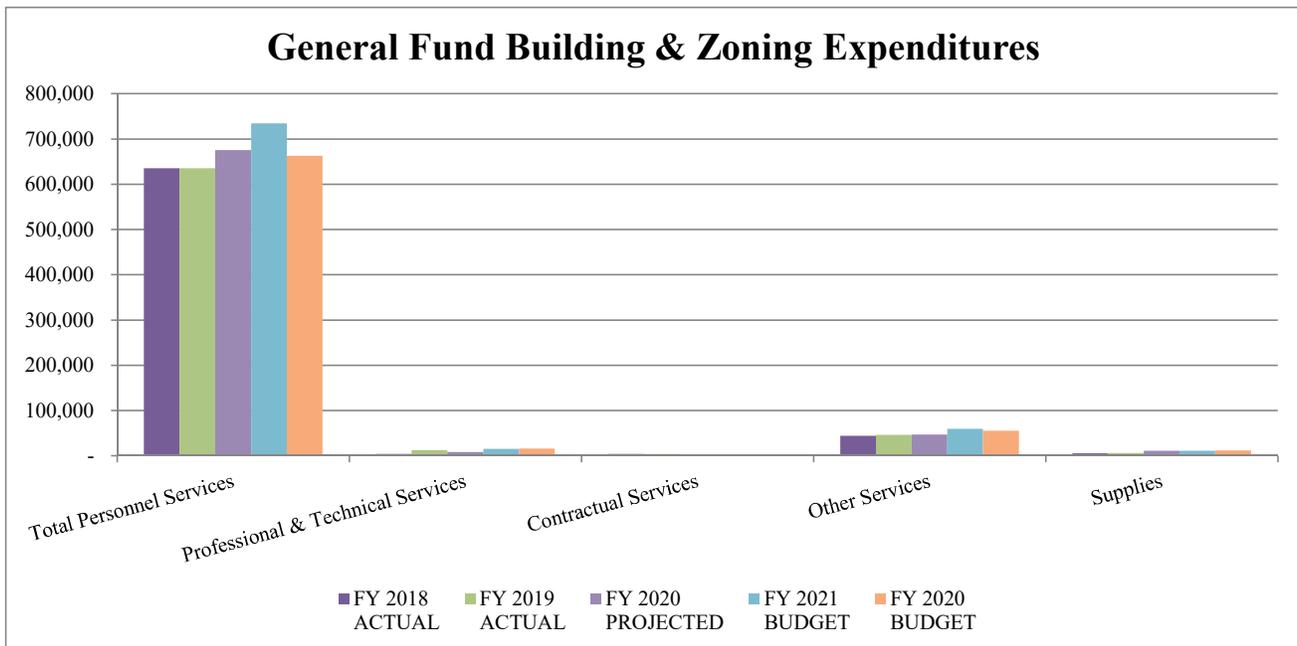
Strategic Plan Goals and Objectives

- Implement new software to provide the highest level of customer service through efficient and accurate communication.
- Implement Customer self-service Portal to allow 24-7 submission of many permits.
- Possible update of Village codes to 2018 ICC coded standards
- Ongoing work with developers and contractors and Village staff to identify and define all areas of the building process which may be expedited and accelerated.
- Continue education through seminars and ICC certification testing.
- Participate in International Code Council (ICC) Safety Awareness Week.
- Cross train department employees to effectively adapt to new responsibilities.

- Rebuild Building & Code Enforcement information on the Village website to reflect new Codes.
- Eliminate outdated codes/ ordinances when possible.

GENERAL FUND (100)
BUILDING AND CODE ENFORCEMENT (1002500)

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries Full-Time	452,049	467,553	483,159	482,000	496,011	12,852	2.7%
Salaries Part-Time	4,118	1,671	4,800	25,000	48,000	43,200	900.0%
Contractual Employees	-	4,319	-	-	-	-	0.0%
Overtime	1,112	2,334	2,080	2,500	2,000	(80)	-3.8%
Total Salaries & Wages	457,279	475,876	490,039	509,500	546,011	55,972	11.4%
Employee Benefits	178,014	159,128	172,566	165,390	188,337	15,771	9.1%
Total Personnel Services	635,293	635,004	662,605	674,890	734,348	71,743	10.8%
Professional & Technical Services	4,024	11,929	15,500	8,000	15,000	(500)	-3.2%
Contractual Services	3,715	3,449	1,100	2,600	600	(500)	-45.5%
Other Services	43,775	45,983	54,910	47,000	59,054	4,144	7.5%
Supplies	5,336	5,930	11,750	10,900	10,500	(1,250)	-10.6%
TOTAL EXPENDITURES	692,143	702,295	745,865	743,390	819,502	73,637	9.9%



GENERAL FUND (100)
BUILDING AND CODE ENFORCEMENT (1002500)

			FY 2020		\$ Change FY 2021		% Change FY 2021				
			FY 2018	FY 2019	FY 2020	PROJECTE	FY 2021	Budget vs FY 2020	Budget vs FY 2020		
			ACTUAL	ACTUAL	BUDGET	D	BUDGET	Projected	Budget		
								Projected	Budget		
Personnel Services - Salaries & Wages											
511000	Salaries, Full-Time		452,049	467,553	483,159	482,000	496,011	14,011	12,852	2.9%	2.7%
511005	Salaries, Part-Time		4,118	1,671	4,800	25,000	48,000	23,000	43,200	92.0%	900.0%
	Contractual Employees			4,319	-	-	-	-	-	0.0%	0.0%
511300	Overtime		1,112	2,334	2,080	2,500	2,000	(500)	(80)	-20.0%	-3.8%
Total Personnel Services-Salaries & Wages			457,279	475,876	490,039	509,500	546,011	36,511	55,972	7.2%	11.4%
Personnel Services - Employee Benefits											
521000	Health Insurance		90,667	72,778	78,169	75,000	85,843	10,843	7,674	14.5%	9.8%
521005	Life Insurance		192	193	214	390	496	106	282	27.2%	131.6%
521010	Dental Insurance		7,307	7,488	7,997	9,200	8,797	(403)	800	-4.4%	10.0%
	Optical Insurance		-	155	-	200	232	32	232	16.0%	0.0%
522000	FICA, Village Share		33,919	35,185	37,203	38,000	41,485	3,485	4,282	9.2%	11.5%
522300	IMRF, Village Share		45,929	43,061	47,983	41,600	50,484	8,884	2,501	21.4%	5.2%
529010	Uniform Allowance		-	268	1,000	1,000	1,000	-	-	0.0%	0.0%
Total Personnel Services-Employee Benefits			178,014	159,128	172,566	165,390	188,337	22,947	15,771	13.9%	9.1%
Purchased Professional & Technical Services											
533005	Engineering Service		-	-	2,500	-	-	-	(2,500)	0.0%	-100.0%
533030	Miscellaneous Professional Services		4,024	11,929	13,000	8,000	15,000	7,000	2,000	87.5%	15.4%
	Elevator Inspections and Building Plan Review										
Total Purchased Professional & Technical Services			4,024	11,929	15,500	8,000	15,000	7,000	(500)	87.5%	-3.2%
Contractual Services											
542400	Landscaping Services		225	-	600	600	600	-	-	0.0%	0.0%
543025	Maintenance, Equipment		934	851	500	-	-	-	(500)	0.0%	-100.0%
543090	Maintenance, Vehicles		2,556	2,598	-	2,000	-	(2,000)	-	-100.0%	0.0%
Total Contractual Services			3,715	3,449	1,100	2,600	600	(2,000)	(500)	-76.9%	-45.5%

GENERAL FUND (100)
BUILDING AND CODE ENFORCEMENT (1002500)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTE	BUDGET	Budget vs FY 2020		Budget vs FY 2020	
					D		Projected	Budget	Projected	Budget
Other Services										
552005	General Insurance	33,738	33,571	37,010	32,000	39,554	7,554	2,544	23.6%	6.9%
553000	Telephone Expense	4,325	5,818	6,100	6,100	3,000	(3,100)	(3,100)	-50.8%	-50.8%
554000	Advertising, Bids and Records	-	477	500	300	500	200	-	66.7%	0.0%
555000	Printing Expense									
	Multi-Function Copier Lease	1,680	2,453	2,000	-	-	-	(2,000)	0.0%	-100.0%
	Miscellaneous	5	-	500	-	-	-	(500)	0.0%	-100.0%
	Total Printing Expense	1,685	2,453	2,500	-	2,500	2,500	-	0.0%	0.0%
558000	Travel and Training for inspectors, organizational and customer service	4,028	3,011	8,200	8,000	12,500	4,500	4,300	56.3%	52.4%
558010	Meeting Expense	-	19	-	-	-	-	-	0.0%	0.0%
558015	Dues	-	633	600	600	1,000	400	400	66.7%	66.7%
	National Fire Protection Association(NFPA)									
	International Code Council(ICC)									
	South Suburban Building Officials Association (SSBOA)									
	Suburban Building Officials (SBOC)									
	Illinois Plumbing Inspectors Association (IPIA)									
	Total Other Services	43,775	45,983	54,910	47,000	59,054	12,054	4,144	25.6%	7.5%
Supplies										
561005	Office Supplies	1,090	2,178	3,250	3,000	2,500	(500)	(750)	-16.7%	-23.1%
561015	Postage & Freight	624	513	1,000	1,100	1,000	(100)	-	-9.1%	0.0%
561025	Tool Expense	-	5	500	500	500	-	-	0.0%	0.0%
562600	Fuel Purchase	2,445	3,235	5,000	3,800	4,000	200	(1,000)	5.3%	-20.0%
564000	Books and Publications	1,177	-	2,000	2,500	2,500	-	500	0.0%	25.0%
	2015 International Building Code									
	2002 National Fire Code, ASTM Standards									
	Total Supplies	5,336	5,930	11,750	10,900	10,500	(400)	(1,250)	-3.7%	-10.6%
TOTAL BUILDING AND CODE ENFORCEMENT		692,143	702,295	745,865	743,390	819,502	76,112	73,637	10.2%	9.9%

Community Development

The Community Development Department is responsible for the administration of the development review process, including project management and current/ long-range planning. The department provides guidance to property owners, developers, citizens and other units of government on planning and other zoning related issues. Community Development prepares background reports and recommendations for the Planning and Zoning Commission and the Village Board. It also maintains and revises the Comprehensive Plan and Zoning Ordinance and prepares maps and other graphic materials for the Village, other agencies, and the public.

The Community Development Department provides staff liaisons to the Planning and Zoning Commission, the Historic Preservation Commission, and other committees as needed. The department assists and coordinates downtown redevelopment related projects and performs special projects.

Staffing has been reduced by a full-time position since FY 2017. A Project Coordinator position was eliminated after FY 2017 due to a vacancy and reorganization of duties with remaining staff.

<u>Community Development</u>	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021
Community Development Director	1.00	1.00	1.00	1.00	1.00
Project Coordinator	1.00	-	-	-	-
Building & Zoning Assistant	1.00	1.00	1.00	1.00	1.00
Staff Planner	1.00	1.00	1.00	1.00	1.00
GIS/IT Coordinator	-	-	-	-	-
Chief Infrastructure Inspector	1.00	1.00	1.00	1.00	1.00
Total	5.00	4.00	4.00	4.00	4.00

Fiscal Year 2021 Budget

The department budget has increased 6% or \$28,735 compared to the FY 20 Budget.

- Personnel services have increased less than 1% due to increased wages offset by decreased health insurance costs.
- Professional & Technical Services budget has increased \$29,000 for two items; CMAP UDO Study and Bike Path Master Plan.
- Contractual services decreased \$2,100 due lower budgets for equipment and vehicle maintenance.
- Other Services have increased \$1,190 due to liability insurance increases.
- Supplies budget decreased \$800 from lower budgeted operating costs.

Challenges/Issues

Fiscal Year 2020 was a challenging and productive one for the Community Development Department. Staff implemented and went live with the ERP system. Additional work and adjustments need to be made in the system, which is not unexpected with implementing a new system. Though the number of projects went down in the past year, their complexities increased. Staff decreased the time to get projects to the planning and Zoning Commission, but times increased to get projects to the Village Board mainly due to addressing engineering and design issues.

The department also worked with other staff members and consultants on the implementation strategy of the Comprehensive Plan and TIF District. Staff researched and completed a text amendment regarding recreational cannabis to address the State's new cannabis regulations.

In the upcoming year staff will be able to continue its efforts towards current development, economic development, and the additional tasks as assigned by the Strategic Plan. Staff will work in developing a Unified Development Ordinance (UDO) that updates and combines the Village's various development rules and regulations into a single document.

Fiscal Year 2020 Accomplishments

- Achieved two ground breakings with 2019 with the reserve at Hudson Crossing and 113 Main Street.
- Maintained timely development review process.
- Implemented the ERP system to facilitate efficient use of resources.
- Maintained and updated the Zoning Map.
- Established a text amendment to allow for recreational cannabis
- Continual surveying of neighboring communities fee structures.
- Promoted vacant and incomplete residential developments to the building community.

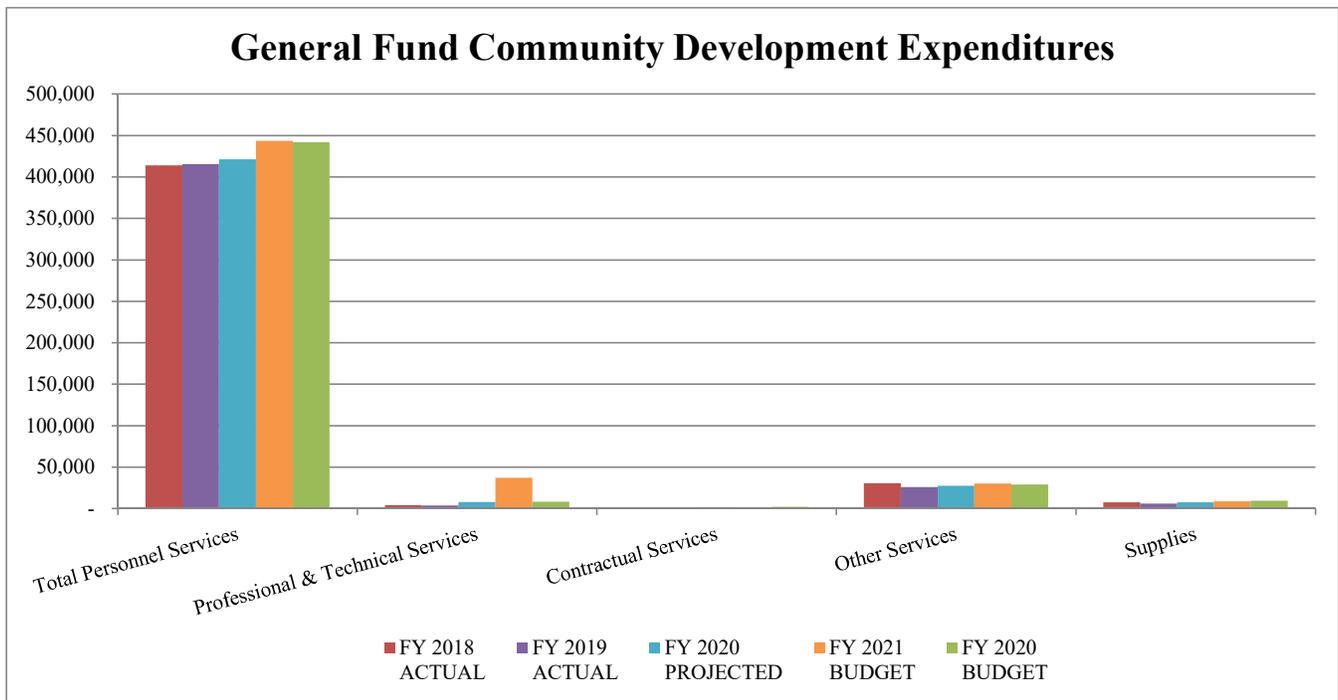
Strategic Planning Goals and Objectives

- Initiate work on the Unified development Ordinance (UDO)
- Maintain the database of residential developments. Continue to engage the building community regarding residential development.
- Reach out and assist developers to encourage completion of existing projects and take advantage of available opportunities.
- Continue to analyze the fee structure to keep it aligned with market trends.
- Continue to develop and implement the ERP system to facilitate efficient use of resources.

Performance Measures	Calendar Year					
Requests Submitted	2014	2015	2016	2017	2018	2019
Annexation	1	0	1	0	0	0
Annexation Agreement	1	0	0	0	0	0
Rezoning: Residential	2	0	2	1	0	0
Rezoning: Commercial	1	0	2	2	4	0
Rezoning: Manufacturing	0	0	1	0	0	0
Concept Plan	2	0	2	1	0	0
PUD Agreement	1	0	1	1	1	0
Preliminary PUD: Residential	0	0	0	4	3	0
Preliminary PUD: Commercial	0	0	2	3	3	0
Preliminary PUD: Manufacturing	0	0	1	0	1	0
Preliminary Plat: Residential	0	0	0	4	5	0
Preliminary Plat: Commercial	0	0	2	4	3	0
Preliminary Plat: Manufacturing	0	0	1	0	1	0
Final PUD: Residential	1	0	1	1	3	2
Final PUD: Commercial	3	0	4	3	7	3
Final PUD: Manufacturing	0	1	1	0	2	0
Amendment to Final PUD	22	9	11	9	14	6
Final Plat: Residential	1	0	0	1	5	2
Final Plat: Commercial	2	1	1	1	5	1
Final Plat: Manufacturing	0	0	1	0	1	0
Special Use Permit: Residential	0	0	1	2	1	0
Special Use Permit: Commercial	3	1	2	5	10	1
Special Use Permit: Manufacturing	6	2	4	1	1	1
Site Plan: Staff Review Only	0	0	0	0	0	0
Site Plan:	1	4	1	1	1	1
Variances: Residential	4	3	2	3	2	1
Variances: Non-Residential	3	1	4	2	0	3
Zoning Ordinance Text Amendments	3	5	2	1	0	2
County Jurisdictional Review	0	0	0	0	0	0
Total Year-End Requested Actions	57	27	50	51	72	23
Projects Processed						
Plan Commission	20	21	21	28	33	17
Zoning Board of Appeals	5	6	5	0	0	0
Total Year-End Projects Processed	25	27	26	28	33	17
LENGTH OF REVIEW PROCESS	2014	2015	2016	2017	2018	2019
Average number of days between application submittal and Plan Commission Meeting	51 days	24 days	43 days	39 days	34 days	29 days
Days between application and Village Board decision	85 days	65 days	62 days	68 days	66 days	88 days

**GENERAL FUND (100)
COMMUNITY DEVELOPMENT (1003000)**

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	<i>FY 2021 Budget vs FY 2020 Budget</i>	
						\$	%
Salaries & Wages							
Salaries Full-Time	311,286	309,828	328,020	318,000	336,327	8,307	2.5%
Salaries Part-Time	-	-	-	6,000	-	-	0.0%
Overtime	382	1,395	750	600	-	(750)	-100.0%
Total Salaries & Wages	311,668	311,223	328,770	324,600	336,327	7,557	2.3%
Employee Benefits	101,965	104,208	113,130	96,605	107,018	(6,112)	-5.4%
Total Personnel Services	413,633	415,431	441,900	421,205	443,345	1,445	0.3%
Professional & Technical Services	3,982	3,549	8,100	7,800	37,100	29,000	358.0%
Contractual Services	346	928	2,100	1,500	-	(2,100)	-100.0%
Other Services	30,511	25,910	28,812	27,506	30,002	1,190	4.1%
Supplies	7,503	6,089	9,500	7,600	8,700	(800)	-8.4%
TOTAL EXPENDITURES	455,975	451,907	490,412	465,611	519,147	28,735	5.9%



GENERAL FUND (100)
COMMUNITY DEVELOPMENT (1003000)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Projected	Budget	Projected	Budget
							Budget vs FY 2020			
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	311,286	309,828	328,020	318,000	336,327	18,327	8,307	5.8%	2.5%
511005	Salaries, Part-Time	-	-	-	6,000	-	(6,000)	-	-100.0%	0.0%
511300	Overtime	382	1,395	750	600	-	(600)	(750)	-100.0%	-100.0%
Total Personnel Services - Salaries & Wages		311,668	311,223	328,770	324,600	336,327	11,727	7,557	3.6%	2.3%
Personnel Services - Employee Benefits										
521000	Health Insurance	43,554	48,852	51,579	41,000	43,727	2,727	(7,852)	6.7%	-15.2%
521005	Life Insurance	115	117	122	205	284	79	162	38.5%	132.8%
521010	Dental Insurance	3,046	3,264	3,398	2,900	2,836	(64)	(562)	-2.2%	-16.5%
522000	FICA, Village Share	23,406	23,306	25,020	24,200	25,577	1,377	557	5.7%	2.2%
522300	IMRF, Village Share	31,587	28,492	32,511	28,000	34,094	6,094	1,583	21.8%	4.9%
529000	Uniform Service	256	177	500	300	500	200	-	66.7%	0.0%
Total Personnel Services - Employee Benefits		101,965	104,208	113,130	96,605	107,018	10,413	(6,112)	10.8%	-5.4%
Professional & Technical Services										
533005	Engineering Services	980	1,494	4,000	2,000	2,000	-	(2,000)	0.0%	-50.0%
533030	Miscellaneous Professional Services	1,097	-	-	1,700	32,000	30,300	32,000	1782.4%	0.0%
553103	Plan Commission	1,820	1,700	2,100	2,100	2,100	-	-	0.0%	0.0%
533105	Historic Preservation Committee	85	355	2,000	2,000	1,000	(1,000)	(1,000)	-50.0%	-50.0%
Total Professional & Technical Services		3,982	3,549	8,100	7,800	37,100	29,300	29,000	375.6%	358.0%
Contractual Services										
543025	Maintenance, Equipment	333	311	600	-	-	-	(600)	0.0%	-100.0%
543090	Maintenance, Vehicle	14	617	1,500	1,500	-	(1,500)	(1,500)	-100.0%	-100.0%
Total Contractual Services		346	928	2,100	1,500	-	(1,500)	(2,100)	-100.0%	-100.0%

GENERAL FUND (100)
COMMUNITY DEVELOPMENT (1003000)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
							Projected	Projected	Projected	Projected
Other Services										
552005	General Insurance	21,358	17,905	19,740	18,000	21,096	3,096	1,356	17.2%	6.9%
553000	Telephone Expense	2,392	2,529	2,495	2,800	1,200	(1,600)	(1,295)	-57.1%	-51.9%
554000	Advertising, Bids and Records	1,672	902	700	700	700	-	-	0.0%	0.0%
555000	Printing Expense									
	Multi-Function Copier Lease	850	1,565	927	756	756	-	(171)	0.0%	-18.4%
	Miscellaneous	-	-	150	450	450	-	300	0.0%	200.0%
	Total Printing Expense	850	1,565	1,077	1,206	1,206	-	129	0.0%	12.0%
558000	Travel and Training	3,310	2,009	3,500	3,500	4,000	500	500	14.3%	14.3%
558005	Meeting Expense	-	28	-	-	-	-	-	0.0%	0.0%
558015	Dues	929	973	1,300	1,300	1,800	500	500	38.5%	38.5%
	American Planning Association(APA)									
	American Institute of Certified Planners(AICP)									
	Total Other Services	30,511	25,910	28,812	27,506	30,002	2,496	1,190	9.1%	4.1%
Supplies										
561005	Office Supplies	1,397	1,614	2,000	2,000	2,000	-	-	0.0%	0.0%
	Administration and inspection supplies									
	Total Office Supplies	1,397	1,614	2,000	2,000	2,000	-	-	0.0%	0.0%
561010	Computer Supplies	-	282	-	-	-	-	-	0.0%	0.0%
561015	Postage & Freight	771	737	500	1,100	700	(400)	200	-36.4%	40.0%
561030	Operating Supplies	-	1,107	4,500	2,000	1,500	(500)	(3,000)	-25.0%	-66.7%
561065	Miscellaneous	4,014	185	-	-	2,000	2,000	2,000	0.0%	0.0%
562600	Fuel Purchase	1,321	2,163	2,500	2,500	2,500	-	-	0.0%	0.0%
	Total Supplies	7,503	6,089	9,500	7,600	8,700	1,100	(800)	14.5%	-8.4%
TOTAL COMMUNITY DEVELOPMENT		455,975	FALSE	490,412	465,611	519,147	53,536	28,735	11.5%	5.9%

Economic Development

The Economic Development Director is charged with strategically supporting economic expansion and new development within the Village of Oswego. The department is responsible for creating and maintaining a robust Business Expansion and Retention initiative; site selection and other technical assistance for new businesses; promoting specific properties and the Oswego brand globally; connecting business owners to resources available in the community; recruiting new businesses to the Village; and facilitating a business-friendly environment.

The Department achieves these goals through a strategic site-specific approach to business attraction and through community-based collaborations. The department has implemented performance metrics to ensure the efficacy of its efforts and to maintain accountability.

The staffing levels in this department remained unchanged with only the one authorized full-time position. However, the Economic Development director now oversees the Community Relations department to ensure a strategic and cohesive approach towards communications, tourism, marketing, business attraction and retention. It is intended that one of the Community Relations staff will be tasked with maintaining the Businesses Retention and Expansion program alongside the Economic Development director.

<u>Economic Development</u>	Actual	Actual	Actual	Projected	Budget
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Economic Development Director	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00

Fiscal Year 2021 Budget

Total department budget is increasing 9% or \$20,523 compared to the FY 20 Budget due to increased personnel costs.

- Personnel Services is increasing \$23,573 due to wage increases and health insurance costs for an employee opting for the Village Insurance plan.
- Professional & Technical Services budget has no increases.
- Other Services is decreasing \$2,930 from lower anticipated advertising costs budgeted.
- Supplies has no change in the budget amount.

Challenges/Issues:

The ED director continues work on numerous initiatives. Areas of greatest risk and opportunity include:

- **Commercial Corridors:** The Rt. 34 and Orchard Rd corridors are critical to Oswego’s tax base. Nationwide volatility in the retail industry has and may continue to impact the Oswego branches of national chains. In FY 20, the Economic Development Department will continue its aggressive marketing of the Village’s commercial corridors to national

chains, local businesses, and franchises. The Department will target specific spaces to potential tenants that demonstrate strength comparable markets.

- Downtown Oswego: The revitalization of the downtown is critical, with significant focus on the ongoing construction at the Reserve at Hudson Crossing, 113 Main Street, and 63 W. Washington. The Village will also exert considerable effort to assist current businesses through the redevelopment process.
- Business retention and expansion: The International Economic Development Council states that 80% of new jobs are created by existing businesses. To best harness Oswego's job creation potential, staff is developing a Businesses Retention and Expansion program. The program must address small businesses' needs to be successful. In FY 20, the Department will be launching a comprehensive program that will include phone, in-person, and event-based outreach.
- Industrial properties: Oswego's strategy for industrial development must balance the benefits of growth with the corresponding challenges of the high cost of spec-built new industrial properties, the need for speculative infrastructure, and Oswego's relative distance from major thorough-fairs. For the immediate term, the Village should focus its efforts on business outreach to existing industrial businesses to help keep those jobs and resource businesses to expand.
- Cannabis: In December 2019, the Village Board passed the required zoning regulations for recreational cannabis dispensaries and manufacturing facilities to locate in the community. The Village may benefit from the presence of a dispensary through the tax revenue collected on the sale of recreational cannabis. As such, the Department has and will continue to aggressively recruit a dispensary, particularly one that will occupy long-vacant retail space. The Department is also recruiting manufacturing uses to industrial zoned properties, such as craft grow, infusing, or transportation operations. These uses bring a significant number of jobs to the community and diversify Oswego's industrial base.

Fiscal Year 2020 Accomplishments

The Village of Oswego experienced robust growth and development in the Fiscal Year 2020. Multiple projects in the downtown commenced construction, including the Block 11 public improvements, the new building at 113 Main Street, and the Reserve at Hudson Crossing. Shodeen Development Group also announced its first commercial tenant at the Reserve, the Washington St. Pub and Grill. The Village is continuing to partner with Shodeen to attract a diverse set of tenants for the remaining commercial space. Finally, Imperial Investments announced their purchase of the Oswego summer institution, the Dairy Hut, located immediately adjacent to their 113 Main St. project. Imperial Investments expects to commence construction on an ice-cream and hamburger joint, the Dairy Barn, in the spring of 2020.

On Rt. 71 and Washington, also within the downtown TIF district, construction continues the new 7-Eleven and its attached gas station. It is anticipated to be completed the summer of 2020.

The Rt 34 commercial corridor welcomed several new businesses, including Menchie’s Frozen Yogurt and Pho Son. Of note, Raising Cain’s chicken restaurant announced they plan to begin construction soon on the site of a former, long vacant bank. Also, on Rt 34, Delta Sonic is making fast progress on their new flagship location.

This past fiscal year brought renewed focus on the Orchard Road commercial corridor. KV & Sons constructed a new strip center in the out lot of Jewel Osco, which already has signed with several new tenants. Next door, KV & Sons is building Oswego’s new Burger King. The Village is in the early stages of building a new amphitheater adjacent to the Village owned Park and Ride and the future site of the Metra station. The amphitheater will host community acts and festivals; the numerous patrons and increased traffic will spur economic vitality of Orchard Rd.

Overall, Oswego’s retail market has a current vacancy rate of 6%. This number is anticipated to generally remain constant, increasing to some extent due to the significant changes in the retail market and decreasing when new tenants occupy large spaces. The industrial and flex space vacancy rate stood at 1.9%.

Staff expects continued fluctuation in the commercial corridor retail sector and significant growth downtown.

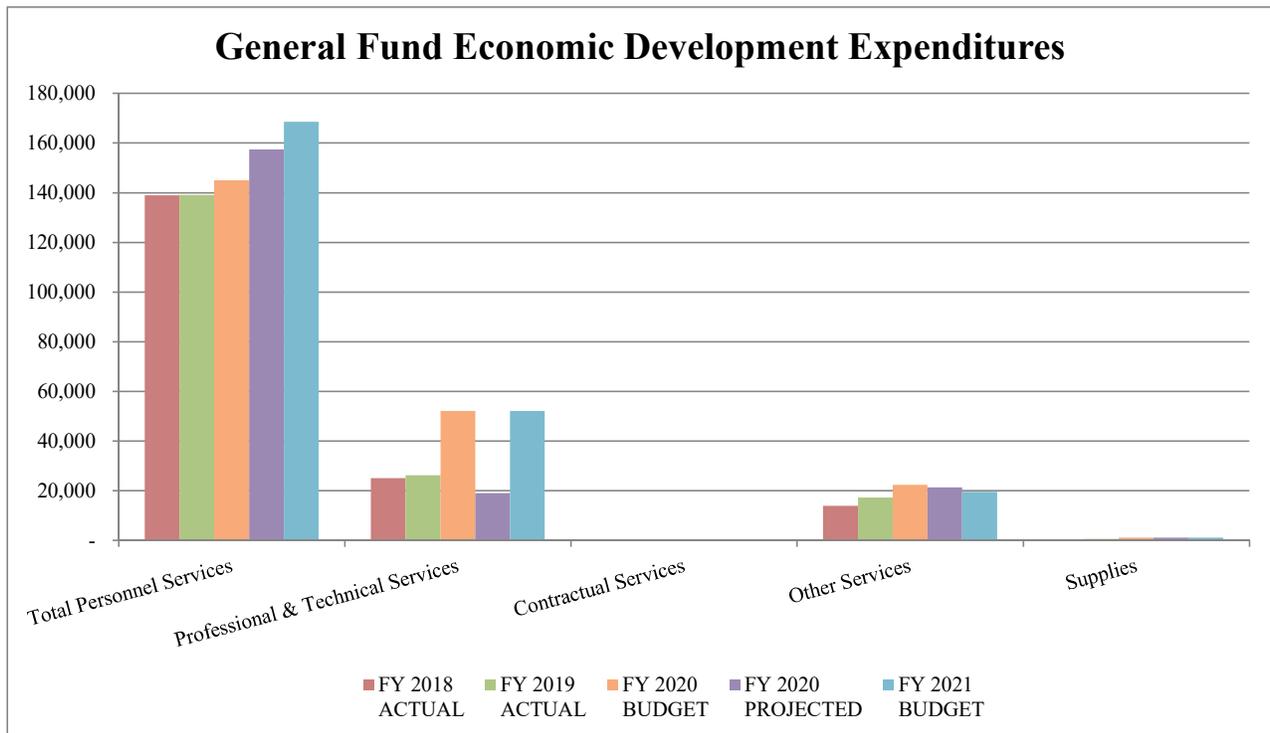
Economic Metrics:

	Fiscal (FY) or Calendar (CY)				
	2017	2018	2019	2020 Projected	FY 20 vs FY 19 Increase/(Decrease)
TIF Annual Increment (FY)	\$0	\$19,259	\$32,683	\$56,247	\$23,564
Annual Sales Tax (FY)	\$6,041,568	\$6,248,837	\$6,447,626	\$6,600,000	\$152,374
Annual Food & Beverage Tax (FY)	\$0	\$546,263	\$1,012,670	\$1,000,000	(\$12,670)
Number of Business Licenses Issued (CY)					
Commercial	\$678	\$699	\$675	tbd	
Home based	\$344	\$320	\$227	tbd	

- Commercial Vacancy Rates
 - Commercial corridor vacancy rates:
 - Orchard: 5%
 - Rt. 34: 3.8%
 - Rt. 71: 15%
 - Rt. 30: 5.9%
 - Office vacancy rate: 1.4%
 - Industrial / flex vacancy rate: 1.9%
- Overall 3.9%

**GENERAL FUND (100)
ECONOMIC DEVELOPMENT (1003500)**

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries Full-Time	117,851	116,980	123,289	121,000	125,877	2,588	2.1%
Salaries Part-Time	-	1,480	-	-	-	-	0.0%
Total Salaries & Wages	117,851	118,460	123,289	121,000	125,877	2,588	2.1%
Employee Benefits	21,007	20,644	21,680	36,320	42,665	20,985	96.8%
Total Personnel Services	138,857	139,103	144,969	157,320	168,542	23,573	16.3%
Professional & Technical Services	25,000	26,215	52,000	19,000	52,000	-	0.0%
Contractual Services	24	139	120	-	-	(120)	-100.0%
Other Services	13,935	17,254	22,390	21,300	19,460	(2,930)	-13.1%
Supplies	477	616	1,050	1,050	1,050	-	0.0%
TOTAL EXPENDITURES	178,293	183,327	220,529	198,670	241,052	20,523	9.3%



GENERAL FUND (100)
ECONOMIC DEVELOPMENT (1003500)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	2021 Budget vs	FY 2020	Budget vs FY 2020	Budget
							Projected	Projected	Projected	Projected
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	117,851	116,980	123,289	121,000	125,877	4,877	2,588	4.0%	2.1%
511005	Salaries, Part-Time	-	1,480	-	-	-	-	-	0.0%	0.0%
Total Personnel Services - Salaries & Wages		117,851	118,460	123,289	121,000	125,877	4,877	2,588	4.0%	2.1%
							-	-	0.0%	0.0%
Personnel Services - Employee Benefits										
521000	Health Insurance	26	11	25	15,000	19,002	4,002	18,977	26.7%	75908.0%
521005	Life Insurance	30	31	31	70	71	1	40	1.4%	129.0%
521010	Dental Insurance	-	892	-	1,050	1,268	218	1,268	20.8%	0.0%
522000	FICA, Village Share	9,007	9,112	9,432	9,200	9,564	364	132	4.0%	1.4%
522300	IMRF, Village Share	11,944	10,598	12,192	11,000	12,760	1,760	568	16.0%	4.7%
Total Personnel Services - Employee Benefits		21,007	20,644	21,680	36,320	42,665	6,345	20,985	17.5%	96.8%
Professional & Technical Services										
533025	Facade/Business Development Program	25,000	25,000	40,000	5,000	40,000	35,000	-	700.0%	0.0%
533030	Miscellaneous Professional Services									
	Consulting, Appraisals, Website	-	1,215	12,000	14,000	12,000	(2,000)	-	-14.3%	0.0%
	Total Misc. Professional Services	25,000	26,215	52,000	19,000	52,000	33,000	-	173.7%	0.0%
Total Professional & Technical Services		25,000	26,215	52,000	19,000	52,000	33,000	-	173.7%	0.0%
Contractual Services										
543025	Maintenance, Equipment	24	139	120	-	-	-	(120)	0.0%	-100.0%

**GENERAL FUND (100)
ECONOMIC DEVELOPMENT (1003500)**

						<i>\$ Change FY</i>		<i>% Change FY 2021</i>		
						<i>2021 Budget vs</i>		<i>Budget vs FY 2020</i>		
						<i>FY 2020</i>		<i>Budget vs FY 2020</i>		
						<i>Projected</i>		<i>Projected Budget</i>		
		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021				
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET				
Other Services										
552005	General Insurance	4,606	4,477	4,936	4,400	5,274	874	338	19.9%	6.8%
553000	Telephone Expense	1,080	1,055	1,027	1,000	780	(220)	(247)	-22.0%	-24.1%
554000	Advertising, Bids & Records	559	1,119	3,000	3,500	-	(3,500)	(3,000)	-100.0%	-100.0%
555000	Printing Expense									
	Multi-Function Copier Lease	895	698	927	756	756	-	(171)	0.0%	-18.4%
	Miscellaneous	-		500	244	650	406	150	166.4%	30.0%
	Total Printing Expense	895	698	1,427	1,000	1,406	406	(21)	40.6%	-1.5%
558000	Travel and Training	4,293	6,177	6,500	6,000	6,500	500	-	8.3%	0.0%
	ICSC Retail Conventions (National & Chicago)									
	IEDC Training, APA Conference									
558010	Meeting Expense	-	193	2,000	1,800	2,000	200	-	11.1%	0.0%
	KEDA, NICAR, CRBA, AIRE Meetings									
558015	Dues	2,502	3,535	3,500	3,600	3,500	(100)	-	-2.8%	0.0%
	Total Contractual Services	13,935	17,254	22,390	21,300	19,460	(1,840)	(2,930)	-8.6%	-13.1%
Supplies										
561005	Office Supplies	476	97	300	300	250	(50)	(50)	-16.7%	-16.7%
565015	Computer Software	-	50	-	-	-	-	-	0.0%	0.0%
561015	Postage & Freight	-	469	250	250	500	250	250	100.0%	100.0%
564000	Books and Publications	1	-	500	500	300	(200)	(200)	-40.0%	-40.0%
	Total Supplies	477	616	1,050	1,050	1,050	-	-	0.0%	0.0%
TOTAL ECONOMIC DEVELOPMENT		178,293	183,327	220,529	198,670	241,052	42,382	20,523	21.3%	9.3%

Finance

The Finance Department is responsible for the proper accounting, budgeting/financial reporting of all Village Funds, establishment/monitoring of internal controls, preparation/coordination of the annual budget, long term financial forecast and capital planning processes. The department is responsible for the annual audit of Village financial data, preparing annual tax levies; cash receipt collections, payroll, accounts payable, accounts receivable and billing, utility billing and collection and reception duties for incoming calls and visitors to Village Hall. Cash/investment of Village Funds, providing guidance for all types of debt issuances and overall financial oversight are duties of the department.

Full time staff consists of six positions and has not changed since Fiscal Year 2011.

<u>Finance</u>	<u>Actual</u> <u>FY 2017</u>	<u>Actual</u> <u>FY 2018</u>	<u>Actual</u> <u>FY 2019</u>	<u>Projected</u> <u>FY 2020</u>	<u>Budget</u> <u>FY 2021</u>
Finance Director	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Staff Accountant	1.00	1.00	1.00	1.00	1.00
Finance Assistant/AP	1.00	1.00	1.00	1.00	1.00
Utility Billing Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total	6.00	6.00	6.00	6.00	6.00

Fiscal Year 2021 Budget

Total department budget is up \$12% or \$69,703 compared to the FY 20 Budget because of increased Personnel Services and Professional & Technical Services costs.

- Personnel Services have increased \$45,244 due to increased wages and health insurance costs as an employee has opted in for the Village insurance plan.
- Professional & Technical Services has increased \$22,196 due to increases in contractual banking fees and credit card processing fees.
- Contractual services have decreased \$700 as copier maintenance charges have been reallocated to a line item account in Other Services.
- Other Services have increased \$3,663 from increases in general insurance and travel/training costs.
- Supplies have decreased \$700 as office supply requirements have decreased.

Challenges/Issues

Further implementation of the ERP System continues to cause staff to spend more time trying to keep up with their daily tasks. Phase 2, (Payroll) went live in January 2019 bringing with it the challenges of corrections from timekeeping errors, filing quarterly reports with the State and Federal agencies, completing one-time filings (W-2's and annual wage reports) and continual learning of payroll processes. Phase 4 Utility Billing went live in November 2019 and brought with it a myriad of idiosyncrasies coupled with the water meter change out program causing much time to be spent in getting the billing and all functions of the system working correctly. All the ancillary systems associated with the utility billing process needed attention to get them working as well. The benefits of the ERP system will begin to show themselves as we move into FY 21.

Staffing continues to be a big concern within the department especially with the finance and accounting functions. The processing of payroll in house has required much more time than expected which has caused the regular accounting duties and tasks to be delayed. A full-time accounting position is needed now to support all the increased workload.

Fiscal Year 2020 Major Accomplishments

- ✓ Completed all required financial reporting including the Annual Audit, Annual Budget, Treasurers Report, State Comptrollers Report, Actuarial Reports for Pensions, Municipal Compliance Report for Police Pension, Annual Residents Financial Report
- ✓ Completed Phase 2, 3 and 4 ERP implementations and new cashiering system.
- ✓ Updated the Capital Improvement Plan and presented to the Village Board for discussion
- ✓ Presented Financial Forecast to Village Board showing the financial projections for the next five years and the Villages strong financial position.
- ✓ Initiated and implemented Remote Deposit of payments made by check, new credit card vendor, new phone IVR payment system, new Utility bill payment self service system and numerous process revisions.

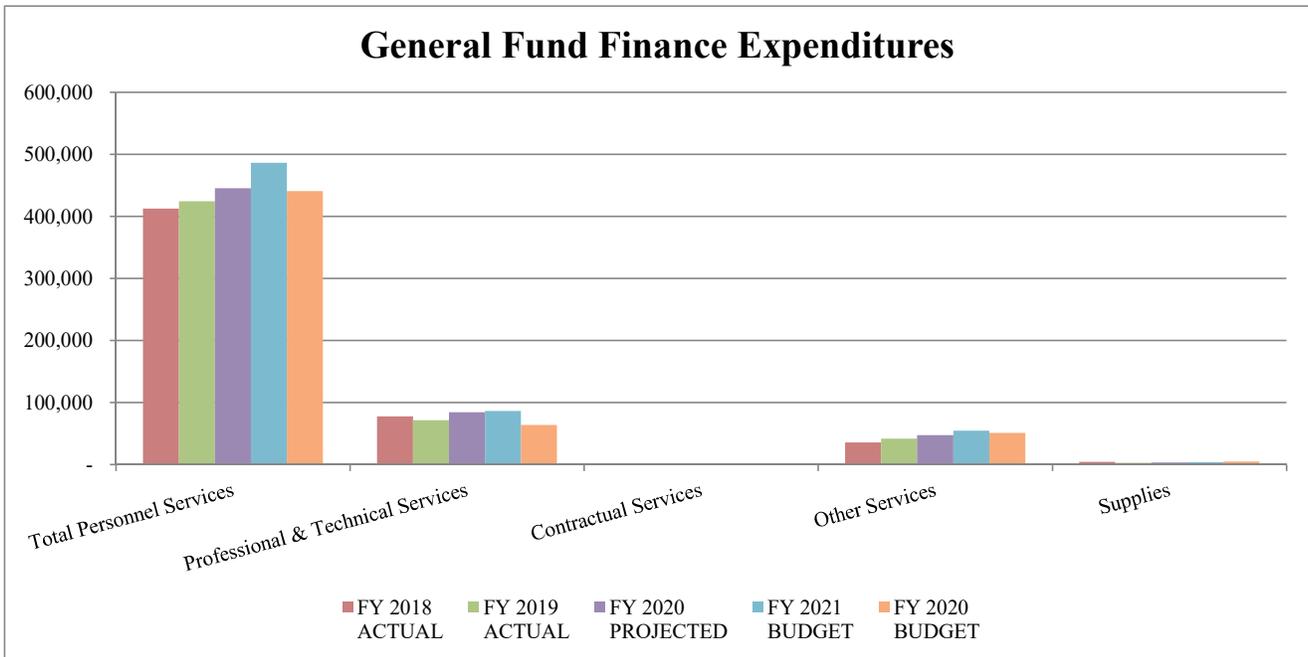
Strategic Plan Goals and Objectives

- Complete all State required financial reporting and file with respective agencies on time
- Work with IT to schedule training for end users of the ERP systems to create more efficient operations
- Review all identified department programs to prepare cost/benefit analysis of each program.
- Complete audit of Tax Increment Financing District expenditures and tracking within the individual site projects

Finance Department Performance Objectives	Fiscal Year				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Present balanced budget to Village Board	Yes	Yes	Yes	Yes	Yes
Complete long-term financial forecast	Yes	Yes	Yes	Yes	Yes
Survey revenues & present to Village Board	Yes	Yes	Yes	Yes	Yes
Receive GFOA CAFR Award	Yes	Yes	Yes	Yes	Yes
Number of CAFR Award Comments	2	4	7	6	TBD
Number of Auditor Management Comments	1	1	0	0	1
Receive GFOA Budget Award	Yes	Yes	Yes	Yes	Yes
Number of Budget Award Comments	9	7	8	6	7
Review department procedures	Yes	Yes	Yes	Yes	Yes
Accounts Payable Invoices Processed	5600	5200	4700	4918	5442
Dollar Value of A/P Processed	17,113,696	17,459,434	19,940,007	33,770,043	34,215,487
Accounts Receivable Invoices Processed	399	380	325	280	271
Journal Entries Processed	774	675	722	739	782

**GENERAL FUND (100)
FINANCE (1004000)**

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries Full-Time	310,559	323,314	334,372	333,000	344,337	9,965	3.0%
Overtime	1,770	2,785	1,622	3,000	5,000	3,378	208.3%
Total Salaries & Wages	312,329	326,099	335,994	336,000	349,337	13,343	4.0%
Employee Benefits	100,103	98,254	104,940	109,453	136,841	31,901	30.4%
Total Personnel Services	412,432	424,353	440,934	445,453	486,178	45,244	10.3%
Professional & Technical Services	77,713	71,419	63,957	84,425	86,153	22,196	34.7%
Contractual Services	1,073	717	700	-	-	(700)	-100.0%
Other Services	35,682	41,773	50,735	47,450	54,398	3,663	7.2%
Supplies	4,211	2,571	4,700	3,500	4,000	(700)	-14.9%
TOTAL EXPENDITURES	531,110	540,833	561,026	580,828	630,729	69,703	12.4%



**GENERAL FUND (100)
FINANCE (1004000)**

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020			
							Projected	Projected	Projected	Projected
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	310,559	323,314	334,372	333,000	344,337	11,337	9,965	3.4%	3.0%
511300	Overtime	1,770	2,785	1,622	3,000	5,000	2,000	3,378	66.7%	208.3%
Total Personnel Services - Salaries & Wages		312,329	326,099	335,994	336,000	349,337	13,337	13,343	4.0%	4.0%
Personnel Services - Employee Benefits										
521000	Health Insurance	40,565	39,826	41,284	49,500	69,401	19,901	28,117	40.2%	68.1%
521005	Life Insurance	117	118	117	230	273	43	156	18.7%	133.3%
521010	Dental Insurance	4,619	4,350	4,536	4,500	4,990	490	454	10.9%	10.0%
521015	Optical Insurance	223	285	232	223	232	9	-	4.0%	0.0%
522000	FICA, Village Share	22,882	23,745	25,546	25,000	26,532	1,532	986	6.1%	3.9%
522300	IMRF, Village Share	31,697	29,930	33,225	30,000	35,413	5,413	2,188	18.0%	6.6%
Total Personnel Services - Employee Benefits		100,103	98,254	104,940	109,453	136,841	27,388	31,901	25.0%	30.4%
Professional & Technical Services										
533000	Auditing Expense	32,850	35,088	38,182	37,500	41,953	4,453	3,771	11.9%	9.9%
533020	Payroll Services	20,691	18,810	-	8,000	-	(8,000)	-	-100.0%	0.0%
533030	Miscellaneous Professional Service									
	Annual Police Pension Fund Actuarial Valuation	3,000	3,000	6,500	4,750	5,000	250	(1,500)	5.3%	-23.1%
	Fees	875	990	875	1,225	1,300	75	425	6.1%	48.6%
	Collection Fees	2,500	839	2,000	500	1,000	500	(1,000)	100.0%	-50.0%
	Contractual Banking Fees	-	1,240	1,200	7,300	7,500	200	6,300	2.7%	525.0%
	Credit Card Processing Fees	5,500	6,402	6,800	16,000	21,000	5,000	14,200	31.3%	208.8%
	Investment Expense	500	5,000	5,000	5,000	5,000	-	-	0.0%	0.0%
	Miscellaneous	8,396	50	-	750	-	(750)	-	-100.0%	0.0%
	OPEB Annual Actuarial Valuation	3,400	-	3,400	3,400	3,400	-	-	0.0%	0.0%
Total Professional Services		24,171	17,521	25,775	38,925	44,200	5,275	18,425	13.6%	71.5%
Total Professional & Technical Services		77,713	71,419	63,957	84,425	86,153	1,728	22,196	2.0%	34.7%
Contractual Services										
543025	Maintenance, Equipment	1,073	717	700	-	-	-	(700)	0.0%	-100.0%

**GENERAL FUND (100)
FINANCE (1004000)**

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020			
							Projected	Budget	Projected	Budget
Other Services										
552005	General Insurance	27,639	26,851	29,608	26,000	31,642	5,642	2,034	21.7%	6.9%
553000	Telephone Expense	1,425	1,514	1,500	1,850	-	(1,850)	(1,500)	-100.0%	-100.0%
554000	Advertising, Bids & Records	1,185	2,015	1,500	1,500	2,100	600	600	40.0%	40.0%
555000	Printing Expense									
	Multi-Function Copier Lease	850	899	927	756	756	-	(171)	0.0%	-18.4%
	Check stock, other paper	-	-	1,500	1,544	1,600	56	100	3.6%	6.7%
	Total Printing Expense	850	899	2,427	2,300	2,356	56	(71)	2.4%	-2.9%
558000	Travel and Training	3,478	9,988	15,000	15,000	17,500	2,500	2,500	16.7%	16.7%
558015	Dues									
	Government Finance Officers Association	350	506	200	290	290	-	90	0.0%	45.0%
	IL Government Finance Officers Assoc.	400	-	400	400	400	-	-	0.0%	0.0%
	Illinois Municipal Treasurers Association	355	-	100	110	110	-	10	0.0%	10.0%
	Total Dues	1,105	506	700	800	800	-	100	0.0%	14.3%
	Total Other Services	35,682	41,773	50,735	47,450	54,398	6,948	3,663	14.6%	7.2%
Supplies										
561005	Office Supplies	2,504	1,175	2,500	1,500	1,500	-	(1,000)	0.0%	-40.0%
561010	Computer Supplies	-	154	200	200	500	300	300	150.0%	150.0%
561015	Postage & Freight	1,707	1,242	2,000	1,800	2,000	200	-	11.1%	0.0%
	Total Supplies	4,211	2,571	4,700	3,500	4,000	500	(700)	14.3%	-14.9%
TOTAL FINANCE		531,110	540,833	561,026	580,828	630,729	49,901	69,703	8.6%	12.4%

Information Technology

The Information Technology Department mission is to identify, implement and support applications and systems that enhance service delivery, enable employee productivity and to provide leadership in the management and distribution of information by working in partnership with other departments and other entities to utilize technology to further the Village's goals.

To meet its mission, the IT department provides the following services to village departments and offices:

- Offering innovative solutions which enable departments to better accomplish their goals in providing quality services to our citizens.
- Providing technical assistance and advice to the Village Administrator and Department Heads on all Information Technology concerns.
- Operating and maintaining a fiscally sound and reliable communications infrastructure while providing an exceedingly high level of service and support.
- Facilitating interdepartmental involvement in Information Technology decisions.
- Providing Village employees with the best available, most cost-effective technology and procedures relating to the field of Information Technology.
- Continuously research new technologies to keep improving Information Technology Systems and Processes.
- Support the Enterprise Resource Management (ERP) system.
- Geographic Information Systems (GIS) development and support, and
- Electronic Document Management System (EDMS) support.

Within the IT Department is the Geographic Information Systems (GIS) division. The GIS division helps village staff manage new development and changes in our infrastructure and natural environment. The goal of the GIS division is to broaden perception and incorporate a geographic perspective into existing workflows and business practices. Using GIS technologies, we strive to:

- Improve citizens' access to government
- Effectively manage assets and resources
- Ensure quality and effective decision making
- Improve data accuracy
- Automate workflows, improve production, and increase efficiency

Full time staffing included one full time position and a part time intern. The part time intern position has been eliminated due to the outsourcing of the IT support. The decision to hire a full time IT Specialist during FY 20 added to the department staffing level.

<u>Information Technology</u>	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021
IT Manager	1.00	1.00	1.00	1.00	1.00
IT Support Specialist	-	-	-	1.00	1.00
Intern	-	0.25	-	-	-
Total	1.00	1.25	1.00	2.00	2.00

Fiscal Year 2021 Budget

The total budget for Fiscal Year 2021 has increased 12% or \$107,092 compared to the FY 20 budget due to personnel changes, contractual licensing and moving the phone budgets out of individual departments and into the IT Department. Approximately, 63% of the 12.1% increase is due to the reallocation of the Village phone system costs to the IT budget. The personnel increase is being offset with the elimination of the contractual IT Services vendor.

- Personnel Services has increased \$68,496 because of wage increases and an additional employee for the department.
- Professional & Technical Services budget has decreased \$37,307 due to closing out the contracted IT support agreement.
- Contractual services increased \$45,590 due to increased computer application licensing.
- Other Services has decreased \$1,997 from reductions in telephone and printing costs.
- Supplies budget has decreased \$17,230 due to lower budget for computer supplies.

Challenges/Issues

Some of the major challenges in the Information Technology Department is the breadth of hardware that is maintained by a small department of two. Over the years, many more devices and software are maintained by the department. Any technology needs including GIS and ERP go through the IT department. The Village will be ending their contract with the outsourced IT vendor and will be creating a new position in the department for a full time IT Support Specialist.

Fiscal Year 2020 Major Accomplishments

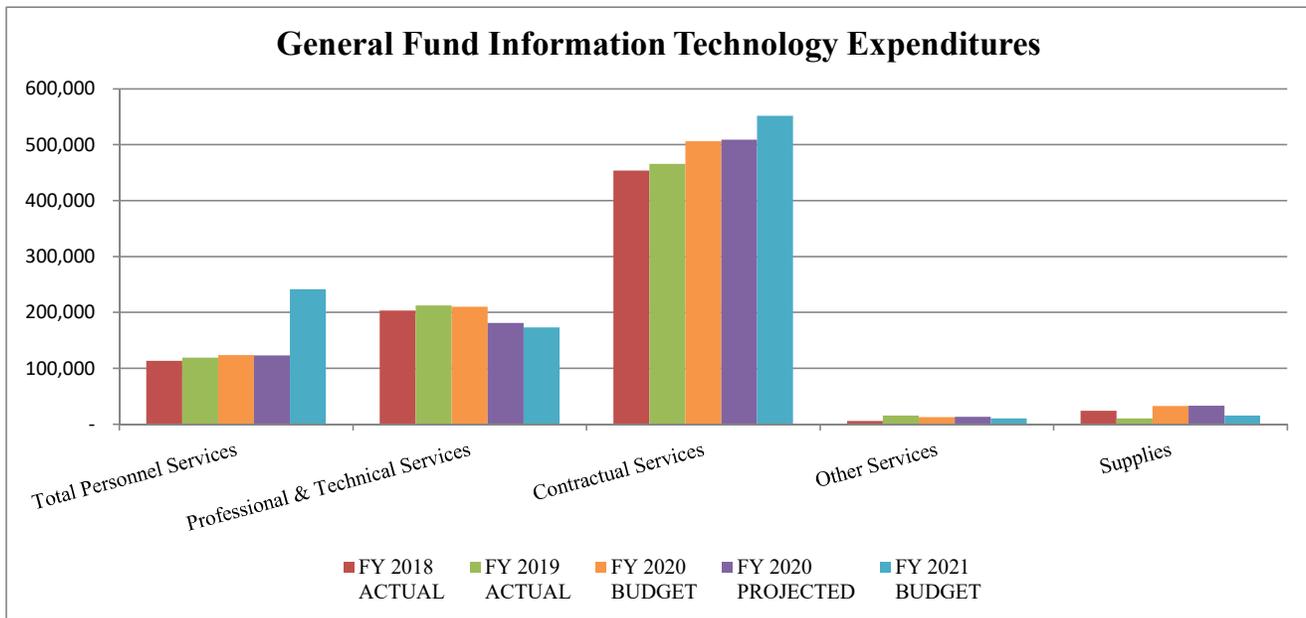
- Implemented a new four node virtual appliance for the Police Department.
- Migrated VoIP phone system to a virtual environment
- Completed the migration of all the Village's physical servers to a virtual environment
- Finalized the migration of the Village's email system to Microsoft's Office 365.
- Implemented a private facing GIS dynamic web mapping application.
- Migrated the MDT's to a private MPLS network.

Strategic Plan Goals and Objectives

- Implement the new Enterprise Information Management System assisting all departments in migrating existing data, setting up system and new processes.
- Implement electronic citations for Police Squad Cars.
- Distribute tablets to Public Works field crews.
- Analyze noncomputerized processes throughout Village to determine the ability to develop a more streamlined process with automated functions.

**GENERAL FUND (100)
INFORMATION TECHNOLOGY (1004500)**

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries Full-Time	81,351	87,161	89,246	90,000	157,742	68,496	76.7%
Salaries Part-Time	775	-	-	-	-	-	0.0%
Total Salaries & Wages	82,126	87,161	89,246	90,000	157,742	68,496	76.7%
Employee Benefits	31,214	31,653	34,043	32,810	83,583	49,540	145.5%
Total Personnel Services	113,340	118,813	123,289	122,810	241,325	118,036	95.7%
Professional & Technical Services	203,186	212,083	210,002	181,000	172,695	(37,307)	-17.8%
Contractual Services	453,377	465,309	505,922	509,000	551,512	45,590	9.0%
Other Services	5,747	15,198	12,271	12,835	10,274	(1,997)	-16.3%
Supplies	23,817	10,179	32,230	32,850	15,000	(17,230)	-53.5%
TOTAL EXPENDITURES	799,466	821,582	883,714	858,495	990,806	107,092	12.1%



GENERAL FUND (100)
INFORMATION TECHNOLOGY (1004500)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020			
							Projected	Budget	Projected	Budget
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	81,351	87,161	89,246	90,000	157,742	67,742	68,496	75.3%	76.7%
511005	Salaries, Part-Time	775	-	-	-	-	-	-	0.0%	0.0%
Total Personnel Services - Salaries & Wages		82,126	87,161	89,246	90,000	157,742	67,742	68,496	75.3%	76.7%
Personnel Services - Employee Benefits										
521000	Health Insurance	15,671	16,018	17,274	17,000	52,957	35,957	35,683	211.5%	206.6%
521005	Life Insurance	30	31	30	60	142	82	112	136.7%	373.3%
521010	Dental Insurance	1,116	1,080	1,153	1,150	2,536	1,386	1,383	120.5%	119.9%
522000	FICA, Village Share	6,194	6,564	6,761	6,600	12,002	5,402	5,241	81.8%	77.5%
522300	IMRF, Village Share	8,203	7,960	8,825	8,000	15,947	7,947	7,122	99.3%	80.7%
Total Personnel Services - Employee Benefits		31,214	31,653	34,043	32,810	83,583	50,773	49,540	154.7%	145.5%
Purchased Professional & Technical Services										
533015	IT Services	140,028	140,725	150,000	120,000	45,000	(75,000)	(105,000)	-62.5%	-70.0%
533030	Miscellaneous Professional Services	-	1,433	-	-	-	-	-	0.0%	0.0%
534005	Communication Infrastructure Expense	63,158	69,924	60,002	61,000	127,695	66,695	67,693	109.3%	112.8%
Total Professional & Technical Services		203,186	212,083	210,002	181,000	172,695	(8,305)	(37,307)	-4.6%	-17.8%
Contractual Services										
543025	Maintenance, Equipment	82,568	60,651	25,000	25,000	25,900	900	900	3.6%	3.6%
543040	Maintenance, Licensing	356,884	390,341	457,922	460,000	488,612	28,612	30,690	6.2%	6.7%
543040	Maintenance, Licensing (GIS)	13,925	14,318	23,000	24,000	37,000	13,000	14,000	54.2%	60.9%
Total Contractual Services		453,377	465,309	505,922	509,000	551,512	42,512	45,590	8.4%	9.0%
Other Services										
552005	General Insurance	4,284	5,143	4,936	4,400	5,274	874	338	19.9%	6.8%
553000	Telephone Expense	1,367	3,252	1,600	1,700	-	(1,700)	(1,600)	-100.0%	-100.0%
555000	Printing Expense	-	1,302	100	1,300	-	(1,300)	(100)	-100.0%	-100.0%
558000	Travel and Training	31	4,926	5,000	4,800	5,000	200	-	4.2%	0.0%
558015	Dues	65	575	635	635	-	(635)	(635)	-100.0%	-100.0%
Total Other Services		5,747	15,198	12,271	12,835	10,274	(2,561)	(1,997)	-20.0%	-16.3%

GENERAL FUND (100)
INFORMATION TECHNOLOGY (1004500)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>\$ Change FY 2021</i>		<i>% Change FY 2021</i>	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	<i>Budget vs FY 2020</i>			
							<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
Supplies										
561015	Office Supplies	226	473	750	700	-	(700)	(750)	-100.0%	-100.0%
561010	Computer Supplies	23,556	9,655	31,380	32,000	15,000	(17,000)	(16,380)	-53.1%	-52.2%
561015	Postage & Freight	34	50	100	150	-	(150)	(100)	-100.0%	-100.0%
Total Supplies		23,817	10,179	32,230	32,850	15,000	(17,850)	(17,230)	-54.3%	-53.5%
TOTAL INFORMATION TECHNOLOGY		799,466	821,582	883,714	858,495	990,806	132,311	107,092	15.4%	12.1%

Police

The primary functions of the Oswego Police Department are the preservation of public peace and order, the prevention and detection of crime, the apprehension of offenders, and the protection of people and property. The Department must uphold the Constitution of the United States, the Constitution of the State of Illinois, as well as enforce the laws of the State of Illinois and the ordinances of the Village of Oswego.

The Oswego Police Department Mission Statement:

The Oswego Police Department is committed to enhancing the quality of life by ensuring the safety of the community through the protection of life, liberty and property. We will continue to foster cooperation by building diverse partnerships and serving the community with integrity, professionalism and compassion.

To this end, the Oswego Police Department shall:

Preserve the public peace, prevent crime, detect and arrest offenders against the criminal laws and ordinances effective within the Village, suppress riots, mobs and insurrections, disperse unlawful or dangerous assemblages, protect the rights of all and preserve order at all elections and assemblages.

Administer and enforce laws and ordinances to regulate, direct, control and restrict the movement of vehicular and pedestrian traffic and the use of streets by vehicles and persons, and to adhere to rules and regulations which shall facilitate the lawful goals of the department.

Remove all nuisances in public places, inspect and observe all places of public amusement or assemblage and all places of business within the Village limits which require any State, County or Municipal permit/license.

Provide for the attendance of Police Officers or civilian employees in court as necessary for the prosecution and trial of person(s) charged with crimes and other violations of the law and cooperate fully with the law enforcement and prosecuting authorities of Federal, State, County and Municipal Governments.

Attain and retain maximum efficiency and effectiveness by creating policies and procedures designed to protect and serve the Village of Oswego and to satisfy the aforesaid goals.

The Oswego Police Department is comprised of two divisions: Field Operations and Support Services. Each division has their own responsibilities; however, some tasks require divisions to combine efforts in order to maximize effectiveness. An example of this would be the Support Services personnel providing crime and crash data analysis to the Field Operations for resource allocation.

The Field Operations Division has several duties that are completed daily. Some of these duties include: Calls for service, criminal complaints, traffic safety, preliminary investigations,

neighborhood watch, preventative patrols in residential/business areas and protect life & property within the Village of Oswego. The Patrol Division operates 24-hours a day, 7 days a week with two 12-hour shifts.

The Support Services Division is comprised of three different units within this Division. These units are Records, Investigations and Special Assignments (Traffic Officers and School Resource Officers). In addition to these specialty units, the Support Services Division is responsible for personnel management, training, records, data retrieval, building and vehicle maintenance, budget control, scheduling and Uniform Crime Reporting.

The Investigations Unit has several duties, some of which are completed daily, while others are over an extended period. Some of these duties include: Follow-up to criminal police reports, conduct more complex investigations, gather intelligence information on criminal activity, proactive computer investigations, evidence and property control, crime scene unit, school liaisons, juvenile services, neighborhood watch, crime prevention and narcotics. The Records Unit is maintained in compliance with the State of Illinois and United States Department of Justice. The Special Assignment Unit has several duties, some of which are completed daily, while others are covered over an extended period. Some of these duties include: Follow up to accident reports or school related incidents, traffic enforcement, educational speaking, juvenile services and proactive enforcement efforts to address certain high frequency crash locations.

Staffing levels within the Police Department have remained the same since FY 2017. Total staffing is currently at 65 employees with 49 sworn personnel. In FY 21 we have applied for a federal grant through the Community Oriented Policing (COPS) Office for two officers. These awards will not be announced until the Summer of 2020. The position of Emergency Management Coordinator will be a full-time position that will be split equally with another community partner that the Village is working to identify. These positions were identified as a priority during a staffing study conducted in 2019. The patrol officer position will assist in providing more police coverage during high call volume times. The Emergency Management Coordinator position will assist the Village in our preparedness for critical emergency events as well as provide improved continuity of emergency operations between the Village and other local government bodies.

<u>Police Department</u>	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021
Chief of Police	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Deputy Chiefs of Police	2.00	2.00	2.00	2.00	2.00
Captain	-	-	-	-	-
Commander	1.00	1.00	1.00	1.00	1.00
Sergeants	8.00	8.00	8.00	8.00	9.00
Patrol Officers	37.00	37.00	37.00	37.00	37.00
Community Service Officers	4.00	4.00	4.00	4.00	4.00
Administrative Assistants	1.00	1.00	1.00	1.00	1.00
CALEA Manager	1.00	1.00	1.00	1.00	1.00
Emergency Management Coordinator	-	-	-	-	1.00
Evidence Custodian	1.00	1.00	1.00	1.00	1.00

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021
Records Supervisor	1.00	1.00	1.00	1.00	1.00
Records Clerk	6.50	6.50	6.50	6.50	6.50
Police Cadet	0.50	0.50	0.50	0.50	0.50
Police Department Total	65.00	65.00	65.00	65.00	67.00
Sworn Personnel	49.00	49.00	49.00	49.00	50.00

*One officer added contingent on COPS hiring grant.

Fiscal Year 2021 Budget

Total Department budget is up approximately 7% or \$647,972 from increased personnel services including a \$200,000 increase in the police pension fund contribution. This increase also includes the addition of a full time Patrol Officer (contingent on COPS hiring grant) and the full time Emergency Management Coordinator position.

- Personnel Services increased \$743,237 due to contractual wage increases, additional personnel and the increased pension fund contribution.
- Professional & Technical Services are up \$12,954 due to police and sergeant testing occurring during FY 21.
- Contractual Services had approximately \$36,000 moved to the IT department budget for the Live Scan fingerprint machine annual maintenance and vehicle maintenance costs were moved to the Vehicle Fund.
- Other Services are down approximately \$66,000 due to a decrease in liability insurance as well as some telephone expenses moved to the IT budget.
- Supplies were decreased by approximately \$5,600 for the reduction in operating supplies and fuel purchases.

FY 2020 Major Accomplishments

- The Department continued to maintain crime enforcement and prevention while seeing a slight increase in Part 1 and 2 crimes.

	Part 1 Crimes	Part 2 Crimes
2019	331	439
2018	319	413
Difference	12 (Up 3%)	26 (Up 6%)

- The Department developed the Crisis Intervention Team in 2019. This program focuses on connecting individuals dealing with mental health issues with the proper services. This collaborative partnership includes the Kendall County Health Department as a stakeholder.
- The Department prepared for the legalization of recreation use cannabis law to go into effect in January of 2020. This required ordinance modifications, policy updates and staff training.

Strategic Plan Goals and Objectives

Strategic Plan – Productive & Engaged Workforce

- The Department continues to focus on staffing levels as a priority and will focus on improving recruitment efforts as well as retention challenges we face in the training process. Staff coordinated the development of a recruitment video to highlight the benefits of work for the Village of Oswego. Staff also worked with the Oswego Police Commission to review the current testing process to determine that best practices are being utilized.

Strategic Plan – Community Engagement

- The police department continues to strive to provide quality police services by creating a positive public perception of our organization. This is accomplished through numerous community engagement opportunities that the Department generates daily. Through ongoing training and community feedback, our membership builds community trust using the knowledge they obtain from working in a professional organization. The Department continues to see positive feedback from the community regarding police related questions on the 2018 community survey.

Comparisons

To provide a benchmark for expenditures, we surveyed communities with a similar population size and created the following table for FY 20. We then took the overall budget and divided it by the population and the result is a cost per capita. As you can see in this comparison, we provide law enforcement services at a lower cost per capita than the average rate. We also supplied an average as well. Each community supplied us with the personnel, total budget and population.

FULLTIME PERSONNEL INCLUDES SWORN AND CIVILIAN PERSONNEL FOR THE PD					
City / Village	Fulltime Personnel	Part-time Personnel	Total Budget	Population	Cost Per Capita
	Total Authorized	Total Authorized			
Bartlett	74	3	\$13,548,767.00	41,149	\$329.26
Batavia	48	5	\$10,270,069.00	26,316	\$390.26
Bloomington	60	4	\$10,234,260.00	22,018	\$464.81
Carol Stream	91	1.3	\$16,525,301.00	40,069	\$412.42
Glen Ellyn	48	9	\$9,079,677.00	27,500	\$330.17
Lockport	45	6	\$8,714,700.00	25,590	\$340.55
Plainfield	73	14	\$13,050,566.00	42,138	\$309.71
Roselle	43	0	\$8,349,765.00	22,814	\$365.99
St. Charles	67	19	\$13,160,168.00	32,974	\$399.11
Westmont	43	6	\$9,997,730.00	25,036	\$399.33
Woodridge	61	5	\$8,632,883.00	33,476	\$257.88
Average	59.36	7	\$11,051,262.36	30,825	\$363.59
Oswego	59	10	\$10,069,691.00	35,237	\$285.77

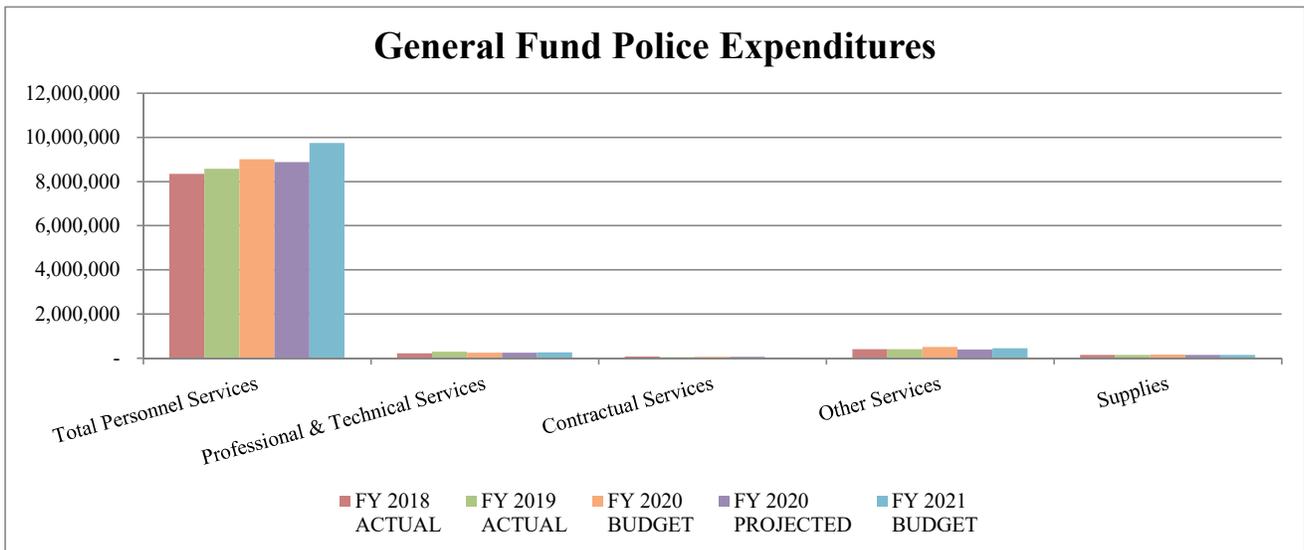
Police Department Statistics

The Department has provided the projected statistics for fiscal year 2020 and included actual statistics fiscal years 2018 and 2019 for comparison. The reason for this table is so one can relate and identify with the Department’s changes in service demands.

Fiscal Year	FY 2018	FY 2019	FY 2020
Population	32,174	34,833	35,237
Full Time Personnel (Authorized)	59	59	59
Part Time Personnel	8	10	10
Police Reports	3,596	3,368	3,375
Criminal	1,178	1,104	1,145
Non-criminal	660	731	684
Calls for Service	24,231	22,210	28,534
Total Arrests	691	622	677
Felony	62	77	56
Misdemeanors	629	545	621
D.U.I.	41	42	49
Accident Reports	840	747	780
Property Damage	609	562	574
Personal Injury	116	86	104
Hit & Run	114	98	101
Fatal	1	1	0
Traffic Citations	1,752	1,304	1,249
Traffic Warnings	8,391	7,089	8,393
Ordinance Citations	2,546	2,341	2,583
Miles Patrolled	366,040	386,992	400,573
Total Alarm Calls	783	915	836
Burglar	756	899	814
Hold Up	27	16	22
Court Dispositions	\$80,263	\$62,145	\$57,994
Total Fines/Fees & Reimbursements	\$472,260	\$484,919	\$434,237
Hours Worked	128,116	124,952	111,761
Comp Time Earned	3,829	3,441	3,356
Total Overtime (Hours)	3,463	3,306	4,998
Contractual Service Hours	490	396	300
Training Hours	6,786	7,692	5,448

**GENERAL FUND (100)
POLICE (1005000)**

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries, Full-Time	5,040,156	5,209,691	5,447,848	5,391,543	5,666,988	219,140	4.0%
Salaries, Part-Time	227	84,358	108,443	111,000	184,106	75,663	69.8%
Overtime	212,081	238,885	279,637	290,000	279,652	15	0.0%
Other Salaries	142,135	29,775	17,863	26,000	23,712	5,849	32.7%
Total Salaries & Wages	5,394,599	5,562,709	5,853,791	5,818,543	6,154,458	300,667	5.1%
Employee Benefits	2,941,207	3,004,369	3,146,557	3,063,272	3,589,127	442,570	14.1%
Total Personnel Services	8,335,806	8,567,078	9,000,348	8,881,815	9,743,585	743,237	8.3%
Professional & Technical Services	209,451	276,864	243,198	242,584	256,152	12,954	5.3%
Contractual Services	70,229	42,444	53,370	48,440	16,932	(36,438)	-68.3%
Other Services	396,776	403,410	506,189	380,585	440,079	(66,110)	-13.1%
Supplies	139,901	135,319	146,686	144,500	141,015	(5,671)	-3.9%
TOTAL EXPENDITURES	9,152,162	9,425,115	9,949,791	9,697,924	10,597,763	647,972	6.5%



**GENERAL FUND (100)
POLICE (1005000) - ALL DIVISIONS**

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Projected	Budget
							Projected		Projected	Projected
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	5,040,156	5,209,691	5,447,848	5,391,543	5,666,988	275,445	219,140	5.1%	4.0%
511020	Salaries, Part-Time	227	84,358	108,443	111,000	184,106	73,106	75,663	65.9%	69.8%
511020	Other Salaries	142,135	29,775	17,863	26,000	23,712	(2,288)	5,849	-8.8%	32.7%
511300	Overtime	212,081	238,885	279,637	290,000	279,652	(10,348)	15	-3.6%	0.0%
Total Personnel Services - Salaries & Wages		5,394,599	5,562,709	5,853,791	5,818,543	6,154,458	335,915	300,667	5.8%	5.1%
Personnel Services - Employee Benefits										
521000	Health Insurance	955,796	1,038,989	1,150,869	1,080,000	1,341,939	261,939	191,070	24.3%	16.6%
521005	Life Insurance	1,850	1,835	2,003	3,972	4,530	558	2,527	14.0%	126.2%
521010	Dental Insurance	57,298	55,693	61,391	61,312	72,221	10,909	10,830	17.8%	17.6%
521015	Optical Insurance	1,933	1,911	1,985	1,900	1,985	85	0	4.5%	0.0%
522000	FICA/MEDI, Village Share	401,826	412,790	437,810	426,888	460,413	33,525	22,603	7.9%	5.2%
522300	IMRF, Village Share	56,045	53,357	57,569	54,000	68,669	14,669	11,100	27.2%	19.3%
522305	Pension Contributions	1,430,544	1,400,000	1,400,000	1,400,000	1,600,000	200,000	200,000	14.3%	14.3%
529005	Uniform Purchases	30,715	34,793	29,380	30,000	33,820	3,820	4,440	12.7%	15.1%
529010	Uniform Allowances	5,200	5,000	5,550	5,200	5,550	350	-	6.7%	0.0%
Total Personnel Services - Employee Benefits		2,941,207	3,004,369	3,146,557	3,063,272	3,589,127	525,855	442,570	17.2%	14.1%
Professional & Technical Services										
532005	Dispatching Services	147,658	188,353	176,934	177,034	157,578	(19,456)	(19,356)	-11.0%	-10.9%
533015	IT Services	10,075	33,801	12,132	12,900	21,793	8,893	9,661	68.9%	79.6%
533030	Miscellaneous Professional Services	18,054	23,065	27,597	27,250	29,741	2,491	2,144	9.1%	7.8%
533115	Police Commission Expense	23,086	15,620	12,745	12,000	32,350	20,350	19,605	169.6%	153.8%
533125	Crime Prevention	4,123	8,711	5,740	5,450	7,090	1,640	1,350	30.1%	23.5%
533130	Tobacco/Alc Compliance Checks	406	342	450	450	-	(450)	(450)	-100.0%	-100.0%
533135	Juvenile Assistance	6,048	6,970	7,600	7,500	7,600	100	-	1.3%	0.0%
Total Professional & Technical Services		209,451	276,864	243,198	242,584	256,152	13,568	12,954	5.6%	5.3%

**GENERAL FUND (100)
POLICE (1005000) - ALL DIVISIONS**

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Projected	Budget
							Projected		Projected	Projected
Contractual Services										
543020	Maintenance, Buildings	33,256	-	-	-	-	-	-	0.0%	0.0%
543025	Maintenance, Equipment	7,589	9,859	11,400	7,000	2,200	(4,800)	(9,200)	-68.6%	-80.7%
543026	Maintenance, Police Equipment	2,578	6,655	10,750	10,550	10,500	(50)	(250)	-0.5%	-2.3%
543045	Maintenance, Office Equipment	-	-	-	-	-	-	-	0.0%	0.0%
543090	Maintenance, Vehicles	25,811	25,469	30,140	29,890	3,152	(26,738)	(26,988)	-89.5%	-89.5%
544200	Rental Service	996	461	1,080	1,000	1,080	80	-	8.0%	0.0%
Total Contractual Services		70,229	42,444	53,370	48,440	16,932	(31,508)	(36,438)	-65.0%	-68.3%
Other Services										
552005	General Insurance	300,880	293,468	369,179	240,000	340,166	100,166	(29,013)	41.7%	-7.9%
553000	Telephone Expense	38,172	51,193	61,214	68,000	23,852	(44,148)	(37,362)	-64.9%	-61.0%
554000	Advertising, Bids and Records	-	140	250	250	250	-	-	0.0%	0.0%
555000	Printing Expense	9,759	12,094	10,956	10,900	14,306	3,406	3,350	31.2%	30.6%
558000	Travel and Training	40,382	44,505	61,155	58,000	57,970	(30)	(3,185)	-0.1%	-5.2%
558005	Meal Reimbursement	202	-	-	-	-	-	-	0.0%	0.0%
558015	Dues	7,382	2,010	3,435	3,435	3,535	100	100	2.9%	2.9%
Total Other Services		396,776	403,410	506,189	380,585	440,079	59,494	(66,110)	15.6%	-13.1%
Supplies										
561005	Office Supplies	6,373	7,453	7,650	7,750	7,645	(105)	(5)	-1.4%	-0.1%
561015	Postage & Freight	2,315	2,987	3,500	2,750	2,850	100	(650)	3.6%	-18.6%
561030	Operating Supplies	53,996	46,339	41,436	46,000	39,770	(6,230)	(1,666)	-13.5%	-4.0%
561065	Miscellaneous	1,220	4,015	3,050	3,250	3,150	(100)	100	-3.1%	3.3%
562600	Fuel Purchase	74,380	73,900	90,450	84,000	87,000	3,000	(3,450)	3.6%	-3.8%
564000	Books and Publications	1,616	625	600	750	600	(150)	-	-20.0%	0.0%
Total Supplies		139,901	135,319	146,686	144,500	141,015	(3,485)	(5,671)	-2.4%	-3.9%
TOTAL POLICE DEPARTMENT		9,152,162	9,425,115	9,949,791	9,697,924	10,597,763	899,839	647,972	9.3%	6.5%

**GENERAL FUND (100)
POLICE (1005030)**

SUPPORT SERVICES		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	\$ Change FY 2021		% Change FY 2021	
						Budget vs FY 2020 Projected	Budget vs FY 2020 Budget	Budget vs FY 2020 Projected	Budget vs FY 2020 Budget
Personnel Services - Salaries & Wages									
511000	Salaries, Full-Time	2,214,930	2,362,036	2,250,000	2,442,016	192,016	79,980	8.5%	3.4%
511020	Salaries, Part-Time	26	-	3,000	9,600	6,600	9,600	220.0%	0.0%
511020	Other Salaries	1,220	-	6,000	-	(6,000)	-	-100.0%	0.0%
511300	Overtime	118,525	174,100	155,000	103,402	(51,598)	(70,698)	-33.3%	-40.6%
Total Personnel Services - Salaries & Wages		2,334,700	2,536,136	2,414,000	2,555,018	141,018	18,882	5.8%	0.7%
Personnel Services - Employee Benefits									
521000	Health Insurance	528,059	569,060	525,000	676,929	151,929	107,869	28.9%	19.0%
521005	Life Insurance	874	1,024	1,900	2,119	219	1,095	11.5%	106.9%
521010	Dental Insurance	27,846	30,183	30,000	36,707	6,707	6,524	22.4%	21.6%
521015	Optical Insurance	1,911	1,985	1,900	1,985	85	0	4.5%	0.0%
522000	FICA/MEDI, Village Share	173,183	189,575	175,000	190,158	15,158	583	8.7%	0.3%
522300	IMRF, Village Share	53,357	57,569	54,000	61,620	7,620	4,051	14.1%	7.0%
522305	Pension Contributions	1,400,000	1,400,000	1,400,000	1,600,000	200,000	200,000	14.3%	14.3%
529005	Uniform Purchases	8,042	8,000	11,000	8,000	(3,000)	-	-27.3%	0.0%
529010	Uniform Allowances	4,300	4,850	4,500	4,850	350	-	7.8%	0.0%
Total Personnel Services - Employee Benefits		2,197,572	2,262,246	2,203,300	2,582,368	379,068	320,122	17.2%	14.2%
Professional & Technical Services									
532005	Dispatching Services	187,331	176,134	176,134	156,578	(19,556)	(19,556)	-11.1%	-11.1%
533015	IT Services	33,801	11,732	12,500	21,393	8,893	9,661	71.1%	82.3%
533030	Miscellaneous Professional Services	21,680	26,347	26,000	28,491	2,491	2,144	9.6%	8.1%
533115	Police Commission Expense	15,620	12,745	12,000	32,350	20,350	19,605	169.6%	153.8%
533125	Crime Prevention	8,420	5,290	5,000	4,840	(160)	(450)	-3.2%	-8.5%
533130	Tobacco/Alc Compliance Checks	267	450	450	-	(450)	(450)	-100.0%	-100.0%
533135	Juvenile Assistance	6,970	7,600	7,500	7,600	100	-	1.3%	0.0%
Total Professional & Technical Services		274,089	240,298	239,584	251,252	11,668	10,954	4.9%	4.6%

**GENERAL FUND (100)
POLICE (1005030)**

SUPPORT SERVICES		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	\$ Change FY 2021		% Change FY 2021	
						Budget vs FY 2020 Projected	Budget	Budget vs FY 2020 Projected	Budget
Contractual Services									
543020	Maintenance, Buildings	-	-	-	-	-	-	0.0%	0.0%
543025	Maintenance, Equipment	9,859	11,400	7,000	2,200	(4,800)	(9,200)	-68.6%	-80.7%
543026	Maintenance, Police Equipment	1,125	1,050	850	850	-	(200)	0.0%	-19.0%
543045	Maintenance, Office Equipment		-	-	-	-	-	0.0%	0.0%
543090	Maintenance, Vehicles	315	890	890	902	12	12	1.3%	1.3%
544200	Rental Service	461	1,080	1,000	1,080	80	-	8.0%	0.0%
	Total Contractual Services	11,761	14,420	9,740	5,032	(4,708)	(9,388)	-48.3%	-65.1%
Other Services									
552005	General Insurance	231,946	59,217	115,000	150,306	35,306	91,089	30.7%	153.8%
553000	Telephone Expense	51,193	51,518	68,000	13,892	(54,108)	(37,626)	-79.6%	-73.0%
554000	Advertising, Bids and Records	140	250	250	250	-	-	0.0%	0.0%
555000	Printing Expense	12,094	10,956	10,900	14,306	3,406	3,350	31.2%	30.6%
558000	Travel and Training	29,384	27,990	35,000	35,650	650	7,660	1.9%	27.4%
558005	Meal Reimbursement	-	-	-	-	-	-	0.0%	0.0%
558015	Dues	920	1,940	1,940	1,995	55	55	2.8%	2.8%
	Total Other Services	325,676	151,871	231,090	216,399	(14,691)	64,528	-6.4%	42.5%
Supplies									
561005	Office Supplies	7,453	7,650	7,650	7,645	(5)	(5)	-0.1%	-0.1%
561015	Postage & Freight	2,804	3,450	2,600	2,800	200	(650)	7.7%	-18.8%
561030	Operating Supplies	33,857	25,963	33,000	24,440	(8,560)	(1,523)	-25.9%	-5.9%
561065	Miscellaneous	3,669	2,850	2,800	2,950	150	100	5.4%	3.5%
562600	Fuel Purchase	96	450	-	-	-	(450)	0.0%	-100.0%
564000	Books and Publications	625	600	750	600	(150)	-	-20.0%	0.0%
	Total Supplies	48,503	40,963	46,800	38,435	(8,365)	(2,528)	-17.9%	-6.2%
TOTAL POLICE DEPARTMENT SUPPORT SERVICES		5,192,302	5,245,934	5,144,514	5,648,504	503,990	402,570	9.8%	7.7%

Note: FY 2019 was first year of breakout by Division

**GENERAL FUND (100)
POLICE (1005040)**

FIELD OPERATIONS		FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
Personnel Services - Salaries & Wages									
511000	Salaries, Full-Time	2,994,761	3,085,812	3,141,543	3,224,972	83,429	139,160	2.7%	4.5%
511020	Salaries, Part-Time	84,332	108,443	108,000	174,506	66,506	66,063	61.6%	60.9%
511020	Other Salaries	28,555	17,863	20,000	23,712	3,712	5,849	18.6%	32.7%
511300	Overtime	120,360	105,537	135,000	176,250	41,250	70,713	30.6%	67.0%
	Total Personnel Services - Salaries & Wages	3,228,009	3,317,655	3,404,543	3,599,440	194,897	281,785	5.7%	8.5%
Personnel Services - Employee Benefits									
521000	Health Insurance	510,931	581,809	555,000	665,010	110,010	83,201	19.8%	14.3%
521005	Life Insurance	961	979	2,072	2,411	339	1,432	16.4%	146.3%
521010	Dental Insurance	27,847	31,208	31,312	35,514	4,202	4,306	13.4%	13.8%
521015	Optical Insurance	-	-	-	-	-	-	0.0%	0.0%
522000	FICA/MEDI, Village Share	239,608	248,235	251,888	270,255	18,367	22,020	7.3%	8.9%
522300	IMRF, Village Share	-	-	-	7,049	7,049	7,049	0.0%	0.0%
522305	Pension Contributions	-	-	-	-	-	-	0.0%	0.0%
529005	Uniform Purchases	26,751	21,380	19,000	25,820	6,820	4,440	35.9%	20.8%
529010	Uniform Allowances	700	700	700	700	-	-	0.0%	0.0%
	Total Personnel Services - Employee Benefits	806,797	884,311	859,972	1,006,759	146,787	122,448	17.1%	13.8%
Professional & Technical Services									
532005	Dispatching Services	1,023	800	900	1,000	100	200	11.1%	25.0%
533015	IT Services	-	400	400	400	-	-	0.0%	0.0%
533030	Miscellaneous Professional Services	1,385	1,250	1,250	1,250	-	-	0.0%	0.0%
533115	Police Commission Expense	-	-	-	-	-	-	0.0%	0.0%
533125	Crime Prevention	292	450	450	2,250	1,800	1,800	400.0%	400.0%
533130	Tobacco/Alc Compliance Checks	75	-	-	-	-	-	0.0%	0.0%
533135	Juvenile Assistance	-	-	-	-	-	-	0.0%	0.0%
	Total Professional & Technical Services	2,774	2,900	3,000	4,900	1,900	2,000	63.3%	69.0%

**GENERAL FUND (100)
POLICE (1005040)**

FIELD OPERATIONS		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	\$ Change FY 2021		% Change FY 2021	
						Budget vs FY 2020 Projected	Budget vs FY 2020 Budget	Budget vs FY 2020 Projected	Budget vs FY 2020 Budget
Contractual Services									
543020	Maintenance, Buildings	-	-	-	-	-	-	0.0%	0.0%
543025	Maintenance, Equipment	-	-	-	-	-	-	0.0%	0.0%
543026	Maintenance, Police Equipment	5,529	9,700	9,700	9,650	(50)	(50)	-0.5%	-0.5%
543045	Maintenance, Office Equipment	-	-	-	-	-	-	0.0%	0.0%
543090	Maintenance, Vehicles	25,154	29,250	29,000	2,250	(26,750)	(27,000)	-92.2%	-92.3%
544200	Rental Service	-	-	-	-	-	-	0.0%	0.0%
Total Contractual Services		30,683	38,950	38,700	11,900	(26,800)	(27,050)	-69.3%	-69.4%
Other Services									
552005	General Insurance	61,523	309,962	125,000	189,860	64,860	(120,102)	51.9%	-38.7%
553000	Telephone Expense	-	9,696	-	9,960	9,960	264	0.0%	2.7%
554000	Advertising, Bids and Records	-	-	-	-	-	-	0.0%	0.0%
555000	Printing Expense	-	-	-	-	-	-	0.0%	0.0%
558000	Travel and Training	15,121	33,165	23,000	22,320	(680)	(10,845)	-3.0%	-32.7%
558005	Meal Reimbursement	-	-	-	-	-	-	0.0%	0.0%
558015	Dues	1,090	1,495	1,495	1,540	45	45	3.0%	3.0%
Total Other Services		77,734	354,318	149,495	223,680	74,185	(130,638)	49.6%	-36.9%
Supplies									
561005	Office Supplies	-	-	100	-	(100)	-	-100.0%	0.0%
561015	Postage & Freight	183	50	150	50	(100)	-	-66.7%	0.0%
561030	Operating Supplies	12,482	15,473	13,000	15,330	2,330	(143)	17.9%	-0.9%
561065	Miscellaneous	346	200	450	200	(250)	-	-55.6%	0.0%
562600	Fuel Purchase	73,805	90,000	84,000	87,000	3,000	(3,000)	3.6%	-3.3%
564000	Books and Publications	-	-	-	-	-	-	0.0%	0.0%
Total Supplies		86,816	105,723	97,700	102,580	4,880	(3,143)	5.0%	-3.0%
TOTAL POLICE DEPARTMENT FIELD OPERATIONS		4,232,813	4,703,857	4,553,410	4,949,259	395,849	245,402	8.7%	5.2%

Note: FY 2019 was first year of breakout by Division

Public Works

The Public Works department is responsible for the maintenance, repair and replacement of the Village’s roadway system (137 center lane miles). Activities related to streets include the following: street patching; concrete sidewalk repair; curb and gutter replacement; pavement marking; street sign replacement and maintenance; streetlights (2,149) and traffic signal maintenance and repairs; street sweeping; and snow and ice control operations. The department annually inspects and maintains village bridges, manages landscapes, performs tree trimming and replacement, performs brush chipping, storm sewer maintenance, the annual leaf removal program, oversees contractual mowing of all Village owned properties, including rights-of-way, and mosquito spraying.

The Public Works department staffing levels remain at 25 FTE’s. The part time Administrative Assistant position was eliminated in FY 20 and an Engineer/Project Manager position created to assist with development and public works engineering projects. The FTE’s of the department are allocated to the Public Works and the Water and Sewer Fund based upon work assignments.

<u>Public Works Department</u>	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021
Public Works Director	1.00	1.00	1.00	1.00	1.00
Utility Services Director	1.00	1.00			-
Public Works Assistant Director	1.00	1.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Facilities Manager	-	-	1.00	1.00	1.00
Engineer/Project Manager	-	-	-	1.00	1.00
Operations Superintendent	2.00	2.00	2.00	1.00	1.00
Operations Supervisor	3.00	3.00	3.00	3.00	3.00
Technicians	13.00	13.00	13.00	14.00	14.00
Seasonal	1.00	1.00	1.00	1.00	1.00
Total	23.00	23.00	24.00	25.00	25.00

Fiscal Year 2021 Budget

The total department budget has increased 13% or \$384,088 from personnel and contractual services cost increases.

- Personnel services have increased \$218,583 due to the latest collective bargaining agreement and wage increases, an adjustment in allocation of salaries between the Water & Sewer fund and the General Fund.
- Professional & Technical Services budget has not changed.
- Contractual services increased \$187,542 due to modifications as noted below:
 - IT services increase \$8,900 with the addition of GPS service on public works and building and zoning vehicles.
 - Snow removal expense is anticipated to increase \$20,500. The increase reflects an increase in salt costs.
 - Landscaping costs increase by \$9,880 due to increased costs to water downtown planters, improvements proposed for Village entry signs, and the addition of contractual mowing at the new amphitheater site.

- Purchased landscape materials increase by \$10,000 to repair downtown landscape walls.
- Tree purchases increase \$2,700 due to increase in unit costs.
- Building maintenance increases by \$109,900 due to the needs of the new police station and equipment needs at both the Village Hall and Public Works Facility. The budget assumes the old police station was sold prior to the start of FY 21.
- Equipment Maintenance increases \$32,500 to: purchase a grapple bucket for the skid steer; replace the trailer mounted portable lights; modify a leaf vacuum for safety improvements; replace salt boxes in pickup trucks; and refurbish on snowplow blade and mount.
- Maintenance-PW Garage decreases \$14,600 with the completion of one-time purchases in the FY 20 budget.
- Safety equipment increases \$5,000 to purchase metal crowd barriers for special events.
- The budget for signs decreases \$2,200 due to the completion of a one-time project.
- Maintenance-Streets/Storm Sewer increases \$11,500 to implement a ditch maintenance program.
- Vehicle maintenance costs have been moved to the Vehicle Fund. Therefore, the General Fund shows a decrease of \$45,120.
- Other Services decrease \$20,000 primarily due to decreases in general insurance and telephone expenses. There are slight increases in the copier lease, mosquito control services, and travel and training.
- Supplies decrease of \$2,010 due to modifications as noted below:
 - Postpone the replacement of worn out wreathes in the downtown will save \$25,000.
 - Tools increase by \$16,700 for one-time purchases of a new walk-behind concrete saw, a pavement marking machine, an on-the-vehicle brake lathe, and a gear puller kit for the mechanics.
 - Maintenance supplies decreased \$3,100.
 - Fuel purchase decreases \$7,090 due to adjustments based upon past costs.

Challenges/Issues

The Village experience significant growth during the late 1990s through approximately 2008. During this period, the amount of infrastructure more than doubled. When first constructed, this infrastructure required little maintenance. Now, this infrastructure begins to approach twenty years of service, the Village will need to ramp up maintenance efforts. Examples of these needs include roads that need resurfacing, trees that need trimming, and pipes that need cleaning. Increased routine maintenance will be difficult with the available man hours of existing staff.

The Village's 20-year Capital Improvement Plan identifies large investments necessary to maintain and enhance our existing infrastructure. This plan demonstrates that funding will remain an issue. The department continues to investigate new technologies, improve upon existing ones, and evaluate services to meet these challenges. We are partnering with neighboring communities to realize efficiencies through shared equipment and personnel as well as joint contracts.

We have substantially completed removal of trees infected by the Emerald Ash Borer. Replacement trees remain backlogged based upon funding levels.

Fiscal Year 2020 Major Accomplishments

- The Kane-Kendall Council of Mayors Transportation approved STP funding for Federal Fiscal Year 2016-2020. Oswego will receive \$2.5 million towards the widening of Wolfs Crossing Segment 1 between Harvey Road and Eola Road. The total cost to widen the road from US 34 to Eola Road is \$50.6 million. KKCOM programmed the funds to be available starting in FFY18. The Village continued work on Phase I engineering for this project in FY 2020. Completion of this study is a prerequisite for receiving any federal funds and commencing Phase 2 (design).
- The Illinois Department of Transportation completed construction to widen US 34 at the Village's western border from Orchard Road west to IL 47 in Yorkville.
- The IDOT's completed the installation of a new traffic signal at the intersection of US 30 and Treasure Road. Village staff advocated for resident interests to IDOT and provided public information updates.
- The Village received the prestigious Arbor Day Foundation's "Tree City USA" award for the 25th year in recognition of its commitment to the environment by recognizing that trees are a valued part of our infrastructure. The Arbor Day Foundation confers this award upon communities that undertake activities that promote education; partnerships; planning and management; and tree planting and maintenance.
- The Village collaborated with The Conservation Foundation to sell rain barrels as part of the annual recycling extravaganza.
- The Public Works Department designed and implemented Enterprise Asset Management software and 3-1-1 resident portal for reporting issues such as potholes. The 3-1-1 portal integrates with MUNIS and EAM. It will replace our See-Click-Fix platform in the summer of 2021.

Strategic Plan Goals and Objectives for 2021

1. Safe and efficient Wolfs Crossing – Initiate Phase 2 and 3 engineering for Wolfs Crossing while continuing to seek funding.
2. Metra service to Oswego – Continue to monitor Metra's progress on the Phase I engineering study.
3. Meet with surrounding communities and local taxing bodies and utilize services that can be shared between communities.
4. Coordinate future road projects with Kendall County including Collins Road. The County will start design engineering and land acquisition for Collins Road in FY 21.
5. Complete annual street resurfacing program.
6. Continue to refine the Enterprise Asset Management project.
7. Conduct engineering and obtain permits for the installation of traffic signals at the intersections of Washington Street with Main Street and Harrison Street.

8. Provide technical assistance for TIF projects including the reconstruction of Adams Streets, Harrison Street, Jackson Street, and improvements to Block 11 of the original subdivision of Oswego.

Performance Measures

Performance Indicator	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Projected FY 2020	Budgeted FY 2021
<u>Work Orders - Total</u>						
Total Work Orders Issued	2,479	1,685	2,990	2,400	3,000	2,600
Total Work Orders Completed	2,417	1,684	2,849	2,400	2,900	2,600
Percentage Work Orders Completed	97%	100%	95%	100%	97%	100%
<u>Street Lights/Traffic Signals</u>						
Total Street Lights	2,194	2,194	2,194	2,224	2,224	2,224
Street Light Lamps Repaired	492	431	713	600	800	800
Percentage Lights Repaired	22%	20%	32%	27%	36%	36%
Light Heads Replaced	3	1	2	5	10	25
Photo Cells Replaced	81	55	123	70	100	100
Work Orders Issued	437	508	854	700	800	800
Work Orders Completed	401	501	838	700	800	800
Percentage Work Orders Completed	92%	99%	98%	100%	100%	100%
<u>Traffic Signals</u>						
Total Traffic Signals	28	28	28	30	30	30
Work Orders Issued	12	10	18	12	15	15
Work Orders Completed	8	10	18	12	15	15
Percentage Work Orders Completed	67%	100%	100%	100%	100%	100%
<u>Parkway Tree Maintenance</u>						
Total Trees	15,758	16,040	16,094	16,300	16,300	16,400
Tree removals	445	151	166	100	200	100
EAB	321	10	8	50	25	50
Storm damage/other	124	140	158	100	50	100
Percentage Trees Removed	3%	1%	1%	1%	1%	1%
Remaining EAB Trees	248	100	92	50	42	50
Tree Planted	604	433	222	300	300	300
EAB	462	333	0	50	50	50
Other	142	100	222	150	200	200
Trees pruned	524	1,184	647	1,000	1,000	1,000
Percentage Trees Pruned	3%	7%	4%	6%	6%	6%
Stumps removed	181	175	89	150	200	200
Wood Chips Produced (yds)	3,800	3,600	3,800	3,000	3,500	3,500

Performance Indicator	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Projected FY 2020	Budgeted FY 2021
Work Orders Issued	400	310	296	350	550	400
Work Orders Completed	369	290	296	350	550	400
Percentage Work Orders Completed	92%	94%	100%	100%	100%	100%
<u>J.U.L.I.E. Locate Tickets</u>	10,235	9,795	9,299	11,100	10,000	10,000
<u>Snow & Ice Control</u>						
Total snow (inches)	8	43.17	34.5	40	35	35
Times Plowed or Salted	7	11	27	25	25	25
Contractor Callouts	3	19	18	20	18	9
Total salt used (tons)	318	2,000	1,440	2,400	2,400	2,400
Total Hours	293	1,150	1,377	1,800	1,500	1,500
Mailboxes damaged	8	25	22	15	20	20
<u>Landscaping</u>						
Leaf Collection (loads)	329	317	289	300	325	325
Refuse Accounts	10,614	10,530	10,653	11,000	11,300	11,300
Yard Waste (cubic yards)						
Yard Waste (tons)	1,498	1,064	1,012	1,281	1,300	1,300
Yard Waste (pounds/household)	550	202	190	376	400	400
Solid Waste (tons)	9,500	10,101	10,335	12,000	12,300	12,300
Solid Waste (pounds/person)						
Solid Waste (pounds/household)	1,808	1,760	1,940	1,784	1,900	1,900
Recycling (tons)	4,060	3,744	3,504	4,500	4,000	4,000
Recycling (pounds/household)	179	599	658	650	675	675
<u>Streets</u>						
Lane miles	325	325	325	335	330	330
Pothole patch (tons)	7	25.13	34	20	35	35
			288		293	293
Street sweeping - miles	288	288	N/A	295	N/A	N/A
Total street signs	N/A	N/A	96	N/A	115	120
Street signs repaired/replaced	99	131	56	120	90	100
Sidewalk repairs	120	67	17	100	10	15
Curb repairs	4	11	325	15	330	330
<u>Storm Drains</u>						
Number of Inlets	4,020	4,020	4,020	4,020	4,020	4,020
Inlets inspected	0	75	41	300	300	300
Percentage inspected	0%	2%	1%	7%	7%	7%
Inlets cleaned	42	113	78	100	100	100
Percentage cleaned	1%	3%	1%	2%	2%	2%

Performance Indicator	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Projected FY 2020	Budgeted FY 2021
Total Outfalls	184	184	184	184	184	184
Outfalls inspected	0	0	0	78	25	159
Percentage inspected	0%	0%	0%	42%	14%	86%

Special Events

Number of events assisted	54	65	60	60	62	64
Hours	583	558	916	575	925	928
Work Orders Issued	128	83	120	110	125	128
Work Orders Completed	128	71	120	110	125	128
Percentage Work Orders Completed	100%	100%	100%	100%	100%	100%

Mosquito Abatement

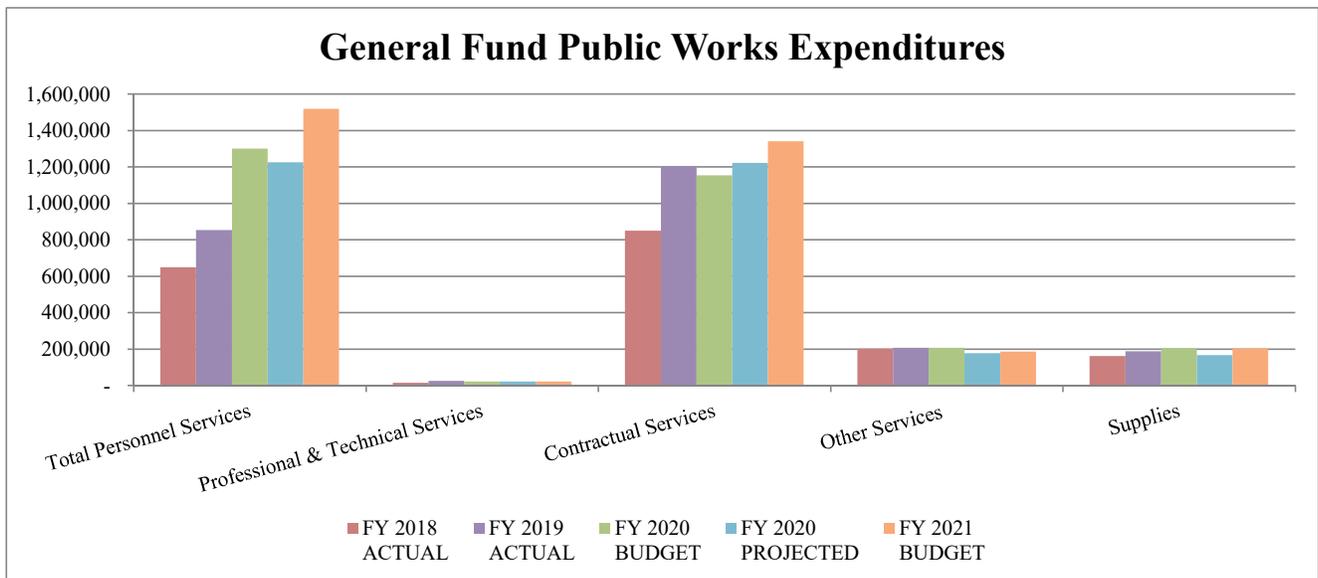
Catch basins treated	3,735	3,699	3,937	3,800	3,950	4,000
Adulticide applications	10	10	10	10	10	10

Mowing

Fine cut mowing - cycles	28	25	25	21	26	26
Rough cut mowing- cycles	6	6	6	6	6	6
Landscape maintenance - cycles	20	25	24	28	26	26

**GENERAL FUND (100)
PUBLIC WORKS (1006000)**

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries Full-Time	400,059	565,467	842,240	800,000	973,150	130,910	16%
Salaries Part-Time	4,520	7,783	10,000	14,630	24,400	14,400	144%
Overtime	80,972	48,882	57,200	80,773	84,500	27,300	48%
Total Salaries & Wages	485,551	622,132	909,440	895,403	1,082,050	172,610	19%
Employee Benefits	163,673	231,269	391,434	330,506	437,407	45,973	12%
Total Personnel Services	649,224	853,401	1,300,874	1,225,909	1,519,457	218,583	17%
Professional & Technical Services	14,150	24,515	21,460	21,000	21,460	-	0%
Contractual Services	849,677	1,203,147	1,153,285	1,222,140	1,340,827	187,542	16%
Other Services	201,905	206,570	206,620	176,541	186,593	(20,027)	-10%
Supplies	162,269	186,828	205,880	167,047	203,870	(2,010)	-1%
TOTAL EXPENDITURES	1,877,226	2,474,461	2,888,119	2,812,637	3,272,207	384,088	13%



GENERAL FUND (100)
PUBLIC WORKS (1006000) - ALL DIVISIONS

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Projected	Budget	Projected	Budget
							Budget vs FY 2020			
							Projected	Projected	Projected	Projected
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	400,059	565,467	842,240	800,000	973,150	173,150	130,910	21.6%	15.5%
511005	Salaries, Part-Time	4,520	7,783	10,000	14,630	24,400	9,770	14,400	66.8%	144.0%
511300	Overtime	80,972	48,882	57,200	80,773	84,500	3,727	27,300	4.6%	47.7%
tal Personnel Services - Salaries & Wages		485,551	622,132	909,440	895,403	1,082,050	186,647	172,610	20.8%	19.0%
Personnel Services - Employee Benefits										
521000	Health Insurance	70,262	114,032	209,233	163,800	220,462	56,662	11,229	34.6%	5.4%
521005	Life Insurance	153	236	362	745	935	190	573	25.5%	158.3%
521010	Dental Insurance	4,768	7,262	12,046	10,631	14,145	3,514	2,099	33.1%	17.4%
521015	Optical Insurance	74	498	223	430	464	34	241	7.9%	108.1%
522000	FICA, Village Share	35,528	45,624	68,127	64,300	81,886	17,586	13,759	27.3%	20.2%
522300	IMRF, Village Share	48,185	56,687	88,943	79,250	107,215	27,965	18,272	35.3%	20.5%
529000	Uniform Service	4,704	6,016	-	2,650	-	(2,650)	-	-100.0%	0.0%
529010	Uniform Allowance	-	913	12,500	8,700	12,300	3,600	(200)	41.4%	-1.6%
al Personnel Services - Employee Benefits		163,673	231,269	391,434	330,506	437,407	106,901	45,973	32.3%	11.7%
Professional & Technical Services										
533005	Engineering Service	12,815	15,678	13,200	13,200	13,200	-	-	0.0%	0.0%
533030	Miscellaneous Professional Service	1,335	8,838	8,260	7,800	8,260	460	-	5.9%	0.0%
	Drug Screens & OSHA Testing									
	Environment Commission									
	Conservation Foundation Membership									
Total Professional & Technical Services		14,150	24,515	21,460	21,000	21,460	460	-	2.2%	0.0%
Contractual Services										
533015	IT Services	-	-	-	-	8,880	8,880	8,880	0.0%	0.0%
542100	Disposal Service	453	827	2,500	2,000	2,500	500	-	25.0%	0.0%
542200	Snow Removal Service									
	Salt purchase for snow removal	58,960	83,841	140,000	140,000	181,735	41,735	41,735	29.8%	29.8%
	Deicing Chemicals	11,395	6,629	16,235	16,235	-	(16,235)	(16,235)	-100.0%	-100.0%
	Contracted snow removal	100,175	365,565	175,355	175,000	172,355	(2,645)	(3,000)	-1.5%	-1.7%
	Miscellaneous	58,477	748	3,125	3,125	1,125	(2,000)	(2,000)	-64.0%	-64.0%
Total Snow Removal Service		229,007	456,783	334,715	334,360	355,215	20,855	20,500	6.2%	6.1%
542400	Landscaping Services	108,165	98,506	70,802	80,400	80,682	282	9,880	0.4%	14.0%
542405	Landscape Materials	5,971	1,983	6,500	3,500	16,500	13,000	10,000	371.4%	153.8%

GENERAL FUND (100)
PUBLIC WORKS (1006000) - ALL DIVISIONS

		FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	\$ Change FY 2021 Budget vs FY 2020		% Change FY 2021 Budget vs FY 2020	
							Projected	Budget	Projected	Budget
542410	Tree Purchase	139,885	99,680	51,500	51,500	54,200	2,700	2,700	5.2%	5.2%
542415	Tree Removal Service	19,907	30,970	31,000	31,000	51,000	20,000	20,000	64.5%	64.5%
542420	Leaf Removal Expense Machines Leaf removal dump charges	13,440	17,840	20,000	38,500	38,500	-	18,500	0.0%	92.5%
543005	Maintenance, Pavement Markings	69,357	83,133	92,500	85,000	92,500	7,500	-	8.8%	0.0%
543015	Maintenance, Bridges	-	-	5,000	5,000	5,000	-	-	0.0%	0.0%
543020	Maintenance, Building Public Works \$ Police Facility \$ Village Hall \$	35,084	146,961	199,930	215,000	309,812	94,812	109,882	44.1%	55.0%
543025	Maintenance, Equipment	51,332	22,888	27,188	30,400	59,688	29,288	32,500	96.3%	119.5%
543030	Maintenance, Fire Hydrants	-	-	-	-	-	-	-	0.0%	0.0%
543035	Maintenance, Garage	1,814	10,788	21,300	14,700	6,700	(8,000)	(14,600)	-54.4%	-68.5%
543045	Maintenance, Office Equipment	-	35	-	-	-	-	-	0.0%	0.0%
543055	Maintenance, Safety Equipment	2,503	2,640	3,000	10,500	8,000	(2,500)	5,000	-23.8%	166.7%
543065	Maintenance, Sidewalks	11,288	16,276	26,000	26,000	26,000	-	-	0.0%	0.0%
543070	Maintenance, Street Lights Rewiring of street lights, bulbs, fuses, etc. and repairing fallen poles by	60,408	55,691	55,000	85,000	55,000	(30,000)	-	-35.3%	0.0%
543075	Maintenance, Safety Signs Purchase of safety signs for all Village buildings as required by law, supplies for sign machine and sign room, supplies for school zone signage and PD requested signage	8,884	6,564	12,200	10,000	10,000	-	(2,200)	0.0%	-18.0%
543080	Maintenance, Streets/Storm Sewer reporting Cold patching of Village streets Small curb work inlets	69,127	61,931	99,350	95,400	110,850	15,450	11,500	16.2%	11.6%

GENERAL FUND (100)
PUBLIC WORKS (1006000) - ALL DIVISIONS

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Projected	Budget	Projected	Budget
543085	Maintenance, Traffic Signals Maintenance of and rental agreements for traffic lights, bulbs, etc.	21,689	35,563	44,680	44,680	44,800	120	120	0.3%	0.3%
543090	Maintenance- Vehicle	240	50,867	45,120	55,000	-	(55,000)	(45,120)	-100.0%	-100.0%
544200	Rental Service Rental of equipment for roadway work and street lighting	1,122	3,221	5,000	4,200	5,000	800	-	19.0%	0.0%
Total Contractual Services		849,677	1,203,147	1,153,285	1,222,140	1,340,827	118,687	187,542	9.7%	16.3%
Other Services										
550005	Mosquito Control Service	109,257	98,468	85,000	85,000	87,000	2,000	2,000	2.4%	2.4%
552005	General Insurance	72,346	82,815	91,293	64,000	67,506	3,506	(23,787)	5.5%	-26.1%
553000	Telephone Expense	8,334	11,324	11,677	9,222	10,627	1,405	(1,050)	15.2%	-9.0%
554000	Advertising, Bids and Records	675	1,068	1,000	1,300	1,000	(300)	-	-23.1%	0.0%
555000	Printing Expense									
	Multi-Function Copier Lease project	-	1,442	1,680	1,500	2,680	1,180	1,000	78.7%	59.5%
	Miscellaneous	-	-	-	-	-	-	-	0.0%	0.0%
	Miscellaneous	1,539	-	500	-	-	-	(500)	0.0%	-100.0%
	Total Printing Expense	1,539	1,442	2,180	1,500	2,680	1,180	500	78.7%	22.9%
558000	Travel & Training	7,269	8,920	12,220	11,519	14,280	2,761	2,060	24.0%	16.9%
558010	Meeting Expense		71							
558005	Reimbursement-meal	-	-	100	100	100	-	-	0.0%	0.0%
558015	Dues American Public Works Association American Society of Civil Engineers Managers Illinois Arborist Association Illinois Municipal Signage Association Illinois Department of Agriculture (Pest Control)	2,485	2,462	3,150	3,900	3,400	(500)	250	-12.8%	7.9%
Total Other Services		201,905	206,570	206,620	176,541	186,593	10,052	(20,027)	5.7%	-9.7%

GENERAL FUND (100)
PUBLIC WORKS (1006000) - ALL DIVISIONS

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>\$ Change FY 2021</i>		<i>% Change FY 2021</i>	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	<i>Budget vs FY 2020</i>		<i>Budget vs FY 2020</i>	
							<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
Supplies										
560005	Decorations	-	10,575	30,000	2,000	5,000	3,000	(25,000)	150.0%	-83.3%
561005	Office Supplies	1,163	1,054	2,500	2,500	2,500	-	-	0.0%	0.0%
561015	Postage & Freight	44	32	500	500	500	-	-	0.0%	0.0%
561025	Tools	21,384	5,515	12,400	11,300	29,100	17,800	16,700	157.5%	134.7%
561045	Street Sign Purchase		5,696							
561055	Radios, Communication Equipment									
	phones	-	203	800	800	800	-	-	0.0%	0.0%
	Mobile radio replacement	1,173	-	1,000	3,700	1,000	(2,700)	-	-73.0%	0.0%
	Total Radios, Communication Equipment	1,173	203	1,800	4,500	1,800	(2,700)	-	-60.0%	0.0%
561065	Miscellaneous	1,006	1,073	2,680	1,600	4,980	3,380	2,300	211.3%	85.8%
561070	Maintenance, Supplies	211	599	3,100	3,100	-	(3,100)	(3,100)	-100.0%	-100.0%
562205	Street Lighting Expense	116,937	135,757	125,520	113,000	125,520	12,520	-	11.1%	0.0%
562600	Fuel Purchase	20,246	26,324	26,880	28,047	33,970	5,923	7,090	21.1%	26.4%
564000	Books & Publications	105	-	500	500	500	-	-	0.0%	0.0%
	Total Supplies	162,269	186,828	205,880	167,047	203,870	36,823	(2,010)	22.0%	-1.0%
TOTAL PUBLIC WORKS		1,877,226	2,474,461	2,888,119	2,812,637	3,272,207	459,570	384,088	16.3%	13.3%

GENERAL FUND (100)
PUBLIC WORKS (1006010) - ADMINISTRATION

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>\$ Change FY 2021</i>		<i>% Change FY 2021</i>	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	<i>Budget vs FY 2020</i>	<i>Budget</i>	<i>Budget vs FY 2020</i>	<i>Budget</i>
							<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
<u>Personnel Services - Salaries & Wages</u>										
511000	Salaries, Full-Time	-	140,354	173,180	150,000	193,724	43,724	20,544	29.1%	11.9%
511005	Salaries, Part-Time	-	4,840	10,000	14,630	24,400	9,770	14,400	66.8%	144.0%
511300	Overtime	-	4,309	-	273	300	27	300	9.9%	0.0%
Total Personnel Services - Salaries & Wages		-	149,503	183,180	164,903	218,424	53,521	35,244	32.5%	19.2%
<u>Personnel Services - Employee Benefits</u>										
521000	Health Insurance	-	32,231	40,957	36,000	44,918	8,918	3,961	24.8%	9.7%
521005	Life Insurance	-	42	55	110	142	32	87	29.1%	158.2%
521010	Dental Insurance	-	1,981	2,443	2,000	2,625	625	182	31.3%	7.4%
521015	Optical Insurance	-	498	223	430	464	34	241	7.9%	108.1%
522000	FICA, Village Share	-	10,495	13,836	12,000	16,244	4,244	2,408	35.4%	17.4%
522300	IMRF, Village Share	-	13,258	17,125	14,000	19,638	5,638	2,513	40.3%	14.7%
529000	Uniform Service	-	6,016	-	2,650	-	(2,650)	-	-100.0%	0.0%
529010	Uniform Allowance	-	130	5,500	4,000	5,800	1,800	300	45.0%	5.5%
Total Personnel Services - Employee Benefits		-	64,651	80,139	71,190	89,831	18,641	9,692	26.2%	12.1%
<u>Purchased Professional & Technical Services</u>										
533030	Miscellaneous Professional Service	820	8,838	8,260	7,800	8,260	460	-	5.9%	0.0%
	Drug Screens & OSHA Testing									
	Environment Commission									
	Conservation Foundation Membership									
Total Purchased Professional & Technical Services		820	8,838	8,260	7,800	8,260	460	-	5.9%	0.0%
<u>Contractual Services</u>										
542100	Disposal Service	-	-	-	-	-	-	-	0.0%	0.0%
543020	Maintenance, Building	694	1,186	-	-	-	-	-	0.0%	0.0%
543025	Maintenance, Equipment	580	553	-	-	-	-	-	0.0%	0.0%
543045	Maintenance, Office Equipment	-	35	-	-	-	-	-	0.0%	0.0%
543055	Maintenance, Safety Equipment	213	1,066	1,500	1,500	1,500	-	-	0.0%	0.0%
Total Contractual Services		1,488	2,839	1,500	1,500	1,500	-	-	0.0%	0.0%

GENERAL FUND (100)
PUBLIC WORKS (1006010) - ADMINISTRATION

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
							Projected		Projected	
Other Services										
550005	Mosquito Control Service	26,295	98,468	85,000	85,000	87,000	2,000	2,000	2.4%	2.4%
552005	General Insurance	18,491	57,407	91,293	43,000	13,712	(29,288)	(77,581)	-68.1%	-85.0%
553000	Telephone Expense	1,053	2,122	1,863	2,200	813	(1,387)	(1,050)	-63.0%	-56.4%
554000	Advertising, Bids and Records	-	-	1,000	1,300	1,000	(300)	-	-23.1%	0.0%
555000	Printing Expense									
	Multi-Function Copier Lease	-	1,175	1,680	1,500	2,680	1,180	1,000	78.7%	59.5%
	project	-	-	-	-	-	-	-	0.0%	0.0%
	Miscellaneous	979	-	500	-	-	-	(500)	0.0%	-100.0%
	Total Printing Expense	979	1,175	2,180	1,500	2,680	1,180	500	78.7%	22.9%
558000	Travel & Training	2,197	4,715	9,495	8,569	10,955	2,386	1,460	27.8%	15.4%
558005	Reimbursement-meal	-	-	100	100	100	-	-	0.0%	0.0%
558015	Dues	1,100	850	1,000	1,250	1,250	-	250	0.0%	25.0%
	American Public Works Association									
	American Society of Civil Engineers									
	Association of State Foodplain Managers									
	Illinois Arborist Association									
	Illinois Municipal Signage Association									
	Illinois Department of Agriculture (Pest									
	Total Other Services	50,114	164,736	191,931	142,919	117,510	(25,409)	(74,421)	-17.8%	-38.8%
Supplies										
560005	Decorations	-	10,575	30,000	2,000	5,000	3,000	(25,000)	150.0%	-83.3%
561005	Office Supplies	855	1,041	2,500	2,500	2,500	-	-	0.0%	0.0%
561015	Postage & Freight	-	-	500	500	500	-	-	0.0%	0.0%
561055	Radios, Communication Equipment									
	Replacement of two-way radios/ cell	-	203	800	800	800	-	-	0.0%	0.0%
	Mobile radio replacement	429	-	1,000	3,700	1,000	(2,700)	-	-73.0%	0.0%
	Total Radios, Communication Equipment	429	203	1,800	4,500	1,800	(2,700)	-	-60.0%	0.0%
561065	Miscellaneous	184	414	2,180	1,180	3,180	2,000	1,000	169.5%	45.9%
561070	Maintenance, Supplies	55	-	3,100	3,100	-	(3,100)	(3,100)	-100.0%	-100.0%
564000	Books & Publications	19	-	500	500	500	-	-	0.0%	0.0%
	Total Supplies	1,542	12,233	40,580	14,280	13,480	(800)	(27,100)	-5.6%	-66.8%
TOTAL PUBLIC WORKS ADMINISTRATION		53,963	402,800	505,590	402,592	449,005	46,413	(56,585)	11.5%	-11.2%

**GENERAL FUND (100)
PUBLIC WORKS (1006020) - ENGINEERING**

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
							Projected		Projected	
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	-	24,814	106,220	85,000	115,622	30,622	9,402	36.0%	8.9%
511005	Salaries, Part-Time	-	2,503	-	-	-	-	-	0.0%	0.0%
511300	Overtime	-	462	-	-	-	-	-	0.0%	0.0%
Total Personnel Services - Salaries & Wages		-	27,778	106,220	85,000	115,622	30,622	9,402	36.0%	8.9%
Personnel Services - Employee Benefits										
521000	Health Insurance	-	1,987	33,227	12,800	14,045	1,245	(19,182)	9.7%	-57.7%
521005	Life Insurance	-	5	36	65	84	19	48	29.2%	133.3%
521010	Dental Insurance	-	121	1,289	1,000	942	(58)	(347)	-5.8%	-26.9%
522000	FICA, Village Share	-	1,864	7,637	5,000	8,832	3,832	1,195	76.6%	15.6%
522300	IMRF, Village Share	-	2,385	10,504	8,000	11,721	3,721	1,217	46.5%	11.6%
Total Personnel Services - Employee Benefits		-	6,361	52,693	26,865	35,624	8,759	(17,069)	32.6%	-32.4%
Professional & Technical Services										
533005	Engineering Service	8,355	12,678	10,000	10,000	10,000	-	-	0.0%	0.0%
Total Professional & Technical Services		8,355	12,678	10,000	10,000	10,000	-	-	0.0%	0.0%
Other Services										
552005	General Insurance	-	-	-	-	6,329	6,329	6,329	100.0%	100.0%
553000	Telephone Expense	-	3	268	-	268	268	-	0.0%	0.0%
558000	Travel & Training	525	1,073	-	600	500	(100)	500	-16.7%	0.0%
558015	Dues	160	485	800	800	800	-	-	0.0%	0.0%
	American Public Works Association									
	American Society of Civil Engineers									
	Association of State Foodplain Managers									
	Illinois Arborist Association									
	Illinois Municipal Signage Association									
	Control)									
Total Other Services		685	1,561	1,068	1,400	7,897	6,497	6,829	464.1%	639.4%
TOTAL PUBLIC WORKS ENGINEERING		9,040	48,378	169,981	123,265	169,143	45,878	(838)	37.2%	-0.5%

GENERAL FUND (100)
PUBLIC WORKS (1006030) - ROADS

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
							Projected		Projected	
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	-	97,082	153,302	154,000	199,377	45,377	46,075	29.5%	30.1%
511005	Salaries, Part-Time	-	-	-	-	-	-	-	0.0%	0.0%
511300	Overtime	-	13,563	57,200	35,000	57,200	22,200	-	63.4%	0.0%
Total Personnel Services - Salaries & Wages		-	110,645	210,502	189,000	256,577	67,577	46,075	35.8%	21.9%
Personnel Services - Employee Benefits										
521000	Health Insurance	-	27,042	56,007	40,000	61,071	21,071	5,064	52.7%	9.0%
521005	Life Insurance	-	51	85	165	230	65	145	39.4%	170.6%
521010	Dental Insurance	-	1,779	3,117	2,500	3,978	1,478	861	59.1%	27.6%
521015	Optical Insurance	-	-	-	-	-	-	-	0.0%	0.0%
522000	FICA, Village Share	-	8,207	15,648	13,500	21,544	8,044	5,896	59.6%	37.7%
522300	IMRF, Village Share	-	10,196	20,816	15,750	28,777	13,027	7,961	82.7%	38.2%
529000	Uniform Service	-	-	-	-	-	-	-	0.0%	0.0%
529010	Uniform Allowance	-	160	3,500	1,200	3,000	1,800	(500)	150.0%	-14.3%
Total Personnel Services - Employee Benefits		-	47,435	99,173	73,115	118,600	45,485	19,427	62.2%	19.6%
Professional & Technical Services										
533005	Engineering Service	1,361	3,000	3,200	3,200	3,200	-	-	0.0%	0.0%
Total Professional & Technical Services		1,361	3,000	3,200	3,200	3,200	-	-	0.0%	0.0%
Contractual Services										
542200	Snow Removal Service									
	Salt purchase for snow removal	58,960	83,841	140,000	140,000	181,735	41,735	41,735	29.8%	29.8%
	Deicing Chemicals	11,395	6,629	16,235	16,235	-	(16,235)	(16,235)	-100.0%	-100.0%
	Contracted snow removal	100,175	365,565	175,355	175,000	172,355	(2,645)	(3,000)	-1.5%	-1.7%
	Miscellaneous	2,775	748	3,125	3,125	1,125	(2,000)	(2,000)	-64.0%	-64.0%
Total Snow Removal Service		173,305	456,783	334,715	334,360	355,215	20,855	20,500	6.2%	6.1%

GENERAL FUND (100)
PUBLIC WORKS (1006030) - ROADS

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020			
							Projected	Budget	Projected	Budget
543005	Maintenance, Pavement Markings	68,663	83,133	92,500	85,000	92,500	7,500	-	8.8%	0.0%
543015	Maintenance, Bridges	-	-	5,000	5,000	5,000	-	-	0.0%	0.0%
543020	Maintenance, Building	-	1,039	-	-	-	-	-	0.0%	0.0%
543055	Maintenance, Safety Equipment	970	1,534	500	8,000	5,500	(2,500)	5,000	-31.3%	1000.0%
543065	Maintenance, Sidewalks	7,945	9,986	26,000	26,000	26,000	-	-	0.0%	0.0%
543070	Maintenance, Street Lights	47,923	55,691	55,000	85,000	55,000	(30,000)	-	-35.3%	0.0%
	and repairing fallen poles by Village or									
543075	Maintenance, Safety Signs	4,126	6,564	12,200	10,000	10,000	-	(2,200)	0.0%	-18.0%
	buildings as required by law, supplies for									
543080	Maintenance, Streets/Storm Sewer	54,968	61,931	99,350	95,400	110,850	15,450	11,500	16.2%	11.6%
	NPDES annual costs and annual reporting									
	Cold patching of Village streets									
	Small curb work									
	Digging and replacing storm sewer inlets									
543085	Maintenance, Traffic Signals	12,933	35,563	44,680	44,680	44,800	120	120	0.3%	0.3%
	traffic lights, bulbs, etc.						-	-	0.0%	0.0%
544200	Rental Service	1,122	2,162	2,000	2,200	2,000	(200)	-	-9.1%	0.0%
	street lighting									
Total Contractual Services		371,956	714,387	671,945	695,640	706,865	11,225	34,920	1.6%	5.2%
Other Services										
552005	General Insurance	13,845	25,408	-	21,000	16,877	(4,123)	16,877	-19.6%	0.0%
553000	Telephone Expense	4,827	9,200	3,948	6,500	3,948	(2,552)	-	-39.3%	0.0%
554000	Advertising, Bids and Records	121	929	-	-	-	-	-	0.0%	0.0%
555000	Printing Expense								0.0%	0.0%
	Multi-Function Copier Lease	-	87	-	-	-	-	-	0.0%	0.0%
	Notification printing of any Village project	-							0.0%	0.0%
	Miscellaneous	-							0.0%	0.0%
	Total Printing Expense	-	87	-	-	-	-	-	0.0%	0.0%
558000	Travel & Training	745	1,594	-	750	-	(750)	-	-100.0%	0.0%

GENERAL FUND (100)
PUBLIC WORKS (1006030) - ROADS

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>\$ Change FY 2021</i>		<i>% Change FY 2021</i>	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	<i>Budget vs FY 2020</i>	<i>Budget vs FY 2020</i>	<i>Projected</i>	<i>Budget</i>
							<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
558015	Dues	-	42	50	550	50	(500)	-	-90.9%	0.0%
	American Public Works Association									
	American Society of Civil Engineers									
	Association of State Foodplain Managers									
	Illinois Arborist Association									
	Illinois Municipal Signage Association									
	Control)									
	Total Other Services	19,537	37,260	3,998	28,800	20,875	(7,925)	16,877	-27.5%	422.1%
Supplies										
561025	Tools	-	247	2,000	700	10,500	9,800	8,500	1400.0%	425.0%
561045	Street Sign Purchase		5,696	-	7,500					
561065	Miscellaneous	327	340	180	180	180	-	-	0.0%	0.0%
561070	Maintenance, Supplies	21	582	-	-	-	-	-	0.0%	0.0%
562205	Street Lighting Expense	86,337	135,757	125,520	113,000	125,520	12,520	-	11.1%	0.0%
	Total Supplies	86,685	142,623	127,700	113,880	136,200	22,320	8,500	19.6%	6.7%
TOTAL PUBLIC WORKS ROADS		479,539	1,055,350	1,116,518	1,103,635	1,242,317	138,682	125,799	12.6%	11.3%

GENERAL FUND (100)
PUBLIC WORKS (1006040) - FORESTRY

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
							Projected		Projected	
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	-	122,468	186,609	170,000	227,552	57,552	40,943	33.9%	21.9%
511005	Salaries, Part-Time	-	400	-	-	-	-	-	0.0%	0.0%
511300	Overtime	-	15,961	-	26,000	20,000	(6,000)	20,000	-23.1%	0.0%
Total Personnel Services - Salaries & Wages		-	138,829	186,609	196,000	247,552	51,552	60,943	26.3%	32.7%
Personnel Services - Employee Benefits										
521000	Health Insurance	-	29,393	47,285	42,000	60,346	18,346	13,061	43.7%	27.6%
521005	Life Insurance	-	65	97	205	262	57	165	27.8%	170.1%
521010	Dental Insurance	-	1,921	3,099	3,000	3,954	954	855	31.8%	27.6%
521015	Optical Insurance	-	-	-	-	-	-	-	0.0%	0.0%
522000	FICA, Village Share	-	10,411	14,080	14,600	17,249	2,649	3,169	18.1%	22.5%
522300	IMRF, Village Share	-	12,641	18,453	18,000	23,067	5,067	4,614	28.2%	25.0%
529000	Uniform Service	-	-	-	-	-	-	-	0.0%	0.0%
529010	Uniform Allowance	-	255	2,500	2,500	2,500	-	-	0.0%	0.0%
Total Personnel Services - Employee Benefits		-	54,685	85,514	80,305	107,378	27,073	21,864	33.7%	25.6%
Contractual Services										
542100	Disposal Service	-	827	2,500	2,000	2,500	500	-	25.0%	0.0%
542400	Landscaping Services	30,950	98,506	70,802	80,400	80,682	282	9,880	0.4%	14.0%
542405	Landscape Materials	4,832	1,983	6,500	3,500	16,500	13,000	10,000	371.4%	153.8%
542410	Tree Purchase	89,165	99,680	51,500	51,500	54,200	2,700	2,700	5.2%	5.2%
542415	Tree Removal Service	3,000	30,970	31,000	31,000	51,000	20,000	20,000	64.5%	64.5%
542420	Leaf Removal Expense	13,440	17,840	20,000	38,500	38,500	-	18,500	0.0%	92.5%
	Maintenance on Leaf Vacuum Machines									
	Leaf removal dump charges									
543025	Maintenance, Equipment	157	4,373	2,000	2,000	2,000	-	-	0.0%	0.0%
543055	Maintenance, Safety Equipment	-	-	500	500	500	-	-	0.0%	0.0%
543065	Maintenance, Sidewalks	-	6,290	-	-	-	-	-	0.0%	0.0%
544200	Rental Service	-	1,059	1,000	1,000	1,000	-	-	0.0%	0.0%
	street lighting									
Total Contractual Services		141,545	261,527	185,802	210,400	246,882	36,482	61,080	17.3%	32.9%
Other Services										
552005	General Insurance	13,845	-	-	-	15,822	15,822	15,822	0.0%	0.0%
553000	Telephone Expense	-	-	3,948	-	3,948	3,948	-	0.0%	0.0%

GENERAL FUND (100)
PUBLIC WORKS (1006040) - FORESTRY

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020			
							<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
554000	Advertising, Bids and Records	171	-	-	-	-	-	-	0.0%	0.0%
558000	Travel & Training	438	1,292	1,325	300	1,325	1,025	-	341.7%	0.0%
558015	Dues	715	1,085	1,200	1,200	1,200	-	-	0.0%	0.0%
	American Public Works Association									
	American Society of Civil Engineers									
	Association of State Foodplain Managers									
	Illinois Arborist Association									
	Illinois Municipal Signage Asssocation Control)									
	Total Other Services	15,169	2,377	6,473	1,500	22,295	20,795	15,822	1386.3%	244.4%
Supplies										
561025	Tools	428	458	1,000	1,000	1,000	-	-	0.0%	0.0%
561065	Miscellaneous	-	241	200	120	200	80	-	66.7%	0.0%
561070	Maintenance, Supplies	136	17	-	-	-	-	-	0.0%	0.0%
	Total Supplies	563	716	1,200	1,120	1,200	80	-	7.1%	0.0%
TOTAL PUBLIC WORKS FORESTRY		157,277	458,134	465,598	489,325	625,307	135,982	159,709	27.8%	34.3%

GENERAL FUND (100)
PUBLIC WORKS (1006050) - FLEET

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
							Projected		Projected	
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	-	57,779	90,709	85,000	109,521	24,521	18,812	28.8%	20.7%
511005	Salaries, Part-Time	-	40	-	-	-	-	-	0.0%	0.0%
511300	Overtime	-	10,875	-	13,500	7,000	(6,500)	7,000	-48.1%	0.0%
Total Personnel Services - Salaries & Wages		-	68,694	90,709	98,500	116,521	18,021	25,812	18.3%	28.5%
Personnel Services - Employee Benefits										
521000	Health Insurance	-	13,808	22,046	20,000	27,956	7,956	5,910	39.8%	26.8%
521005	Life Insurance	-	27	40	100	108	8	68	8.0%	170.0%
521010	Dental Insurance	-	929	1,470	1,440	1,863	423	393	29.4%	26.7%
521015	Optical Insurance	-	-	-	-	-	-	-	0.0%	0.0%
522000	FICA, Village Share	-	5,167	6,855	7,000	8,310	1,310	1,455	18.7%	21.2%
522300	IMRF, Village Share	-	6,564	8,970	8,900	11,102	2,202	2,132	24.7%	23.8%
529010	Uniform Allowance	-	316	1,000	1,000	1,000	-	-	0.0%	0.0%
Total Personnel Services - Employee Benefits		-	26,811	40,381	38,440	50,339	11,899	9,958	31.0%	24.7%
Contractual Services										
533015	IT Services	-	-	-	-	8,880	8,880	8,880	0.0%	0.0%
543020	Maintenance, Building	32	-	-	-	-	-	-	0.0%	0.0%
	Public Works \$23,500									
	Police Facility \$67,902									
	Village Hall \$84,200									
543025	Maintenance, Equipment	31,144	17,796	25,188	28,400	57,688	29,288	32,500	103.1%	129.0%
543035	Maintenance, Garage	1,396	10,613	21,300	14,700	6,700	(8,000)	(14,600)	-54.4%	-68.5%
543055	Maintenance, Safety Equipment	285	41	500	500	500	-	-	0.0%	0.0%
543090	Maintenance- Vehicle	240	50,867	45,120	55,000	-	(55,000)	(45,120)	-100.0%	-100.0%
544200	Rental Service	-	-	1,000	-	1,000	1,000	-	0.0%	0.0%
	Rental of equipment for roadway work and street lighting									
Total Contractual Services		33,097	79,316	93,108	98,600	74,768	(23,832)	(18,340)	-24.2%	-19.7%

GENERAL FUND (100)
PUBLIC WORKS (1006050) - FLEET

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>\$ Change FY 2021</i>		<i>% Change FY 2021</i>	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	<i>Budget vs FY 2020</i>	<i>Budget</i>	<i>Budget vs FY 2020</i>	<i>Budget</i>
							<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
Other Services										
552005	General Insurance	-	-	-	-	7,383				
553000	Telephone Expense	-	-	1,128	-	1,128	1,128	-	0.0%	0.0%
554000	Advertising, Bids and Records	-	140	-	-	-	-	-	0.0%	0.0%
555000	Printing Expense								0.0%	0.0%
	Multi-Function Copier Lease	-	180	-	-	-	-	-	0.0%	0.0%
	Notification printing of any Village project	-							0.0%	0.0%
	Miscellaneous	-							0.0%	0.0%
	Total Printing Expense	-	180	-	-	-	-	-	0.0%	0.0%
558000	Travel & Training	43	210	1,200	1,200	1,200	-	-	0.0%	0.0%
558015	Dues	30	-	100	100	100	-	-	0.0%	0.0%
	American Public Works Association									
	American Society of Civil Engineers									
	Association of State Foodplain Managers									
	Illinois Arborist Association									
	Illinois Municipal Signage Assocation									
	Illinois Department of Agriculture (Pest Control)									
	Total Other Services	73	530	2,428	1,300	9,811	8,511	7,383	654.7%	304.1%
Supplies										
561015	Postage & Freight	-	32	-	-	-	-	-	0.0%	0.0%
561025	Tools	13,376	4,717	8,800	9,000	17,000	8,000	8,200	88.9%	93.2%
561065	Miscellaneous	-	-	120	120	1,420	1,300	1,300	1083.3%	1083.3%
562600	Fuel Purchase	15,183	26,324	26,880	28,047	33,970	5,923	7,090	21.1%	26.4%
	Total Supplies	28,559	31,073	35,800	37,167	52,390	15,223	16,590	41.0%	46.3%
TOTAL PUBLIC WORKS FLEET		61,729	206,424	262,426	274,007	303,829	29,822	41,403	10.9%	15.8%

GENERAL FUND (100)
PUBLIC WORKS (1006060) - FACILITIES

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>\$ Change FY 2021</i>		<i>% Change FY 2021</i>	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	<i>Budget vs FY 2020</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
							<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	-	122,971	132,220	156,000	127,354	(28,646)	(4,866)	-18.4%	-3.7%
511005	Salaries, Part-Time	-	-	-	-	-	-	-	0.0%	0.0%
511300	Overtime	-	3,712	-	6,000	-	(6,000)	-	-100.0%	0.0%
Total Personnel Services - Salaries & Wages		-	126,683	132,220	162,000	127,354	(34,646)	(4,866)	-21.4%	-3.7%
Personnel Services - Employee Benefits										
521000	Health Insurance	-	9,573	9,711	13,000	12,126	(874)	2,415	-6.7%	24.9%
521005	Life Insurance	-	46	49	100	109	9	60	9.0%	122.4%
521010	Dental Insurance	-	531	628	691	783	92	155	13.3%	24.7%
521015	Optical Insurance	-	-	-	-	-	-	-	0.0%	0.0%
522000	FICA, Village Share	-	9,479	10,071	12,200	9,707	(2,493)	(364)	-20.4%	-3.6%
522300	IMRF, Village Share	-	11,644	13,075	14,600	12,910	(1,690)	(165)	-11.6%	-1.3%
529010	Uniform Allowance	-	53	-	500	-	(500)	-	-100.0%	0.0%
Total Personnel Services - Employee Benefits		-	31,326	33,534	41,091	35,635	(5,456)	2,101	-13.3%	6.3%
Contractual Services										
543020	Maintenance, Building	24,206	144,736	199,930	215,000	309,812	94,812	109,882	44.1%	55.0%
		Public Works \$28,000 + \$4,750 trench drain New Police Facility \$71,310; Old PD \$0.00 Village Hall \$85,000								
543025	Maintenance, Equipment	-	166	-	-	-	-	-	0.0%	0.0%
543035	Maintenance, Garage	13	175	-	-	-	-	-	0.0%	0.0%
543055	Maintenance, Safety Equipment	126	-	-	-	-	-	-	0.0%	0.0%
543065	Maintenance - Sidewalks	146	-	-	-	-	-	-	0.0%	0.0%
543070	Maintenance, Street Lights	888	-	-	-	-	-	-	0.0%	0.0%
		Rewiring of street lights, bulbs, fuses, etc. and repairing fallen poles by Village or outside contractors.								
543080	Maintenance, Streets/Storm Sewer	30	-	-	-	-	-	-	0.0%	0.0%
		NPDES annual costs and annual reporting Cold patching of Village streets Small curb work Digging and replacing storm sewer inlets								

GENERAL FUND (100)
PUBLIC WORKS (1006060) - FACILITIES

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>\$ Change FY 2021</i>		<i>% Change FY 2021</i>	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	<i>Budget vs FY 2020</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
							<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
544200	Rental Service lighting	-	-	1,000	1,000	1,000	-	-	0.0%	0.0%
Total Contractual Services		25,410	145,077	200,930	216,000	310,812	94,812	109,882	43.9%	54.7%
Other Services										
552005	General Insurance	-	-	-	-	7,383	7,383	7,383	0.0%	0.0%
553000	Telephone Expense	-	-	522	522	522	-	-	0.0%	0.0%
558000	Travel & Training	54	35	200	100	300	200	100	200.0%	50.0%
558010	Meeting Expense	-	71	-	-	-	-	-	-	-
558015	Dues	-	-	-	-	-	-	-	0.0%	0.0%
American Public Works Association										
American Society of Civil Engineers										
Association of State Foodplain Managers										
Illinois Arborist Association										
Illinois Municipal Signage Assocation										
Illinois Department of Agriculture (Pest Control)										
Total Other Services		54	106	722	622	8,205	200	100	850.0%	-12.2%
Supplies										
561005	Office Supplies	-	13	-	-	-	-	-	0.0%	0.0%
561025	Tools	1,410	93	600	600	600	-	-	0.0%	0.0%
561065	Miscellaneous	115	78	-	-	-	-	-	0.0%	0.0%
Total Supplies		1,525	184	600	600	600	-	-	0.0%	0.0%
TOTAL PUBLIC WORKS FACILITIES		26,989	303,375	368,006	420,313	482,606	62,293	114,600	14.8%	31.1%

Motor Fuel Tax Fund

The Motor Fuel Tax Fund (MFT) accounts for motor fuel tax revenues received from the State of Illinois and expenditures related to the Village's annual road rehabilitation and construction program. Village streets are selected for resurfacing or major rehabilitation based on analysis conducted by the Village Department of Public Works. The annual program is awarded to an outside contractor based on the bid results received. Village oversight is provided by the Director of Public Works and the Village contracted engineering firm.

Motor Fuel Tax Funds are disbursed to the Village from the Illinois Department of Transportation on a per capita basis. Motor Fuel Taxes are derived from a tax on the privilege of operating motor vehicles upon public highways based on the consumption of motor fuel. Use of Motor Fuel Tax Funds is restricted to direct expenses associated with, but not limited to, street improvements and maintenance, storm sewers and bicycle parking facilities, paths, signs and markings based upon the appropriate Illinois State Statutes. Motor Fuel Tax operations include: micro-surfacing, concrete curb and gutter replacement, street rebuilding and improvements.

Fiscal Year 2021 Budget

- State shared motor fuel tax allotments are estimated at \$825,000, down \$27,000 (3%) from FY 20 budget.
- The Village will receive revenue for the first time from the Transportation Relief Fund. \$550,000 is estimated to be received in FY 21.
- \$1,300,000 budgeted for repairs to complete the selected roadway improvements.
- \$237,900 transfer to the Debt Service fund.
- Estimated Restricted Fund Balance at April 30, 2020 of \$1,442,124.

Challenges/Issues

IMS Infrastructure Management Services inspected the Village's road system in 2014. On average, the road system is in "Very Good" condition. This rating is influenced by the miles of roads installed in the past ten years. More than 54% of the road area in the Village is "Very Good" or better. Of concern is the 9% of the pavement area that is currently rated at "Fair" or "Poor". These roads will require work sooner rather than later.

The 2014 study found that by 2019, the average road condition would decrease from an engineering assessment rating of 80 to 71 if no work was done. More importantly, the percentage of road area rated "Fair" or "Poor" (rating of 60 to 40) would increase to 18%. For the purposes of discussion, roads in these two categories were referred to as "approaching reconstruction." Roads with a score of 69 today would reach a score of 40 within 10 years. The score of 40 is important, as this is the score at which resurfacing is no longer viable. The road would need to be reconstructed. The cost to resurface a road was \$14/square foot compared to \$80/square foot to reconstruct the road.

The cost of roadway improvement expenditures will far exceed the annual amount of revenue the Village receives from the motor fuel tax. In July 2015, the Village Board approved a 0.75 percentage-point increase in the home rule sales tax. Approximately \$1.4 million of the revenue from this increase will supplement MFT Funds to create an annual road program valued at \$2 million.

Fiscal Year 2020 Major Accomplishments

The Village spent \$898,402 of MFT Funds for resurfacing the following roads:

Street	Location
Resurface	
Prairieview Drive	Morgan Valley Drive to Forest Avenue
Forest Avenue	Prairieview Drive to concrete pavement
Seton Creek Drive	Gloria Lane to Wollmington Drive
Wollmington Drive	Seton Creek Drive to Old Post Road

FY 2021 Expenditure descriptions:

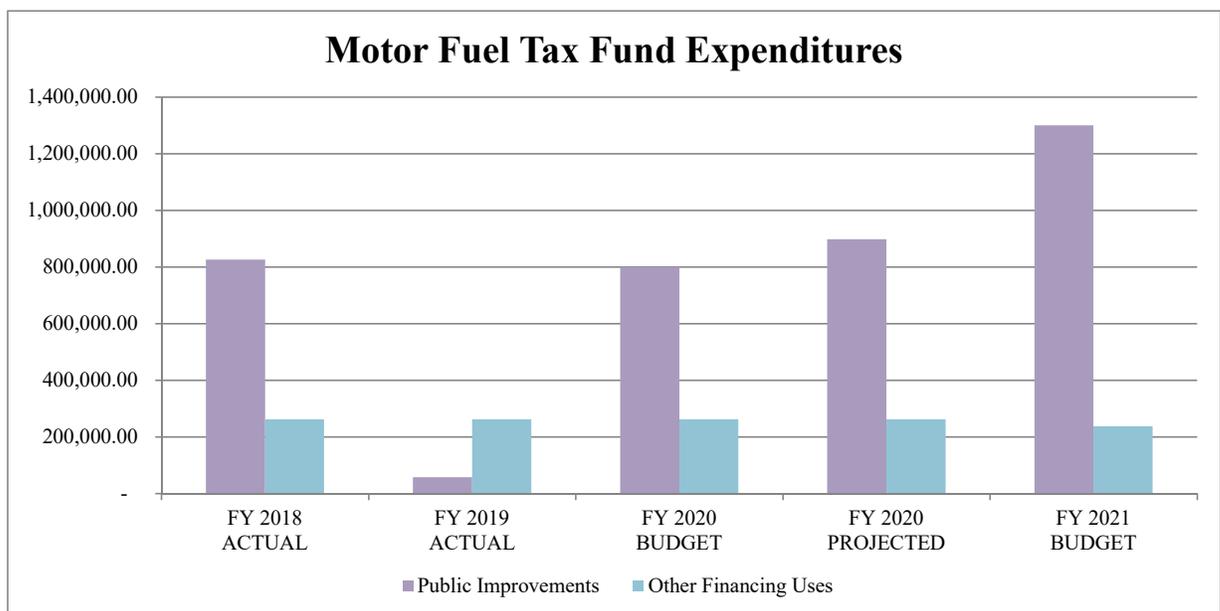
The Village is anticipating spending \$1,300,000 of reserved funding for the FY 21 road program. The scope of work is currently under consideration.

Strategic Plan Outcome

- Safe and efficient infrastructure

MOTOR FUEL TAX FUND (200)
PUBLIC WORKS - ROADS (2006030)

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	<i>FY 2021 Budget vs FY 2020 Budget</i>	
						\$	%
Beginning Fund Balance	922,462	789,502	1,437,024	1,437,024	1,544,524	107,500	7.5%
REVENUES (2009999)							
Taxes							
433503 Motor Fuel Tax Allotments	949,817	943,491	852,000	825,000	825,000	(27,000)	-3.2%
433505 Transportation Relief Fund			-	415,000	550,000	550,000	0.0%
TOTAL TAXES	949,817	943,491	852,000	1,240,000	1,375,000	523,000	61.4%
Investments & Contributions							
436100 Interest Income	6,351	24,399	4,000	28,500	12,000	8,000	200.0%
TOTAL REVENUE	956,168	967,890	856,000	1,268,500	1,387,000	531,000	62.0%
EXPENDITURES (2006030)							
Capital Outlay							
572010 Public Improvements	826,628	57,869	800,000	898,500	1,300,000	500,000	62.5%
TOTAL CAPITAL OUTLAY	826,628	57,869	800,000	898,500	1,300,000	500,000	62.5%
Other Financing Uses							
591000 Transfer to TIF Fund	-	-	-	-	-	-	0.0%
591400 Transfer to Debt Service Fund	262,500	262,500	262,500	262,500	237,900	(24,600)	-9.4%
Total Other Financing Uses	262,500	262,500	262,500	262,500	237,900	(24,600)	-9.4%
TOTAL EXPENDITURES	1,089,128	320,369	1,062,500	1,161,000	1,537,900	475,400	44.7%
Revenues Over/(Under) Expenditures	(132,960)	647,522	(206,500)	107,500	(150,900)	55,600	-26.9%
Ending Fund Balance	789,502	1,437,024	1,230,524	1,544,524	1,393,624	163,100	13.3%



Tax Increment Financing (TIF) Fund

The TIF Fund accounts for revenues and expenditures associated with the redevelopment activities within the Downtown TIF District established in September, 2016.

Fiscal Year 2021 Budget

- Revenues total \$1,400,000 including transfers from three Funds of \$1,324,000.
- Total expenditures of \$1,418,950
- Estimated ending Fund Balance of (\$1,779,003)

Challenges/Issues

The TIF District will be four years old in September 2020 with no new development being assessed since creation. Construction commenced on the Reserve at Hudson Crossing on February 6, 2019, but it will be year five or six of the TIF life before the District begins to see rising assessments and major TIF increment generated. Until then, the expenditures incurred will be paid from loans to the TIF Fund from the General Fund. Types of expenditures incurred to date have been for Legal fees, Consultant fees, Land purchases and other Development related costs.

Major Accomplishments

- The Reserve at Hudson Crossing broke ground on February 6, 2019. This \$62 million residential and commercial development, including 245 luxury rental units in two buildings, 506 total parking spaces, including 447 public parking spaces in two-story decks that will be owned by the Village and 12,000 square feet of commercial space for restaurants and retail is anticipated to be completed in calendar year 2021.
- Redevelopment agreement approved with developer JLAT for a new casual dining restaurant concept developed by partners in the successful Potter's Place and Jimmy's Grill in Naperville that will feature outdoor seating and a full bar.
- The Village entered into a redevelopment agreement with Imperial Investments for construction of a three-story mixed-use building at 113 Main Street.
- The Village broke ground on the reconstruction of the alley between Main Street and Adams Street. This project includes extension of potable water and sanitary sewers, burial of overhead utility lines, and construction of a new 20-space parking lot. This work is expected to be completed by April 30, 2020.

Debt Issues

As of April 30, 2020, the TIF Fund had one debt issuance outstanding for financing redevelopment projects within the district. The issuance included the first three years of interest payments (capitalized interest) so the budget does not show any expenditure for debt service.

- Corporate Purpose Taxable Bond Series of 2019

Original Issue Amount: \$14,585,000	Outstanding Principal: \$14,585,000
Date of Maturity: December 15, 2040	Outstanding Interest: \$ 6,618,440

FY 2021 Expenditure descriptions:

- Block 4 & 5 improvements of \$1,313,000 for completion of utility, roadway and streetscape improvements

Strategic Plan Outcome

- Expanded downtown
- Expand commercial investment

**TAX INCREMENT FINANCING FUND (250)
ECONOMIC DEVELOPMENT (2503500)**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	<i>FY 2021 Budget vs FY 2020 Budget</i>	
						\$	%
Beginning Fund Balance	(1,608,191)	(1,760,062)	(2,253,830)	(2,253,830)	(1,760,053)	493,777	-21.9%
REVENUES (2509999)							
Taxes							
431100 Property tax	19,604	32,683	34,000	56,277	75,000	41,000	120.6%
Investments & Contributions							
436100 Interest Income	3,793	3,955	1,500	2,500	1,000	(500)	-33.3%
Other Financing Sources							
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 Fur	-	-	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%
TOTAL REVENUE	23,397	36,638	5,147,500	7,558,777	1,400,000	(3,747,500)	-72.8%
EXPENDITURES (2503500)							
Professional & Technical Services							
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 Profesional 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%
Other Services							
554000 Advertising, Bids & Records	394	2,319	500	-	500	-	0.0%
Capital Outlay							
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%
TOTAL EXPENDITURES	175,268	530,405	5,177,500	7,065,000	1,418,950	(3,758,550)	-72.6%
Revenues Over/(Under) Expenditures	(151,871)	(493,767)	(30,000)	493,777	(18,950)	11,050	-36.8%
Ending Fund Balance	(1,760,062)	(2,253,830)	(2,283,830)	(1,760,053)	(1,779,003)	504,827	-22.1%

Capital Improvement Fund

The Capital Improvement Fund is used to account for all major capital projects undertaken by the Village. These projects are generally completed over more than one fiscal year and in most instances are funded from accumulated reserves, grant revenue or General Obligation Debt Issuances. All these projects are contracted out with general oversight provided by Village staff.

Fiscal Year 2021 Budget

- Revenues total \$4,098,000.
- Expenditure budget of \$7,206,472 including \$2,893,672 in transfers to other Funds.
- There are 17 projects for FY 21 consisting of traffic signal installation, parking lot improvements, bridge repairs, and road engineering.

Challenges/Issues

Funding for FY 21 capital improvements is from the 0.75% Home Rule Sales Tax implemented January 1, 2016. Funding for all the identified capital improvements is always challenging as revenues are not enough to complete them all. Annually, through the updating of the Capital Improvement Plan, projects are selected based on available funding. Current revenues will be used to pay the annual debt service on the 2016 Bond Issuance for the new police headquarters through December 2037 and on downtown development infrastructure improvements.

Major Accomplishments

- Continued support of IDOT's US 34 reconstruction project
- Continued implementation of the enterprise resource planning software specifically, phases 4 & 5.
- Completed the Wolf's Crossing Phase I (environmental) engineering.
- Completed the installation of a new traffic signal at South Concord Drive and Galena Road in partnership with the Village of Montgomery and Kendall County.
- Participated in IDOT's US 30 reconstruction project at Harvey Road and the installation of a new traffic signal at Treasure Drive.
- Completed initial engineering to support installation of traffic signals for US Rt. 34 at the intersections of Main and Harrison Streets.
- Completed police department computer infrastructure updates.

FY 2021 Expenditure descriptions:

- Annual road program of \$1,280,000 for road improvements.
- \$167,000 is included in the budget for repairs to three Village owned bridges.

- Boiler pump and piping upgrades (\$17,500) are planned for the Public Works Facility to improve heating and cooling of the building.
- The fuel pump will be relocated from inside the fenced yard to improve access for all partnering taxing bodies (\$100,000).
- Traffic signal construction US Rt. 34 at the intersections of Main and Harrison streets (\$660,000)
- Engineering for downtown railroad safety improvements will commence in FY21 (\$26,000).
- Village parking lot repairs (\$50,000) & sealcoating (\$24,300).
- Conversion to LEDs for streetlights at the Village Hall, Public Works Facility, and Park and Ride lot (\$65,000) along with upgrading of streetlights on Harrison Street (\$46,000).
- Alleys will be resurfaced (\$120,000) and the headwall of a culvert (\$43,000) under the alley between Tyler and Main Streets will be repaired.
- We will contract to inspect and evaluate all pavements in the Village (\$116,400). This task was last performed in 2014.
- Initiate engineer to construct approximately 1,700 feet of path along the west side of Orchard Road (\$15,000). This path removes a gap between an existing path on the south side of Tuscany Trail to the path that ends on the north side of the BNSF railroad bridge.
- Seal coat paths in the Village (\$45,000).
- Construct a new amphitheater at the Park-and-Ride Facility on Station Drive (\$750,000) to host concerts, plays, and other public entertainment events.
- Patch and seal the parking lot on Harrison Street (\$14,000).
- Repair curbs and upgrade the truncated done warning pads at the Park-and-Ride Facility (\$35,000).
- Preliminary engineering for replacement of the Minkler Road bridge will start this year (\$205,000).
- Wolf's Crossing Rd (\$413,600) –Phase 2 and 3 (design and right-of-way acquisition) engineering.

Strategic Plan Outcome

- Safe and efficient infrastructure
- Safe and efficient Wolfs Crossing

CAPITAL IMPROVEMENT FUND (300)
COMMUNITY DEVELOPMENT (3000)

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Beginning Fund Balance	30,163,626	13,863,641	5,747,785	5,747,785	4,921,417	(8,115,856)	-59%
REVENUES (3009999)							
Taxes							
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%
Licenses & Permits							
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%
Intergovernmental Revenue							
433401 State Grants	-	171,470	-	-	-	-	0.0%
Charges for Services							
434170 Rimbursments	33,900	-	-	49,350	56,000	56,000	0.0%
Investments & Contributions							
436100 Interest	283,471	237,280	25,000	115,000	45,000	20,000	80.0%
Other Financing Sources							
439100 Transfers	100,000	-	-	-	-	-	0.0%
439500 Miscellaneous	30,000	-	-	-	-	-	0.0%
Total Other Financing Sources	130,000	-	-	-	-	-	0.0%
TOTAL REVENUE	4,171,617	5,844,425	4,148,000	4,284,350	4,098,000	(50,000)	-1.2%
EXPENDITURES (3003000)							
Purchased Professional & Technical Services							
533030 Miscellaneous Professional Serv	-	35,000	-	84,000	99,000	99,000	0.0%
Capital Outlay							
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%
Other Financing Uses							
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%
TOTAL EXPENDITURES	20,471,602	13,960,281	5,853,270	5,110,718	7,206,472	1,353,202	23.1%
Revenues Over/(Under) Expenditures	(16,299,985)	(8,115,856)	(1,705,270)	(826,368)	(3,108,472)	(1,403,202)	82.3%
Ending Fund Balance	13,863,641	5,747,785	4,042,515	4,921,417	1,812,945	(2,229,570)	-55.2%

**CAPITAL IMPROVEMENT FUND (300)
COMMUNITY DEVELOPMENT (3000)**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Capital Outlay							
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 intersec	-		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%
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%
Total Capital Outlay	19,199,403	11,982,977	680,100	535,280	4,213,800	3,533,700	519.6%

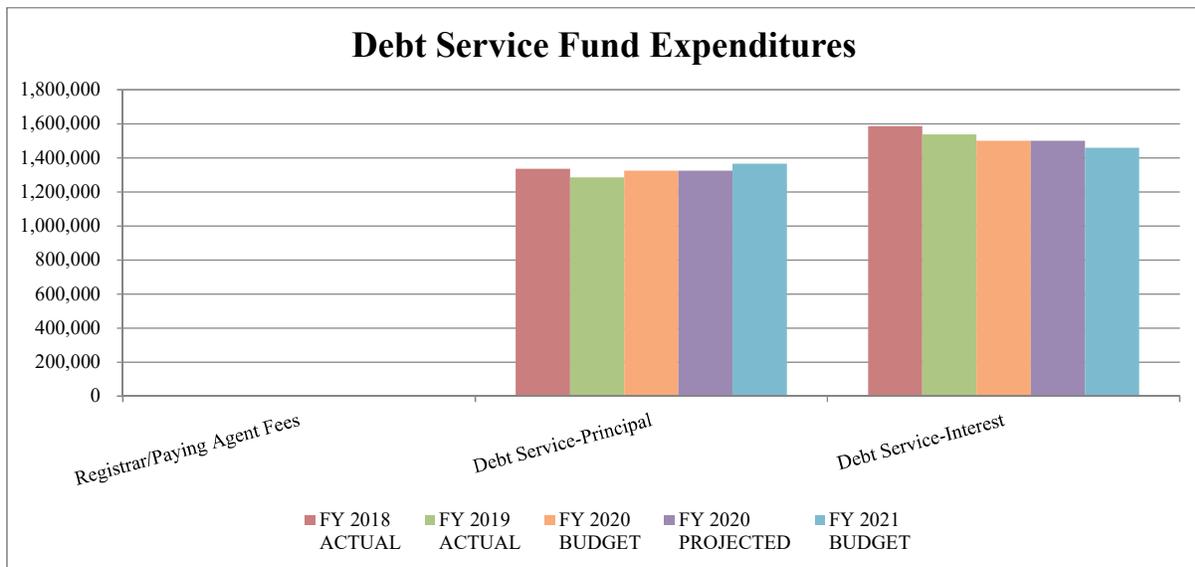
- Corporate Purpose Bond Series of 2016
 Original Issue Amount: \$27,105,000 Outstanding Principal: \$26,710,000
 Date of Maturity: December 15, 2039 Outstanding Interest: \$15,016,850

When issuing debt, the Village adheres to the following guidelines:

- √ The Village will limit short and long-term borrowing to capital improvements or projects which carry a benefit that exceeds five years (5 years) and cannot be financed from current revenues
- √ When the Village finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the useful life of the project
- √ The Village will limit the amount of outstanding general obligation debt of the Village to a maximum of 5% of the equalized assessed valuation of the Village. As of May 1, 2020, 5% of the equalized assessed valuation was approximately \$47,195,622. Outstanding principal of \$34,870,000 is under the limit.
- √ The Village will strive to maintain a level annual debt service repayment schedule to maintain a stable debt service tax rate from year to year.
- √ The Village will comply with all annual debt disclosures and file them with the respective agencies

DEBT SERVICE FUND (400)

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Beginning Fund Balance	68,040	69,062	69,468	69,468	71,225	1,757	2.5%
REVENUES							
Investments & Contributions							
436100 Interest	201	403	100	550	100	-	0.0%
Other Financing Sources							
439100 Transfer In - General Fund	1,438,316	1,139,050	1,152,707	1,152,707	1,193,366	40,659	3.5%
439200 Transfer In - MFT Fund	262,500	262,500	262,500	262,500	237,900	(24,600)	-9.4%
Transfer In - Capital Improvement							
439120 Fund	1,222,200	1,422,650	1,412,200	1,412,200	1,395,350	(16,850)	-1.2%
Total Other Financing Sources	2,923,016	2,824,200	2,827,407	2,827,407	2,826,616	(791)	0.0%
TOTAL REVENUE	2,923,217	2,824,603	2,827,507	2,827,957	2,826,716	(791)	0.0%
EXPENDITURES							
533140 Registrar/Paying Agent Fees	1,551	897	1,207	1,000	757	(450)	-37.3%
580105 Debt Service-Principal	1,335,000	1,285,000	1,325,000	1,325,000	1,365,000	40,000	3.0%
580205 Debt Service-Interest	1,585,644	1,538,300	1,500,200	1,500,200	1,460,050	(40,150)	-2.7%
TOTAL EXPENDITURES	2,922,195	2,824,197	2,826,407	2,826,200	2,825,807	(600)	0.0%
Revenues Over/(Under) Expenditures	1,022	406	1,100	1,757	909	(191)	-17.4%
Ending Fund Balance	69,062	69,468	70,568	71,225	72,134	1,566	2.2%



**DEBT SERVICE FUND (400)
FINANCE (4000)**

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021 Budget vs FY 2020		2021 Budget vs FY 2020	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Projected	Budget	Projected	
Purchased Professional & Technical Services										
533140	Registrar/Paying Agent Fees	1,551	897	1,466	1,000	757	(243)	(709)	-24.3%	-48.4%
	Total Professional Services	1,551	897	1,466	1,000	757	566	216	45%	17%
Debt Service										
580105	Debt Principal									
	2006A - Village Hall & Town Center	525,000	-	-	-	-	-	-	0.0%	0.0%
	2009 - Douglas Rd	285,000	-	-	-	-	-	-	0.0%	0.0%
	2011 - Refunding 2004A	180,000	180,000	190,000	190,000	200,000	10,000	10,000	5.3%	5.3%
	2013-Refunding Bond	45,000	45,000	55,000	55,000	380,000	325,000	325,000	590.9%	590.9%
	2014-Refunding Bond	300,000	860,000	885,000	885,000	600,000	(285,000)	(285,000)	-32.2%	-32.2%
	2016-Police Headquarters	-	200,000	195,000	195,000	185,000	(10,000)	(10,000)	-5.1%	-5.1%
	Total Debt Principal	1,335,000	1,285,000	1,325,000	1,325,000	1,365,000	40,000	40,000	3.0%	3.0%
580205	Bond Payments - Interest									
	2006A - Village Hall & Town Center	22,575	-	-	-	-	-	-	0.0%	0.0%
	2009 - Douglas Rd	12,469	-	-	-	-	-	-	0.0%	0.0%
	2011 - Refunding 2004A	54,900	49,500	44,100	44,100	37,450	(6,650)	(6,650)	-15.1%	-15.1%
	2013-Refunding Bond	197,600	196,700	195,800	195,800	194,700	(1,100)	(1,100)	-0.6%	-0.6%
	2014-Refunding Bond	76,350	70,350	44,550	44,550	18,000	(26,550)	(26,550)	-59.6%	-59.6%
	2016-Police Headquarters	1,221,750	1,221,750	1,215,750	1,215,750	1,209,900	(5,850)	(5,850)	-0.5%	-0.5%
	Total Bond Payments - Interest	1,585,644	1,538,300	1,500,200	1,500,200	1,460,050	(40,150)	(40,150)	-2.7%	-2.7%
	Total Debt Service	2,920,644	2,823,300	2,825,200	2,825,200	2,825,050	(150)	(150)	0.0%	0.0%
	Total Debt Service Expenditures	2,922,195	2,824,197	2,826,666	2,826,200	2,825,807	(393)	(859)	0.0%	0.0%

Water and Sewer Fund

The Water and Sewer Fund is managed by the Public Works Director with the assistance of the Assistant Director – Utilities. The water system includes eight wells, five water towers, the radium removal systems, 180 miles of water main, 2,990 fire hydrants and several thousand feet of water service lines. The system has 11,400 water meters installed providing the basis for billing customers which generates the revenues for this Fund. The sewer system consists of 628,132 feet (119 miles) of sanitary sewer lines 15” and smaller and six lift stations. Sanitary sewers 18” and larger are maintained by the Fox Metro Water Reclamation District. The Public Works department is responsible for completing all the maintenance and repairs to the water and sewer systems.

The Public Works department staffing levels remain at 25.0 FTE’s. The part time Administrative Assistant position was eliminated in FY 20 and an Engineer/Project Manager position created to assist with development and public works engineering projects. One Assistant Director, one Supervisor, and four Technicians and shares of other personnel are allocated to the Water and Sewer Fund based upon work assignments.

<u>Public Works Department</u>	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021
Public Works Director	1.00	1.00	1.00	1.00	1.00
Utility Services Director	1.00	1.00			-
Public Works Assistant Director	1.00	1.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Facilities Manager	-	-	1.00	1.00	1.00
Engineer/Project Manager	-	-	-	1.00	1.00
Operations Superintendent	2.00	2.00	2.00	1.00	1.00
Operations Supervisor	3.00	3.00	3.00	3.00	3.00
Technicians	13.00	13.00	13.00	14.00	14.00
Seasonal	1.00	1.00	1.00	1.00	1.00
Total	23.00	23.00	24.00	25.00	25.00

Fiscal Year 2021 Budget

- Total revenues of \$7.7 million
- Total expenses of \$8.1 million
- Transfer to Water & Sewer Capital Fund of \$3.5 million
- Ending Unrestricted Net Assets Balance of \$1.7 million

Revenues

Budgeted total revenues are increasing \$232,000 compared to last year because of the rate increase effective May 2020.

- The largest component of water revenue is user charges which are estimated to increase \$238,000.
- Member contributions are decreasing \$7,000 because of insurance changes along with a better allocation method utilized.

Expenses

Total expenses increased 19% or \$1,300,000 compared to the FY 2020 budget due to increases in Professional & Technical Services, Other Services and Other Financing Uses.

- Personnel Services decreased \$62,737 due to an adjustment in allocation of salaries between the Water & Sewer fund and the General Fund.
- Professional and Technical Services increased \$124,946 due to contractual assistance required to development of a risk and resilience plan and IT services for upgrading the SCADA.
- Contractual Services decreased \$138,558. Major changes include:
 - Underground locating services decreases \$4,000 due to an increase in construction activity in the area.
 - Booster Station Maintenance increases \$2,000 for preventative maintenance.
 - Equipment maintenance increases \$8,000 for increased maintenance of existing generators and a new bucket for the backhoe.
 - Fire hydrant maintenance increases \$4,500 to increase the number of hydrants painted each year.
 - Safety equipment increases \$3,500 to purchase new harnesses and monitoring equipment.
 - The net increase to sewer maintenance is \$14,000. One-time repairs to the Hunt Club pumps and purchase of a spare pump were completed in FY 20. Control systems will be upgraded at the Stone Hill, Herrens Run, and River Mist list stations. The sewer jetter will be repaired and get new nozzles.
 - Water Main maintenance increases \$25,000 to cover one-time improvements to the Franklin and Forest PRV stations.
 - Well Maintenance decreases \$182,300 as one fewer well will be serviced in FY 21.
 - Water Analysis decreases \$11,600 based upon FY 20 sampling costs.
- Other Services increases \$29,400 due to General Insurance charges.
- Supplies increase \$8,700. Major changes include:
 - Postage and Freight charges increase \$1,000.
 - Fuel increases \$7,500 due to anticipated increases in the unit price of fuel and increase in volume.
- Debt Service decreases \$347,000 due to less interest being paid on outstanding balances.
- Other Financing Uses increase \$1,700,000 to increase the transfer to the Water & Sewer Capital Fund.

Challenges/Issues

The primary source of revenue for this Fund is related to Charges for Services issued in the form of bills to customers. Water and sewer usage charges received are 98% of the total revenues. Total operating revenues support operating expenses and some capital improvements to existing system components. The Village receives its water from a deep aquifer which the Illinois State Water Service estimates has approximately 20-40 years of supply at the current usage rates. The Village is studying alternative water sources to find a sustainable, cost effective alternative to groundwater. The Village continues to monitor potential regulatory changes at the state and federal level which may require the Village to proactively replace all lead service lines in the Village. The Village treats the water with polyphosphate to protect against lead leaching from the pipes.

Fiscal Year 2020 Major Accomplishments

- The Village continues to study the feasibility study for obtaining Lake Michigan water through the DuPage Water Commission.
- Completed annual cleaning and televising of sanitary sewer lines in the downtown area of the Village repairs to reduce inflow and infiltration of storm water into the sanitary sewers will be completed in FY 21.
- Completed monitoring activities of IDOT’s US 34 reconstruction projects.
- Continued the annual leak detection and well meter testing programs to reduce real losses.
- Continued a 4-year valve exercising program.
- Implemented a proactive maintenance program for the Village’s wells. Completed the pulling and maintenance of the Well #9 pump.

Strategic Planning Objectives for Fiscal Year 2021

- Safe and efficient infrastructure - Rehab/relining program of old manholes and deteriorating sanitary lines continues within the Village to reduce inflow and infiltration of storm water into the sanitary sewers.
- Sustainable water source – Select the preferred water source and begin preliminary engineering regarding system requirements.
- Safe and efficient infrastructure – Continue replacement of outdated water meters throughout the Village.
- Complete the required Risk Resilience report required by the EPA.

Performance Measures

Billed Water Accounts on a Bi-Monthly Basis for the Last Five Fiscal Years

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
May	11,083	10,900	11,186	11,220	11,435
July	11,068	10,890	11,193	11,216	11,435
September	11,123	10,970	11,215	11,236	11,435
November	11,120	10,915	11,204	11,297	11,435
January	11,117	10,995	11,233	11,305	11,435
March	11,125	11,000	11,218	11,320	11,435

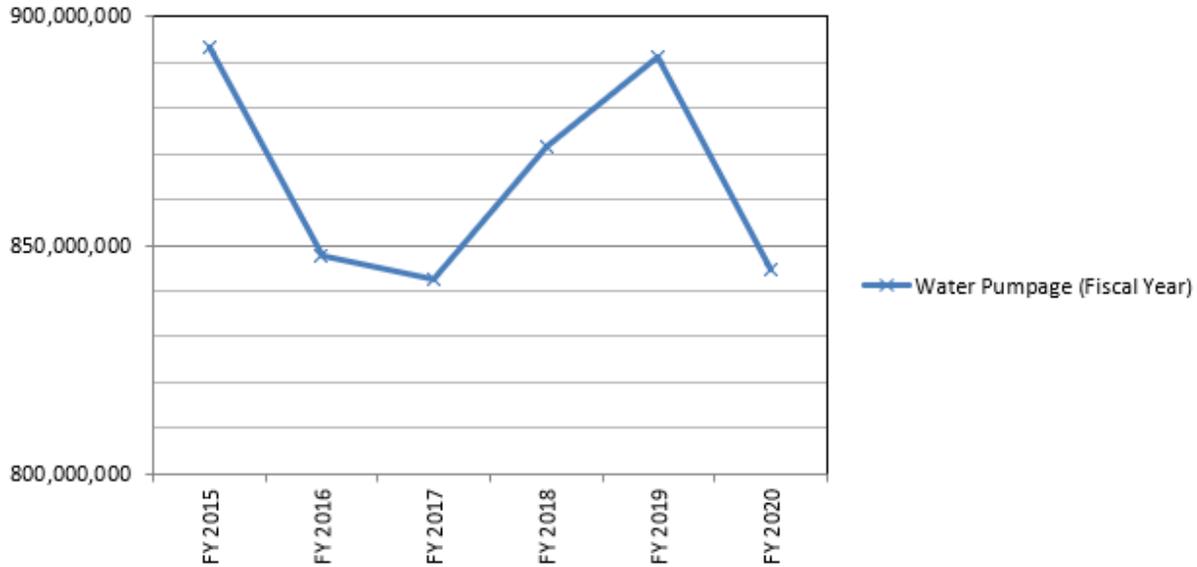
Performance Indicator	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Projected FY 2020	Budgeted FY 2021
<u>Water System</u>						
Wells	8	8	8	8	8	8
Water Towers	5	5	5	5	5	5
# of Accounts	11,204	11,450	11,435	11,650	11,500	11,500
Population Served	34,647	34,414	35,237	36,911	36,911	36,911
Wells out of service (total hours)	3,000	3,336	4,416	3,500	4,296	4,416
Media change outs	4	1	2	1	1	1
Total B-boxes	11,081	11,440	11,600	11,640	11,640	11,600
B-box Inspected	1,663	1,792	2,761	3,000	3,000	3,000
B-box Repaired	168	68	77	125	100	100
Percentage B-box Repaired	0	0	<1%	0	<1%	<1%
Total Meters	11,204	11,305	11,533	11,657	11,633	11,700
Meter/reader repaired	75	12	35	20	50	50
Percentage Meter/reader repaired	0	<1%	<1%	<1%	<1%	<1%
Customer Meter Readings	67,167	45,800	70,528	79,065	68,610	70,00
Final reads	1,033	1,023	3,244	2,000	1,313	1,400
Well Readings	5,480	5,480	5,480	5,480	5,480	5,480
Shutoff (letter/shutoffs)	1,154	1,279	1,300	2,000	2,000	2,200
Service Calls from Property Owner	312	226	425	450	450	450
Miles of water main	172	151	173	172	173	190
Water leaks in main line	12	11	9	16	10	12
Leaks / mile of main	0	0	0.05	0	0.06	0.05
Water leaks in service line	26	7	8	15	9	10
Water valves repaired or replaced	6	25	6	10	4	5
Total fire hydrants	2,772	2,672	2,699	2,750	2,750	2,800
Hydrants flushed	4,200	2,778	4,321	4,200	4,500	6,000
Percentage flushed	200%	100%	160%	2	164%	214%
Hydrants repaired or replaced	13	15	12	40	10	15
Percentage repaired	0	>1 %	<1%	>2%	<1%	<1%
<u>Sanitary System</u>						
# of Accounts	10,846	10,950	11,000	11,200	11,163	11,300
Shutoff for Fox Metro (letter/shutoffs)	291	265	285	550	300	320
Service Calls from Property Owner	25	25	33	40	40	48

Water Pumpage by Month for the Last Five Fiscal Years

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
May	72,035,000	75,755,000	70,647,000	78,496,000	71,442,000
June	72,181,000	83,512,000	84,221,000	79,409,000	74,156,000
July	79,457,000	83,066,000	86,314,000	96,952,000	89,929,000
August	89,103,000	83,482,000	83,224,000	95,505,000	85,216,000
September	77,146,000	74,998,000	85,155,000	80,439,000	72,010,000
October	69,747,000	70,424,000	73,642,000	75,675,000	65,775,000
November	63,146,000	60,109,000	63,234,000	62,699,000	60,804,000
December	64,379,000	63,850,000	66,646,000	64,043,000	67,874,000
January	65,434,000	61,686,000	67,293,000	66,424,000	65,396,000
February	61,452,000	56,300,000	60,012,000	59,947,000	*60,000,000
March	63,457,000	61,728,000	66,195,000	63,738,000	*64,000,000
<u>April</u>	<u>69,978,000</u>	<u>67,487,000</u>	<u>64,887,000</u>	<u>67,608,000</u>	<u>*68,000,000</u>
Totals:	847,515,000	842,397,000	871,470,000	890,935,000	844,602,000*

*Estimated

Water Pumpage (Fiscal Year)

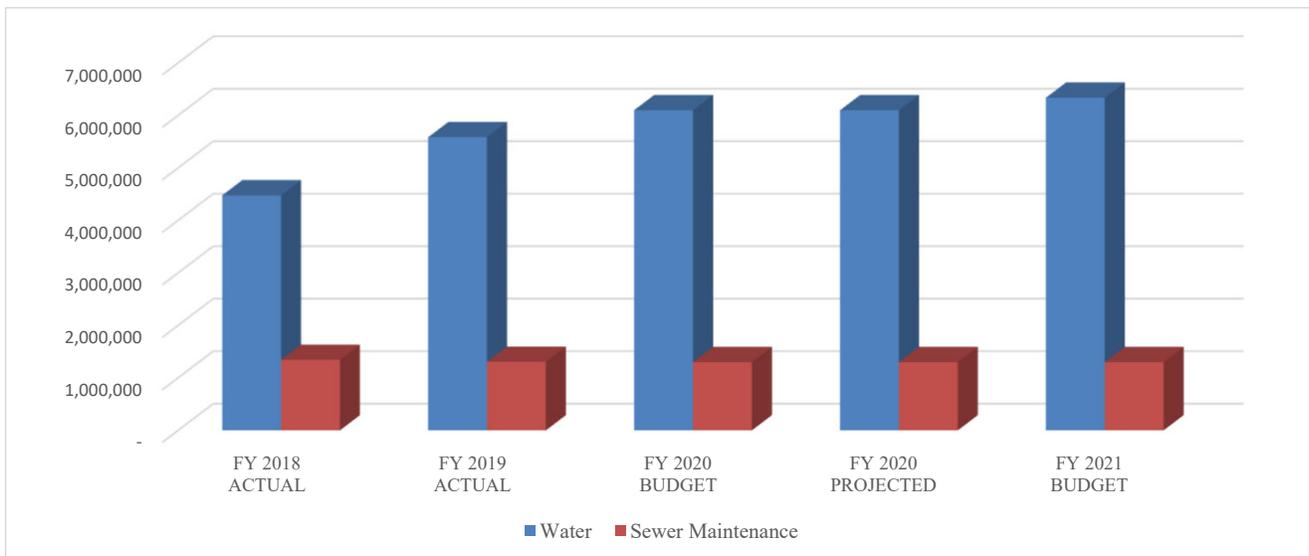


WATER FUND (500)
FUND SUMMARY

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>FY 2021 Budget vs FY 2020 Budget</i>	
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	\$	%
Beginning Unrestricted Net Assets	1,616,486	1,599,399	2,106,664	2,106,664	2,927,789	821,125	39.0%
REVENUES							
Licenses & Permits	200	20	200	200	200	-	0.0%
Intergovernmental Revenue	92,370	-	-	-	-	-	0.0%
Charges for Services	5,894,861	6,983,325	7,459,500	7,468,500	7,698,500	239,000	3.2%
Investments & Contributions	40,146	72,791	37,000	89,400	30,000	(7,000)	-18.9%
Other Financing Sources	92,294	1,612,313	-	5,000	-	-	0.0%
TOTAL REVENUE	6,119,871	8,668,449	7,496,700	7,563,100	7,728,700	232,000	3.1%
EXPENSES							
Salaries & Wages	1,175,331	1,197,915	987,679	1,068,000	937,059	(50,620)	-5.1%
Employee Benefits	468,319	430,601	387,128	385,978	375,011	(12,117)	-3.1%
Total Personnel Services	1,643,650	1,628,516	1,374,807	1,453,978	1,312,070	(62,737)	-4.6%
Professional & Technical Services	241,705	178,307	143,260	291,960	268,206	124,946	87.2%
Contractual Services	830,683	921,882	1,329,235	1,317,500	1,190,677	(138,558)	-10.4%
Other Services	83,836	77,868	85,297	82,960	114,707	29,410	34.5%
Supplies	561,203	657,199	605,443	591,000	614,167	8,724	1.4%
Debt Service	1,557,477	1,520,131	1,504,575	1,504,577	1,157,626	(346,949)	-23.1%
Other Financing Uses	112,350	1,300,000	1,800,000	1,500,000	3,500,000	1,700,000	94.4%
TOTAL EXPENSES	5,030,904	6,283,904	6,842,617	6,741,975	8,157,453	1,314,836	19.2%
Revenues Over/(Under) Expenses	1,088,967	2,384,546	654,083	821,125	(428,753)	(1,082,836)	-165.6%
GAAP Adjustments	(400,712)	(513,398)	-	-	-	-	0.0%
Net (Increase)/decrease in Cap Assets	(705,342)	(1,363,882)	-	-	-	-	0.0%
Change in Unrestricted Net Assets	(17,087)	507,266	654,083	821,125	(428,753)	(1,082,836)	-165.6%
Ending Unrestricted Net Assets	1,599,399	2,106,664	2,760,747	2,927,789	2,499,037	(261,711)	-9.5%

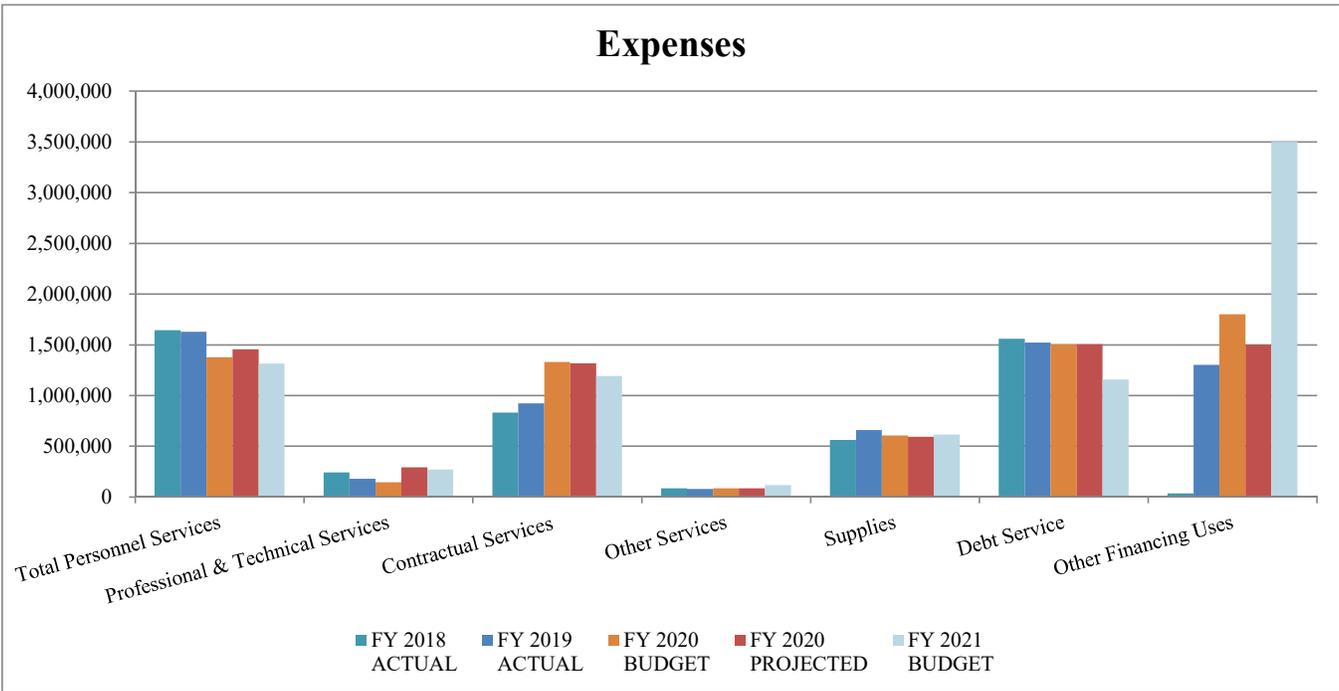
**WATER FUND (500)
REVENUES (500999)**

REVENUE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Licenses & Permits							
432110 Temporary	200	20	200	200	200	-	0.0%
Intergovernmental Revenue							
433101 Federal Grants	92,370	-	-	-	-	-	0.0%
Charges for Services							
434110 Inspections/Observations	3,177	12,109	10,000	4,500	10,000	-	0.0%
434170 Reimbursements	16,906	24,163	10,000	16,000	10,000	-	0.0%
434801 Water	4,477,286	5,584,557	6,100,000	6,100,000	6,338,000	238,000	3.9%
434805 Sewer Maintenance	1,341,798	1,304,866	1,300,000	1,300,000	1,300,000	-	0.0%
434810 Water & Sewer Recapture	6,014	10,901	-	9,000	-	-	0.0%
434815 Meter Sales	3,167	1,614	500	-	1,500	1,000	200.0%
434830 Bulk Water Sales	13,245	12,061	5,000	5,000	5,000	-	0.0%
434835 Consumption Reports	33,268	33,054	34,000	34,000	34,000	-	0.0%
Total Charges for Services	5,894,861	6,983,325	7,459,500	7,468,500	7,698,500	239,000	3.2%
Investments & Contributions							
436100 Interest	33,797	69,218	30,000	85,000	30,000	-	0.0%
436401 Member Contributions	6,349	3,573	7,000	4,400	-	(7,000)	-100.0%
Total Investments & Contributions	40,146	72,791	37,000	89,400	30,000	(7,000)	-18.9%
Other Financing Sources							
439100 Transfers In	64,295	1,541,006	-	-	-	-	0.0%
439500 Miscellaneous	13,010	-	-	-	-	-	0.0%
439601 Insurance Proceeds	14,989	446	-	5,000	-	-	0.0%
439700 Contributed Capital	-	70,861	-	-	-	-	0.0%
Total Other Financing Sources	92,294	1,612,313	-	5,000	-	-	0.0%
TOTAL REVENUE	6,119,871	8,668,449	7,496,700	7,563,100	7,728,700	232,000	3.1%



**WATER FUND (500)
EXPENSE SUMMARY**

EXPENSES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries Full-Time	1,124,954	1,079,798	930,479	962,000	879,859	(50,620)	-5.4%
Salaries Part-Time	4,520	-	-	-	-	-	0.0%
Overtime	45,857	118,117	57,200	106,000	57,200	-	0.0%
Total Salaries & Wages	1,175,331	1,197,915	987,679	1,068,000	937,059	(50,620)	-5.1%
Employee Benefits	468,319	430,601	387,128	385,978	375,011	(12,117)	-3.1%
Total Personnel Services	1,643,650	1,628,516	1,374,807	1,453,978	1,312,070	(62,737)	-4.6%
Professional & Technical Services	241,705	178,307	143,260	291,960	268,206	124,946	87.2%
Contractual Services	830,683	921,882	1,329,235	1,317,500	1,190,677	(138,558)	-10.4%
Other Services	83,836	77,868	85,297	82,960	114,707	29,410	34.5%
Supplies	561,203	657,199	605,443	591,000	614,167	8,724	1.4%
Debt Service	1,557,477	1,520,131	1,504,575	1,504,577	1,157,626	(346,949)	-23.1%
Other Financing Uses	35,000	1,300,000	1,800,000	1,500,000	3,500,000	1,700,000	94.4%
TOTAL EXPENSES	4,953,554	6,283,904	6,842,617	6,741,975	8,157,453	1,314,836	19.2%



WATER FUND (500)
OPERATIONS AND MAINTENANCE (5006070)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
							Projected		Projected	
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	1,124,954	1,079,798	930,479	962,000	879,859	(82,141)	(50,620)	-8.5%	-5.4%
511005	Salaries, Part-Time	4,520	-	-	-	-	-	-	0.0%	0.0%
511300	Overtime	45,857	118,117	57,200	106,000	57,200	(48,800)	-	-46.0%	0.0%
Total Personnel Services - Salaries & Wages		1,175,331	1,197,915	987,679	1,068,000	937,059	(130,941)	(50,620)	-12.3%	-5.1%
Personnel Services -Employee Benefits										
521000	Health Insurance	242,811	215,348	198,934	192,000	192,687	687	(6,247)	0.4%	-3.1%
521005	Life Insurance	583	514	438	928	918	(10)	480	-1.1%	109.6%
521010	Dental Insurance	17,929	14,690	13,029	13,000	12,522	(478)	(507)	-3.7%	-3.9%
521015	Optical Insurance	-	-	-	-	-	-	-	0.0%	0.0%
522000	FICA/MEDI, Village Share	87,415	88,181	74,560	78,000	71,393	(6,607)	(3,167)	-8.5%	-4.2%
522300	IMRF, Village Share	117,398	107,865	97,667	94,000	94,991	991	(2,676)	1.1%	-2.7%
529000	Uniform Service	2,184	2,478	-	550	-	(550)	-	-100.0%	0.0%
529010	Uniform Allowance	-	1,525	2,500	7,500	2,500	(5,000)	-	-66.7%	0.0%
Total Personnel Services - Employee Benefits		468,319	430,601	387,128	385,978	375,011	(10,967)	(12,117)	-2.8%	-3.1%
Professional & Technical Services										
533005	Engineering Service	79,909	1,969	5,000	75,000	75,000	-	70,000	0.0%	1400.0%
533010	Legal Services	-	-	2,000	1,000	2,000	1,000	-	100.0%	0.0%
533015	IT Services	15,898	53,600	103,000	100,000	146,246	46,246	43,246	46.2%	42.0%
533030	Miscellaneous Professional Services									
	Investment Expense	-	-	-	-	-	-	-	0.0%	0.0%
	Credit Card & Collection	30,000	36,637	28,000	38,000	40,000	2,000	12,000	5.3%	42.9%
	Processing Fees	2,200	2,173	2,200	2,500	2,500	-	300	0.0%	13.6%
	VANCO Services	500	-	500	-	-	-	(500)	0.0%	-100.0%
	Drug Screens	600	-	600	-	-	-	(600)	0.0%	-100.0%
	OSHA Testing	-	-	60	60	60	-	-	0.0%	0.0%
	Morgan Creek Damage	-	-	60	60	60	-	-	0.0%	0.0%
	Assessment	10,715	39,975	500	29,000	1,000	(28,000)	500	-96.6%	100.0%
	Miscellaneous	44,015	78,785	31,860	69,560	43,560	(26,000)	11,700	-37.4%	36.7%
Total Miscellaneous Professional Services		44,015	78,785	31,860	69,560	43,560	(26,000)	11,700	-37.4%	36.7%
533140	Registrar/Paying Agent Fees	101,017	1,309	1,400	1,400	1,400	-	-	0.0%	0.0%
553150	Uncollectable Utility Bills	866	42,644	-	45,000	-	(45,000)	-	-100.0%	0.0%
Total Professional & Technical Services		241,705	178,307	143,260	291,960	268,206	(23,754)	124,946	-8.1%	87.2%

WATER FUND (500)
OPERATIONS AND MAINTENANCE (5006070)

		FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	\$ Change FY 2021 Budget vs FY 2020		% Change FY 2021 Budget vs FY 2020	
							Projected	Budget	Projected	Budget
Contractual Services										
541000	J.U.L.I.E. (underground locating services	16,399	12,572	16,000	13,000	12,000	(1,000)	(4,000)	-7.7%	-25.0%
541005	Utilities	-	2,907	-	6,000	3,000	(3,000)	3,000	-50.0%	0.0%
542100	Disposal Service	660	-	-	-	-	-	-	0.0%	0.0%
543010	Maintenance Booster Stations	-	1,697	1,000	1,000	3,000	2,000	2,000	200.0%	200.0%
543020	Maintenance; Building	25,406	18,104	43,071	40,000	42,324	2,324	(747)	5.8%	-1.7%
543025	Maintenance; Equipment	29,188	30,885	39,500	41,000	47,500	6,500	8,000	15.9%	20.3%
543030	Maintenance; Fire Hydrants	5,857	7,005	32,500	32,000	37,000	5,000	4,500	15.6%	13.8%
543035	Maintenance; Garage	-	-	1,000	1,000	1,000	-	-	0.0%	0.0%
543055	Maintenance; Safety Equipment	607	297	1,500	1,500	5,000	3,500	3,500	233.3%	233.3%
543060	Maintenance; Sewer Main	38,665	62,499	101,300	95,000	115,300	20,300	14,000	21.4%	13.8%
543065	Maintenance, Sidewalks	285	-	-	-	-	-	-	0.0%	0.0%
543090	Maintenance, Vehicle	-	3,756	-	-	-	-	-	0.0%	0.0%
543095	Maintenance; Water Main	80,022	85,852	104,568	104,000	129,568	25,568	25,000	24.6%	23.9%
543100	Maintenance; Water Meters	13,101	7,556	14,000	13,000	12,200	(800)	(1,800)	-6.2%	-12.9%
543105	Maintenance; Water Tower	5,130	6,040	6,000	11,000	8,000	(3,000)	2,000	-27.3%	33.3%
543110	Maintenance; Wells	256,595	252,212	526,346	526,000	344,000	(182,000)	(182,346)	-34.6%	-34.6%
543115	Maintenance; Radium Removal	342,801	404,977	400,000	405,000	400,000	(5,000)	-	-1.2%	0.0%
543155	Water Analysis	15,788	25,523	39,450	27,000	27,785	785	(11,665)	2.9%	-29.6%
544200	Rental Service	180	-	3,000	1,000	3,000	2,000	-	200.0%	0.0%
	Total Contractual Services	830,683	921,882	1,329,235	1,317,500	1,190,677	(126,823)	(138,558)	-9.6%	-10.4%
Other Services										
552005	General Insurance	35,236	26,857	29,608	27,000	59,068	32,068	29,460	118.8%	99.5%
553000	Telephone Expense	26,239	31,324	25,579	31,000	25,579	(5,421)	-	-17.5%	0.0%
554000	Advertising, Bids and Records	1,018	142	500	500	500	-	-	0.0%	0.0%
555000	Printing Expense	13,898	12,095	20,100	15,000	20,100	5,100	-	34.0%	0.0%
558000	Travel and Training	891	3,604	4,950	4,900	5,150	250	200	5.1%	4.0%
558015	Dues	6,553	3,846	4,560	4,560	4,310	(250)	(250)	-5.5%	-5.5%
	Association									
	Illinois Rural Water Association									
	Kane County Water									
	National Safety Council									
	Fox River Water Source									
	Total Other Contractual Services	83,836	77,868	85,297	82,960	114,707	31,747	29,410	38.3%	34.5%

WATER FUND (500)
OPERATIONS AND MAINTENANCE (5006070)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
							Projected		Projected	
Supplies										
561005	Office Supplies	1,229	1,651	3,000	2,000	3,000	1,000	-	50.0%	0.0%
561010	Computer Supplies	374	-	-	-	-	-	-	0.0%	0.0%
561015	Postage & Freight	31,813	32,137	35,000	35,000	36,000	1,000	1,000	2.9%	2.9%
561025	Tools	1,800	1,367	1,500	1,500	1,500	-	-	0.0%	0.0%
561030	Operating Supplies	10	-	-	-	-	-	-	0.0%	0.0%
561040	Water Meter Supplies									
	Commercial Development	-	-	-	-	-	-	-	0.0%	0.0%
	software, handheld support	14,611	35,246	-	-	-	-	-	0.0%	0.0%
	Total Water Meter Supplies	14,611	35,246	-	-	-	-	-	0.0%	0.0%
561065	Miscellaneous	52	-	1,180	500	1,360	860	180	172.0%	15.3%
561070	Maintenance Supplies	24	-	-	-	-	-	-	0.0%	0.0%
562200	Pumping Expense, Electricity	478,177	555,097	514,500	514,000	514,500	500	-	0.1%	0.0%
562600	Fuel Purchase	33,113	31,702	50,063	38,000	57,607	19,607	7,544	51.6%	15.1%
564000	Books & Publications	-	-	200	-	200	200	-	0.0%	0.0%
	Total Supplies	561,203	657,199	605,443	591,000	614,167	23,167	8,724	3.9%	1.4%
Debt Service										
580100	Water Revolving Loan-Principal(2004 IEI	71,516	73,316	75,160	75,161	77,051	1,890	1,891	2.5%	2.5%
580110	2012 Bond Payment - Principal	340,000	355,000	365,000	365,000	-	(365,000)	(365,000)	-100.0%	-100.0%
580115	2013 Bond Payment - Principal	10,000	10,000	10,000	10,000	195,000	185,000	185,000	1850.0%	1850.0%
580120	2014 Bond Payment - Principal	170,000	305,000	295,000	295,000	145,000	(150,000)	(150,000)	-50.8%	-50.8%
580125	2006 Bond Payment - Principal	125,000	-	-	-	-	-	-	0.0%	0.0%
580135	2011 Refund Payment - Principal	130,000	145,000	150,000	150,000	150,000	-	-	0.0%	0.0%
580145	2017 Bond Payment- Principal	310,000	330,000	335,000	335,000	350,000	15,000	15,000	4.5%	4.5%
580200	Water Revolving Loan-Interest(2004 IEP/	14,662	12,850	11,540	11,541	9,650	(1,891)	(1,890)	-16.4%	-16.4%
580210	2012 Bond Payment - Interest	28,400	18,050	10,950	10,950	-	(10,950)	(10,950)	-100.0%	-100.0%
580215	2013 Bond Payment - Interest	53,475	53,275	53,150	53,150	52,950	(200)	(200)	-0.4%	-0.4%
580220	2014 Bond Payment - Interest	24,475	18,919	13,200	13,200	4,350	(8,850)	(8,850)	-67.0%	-67.0%
580225	2006 Bond Payment - Interest	3,321	6,302	-	-	-	-	-	0.0%	0.0%
580235	2011 Refund Payment - Interest	40,212	36,144	33,425	33,425	28,175	(5,250)	(5,250)	-15.7%	-15.7%
580240	2009 Bond Payment - Interest	176,885	-	-	-	-	-	-	0.0%	0.0%
580245	2017 Bond Payment- Interest	59,531	156,275	152,150	152,150	145,450	(6,700)	(6,700)	-4.4%	-4.4%
	Total Debt Service	1,557,477	1,520,131	1,504,575	1,504,577	1,157,626	(346,951)	(346,949)	-23.1%	-23.1%
Other Financing Uses										

WATER FUND (500)
OPERATIONS AND MAINTENANCE (5006070)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>\$ Change FY 2021</i>		<i>% Change FY 2021</i>	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	<i>Budget vs FY 2020</i>	<i>Budget vs FY 2020</i>	<i>Projected</i>	<i>Budget</i>
							<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
591310	Transfer to Vehicle Fund	35,000	-	-	-	-	-	-	0.0%	0.0%
591510	Transfer to Water Capital Fund	-	1,300,000	1,800,000	1,500,000	3,500,000	2,000,000	1,700,000	133.3%	94.4%
Total Other Financing Uses		35,000	1,300,000	1,800,000	1,500,000	3,500,000	2,000,000	1,700,000	133.3%	94.4%
TOTAL WATER AND SEWER FUND		4,953,554	6,283,904	6,842,617	6,741,975	8,157,453	1,415,478	1,314,836	21.0%	19.2%

Water and Sewer Capital Fund

The Water and Sewer Capital Fund is managed by the Public Works Director with the assistance of the Assistant Director of Public Works – Utilities. The water system includes eight wells, five water towers, the radium removal systems, 180 miles of water main, 2,990 fire hydrants and several thousand feet of water service lines. The system has 11,400 water meters installed providing the basis for billing customers that generates the revenues for this Fund. The sewer system consists of 628,132 feet (119 miles) of sanitary sewer lines 15” and smaller and seven lift stations.

Fiscal Year 2021 Budget

- Total revenues of \$3,735,400 including \$3,500,000 transferred from the Water & Sewer Fund.
- Total expenses of \$5,194,100 including a transfer to the TIF Fund of \$460,000 and \$80,000 to the Vehicle Fund.
- Ending Unrestricted Net Assets Balance of \$2.1 million

Challenges/Issues

The Village Board approved rate increases for five years commencing in FY 18 to provide funding for capital improvements necessary to meet the needs of an aging system in an evolving regulatory environment. The revenues gained from the rate increases exceeded projections and immediate operational needs. This allowed the Village Board to reduce the rate by \$0.10 per 100 cubic feet in September 2019.

We continue to monitor the state’s analysis of the groundwater supply and plan for the eventual shift to a sustainable water supply. The state estimates that water is being withdrawn from the deep aquifers that supply the Village at twice the rate at which it is being replenished. We are evaluating new water sources including Lake Michigan and the Fox River.

The national issue of lead in the water supply in older towns will likely result in regulations requiring the Village to identify and replace all lead service lines within the Village. Although we treat the water to inhibit leaching, proposed regulations may force the Village to take an aggressive stance in dealing with this issue. In response to these anticipated regulations, the Village has inspected service lines and confirmed five lead lines. The Village board has directed staff to start replacing all lead service lines.

Major Accomplishments

- Contractually replaced approximately 5,000 water meters with new meters in FY 20. This brings the total number of replaced meters to almost 8,000. The Village accelerated the program in FY 20 to reduce the proposed replacement schedule from five to three years with anticipated completion in FY 21.
- Contractually completed \$160,000 in sanitary sewer cleaning and televising.

- We completed the engineering for lift station emergency generators.
- We completed the engineering for the decommissioning of the Woolley Road sanitary lift station.
- Upgraded the master control center and other electric components at Wells 6 & 8.
- Completed well 9 repairs and installed a new pump.

FY 2021 Expenditure descriptions:

Water Meter Replacement Program

\$1,976,000 is budgeted to complete the water meter replacement program. This year's program is the third and final year of what was originally proposed to be a five-year program. The total program cost is estimated to be \$5.6 million.

Sanitary Sewer Lining Program

The budget includes \$180,000 to continue the annual sewer-lining and repair program. The program is completed by the Fox Valley Metropolitan Sanitary District contractor because of an Intergovernmental Agreement the Village has with the Sanitary District. The program will eliminate tree root blockages and infiltration problems in the system.

Lift Station Emergency Generators

We will purchase three portable emergency generators and install manual transfer switches for all lift stations. The budget is \$250,000 for this project.

Future Water Source

Included in the budget is \$405,600 to be used for either costs associated with proceeding with the initial planning for a future water plant or joining the DuPage Water Commission for the supply of water to the Village.

Lead Service Line Replacement Program

Homes built prior to 1986 may have lead service lines. The state and federal Environmental Protection Agencies are contemplating adoption of regulations to require municipal water suppliers to replace lead water service lines. This project anticipates such requirements. This project budgets \$120,000 for the replacement of fewer than ten service lines identified during the meter changeout program.

Sedgwick Ct., Brock Ct. and Faro Ct. Water Main Replacement

Responding to a watermain break in 2018, crews determined that homes off Sedgwick Court, Brock Court are serviced by single 2" water mains. Faro Ct. has had several breaks in the past few years and needs to be replaced. This project replaces those lines with new 6" water mains. We completed engineering in FY 20 and will construct the project in FY 21. The budget for construction and inspection is \$540,000.

Lift Station Decommissioning

We have budgeted \$110,000 to decommission and remove the Woolley Road sanitary lift station. Fox Metro has constructed an interceptor line which allows for drainage by gravity that used to be pumped.

Fox Chase Water Tower

Conduct an engineering evaluation for \$55,000 in anticipation of repairing and painting the 300,000-gallon water tower in FY 22.

Public Works Facility Improvements

The project consists of removing and replacing the existing boiler pump and boiler loop piping to improve the heating and cooling of the Public Works Facility. The W&S fund share of this project is \$17,500 and the total project cost of \$35,000.

Minkler Watermain

Perform preliminary engineering for the construction a new 12" water main (7,500') along Minkler Road to provide a loop to the Hunt Club subdivision. The budget for engineering is \$275,000.

Wolf Road Watermain

Perform preliminary engineering for the construction of a new 12" watermain (3.5 miles) along Wolf Road. The new main provides better fire protection while improving water quality and circulation in the middle pressure zone and the southern end of the high-pressure zone. The budget for engineering is \$695,000.

Strategic Plan Outcome

- Safe and efficient infrastructure
- Sustainable water source

**WATER & SEWER CAPITAL FUND (510)
PUBLIC WORKS (6070)**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	<i>FY 2021 Budget vs FY 2020 Budget</i>	
						\$	%
Beginning Net Assets	5,499,145	5,561,908	6,342,891	6,342,891	3,582,691	(2,760,200)	-43.5%
REVENUES (5109999)							
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%
Total Charges for Services	201,716	1,081,144	105,000	250,800	200,400	95,400	90.9%
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%
TOTAL REVENUE	242,619	2,485,159	1,930,000	1,825,800	3,735,400	1,805,400	93.5%
EXPENSES							
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%
Total Other Financing Uses	64,295	1,541,006	1,838,000	1,500,000	540,000	(1,298,000)	-70.6%
TOTAL EXPENSES	179,856	1,704,176	4,933,400	4,586,000	5,194,100	260,700	5.3%
Revenues Over/(Under) Expenses	62,763	780,982	(3,003,400)	(2,760,200)	(1,458,700)	1,544,700	-51.4%
Ending Net Assets	5,561,908	6,342,891	3,339,491	3,582,691	2,123,991	(1,215,500)	-36.4%

WATER & SEWER CAPITAL FUND (510)
PUBLIC WORKS (6070)

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
<u>EXPENSES</u>							
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	-	-	-	-	
Water main Brookside							
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%
US Route 34 Water Main Relocation	-		-	-	-	-	
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%
Water Plant Improvements	-	-	-	-	-	-	0.0%
Orchard Rd Loop/Booster Station	-	-	-	-	-	-	0.0%
Roof Replacement-Wells 3 & 6			-	-	-	-	0.0%
Electrical Upgrades - Wells 6 & 8	-	-	350,000	31,000	-	(350,000)	-100.0%
Hunt Club Tower			-	-	-	-	0.0%
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%
Total Capital Improvements	115,561	1,703,188	3,095,400	3,086,000	4,654,100	1,541,200	3722%

Garbage Collection Fund

Garbage, recycling and yard waste collection in residential areas are funded through the Garbage Collection Fund. Collection is accomplished by contract with a waste hauling contractor. The Village has a flat-rate garbage pick-up program that allows for almost unlimited amounts of refuse and recyclables to be picked up each week. Use of a cart for recycling is required by customers and each household is supplied with a 65-gallon cart.

In FY 2017, the Village negotiated a five-year extension of the current contract. Fiscal Year 2020 rates are \$20.77 per month for regular residential service and \$16.62 per month for senior citizen residential. Rates increase each May 1 based on the February to February CPI increase or the lesser of 2%. These services are billed bi-monthly. Residents pay \$2.00 per sticker for yard waste stickers. The current garbage contract expires on April 30, 2022.

Fiscal Year 2021 Budget

- Total expenditures exceed revenues by \$11,350.
- Estimated reserve balance of \$534,873 at April 30, 2020
- \$11,000 is included for a new trash compactor in the new downtown parking lot

Challenges/Issues

The short- and long-term goals are to provide the residents with the garbage, recycling and yard waste collection service they prefer at the lowest cost available. The Village conducted a survey of residents in 2011 and 2012 to determine the scope of services to be put out to bid. The contractual cost of the collection service is passed through to the residents. The Village provides the administrative costs and billing costs of the program utilizing village staff with none of these costs allocated to this Fund.

Garbage Collection Accounts on a Bi-Monthly Basis for the Last Five Fiscal Years

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
May	10,230	10,545	10,568	10,589	10,589
July	10,284	10,564	10,580	10,583	10,573
September	10,259	10,577	10,601	10,602	10,599
November	10,361	10,591	10,585	10,656	10,626
January	10,343	10,596	10,614	10,670	10,653
March	10,540	10,602	10,600	10,615	tbd

**GARBAGE COLLECTION FUND (560)
PUBLIC WORKS (6010)**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	<i>FY 2021 Budget vs FY 2020 Budget</i>	
						\$	%
Beginning Net Assets	505,490	531,800	546,223	546,223	547,755	1,532	0.3%
REVENUES (5609999)							
Charges for Services							
434840 Disposal Fees	2,433,176	2,477,575	2,533,800	2,525,000	2,565,000	31,200	1.2%
434845 Waste Stickers and Bins	1,094	1,683	1,450	1,532	1,500	50	3.4%
Total Charges for Services	2,434,270	2,479,258	2,535,250	2,526,532	2,566,500	31,250	1.2%
Investment & Contributions							
436100 Interest	495	172	130	1,000	150	20	15.4%
TOTAL REVENUE	2,434,765	2,479,430	2,535,380	2,527,532	2,566,650	31,270	1.2%
EXPENSES							
Professional & Technical Services							
533110 Disposal Service	2,408,455	2,463,284	2,520,885	2,525,000	2,565,000	44,115	1.7%
Supplies							
561030 Operating Supplies	-	1,723	2,000	1,000	2,000	-	0.0%
Other Financing Uses							
591000 Transfer to Other Funds	-	-	11,000	-	11,000	-	0.0%
TOTAL EXPENSES	2,408,455	2,465,007	2,533,885	2,526,000	2,578,000	44,115	1.7%
Revenues Over/(Under) Expenditures	26,310	14,423	1,495	1,532	(11,350)	(12,845)	-859.2%
Ending Net Assets	531,800	546,223	547,718	547,755	536,405	(11,313)	-2.1%

Vehicle Fund

The Vehicle Fund is used to account for all major equipment and vehicle purchases. Prior to the establishment of this fund in FY 2017, the Village paid for major equipment and vehicle purchases directly from various accounts in the General Fund and Water and Sewer Fund. Centralization of vehicle and equipment purchases allows the Village to simplify tracking of purchases previously made across multiple Funds. Centralization will assist in prioritizing purchases for all departments.

Fiscal Year 2021 Budget

In FY 21, the Village will begin to centralize all fleet expenditures in the vehicle fund. Contractual maintenance services have been reallocated from department budgets in the General and Water and Sewer Funds to the Vehicle Fund.

Vehicle and equipment purchase of \$571,800 is included in the budget. The purchases will benefit the Police and Public Works departments. Funding will be provided from the Capital Improvement Fund from sales tax revenue collections.

Challenges/Issues

Vehicles are eligible for replacement in accordance with the Village Vehicle Replacement Policy. The Village has more vehicles eligible for replacement than what can be replaced because of not having a replacement plan in previous years. The Village regularly monitors vehicle condition to determine if efforts to extend the service life of the vehicle are cost-effective. Funding for the past two years has come from sales tax revenues dedicated for capital improvements. A transfer from the Capital Improvement Fund to the Vehicle Fund in the amount of vehicle and equipment budget amounts supports the purchases. In response to these challenges, the Village rebuild public works vehicles with chassis and engines that are good to fair condition in order to defer the cost of full replacement.

FY 2021 Expenditure descriptions:

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
- Building & Zoning
 - None

Equipment

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

Strategic Plan Outcome

- Safe and efficient infrastructure

**VEHICLE FUND (600)
ADMINISTRATION (1000)**

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>FY 2021 Budget vs FY 2020 Budget</i>	
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	\$	%
Beginning Cash Balance	61,210	102,081	141,754	141,754	284,468	142,714	0.7%
REVENUES (6009999)							
Investments & Contributions							
436100 Interest	335	672	-	2,000	700	700	0.0%
Other Financing Sources							
439115 Transfer from Water & Sewer Fund	35,000	-	-	-	80,000	80,000	0.0%
439120 Transfer from Capital Improvement Fund	50,000	330,500	497,970	497,970	645,322	147,352	29.6%
439210 Asset Sales	38,618	31,300	40,000	25,000	35,000	(5,000)	-12.5%
TOTAL REVENUE	123,953	362,472	537,970	524,970	761,022	223,052	41.5%
EXPENSES							
Contractual Services							
543090 Maintenance-Vehicle B&Z	-	-	-	-	4,000	4,000	0.0%
543090 Maintenance-Vehicle Comm. Dev.	-	-	-	-	1,500	1,500	0.0%
543090 Maintenance-Vehicle PD Support	-	-	-	-	902	902	0.0%
543090 Maintenance-Vehicle PD Field Ops	-	-	-	-	27,000	27,000	0.0%
543090 Maintenance-Vehicle PW Fleet	-	-	-	-	40,120	40,120	0.0%
Total Vehicle Maintenance	-	-	-	-	73,522	73,522	0.0%
Capital Outlay							
573000 Buildings	-	-	-	-	-	-	0.0%
575100 Equipment Purchase	34,318	-	-	-	-	-	0.0%
575150 Equipment Police	-	19,550	-	-	-	-	0.0%
575160 Equipment PW	-	144,050	165,000	95,000	32,000	(133,000)	-80.6%
575225 Vehicle Purchase- B&Z	27,000	28,240	27,970	29,256	-	(27,970)	-100.0%
575250 Vehicle Purchase- Police	21,765	130,959	60,000	58,000	140,800	80,800	134.7%
575260 Vehicle Purchase- PW	-	-	245,000	200,000	399,000	154,000	62.9%
Total Capital Outlay	83,082	322,799	497,970	382,256	571,800	73,830	14.8%
TOTAL EXPENSES	83,082	322,799	497,970	382,256	645,322	147,352	29.6%
Revenues Over/(Under) Expenses	40,871	39,673	40,000	142,714	115,700	75,700	189.3%
Ending Net Assets	102,081	141,754	181,754	284,468	400,168	218,414	120.2%

Police Officers' Pension Fund

The Police Officers' Pension 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 pension plan. Benefits provided to sworn police personnel are governed by Illinois State Statutes. The Police Officers' Pension Board, which consists of two active pension members, one retired member, and two individuals appointed by the Village, is responsible for administering the pension fund, with advice and assistance provided by the Village Treasurer.

Fiscal Year 2021 Budget

- Total revenues exceed expenditures by \$1,352,418.
- Municipal contribution of \$1,600,000 is \$200,000 greater than last fiscal year's contribution. The actuarially required amount is \$1,542,957.
- Expenditures total just under \$1.2 million with the largest increase in professional & technical services for investment services.
- Estimated Ending Net Assets Balance of \$34.7 million.

Challenges/Issues

The Village is responsible for determining, on an annual basis through an actuarial study, the amount of employer contributions, usually from the property tax levy, 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 the accumulation of a reserve equivalent to the fund's accrued liabilities annualized over the remaining 20-year amortization period.

The Village Board has committed to contributing more than the required amount to ensure the 100% funding level by the end of the amortization period. For Fiscal Year 2021, the Village is contributing an additional \$57,043 above the actuarial required amount.

The actuarial report, presenting the actuarial position of the Fund as of April 30, 2019, showed that the Police Pension Fund had a funding level of 74% and a return on its investments of 6.6%.

As of April 30, 2019, the Police Pension Fund had thirteen retirees collecting benefits and two members entitled to benefits but not yet receiving them.

**POLICE OFFICERS' PENSION FUND (800)
ADMINISTRATION (1000)**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	<i>FY 2021 Budget vs FY 2020 Budget</i>	
						\$	%
Beginning Net Assets	26,176,298	29,120,577	31,949,416	31,949,416	33,343,225	1,393,809	4%
REVENUES (8009999)							
Taxes							
431100 Property Taxes	1,277,210	1,341,943	1,398,659	1,397,304	1,475,800	77,141	6%
Investments & Contributions							
436100 Interest	1,231,390	1,266,764	400,000	700,000	500,000	100,000	25%
436115 Realized Gain/Loss	665,473	799,258	-	-	-	-	0%
436401 Member Contributions	437,086	447,805	450,199	450,000	460,000	9,801	2%
436410 Member Contributions- Prior SVC	-	14,529	-	-	-	-	0%
436415 Interest - Prior SVC Contribution	-	26,251	-	-	-	-	0%
Total Investments & Contributions	2,333,948	2,554,608	850,199	1,150,000	960,000	109,801	13%
Other Financing Sources							
439500 Miscellaneous	153,334	58,057	1,341	1,000	124,200	122,859	9162%
TOTAL REVENUES	3,764,492	3,954,608	2,250,199	2,548,304	2,560,000	309,801	14%
EXPENDITURES (8001000)							
Salaries & Wages							
511025 Pension Payments	706,417	907,694	1,065,812	1,016,000	1,066,707	895	0%
511030 Refunds	-	45,052	-	4,600	-	-	0%
511035 Service Credit Transfer	-	52,439	-	-	-	-	0%
Total Salaries & Wages	706,417	1,005,185	1,065,812	1,020,600	1,066,707	895	0%
Professional & Technical Services							
533010 Legal Services	3,293	2,880	3,000	2,200	4,000	1,000	33%
533155 Accounting Services	11,250	11,700	15,000	12,000	15,450	450	3%
533160 Investment Expense	86,101	91,995	95,000	105,000	105,000	10,000	11%
Total Professional & Technical Services	100,643	106,575	113,000	119,200	124,450	11,450	10%
Other Services							
552005 General Insurance	-	-	4,000	4,000	4,130	130	3%
558000 Travel & Training	2,404	4,096	5,000	2,000	5,000	-	0%
558015 Dues	795	-	-	795	6,795	6,795	0%
Total Other Services	3,199	4,096	9,000	6,795	15,925	6,925	77%
Supplies							
561005 Supplies	-	-	5,500	100	500	(5,000)	-91%
561065 Miscellaneous	9,955	9,913	-	7,800	-	-	0%
Total Supplies	9,955	9,913	5,500	7,900	500	(5,000)	-91%
TOTAL EXPENDITURES	820,214	1,125,769	1,193,312	1,154,495	1,207,582	14,270	1%
Revenues Over/(Under) Expenditures	2,944,279	2,828,839	1,056,887	1,393,809	1,352,418	295,531	28%
Ending Net Assets	29,120,577	31,949,416	33,006,303	33,343,225	34,695,643	1,689,340	5%

STATISTICAL SECTION

This part of the annual budget presents detailed information including statistical and supplemental data on the Village of Oswego

Revenue Capacity

These schedules contain information to help the reader assess the Village's most significant local revenues resource, the sales tax.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment with which the Village's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information on the Village's financial report relates to the services that Village provides and the activities it performs

VILLAGE OF OSWEGO, ILLINOIS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Fiscal Year	Farm	Residential Property	Commercial Property	Industrial Property	Railroad Local	Railroad State	Total Taxable EAV Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable %
2009	2011	1,011,885	790,703,227	132,681,817	8,887,396	3,000	27,693	\$ 933,315,018	0.1400	\$2,802,747,802	33.30%
2010	2012	874,234	748,097,856	132,123,809	8,779,509	3,015	27,693	\$ 889,906,116	0.1468	\$2,672,390,739	33.30%
2011	2013	916,416	700,657,817	126,530,094	8,573,857	3,015	27,693	\$ 836,708,892	0.1453	\$2,512,639,315	33.30%
2012	2014	959,934	645,685,646	124,345,342	8,468,446	3,015	27,723	\$ 779,490,106	0.1560	\$2,340,811,129	33.30%
2013	2015	1,038,430	615,982,517	119,791,336	8,090,629	0	27,693	\$ 744,930,605	0.1633	\$2,237,028,844	33.30%
2014	2016	1,264,871	618,500,657	118,659,688	8,068,396	0	27,693	\$ 746,521,305	0.1634	\$2,241,805,721	33.30%
2015	2017	1,448,288	654,818,991	119,120,630	7,426,266	0	27,693	\$ 782,841,868	0.1558	\$2,350,876,480	33.30%
2016	2018	1,517,689	702,215,302	119,846,365	7,426,266	0	27,693	\$ 831,033,315	0.1541	\$2,495,595,541	33.30%
2017	2019	1,588,286	743,170,473	120,811,248	7,426,266	0	27,693	\$ 873,023,966	0.1539	\$2,621,693,592	33.30%
2018	2020	1,662,077	795,067,146	121,152,574	7,426,266	0	96,281	\$ 925,404,344	0.1540	\$2,778,992,024	33.30%
2019**	2021	1,450,214	833,365,789	130,552,796	7,648,250	0	96,281	\$ 973,113,330	1.1540	\$2,922,262,252	33.30%

** estimated

Note: 2019 Levy Year is filing year and taxes are collected in the noted fiscal year.

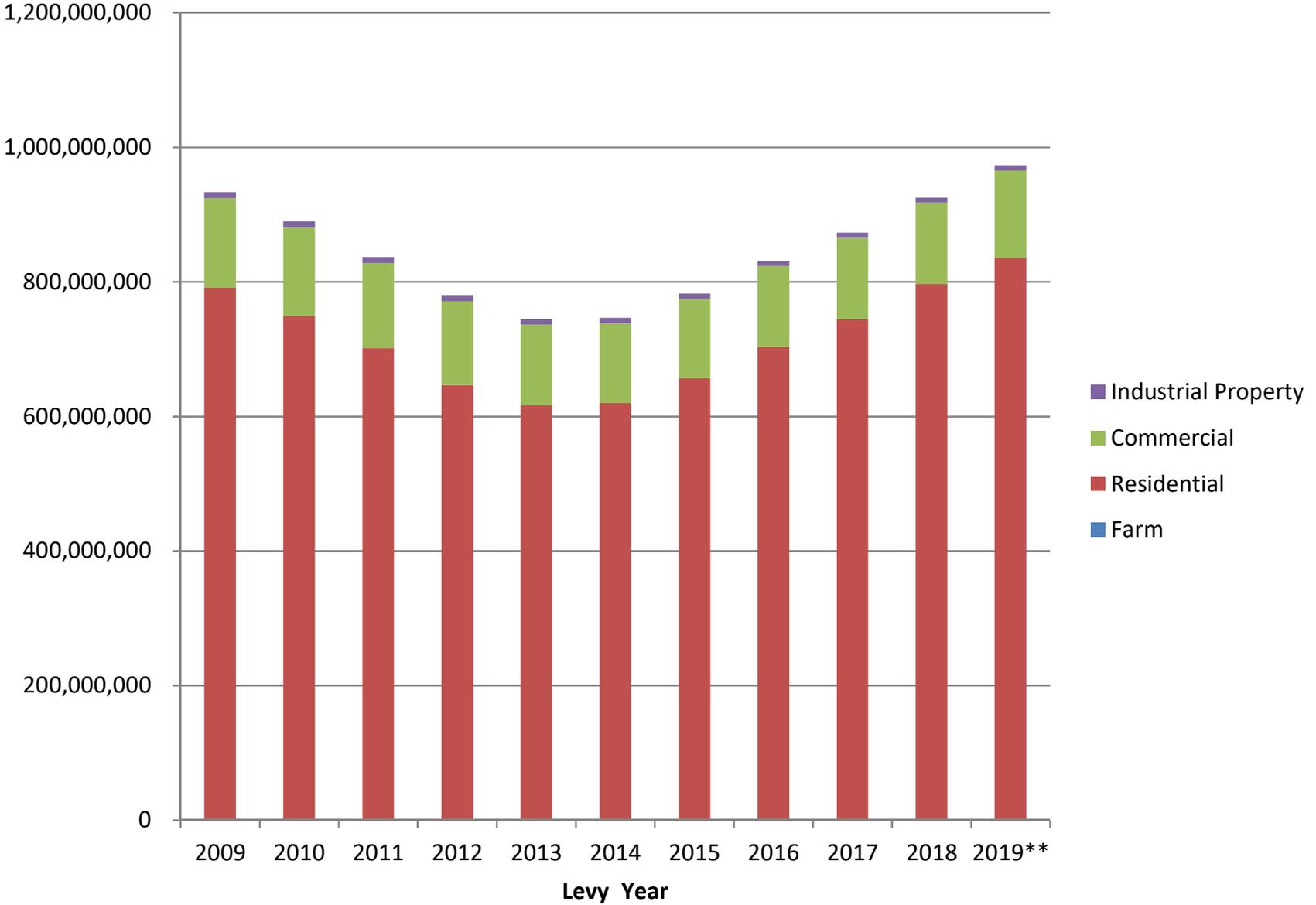
Note: Beginning with the 2017 Levy Year; Commercial property includes 5,000 EAV for Will County.

Note : Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

Data Source

Kendall County Clerk

Oswego EAV History



VILLAGE OF OSWEGO, ILLINOIS

PROPERTY TAX RATES - PER \$100 OF ASSESSED VALUATION - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

	Levy Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Village of Oswego	0.1400	0.1468	0.1453	0.1560	0.1633	0.1634	0.1558	0.1541	0.1539	0.1540
Will County	-	-	-	-	-	0.1634	0.1586	0.1540	0.1532	0.1540
Kendall County	0.5734	0.6396	0.6998	0.7446	0.8009	0.8085	0.7909	0.7477	0.7088	0.6728
Oswego Township	0.0729	0.0790	0.0800	0.0845	0.0920	0.0947	0.0904	0.0855	0.0814	0.0763
Kendall County Forest Preserve	0.0944	0.1041	0.1204	0.1495	0.1640	0.1826	0.1787	0.1755	0.1752	0.1503
Oswego School CU-308	5.0600	5.8377	6.6570	7.3488	7.8596	7.8803	7.3176	6.9712	6.9131	6.7944
Waubonsie JC #516	0.4037	0.4115	0.4702	0.5306	0.5690	0.5973	0.5885	0.5601	0.5514	0.5413
Oswego Fire Protection District	0.5731	0.6286	0.6713	0.7216	0.7806	0.8045	0.7871	0.7524	0.7377	0.7133
Oswego Library District	0.2012	0.2206	0.2449	0.2721	0.2961	0.3058	0.2996	0.2864	0.2808	0.2721
Oswego Park District	0.3594	0.3830	0.4116	0.4203	0.4872	0.5103	0.4973	0.4764	0.4668	0.4502
Oswego Road District	0.1675	0.1804	0.1870	0.1963	0.2059	0.2124	0.2027	0.1917	0.1824	0.1711
TOTAL	7.6456	8.6313	9.6875	10.6243	11.4186	11.7232	11.0672	10.5551	10.4046	10.1498

Property tax rates are per \$100 of assessed valuation.

*Levy Year finances the subsequent fiscal year (i.e. Levy Year 2018 finances Fiscal Year 2020)

Data Source

Kendall County Clerk

VILLAGE OF OSWEGO, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount*	Percentage of Levy
2009	1,306,268	1,303,787	99.81%	(736)	1,303,051	99.75%
2010	1,306,204	1,304,363	99.86%	1,639	1,306,002	99.98%
2011	1,216,073	1,215,196	99.93%	(466)	1,214,730	99.89%
2012	1,216,083	1,214,638	99.88%	(258)	1,214,380	99.86%
2013	1,216,099	1,214,768	99.89%	(776)	1,213,992	99.83%
2014	1,219,666	1,218,564	99.91%	-	1,218,564	99.91%
2015	1,219,659	1,218,341	99.89%	(340)	1,218,001	99.86%
2016	1,280,500	1,279,300	99.91%	(126)	1,279,174	99.90%
2017	1,343,522	1,342,562	99.93%	(338)	1,342,224	99.90%
2018	1,424,095	-	0.00%	-	-	0.00%

Note : Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

* Total collections to date are the same as the amount collected during the fiscal year that the levy is financing. Certain years may have collections greater than 100% as the County does not identify the tax year related to prior collections.

Data Source

Office of the County Clerk

VILLAGE OF OSWEGO, ILLINOIS

DIRECT AND OVERLAPPING BONDED DEBT

April 30, 2019

Governmental unit	Gross Bonded Debt	Percentage Debt Applicable to the Village of Oswego *	Village of Oswego Share of Debt
Village of Oswego	\$ 36,195,000	100.00%	\$ 36,195,000
Oswego Community Unit School District #308	290,728,062	56.25%	163,537,271
Yorkville Community Unit School District #115	79,733,737	1.92%	1,530,888
Kendall County	26,020,000	28.71%	7,470,469
Kendall County Forest Preserve	35,860,000	28.71%	10,295,581
Waubensee Community College #516	52,510,000	9.52%	4,998,952
Oswegoland Park District	8,985,000	64.31%	5,778,403
Oswego Public Library District	5,780,000	58.40%	3,375,519
Will County	365,555,885	0.00%	1,975
Total Overlapping Debt	<u>865,172,684</u>		<u>196,989,059</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u>\$ 901,367,684</u>		<u>\$ 233,184,059</u>
Per Capita Overlapping Debt			<u>\$ 7,085.29</u>

Data Source

Kendall County Clerk

* percentage is calculated by dividing the Village equalized assessed value (EAV) by the respective taxing district

VILLAGE OF OSWEGO, ILLINOIS
 FULL-TIME EQUIVALENT EMPLOYEES
 Last Ten Fiscal Years

Function/Program	2009*	2010*	2011*	2012*	2013*	2014*	2015*	2016*	2017*	2018*
GENERAL GOVERNMENT										
Administration	11.50	10.00	7.00	6.00	6.00	6.75	6.75	6.75	7.75	7.50
Community relation	-	-	-	1.50	2.00	2.00	2.00	2.00	2.00	2.25
Building and Zoning	12.00	6.00	7.00	7.00	7.30	7.30	7.30	7.30	7.30	7.50
Community Development	6.50	4.00	4.00	4.00	5.00	5.00	5.00	6.00	5.00	4.00
Economic Development	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance	4.00	4.00	6.00	6.00	6.00	6.00	7.00	6.00	6.00	6.00
Information Technology								-	1.00	1.25
PUBLIC SAFETY										
Police										
Officers	53.00	49.00	49.00	49.00	49.00	49.00	49.00	49.00	50.00	50.00
Civilians	15.00	13.00	13.50	13.50	13.50	14.00	15.00	15.00	15.00	15.00
PUBLIC WORKS										
Road and Bridge/Water and Sewer	32.00	24.00	23.50	23.50	21.50	21.00	23.50	22.00	23.00	24.50
TOTAL	134.00	110.00	110.00	111.50	111.30	112.05	116.55	115.05	118.05	119.00

* Totals include part-time and seasonal positions. A full-time employee works 2080 hours in a year. (For instance, if an employee is scheduled to work 500 hours a year, their full-time equivalent amount would be 0.25).

Data Source

Village Finance Office

VILLAGE OF OSWEGO, ILLINOIS

OPERATING INDICATORS

Last Ten Calendar Years

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Building and Zoning										
Permits issued	1,123	1,492	982	1,285	1,191	1,585	1,530	1,624	2,115	1,833
Community Development										
Total year-end requested projects	46	45	47	38	34	48	41	27	50	51
Total year-end projects approved	45	45	46	27	32	45	34	26	19	28
Public Safety										
Police										
Physical arrests	1,371	1,140	1,201	1,174	997	748	741	688	518	518
Parking violations	758	1,137	505	604	1,225	1,297	547	997	1,608	2,553
Traffic violations	4,565	5,033	5,246	11,622	12,548	10,841	11,017	12,391	10,679	10,190
Criminal reports	2,185	1,770	1,862	4,339	3,982	1,436	1,048	1,332	1,162	1,178
Calls for service	46,378	47,813	25,128	22,607	23,568	22,885	19,317	24,946	24,321	24,231
Road and Bridge										
Pothole repairs (tons)	94	65	109	31	37	80	30	25	28	20
Parkway tree replacement	57	0	1	214	586	546	733	604	591	602
Water										
Number of accounts	10,350	10,344	10,597	10,733	10,829	10,873	11,083	11,177	11,289	11,361
Total annual consumption	898,847,000	895,657,000	868,978,000	909,085,000	971,176,000	934,131,000	915,941,000	847,515,000	842,397,000	800,823,000
Average daily consumption	2,462,595	2,453,855	2,380,762	2,490,644	2,660,756	2,559,263	2,509,427	2,321,958	2,307,936	2,194,036
Peak daily consumption	5,951,000	4,588,000	4,146,000	4,723,000	4,943,000	4,683,000	4,175,000	3,964,000	3,964,000	3,964,000
Water main breaks	13	7	9	10	9	3	13	7	11	12
Water service repairs	8	11	69	4	74	153	73	63	147	117
Main line valve repairs	0	0	5	0	1	0	4	1	1	27
Fire hydrant replacements	1	0	4	4	2	4	7	4	2	2

Data Source

Various Village Departments

VILLAGE OF OSWEGO, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Calendar Years

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
PUBLIC SAFETY										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	38	37	34	34	32	34	33	33	32	32
PUBLIC WORKS										
Miles of streets	128	128	128	128	128	129	139	156	156	156
Streetlights	2,120	2,126	2,133	2,145	2,149	2,149	2,149	2,153	2,153	2,160
Traffic signals	20	20	20	20	20	24	24	24	24	24
WATER										
Water mains (miles)	161	161	161	161	162	162	162	163	163	165
Fire hydrants	2,517	2,511	2,503	2,543	2,544	2,543	2,543	2,559	2,559	2,760
Storage capacity (gallons)	3,800,000	3,800,000	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000

n/a = not available

Data Source

Various Village Departments

ACRONYMS

AICPA	American Institute of Certified Public Accountants
APA	American Planning Association
BOCA	Building Officials Code Administrators
BVM	Burglary to Motor Vehicles
CAFR	Comprehensive Annual Financial Report or Certificate of Achievement in Financial Reporting
CALEA	Commission for Accreditation on Law Enforcement Agencies
CIP	Capital Improvement Plan
CMAP	Chicago Metropolitan Agency for Planning
C.O.W. or COW	Committee of the Whole
CSO	Community Service Officer
DARE	Drug Abuse Resistance Education
EAB	Emerald Ash Borer
EAV	Equalized Assessed Valuation
ECO	Environmentally Conscious Oswegoans
FICA	Social Security and Medicare
FTE	Full Time Equivalent
FTO	Field Training Officer
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GLTD	General Long-term Debt

GPS	Global Positioning System
GREAT GRANT	Gang Resistance Education And Training federal grant
HOA	Home Owners Association
IAMMA	Illinois Association of Municipal Management Assistants
ICC	International Code Council
ICMA	International City Managers Association
ICSC	International Council of Shopping Centers
IDOT	Illinois Department of Transportation
IEPA	Illinois Environmental Protection Agency
ILCMA	Illinois City Managers Association
IML	Illinois Municipal League
IMRF	Illinois Municipal Retirement Fund
IT	Information Technology
JULIE	Joint Utility Locating Information for Excavators
LAPP	Local Agency Paving Project
MFT	Motor Fuel Tax
MIS	Management Information Systems
MSI	Municipal Software Incorporated
NAHRO	National Association of Human Rights Workers Organization
NCBI	National Coalition Building Institute
NEMRT	North East Multi-Regional Training
NIPC	Northeastern Illinois Planning Commission
NPDES	National Pollution Discharge Elimination System

NPELRA	National Public Employee Labor Relations Association
OEDC	Oswego Economic Development Corporation
OSHA	Occupational Safety Hazards Act
PAAC	Police Activities and Athletics Center
RFP	Request For Proposals
SCADA	Supervisory Control and Data Acquisition
SPO	Strategic Plan Objective
SRT	Special Response Team
TIF	Tax Increment Financing
UDO	Unified Development Ordinance

GLOSSARY

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

Account: A term used to identify an individual asset, liability, expenditure control, revenue control or fund balance.

Accounting system: The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Activity: The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the Village is responsible.

Accrual Basis of Accounting: A method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is “used up”, and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of

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

Appropriation: an authorization by the Village Board to make expenditures and to incur obligations for a specific purpose

Assessed Valuation: A value established for real property for use as a basis in levying property taxes.

Audit: Prepared by an independent certified public accountant, the primary objective of an audit is to determine if the Village’s financial statements fairly represent the Village’s financial position and results of operations in conformity with generally accepted accounting principles.

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 form of borrowing that reflects a written promise from the Village to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects.

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

Budget: a financial plan for a specified period of time that matches projected revenues and planned expenditures to municipal services, goals and objectives. The Village of Oswego uses a budget covering one fiscal year, May 1 through April 30th.

Budget Amendment: A legal procedure utilized by the Village staff and Village Board to revise the budget.

Budget Message: A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

Budget Ordinance: The official enactment, by the Village Board to legally authorize Village staff to obligate and expend resources.

Budgetary Control: Control of management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

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

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

Capital Improvement Plan (CIP): A five-year financial plan of proposed capital improvement projects that is adopted annually.

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.

Capital Outlay: Any expense that results in the acquisition of capital such as department equipment, office furniture and equipment, or building improvements (interchangeable with the term capital expenditure).

Capital Projects: The largely one-time cost for acquisition, construction, improvement, or renovation of land, structures and improvements thereon. The cost must be \$25,000 or more in order to be considered a capital project. Vehicle purchases with a cost of \$10,000 or more are also considered capital projects.

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 of Illinois for specific state shared revenues.

Charges for Services: a revenue category which includes a charge for a specific service. These primarily include water & sewer revenues, employee insurance contributions, and other miscellaneous user fees.

Commodities: Items which, after use, are consumed or show material change in, or an appreciable impairment, of their physical condition, and which are generally of limited value and characterized by rapid depreciation.

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.

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.

Cost Allocation: Assignment of cost charges from one department that reimburse another department for services received.

Debt Service: Payment of principal and interest on an obligation resulting from the issuance of bonds or notes.

Deficit: An excess of expenditures over revenues.

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

Depreciation: The loss of asset value over time and usage, recorded as an expense under the full accrual method of accounting.

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.

Equalized Assessed Valuation (EAV): A value established for real property for use as a basis in levying property taxes within Kendall County, Illinois. The EAV is calculated by taking the Assessed Valuation multiplied by the Kendall County equalization factor, which changes every year.

Expenditure: The outflow of funds paid or to be paid for an asset or goods and services obtained, regardless of when the expense is actually paid.

Fiduciary Funds: Fund used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government.

Fiscal Year: A consecutive 12-month period of time to which the budget applies; the fiscal year for the Village of Oswego is May 1 to April 30.

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: The decimal equivalent of a part-time position converted to a full-time base (an employee that works a 40-hour work week is 1.0)

Fund: An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created

Fund Balance: The amount of financial resources available for use; the excess of assets over Liabilities.

Governmental Accounting Standards Board: An independent organization which has ultimate authority over the establishment of Generally Accepted Accounting Principles (GAAP) for state and local government. GASB members are appointed by the Financial Accounting Foundation (FAF); however the GASB enjoys complete autonomy from the FAF in all technical and standard-setting activities.

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 Fund (a Governmental Fund) accounts for most expenditures traditionally associated with government, including police protection, road and bridge (street improvements), building and zoning, community development, economic development, community relations, finance, information technology and general administration.

Governmental Funds: are used to account for all or most of the Village's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds) and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the Village not accounted for in some other fund.

Grant: Contribution of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility

Interfund Transfers: Monies moved from one fund to another; money is transferred to finance the operations of another fund or to reimburse the fund for expenses

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 expenditures/expenses is equal to or greater than 10% of the total Governmental Fund or Enterprise Fund total of that category (whichever category the fund belongs to) *and* 5% of the total Governmental and Enterprise total combined for that category. The General Fund is always classified as a Major Fund. Funds which do not pass this test are considered a Non-major Fund.

Modified Accrual Basis of Accounting: an adaptation of the accrual basis of accounting for governmental fund types - revenues and other financing sources are recognized when they become available to finance expenditures of the current period

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.

Municipality: A term used to describe a unit of government in Illinois such as a city, Village or town.

Municipal Code: A collaboration of Village Board approved ordinances currently in effect

Non-major 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.

Operating Budget: Annual appropriation of funds for ongoing program costs.

Ordinance: A formal legislative enactment by the Village Board that is the full force and effect of law within the Village boundaries

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.

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.

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.

Public Sector: The policies and procedures as conducted by local governments, states and the federal government.

Property Tax: A tax based on the assessed value of real property.

Proprietary Funds: used to account for activities similar to those found in the private sector, where determination of net income is necessary or useful for sound financial administration

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.

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.

Reserve: Account used to record that a portion of the fund's balance is legally restricted for a specific purpose

Revenue: amount received for taxes, fees, permits, licenses, interest and intergovernmental sources during the fiscal year

Special Revenue Funds: Funds used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government and which therefore cannot be diverted to other uses.

Sworn: A term used to describe police personnel who are hired by the Police Commission.

Tax Rate: The amount of property tax levied or extended for each \$100 of assessed valuation.

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 property tax, sales tax, or other types of revenue that were generated with those capital or development/redevelopment improvements.

TIF District: An area of property within the Village legally defined by a municipality that meets all the necessary requirements to be eligible for TIF.

Trust and Agency Funds: Funds used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Unrestricted Net Assets: That portion of net assets that is neither restricted nor invested in capital assets (net of related debt). Unrestricted net assets are typically used as the "fund balance" equivalent for Proprietary Funds

User Fees: Payment of a fee or direct receipt of a public service by benefiting from the service for a specific purpose and is, therefore, not available for general appropriation

AGENDA ITEM

MEETING TYPE: Village Board

MEETING DATE: April 7, 2020

SUBJECT: Dairy Barn Economic Incentive Agreement

ACTION REQUESTED:

Approval of an ordinance authorizing the Village to enter into an Economic Incentive Agreement with Imperial Investments LLC for 119-121 S. Main Street

BOARD/COMMISSION REVIEW:

Planning and Zoning Commission Review and Recommendation for Approval of the Preliminary and Final PUD on 1/3/2020

ACTION PREVIOUSLY TAKEN:

Date of Action	Meeting Type	Action Taken
N/A	N/A	N/A

DEPARTMENT: Economic Development

SUBMITTED BY: Corinna Cole, Economic Development Director

FISCAL IMPACT: Projected over 5 years, the Village would normally expect to receive \$260,000 from Sales Tax and Food and Beverage Tax from the Dairy Barn. The Village proposes to abate the local portion of the State sales tax (*i.e.*, retailer’s occupation tax) of 1% for 5 years from the issuance of the certificate of occupancy, or for a total of seventy thousand dollars (\$70,000), whichever comes first. The Village will still receive the proceeds from its Home Rule Sales Tax and Food and Beverage Tax, expected to total approximately \$190,000. As Imperial Investments, LLC’s development includes approximately \$2 million in capital costs, the Village also expects the property’s substantially increased property EAV will generate additional TIF revenue.

BACKGROUND:

The property at 119-121 S. Main Street was the site of the former Dairy Hut, a seasonal ice cream business that was beloved by generations of Oswego residents and visitors alike. The Village had targeted this property for redevelopment because it is located in the downtown TIF District, adjacent to the transformational 113 Main Street project, and could benefit from the Village’s substantial infrastructure improvements on Block 11.

The property had been listed for sale for several years, although the owners still operated the business during the summer season. In August 2019, Imperial Investments, LLC (“Imperial”), also the owner of the 113 Main Street project, purchased the Dairy Hut with the intention of demolishing the structure and building the Dairy Barn, a new fast-casual ice cream and burger restaurant.

Imperial has requested the Village abate its 1% retailer’s occupation tax (*i.e.*, sales tax) generated by the Dairy Barn to offset construction costs and the expense of opening the restaurant.

DISCUSSION:

Imperial is managed by Rick Tollefson, the founder and owner of Boombah, Inc. – a sporting goods and apparel company based in Yorkville. Imperial owns numerous properties in downtown Yorkville and downtown Oswego. On March 3, 2019, the Village Board approved a Redevelopment Agreement with Imperial Investments for 113 Main Street, the former Village Hall site. The 113 Main Street project is currently under construction.

The Economic Incentive Agreement acknowledges the importance of Imperial’s two transformational projects on Block 11 and Imperial’s elevated business risk in opening the two restaurants, both pivotal businesses to increasing the vibrancy and traffic on the south side of Main Street. Per the Agreement, the Village will waive its permit fees and abate the municipal portion of the retailer’s occupation tax generated by the Dairy Barn each year, for a term of five years, or until the cumulative sales tax rebate equals \$70,000, whichever comes first.

Imperial must repay a portion of the abatement if the Dairy Barn closes within 6 years of opening and Imperial does not open a new restaurant in the building. If the restaurant closes within 4 years of opening, Imperial must repay 50% of the abatement. Imperial’s repayment obligation decreases to 25% of the abatement received if the restaurant closes between the 4th and 6th anniversary of the restaurant opening.

The Agreement also establishes that the Dairy Barn property will be a part of the Block 11 Special Service Area. The Special Service Area may be established to generate revenue to pay maintenance and/or operational costs of the Block 11 public improvements. Imperial will also participate in the Village’s shared refuse program. Finally, Imperial agreed not to contest payment of the property’s real estate taxes except in extraordinary circumstances.

RECOMMENDATION:

Staff recommends approval of the Economic Incentive Agreement.

ATTACHMENTS:

- Ordinance Approving an Economic Incentive Agreement between the Village of Oswego and Imperial Investments LLC

**VILLAGE OF OSWEGO
KENDALL AND WILL COUNTIES, ILLINOIS**

ORDINANCE NO. 20 -- __

**AN ORDINANCE AUTHORIZING THE EXECUTION OF AN ECONOMIC INCENTIVE
AGREEMENT BY AND BETWEEN THE VILLAGE OF OSWEGO AND IMPERIAL
INVESTMENTS, LLC**

(Dairy Barn, 119-121 S. Main Street, Oswego, Illinois)

**ADOPTED BY
THE PRESIDENT AND BOARD OF TRUSTEES
OF THE
VILLAGE OF OSWEGO**

This __ day of __, 2020

Prepared by and Return to:
Village of Oswego
100 Parkers Mill
Oswego, IL 60543

Published in this pamphlet form by authority of the President
and Board of Trustees of the Village of Oswego on ____, 2020.

AN ORDINANCE AUTHORIZING THE EXECUTION OF AN ECONOMIC INCENTIVE AGREEMENT BY AND BETWEEN THE VILLAGE OF OSWEGO AND IMPERIAL INVESTMENTS, LLC

(Dairy Barn, 119-121 S. Main Street, Oswego, Illinois)

WHEREAS, the Village of Oswego (“Village”) has a population of more than 25,000 and is therefore a home rule unit of local government under the 1970 Illinois Constitution (“Constitution”); and

WHEREAS, the Constitution provides that a home rule unit 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 the public health, safety, morals and welfare; to license; to tax; and to incur debt; and

WHEREAS, the Village has in full force and effect a codified set of those ordinances that are of a general and permanent nature known and designated as the Village Code of the Village of Oswego, as amended; and

WHEREAS, Imperial Investments, LLC (“Imperial”) owns the property commonly known as 119-121 S. Main Street, Oswego, Illinois (“Property”) and plans to invest approximately \$2 million to redevelop the Property as a restaurant facility known as the Dairy Barn (“Proposed Development”); and

WHEREAS, the Village previously granted zoning approval for the Proposed Development; and

WHEREAS, Imperial has asked the Village to provide certain financial support for the Proposed Development during these challenging and uncertain times; and

WHEREAS, the Village wishes to support the Proposed Development by entering into an Economic Incentive Agreement (“Agreement”) with Imperial; and

WHEREAS, the Village is authorized to enter into the Agreement specifically pursuant to, but without limitation, 65 ILCS 5/8-1-2.5, and the Village’s home rule authority; and **WHEREAS**, it is in the best interest of the Village of Oswego to approve and execute the Agreement;

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF OSWEGO, KENDALL AND WILL COUNTIES, ILLINOIS IN THE EXERCISE OF THEIR HOME RULE, STATUTORY AND OTHER POWERS, as follows:

Section 1: RECITALS

The foregoing recitals are incorporated into this Section 1 as though fully set forth herein.

Section 2: AGREEMENT APPROVED

The Economic Incentive Agreement attached as Exhibit A is approved, and the Village President and Village Clerk are authorized and directed to execute the Agreement on the Village's behalf.

Section 3: RECORDING AND AUTHORITY

The Village Clerk is authorized and directed to record this Ordinance against the Property with the Kendall County Recorder, and the Village Administrator is authorized and directed to take all steps necessary to implement and enforce the Agreement's terms.

Section 4: SUPERSEDER

In the event a conflict exists between the terms of this Ordinance and any other ordinance or resolution of the Village, the terms of this Ordinance shall govern.

Section 5. SEVERABILITY

If any part, subsection, or clause of this Ordinance shall be deemed to be unconstitutional or otherwise invalid, the remaining parts, subsections, and clauses shall not be affected thereby.

Section 6. EFFECTIVE DATE

This Ordinance shall be in full force and effect from and after its passage and publication in pamphlet form, in accordance with the law.

PASSED by the Board of Trustees of the Village of Oswego, Kendall and Will Counties, Illinois this ___ day of ____ 2020.

JAMES MARTER	_____	LUIS PEREZ	_____
TERRY OLSON	_____	JUDY SOLLINGER	_____
PAM PARR	_____	BRIAN THOMAS	_____

APPROVED by me, Troy Parlier, as President of the Village of Oswego, Kendall and Will Counties, Illinois this ___ day of _____ 2020.

TROY PARLIER, VILLAGE PRESIDENT

TINA TOUCHETTE, VILLAGE CLERK

STATE OF ILLINOIS)
)
COUNTY OF KENDALL) SS

CLERK'S CERTIFICATE
(ORDINANCE)

I, Tina Touchette, the duly qualified and acting Village Clerk of the Village of Oswego, Kendall and Will Counties, Illinois, do hereby certify that I am the keeper of its books and records and that the attached hereto is a true and correct copy of an Ordinance entitled:

AN ORDINANCE AUTHORIZING THE EXECUTION OF AN ECONOMIC INCENTIVE AGREEMENT BY AND BETWEEN THE VILLAGE OF OSWEGO AND IMPERIAL INVESTMENTS, LLC

(Dairy Barn, 119-121 S. Main Street, Oswego, Illinois)

which Ordinance was duly adopted by said Board of Trustees at a meeting held on the ___ day of _____ 2020, approved by the Village President on the ___ day of _____ 2020 and thereafter published in pamphlet form to the extent required by law.

I do further certify, in my official capacity, that a quorum of said Board of Trustees was present at said meeting and that the Board complied with all requirements of the Illinois Open Meetings Act.

IN WITNESS WHEREOF, I have hereunto set my hand this ___ day of _____ 2020.

Tina Touchette, Village Clerk
Village of Oswego

(Seal)

Exhibit A

Economic Incentive Agreement

[Attached]

DRAFT

Prepared by and after
recording return to:

Gregory W. Jones
Ancel Glink, P.C.
140 South Dearborn Street
6th Floor
Chicago, Illinois 60603

Recorder's Use Only

ECONOMIC INCENTIVE AGREEMENT

BY AND BETWEEN

THE VILLAGE OF OSWEGO

AND

IMPERIAL INVESTMENTS, LLC

DATED AS OF _____, 2020

ECONOMIC INCENTIVE AGREEMENT

THIS ECONOMIC INCENTIVE AGREEMENT (“Agreement”) is made and entered into as of the ____ day of _____, 2020 (“*Effective Date*”), by and between the **VILLAGE OF OSWEGO**, an Illinois municipal corporation and home rule unit of local government with offices located at 100 Parkers Mill, Oswego, Illinois (“*Village*”) and **IMPERIAL INVESTMENTS, LLC**, an Illinois limited liability company with offices located at 202 Boombah Boulevard, Yorkville, Illinois (“*Taxpayer*”) (collectively, the Village and the Taxpayer are the “*Parties*”).

IN CONSIDERATION OF the recitals and the mutual covenants and agreements set forth in this Agreement, and pursuant to the Village’s home rule powers, the Parties agree as follows:

SECTION 1. RECITALS.

A. Taxpayer owns certain property consisting of approximately 0.21 acres of land, generally located north of the intersection of Main Street and Van Buren Street, and commonly known 119-121 S. Main Street, Oswego, Illinois, which property is legally described in **Exhibit 1** attached to this Agreement (“*Property*”).

B. The Property is located in the Village’s B-2 Community Shopping Zoning District and is currently vacant.

C. The Taxpayer desires to develop and occupy the Property with a restaurant and ice cream parlor (“*Proposed Business*”).

D. Taxpayer also owns a nearby property located at 113 Main Street, Oswego, Illinois, and is currently investing approximately \$3.2 million to redevelop that property with a multi-story mixed use structure.

E. The Village is currently constructing public improvements valued at approximately \$1.7 million around the Property and 113 Main Street, including utility upgrades, a public parking lot, a shared refuse enclosure, and a new public alley (collectively, “*Public Improvements*”), all providing enhanced access and service to the Property and the surrounding area.

F. The current and ongoing investments by the Village and the Taxpayer in and around the Property are unique, significant, and directly related to advancing the Village’s economic development goals.

G. The Taxpayer has demonstrated a need for economic assistance based on the significant and unique investment the Taxpayer is making in the Property and 113 Main Street, the Proposed Business’s tax generation potential, the Proposed Business’s consistency with the Village’s economic development goals, and the inherent risk associated with the food service industry.

H. The Village desires to have Taxpayer construct and operate the Proposed Business on the Property, and in consideration for the Taxpayer’s construction of various improvements on and around the Property, including the redevelopment of 113 Main Street, as well as Taxpayer’s

agreement to construct the Proposed Business in accordance with architectural standards requested by the Village, the Village has agreed to rebate a portion of the sales tax generated by the Proposed Business to assist Taxpayer in financing development costs in connection with the Proposed Business.

I. The Village and Taxpayer desire to enter into this Agreement to set forth the terms of the rebate of the sales tax revenues.

J. The Village and Taxpayer have the power and authority to enter into this Agreement specifically pursuant to, but without limitation, 65 ILCS 5/8-1-2.5, and the Village's home rule authority.

SECTION 2. DEFINITIONS.

Whenever used in this Agreement, the following terms shall have the following meanings unless a different meaning is required by the context.

"Commencement Date:" The date established pursuant to Section 3.A of this Agreement.

"Corporate Authorities:" The President and Board of Trustees of the Village of Oswego.

"Effective Date:" The date referenced in the first paragraph of page 1 of this Agreement.

"Force Majeure:" Strikes, lockouts acts of God or other factors beyond a party's reasonable control and reasonable ability to remedy, as further described in Section 7 of this Agreement; provided, however, that Force Majeure shall not include delays caused by weather conditions, unless those conditions are unusually severe or abnormal considering the time of year and the particular location of the Property. In no event shall increased costs or other financial considerations be considered a Force Majeure event.

"Gross Receipts:" The term "Gross Receipts" shall have the same meaning as that which is ascribed to it in the Retailer's Occupation Tax Act.

"Municipal Sales Tax:" That portion or component of the Sales Taxes generated by Taxpayer from sales on all or any portion of the Rebate Property that the Village actually receives from the State of Illinois.

"Rebate Property:" That certain property legally described as the "Property" in Section 1.A of this Agreement.

"Retailer's Occupation Tax Act:" The Illinois Retailer's Occupation Tax Act, 35 ILCS 120/1, *et seq.*, as amended.

"Sales Taxes:" Any and all taxes imposed and collected by the State of Illinois pursuant to the Retailer's Occupation Tax Act, but not including the Home Rule Local Sales Taxes.

"Sales Tax Rebate:" The rebate payment to Taxpayer of a portion of the Municipal Sales Taxes that the Village is required to make pursuant to this Agreement.

“Sales Tax Year:” The period of time commencing on the Commencement Date and ending on the date that is one year after the Commencement Date, and each of the succeeding years thereafter.

“Sales Tax Quarter:” The period of time commencing on the Commencement Date and ending on the last day of the calendar quarter, and each of the succeeding calendar quarters thereafter.

“Zoning Regulations:” The Village of Oswego Zoning Code, as amended.

SECTION 3. COMMENCEMENT OF SALES TAX REBATE OBLIGATIONS.

A. Commencement Date. The “Commencement Date” under this Agreement is hereby declared to be the date on which the Proposed Business is constructed, open for business on the Property and the occupancy or temporary or conditional occupancy permit has been issued in compliance with Section 5.A, which date is anticipated to be no later than November 1, 2020. The Taxpayer shall be required to notify the Village after the construction of the Proposed Business is complete, the Proposed Business is open for business and the occupancy or temporary or conditional occupancy permit has been issued on the Property.

B. Failure to Commence. In the event that the Proposed Business is not constructed on the Property, open for business on the Property, and subject to an occupancy permit issued in compliance with Section 5.A, all on or before May 1, 2021, the Village shall have no obligation whatsoever to perform any of the Municipal Sales Tax rebate obligations set forth in Section 4 of this Agreement.

SECTION 4. SALES TAX REBATE.

A. Calculation of Sales Tax Rebate. For a period of 5 years commencing on the Commencement Date, as defined in Section 3.A, the Village agrees to rebate to Taxpayer 100% of the Municipal Sales Tax generated by Taxpayer from the Rebate Property from all Gross Receipts in a Sales Tax Year, up to a maximum Sales Tax Rebate of \$70,000.00. In no event shall the Taxpayer receive more than \$70,000.00 in Sales Tax Rebates during this Agreement’s term.

B. Village Payment. Within 90 days after the end of each Sales Tax Quarter, the Village shall pay Taxpayer the applicable Sales Tax Rebate for that particular Sales Tax Quarter, based on the records of the Illinois Department of Revenue actually provided to and received by the Village. If, for any reason, the State of Illinois fails to distribute the Municipal Sales Tax revenue or the necessary Illinois Department of Revenue records to the Village in sufficient time for the Village to make such quarterly Sales Tax Rebate payments, the Village shall provide notice of such fact to Taxpayer. In that event, the Village shall make the required Sales Tax Rebate payment within 60 days after the date on which the Village actually receives the Municipal Sales Tax revenue and records due the Village for the applicable, quarterly payment period. If at the end of any Sales Tax Year, there is a need to adjust and reconcile the amount of any annual Sales Tax Rebate payment to account for any provision of this Agreement or to account for the amount of Municipal Sales Tax actually paid by the State of Illinois, the Village and Taxpayer do hereby agree to cooperate with each other to accomplish such reconciliation.

C. Change in the Law.

1. The Village and Taxpayer acknowledge and agree that the Village's obligation to pay the Sales Tax Rebate to Taxpayer is predicated on existing State law, including, without limitation, the Retailer's Occupation Tax Act. The Village and Taxpayer further acknowledge that the Illinois General Assembly has, from time to time, considered proposals to modify or eliminate the distribution of Sales Taxes to Illinois municipalities. The Village and Taxpayer desire in Paragraph 2 of this Section 4.C to make express provision for the effect of any such change upon the operation of this Agreement.
2. In the event that the State of Illinois amends or repeals the Retailer's Occupation Tax Act or makes any other promulgation, enactment, or change in law ("***Change in Law***") that eliminates the distribution of Sales Taxes to the Village, otherwise alters the distribution formula in a manner that prevents the Village and Taxpayer from determining with a reasonable degree of certainty the precise amount of the Municipal Sales Tax or the amount of Municipal Sales Tax generated by Taxpayer on the Rebate Property, or it is determined that the Property does not qualify, under applicable state law, to receive Municipal Sales Tax Rebates, the provisions of this Agreement with regard to Municipal Sales Tax generated from the Rebate Property on or after the effective date of the Change in Law or such determination shall automatically terminate and become null and void and be of no further force or effect, and the Village shall have no obligation whatsoever to pay to Taxpayer any of the Municipal Sales Tax generated on or after the effective date of the Change in Law or such determination. However, if a Change in Law results in replacement taxes for the Sales Taxes directly resulting from Gross Receipts of Taxpayer as contemplated hereunder, then, for purposes of this Agreement, such replacement taxes shall be defined as Sales Taxes, subject in all respects to the Village's actual receipt of its portion of such replacement taxes as well as the Village's authority under state law to provide for rebate of such replacement taxes, as contemplated herein.

D. No Guarantee. The Parties acknowledge and agree that none of the terms, conditions, or provisions of this Agreement shall be construed, deemed, or interpreted as either (1) a guarantee that the Village will receive any Municipal Sales Taxes as a result of the operation of the Proposed Business on the Rebate Property or (2) a requirement or obligation by Taxpayer to generate Gross Receipts from the Rebate Property.

E. Limited Liability. Notwithstanding any other provision of this Agreement to the contrary, the Village's obligation to pay the Sales Tax Rebate shall be subject to the applicable laws of the State of Illinois and shall not be a general debt of the Village or a charge against its general credit or taxing powers, but shall be a special limited obligation payable solely out of the Municipal Sales Tax received by the Village, as specifically defined in Section 2 of this Agreement. Taxpayer shall have no right to, and agrees that it shall not, compel any exercise of the taxing power of the Village to pay the Sales Tax Rebate, and no execution of any claim, demand, cause of action or judgment shall be levied upon or collected from the general credit, general funds or other property of the Village (unless the Village refuses to make such payment to Taxpayer in violation of this Agreement). No recourse shall be had for any payment pursuant to

this Agreement against any past, present, or future trustee, member, elected or appointed officer, official, agent, attorney, representative, or employee of the Village in his or her individual capacity.

F. Refund of Rebate. In the event that, at any time during the Term of this Agreement, Taxpayer abandons, closes, or terminates the use of the Property for the Proposed Business, without substituting therefor, within 12 months after such abandonment, closure, or termination, another Proposed Business (which may or may not be owned, operated, or controlled by Taxpayer) that is intended and expected, with a reasonable degree of certainty, to generate at least the same amount of Gross Receipts as the business that was abandoned, closed, or terminated (“*Closure*”), then the (1) provisions of this Agreement with regard to Municipal Sales Tax generated from the Rebate Property shall, as of the date of the Closure, automatically terminate and become null and void and be of no further force or effect, and the Village shall have no obligation whatsoever to perform any of the Sales Tax Rebate obligations in this Section 4 of this Agreement; and (2) Taxpayer shall be required to refund to the Village the entire amount of the Sales Tax Rebate received by Taxpayer prior to the date of the Closure as follows:

1. If the Closure occurs between the Commencement Date and the Commencement Date’s fourth anniversary, Taxpayer shall be required to refund 50% of the Sales Tax Rebate; and
2. If the Closure occurs after the Commencement Date’s fourth anniversary but on or before the Commencement Date’s sixth anniversary, Taxpayer shall be required to refund 25% of the Sales Tax Rebate.

Notwithstanding the foregoing, in the event that a Closure is exclusively the result of a Force Majeure, Taxpayer shall have no obligation to refund such prior received Sales Tax Rebate, even if there is no replacement business having substantially similar amounts of Gross Receipts as the business. The provisions of this Section 4.F shall survive this Agreement’s voluntary or involuntary termination.

G. Abandonment of Use. In the event that the Proposed Business ceases doing business for 90 consecutive days on the Property at any time during the term of this Agreement beginning on the Commencement Day, the Village shall have no further obligations under this Agreement and this Agreement shall be terminated, unless the 90 day period is extended by action of the Corporate Authorities of the Village; provided, however, that the refund obligations of Subsection 4.F shall survive any termination under this Subsection 4.G.

SECTION 5. USE AND DEVELOPMENT OF THE PROPERTY.

A. Zoning Approvals. This Agreement shall be contingent upon, and not effective until, Taxpayer has (i) filed all necessary applications for, (ii) obtained approval of zoning relief to authorize the operation of, (iii) obtained a certificate of occupancy, or temporary or conditional certificate of occupancy, in conformity with such approval of zoning relief, and (iv) secured all business and other licenses or permits required to operate, the Proposed Business on the Property.

B. Compliance with Laws. If Taxpayer fails to comply with the Zoning Regulations, this Agreement, or any other applicable code, ordinance, rule or regulation of the Village, or any other applicable local, state, or federal ordinance, regulation, rule, or law during the term of this

Agreement, the provisions of this Agreement with regard to Municipal Sales Tax generated from the Rebate Property shall automatically terminate, and the Village shall have no obligation to pay to Taxpayer any Sales Tax Rebate based upon the Municipal Sales Tax generated on or after the date of Taxpayer's noncompliance or violation; provided, however, at least 30 days before such automatic termination, the Village shall notify Taxpayer of the violation and allow Taxpayer 30 days after such notice to cure the violation, and further provided, that said 30 day period shall be extended if Taxpayer has initiated the cure of said violation and is proceeding diligently to cure the same.

C. Special Service Area. Taxpayer hereby consents to the Village's establishment of a Special Service Area ("**SSA**") encompassing the Property that will generate revenue sufficient to pay any ongoing or one time maintenance or operational obligations associated with the Property, the Proposed Business, the Public Improvements, and the Refuse Program, as that term is defined in Section 5.D. The Village will comply with the Special Service Area Tax Law (35 ILCS 200/27, *et seq.*) when proposing and establishing the SSA, and Taxpayer acknowledges that any objection to the SSA's proposal, creation, tax levy, or tax increase shall constitute a default under this Agreement, shall entitle the Village to pursue any and all remedies available under this Agreement, at law, or in equity, and shall cause the provisions of this Agreement regarding Municipal Sales Tax generated from the Rebate Property to, as of the date of Taxpayer's objection, automatically terminate and become null and void and be of no further force or effect, and the Village shall have no obligation whatsoever to perform any of the Sales Tax Rebate obligations in Section 4 of this Agreement.

D. Shared Refuse Program. Taxpayer understands and acknowledges that the Village plans to establish a shared refuse area capable of serving the Property and properties located in the immediate vicinity ("**Refuse Program**"), including constructing certain infrastructure to accommodate and support a refuse compactor. Taxpayer further understands and acknowledges that the Refuse Program's viability depends on businesses and other users participating in the Refuse Program. Taxpayer agrees to cooperate with the Village in establishing the Refuse Program and agrees to participate in the Refuse Program, including, without limitation, paying any service, maintenance, and use fees associated with the Refuse Program that are apportioned to the Taxpayer or the Property.

SECTION 6. REAL PROPERTY VALUATION.

Taxpayer shall timely pay when due all property taxes assessed against the Property. Taxpayer shall not petition to reduce the Property's assessed value, appeal the applicable property tax rate, seek any real estate tax exemption, or otherwise pursue a reduction in any real property tax owed during the period beginning on the Effective Date and terminating on the Commencement Date's fifth anniversary, unless:

1. Taxpayer provides the Village with at least thirty (30) days advance notice of filing any appeal, exemption, or other request to reduce tax monies owed by the Taxpayer, regardless of the amount of or nature of the reduction sought;
2. Taxpayer provides the Village with copies of all documents, including, without limitation, appeal applications, appraisals, expert statements and testimony, and studies, submitted or presented to any unit, agency, or body of government or court

in connection with the appeal, including, without limitation, the Kendall County Board of Review, the Illinois Property Tax Appeal Board, or any court or tribunal, at the same time such materials are provided to the unit, agency, or body of government or court; and either

- a. The Village agrees that the local assessor has unreasonably or arbitrarily assessed the Property in such a way that materially impacts the Developer's ability to lease or sell space in within the Development, which agreement shall not be unreasonably withheld; or
- b. An increase in the Property's assessed valuation causes the Property's annual tax bill¹ to increase by 5% or more from the Property's annual tax bill issued for the immediately preceding calendar year, in accordance with this Section's terms. The Taxpayer may only invoke this Section after: i) the Proposed Business has received a temporary or conditional occupancy permit in accordance with Section 5.A; ii) the Proposed Business has been open to the public for a full calendar year; iii) Kendall County has re-assessed the Property to account for the completion of the Proposed Business and construction of associated improvements on the Property; and iv) the Taxpayer has timely paid, without protest, all taxes invoiced by Kendall County reflecting completion of the Proposed Business and construction of associated improvements on the Property ("*Baseline Period*"). The Taxpayer shall not appeal, challenge, or otherwise contest or seek to reduce or avoid liability for paying any taxes assessed, charged, or invoiced against the Property for or during the Baseline Period. Thereafter, the Taxpayer may seek to reduce tax owed, subject to and in accordance with this Section 6.2.b, for annual tax bill increases that occur after the Baseline Period.

Taxpayer's failure to comply with this Section shall constitute a default under this Agreement, and, upon such default, (1) Taxpayer shall immediately refund the entire amount of the Sales Tax Rebate received by Taxpayer prior to the default; and (2) the provisions of this Agreement with regard to Municipal Sales Tax generated from the Rebate Property shall, as of the date of default, automatically terminate and become null and void and be of no further force or effect, and the Village shall have no obligation whatsoever to perform any of the Sales Tax Rebate obligations in Section 4 of this Agreement. These remedies are in addition to all other remedies available to the Village under this Agreement, at law, or in equity.

SECTION 7. FORCE MAJEURE.

Whenever any performance that is required hereunder shall be delayed at any time by Force Majeure, then the party excused from performance shall be excused from performance: 1) only after delivery of notice to the other party, which notice shall identify the nature of the Force Majeure event and the anticipated duration of the delay due to the Force Majeure event; 2) only

¹ For the purposes of this Section, the Property's annual tax bill is comprised of the total of both payment installments invoiced during a calendar year, excluding late fees or penalties.

during the duration of the Force Majeure event; and 3) only so long as the party whose performance is impaired continues to take reasonable steps to mitigate the effect of the Force Majeure Event and to substantially perform despite the occurrence of the Force Majeure Event.

SECTION 8. LITIGATION AND DEFENSE OF AGREEMENT.

A. Litigation. If, during the term of this Agreement, any lawsuits or proceedings are filed or initiated against either party before any court, commission, board, bureau, agency, unit of government or sub-unit thereof, arbitrator, or other instrumentality, that may materially affect or inhibit the ability of either party to perform its obligations under, or otherwise to comply with, this Agreement (“*Litigation*”), the party against which the Litigation is filed or initiated shall promptly deliver a copy of the complaint or charge related thereto to the other party and shall thereafter keep the other party fully informed concerning all aspects of the Litigation.

B. Defense. The Village and Taxpayer do hereby agree to use their respective best efforts to defend the validity of this Agreement, and all ordinances and resolutions adopted and agreements executed pursuant to this Agreement, including every portion thereof and every approval given, and every action taken, pursuant thereto. Any costs or expenses incurred by the Village in connection with the defense of this Agreement (including, without limitation, reasonable attorneys’ fees and the reasonable value of Village staff time) shall be reimbursed by the Taxpayer. Taxpayer may elect to assume directly all responsibilities, costs, and expenses relating to the defense of any Litigation; provided, however, that Taxpayer shall have no authority to settle Litigation on behalf of the Village without the formal or written approval of the Corporate Authorities. The Village and Taxpayer do hereby agree to reasonably cooperate with each other to carry out the purpose and intent of this Agreement.

C. Cooperation for Curative Acts. To the extent any challenge is asserted against the validity of this Agreement, any of its provisions, or any procedures or enactments relating to this Agreement, the Parties shall cooperate to take any curative action that may be necessary or desirable to avoid or defeat such challenge and allow the Parties to enjoy the benefits intended to be conferred by the Agreement.

D. Litigation as Force Majeure. To the extent that Taxpayer is unable to receive a Sales Tax Rebate for any period due to Litigation, such Litigation may qualify as a Force Majeure event.

SECTION 9. REMEDIES.

A. Remedies. In the event of a breach or an alleged breach of this Agreement by either party, either party may, by suit, action, mandamus or any other proceeding, in law or in equity, including specific performance, enforce or compel the performance of this Agreement.

B. Notice and Cure. Neither party may exercise the right to bring any suit, action, mandamus or any other proceeding pursuant to Paragraph A of this Section 9 without first providing written notice to the other party of the breach or alleged breach and allowing a period of 30 days for the curing of said breach or alleged breach; provided, however, that in the event such violation or failure cannot be cured within said 30-day period notwithstanding diligent and continuous effort by the party receiving notice and said party shall have promptly commenced to

cure the violation or failure and shall have thereafter prosecuted the curing of same with diligence and continuity, then the period for curing such violation or failure shall be extended for such period as may be necessary for curing such violation with diligence and continuity.

SECTION 10. TERM.

This Agreement shall be in full force and effect for a period of 5 years from the Commencement Date. This Agreement shall, during its term, run with and bind the Property and shall inure to the benefit of and be enforceable by Taxpayer and the Village, and any of their respective permitted legal representatives, heirs, grantees, successors, and assigns.

SECTION 11. RELEASE OF INFORMATION.

Taxpayer agrees to sign all documentation necessary to cause the Illinois Department of Revenue to release to the Village the amount of Municipal Sales Tax generated by Taxpayer from the Rebate Property during each of the Sales Tax Years pursuant to applicable State law.

SECTION 12. PAYMENT OF VILLAGE FEES AND COSTS.

Taxpayer shall pay all fees, expenses, and costs imposed or assessed by the Fox Metro Water Reclamation District against the Property and the Proposed Business. Village waives all Village permit fees, including engineering, legal, consulting, and administrative fees, costs, and expenses associated with any permit, related to the construction of the Proposed Business on the Property. Notwithstanding the foregoing, Taxpayer shall be responsible for timely paying all fees, costs, and expenses levied or imposed by the Village or any other governmental entity or agency associated with or related to the maintenance or operation of the Property or the Proposed Business, including, without limitation, recurring or nonrecurring license fees, utility and meter fees, permit fees for work undertaken after the Commencement Date, and other fees, costs, and expenses imposed by Village code, rule, or regulation. Notwithstanding any other provision of this Agreement, payment of all said fees, costs, and expenses shall be a condition precedent to each and every obligation of the Village under this Agreement. Additionally, the Village may, in its sole discretion and upon notice to Taxpayer, set off any amounts due from Taxpayer under this Agreement against any Sales Tax Rebate due from the Village.

SECTION 13. LIABILITY AND INDEMNITY OF VILLAGE.

A. No Liability for Village Review. Taxpayer acknowledges and agrees (1) that the Village is not, and shall not be, in any way liable for any violations of restrictive covenants applicable to the Property that may occur, or for any damages or injuries that may be sustained, as the result of the Village's review and approval of any plans for the Property, or as a result of the issuance of any approvals, permits, certificates, or acceptances relating to the use and development of the Property; and (2) that the Village's review and approval of any such plans and the issuance of any such approvals, permits, certificates, or acceptances does not, and shall not, in any way, be deemed to insure Taxpayer, or any of its heirs, successors, assigns, tenants, or licensees, or any third party, against restrictive covenant violations or damage or injury of any kind at any time.

B. Village Procedures. Taxpayer acknowledges that notices, meetings, and hearings have been properly given and held by the Village with respect to the approval of this Agreement

and agrees not to challenge any of such actions on the grounds of any procedural infirmity or of any denial of any procedural right.

C. Hold Harmless. Taxpayer agrees to, and does hereby, release, hold harmless and indemnify the Village, the Corporate Authorities, all Village elected and appointed officials, officers, employees, agents, representatives, and attorneys, from any and all claims that may, at any time, be asserted against any of such parties in connection with (i) the Village's review and approval of any plans, or the issuance of any approvals, permits, certificates, or acceptances relating to the use and development of the Property; (ii) any actions taken by the Village pursuant to Subsection B of this Section 13; (iii) the development, construction, and maintenance of the Property; (iv) the violation of any restrictive covenant applicable to the Property; and (v) the performance by Taxpayer of its obligations under this Agreement and all related ordinances, resolutions, or other agreements.

D. Defense Expenses. Taxpayer shall, and does hereby agree to, pay, without protest, all costs or expenses incurred by the Village in connection with the defense of this Agreement (including, without limitation, reasonable attorneys' fees and the reasonable value of Village staff time). To this end, Taxpayer may elect to assume directly all responsibilities, costs, and expenses relating to the defense of any Litigation; provided, however, that Taxpayer shall have no authority to settle Litigation on behalf of the Village without the formal or written approval of the Corporate Authorities.

SECTION 14. ENFORCEMENT.

The Parties hereto may, in law or in equity, by suit, action, mandamus, or any other proceeding, including, without limitation, specific performance, enforce or compel the performance of this Agreement; provided, however, that Taxpayer agrees that it shall not seek, and that it does not have the right to seek, to recover a judgment for monetary damages (other than payment of the Sales Tax Rebate) against the Village or any elected or appointed Village officer, officials, agents, representatives, attorneys, or employees on account of the negotiation, execution, or breach of any of the terms and conditions of this Agreement. Notwithstanding the foregoing, in the event of a judicial proceeding brought by any party to this Agreement against any other party to this Agreement for enforcement or for breach of any provision of this Agreement, the prevailing party in such judicial proceeding shall be entitled to reimbursement from the unsuccessful party of all costs and expenses, including reasonable attorneys' fees, incurred in connection with such judicial proceeding.

SECTION 15. NATURE, SURVIVAL AND TRANSFER OF OBLIGATIONS.

A. Binding Effect. Taxpayer acknowledges and agrees that this Agreement shall be binding upon Taxpayer and any and all of his or its heirs, successors, and permitted assigns and the successor owners of record of all or any portion of the Property.

B. Prohibited Assignments. It is the express intent of the Parties hereto that, except as expressly provided or allowed herein, this Agreement, and all of the rights and privileges granted herein, are for the sole and exclusive benefit of Taxpayer. Accordingly, notwithstanding

any provision of this Agreement, in the event that Taxpayer does, or attempts to, voluntarily or involuntarily transfer its interests in the Property, in whole or in part, without the prior consent of the Corporate Authorities, which consent may be granted or denied in the sole discretion of the Corporate Authorities, this Agreement, and all of the rights and privileges granted herein, shall, at the option of the Village, become null and void and be of no force or effect.

SECTION 16. REPRESENTATIONS AND WARRANTIES.

A. Taxpayer Representations and Warranties. In order to induce the Village to enter into this Agreement and to adopt the ordinances and grant the rights herein provided for, Taxpayer hereby warrants and represents to the Village as follows:

1. Taxpayer is qualified to do business, validly existing, and in good standing under the laws of the State of Illinois.
2. Taxpayer has the authority and the legal right to make, deliver, and perform this Agreement and have taken all necessary corporate, partnership, and venture actions to authorize the execution, delivery, and performance of this Agreement.
3. No mortgagee or any other secured party that has an interest in the Property as of the date of this Agreement has an objection to either (i) the execution and performance of this Agreement by Taxpayer or (ii) the binding nature of this Agreement with respect to the Property. In the event that Taxpayer is not the owner of record of the Property, Taxpayer shall deliver to the Village Clerk, at the time of Taxpayer's execution of this Agreement, a document executed by all owners of record and any secured parties acknowledging this warranty and confirming the validity thereof.
4. All necessary consents of any Board of Directors, shareholders, creditors, investors, partners, judicial, or administrative bodies, governmental authorities, or other parties, including specifically but without limitation all secured parties, regarding the execution and delivery of this Agreement have been obtained.
5. No consent or authorization of, filing with, or other act by or in respect of any governmental authority (other than the Village, and the State of Illinois with respect to distribution of Sales Taxes) is required in connection with the execution, delivery, performance, validity, or enforceability of this Agreement that has not heretofore been obtained by Taxpayer.
6. The individuals executing this Agreement on behalf of Taxpayer have the power and authority to execute and deliver this Agreement on behalf of Taxpayer.
7. The execution, delivery, and performance of this Agreement (i) is not prohibited by any requirement of law or under any contractual obligation of Taxpayer; (ii) will not result in a breach or default under any agreement to

which Taxpayer is a party or to which Taxpayer, in whole or in part, is bound; and (iii) will not violate any restriction, court order, or agreement to which Taxpayer or the Property, in whole or in part, is or are subject.

B. Village Representations and Warranties. In order to induce Taxpayer to enter into this Agreement and to adopt the ordinances and grant the rights herein provided for, the Village hereby warrants and represents to Taxpayer that the individuals executing this Agreement on behalf of the Village have been duly authorized and directed by the Corporate Authorities to execute and deliver this Agreement on behalf of the Village.

SECTION 17. GENERAL PROVISIONS.

A. Notice. Any notice or communication required or permitted to be given under this Agreement must be in writing and delivered (i) personally, (ii) by a reputable overnight courier, (iii) by certified mail, return receipt requested, and deposited in the U.S. Mail, postage prepaid, or (iv) by electronic mail ("*e-mail*"). E-mail notices shall be deemed valid only to the extent that they are (a) opened by the recipient on a business day at the address set forth below, and (b) followed by delivery of actual notice in the manner described in either (i), (ii), or (iii) above within three business days thereafter at the appropriate address set forth below. Unless otherwise provided in this Agreement, notices shall be deemed received after the first to occur of (a) the date of actual receipt; or (b) the date that is one (1) business day after deposit with an overnight courier as evidenced by a receipt of deposit; or (b) the date that is three (3) business days after deposit in the U.S. mail, as evidenced by a return receipt. By notice complying with the requirements of this Section, each party to this Agreement shall have the right to change the address or the addressee, or both, for all future notices and communications to them, but no notice of a change of addressee or address shall be effective until actually received.

If to Village:

Village of Oswego
Attn: Daniel Di Santo, Village Administrator
100 Parkers Mill
Oswego, Illinois 60543
E-mail: ddisanto@oswegoil.org

With a copy to:

Ancel Glink, P.C.
Attn: Gregory W. Jones
140 S. Dearborn Street, 6th Floor
Chicago, Illinois 60603
E-mail: gjones@ancelglink.com

If to Taxpayer:

Imperial Investments, LLC
Attn: Mike Mann
202 Boombah Boulevard
Yorkville, Illinois 60560
E-mail: mike.mann@boombah.com

With a copy to:

Imperial Investments, LLC

Attn: Julie Schlichting

202 Boombah Boulevard

Yorkville, Illinois 60560

E-mail: julie.schlichting@boombah.com

By notice complying with the requirements of this Section, each party shall have the right to change the address or the addressee, or both, for all future notices and communications to such party, but no notice of a change of addressee or address shall be effective until actually received.

B. Time of the Essence. Time is of the essence in the performance of all terms and provisions of this Agreement.

C. Rights Cumulative. Unless expressly provided to the contrary in this Agreement, each and every one of the rights, remedies and benefits provided by this Agreement shall be cumulative and shall not be exclusive of any other such rights, remedies and benefits allowed by law.

D. Non-Waiver. The Village shall be under no obligation to exercise any of the rights granted to it in this Agreement except as it shall determine to be in its best interest from time to time. The failure of the Village to exercise at any time any such right shall not be deemed or construed a waiver thereof, nor shall such failure void or affect the Village's right to enforce such right or any other right.

E. Consents. Whenever the consent or approval of any party hereto is required in this Agreement such consent or approval shall be in writing and shall not be unreasonably withheld or delayed, and, in all matters contained herein, all Parties shall have an implied obligation of reasonableness, except as may be expressly set forth otherwise.

F. Governing Law. This Agreement shall be governed by, construed and enforced in accordance with the internal laws, but not the conflicts of laws rules, of the State of Illinois. The venue for all disputes arising from or related to this Agreement, the Property, or the Proposed Business shall be in the Illinois Circuit Court for the Twenty Third Judicial Circuit, Kendall County, Illinois.

G. Non-Severability. If any term, covenant, condition, or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the entire remainder of this Agreement shall, thereupon, be null and void and of no further force and effect, it being the intent of the Parties that all of the provisions of this Agreement be treated as an individual whole.

H. Entire Agreement. This Agreement shall constitute the entire agreement of the Parties to this Agreement regarding the rebate of Municipal Sales Tax to Taxpayer; all prior drafts and agreements concerning such matters between the Parties, whether written or oral, are merged in this Agreement and shall be of no force and effect.

I. Grammatical Usage and Construction. In construing this Agreement, feminine or neuter pronouns shall be substituted for those masculine in form and vice versa, and plural terms shall be substituted for singular and singular for plural, in any place in which the context so requires.

J. Interpretation. This Agreement shall be construed without regard to the identity of the party who drafted the various provisions of this Agreement. Moreover, each and every provision of this Agreement shall be construed as though all Parties to this Agreement participated equally in the drafting of this Agreement. As a result of the foregoing, any rule or construction that a document is to be construed against the drafting party shall not be applicable to this Agreement.

K. Headings. The headings, titles and captions in this Agreement have been inserted only for convenience and in no way define, limit, extend, or describe the scope or intent of this Agreement.

L. Exhibits. Exhibit 1 is, by this reference, incorporated in and made a part of this Agreement. In the event of a conflict between an exhibit and the text of this Agreement, the text of this Agreement shall control.

M. Amendments and Modifications. No modification, addition, deletion, revision, alteration or other change to this Agreement shall be effective unless and until such change is reduced to writing and executed by the Village and all owners of record of the Property at the time such modification is intended to be effective, pursuant to all applicable statutory procedures.

N. Calendar Days and Time. Any reference herein to “day” or “days” shall mean calendar and not business days. If the date for giving of any notice required to be given hereunder or the performance of any obligation hereunder falls on a Saturday, Sunday, or Federal holiday, then said notice or obligation may be given or performed on the next business day after such Saturday, Sunday, or Federal holiday.

O. No Third Party Beneficiaries. No claim as a third party beneficiary under this Agreement by any person, firm or corporation shall be made, or be valid, against the Village or Taxpayer.

[Signature page follows]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their duly authorized representatives as of the date first above written.

ATTEST:

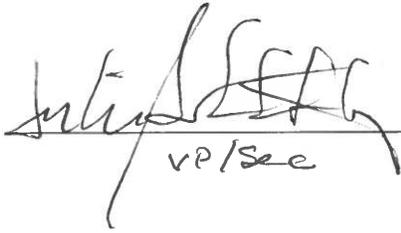
VILLAGE OF OSWEGO

Tina Touchette, Village Clerk

By: _____
Troy Parlier, Village President

ATTEST:

IMPERIAL INVESTMENTS, LLC



vp/sec

By: 

Its: Manager/CEO

Exhibit 1Legal Description of the Property

LOT 5 AND THE EASTERLY HALF OF THE VACATED ALLEY LYING WESTERLY OF
AND ADJOINING LOT 5 IN BLOCK 11 OF THE ORIGINAL TOWN OF OSWEGO, IN THE
VILLAGE OF OSWEGO, KENDALL COUNTY, ILLINOIS

P.I.Ns.: 03-17-309-010
03-17-309-011

Address: 119-121 S. Main Street, Oswego, Illinois 60543

4836-5974-1477, v. 2

Proclamation

The Village of Oswego, Illinois
Founded in 1833

NATIONAL PUBLIC SAFETY TELECOMMUNICATORS WEEK APRIL 12-18, 2020

WHEREAS, emergencies can occur at any time that require police, fire or emergency medical services; and

WHEREAS, when an emergency occurs the prompt response of police officers, firefighters and paramedics is critical to the protection of life and preservation of property; and

WHEREAS, the safety of our police officers and firefighters is dependent upon the quality and accuracy of information obtained from citizens who telephone the emergency communications center; and

WHEREAS, Public Safety Telecommunicators are the first and most critical contact our citizens have with emergency services; and

WHEREAS, Public Safety Telecommunicators are the single vital link for our police officers and firefighters by monitoring their activities by radio, providing them information and ensuring their safety; and

WHEREAS, Public Safety Telecommunicators have contributed substantially to the apprehension of criminals, suppression of fires and treatment of patients; and

WHEREAS, each dispatcher has exhibited compassion, understanding and professionalism during the performance of their job in the past year.

NOW THEREFORE, I, Troy Parlier, Village President of the Board of Trustees of the Village of Oswego, Kendall and Will Counties, Illinois, declares the week of **April 12-18, 2020**, as

NATIONAL PUBLIC SAFETY TELECOMMUNICATORS WEEK

in the Village of Oswego, in honor of the men and women whose diligence and professionalism keep our community and citizens safe.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the Village of Oswego to be affixed this 7th day of April 2020.

Troy Parlier, Village President

ATTEST:

Tina Touchette, Village Clerk