



## **NOTICE AND AGENDA**

**NOTICE IS HEREBY GIVEN  
THAT A COMMITTEE OF THE WHOLE MEETING**

**WILL BE HELD ON**

**September 1, 2020**

**6:00 PM**

**Location: Oswego Village Hall**

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**A. MEETING INFORMATION**

A.1 Meeting Attendance Instructions

[Meetings and Public Comment Instructions 8-24-20.docx](#)

**B. CALL TO ORDER**

**C. ROLL CALL**

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

**E. PUBLIC FORUM**

**F. OLD BUSINESS**

**G. NEW BUSINESS**

G.1 Fiscal Year 2021 Financial Revenue Update

[Revenue Update FY 21 1st Quarter.docx](#)

[Fiscal\\_Year\\_2021\\_Financial\\_UpdateDDSRev.pptx](#)

[1st Quarter Financial Report.pdf](#)

[Revenue History Analysis August 2020.pdf](#)

G.2

Provide Direction on the Entertainment Venue Construction Schedule and Budget.

**H. CLOSED SESSION**

- H.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)]

**I. ADJOURNMENT**

Posted:  
Date: \_\_\_\_\_  
Time: \_\_\_\_\_  
Place: \_\_\_\_\_  
Initials: \_\_\_\_\_

Tina Touchette  
Village Clerk



Tina Touchette,  
Village Clerk

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

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August 24, 2020

### **Meeting Attendance Instructions**

Effective Saturday, Aug. 1, 2020, Village Board meetings in the Village of Oswego resumed to normal in-person meeting attendance. Attendance and public participation options via Zoom or other remote participation platforms will no longer be provided. Chairpersons for Village Commission meetings may choose to continue to hold the meetings via Zoom or other remote participation platforms.

Village Hall will be open for the Committee of the Whole and Regular Village Board meetings, however, residents who do not intend to offer public comment are still strongly encouraged to watch remotely.

Public comments, as part of public forum, will no longer be accepted via email or by phone call. Members of the public wishing to comment during the public forum portion of public meetings may do so in person. As always, those giving public comment are asked to fill out the Public Participation form available in the Village Hall lobby and abide by the Village's civility code. General comments from the public to the Village Board or staff can still be submitted to the Village's email address at [info@oswegoil.org](mailto:info@oswegoil.org), however, these comments will not be read aloud at meetings. In addition, the Village President and Trustees welcome emails and phone calls from constituents.

### **Social distancing measures in place**

For members of the public attending meetings in person, guidelines from the Illinois Department of Public Health and the Department of Commerce & Economic Opportunity will remain in effect. These include but are not limited to:

- Wearing face masks
- Maintaining at least six feet of distance from other people
- Capping room capacity at 50 people
- Making hand sanitizer and disposable masks available for attendees

A temperature station is set-up in the lobby to check temperatures of persons attending the Village Board meetings. If you are not feeling well, please stay home.

A tv monitor will be made available in the lobby so that, in the event a meeting reaches the 50-person capacity limit, the public will be able to watch the proceedings from the Village Hall lobby.

### **How to watch meetings from home**

As always, the public is invited to watch the livestream of Oswego Village Board meetings at [www.oswegoil.org/government/village-board/agendas.aspx](http://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.

**Get updates as they happen**

Residents are also encouraged to follow the Village of Oswego on Facebook (@VillageofOswego) and Twitter (@OswegoIL60543) for up to the minute updates. You can also subscribe to Village of Oswego emails or text alerts by visiting <http://www.oswegoil.org/> and clicking on *E-mail Alerts*.

For more information about public participation at meetings, please contact me.

Thank you,

Tina Touchette, RMC, CMC

Village Clerk

630-554-3259

[ttouchette@oswegoil.org](mailto:ttouchette@oswegoil.org)



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**AGENDA ITEM**

**MEETING TYPE:** Committee of the Whole

**MEETING DATE:** September 1, 2020

**SUBJECT:** Fiscal Year 21 Financial Revenue Update

**ACTION REQUESTED:**  
Fiscal Year 21 Financial Revenue Update

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**BOARD/COMMISSION REVIEW:**  
N/A

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**ACTION PREVIOUSLY TAKEN:**

Date of Action	Meeting Type	Action Taken
N/A	N/A	N/A

**DEPARTMENT:** Finance

**SUBMITTED BY:** Dan DiSanto, Village Administrator; Mark G Horton, CPFO

**FISCAL IMPACT:**  
N/A

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**BACKGROUND:**

In April 2020, the Village Board and staff discussed the Fiscal Year 2021 Budget and the impact of the COVID-19 pandemic on municipal revenues. Staff noted the exact impact on Village revenues was unknown and largely depended on the spread of the virus and the duration of the Stay at Home Order. Staff provided a list of “non-essential” expenditures that would not be expended without knowing more about our revenue situation and without Village Board approval for items over \$25,000. Staff also informed the Board that the Village’s major revenues received from the state are up to 3 months in arrears, so the true impact of March/April 2020 on our revenues would not be known until July/August 2020. Staff was asked to freeze all discretionary non-essential spending resulting in approximately \$243,000 in savings through the end of fiscal year (April 30, 2020) and \$53,000 in new savings in the FY 21 Budget. This amount would increase our FY 20 surplus and helped our financial position heading into FY 21.

Since COVID-19 was declared a national and local disaster, opportunities for expense recovery and stimulus money were created by the Federal and State governments. These future net-positive

revenue sources include potential FEMA reimbursements for COVID-19 related expenditures (up to 75%) and potential revenue from the federal CARES Act (estimated pot of \$2.7 billion for Illinois governments that serve under 500,000 people). Additionally, the Village began investigating the accessibility of the \$630,000 in Village of Oswego grants that we were designated in the 2019 State Capital Bill.

### **DISCUSSION:**

Staff has kept the Village Board updated on Village revenues and requested approval for expenditures as noted back in April. We have now received the state tax revenues for transactions which occurred in March, April and May and all miscellaneous receipts through July.

February 2020 financial results were very strong with total revenues at 115% of budget and total expenditures at 80% of budget. Staff was estimating a year end General Fund surplus of \$1.9 million. General Fund revenues showed Sales tax up 3%, Local Home Rule Sales tax up 1.5%, Income tax up 12% and Building permit revenues up \$254,000 compared to the previous year.

Then came Coronavirus (Covid-19). The virus exploded across the country and was now a global pandemic. State stay at home orders, school closings, business closings, job losses and dire predictions brought everything to an abrupt halt. Predictions for massive unemployment and revenue reductions for local governments had everyone searching for answers. The State Office of Management & Budget predicted a \$2.7 billion loss in state revenue for FY 20 and another \$4.6 billion reduction for FY 21. They also predicted a gradual economic recovery concluding by July 2021. It was not difficult to find articles and news reports of just how bad things would get and the revenue losses estimated to come.

The Village remained steadfast in its approach to the financial predictions and moved forward keeping a watchful eye on the major revenue streams while keeping discretionary spending to a minimum just in case revenues bottomed. Having the FY 20 surplus to rely on to support any revenue loss in FY 21 and the Federal and State government's reimbursement programs established, allowed the Village to maintain our financial response to the pandemic.

Village General Fund revenues did take a hit from the pandemic as March & April receipts were lower than the prior year.

- Sales tax was \$100,113 less
- Local sales tax was \$168,267 less
- Income tax was \$54,385 greater

General Fund revenue categories for the fiscal year had total tax revenue up \$572,300, Licenses & permits up \$519,645, Charges for services up \$345,142 and Financing sources up \$1,058,645 compared to Budget. Total FY 20 revenues of \$21,644,092 compared to total expenditures of \$18,627,438 created a surplus of \$3,016,650.

Fiscal Year 21, 1<sup>st</sup> quarter financial results ended more positive than one would have thought because of this pandemic. Essential businesses allowed to operate in May and June under strict guidelines, curbside dining/pickup, and the State moving to Phase 4 on June 26 provided the lift in revenues generating good financial results. First quarter results showed the Village's General Fund with \$402,000 in excess revenues versus expenditures. Total revenues were \$860,000 lower than last fiscal year but were offset by total expenditures of \$1.1 million less than last year. Total tax revenues were \$592,000 lower than last year and transfers out were \$624,000 less than last year. The Village's Water/Sewer Fund has \$1,794,000 in excess revenues versus expenditures providing needed funding for system improvements. The Police Pension Fund also recovered the substantial loss in market value on the investments incurred on April 30<sup>th</sup> showing a quarter ending surplus of \$2,350,868.

However, predictions and forecasts continue to spread doom and gloom for the coming year. The Illinois Municipal League on May 4, 2020 forecast a 9% to 17% reductions in State revenue including individual reductions in the following revenue streams which are shared with the Village:

- Personal property replacement tax < 30%
- LGDF (income tax) < 15%
- MFT < \$15% & TRF estimated at \$14.50/capita (\$479,600 for Oswego)
- Use tax = to Fiscal Year 2020 revenue

These forecasts and other predictions caused staff to update the FY 21 non-essential operating expenditure listing created in early April which now shows the Village deferring the spending of \$233,833 in budgeted expenditures. Staff also updated the non-essential CIP expenditure listing (items spent either below budget or not going to be spent) reducing expenditures in the amount of \$607,900. The total not to be spent and/or savings of the two lists totals \$841,733.

With all this information, staff forecast all Village revenues by Fund noting the potential revenue loss compared to the FY 21 Budget. General Fund revenues are forecast to have all categories of revenue decline due to the prolonged pandemic. The Fund potential loss of revenue could reach \$3 million by fiscal year end. Taxes would account for most of the loss at approximately \$2.5 million. The largest losses coming from Sales tax revenue loss of \$740,000, Local sales tax loss of \$396,000 and Income tax loss of \$650,000. Some other Funds potential revenue losses are estimated as follows:

- Motor Fuel Tax Fund - \$352,000
- Capital Improvement Fund - \$618,000
- Water/Sewer Fund - \$466,000
- Water/Sewer Capital Fund - \$516,000

Total revenue loss for all Funds is \$5.2 million or 11.2% of the Fiscal Year 21 Budget. The good news is the Village can support the revenue loss with the FY 20 General Fund surplus of \$3.0 million, the \$841,733 savings from non-essential operating expenditures and non-essential CIP expenditures, the \$1.3 million in grants to be received from the State of Illinois, \$1.3 million from the CARES reimbursements and FEMA reimbursements for expenditures spent battling the pandemic, further staff reductions in budgeted expenditures if necessary and we have the Fund reserves to use. In total we have \$6.4 million plus reserves to offset any revenue shortfall for Fiscal Year 21.

We also must note that unexpected events could cause economic conditions to get even worse than they have been which may affect Village finances. The pandemic continues with many prognostications for very slow economic gains for another year and a half. Staff will stay vigilant in monitoring our revenues and expenses as this pandemic wages on.

**RECOMMENDATION:**

Staff recommends the Village continue monitoring revenues and expenditures.

**ATTACHMENTS:**

Fiscal Year 2021 Financial Update presentation

1<sup>st</sup> Quarter FY 21 Financial Report

Revenue History Analysis





# Fiscal Year 2021 Financial Update

1ST QUARTER REVENUES

# February 2020

**Revenues to date compared to Expenditures to date  
For the Month Ending February 29, 2020**

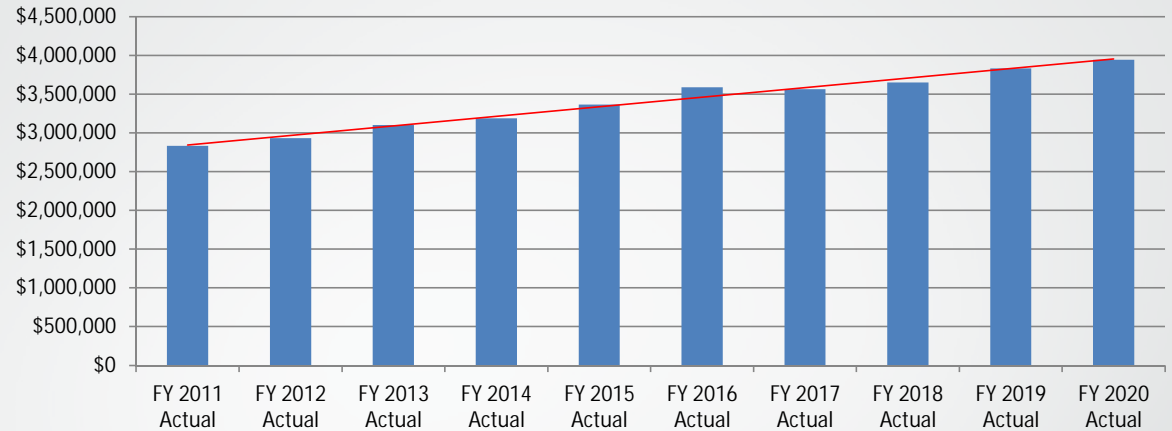
Fund	Revenues	% of Budget	Expenditures	% of Budget	Rev/Exp Difference
GENERAL	\$17,888,201	94.1%	\$15,708,925	83.2%	\$2,179,276
MOTOR FUEL TAX	\$1,060,848	123.9%	\$1,098,491	103.4%	(\$37,643)
PUBLIC WORKS ESCROW	\$1,712	n/a	\$0	n/a	\$1,712
ECONOMIC DEVELOPMENT	\$7,579	n/a	\$0	n/a	\$7,579
SPECIAL EVENTS FUND	\$139,125	n/a	\$133,201	n/a	\$5,923
RESTRICTED ACCOUNTS FUND	\$45,143	n/a	\$15,390	n/a	\$29,753
TIF FUND	\$15,152,098	294.4%	\$8,166,835	157.7%	\$6,985,263
CAPITAL IMPROVEMENT	\$3,700,203	89.2%	\$2,453,915	41.9%	\$1,246,287
DEBT SERVICE	\$2,827,816	100.0%	\$2,826,164	100.0%	\$1,652
WATER & SEWER	\$6,254,094	83.4%	\$4,361,028	63.8%	\$1,893,066
WATER & SEWER CAPITAL FUND	\$330,626	17.1%	\$2,023,686	41.0%	(\$1,693,060)
GARBAGE	\$2,171,590	85.7%	\$2,152,596	85.0%	\$18,994
VEHICLE FUND	\$127,790	23.8%	\$200,021	40.2%	(\$72,231)
POLICE PENSION @01/31/2020	\$4,187,618	186.1%	\$849,200	71.2%	\$3,338,417

Revenues -115% of budget/ expenditures at 80% of budget

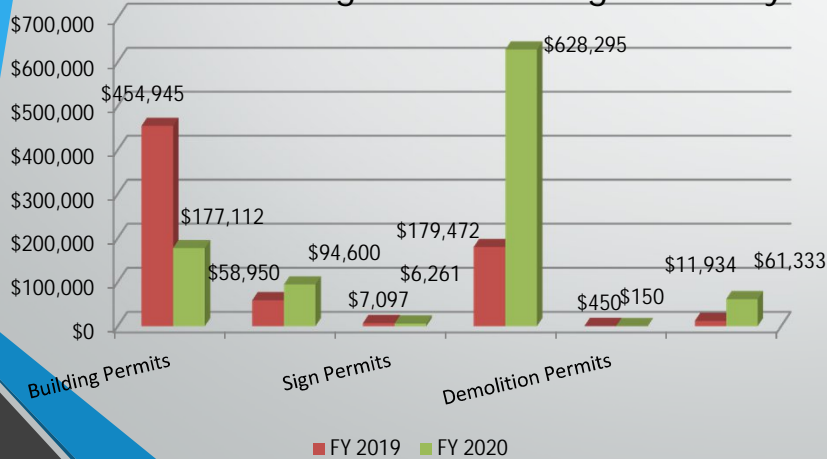
# February 2020

- ❖ Sales tax revenue up \$112,000 or 3%
- ❖ Local home rule sale tax up \$48,900 or 1.5%
- ❖ Income tax up \$319,242 or 12%
- ❖ Building permit fees up \$254,000

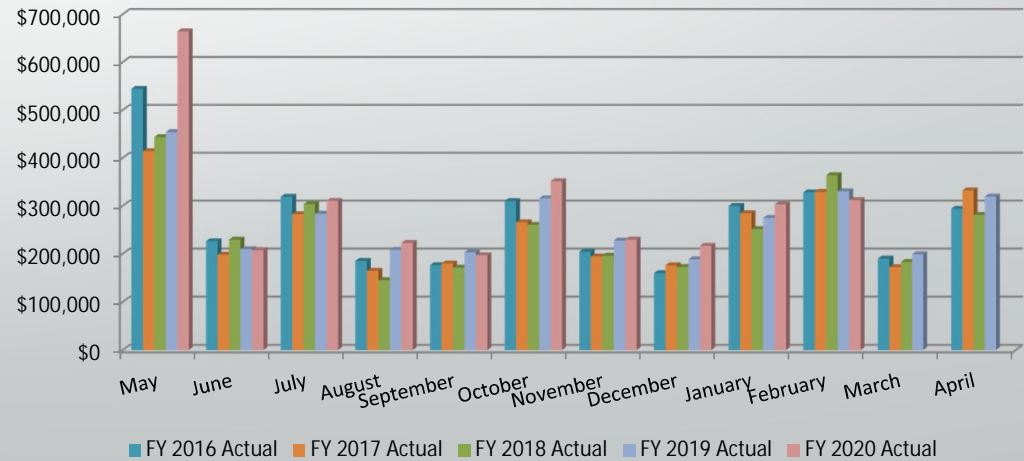
### Sales Tax Fiscal Year to Date

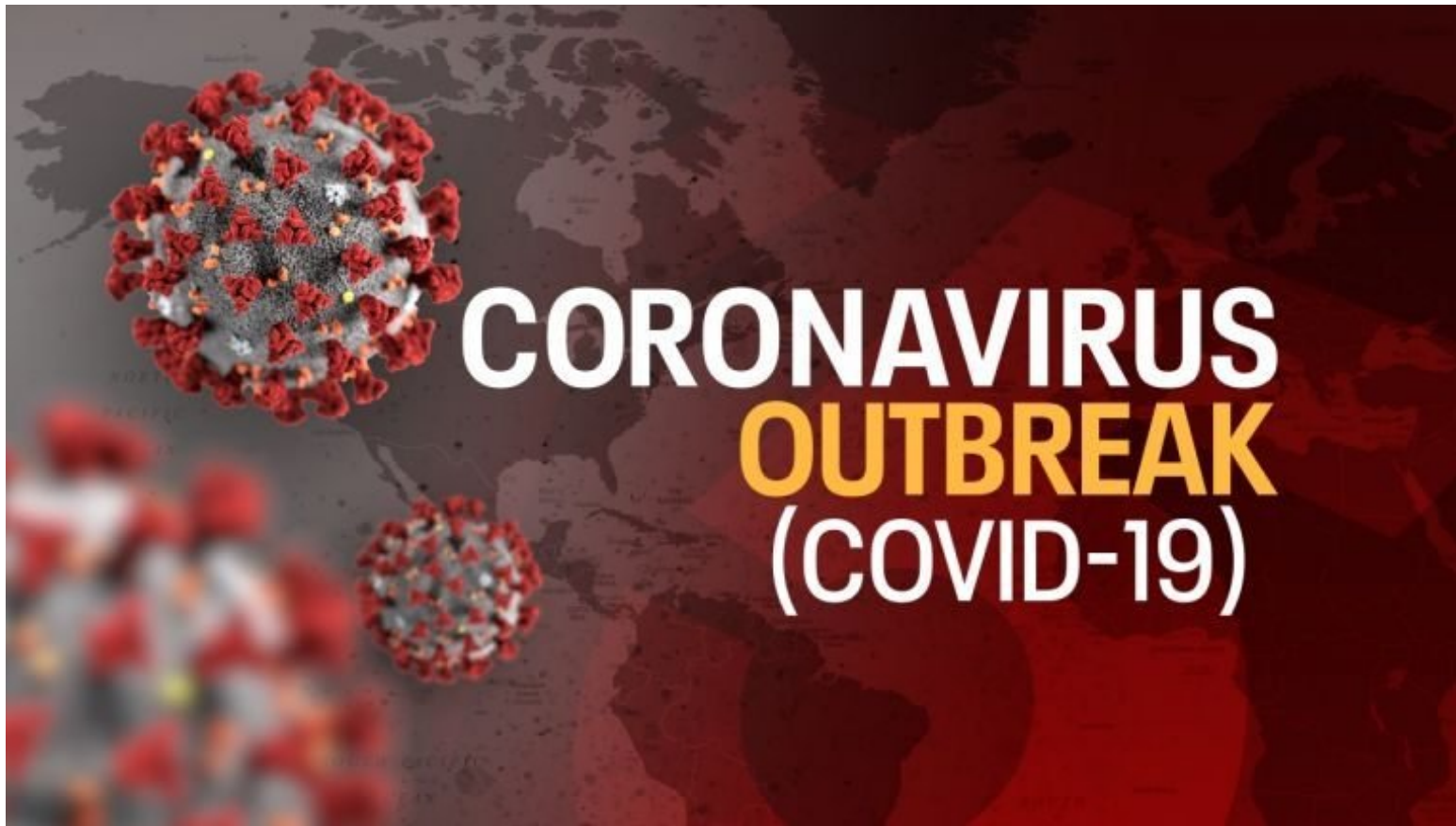


### Building Permits through February



### Income Tax Fiscal Year to Date





## We all know what came next

- Work from home
- Business restrictions
- Business closings
- Stay at home order
- Dire economic prognostications
- Drastic Unemployment
- Federal stimulus and unemployment aid
- Slow business re-opening with restrictions
- State Office of Mgmt and Budget
  - 4-15-20 reporting \$2.7 billion revenue reduction for FY 20
  - FY 21 - \$4.6 billion reduction
  - Projecting declining economic activity in 2<sup>nd</sup> & 3<sup>rd</sup> quarters and gradual recovery not concluding till after State FY 21 (June, 2021)

## Village financial response?

- April 7, 2020
  - Froze all non-essential spending through 4/30/20 saving \$243,000
  - Eliminated \$53,000 in non-essential spending for FY 21
  - FY 20 surplus projected to be \$1.9 million
- Fiscal Year 21 adjustments
  - FEMA , CARES ACT, Grant reimbursements
  - Identified non-essential expenditures of \$870,000
  - Capital items to be individually approved
- Closely monitor all revenues and adjust expenditures if needed
- Update Village Board regularly

# Fiscal Year 2020

@ April 30th

- General Fund revenue
  - Sales tax receipts for March & April less by \$100,113
  - Local sales tax for March & April less by \$168,267
  - Income tax revenue \$54,385 > for March & April & \$373,627 greater than prior year
  - Use tax \$246,000 greater than prior year
  - Utility tax \$80,000 lower than prior year
  - Telecom tax \$81,000 less than prior year
- Total tax revenue > budget by \$572,300
- Licenses & permits > budget by \$519,645
- Charges for services > budget by \$345,142
- Financing sources > budget by \$1,058,645
  
- Total FY 20 revenues of \$21,644,092
- Total FY 20 expenditures of \$18,627,438
- General Fund excess of **\$3,016,650**

# Fiscal Year 2021

- IML May 4, 2020 revenue forecasts
  - 9% to 17% reductions in State revenue
  - PPRT tax < by 30%
  - LGDF tax < by 15%
  - MFT tax < 15%
  - TRF tax estimated @ \$14.50/capita
  - Use tax = to FY 20

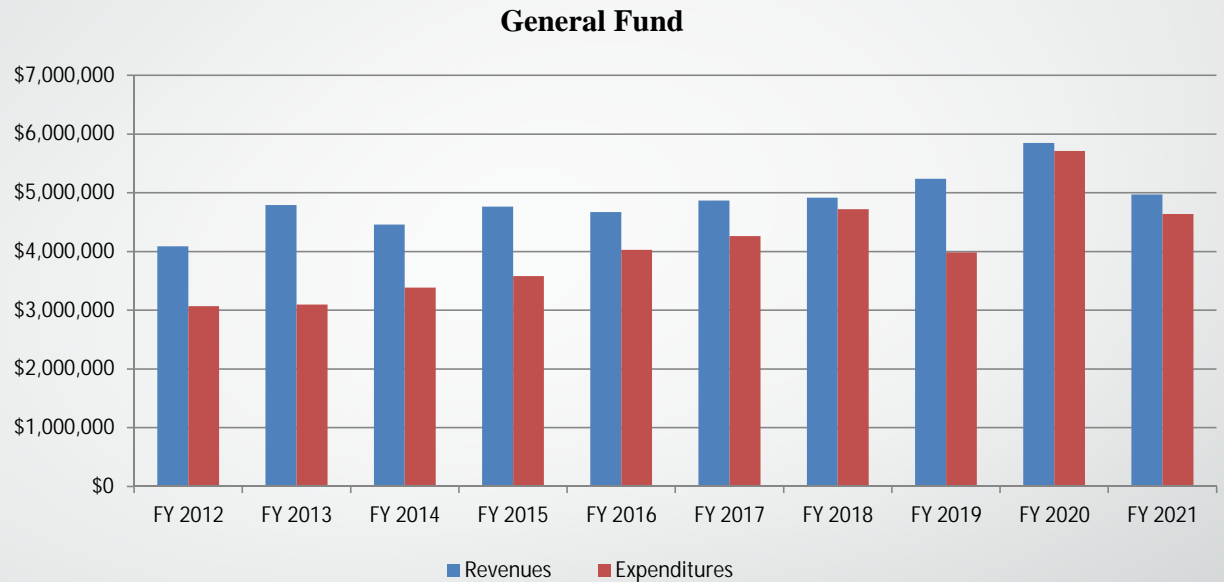
**Revenues to date compared to Expenditures to date  
For the Month Ending July 31, 2020**

Fund	Revenues	% of Budget	Expenditures	% of Budget	Rev/Exp Difference
GENERAL	\$4,988,527	24.8%	\$4,586,176	22.9%	\$402,351
MOTOR FUEL TAX	\$1,072,356	80.2%	\$49,125	5.9%	\$1,023,231
PUBLIC WORKS ESCROW	\$243	n/a	\$0	n/a	\$243
ECONOMIC DEVELOPMENT	\$1,335	n/a	\$0	n/a	\$1,335
SPECIAL EVENTS FUND	\$1,000	n/a	\$12,942	n/a	(\$11,942)
RESTRICTED ACCOUNTS FUND	\$36,901	n/a	\$5,961	n/a	\$30,940
TIF FUND	\$1,554,955	111.1%	\$3,111,977	32.7%	(\$1,557,022)
CAPITAL IMPROVEMENT	\$1,010,825	24.7%	\$1,650,246	22.8%	(\$639,422)
DEBT SERVICE	\$731,704	25.9%	\$941,367	33.3%	(\$209,663)
WATER & SEWER	\$2,500,162	32.3%	\$705,713	9.2%	\$1,794,449
WATER & SEWER CAPITAL FUND	\$76,611	2.4%	\$818,077	15.7%	(\$741,466)
GARBAGE	\$881,405	34.3%	\$662,641	25.7%	\$218,764
VEHICLE FUND	\$62,926	8.3%	\$224,689	31.0%	(\$161,763)
POLICE PENSION @06/30/2020	\$2,539,844	99.2%	\$188,976	15.6%	\$2,350,868
	\$15,458,794		\$12,957,892		



# Fiscal Year 2021

- 1<sup>st</sup> Quarter report  
\$402,000 excess
  - Revenues less by \$860,000
  - Expenditures less by \$1.1 million



Major line item accounts showed a decline compared to last fiscal year included Sales tax, Income tax, Telecommunications tax, Video Gaming tax, Building related permit accounts, Plan review fees, Police Security. On the expenditure side, the Corporate, Police and Transfer for debt payments account for the decrease compared to last fiscal year.

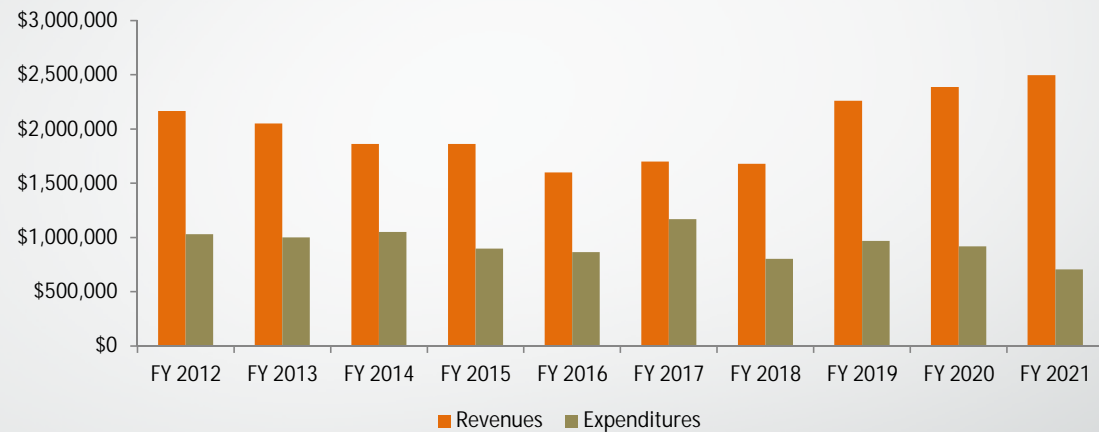
# Fiscal Year 2021

General Fund											
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Change
Revenues	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY21 - FY20
Taxes	3,653,324	4,412,931	4,024,456	4,308,810	4,300,764	4,500,677	4,582,279	4,776,401	5,129,696	4,538,043	(591,652)
Licenses & permits	153,875	122,193	199,228	227,594	150,808	151,352	103,499	215,156	390,112	221,748	(168,364)
Intergovernmental	18,235	25,683	23,890	0	10,565	26,597	14,429	12,915	798	13,892	13,095
Charges for services	107,855	68,996	71,943	93,403	93,949	79,622	90,981	126,828	181,600	101,964	(79,636)
Fines	120,847	107,045	105,019	85,485	65,380	63,958	51,548	47,215	45,201	21,961	(23,240)
Investments/Contributions	33,786	49,374	30,774	47,886	51,004	43,060	75,808	46,399	98,732	74,852	(23,880)
Financing sources	545	3,860	3,202	2,288	(140)	1,523	(454)	13,855	2,938	16,066	13,128
<b>Total</b>	<b>4,088,468</b>	<b>4,790,081</b>	<b>4,458,510</b>	<b>4,765,467</b>	<b>4,672,331</b>	<b>4,866,789</b>	<b>4,918,090</b>	<b>5,238,769</b>	<b>5,849,076</b>	<b>4,988,527</b>	<b>(860,549)</b>
<b>Expenditures</b>											
Corporate	428,239	183,275	360,980	354,242	280,644	283,934	322,629	233,132	669,719	325,542	(344,177)
Community relations	0	54,289	68,580	53,179	64,432	71,246	78,964	77,291	62,743	69,181	6,438
B&Z	135,471	142,593	144,627	133,359	165,627	190,659	187,392	158,663	196,943	192,187	(4,756)
Community dev	81,075	82,143	111,140	107,848	145,919	145,004	127,087	103,196	126,890	114,884	(12,005)
Economic dev	0	28,361	33,397	33,868	56,569	3,696	40,978	62,773	44,116	42,884	(1,233)
Finance	0	116,196	117,873	133,892	155,838	128,204	150,706	115,153	150,334	136,180	(14,154)
Information Technology						123,402	96,304	59,495	120,848	126,258	5,410
Police	1,974,593	2,055,780	2,074,292	2,276,818	2,578,393	2,795,029	2,864,080	2,040,593	3,096,493	2,913,513	(182,981)
Public works	211,277	216,145	282,625	188,772	341,619	316,137	324,947	367,057	513,205	559,198	45,993
<b>Total Operating</b>	<b>2,830,654</b>	<b>2,878,781</b>	<b>3,193,514</b>	<b>3,281,978</b>	<b>3,789,042</b>	<b>4,057,312</b>	<b>4,193,087</b>	<b>3,217,352</b>	<b>4,981,291</b>	<b>4,479,826</b>	<b>(501,465)</b>
Water and sewer											
Transfers Out	236,008	215,568	192,403	298,728	236,361	206,262	529,146	769,150	730,600	106,350	(624,250)
<b>Total</b>	<b>3,066,663</b>	<b>3,094,348</b>	<b>3,385,917</b>	<b>3,580,705</b>	<b>4,025,403</b>	<b>4,263,573</b>	<b>4,722,233</b>	<b>3,986,502</b>	<b>5,711,891</b>	<b>4,586,176</b>	<b>(1,125,715)</b>

# Fiscal Year 2021

Late charges not billed for 1<sup>st</sup> quarter estimated at \$25,836

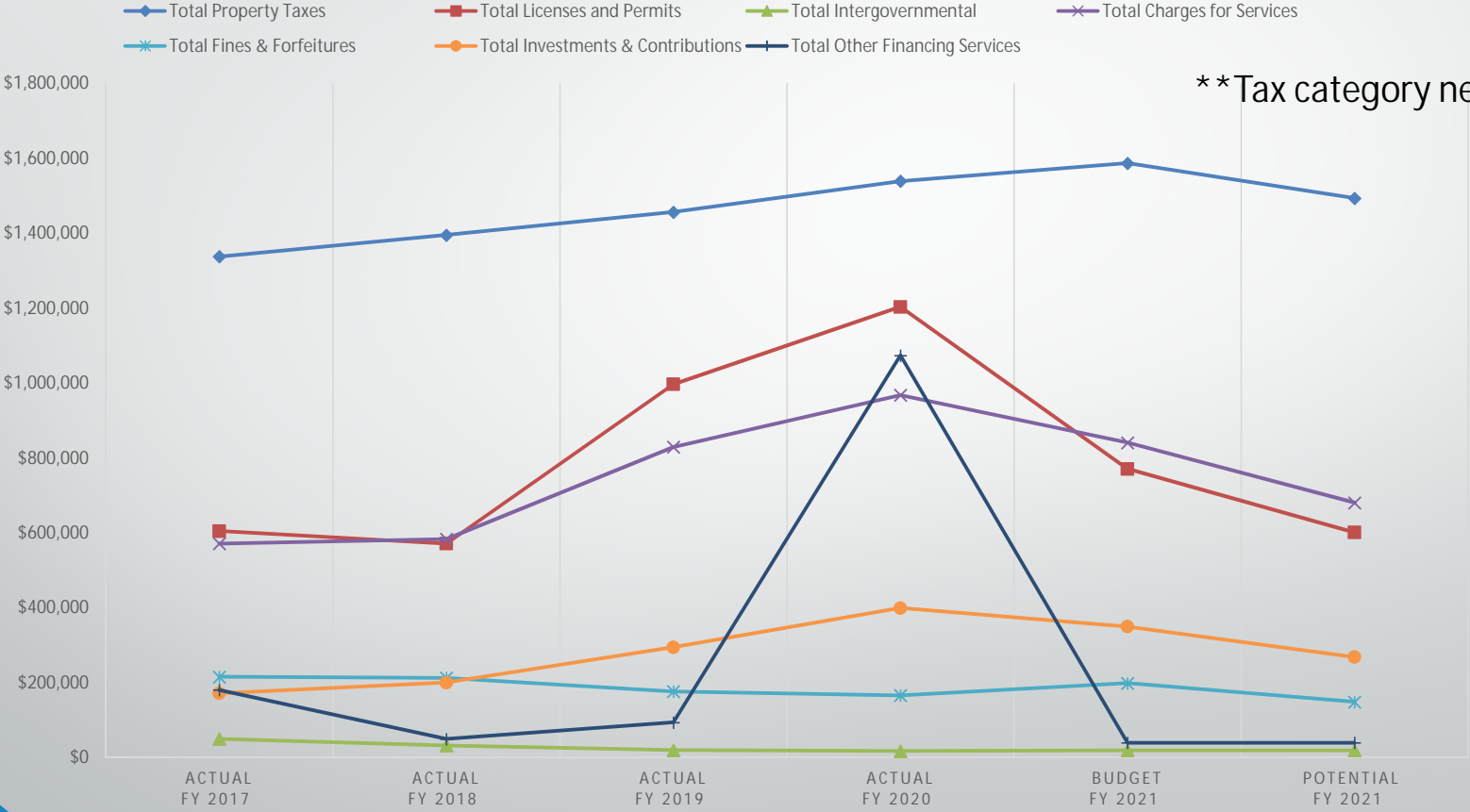
### Water & Sewer Fund



The Water/Sewer Fund revenues continue trending higher due to the water rate increases put in place to raise funding for identified capital improvements for the distribution system. Revenues were \$111,500 greater than last year with total expenses \$212,900 less than last year. Charges for services revenues (usage charges) were \$121,800 greater than last year and account for the revenue increase. Expenses were in line with budget with Personnel costs, Supplies, Contractual services, and Debt payments all lower than last year.

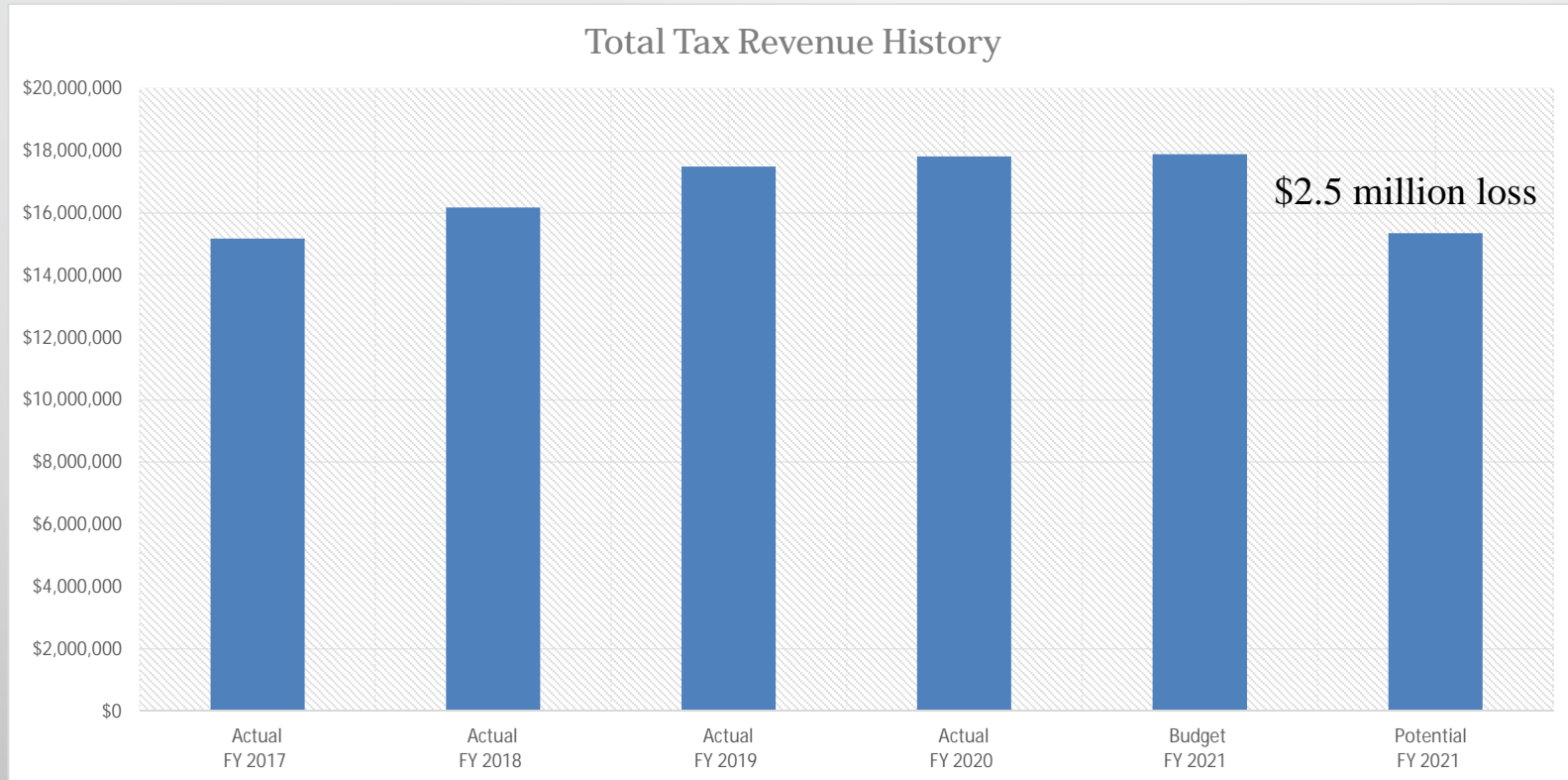
# Fiscal Year 2021 Forecast

## GENERAL FUND REVENUE HISTORY



\*\*Tax category next slide

## Fiscal Year 2021 Forecast

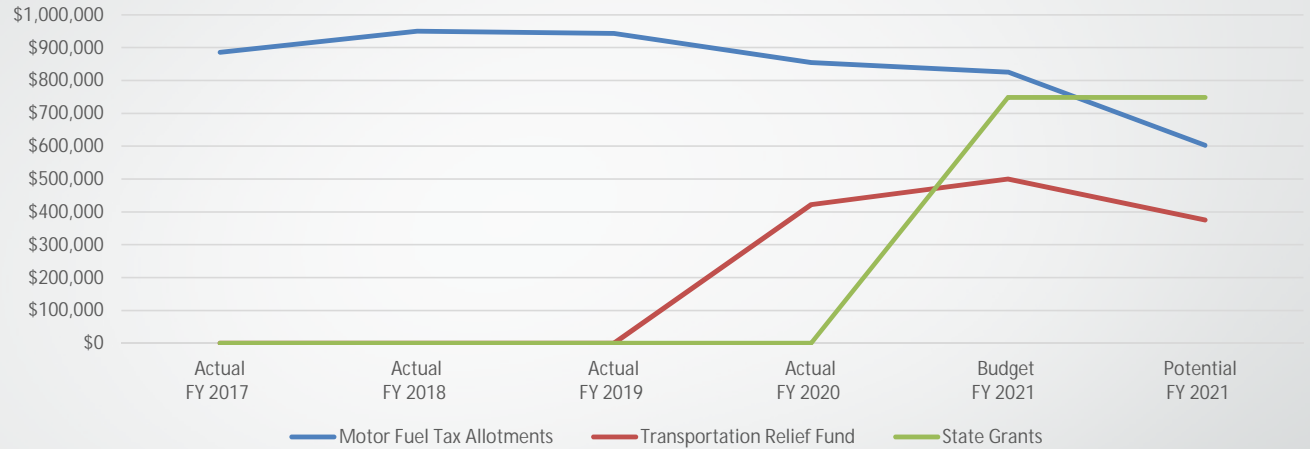


Sales tax < \$740,300  
Local sales tax < \$396,000  
Income tax < \$650,000

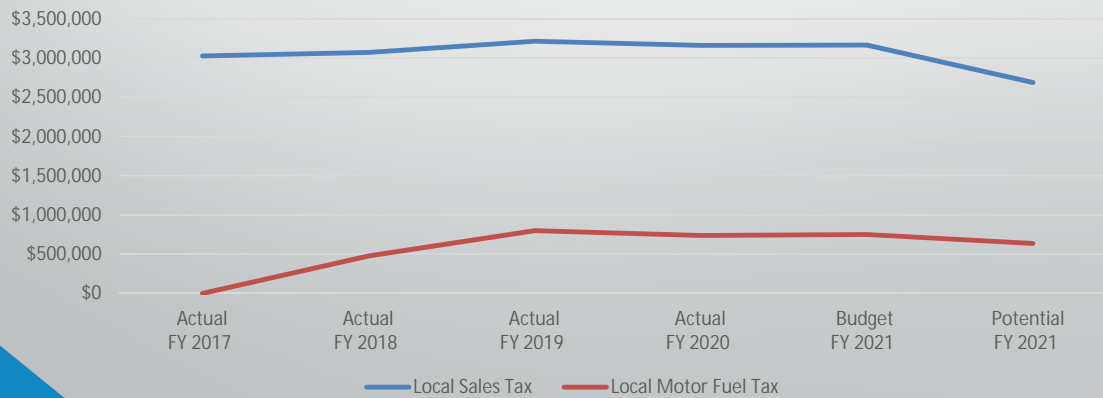
# Fiscal Year 2021 Forecast

MFT tax < \$222,750  
 TRF tax < \$125,000  
 Grant rev > \$748,251

MFT Revenue History



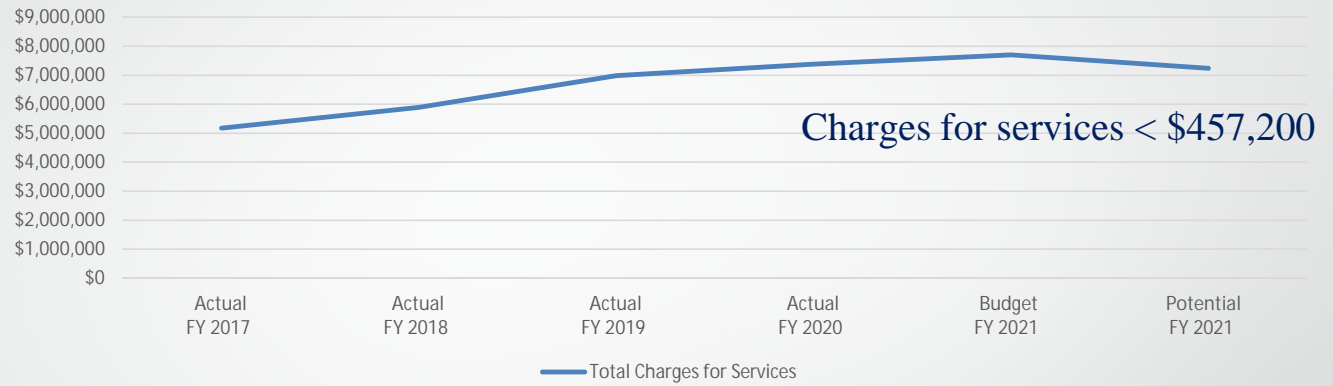
Capital Improvement Fund



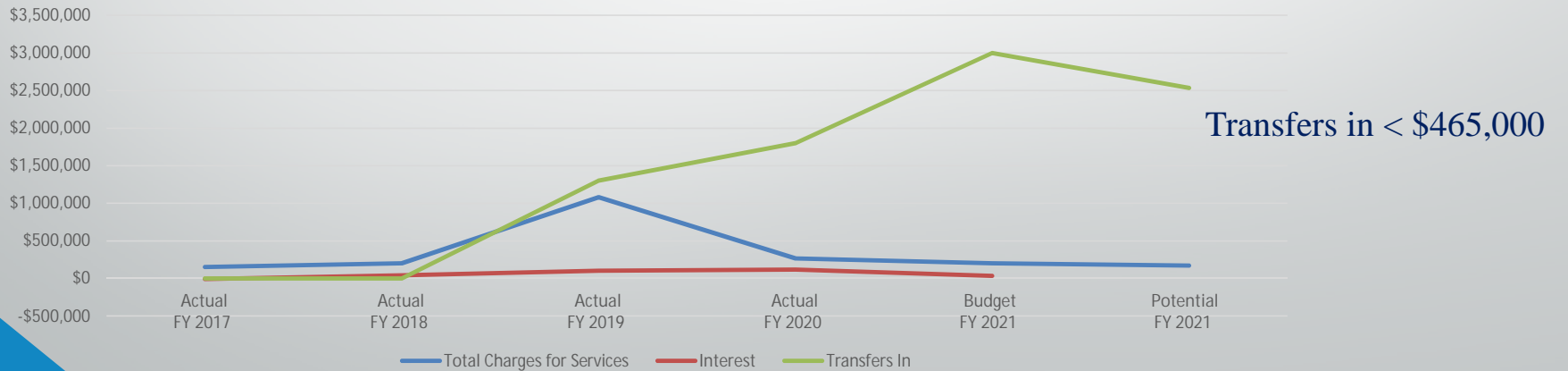
Local sales tax < \$474,300  
 Local MFT tax < \$112,500

# Fiscal Year 2021 Forecast

Water & Sewer Fund  
Total Charges for Services



Water Capital Fund Revenue



## How do we cover any shortfall?

General Fund excess from FY 20	\$3,000,000
FY 21 budgeted expenditures deferred	841,733
Grants allocated from State	1,300,000
CARES reimbursement from State	1,300,000
FEMA reimbursement from Covid expenses	TBD
Reduce FY 21 budgeted expenditures further	TBD
Use Fund reserves	TBD

## Potential bumps in the road yet to come

Pandemic gets even worse than today  
Regions revert back to phase 3  
Unemployment increases  
Consumer spending decreases  
Forecast is for economy to remain as is through 2021



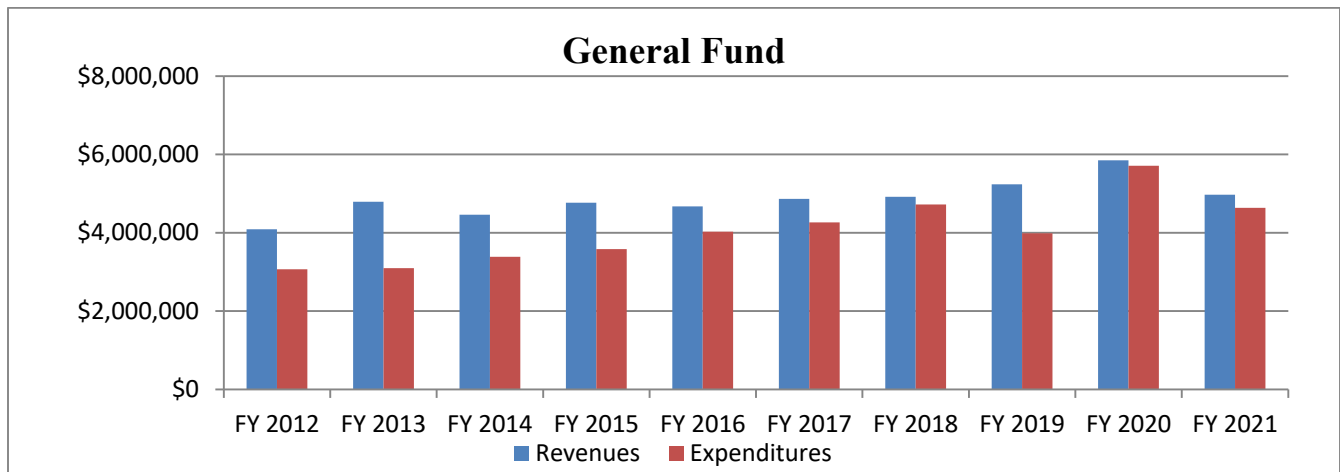
**Village of Oswego  
Quarterly Financial Report  
For the Period Ending July 31, 2020**

First quarter results were better than expected considering May and June were under the stay at home order and most businesses were closed. Businesses reopened in July as the State moved to phase 4 of the reopening and unemployment peaked. Total revenues for all Funds exceeded total expenditures for all Funds by \$2.5 million. The Police Pension Fund first quarter surplus is \$2.3 million from strong market returns accounting for all but \$200,000 of the total surplus. Expenditures are normally less than revenues in the first quarter because almost all the disbursements paid during the quarter were recorded in last fiscal year's totals. The following table shows the year to date revenues and expenditures of each Fund compared to the current year budget.

**Revenues to date compared to Expenditures to date  
For the Month Ending July 31, 2020**

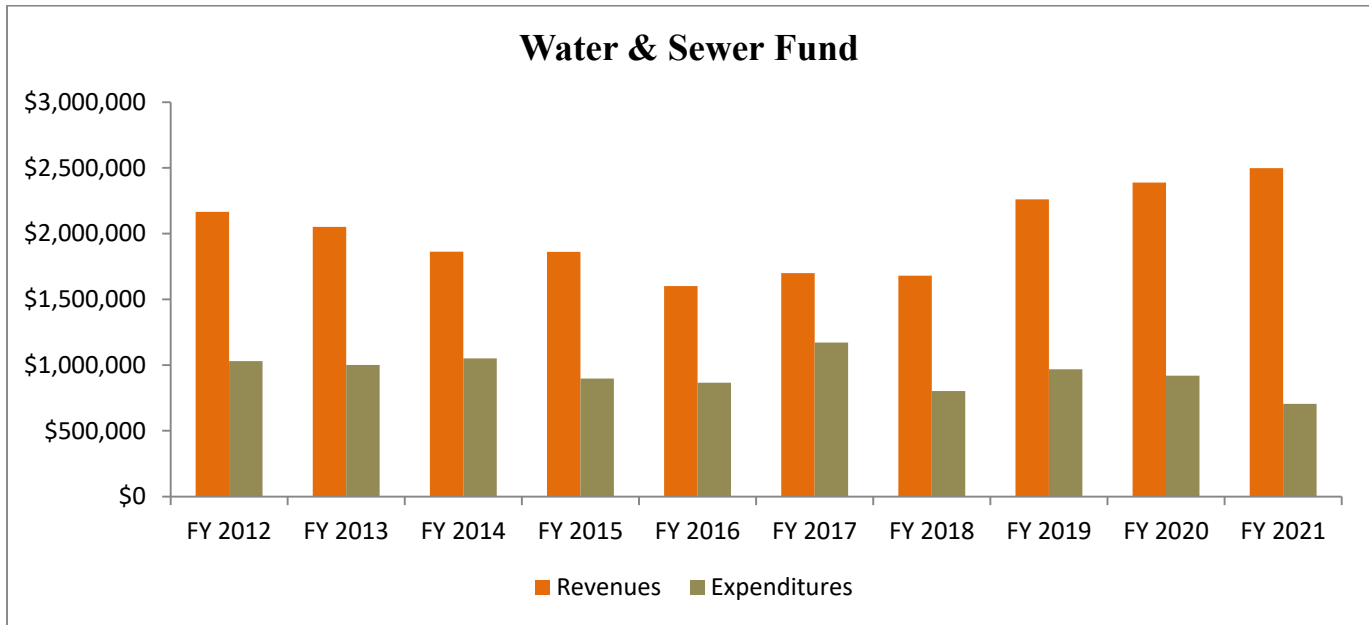
Fund	Revenues	% of Budget	Expenditures	% of Budget	Rev/Exp Difference
GENERAL	\$4,988,527	24.8%	\$4,586,176	22.9%	\$402,351
MOTOR FUEL TAX	\$1,072,356	80.2%	\$49,125	5.9%	\$1,023,231
PUBLIC WORKS ESCROW	\$243	n/a	\$0	n/a	\$243
ECONOMIC DEVELOPMENT	\$1,335	n/a	\$0	n/a	\$1,335
SPECIAL EVENTS FUND	\$1,000	n/a	\$12,942	n/a	(\$11,942)
RESTRICTED ACCOUNTS FUND	\$36,901	n/a	\$5,961	n/a	\$30,940
TIF FUND	\$1,554,955	111.1%	\$3,111,977	32.7%	(\$1,557,022)
CAPITAL IMPROVEMENT	\$1,010,825	24.7%	\$1,650,246	22.8%	(\$639,422)
DEBT SERVICE	\$731,704	25.9%	\$941,367	33.3%	(\$209,663)
WATER & SEWER	\$2,500,162	32.3%	\$705,713	9.2%	\$1,794,449
WATER & SEWER CAPITAL FUND	\$76,611	2.4%	\$818,077	15.7%	(\$741,466)
GARBAGE	\$881,405	34.3%	\$662,641	25.7%	\$218,764
VEHICLE FUND	\$62,926	8.3%	\$224,689	31.0%	(\$161,763)
POLICE PENSION @06/30/2020	\$2,539,844	99.2%	\$188,976	15.6%	\$2,350,868
	<u>\$15,458,794</u>		<u>\$12,957,892</u>		

The General Fund revenues exceed expenditures to date by \$402,000. Revenues are \$860,000 lower than last fiscal year while expenditures are \$1.1 million lower. Tax revenues were \$592,000 lower than last year with Sales and Income tax accounting for the shortfall. On the expenditure side, the debt service transfer was \$600,000 lower this year.



The pandemic influenced Village revenues due to the stay at home order and many businesses closed for May and June. Major line item accounts showed a decline compared to last fiscal year included Sales tax, Income tax, Telecommunications tax, Video Gaming tax, Building related permit accounts, Plan review fees, Police Security. On the expenditure side, the Corporate, Police and Transfer for debt payments account for the decrease compared to last fiscal year.

The Water/Sewer Fund revenues continue trending higher due to the water rate increases put in place to raise funding for identified capital improvements for the distribution system. Revenues were \$111,500 greater than last year with total expenses \$212,900 less than last year. Charges for services revenues (usage charges) were \$121,800 greater than last year and account for the revenue increase. Expenses were in line with budget with Personnel costs, Supplies, Contractual services, and Debt payments all lower than last year.



**Special Revenue Funds**

The Motor Fuel Tax Fund revenues are \$855,845 greater this fiscal year due to the May and June Transportation Relief Fund revenues received and the Rebuild Illinois (\$748,251) grants received. \$49,125 in expenditures have been recorded in the quarter.

The Public Works Escrow Fund revenue was from interest earned and the Economic Development Fund revenue was from interest earned.

The Special Events Fund has expenditures exceeding revenues due to the annual Wine on the Fox being cancelled in May. The Restricted Accounts Fund revenues exceed expenditures due to \$33,700 in DUI Court Fines received.

The TIF Fund had \$3.1 million in development expenditures for two project sites paid for from the Bond proceeds received in December 2019.

**Capital Funds**

The Capital Improvement Fund had expenditures greater than revenues of \$639,000. Sales tax revenue and Local MFT revenue was lower than last year by \$140,000 but Miscellaneous revenue was greater by \$113,300 from a reimbursement for the police headquarters facility. Expenditures of \$1.6 million were for the transfer to the TIF Fund to pay for public improvements.

The Debt Service Fund expenditures exceed revenues by \$210,000 due to the payment for the 2019 TIF Bond issuance. The Village received three years of debt service payments upon the Bond issuance to pay the interest on the bonds.

The Water/Sewer Capital Fund expenses exceed revenues by \$740,000. The \$513,000 transfer to the TIF Fund and \$292,000 in system improvements have been completed.

**Internal Service Funds and Fiduciary Fund**

The Garbage Collection Fund revenues exceed expenses by \$218,000 this fiscal year which is \$16,000 greater than last year through the first quarter.

The Vehicle Fund has expenditures greater than revenues which will be equalized with a transfer from other Funds in August.

Police Pension Fund has recovered almost all the March market losses and is currently showing a \$2.3 million surplus for the fiscal year.

The attached report shows the detail by fund for revenues and expenditures for the fiscal year compared with the three previous fiscal years.

FOR PERIOD 03 OF 2021

ACCOUNTS FOR:		PRIOR YR3	PRIOR YR2	LAST YR	CURRENT YR	CY REV	
100	General Fund	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	
<b>000 Other Financing Sources/Uses</b>							
<b>40 Taxes</b>							
1009999	431100	PROPERTY TAX	.00	-332.09	-13,268.79	-105.03	-200.00
1009999	431101	PROPERTY TAXES-POLICE PENSI	.00	-721,108.80	-732,285.48	-766,790.26	-1,475,800.00
1009999	431102	ROAD AND BRIDGE TAXES	.00	-55,434.87	-54,128.27	-44,500.80	-102,000.00
1009999	431103	PERSONAL PROPERTY REPLACEME	.00	-3,469.83	-4,276.01	-3,002.58	-7,500.00
1009999	431110	PROPERTY TAX-SPECIAL SRVC A	.00	-282.52	-316.67	-458.45	-1,173.00
1009999	431300	SALES TAX	.00	-1,493,531.36	-1,532,748.32	-1,432,839.57	-6,730,000.00
1009999	431305	SALES TAX-HOME RULE	.00	-479,286.49	-497,841.74	-429,413.84	-2,200,000.00
1009999	431310	SALES TAX REBATE	.00	.00	.00	.00	300,000.00
1009999	431313	SALES TAX, CANNABIS	.00	.00	.00	-4,380.41	.00
1009999	431315	USE TAX	.00	-211,344.79	-256,662.63	-297,549.59	-1,150,000.00
1009999	431500	INCOME TAX	.00	-946,613.37	-1,181,921.23	-868,087.52	-3,250,000.00
1009999	431600	GAMES TAX	.00	-44,970.06	-34,793.89	-10,266.80	-176,000.00
1009999	431601	COIN OPERATED DEVICE FEE	.00	.00	.00	.00	-2,500.00
1009999	431607	HOTEL/MOTEL TAX	.00	-20,913.10	-8,438.47	-6,194.05	-75,000.00
1009999	431801	TELECOMMUNICATIONS SURCHARG	.00	-149,141.23	-224,859.03	-110,859.82	-560,000.00
1009999	431805	CABLE TV FRANCHISE FEES	.00	-117,001.38	-96,413.87	-109,318.62	-460,000.00
1009999	431810	UTILITY TAX	.00	-297,513.01	-214,879.01	-213,909.39	-1,000,000.00
1009999	431815	FOOD AND BEVERAGE TAX	.00	-261,823.14	-276,862.19	-240,366.64	-1,000,000.00
		TOTAL Taxes	.00	-4,802,766.04	-5,129,695.60	-4,538,043.37	-17,890,173.00
<b>41 Licenses &amp; Permits</b>							
1009999	432101	LIQUOR LICENSES	.00	-550.00	-400.00	-8,250.00	-95,000.00
1009999	432102	MISC. LICENSES	.00	-40.00	-405.00	.00	-2,000.00
1009999	432103	VIDEO GAMING LICENSE FEE	.00	-7,650.00	-17,528.89	.00	-56,000.00
1009999	432104	TOBACCO LICENSE FEE	.00	-50.00	-100.00	-50.00	-1,300.00
1009999	432105	BUSINESS REGISTRATION	.00	-435.00	-1,180.00	-1,475.00	-22,000.00
1009999	432106	MISC. PERMITS	.00	-592.92	-4,343.80	-1,261.95	-5,000.00
1009999	432107	SOLICITORS PERMITS	.00	-2,012.00	-14,518.00	-1,700.00	-12,000.00
1009999	432108	SPECIAL EVENTS PERMITS	.00	-550.00	-425.00	-25.00	-1,200.00
1009999	432109	CONTRACTOR REGISTRATION	.00	-21,100.00	-40,100.00	-24,850.00	-85,000.00
1009999	432201	BUILDING PERMITS	.00	-82,720.11	-60,173.91	-51,140.10	-215,000.00
1009999	432202	SIGN PERMITS	.00	-1,223.90	-1,267.40	-2,904.22	-8,000.00
1009999	432203	ACCESSORY PERMITS	.00	-78,012.67	-246,569.84	-128,511.30	-235,000.00

FOR PERIOD 03 OF 2021

ACCOUNTS FOR: 100	General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET	
1009999	432204	DEMOLITION PERMITS	.00	-150.00	-100.00	.00	-500.00
1009999	432205	TRUCK PERMITS	.00	-2,640.00	-3,000.00	-1,580.00	-8,000.00
1009999	432206	RIGHT OF WAY PERMIT	.00	.00	.00	.00	-25,000.00
1009999	432300	TRANSITION FEES	.00	-17,429.33	.00	.00	.00
TOTAL Licenses & Permits		.00	-215,155.93	-390,111.84	-221,747.57	-771,000.00	
<b>42 Intergovernmental Re</b>							
1009999	433401	STATE GRANTS	.00	-12,915.00	-797.50	-13,892.00	-20,000.00
TOTAL Intergovernmental Re		.00	-12,915.00	-797.50	-13,892.00	-20,000.00	
<b>43 Charges for Services</b>							
1009999	434101	FILING FEES	.00	-1,125.00	.00	-1,801.00	-6,000.00
1009999	434110	INSPECTION/OBSERVATION FEE	.00	-1,800.00	-2,970.00	-255.00	-7,800.00
1009999	434115	PLAN REVIEW FEES	.00	-48,499.78	-124,056.10	-67,622.07	-150,000.00
1009999	434125	ELEVATOR INSPECTIONS	.00	-1,440.00	-1,506.00	-177.00	-3,500.00
1009999	434135	ACCIDENT REPORT FEES	.00	-905.00	-1,095.00	-860.00	-3,600.00
1009999	434140	FINGERPRINT FEES	.00	-900.00	-675.00	-445.00	-3,200.00
1009999	434145	SEX OFFENDER REGISTRATION F	.00	-200.00	-100.00	-100.00	-150.00
1009999	434150	SUBPOENA FEE	.00	-75.00	-25.00	-70.00	-150.00
1009999	434170	REIMBURSEMENTS	.00	-7,747.98	-1,394.31	-266.00	-30,000.00
1009999	434175	NEWSLETTER ADVERTISING FEES	.00	-2,679.00	-2,096.50	-1,269.00	-7,500.00
1009999	434180	SALARY REIMBURSEMENT	.00	-11,610.91	-3,807.89	-5,854.78	-228,849.00
1009999	434185	HANDICAP PARK-TEMP. HANG TA	.00	.00	-20.00	.00	-20.00
1009999	434195	TOWER RENT	.00	-18,230.73	-14,751.27	-23,244.63	-100,000.00
1009999	434201	POLICE SECURITY	.00	-31,615.00	-29,103.00	.00	-300,000.00
TOTAL Charges for Services		.00	-126,828.40	-181,600.07	-101,964.48	-840,769.00	
<b>44 Fines &amp; Forfeitures</b>							
1009999	435101	COURT FINES	.00	-17,963.35	-14,685.08	-7,753.72	-70,000.00
1009999	435103	ORDINANCE VIOLATION FINES	.00	-21,031.67	-22,446.00	-9,347.50	-90,000.00
1009999	435104	LIQUOR VIOLATIONS	.00	.00	.00	.00	-1,000.00
1009999	435105	BOOKING/BONDING OF ARRESTEE	.00	-720.00	-570.00	-360.00	-3,000.00

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FOR PERIOD 03 OF 2021

ACCOUNTS FOR: 100 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
1009999 435106 ADMINISTRATIVE TOW FEE	.00	-7,500.00	-7,500.00	-4,500.00	-35,000.00
TOTAL Fines & Forfeitures	.00	-47,215.02	-45,201.08	-21,961.22	-199,000.00
<b>45 Investments &amp; Contri</b>					
1009999 436100 INTEREST	.00	-12,134.83	-44,720.36	-15,187.48	-125,000.00
1009999 436401 MEMBER CONTRIBUTIONS	.00	-23,198.12	-35,489.61	-32,814.14	-145,000.00
1009999 436420 COBRA/RETIREE CONTRIBUTIONS	.00	-15,435.24	-18,522.34	-26,850.69	-80,000.00
TOTAL Investments & Contri	.00	-50,768.19	-98,732.31	-74,852.31	-350,000.00
<b>46 Financing Sources</b>					
1009999 439210 ASSET SALES	.00	.00	-1,068.77	.00	-5,000.00
1009999 439500 MISCELLANEOUS	.00	-2,922.10	-1,869.17	-6,268.49	-15,000.00
1009999 439505 CASH SHORTAGE/OVER	.00	-.14	.00	-2.45	.00
1009999 439601 INSURANCE PROCEEDS	.00	-10,932.59	.00	-9,795.00	-20,000.00
TOTAL Financing Sources	.00	-13,854.83	-2,937.94	-16,065.94	-40,000.00
<b>59 Other Financing Uses</b>					
1000000 591400 TRANSFER TO DEBT SERVICE FU	.00	769,150.00	730,600.00	106,350.00	1,193,366.00
TOTAL Other Financing Uses	.00	769,150.00	730,600.00	106,350.00	1,193,366.00
TOTAL Other Financing Sources/	.00	-4,500,353.41	-5,118,476.34	-4,882,176.89	-18,917,576.00
<b>100 Administration</b>					
<b>51 Salaries &amp; wages</b>					
1001100 511000 SALARIES, FULL-TIME	.00	136,746.82	166,242.06	155,811.71	682,050.00
1001100 511005 SALARIES, PART-TIME	.00	2,916.25	3,015.00	8,759.40	41,000.00

FOR PERIOD 03 OF 2021

ACCOUNTS FOR: 100	General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
1001100	511010 SALARIES, ELECTED OFFICIALS	.00	80.00	40.00	.00	27,600.00
1001100	511015 MEETING STIPEND	.00	3,300.00	2,650.00	3,500.00	17,000.00
1001100	511040 CONTRACTUAL EMPLOYEES	.00	.00	8,800.06	.00	2,000.00
1001100	511300 OVER-TIME	.00	1,451.78	264.92	94.52	2,000.00
	TOTAL Salaries & Wages	.00	144,494.85	181,012.04	168,165.63	771,650.00
<b>52 Employee Benefits</b>						
1001100	521000 HEALTH INSURANCE	.00	14,144.62	19,712.19	22,159.01	87,186.00
1001100	521005 LIFE INSURANCE	.00	48.32	45.90	124.18	496.00
1001100	521010 DENTAL INSURANCE	.00	1,414.10	1,745.42	1,944.94	8,060.00
1001100	522000 FICA/MEDI, VILLAGE SHARE	.00	10,922.55	12,920.28	12,571.21	58,636.00
1001100	522300 IMRF, VILLAGE SHARE	.00	13,258.74	13,207.34	18,150.74	69,343.00
	TOTAL Employee Benefits	.00	39,788.33	47,631.13	54,950.08	223,721.00
<b>53 Prof &amp; Techn Service</b>						
1001100	533010 LEGAL SERVICES	.00	.00	3,211.25	4,699.50	150,000.00
1001100	533030 MISC PROFESSIONAL SERVICES	.00	.00	.00	9,586.18	41,110.00
1001100	533045 HUMAN RESOURCES PROF. SERVI	.00	711.70	595.75	921.00	5,700.00
1001100	533050 HUMAN RESOURCE PROGRAMS	.00	1,528.20	4,921.00	279.83	39,000.00
1001100	533060 COMMUNITY SERVICES	.00	10,000.00	10,000.00	.00	40,000.00
1001100	533085 TRANSIT SERVICES	.00	.00	7,833.34	.00	47,000.00
1001100	533145 CODIFICATION EXPENSE	.00	.00	1,519.00	.00	12,000.00
1001100	533155 SETTLEMENTS	.00	.00	350,000.00	.00	.00
1001100	533175 PROPERTY TAX REBATE	.00	1,274.36	1,243.84	51.56	2,600.00
	TOTAL Prof & Techn Service	.00	13,514.26	379,324.18	15,538.07	337,410.00
<b>54 Contractual Services</b>						
1001100	543025 MAINTENANCE, EQUIPMENT	.00	.00	378.00	.00	.00
1001100	543080 UTILITY TAX REBATE	.00	14,730.00	15,450.00	16,203.80	49,500.00
	TOTAL Contractual Services	.00	14,730.00	15,828.00	16,203.80	49,500.00
<b>55 Other Services</b>						
1001100	552000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	5,000.00

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ACCOUNTS FOR: 100	General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
1001100	552005 GENERAL INSURANCE	.00	1,762.56	18,801.14	20,513.04	39,554.00
1001100	553000 TELEPHONE EXPENSE	.00	1,079.90	1,130.32	578.81	2,500.00
1001100	554000 ADVERTISING, BIDS & RECORDS	.00	.00	.00	.00	1,000.00
1001100	554005 HR ADVERTISING	.00	197.50	299.68	1,571.98	3,000.00
1001100	555000 PRINTING EXPENSE	.00	2,050.03	396.07	523.36	2,512.00
1001100	556000 FEMA EXPENSES	.00	.00	.00	28,948.28	.00
1001100	558000 TRAVEL & TRAINING	.00	2,376.01	6,182.31	.00	20,700.00
1001100	558010 MEETING EXPENSE	.00	.00	.00	.00	1,000.00
1001100	558015 DUES	.00	12,723.55	15,245.65	17,083.31	25,546.00
	TOTAL Other Services	.00	20,189.55	42,055.17	69,218.78	100,812.00
<b>56 Supplies</b>						
1001100	561005 OFFICE SUPPLIES	.00	202.61	379.89	157.35	2,000.00
1001100	561015 POSTAGE & FREIGHT	.00	41.07	53.26	68.57	500.00
1001100	561065 MISCELLANEOUS	.00	2.05	.00	.00	.00
1001100	564000 BOOKS & PUBLICATIONS	.00	169.00	1,235.00	1,239.32	1,300.00
	TOTAL Supplies	.00	414.73	1,668.15	1,465.24	3,800.00
<b>59 Other Financing Uses</b>						
1001100	595000 COMMUNITY RELATIONS	.00	.00	2,200.00	.00	.00
	TOTAL Other Financing Uses	.00	.00	2,200.00	.00	.00
	TOTAL Administration	.00	233,131.72	669,718.67	325,541.60	1,486,893.00
<b>200 Community Relations</b>						
<b>51 Salaries &amp; Wages</b>						
1002000	511000 SALARIES, FULL-TIME	.00	29,010.41	34,258.41	30,393.05	131,389.00
1002000	511005 SALARIES, PART-TIME	.00	822.50	1,172.50	.00	2,900.00
1002000	511300 OVER-TIME	.00	1,742.46	2,417.16	1,253.65	7,000.00
	TOTAL Salaries & Wages	.00	31,575.37	37,848.07	31,646.70	141,289.00



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FOR PERIOD 03 OF 2021

ACCOUNTS FOR: 100 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>52 Employee Benefits</b>					
1002000 521000 HEALTH INSURANCE	.00	3,320.47	3,614.43	3,717.89	15,711.00
1002000 521005 LIFE INSURANCE	.00	15.26	15.30	35.48	142.00
1002000 521010 DENTAL INSURANCE	.00	160.18	159.26	170.52	701.00
1002000 522000 FICA/MEDI, VILLAGE SHARE	.00	2,298.27	2,837.00	2,380.64	10,861.00
1002000 522300 IMRF, VILLAGE SHARE	.00	2,949.16	3,035.08	3,777.20	14,029.00
TOTAL Employee Benefits	.00	8,743.34	9,661.07	10,081.73	41,444.00
<b>53 Prof &amp; Techn Service</b>					
1002000 533030 MISC PROFESSIONAL SERVICES	.00	.00	50.00	.00	72,000.00
1002000 533035 WEB SITE	.00	850.00	1,532.83	4,514.96	39,800.00
1002000 533185 NEWSLETTER DELIVERY	.00	5,598.32	5,828.76	5,493.10	25,000.00
TOTAL Prof & Techn Service	.00	6,448.32	7,411.59	10,008.06	136,800.00
<b>54 Contractual Services</b>					
1002000 543025 MAINTENANCE, EQUIPMENT	.00	.00	189.00	9,756.31	.00
TOTAL Contractual Services	.00	.00	189.00	9,756.31	.00
<b>55 Other Services</b>					
1002000 552005 GENERAL INSURANCE	.00	528.76	5,640.34	6,153.91	11,867.00
1002000 553000 TELEPHONE EXPENSE	.00	141.01	362.64	105.13	2,000.00
1002000 554000 ADVERTISING, BIDS & RECORDS	.00	30.00	.00	.00	15,000.00
1002000 555000 PRINTING EXPENSE	.00	878.75	147.47	248.92	3,827.00
1002000 558000 TRAVEL & TRAINING	.00	.00	.00	.00	2,700.00
1002000 558005 REIMBURSEMENT, MEAL	.00	.00	.00	.00	75.00
1002000 558010 MEETING EXPENSE	.00	15.99	16.00	.00	.00
1002000 558015 DUES	.00	.00	.00	810.00	2,000.00
TOTAL Other Services	.00	1,594.51	6,166.45	7,317.96	37,469.00
<b>56 Supplies</b>					

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ACCOUNTS FOR: 100 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
1002000 561005 OFFICE SUPPLIES	.00	172.64	33.80	1.58	700.00
1002000 561010 COMPUTER SUPPLIES	.00	20.00	.00	.00	.00
1002000 561015 POSTAGE & FREIGHT	.00	.00	11.12	10.25	250.00
1002000 561065 MISCELLANEOUS	.00	.00	.00	.00	500.00
1002000 564000 BOOKS & PUBLICATIONS	.00	.00	45.90	69.42	200.00
TOTAL Supplies	.00	192.64	90.82	81.25	1,650.00
<b>59 Other Financing Uses</b>					
1002000 595000 COMMUNITY RELATIONS	.00	28,736.55	1,376.29	289.38	25,500.00
TOTAL Other Financing Uses	.00	28,736.55	1,376.29	289.38	25,500.00
TOTAL Community Relations	.00	77,290.73	62,743.29	69,181.39	384,152.00
<b>250 Building &amp; Permit Services</b>					
<b>51 Salaries &amp; Wages</b>					
1002500 511000 SALARIES, FULL-TIME	.00	109,490.88	129,795.96	113,817.27	496,011.00
1002500 511005 SALARIES, PART-TIME	.00	1,236.20	2,745.00	10,499.71	48,000.00
1002500 511300 OVER-TIME	.00	560.88	949.66	1,297.81	2,000.00
TOTAL Salaries & Wages	.00	111,287.96	133,490.62	125,614.79	546,011.00
<b>52 Employee Benefits</b>					
1002500 521000 HEALTH INSURANCE	.00	20,795.64	18,561.99	19,034.70	84,352.00
1002500 521005 LIFE INSURANCE	.00	46.93	51.21	112.42	496.00
1002500 521010 DENTAL INSURANCE	.00	1,775.25	2,088.49	2,127.88	8,747.00
1002500 521015 OPTICAL INSURANCE	.00	.00	38.68	40.02	232.00
1002500 522000 FICA/MEDI, VILLAGE SHARE	.00	8,322.37	10,015.14	9,390.60	41,485.00
1002500 522300 IMRF, VILLAGE SHARE	.00	10,601.27	10,881.17	13,756.19	50,484.00
1002500 529010 UNIFORM ALLOWANCE	.00	267.97	431.56	.00	500.00
TOTAL Employee Benefits	.00	41,809.43	42,068.24	44,461.81	186,296.00

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ACCOUNTS FOR: 100 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>53 Prof &amp; Techn Service</b>					
1002500 533030 MISC PROFESSIONAL SERVICES	.00	1,243.00	380.00	.00	15,000.00
TOTAL Prof & Techn Service	.00	1,243.00	380.00	.00	15,000.00
<b>54 Contractual Services</b>					
1002500 542400 LANDSCAPING SERVICES	.00	.00	.00	.00	300.00
1002500 543025 MAINTENANCE, EQUIPMENT	.00	.00	306.00	.00	.00
1002500 543090 MAINTENANCE, VEHICLE	.00	256.65	13.00	.00	.00
TOTAL Contractual Services	.00	256.65	319.00	.00	300.00
<b>55 Other Services</b>					
1002500 552005 GENERAL INSURANCE	.00	1,762.56	18,801.14	20,513.04	39,554.00
1002500 553000 TELEPHONE EXPENSE	.00	666.82	785.11	461.81	3,000.00
1002500 554000 ADVERTISING, BIDS & RECORDS	.00	.00	.00	.00	250.00
1002500 555000 PRINTING EXPENSE	.00	348.36	121.93	384.66	2,500.00
1002500 558000 TRAVEL & TRAINING	.00	179.72	.00	166.18	12,500.00
1002500 558015 DUES	.00	.00	50.00	80.00	1,000.00
TOTAL Other Services	.00	2,957.46	19,758.18	21,605.69	58,804.00
<b>56 Supplies</b>					
1002500 561005 OFFICE SUPPLIES	.00	47.75	394.59	63.63	2,500.00
1002500 561015 POSTAGE & FREIGHT	.00	15.59	208.36	113.63	1,000.00
1002500 561025 TOOLS	.00	.00	.00	.00	250.00
1002500 562600 FUEL PURCHASE	.00	1,045.00	323.84	327.50	4,000.00
1002500 564000 BOOKS & PUBLICATIONS	.00	.00	.00	.00	2,500.00
TOTAL Supplies	.00	1,108.34	926.79	504.76	10,250.00
TOTAL Building & Permit Servic	.00	158,662.84	196,942.83	192,187.05	816,661.00
<b>300 Development Services</b>					

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ACCOUNTS FOR: 100 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>51 Salaries &amp; Wages</b>					
1003000 511000 SALARIES, FULL-TIME	.00	71,839.30	87,683.41	77,302.84	336,327.00
TOTAL Salaries & Wages	.00	71,839.30	87,683.41	77,302.84	336,327.00
<b>52 Employee Benefits</b>					
1003000 521000 HEALTH INSURANCE	.00	13,147.26	12,240.90	9,677.12	42,932.00
1003000 521005 LIFE INSURANCE	.00	30.52	30.60	70.96	284.00
1003000 521010 DENTAL INSURANCE	.00	916.94	810.53	658.58	2,707.00
1003000 522000 FICA/MEDI, VILLAGE SHARE	.00	5,409.13	6,560.10	5,826.55	25,577.00
1003000 522300 IMRF, VILLAGE SHARE	.00	6,917.56	7,294.05	9,028.98	34,094.00
1003000 529000 UNIFORM SERVICE	.00	19.25	.00	.00	250.00
TOTAL Employee Benefits	.00	26,440.66	26,936.18	25,262.19	105,844.00
<b>53 Prof &amp; Techn Service</b>					
1003000 533005 ENGINEERING SERVICE	.00	.00	.00	.00	2,000.00
1003000 533030 MISC PROFESSIONAL SERVICES	.00	.00	.00	.00	32,000.00
1003000 533105 HISTORIC PRESERVATION EXPEN	.00	.00	230.70	.00	1,000.00
1003000 553103 PLAN COMMISSION	.00	475.00	225.00	125.00	2,100.00
TOTAL Prof & Techn Service	.00	475.00	455.70	125.00	37,100.00
<b>54 Contractual Services</b>					
1003000 543025 MAINTENANCE, EQUIPMENT	.00	.00	189.00	.00	.00
1003000 543090 MAINTENANCE, VEHICLE	.00	.00	86.55	.00	.00
TOTAL Contractual Services	.00	.00	275.55	.00	.00
<b>55 Other Services</b>					
1003000 552005 GENERAL INSURANCE	.00	940.04	10,027.28	10,940.28	21,096.00

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ACCOUNTS FOR: 100	General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
1003000	553000 TELEPHONE EXPENSE	.00	412.16	448.43	228.18	1,200.00
1003000	554000 ADVERTISING, BIDS & RECORDS	.00	110.00	.00	.00	700.00
1003000	555000 PRINTING EXPENSE	.00	231.81	93.18	238.12	1,206.00
1003000	558000 TRAVEL & TRAINING	.00	.00	62.29	.00	4,000.00
1003000	558015 DUES	.00	250.00	.00	541.00	1,800.00
	TOTAL other Services	.00	1,944.01	10,631.18	11,947.58	30,002.00
<b>56 Supplies</b>						
1003000	561005 OFFICE SUPPLIES	.00	354.79	194.91	91.07	1,500.00
1003000	561015 POSTAGE & FREIGHT	.00	17.25	547.69	3.00	700.00
1003000	561030 OPERATING SUPPLIES	.00	1,075.36	.00	.00	1,500.00
1003000	561065 MISCELLANEOUS	.00	.00	.00	.00	2,000.00
1003000	562600 FUEL PURCHASE	.00	503.36	165.00	152.50	2,500.00
	TOTAL Supplies	.00	1,950.76	907.60	246.57	8,200.00
<b>59 Other Financing Uses</b>						
1003000	595170 RECYCLING EXPENSE (ECO)	.00	546.00	.00	.00	.00
	TOTAL Other Financing Uses	.00	546.00	.00	.00	.00
	TOTAL Development Services	.00	103,195.73	126,889.62	114,884.18	517,473.00
<b>350 Economic Development</b>						
<b>51 Salaries &amp; Wages</b>						
1003500	511000 SALARIES, FULL-TIME	.00	27,212.73	32,860.77	29,322.87	125,877.00
1003500	511005 SALARIES, PART-TIME	.00	600.00	.00	.00	.00
	TOTAL Salaries & Wages	.00	27,812.73	32,860.77	29,322.87	125,877.00
<b>52 Employee Benefits</b>						
1003500	521000 HEALTH INSURANCE	.00	6.10	1,416.73	4,205.34	18,656.00

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ACCOUNTS FOR: 100	General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
1003500	521005 LIFE INSURANCE	.00	7.63	7.65	17.74	71.00
1003500	521010 DENTAL INSURANCE	.00	89.22	275.07	294.52	1,211.00
1003500	522000 FICA/MEDI, VILLAGE SHARE	.00	2,190.59	2,508.57	2,229.55	9,564.00
1003500	522300 IMRF, VILLAGE SHARE	.00	2,623.31	2,737.30	3,402.99	12,760.00
	TOTAL Employee Benefits	.00	4,916.85	6,945.32	10,150.14	42,262.00
<b>53 Prof &amp; Techn Service</b>						
1003500	533025 DOWNTOWN FACADE PROGRAM	.00	25,000.00	.00	.00	40,000.00
1003500	533030 MISC PROFESSIONAL SERVICES	.00	1,215.00	.00	.00	12,000.00
	TOTAL Prof & Techn Service	.00	26,215.00	.00	.00	52,000.00
<b>54 Contractual Services</b>						
1003500	543025 MAINTENANCE, EQUIPMENT	.00	.00	189.00	.00	.00
	TOTAL Contractual Services	.00	.00	189.00	.00	.00
<b>55 Other Services</b>						
1003500	552005 GENERAL INSURANCE	.00	235.00	2,506.82	2,735.08	5,274.00
1003500	553000 TELEPHONE EXPENSE	.00	115.22	113.35	85.57	780.00
1003500	555000 PRINTING EXPENSE	.00	231.75	10.99	194.57	1,006.00
1003500	558000 TRAVEL & TRAINING	.00	674.09	1,442.87	394.80	6,500.00
1003500	558010 MEETING EXPENSE	.00	.00	.00	.00	1,000.00
1003500	558015 DUES	.00	2,555.34	.00	.00	3,500.00
	TOTAL Other Services	.00	3,811.40	4,074.03	3,410.02	18,060.00
<b>56 Supplies</b>						
1003500	561005 OFFICE SUPPLIES	.00	6.82	9.63	.79	200.00
1003500	561010 COMPUTER SUPPLIES	.00	10.00	10.00	.00	.00
1003500	561015 POSTAGE & FREIGHT	.00	.00	27.66	.00	375.00

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ACCOUNTS FOR: 100 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
1003500 564000 BOOKS & PUBLICATIONS	.00	.00	.00	.00	250.00
TOTAL Supplies	.00	16.82	47.29	.79	825.00
TOTAL Economic Development	.00	62,772.80	44,116.41	42,883.82	239,024.00
<b>400 Finance</b>					
<b>51 Salaries &amp; Wages</b>					
1004000 511000 SALARIES, FULL-TIME	.00	73,805.68	89,280.86	79,522.62	344,337.00
1004000 511300 OVER-TIME	.00	441.68	1,295.95	571.32	5,000.00
TOTAL Salaries & Wages	.00	74,247.36	90,576.81	80,093.94	349,337.00
<b>52 Employee Benefits</b>					
1004000 521000 HEALTH INSURANCE	.00	9,907.34	10,861.50	13,203.90	68,139.00
1004000 521005 LIFE INSURANCE	.00	29.38	29.46	68.29	273.00
1004000 521010 DENTAL INSURANCE	.00	1,126.87	1,082.06	1,158.58	4,763.00
1004000 521015 OPTICAL INSURANCE	.00	57.28	38.68	58.02	232.00
1004000 522000 FICA/MEDI, VILLAGE SHARE	.00	5,554.25	6,769.25	5,982.46	26,532.00
1004000 522300 IMRF, VILLAGE SHARE	.00	7,157.45	7,545.03	9,354.75	35,413.00
TOTAL Employee Benefits	.00	23,832.57	26,325.98	29,826.00	135,352.00
<b>53 Prof &amp; Techn Service</b>					
1004000 533000 AUDITING EXPENSE	.00	4,500.00	3,000.00	4,300.00	41,953.00
1004000 533020 PAYROLL SERVICES	.00	5,238.22	1,252.75	.00	.00
1004000 533030 MISC PROFESSIONAL SERVICES	.00	3,420.47	9,193.58	3,911.00	44,200.00
TOTAL Prof & Techn Service	.00	13,158.69	13,446.33	8,211.00	86,153.00
<b>54 Contractual Services</b>					
1004000 543025 MAINTENANCE, EQUIPMENT	.00	50.00	189.00	.00	.00

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ACCOUNTS FOR: 100 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
TOTAL Contractual Services	.00	50.00	189.00	.00	.00
<b>55 Other Services</b>					
1004000 552005 GENERAL INSURANCE	.00	1,408.06	15,040.91	16,410.44	31,642.00
1004000 553000 TELEPHONE EXPENSE	.00	207.69	209.66	100.62	.00
1004000 554000 ADVERTISING, BIDS & RECORDS	.00	.00	.00	.00	2,100.00
1004000 555000 PRINTING EXPENSE	.00	231.81	892.30	293.87	2,356.00
1004000 558000 TRAVEL & TRAINING	.00	1,693.23	2,820.57	70.00	17,500.00
1004000 558015 DUES	.00	90.00	274.16	440.84	800.00
TOTAL Other Services	.00	3,630.79	19,237.60	17,315.77	54,398.00
<b>56 Supplies</b>					
1004000 561005 OFFICE SUPPLIES	.00	40.93	341.29	169.73	1,500.00
1004000 561010 COMPUTER SUPPLIES	.00	154.00	.00	.00	500.00
1004000 561015 POSTAGE & FREIGHT	.00	53.76	216.84	563.45	2,000.00
TOTAL Supplies	.00	248.69	558.13	733.18	4,000.00
TOTAL Finance	.00	115,168.10	150,333.85	136,179.89	629,240.00
<b>450 Information Technologies</b>					
<b>51 Salaries &amp; Wages</b>					
1004500 511000 SALARIES, FULL-TIME	.00	19,758.10	23,956.24	44,926.16	190,000.00
1004500 511300 OVER-TIME	.00	.00	.00	275.84	.00
TOTAL Salaries & Wages	.00	19,758.10	23,956.24	45,202.00	190,000.00
<b>52 Employee Benefits</b>					
1004500 521000 HEALTH INSURANCE	.00	3,934.86	4,099.57	7,057.60	49,833.00



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ACCOUNTS FOR: 100	General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
1004500	521005 LIFE INSURANCE	.00	7.63	7.65	35.48	142.00
1004500	521010 DENTAL INSURANCE	.00	276.66	275.07	492.41	2,421.00
1004500	522000 FICA/MEDI, VILLAGE SHARE	.00	1,492.27	1,808.96	3,417.38	13,997.00
1004500	522300 IMRF, VILLAGE SHARE	.00	1,896.97	1,985.56	5,279.64	19,261.00
	TOTAL Employee Benefits	.00	7,608.39	8,176.81	16,282.51	85,654.00
<b>53 Prof &amp; Techn Service</b>						
1004500	533015 IT SERVICES	.00	15,215.82	11,404.32	12,500.00	45,000.00
1004500	534005 COMMUNICATION INFRASTRUCTUR	.00	5,436.93	9,989.30	15,018.26	135,695.00
	TOTAL Prof & Techn Service	.00	20,652.75	21,393.62	27,518.26	180,695.00
<b>54 Contractual Services</b>						
1004500	543025 MAINTENANCE, EQUIPMENT	.00	.00	3,852.00	1,420.90	25,900.00
1004500	543040 MAINTENANCE, LICENSING	.00	7,631.53	46,716.76	30,385.27	500,161.63
1004550	543040 MAINTENANCE, LICENSING	.00	2,520.55	8,800.00	.00	37,000.00
	TOTAL Contractual Services	.00	10,152.08	59,368.76	31,806.17	563,061.63
<b>55 Other Services</b>						
1004500	552005 GENERAL INSURANCE	.00	293.76	2,506.82	2,735.08	5,274.00
1004500	553000 TELEPHONE EXPENSE	.00	105.59	94.23	909.68	.00
1004500	555000 PRINTING EXPENSE	.00	.00	36.46	1,287.80	.00
1004500	558000 TRAVEL & TRAINING	.00	633.75	.00	.00	5,000.00
1004500	558015 DUES	.00	210.00	.00	43.32	.00
	TOTAL Other Services	.00	1,243.10	2,637.51	4,975.88	10,274.00
<b>56 Supplies</b>						
1004500	561005 OFFICE SUPPLIES	.00	46.09	214.66	.79	.00
1004500	561010 COMPUTER SUPPLIES	.00	33.99	5,100.74	472.31	15,000.00

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ACCOUNTS FOR: 100 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
TOTAL Supplies	.00	80.08	5,315.40	473.10	15,000.00
TOTAL Information Technologies	.00	59,494.50	120,848.34	126,257.92	1,044,684.63
<b>500 Police</b>					
<b>51 Salaries &amp; wages</b>					
1005030 511000 SALARIES, FULL-TIME	.00	509,573.57	610,739.32	513,117.83	2,512,016.00
1005030 511005 SALARIES, PART-TIME	.00	171.80	.00	.00	9,600.00
1005030 511020 OTHER SALARIES	.00	.00	620.00	.00	.00
1005030 511300 OVER-TIME	.00	27,266.61	31,304.70	24,972.75	103,402.00
1005040 511000 SALARIES, FULL-TIME	.00	663,881.48	836,919.94	759,789.83	3,223,049.01
1005040 511005 SALARIES, PART-TIME	.00	21,315.98	24,863.76	22,794.63	104,506.00
1005040 511020 OTHER SALARIES	.00	6,744.97	3,720.00	.00	23,712.00
1005040 511300 OVER-TIME	.00	26,689.82	39,170.93	22,840.14	176,250.00
TOTAL Salaries & wages	.00	1,255,644.23	1,547,338.65	1,343,515.18	6,152,535.01
<b>52 Employee Benefits</b>					
1005000 522000 FICA/MEDI, VILLAGE SHARE	.00	.00	.00	69,957.30	.00
1005030 521000 HEALTH INSURANCE	.00	126,363.23	137,939.53	132,169.93	674,739.00
1005030 521005 LIFE INSURANCE	.00	252.72	259.08	495.18	2,189.00
1005030 521010 DENTAL INSURANCE	.00	7,142.55	7,240.63	7,213.81	36,249.00
1005030 521015 OPTICAL INSURANCE	.00	447.06	330.80	586.90	1,985.00
1005030 522000 FICA/MEDI, VILLAGE SHARE	.00	40,185.05	47,804.91	39,736.37	195,041.00
1005030 522300 IMRF, VILLAGE SHARE	.00	12,833.63	13,486.20	16,788.65	68,716.00
1005030 522305 PENSION CONTRIBUTIONS	.00	696,599.38	713,019.37	696,832.96	1,600,000.00
1005030 529005 UNIFORM PURCHASE	.00	873.93	375.98	.00	8,000.00
1005030 529010 UNIFORM ALLOWANCE	.00	800.00	1,000.00	1,000.00	4,850.00
1005040 521000 HEALTH INSURANCE	.00	120,785.18	134,771.15	149,287.19	575,834.00
1005040 521005 LIFE INSURANCE	.00	244.16	237.15	603.16	2,340.00
1005040 521010 DENTAL INSURANCE	.00	6,974.87	7,190.50	8,395.64	32,232.00
1005040 522000 FICA/MEDI, VILLAGE SHARE	.00	53,615.47	67,529.35	59,625.02	264,772.00
1005040 529005 UNIFORM PURCHASE	.00	2,581.56	992.63	1,291.81	25,820.00
1005040 529010 UNIFORM ALLOWANCE	.00	.00	.00	.00	700.00
TOTAL Employee Benefits	.00	1,069,698.79	1,132,177.28	1,183,983.92	3,493,467.00

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ACCOUNTS FOR: 100	General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET	
<b>53 Prof &amp; Techn Service</b>							
1005030	532005	DISPATCHING SERVICES	.00	187,330.51	176,134.18	156,577.78	156,577.78
1005030	533015	IT SERVICES	.00	30,056.22	12,456.63	17,986.69	21,393.00
1005030	533030	MISC PROFESSIONAL SERVICES	.00	9,292.69	12,770.63	11,539.07	28,491.00
1005030	533115	POLICE COMMISSION EXPENSE	.00	995.00	601.56	636.42	32,350.00
1005030	533125	CRIME PREVENTION	.00	823.77	576.11	.00	4,840.00
1005030	533130	TOBACCO/ALC COMPLIANCE CHEC	.00	75.00	225.40	.00	.00
1005030	533135	JUVENILE ASSISTANCE	.00	.00	.00	.00	7,600.00
1005040	532005	DISPATCHING SERVICES	.00	.00	.00	.00	1,000.00
1005040	533015	IT SERVICES	.00	.00	.00	.00	400.00
1005040	533030	MISC PROFESSIONAL SERVICES	.00	.00	5.00	.00	1,250.00
1005040	533125	CRIME PREVENTION	.00	265.29	.00	.00	2,250.00
TOTAL Prof & Techn Service		.00	228,838.48	202,769.51	186,739.96	256,151.78	
<b>54 Contractual Services</b>							
1005030	543025	MAINTENANCE, EQUIPMENT	.00	233.67	1,284.00	.00	2,200.00
1005030	543026	MAINTENANCE, POLICE EQUIPME	.00	.00	111.51	.00	850.00
1005030	543090	MAINTENANCE, VEHICLE	.00	3.99	103.37	.00	902.00
1005030	544200	RENTAL SERVICE	.00	162.00	.00	.00	1,080.00
1005040	543026	MAINTENANCE, POLICE EQUIPME	.00	185.91	9.95	281.57	7,700.00
1005040	543090	MAINTENANCE, VEHICLE	.00	7,863.24	6,734.46	1,016.28	2,250.00
TOTAL Contractual Services		.00	8,448.81	8,243.29	1,297.85	14,982.00	
<b>55 Other Services</b>							
1005030	552005	GENERAL INSURANCE	.00	15,275.54	41,889.08	86,173.40	150,306.00
1005030	553000	TELEPHONE EXPENSE	.00	5,357.09	8,339.34	4,961.49	13,892.00
1005030	554000	ADVERTISING, BIDS & RECORDS	.00	.00	.00	.00	250.00
1005030	555000	PRINTING EXPENSE	.00	1,109.58	794.55	2,100.59	14,306.00
1005030	558000	TRAVEL & TRAINING	.00	9,876.48	14,294.25	2,510.00	35,650.00
1005030	558015	DUES	.00	.00	650.01	449.99	1,995.00
1005040	552005	GENERAL INSURANCE	.00	.00	122,058.09	90,234.69	189,860.00
1005040	553000	TELEPHONE EXPENSE	.00	.00	.00	.00	9,960.00
1005040	558000	TRAVEL & TRAINING	.00	1,634.48	2,029.85	3,577.45	22,320.00

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ACCOUNTS FOR: 100 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
1005040 558015 DUES	.00	.00	340.00	126.67	1,540.00
TOTAL Other Services	.00	33,253.17	190,395.17	190,134.28	440,079.00
<b>56 Supplies</b>					
1005030 561005 OFFICE SUPPLIES	.00	309.84	236.35	495.72	6,650.00
1005030 561015 POSTAGE & FREIGHT	.00	276.36	163.75	140.35	2,800.00
1005030 561030 OPERATING SUPPLIES	.00	1,347.16	2,214.87	1,410.87	24,440.00
1005030 561065 MISCELLANEOUS	.00	55.70	560.15	93.05	2,950.00
1005030 564000 BOOKS & PUBLICATIONS	.00	94.00	480.00	100.00	600.00
1005040 561005 OFFICE SUPPLIES	.00	.00	36.96	.00	.00
1005040 561015 POSTAGE & FREIGHT	.00	47.98	38.37	13.90	50.00
1005040 561030 OPERATING SUPPLIES	.00	314.74	3,625.93	627.81	15,330.00
1005040 561065 MISCELLANEOUS	.00	87.48	221.00	180.39	200.00
1005040 562600 FUEL PURCHASE	.00	14,900.77	7,992.02	4,779.23	87,000.00
TOTAL Supplies	.00	17,434.03	15,569.40	7,841.32	140,020.00
TOTAL Police	.00	2,613,317.51	3,096,493.30	2,913,512.51	10,497,234.79
<b>600 Public works</b>					
<b>51 Salaries &amp; wages</b>					
1006010 511000 SALARIES, FULL-TIME	.00	32,112.58	36,208.97	45,599.64	193,724.00
1006010 511005 SALARIES, PART-TIME	.00	3,387.50	8,832.50	.00	20,400.00
1006010 511300 OVER-TIME	.00	1,286.33	272.31	865.73	300.00
1006020 511000 SALARIES, FULL-TIME	.00	5,633.88	6,550.15	26,650.37	115,622.00
1006020 511005 SALARIES, PART-TIME	.00	2,502.50	.00	.00	.00
1006020 511300 OVER-TIME	.00	214.19	.00	84.46	.00
1006030 511000 SALARIES, FULL-TIME	.00	23,899.63	30,596.53	43,855.21	199,377.00
1006030 511300 OVER-TIME	.00	1,584.94	2,293.72	2,612.82	57,200.00
1006040 511000 SALARIES, FULL-TIME	.00	27,160.78	37,569.31	47,289.88	227,552.00
1006040 511300 OVER-TIME	.00	1,143.53	3,931.49	2,412.31	20,000.00
1006050 511000 SALARIES, FULL-TIME	.00	9,991.69	18,624.26	24,701.25	109,521.00
1006050 511300 OVER-TIME	.00	513.55	955.56	3,158.54	7,000.00
1006060 511000 SALARIES, FULL-TIME	.00	28,988.40	37,481.66	32,158.54	127,354.00
1006060 511300 OVER-TIME	.00	781.67	767.62	254.91	.00

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ACCOUNTS FOR:		PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
100	General Fund					
TOTAL Salaries & Wages		.00	139,201.17	184,084.08	229,643.66	1,078,050.00
<b>52 Employee Benefits</b>						
1006010	521000 HEALTH INSURANCE	.00	7,882.76	8,293.16	9,932.29	43,492.00
1006010	521005 LIFE INSURANCE	.00	10.39	11.51	35.48	142.00
1006010	521010 DENTAL INSURANCE	.00	508.30	497.51	607.40	2,505.00
1006010	521015 OPTICAL INSURANCE	.00	150.28	77.36	116.04	464.00
1006010	522000 FICA/MEDI, VILLAGE SHARE	.00	2,773.52	3,433.26	3,523.62	16,244.00
1006010	522300 IMRF, VILLAGE SHARE	.00	3,339.50	2,959.63	5,235.32	19,638.00
1006010	529000 UNIFORM SERVICE	.00	220.75	526.25	.00	.00
1006010	529010 UNIFORM ALLOWANCE	.00	150.00	.00	145.89	5,800.00
1006020	521000 HEALTH INSURANCE	.00	484.29	528.70	5,087.22	12,100.00
1006020	521005 LIFE INSURANCE	.00	1.29	1.32	21.10	84.00
1006020	521010 DENTAL INSURANCE	.00	30.91	31.37	219.72	899.00
1006020	522000 FICA/MEDI, VILLAGE SHARE	.00	630.23	493.66	1,981.13	8,832.00
1006020	522300 IMRF, VILLAGE SHARE	.00	692.61	526.87	3,176.21	11,721.00
1006030	521000 HEALTH INSURANCE	.00	7,287.15	6,955.87	13,469.55	59,758.00
1006030	521005 LIFE INSURANCE	.00	13.99	13.10	57.30	230.00
1006030	521010 DENTAL INSURANCE	.00	501.66	453.12	713.54	3,797.00
1006030	522000 FICA/MEDI, VILLAGE SHARE	.00	1,918.36	2,501.44	3,410.87	21,544.00
1006030	522300 IMRF, VILLAGE SHARE	.00	2,430.93	2,742.30	5,359.39	28,777.00
1006030	529010 UNIFORM ALLOWANCE	.00	150.00	975.00	1,391.45	3,000.00
1006040	521000 HEALTH INSURANCE	.00	7,213.37	8,771.74	12,779.78	59,147.00
1006040	521005 LIFE INSURANCE	.00	16.28	18.98	65.64	262.00
1006040	521010 DENTAL INSURANCE	.00	473.07	579.08	881.46	3,775.00
1006040	522000 FICA/MEDI, VILLAGE SHARE	.00	2,140.12	3,216.46	3,738.38	17,249.00
1006040	522300 IMRF, VILLAGE SHARE	.00	2,711.27	3,450.80	6,201.17	23,067.00
1006040	529010 UNIFORM ALLOWANCE	.00	.00	1,000.00	1,200.00	2,500.00
1006050	521000 HEALTH INSURANCE	.00	3,391.85	4,086.88	6,194.34	27,447.00
1006050	521005 LIFE INSURANCE	.00	6.82	7.92	27.14	108.00
1006050	521010 DENTAL INSURANCE	.00	238.13	274.42	433.17	1,779.00
1006050	522000 FICA/MEDI, VILLAGE SHARE	.00	795.21	1,515.39	2,105.98	8,310.00
1006050	522300 IMRF, VILLAGE SHARE	.00	1,208.28	1,624.79	3,196.90	11,102.00
1006050	529010 UNIFORM ALLOWANCE	.00	150.00	400.00	600.00	1,000.00
1006060	521000 HEALTH INSURANCE	.00	2,313.28	2,379.10	2,737.25	11,855.00
1006060	521005 LIFE INSURANCE	.00	9.63	12.21	30.16	109.00
1006060	521010 DENTAL INSURANCE	.00	136.15	138.09	185.68	747.00
1006060	522000 FICA/MEDI, VILLAGE SHARE	.00	2,252.70	2,919.14	2,454.50	9,707.00
1006060	522300 IMRF, VILLAGE SHARE	.00	2,837.08	3,179.93	3,961.31	12,910.00
1006060	529010 UNIFORM ALLOWANCE	.00	.00	325.00	450.00	.00

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ACCOUNTS FOR: 100	General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
TOTAL Employee Benefits		.00	55,070.16	64,921.36	101,726.38	430,101.00
<b>53 Prof &amp; Techn Service</b>						
1006010	533015 IT SERVICES	.00	64.95	7,653.00	.00	.00
1006010	533030 MISC PROFESSIONAL SERVICES	.00	.00	1,087.35	280.00	8,260.00
1006020	533005 ENGINEERING SERVICE	.00	900.00	.00	.00	8,000.00
1006030	533005 ENGINEERING SERVICE	.00	.00	.00	.00	1,700.00
1006030	533110 DISPOSAL EXPENSE	.00	.00	143.08	.00	.00
1006050	533015 IT SERVICES	.00	.00	.00	1,283.10	8,880.00
TOTAL Prof & Techn Service		.00	964.95	8,883.43	1,563.10	26,840.00
<b>54 Contractual Services</b>						
1006010	543020 MAINTENANCE, BUILDING	.00	.00	515.52	721.72	.00
1006010	543025 MAINTENANCE, EQUIPMENT	.00	.00	196.50	.00	.00
1006010	543045 MAINTENANCE, OFFICE EQUIPME	.00	34.99	.00	.00	.00
1006010	543055 MAINTENANCE, SAFETY EQUIPME	.00	362.51	.00	28.75	1,500.00
1006030	542200 SNOW REMOVAL SERVICE	.00	.00	.00	238.59	355,215.00
1006030	542405 LANDSCAPING MATERIAL	.00	.00	.00	101.57	.00
1006030	543005 MAINTENANCE PAVEMENT MARKIN	.00	538.44	54.10	1,344.46	92,500.00
1006030	543015 MAINTENANCE, BRIDGES	.00	.00	.00	.00	2,500.00
1006030	543055 MAINTENANCE, SAFETY EQUIPME	.00	-41.54	538.89	33.20	5,500.00
1006030	543065 MAINTENANCE, SIDEWALKS	.00	2,293.60	.00	363.13	26,000.00
1006030	543070 MAINTENANCE, STREET LIGHTS	.00	7,423.85	663.89	13,241.38	55,000.00
1006030	543075 MAINTENANCE, STREETS/SAFETY	.00	4,793.21	648.38	1,264.21	10,000.00
1006030	543080 MAINTENANCE, STREETS/STORM	.00	13,315.52	3,446.03	13,396.07	110,850.00
1006030	543085 MAINTENANCE, TRAFFIC SIGNAL	.00	1,303.48	10,172.89	9,384.99	45,141.64
1006030	544200 RENTAL SERVICE	.00	.00	.00	.00	1,000.00
1006040	542100 DISPOSAL SERVICE	.00	300.00	.00	.00	1,250.00
1006040	542400 LANDSCAPING SERVICES	.00	18,743.00	14,758.00	34,343.00	80,682.00
1006040	542405 LANDSCAPING MATERIAL	.00	554.26	317.17	589.22	16,500.00
1006040	542410 TREE PURCHASE	.00	52,310.00	32,430.00	3,689.00	54,200.00
1006040	542415 TREE REMOVAL SERVICE	.00	.00	1,425.00	.00	51,000.00
1006040	542420 LEAF REMOVAL EXPENSE	.00	.00	.00	.00	38,500.00
1006040	543025 MAINTENANCE, EQUIPMENT	.00	291.67	63.96	1,146.45	2,000.00
1006040	543055 MAINTENANCE, SAFETY EQUIPME	.00	.00	.00	.00	250.00
1006040	544200 RENTAL SERVICE	.00	690.00	.00	.00	500.00

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ACCOUNTS FOR:		PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
100	General Fund					
1006050	543025 MAINTENANCE, EQUIPMENT	.00	7,677.51	4,920.01	395.50	57,688.00
1006050	543035 MAINTENANCE, GARAGE	.00	138.16	.00	.00	6,700.00
1006050	543055 MAINTENANCE, SAFETY EQUIPME	.00	.00	.00	.00	250.00
1006050	543080 MAINTENANCE, STREETS/STORM	.00	.00	.00	88.00	.00
1006050	543090 MAINTENANCE, VEHICLE	.00	108.00	8,955.91	40.71	.00
1006050	544200 RENTAL SERVICE	.00	.00	710.00	.00	1,000.00
1006060	541005 UTILITIES	.00	.00	.00	-167.24	.00
1006060	543020 MAINTENANCE, BUILDING	.00	17,302.04	23,393.50	27,007.61	309,812.00
1006060	543065 MAINTENANCE, SIDEWALKS	.00	.00	.00	40.88	.00
1006060	544200 RENTAL SERVICE	.00	.00	.00	.00	500.00
	TOTAL Contractual Services	.00	128,138.70	103,209.75	107,291.20	1,326,038.64

55 Other Services

1006010	550005 MOSQUITO CONTROL SERVICE	.00	20,849.53	83,398.12	63,799.50	87,000.00
1006010	552005 GENERAL INSURANCE	.00	.00	42,256.13	32,083.45	13,712.00
1006010	553000 TELEPHONE EXPENSE	.00	69.23	69.88	138.11	813.00
1006010	554000 ADVERTISING, BIDS & RECORDS	.00	.00	.00	.00	1,000.00
1006010	555000 PRINTING EXPENSE	.00	464.76	44.13	232.55	2,280.00
1006010	558000 TRAVEL & TRAINING	.00	1,563.11	927.00	.00	10,955.00
1006010	558015 DUES	.00	.00	120.00	583.32	1,250.00
1006020	552005 GENERAL INSURANCE	.00	.00	.00	.00	6,329.00
1006020	553000 TELEPHONE EXPENSE	.00	.00	.00	44.18	268.00
1006020	558000 TRAVEL & TRAINING	.00	.00	.00	.00	500.00
1006020	558015 DUES	.00	.00	.00	160.00	800.00
1006030	552005 GENERAL INSURANCE	.00	4,347.66	4,122.00	2,925.46	16,877.00
1006030	553000 TELEPHONE EXPENSE	.00	962.79	625.33	371.15	3,948.00
1006030	555000 PRINTING EXPENSE	.00	87.21	.00	.00	.00
1006030	558000 TRAVEL & TRAINING	.00	.00	552.25	695.00	.00
1006030	558015 DUES	.00	.00	208.32	.00	50.00
1006040	552005 GENERAL INSURANCE	.00	.00	.00	.00	15,822.00
1006040	553000 TELEPHONE EXPENSE	.00	.00	.00	371.15	3,948.00
1006040	558000 TRAVEL & TRAINING	.00	.00	.00	.00	1,325.00
1006040	558015 DUES	.00	.00	120.00	.00	1,200.00
1006050	552005 GENERAL INSURANCE	.00	.00	.00	.00	7,383.00
1006050	553000 TELEPHONE EXPENSE	.00	.00	.00	106.62	1,128.00
1006050	558000 TRAVEL & TRAINING	.00	210.00	.00	.00	1,200.00
1006050	558015 DUES	.00	.00	.00	.00	100.00
1006060	552005 GENERAL INSURANCE	.00	.00	.00	.00	7,383.00
1006060	553000 TELEPHONE EXPENSE	.00	.00	.00	103.04	522.00
1006060	558000 TRAVEL & TRAINING	.00	.00	.00	.00	300.00

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ACCOUNTS FOR: 100	General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
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	TOTAL Other Services	.00	28,554.29	132,443.16	101,613.53	186,093.00
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<b>56 Supplies</b>						
1006010	560005 DECORATIONS	.00	.00	.00	.00	5,000.00
1006010	561005 OFFICE SUPPLIES	.00	380.45	17.59	100.30	1,500.00
1006010	561015 POSTAGE & FREIGHT	.00	.00	7.35	2.80	250.00
1006010	561055 RADIOS, COMMUNICATION EQUIP	.00	.00	.00	.00	900.00
1006010	561065 MISCELLANEOUS	.00	.00	623.98	.00	3,180.00
1006010	564000 BOOKS & PUBLICATIONS	.00	.00	.00	.00	250.00
1006030	561025 TOOLS	.00	26.98	161.81	6,831.02	10,000.00
1006030	561065 MISCELLANEOUS	.00	25.34	.00	.00	180.00
1006030	562205 STREET LIGHTING EXPENSE	.00	10,862.27	14,627.10	8,138.24	125,775.61
1006040	561025 TOOLS	.00	119.67	93.88	.00	1,000.00
1006040	561065 MISCELLANEOUS	.00	19.19	.00	.00	100.00
1006050	561010 COMPUTER SUPPLIES	.00	.00	.00	.00	1,300.00
1006050	561025 TOOLS	.00	1,535.82	551.97	445.99	17,000.00
1006050	562600 FUEL PURCHASE	.00	2,158.17	3,553.49	1,841.44	33,970.00
1006060	561025 TOOLS	.00	.00	25.99	.00	300.00
	TOTAL Supplies	.00	15,127.89	19,663.16	17,359.79	200,705.61
	TOTAL Public works	.00	367,057.16	513,204.94	559,197.66	3,247,828.25
	TOTAL General Fund	.00	-710,262.32	-137,185.09	-402,350.87	-54,385.33
	TOTAL REVENUES	.00	-5,269,503.41	-5,849,076.34	-4,988,526.89	-20,110,942.00
	TOTAL EXPENSES	.00	4,559,241.09	5,711,891.25	4,586,176.02	20,056,556.67
	TOTAL 100 General Fund	.00	-710,262.32	-137,185.09	-402,350.87	-54,385.33



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ACCOUNTS FOR:  
200 Motor Fuel Tax Fund

PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
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000 Other Financing Sources/Uses

40 Taxes

2009999 433503 MOTOR FUEL TAX ALLOTMENTS	.00	-215,547.28	-207,472.18	-213,833.00	-825,000.00
2009999 433505 MFT TRANSPORTATION ALLOTMEN	.00	.00	.00	-108,243.84	-500,000.00
TOTAL Taxes	.00	-215,547.28	-207,472.18	-322,076.84	-1,325,000.00

42 Intergovernmental Re

2009999 433401 STATE GRANTS	.00	.00	.00	-748,251.30	.00
TOTAL Intergovernmental Re	.00	.00	.00	-748,251.30	.00

45 Investments & Contri

2009999 436100 INTEREST	.00	-3,592.43	-9,037.95	-2,027.61	-12,000.00
TOTAL Investments & Contri	.00	-3,592.43	-9,037.95	-2,027.61	-12,000.00
TOTAL Other Financing Sources/	.00	-219,139.71	-216,510.13	-1,072,355.75	-1,337,000.00

600 Public Works

57 Capital outlay

2006030 572010 PUBLIC IMPROVEMENTS	.00	.00	29,350.00	30,400.00	700,000.00
TOTAL Capital outlay	.00	.00	29,350.00	30,400.00	700,000.00

59 Other Financing Uses

2006030 591400 TRANSFER TO DEBT SERVICE FU	.00	.00	.00	18,725.00	237,900.00
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ACCOUNTS FOR: 200 Motor Fuel Tax Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
TOTAL Other Financing Uses	.00	.00	.00	18,725.00	237,900.00
TOTAL Public Works	.00	.00	29,350.00	49,125.00	937,900.00
TOTAL Motor Fuel Tax Fund	.00	-219,139.71	-187,160.13	-1,023,230.75	-399,100.00
TOTAL REVENUES	.00	-219,139.71	-216,510.13	-1,072,355.75	-1,337,000.00
TOTAL EXPENSES	.00	.00	29,350.00	49,125.00	937,900.00
TOTAL 200 Motor Fuel Tax Fund	.00	-219,139.71	-187,160.13	-1,023,230.75	-399,100.00

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ACCOUNTS FOR: 210 Public Works Escrow Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>000 Other Financing Sources/Uses</b>					
<b>45 Investments &amp; Contri</b>					
2109999 436100 INTEREST	.00	-707.81	-679.55	-243.32	.00
TOTAL Investments & Contri	.00	-707.81	-679.55	-243.32	.00
TOTAL Other Financing Sources/	.00	-707.81	-679.55	-243.32	.00
TOTAL Public Works Escrow Fund	.00	-707.81	-679.55	-243.32	.00
TOTAL REVENUES	.00	-707.81	-679.55	-243.32	.00

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ACCOUNTS FOR: 220 Economic Development Fun	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>000 Other Financing Sources/Uses</b>					
<b>45 Investments &amp; Contri</b>					
2209999 436100 INTEREST	.00	-3,139.57	-2,479.96	-1,334.66	.00
TOTAL Investments & Contri	.00	-3,139.57	-2,479.96	-1,334.66	.00
TOTAL Other Financing Sources/	.00	-3,139.57	-2,479.96	-1,334.66	.00
TOTAL Economic Development Fun	.00	-3,139.57	-2,479.96	-1,334.66	.00
TOTAL REVENUES	.00	-3,139.57	-2,479.96	-1,334.66	.00

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ACCOUNTS FOR: 230		PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>Special Events Fund</b>						
<b>000 Other Financing Sources/Uses</b>						
<b>45 Investments &amp; Contri</b>						
2309999	434702 LUNAFEST - CONTRIBUTIONS	.00	-1,000.00	.00	.00	.00
2309999	434703 CHRISTMAS WALK DONATIONS	.00	-5,500.00	.00	.00	.00
2309999	434704 BEATS & EATS REVENUES	.00	-37,594.95	.00	.00	.00
2309999	434707 FIREWORKS DONATIONS	.00	-8,500.00	.00	.00	.00
2309999	434709 MOVIES IN PARK CONTRIBUTION	.00	-1,672.00	-559.00	-1,000.00	.00
2309999	434714 CULTURAL ARTS CONTRIBUTIONS	.00	-2,000.00	.00	.00	.00
2309999	434715 WINE ON THE FOX CONTRIBUTIO	.00	-112,584.17	-105,804.18	.00	.00
2309999	434750 ELECTRONIC CITATION - PD	.00	-88.00	.00	.00	.00
2309999	434757 DUI COURT FINES	.00	-1,400.00	.00	.00	.00
2309999	434759 P.D. VEHICLE CONTRIBUTIONS	.00	-770.00	.00	.00	.00
2309999	436435 COMMUNITY RELATIONS/EVENTS	.00	.00	-350.00	.00	.00
	TOTAL Investments & Contri	.00	-171,109.12	-106,713.18	-1,000.00	.00
	TOTAL Other Financing Sources/	.00	-171,109.12	-106,713.18	-1,000.00	.00
<b>200 Community Relations</b>						
<b>59 Other Financing Uses</b>						
2302000	591000 TRANSFERS TO OTHER FUNDS	.00	709,086.83	.00	.00	.00
2302000	595000 COMMUNITY RELATIONS	.00	.00	-453.00	645.00	.00
2302000	595020 CULTURAL ARTS EXPENSES	.00	75.00	.00	.00	.00
2302000	595040 FIREWORKS EXPENSES	.00	10,000.00	10,453.00	11,022.49	.00
2302000	595060 WARNING SIREN EXPENSES	.00	.00	-2,760.78	.00	.00
2302000	595080 WINE ON THE FOX EXPENSES	.00	70,891.71	88,500.78	150.10	.00
2302000	595125 CHRISTMAS WALK EXPENSES	.00	.00	2,076.06	-450.00	.00
2302000	595130 BEATS & EATS EXPENSES	.00	13,070.00	.00	.00	.00
2302000	595175 MOVIES IN THE PARK	.00	1,140.84	50.00	1,574.75	.00
	TOTAL Other Financing Uses	.00	804,264.38	97,866.06	12,942.34	.00
	TOTAL Community Relations	.00	804,264.38	97,866.06	12,942.34	.00
	TOTAL Special Events Fund	.00	633,155.26	-8,847.12	11,942.34	.00
	TOTAL REVENUES	.00	-171,109.12	-106,713.18	-1,000.00	.00
	TOTAL EXPENSES	.00	804,264.38	97,866.06	12,942.34	.00
	TOTAL 230 Special Events Fund	.00	633,155.26	-8,847.12	11,942.34	.00

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ACCOUNTS FOR: 240	Restricted Accounts Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>000 Other Financing Sources/Uses</b>						
<b>42 Intergovernmental Re</b>						
2409999	433402 TOBACCO GRANT	.00	-1,375.00	.00	.00	.00
	TOTAL Intergovernmental Re	.00	-1,375.00	.00	.00	.00
<b>45 Investments &amp; Contri</b>						
2409999	434711 NEW VILLAGE HALL GAZEBO	.00	.00	-150.00	.00	.00
2409999	434750 ELECTRONIC CITATION - PD	.00	-188.00	-252.00	-138.00	.00
2409999	434751 JUNIOR POLICE ACADEMY CONTR	.00	.00	-59.85	.00	.00
2409999	434753 SEIZED DRUG FUNDS REVENUE	.00	-12,349.54	-20,553.22	.00	.00
2409999	434757 DUI COURT FINES	.00	-14.00	-2,819.00	-33,766.00	.00
2409999	434759 P.D. VEHICLE CONTRIBUTIONS	.00	-1,516.15	-1,130.00	-200.00	.00
2409999	434761 CANINE CONTRIBUTIONS	.00	-2,500.00	.00	.00	.00
2409999	434762 POLICE EXPLORERS CONTRIBUTI	.00	-3,406.11	1,989.94	.00	.00
	TOTAL Investments & Contri	.00	-19,973.80	-22,974.13	-34,104.00	.00
<b>46 Financing Sources</b>						
2409999	439100 TRANSFERS IN	.00	-709,086.83	.00	.00	.00
2409999	439500 MISCELLANEOUS	.00	.00	.00	-2,797.23	.00
	TOTAL Financing Sources	.00	-709,086.83	.00	-2,797.23	.00
	TOTAL Other Financing Sources/	.00	-730,435.63	-22,974.13	-36,901.23	.00
<b>500 Police</b>						
<b>59 Other Financing Uses</b>						
2405010	595045 DUI COURT FINES EXPENSES	.00	26,015.94	.00	.00	.00

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ACCOUNTS FOR: 240	Restricted Accounts Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
2405010	595055 P.D. EXPLORERS EXPENSES	.00	242.13	423.27	.00	.00
2405010	595060 WARNING SIREN EXPENSES	.00	.00	2,760.78	5,961.17	.00
2405010	595065 HONOR GUARD - PD EXPENSES	.00	.00	459.64	.00	.00
2405010	595105 JUNIOR POLICE ACADEMY EXP.	.00	76.60	.00	.00	.00
2405010	595150 SEIZED DRUG FUNDS EXPENSES	.00	3,437.92	124.99	.00	.00
	TOTAL Other Financing Uses	.00	29,772.59	3,768.68	5,961.17	.00
	TOTAL Police	.00	29,772.59	3,768.68	5,961.17	.00
	TOTAL Restricted Accounts Fund	.00	-700,663.04	-19,205.45	-30,940.06	.00
	TOTAL REVENUES	.00	-730,435.63	-22,974.13	-36,901.23	.00
	TOTAL EXPENSES	.00	29,772.59	3,768.68	5,961.17	.00
	TOTAL 240 Restricted Accounts Fund	.00	-700,663.04	-19,205.45	-30,940.06	.00

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ACCOUNTS FOR: 250 TIF-Dwntwn Redevelopment	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>000 Other Financing Sources/Uses</b>					
<b>40 Taxes</b>					
2509999 431100 PROPERTY TAX	.00	-17,385.81	-29,495.80	-75,437.01	-75,000.00
TOTAL Taxes	.00	-17,385.81	-29,495.80	-75,437.01	-75,000.00
<b>45 Investments &amp; Contri</b>					
2509999 436100 INTEREST	.00	-1,122.04	-300.79	-7,911.56	-1,000.00
TOTAL Investments & Contri	.00	-1,122.04	-300.79	-7,911.56	-1,000.00
<b>46 Financing Sources</b>					
2509999 439100 TRANSFERS IN	.00	.00	-350,000.00	-1,471,606.48	-1,324,000.00
TOTAL Financing Sources	.00	.00	-350,000.00	-1,471,606.48	-1,324,000.00
TOTAL Other Financing Sources/	.00	-18,507.85	-379,796.59	-1,554,955.05	-1,400,000.00
<b>350 Economic Development</b>					
<b>53 Prof &amp; Techn Service</b>					
2503500 533005 ENGINEERING SERVICE	.00	210.00	.00	.00	15,000.00
2503500 533010 LEGAL SERVICES	.00	5,425.00	4,133.43	3,260.68	50,000.00
2503500 533030 MISC PROFESSIONAL SERVICES	.00	172.50	1,084.00	72.02	40,000.00
2503500 533140 PAYING AGENT/REGISTRAR FEES	.00	.00	.00	.00	450.00
TOTAL Prof & Techn Service	.00	5,807.50	5,217.43	3,332.70	105,450.00
<b>55 Other Services</b>					
2503500 554000 ADVERTISING, BIDS & RECORDS	.00	.00	.00	.00	500.00



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ACCOUNTS FOR: 250 TIF-Dwntwn Redevelopment	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
TOTAL Other Services	.00	.00	.00	.00	500.00
<b>57 Capital outlay</b>					
2503500 572000 INFRASTRUCTURE	.00	.00	.00	286,786.22	.00
2503500 572010 PUBLIC IMPROVEMENTS	.00	.00	288,865.45	2,821,857.84	9,413,000.00
TOTAL Capital outlay	.00	.00	288,865.45	3,108,644.06	9,413,000.00
TOTAL Economic Development	.00	5,807.50	294,082.88	3,111,976.76	9,518,950.00
TOTAL TIF-Dwntwn Redevelopment	.00	-12,700.35	-85,713.71	1,557,021.71	8,118,950.00
TOTAL REVENUES	.00	-18,507.85	-379,796.59	-1,554,955.05	-1,400,000.00
TOTAL EXPENSES	.00	5,807.50	294,082.88	3,111,976.76	9,518,950.00
TOTAL 250 TIF-Dwntwn Redevelopment	.00	-12,700.35	-85,713.71	1,557,021.71	8,118,950.00

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ACCOUNTS FOR: 300 Capital Improvement Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>000 Other Financing Sources/Uses</b>					
<b>40 Taxes</b>					
3009999 431305 SALES TAX-HOME RULE	.00	-718,929.73	-746,762.61	-644,120.77	-3,162,000.00
3009999 431820 LOCAL MOTOR FUEL TAX	.00	-203,795.61	-184,451.02	-147,404.41	-750,000.00
TOTAL Taxes	.00	-922,725.34	-931,213.63	-791,525.18	-3,912,000.00
<b>41 Licenses &amp; Permits</b>					
3009999 432310 DIRECT IMPACT FEE	.00	-73,392.67	-38,169.54	-70,921.44	-85,000.00
3009999 432315 EFC-RD RESURFACE RECAPTURE	.00	-12,600.00	-27,702.88	-21,000.00	.00
TOTAL Licenses & Permits	.00	-85,992.67	-65,872.42	-91,921.44	-85,000.00
<b>43 Charges for Services</b>					
3009999 434170 REIMBURSEMENTS	.00	.00	.00	.00	-56,000.00
TOTAL Charges for Services	.00	.00	.00	.00	-56,000.00
<b>45 Investments &amp; Contri</b>					
3009999 436100 INTEREST	.00	-81,385.77	-33,850.76	-14,067.35	-45,000.00
TOTAL Investments & Contri	.00	-81,385.77	-33,850.76	-14,067.35	-45,000.00
<b>46 Financing Sources</b>					
3009999 439500 MISCELLANEOUS	.00	.00	.00	-113,310.60	.00
TOTAL Financing Sources	.00	.00	.00	-113,310.60	.00
TOTAL Other Financing Sources/	.00	-1,090,103.78	-1,030,936.81	-1,010,824.57	-4,098,000.00

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ACCOUNTS FOR: 300	Capital Improvement Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>300 Development Services</b>						
<b>53 Prof &amp; Techn Service</b>						
3003000	533030 MISC PROFESSIONAL SERVICES	.00	.00	14,000.00	23,387.00	124,000.00
	TOTAL Prof & Techn Service	.00	.00	14,000.00	23,387.00	124,000.00
<b>57 Capital outlay</b>						
3003000	570000 OTHER CAPITAL OUTLAYS	.00	3,026.89	.00	.00	.00
3003000	572000 INFRASTRUCTURE	.00	.00	.00	.00	3,116,000.00
3003000	573000 BUILDINGS	.00	.00	.00	.00	1,101,800.00
3003000	573005 POLICE FACILITY	.00	2,281,050.56	593,007.63	-14.89	.00
3003000	573010 VILLAGE HALL EXPENSE	.00	45,916.11	4,835.46	912.50	.00
	TOTAL Capital outlay	.00	2,329,993.56	597,843.09	897.61	4,217,800.00
<b>59 Other Financing Uses</b>						
3003000	591000 TRANSFERS TO OTHER FUNDS	.00	.00	350,000.00	1,563,711.36	2,893,672.00
3003000	591310 TRANSFER TO VEHICLE FUND	.00	.00	.00	62,250.32	.00
	TOTAL Other Financing Uses	.00	.00	350,000.00	1,625,961.68	2,893,672.00
	TOTAL Development Services	.00	2,329,993.56	961,843.09	1,650,246.29	7,235,472.00
	TOTAL Capital Improvement Fund	.00	1,239,889.78	-69,093.72	639,421.72	3,137,472.00
	TOTAL REVENUES	.00	-1,090,103.78	-1,030,936.81	-1,010,824.57	-4,098,000.00
	TOTAL EXPENSES	.00	2,329,993.56	961,843.09	1,650,246.29	7,235,472.00
	TOTAL 300 Capital Improvement Fund	.00	1,239,889.78	-69,093.72	639,421.72	3,137,472.00

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ACCOUNTS FOR: 400 Debt Service Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>000 Other Financing Sources/Uses</b>					
<b>45 Investments &amp; Contri</b>					
4009999 436100 INTEREST	.00	-22.29	-60.56	-1,679.32	-100.00
TOTAL Investments & Contri	.00	-22.29	-60.56	-1,679.32	-100.00
<b>46 Financing Sources</b>					
4009999 439100 TRANSFERS IN	.00	-769,150.00	-730,600.00	-730,025.00	-2,826,616.00
TOTAL Financing Sources	.00	-769,150.00	-730,600.00	-730,025.00	-2,826,616.00
TOTAL Other Financing Sources/	.00	-769,172.29	-730,660.56	-731,704.32	-2,826,716.00
<b>400 Finance</b>					
<b>53 Prof &amp; Techn Service</b>					
4004000 533140 PAYING AGENT/REGISTRAR FEES	.00	450.00	760.00	.00	757.00
TOTAL Prof & Techn Service	.00	450.00	760.00	.00	757.00
<b>58 Debt Service</b>					
4004000 580105 DEBT PRINCIPAL	.00	.00	.00	.00	1,365,000.00
4004000 580205 BOND PAYMENTS, INTEREST	.00	769,150.00	750,100.00	941,367.43	1,460,050.00
TOTAL Debt Service	.00	769,150.00	750,100.00	941,367.43	2,825,050.00
TOTAL Finance	.00	769,600.00	750,860.00	941,367.43	2,825,807.00
TOTAL Debt Service Fund	.00	427.71	20,199.44	209,663.11	-909.00
TOTAL REVENUES	.00	-769,172.29	-730,660.56	-731,704.32	-2,826,716.00
TOTAL EXPENSES	.00	769,600.00	750,860.00	941,367.43	2,825,807.00
TOTAL 400 Debt Service Fund	.00	427.71	20,199.44	209,663.11	-909.00

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ACCOUNTS FOR: 500 Water Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>000 Other Financing Sources/Uses</b>					
<b>41 Licenses &amp; Permits</b>					
5009999 432110 TEMPORARY WATER PERMITS	.00	.00	.00	.00	-200.00
TOTAL Licenses & Permits	.00	.00	.00	.00	-200.00
<b>43 Charges for Services</b>					
5009999 434110 INSPECTION/OBSERVATION FEE	.00	-1,818.00	-1,537.70	-528.00	-10,000.00
5009999 434170 REIMBURSEMENTS	.00	-3,504.71	-4,455.00	.00	-10,000.00
5009999 434801 WATER	.00	-1,798,011.57	-1,941,611.03	-2,041,856.53	-6,338,000.00
5009999 434805 SEWER MAINTENANCE	.00	-431,592.30	-405,407.65	-440,072.99	-1,300,000.00
5009999 434810 WATER & SEWER RECAPTURE	.00	-4,134.68	-4,510.56	-2,255.28	.00
5009999 434815 METER SALES	.00	-225.00	.00	.00	-1,500.00
5009999 434830 BULK WATER SALES	.00	-1,662.93	-294.56	-526.35	-5,000.00
5009999 434835 CONSUMPTION REPORTS	.00	-5,471.00	-5,539.00	.00	-34,000.00
TOTAL Charges for Services	.00	-2,246,420.19	-2,363,355.50	-2,485,239.15	-7,698,500.00
<b>45 Investments &amp; Contri</b>					
5009999 436100 INTEREST	.00	-13,445.72	-25,250.39	-12,903.62	-30,000.00
5009999 436401 MEMBER CONTRIBUTIONS	.00	-1,047.18	.00	-2,019.52	.00
TOTAL Investments & Contri	.00	-14,492.90	-25,250.39	-14,923.14	-30,000.00
TOTAL Other Financing Sources/	.00	-2,260,913.09	-2,388,605.89	-2,500,162.29	-7,728,700.00
<b>600 Public Works</b>					
<b>51 Salaries &amp; Wages</b>					
5006070 511000 SALARIES, FULL-TIME	.00	236,184.92	273,379.71	195,735.44	879,859.00

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ACCOUNTS FOR: 500 Water Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
5006070 511300 OVER-TIME	.00	10,532.38	23,137.43	11,394.39	57,200.00
TOTAL Salaries & Wages	.00	246,717.30	296,517.14	207,129.83	937,059.00
<b>52 Employee Benefits</b>					
5006070 521000 HEALTH INSURANCE	.00	52,604.97	50,232.28	42,956.90	188,749.00
5006070 521005 LIFE INSURANCE	.00	130.15	119.71	227.08	918.00
5006070 521010 DENTAL INSURANCE	.00	3,812.85	3,363.64	2,884.56	11,953.00
5006070 522000 FICA/MEDI, VILLAGE SHARE	.00	18,605.42	22,810.11	15,479.98	71,393.00
5006070 522300 IMRF, VILLAGE SHARE	.00	23,861.57	24,683.61	24,977.82	94,990.75
5006070 529000 UNIFORM SERVICE	.00	220.75	526.25	.00	.00
5006070 529010 UNIFORM ALLOWANCE	.00	274.95	6,300.00	4,941.45	2,500.00
TOTAL Employee Benefits	.00	99,510.66	108,035.60	91,467.79	370,503.75
<b>53 Prof &amp; Techn Service</b>					
5006070 533005 ENGINEERING SERVICE	.00	.00	.00	.00	75,000.00
5006070 533010 LEGAL SERVICES	.00	.00	.00	194.06	2,000.00
5006070 533015 IT SERVICES	.00	.00	15,658.59	11,250.00	146,246.00
5006070 533030 MISC PROFESSIONAL SERVICES	.00	9,668.11	12,051.15	9,056.28	44,660.00
5006070 533140 PAYING AGENT/REGISTRAR FEES	.00	450.00	540.00	.00	1,400.00
5006070 533150 UNCOLLECTABLE UTILITY BILLS	.00	-6.97	155.16	.00	.00
TOTAL Prof & Techn Service	.00	10,111.14	28,404.90	20,500.34	269,306.00
<b>54 Contractual Services</b>					
5006070 541000 JULIE	.00	.00	967.29	873.85	12,000.00
5006070 541005 UTILITIES	.00	.00	1,442.69	227.90	3,000.00
5006070 543010 MAINTENANCE, BOOSTER STATIO	.00	.00	.00	.00	3,000.00
5006070 543020 MAINTENANCE, BUILDING	.00	3,989.36	622.00	4,008.57	42,324.00
5006070 543025 MAINTENANCE, EQUIPMENT	.00	593.98	429.53	.00	47,500.00
5006070 543030 MAINTENANCE, FIRE HYDRANTS	.00	3,035.00	.00	265.00	37,000.00
5006070 543035 MAINTENANCE, GARAGE	.00	.00	.00	.00	1,000.00
5006070 543055 MAINTENANCE, SAFETY EQUIPME	.00	.00	670.95	.00	5,000.00
5006070 543060 MAINTENANCE, SEWER MAIN	.00	1,130.82	5,808.84	11,491.28	115,300.00

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ACCOUNTS FOR:		PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
500	Water Fund					
5006070	543090 MAINTENANCE, VEHICLE	.00	114.39	.00	.00	.00
5006070	543095 MAINTENANCE, WATER MAIN	.00	2,172.02	816.05	1,495.67	129,568.00
5006070	543100 MAINTENANCE, WATER METERS	.00	.00	.00	.00	12,200.00
5006070	543105 MAINTENANCE, WATER TOWER	.00	.00	1,932.00	.00	8,000.00
5006070	543110 MAINTENANCE, WELLS	.00	9,383.07	112,730.16	8,570.77	344,000.00
5006070	543115 MAINTENANCE; RADIUM REMOVAL	.00	275,849.98	63,193.54	98,498.61	400,000.00
5006070	543155 WATER ANALYSIS	.00	2,819.15	3,850.58	6,436.51	27,785.00
5006070	544200 RENTAL SERVICE	.00	.00	.00	.00	3,000.00
	TOTAL Contractual Services	.00	299,087.77	192,463.63	131,868.16	1,190,677.00
<b>55 Other Services</b>						
5006070	552005 GENERAL INSURANCE	.00	1,410.06	15,040.91	30,632.80	59,068.00
5006070	553000 TELEPHONE EXPENSE	.00	5,034.94	4,815.90	2,944.82	25,579.00
5006070	554000 ADVERTISING, BIDS & RECORDS	.00	.00	.00	.00	500.00
5006070	555000 PRINTING EXPENSE	.00	2,217.35	2,599.72	1,613.78	20,100.00
5006070	558000 TRAVEL & TRAINING	.00	109.15	.00	.00	5,150.00
5006070	558015 DUES	.00	.00	.00	3,299.16	4,310.00
	TOTAL Other Services	.00	8,771.50	22,456.53	38,490.56	114,707.00
<b>56 Supplies</b>						
5006070	561005 OFFICE SUPPLIES	.00	892.51	99.00	113.90	3,000.00
5006070	561015 POSTAGE & FREIGHT	.00	9,421.79	9,769.97	9,004.25	36,000.00
5006070	561025 TOOLS	.00	256.41	111.86	.00	1,500.00
5006070	561030 OPERATING SUPPLIES	.00	.00	.00	43.94	.00
5006070	561040 WATER METER SUPPLIES	.00	4,239.02	.00	4,584.94	.00
5006070	561065 MISCELLANEOUS	.00	.00	.00	.00	1,360.00
5006070	562200 PUMPING EXPENSE, ELECTRICIT	.00	90,464.97	81,090.67	40,859.51	514,667.35
5006070	562600 FUEL PURCHASE	.00	8,060.69	4,940.66	2,837.32	57,607.50
5006070	564000 BOOKS & PUBLICATIONS	.00	.00	.00	.00	200.00
	TOTAL Supplies	.00	113,335.39	96,012.16	57,443.86	614,334.85
<b>58 Debt Service</b>						
5006070	580100 WATER REVOLVING LOAN, PRINC	.00	36,430.24	37,346.69	38,286.19	77,051.00

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ACCOUNTS FOR: 500	Water Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
5006070	580115	2013	BOND PAYMENT, PRINCIPA	.00	.00	195,000.00
5006070	580120	2014	BOND PAYMENT, PRINCIPA	.00	.00	145,000.00
5006070	580135	2011	REFUND PAYMENT, PRINCI	.00	.00	150,000.00
5006070	580145	2017	BOND PAYMENT, PRINCIP	.00	.00	350,000.00
5006070	580200		WATER REVOLVING LOAN, INTER	.00	6,920.10	6,003.65
5006070	580210	2012	BOND PAYMENT, INTEREST	.00	10,800.00	5,475.00
5006070	580215	2013	BOND PAYMENT, INTEREST	.00	26,675.00	26,475.00
5006070	580220	2014	BOND PAYMENT, INTEREST	.00	11,175.00	6,600.00
5006070	580235	2011	REFUND PAYMENT, INTERE	.00	18,887.50	16,712.50
5006070	580245	2017	BOND PAYMENT, INTEREST	.00	79,375.00	76,075.00
	TOTAL Debt Service			.00	190,262.84	174,787.84
						158,812.84
						1,157,626.00
<b>59 Other Financing Uses</b>						
5006070	591510		TRANSFER TO WATER CAPITAL F	.00	.00	3,000,000.00
	TOTAL Other Financing Uses			.00	.00	3,000,000.00
	TOTAL Public Works			.00	967,796.60	918,677.80
	TOTAL Water Fund			.00	-1,293,116.49	-1,469,928.09
						-1,794,448.91
	TOTAL REVENUES			.00	-2,260,913.09	-2,388,605.89
	TOTAL EXPENSES			.00	967,796.60	918,677.80
	TOTAL 500 Water Fund			.00	-1,293,116.49	-1,469,928.09
						-2,500,162.29
						7,654,213.60
						-74,486.40
						-7,728,700.00
						7,654,213.60
						-74,486.40



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ACCOUNTS FOR: 510 Water Capital Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>000 Other Financing Sources/Uses</b>					
<b>43 Charges for Services</b>					
5109999 434820 WATER LINE CONTRIBUTION	.00	.00	-200.00	.00	-200.00
5109999 434825 SEWER LINE CONTRIBUTION	.00	.00	-200.00	.00	-200.00
5109999 434850 WATER TAP ON FEES	.00	-63,050.00	-63,800.00	-52,250.00	-150,000.00
5109999 434855 MXU FEES	.00	-14,000.00	-14,260.80	-17,542.40	-50,000.00
TOTAL Charges for Services	.00	-77,050.00	-78,460.80	-69,792.40	-200,400.00
<b>45 Investments &amp; Contri</b>					
5109999 436100 INTEREST	.00	-12,458.00	-31,343.01	-6,818.53	-35,000.00
TOTAL Investments & Contri	.00	-12,458.00	-31,343.01	-6,818.53	-35,000.00
<b>46 Financing Sources</b>					
5109999 439100 TRANSFERS IN	.00	.00	.00	.00	-3,000,000.00
TOTAL Financing Sources	.00	.00	.00	.00	-3,000,000.00
TOTAL Other Financing Sources/	.00	-89,508.00	-109,803.81	-76,610.93	-3,235,400.00
<b>600 Public works</b>					
<b>56 Supplies</b>					
5106070 561040 WATER METER SUPPLIES	.00	2,784.60	.00	13,214.90	30,000.00
TOTAL Supplies	.00	2,784.60	.00	13,214.90	30,000.00
<b>57 Capital outlay</b>					
5106070 574000 UTILITY SYSTEM IMPROVEMENTS	.00	49,546.65	566,182.05	292,017.25	4,629,281.41

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ACCOUNTS FOR: 510	Water Capital Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<hr/>						
	TOTAL Capital outlay	.00	49,546.65	566,182.05	292,017.25	4,629,281.41
<hr/>						
<b>59 Other Financing Uses</b>						
5106070	591000 TRANSFERS TO OTHER FUNDS	.00	.00	.00	512,845.12	460,000.00
5106070	591310 TRANSFER TO VEHICLE FUND	.00	.00	.00	.00	80,000.00
	TOTAL Other Financing Uses	.00	.00	.00	512,845.12	540,000.00
	TOTAL Public Works	.00	52,331.25	566,182.05	818,077.27	5,199,281.41
	TOTAL Water Capital Fund	.00	-37,176.75	456,378.24	741,466.34	1,963,881.41
	TOTAL REVENUES	.00	-89,508.00	-109,803.81	-76,610.93	-3,235,400.00
	TOTAL EXPENSES	.00	52,331.25	566,182.05	818,077.27	5,199,281.41
	TOTAL 510 Water Capital Fund	.00	-37,176.75	456,378.24	741,466.34	1,963,881.41

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ACCOUNTS FOR: 560 Garbage Collection Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>000 Other Financing Sources/Uses</b>					
<b>43 Charges for Services</b>					
5609999 434840 DISPOSAL FEES	.00	-813,935.76	-845,648.26	-880,460.01	-2,565,000.00
5609999 434845 WASTE STICKERS & BINS	.00	-918.50	-1,020.00	-420.75	-1,500.00
TOTAL Charges for Services	.00	-814,854.26	-846,668.26	-880,880.76	-2,566,500.00
<b>45 Investments &amp; Contri</b>					
5609999 436100 INTEREST	.00	-28.03	-268.34	-524.41	-150.00
TOTAL Investments & Contri	.00	-28.03	-268.34	-524.41	-150.00
TOTAL Other Financing Sources/	.00	-814,882.29	-846,936.60	-881,405.17	-2,566,650.00
<b>600 Public Works</b>					
<b>53 Prof &amp; Techn Service</b>					
5606010 533030 MISC PROFESSIONAL SERVICES	.00	.00	.00	.00	11,000.00
5606010 533110 DISPOSAL EXPENSE	.00	615,867.85	643,971.28	662,641.37	2,565,000.00
TOTAL Prof & Techn Service	.00	615,867.85	643,971.28	662,641.37	2,576,000.00
<b>56 Supplies</b>					
5606010 561030 OPERATING SUPPLIES	.00	.00	.00	.00	2,000.00
TOTAL Supplies	.00	.00	.00	.00	2,000.00
TOTAL Public Works	.00	615,867.85	643,971.28	662,641.37	2,578,000.00
TOTAL Garbage Collection Fund	.00	-199,014.44	-202,965.32	-218,763.80	11,350.00
TOTAL REVENUES	.00	-814,882.29	-846,936.60	-881,405.17	-2,566,650.00
TOTAL EXPENSES	.00	615,867.85	643,971.28	662,641.37	2,578,000.00
TOTAL 560 Garbage Collection Fund	.00	-199,014.44	-202,965.32	-218,763.80	11,350.00

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ACCOUNTS FOR: 600	Vehicle Replacement Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>000 Other Financing Sources/Uses</b>						
<b>45 Investments &amp; Contri</b>						
6009999	436100 INTEREST	.00	-406.50	-257.44	-675.57	-700.00
	TOTAL Investments & Contri	.00	-406.50	-257.44	-675.57	-700.00
<b>46 Financing Sources</b>						
6009999	439110 TRANSFER IN-W&S CAPITAL	.00	.00	.00	.00	-80,000.00
6009999	439120 TRANSFER IN-CAPITAL IMPROVE	.00	.00	.00	-62,250.32	-645,322.00
6009999	439210 ASSET SALES	.00	-5,000.00	-26,560.89	.00	-35,000.00
	TOTAL Financing Sources	.00	-5,000.00	-26,560.89	-62,250.32	-760,322.00
<b>57 Capital outlay</b>						
6001000	575160 EQUIPMENT-PUBLIC WORKS	.00	.00	19,868.62	.00	32,000.00
6001000	575225 VEHICLE PURCHASE-B&Z	.00	28,240.00	.00	.00	.00
6001000	575250 VEHICLE PURCHASE-POLICE	.00	.00	1,122.29	.00	140,800.00
6001000	575260 VEHICLE PURCHASE-PW	.00	.00	.00	214,609.00	477,905.00
	TOTAL Capital outlay	.00	28,240.00	20,990.91	214,609.00	650,705.00
	TOTAL Other Financing Sources/	.00	22,833.50	-5,827.42	151,683.11	-110,317.00
<b>250 Building &amp; Permit Services</b>						
<b>54 Contractual Services</b>						
6002500	543090 MAINTENANCE, VEHICLE	.00	.00	.00	611.06	4,000.00
	TOTAL Contractual Services	.00	.00	.00	611.06	4,000.00
	TOTAL Building & Permit Servic	.00	.00	.00	611.06	4,000.00

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ACCOUNTS FOR: 600	Vehicle Replacement Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>300 Development Services</b>						
<b>54 Contractual Services</b>						
6003000	543090 MAINTENANCE, VEHICLE	.00	.00	.00	.00	1,500.00
	TOTAL Contractual Services	.00	.00	.00	.00	1,500.00
	TOTAL Development Services	.00	.00	.00	.00	1,500.00
<b>500 Police</b>						
<b>54 Contractual Services</b>						
6005030	543090 MAINTENANCE, VEHICLE	.00	.00	.00	.00	902.00
6005040	543090 MAINTENANCE, VEHICLE	.00	.00	.00	4,765.97	27,000.00
	TOTAL Contractual Services	.00	.00	.00	4,765.97	27,902.00
	TOTAL Police	.00	.00	.00	4,765.97	27,902.00
<b>600 Public Works</b>						
<b>54 Contractual Services</b>						
6006050	543090 MAINTENANCE, VEHICLE	.00	.00	.00	4,702.88	40,120.00
	TOTAL Contractual Services	.00	.00	.00	4,702.88	40,120.00
	TOTAL Public Works	.00	.00	.00	4,702.88	40,120.00
	TOTAL Vehicle Replacement Fund	.00	22,833.50	-5,827.42	161,763.02	-36,795.00
	TOTAL REVENUES	.00	-5,406.50	-26,818.33	-62,925.89	-761,022.00
	TOTAL EXPENSES	.00	28,240.00	20,990.91	224,688.91	724,227.00
	TOTAL 600 Vehicle Replacement Fund	.00	22,833.50	-5,827.42	161,763.02	-36,795.00

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ACCOUNTS FOR: 800	Police Pension Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>000 Other Financing Sources/Uses</b>						
<b>40 Taxes</b>						
8009999	431100 PROPERTY TAX	.00	-123,875.26	-713,019.37	-696,832.96	-1,475,800.00
	TOTAL Taxes	.00	-123,875.26	-713,019.37	-696,832.96	-1,475,800.00
<b>45 Investments &amp; Contri</b>						
8009999	436100 INTEREST	.00	-225,408.24	-149,334.39	-108,149.39	-500,000.00
8009999	436110 REALIZED GAIN/LOSS	.00	-744,874.45	-420,906.85	-1,642,930.22	.00
8009999	436401 MEMBER CONTRIBUTIONS	.00	-691,075.19	-125,112.68	-91,931.00	-460,000.00
	TOTAL Investments & Contri	.00	-1,661,357.88	-695,353.92	-1,843,010.61	-960,000.00
<b>46 Financing Sources</b>						
8009999	439500 MISCELLANEOUS	.00	.00	.00	.00	-124,200.00
	TOTAL Financing Sources	.00	.00	.00	.00	-124,200.00
<b>51 Salaries &amp; wages</b>						
8001000	511025 PENSION PAYMENTS	.00	212,200.99	234,833.91	175,805.06	1,066,707.00
8001000	511030 REFUND OF CONTRIBUTIONS	.00	4,593.70	4,541.97	.00	.00
	TOTAL Salaries & Wages	.00	216,794.69	239,375.88	175,805.06	1,066,707.00
<b>53 Prof &amp; Techn Service</b>						
8001000	533010 LEGAL SERVICES	.00	562.50	562.50	405.00	4,000.00
8001000	533155 ACCOUNTING SERVICES (POLICE	.00	2,220.00	2,295.00	2,325.00	15,450.00

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ACCOUNTS FOR: 800	Police Pension Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
8001000	533160 INVESTMENT EXPENSE (POLICE	.00	22,728.00	24,270.00	.00	105,000.00
	TOTAL Prof & Techn Service	.00	25,510.50	27,127.50	2,730.00	124,450.00
<b>55 Other Services</b>						
8001000	552005 GENERAL INSURANCE	.00	.00	.00	.00	4,130.00
8001000	558000 TRAVEL & TRAINING	.00	.00	.00	.00	5,000.00
8001000	558015 DUES	.00	.00	.00	.00	6,795.00
	TOTAL other Services	.00	.00	.00	.00	15,925.00
<b>56 Supplies</b>						
8001000	560000 SUPPLIES	.00	.00	.00	.00	500.00
8001000	561065 MISCELLANEOUS	.00	7,961.92	5,825.83	10,440.72	.00
	TOTAL Supplies	.00	7,961.92	5,825.83	10,440.72	500.00
	TOTAL Other Financing Sources/	.00	-1,534,966.03	-1,136,044.08	-2,350,867.79	-1,352,418.00
	TOTAL Police Pension Fund	.00	-1,534,966.03	-1,136,044.08	-2,350,867.79	-1,352,418.00
	TOTAL REVENUES	.00	-1,785,233.14	-1,408,373.29	-2,539,843.57	-2,560,000.00
	TOTAL EXPENSES	.00	250,267.11	272,329.21	188,975.78	1,207,582.00
	TOTAL 800 Police Pension Fund	.00	-1,534,966.03	-1,136,044.08	-2,350,867.79	-1,352,418.00

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ACCOUNTS FOR: GLT	General Long-Term Debt	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<b>000 Other Financing Sources/Uses</b>						
<b>58 Debt Service</b>						
GLT0000	586000 PUBLIC SAFETY-TERM BENEFITS	.00	42,156.76	.00	.00	.00
	TOTAL Debt Service	.00	42,156.76	.00	.00	.00
	TOTAL Other Financing Sources/Uses	.00	42,156.76	.00	.00	.00
	TOTAL General Long-Term Debt	.00	42,156.76	.00	.00	.00
	TOTAL EXPENSES	.00	42,156.76	.00	.00	.00
	GRAND TOTAL	.00	-2,772,423.50	-2,848,551.96	-2,500,901.92	11,313,559.68



Village of Oswego  
Revenue History - By Fund

updated 8/14/20

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	reduction	Potential FY 2021	Revenue Loss
<b>General Fund</b>								
<b>Taxes</b>								
Property Tax-IMRF	9	2,000	619	25,346	200	5%	190	10
Property Tax	1,218,289	1,277,210	1,341,943	1,397,304	1,475,800	5%	1,402,010	73,790
Road and Bridge Tax	107,728	105,531	102,862	102,110	102,000	17%	84,660	17,340
Personal Property Replacement Tax	11,539	10,083	10,207	13,474	7,500	30%	5,250	2,250
Property Tax-SSA 04	-	-	210	289	818	5%	777	41
Property Tax-SSA 05	-	-	307	329	355	5%	337	18
Total Property Taxes	1,337,565	1,394,824	1,456,148	1,538,851	1,586,673		1,493,224	93,449
Sales Tax	6,041,568	6,248,837	6,447,626	6,507,094	6,730,000	11%	5,989,700	740,300
Local Sales Tax	2,017,024	2,047,650	2,141,328	2,105,542	2,200,000	18%	1,804,000	396,000
Sales Tax Rebate	(411,178)	(330,309)	(302,527)	(333,633)	(300,000)	11%	(267,000)	(33,000)
Sales Tax Cannabis	-	-	-	5,413	-	0%	11,000	(5,587)
Use Tax	798,372	874,738	1,023,337	1,182,267	1,150,000	7%	1,075,250	74,750
Income Tax	2,991,771	2,999,575	3,211,509	3,585,136	3,250,000	20%	2,600,000	650,000
Games Tax	100,094	149,646	175,651	175,958	176,000	50%	88,000	88,000
Coin Operated Device Fee	3,500	3,300	2,400	1,900	2,500	50%	1,250	1,250
Hotel/Motel Tax	75,441	72,428	71,953	67,171	75,000	75%	18,750	56,250
Telecommunications	674,036	632,625	663,361	514,209	560,000	20%	448,000	112,000
Cable TV Franchise Fees	509,196	495,470	470,911	459,897	460,000	15%	391,000	69,000
Utility Tax	1,038,028	1,037,640	1,115,826	1,002,487	1,000,000	15%	850,000	150,000
Local Food & Beverage Tax	-	546,263	1,012,670	1,002,851	1,000,000	15%	850,000	150,000
Total Taxes	15,175,417	16,172,688	17,490,192	17,815,144	17,890,173		15,353,174	2,536,999
<b>Licenses and Permits</b>								
Liquor Licenses	82,150	86,200	92,925	90,875	95,000	0%	95,000	-
Misc. Licenses	1,340	605	1,381	2,525	2,000	50%	1,000	1,000
Video Gaming License Fee	3,950	11,634	38,658	34,767	56,000	0%	56,000	-
Tobacco License Fee	1,250	1,250	1,450	1,350	1,300	0%	1,300	-
Business Registration	17,292	24,165	16,697	17,053	22,000	20%	17,600	4,400
Misc. Permits	6,837	2,458	1,912	11,064	5,000	30%	3,500	1,500
Solicitors Permits	4,231	7,789	7,582	18,950	12,000	75%	3,000	9,000
Special Event Permits	1,150	1,225	1,125	925	1,200	75%	300	900
Contractor Registration	67,300	65,250	70,275	103,600	85,000	30%	59,500	25,500
Building Permits	145,650	174,500	483,229	201,301	215,000	15%	182,750	32,250
Sign Permits	11,515	7,484	9,196	6,679	8,000	10%	7,200	800
Accessory Permits	255,661	152,675	214,122	681,838	235,000	40%	141,000	94,000

Village of Oswego  
Revenue History - By Fund

updated 8/14/20

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	reduction	Potential FY 2021	Revenue Loss
Demolition Permits	400	800	596	150	500	50%	250	250
Truck Permits	6,140	4,600	7,990	10,520	8,000	0%	8,000	-
Right of Way Permits	-	-	-	21,800	25,000	0%	25,000	-
Transition Fees	-	31,000	49,429	-	-	0%	-	-
<b>Total Licenses and Permits</b>	<b>604,867</b>	<b>571,633</b>	<b>996,567</b>	<b>1,203,395</b>	<b>771,000</b>		<b>601,400</b>	<b>169,600</b>
<b>Intergovernmental</b>								
Federal Grants	19,850	4,070	-	-	-	0%	-	-
State Grants	30,690	28,775	20,540	17,834	20,000	0%	20,000	-
<b>Total Intergovernmental</b>	<b>50,540</b>	<b>32,845</b>	<b>20,540</b>	<b>17,834</b>	<b>20,000</b>		<b>20,000</b>	<b>-</b>
<b>Charges for Services</b>								
Filing Fees	4,330	11,370	6,125	3,510	6,000	20%	4,800	1,200
Inspection/Observation Fee	9,634	6,530	7,110	8,054	7,800	25%	5,850	1,950
Plan Review Fees	129,989	111,957	261,499	345,729	150,000	30%	105,000	45,000
Elevator Inspections	4,478	2,739	3,269	3,305	3,500	0%	3,500	-
Community Room Rental	300	-	-	500	-	0%	-	-
Accident Report Fees	2,717	3,455	3,691	5,560	3,600	15%	3,060	540
Fingerprint Fees	2,874	3,183	2,470	2,347	3,200	0%	3,200	-
Sex Offender Registration Fee	120	455	190	310	150	0%	150	-
Subpoena Fee	280	263	365	209	150	0%	150	-
Books, Maps, & Plans	-	-	-	-	-	0%	-	-
Reimbursements	41,066	23,251	37,267	75,303	30,000	50%	15,000	15,000
Newsletter Advertising Fees	7,133	5,003	7,861	6,762	7,500	15%	6,375	1,125
Salary Reimbursement	34,869	84,669	166,509	134,308	228,849	0%	228,849	-
Handicap Park-Temp. Hang Tags	-	20	20	30	20	0%	20	-
Building Rent	1,891	1,223	-	1,192	-	0%	-	-
Tower Rent	65,146	72,441	59,615	96,879	100,000	0%	100,000	-
Small Cell Tower Rent	-	-	-	9,800	-	0%	9,800	(9,800)
Police Security	266,645	256,934	273,451	273,867	300,000	35%	195,000	105,000
<b>Total Charges for Services</b>	<b>571,472</b>	<b>583,492</b>	<b>829,442</b>	<b>967,666</b>	<b>840,769</b>		<b>680,754</b>	<b>160,015</b>
<b>Fines &amp; Forfeitures</b>								
Court Fines	78,211	81,902	63,799	51,069	70,000	30%	49,000	21,000
Ordinance Violation Fines	110,530	87,149	81,559	79,915	90,000	30%	63,000	27,000
Liquor Violations	2,000	10,450	750	-	1,000	5%	950	50
Booking/Bonding of Arrestees	3,140	3,060	2,850	2,730	3,000	0%	3,000	-
Administrative Tow Fee	22,270	30,555	28,000	33,000	35,000	5%	33,250	1,750
<b>Total Fines &amp; Forfeitures</b>	<b>216,151</b>	<b>213,116</b>	<b>176,958</b>	<b>166,713</b>	<b>199,000</b>		<b>149,200</b>	<b>49,800</b>

Village of Oswego  
Revenue History - By Fund

updated 8/14/20

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	reduction	Potential FY 2021	Revenue Loss
<b>Investments &amp; Contributions</b>								
Interest	23,457	31,767	103,436	146,230	125,000	65%	43,750	81,250
Unrealized Gain/Loss	-	-	-	5,770				
Member Contributions	98,773	112,398	119,795	161,075	145,000	0%	145,000	-
Cobra/Retiree Contributions	48,233	55,858	71,840	84,928	80,000	0%	80,000	-
Community Relations Contributions	1,750	825	-	1,690	-	0%	-	-
Total Investments & Contributions	172,213	200,847	295,071	399,693	350,000		268,750	81,250
<b>Other Financing Sources</b>								
Asset Sales	217	300	825	945,813	5,000	0%	5,000	-
Miscellaneous	155,264	10,344	62,869	95,351	15,000	0%	15,000	-
Cash Shortage/Overage	-	101	-	(9)	-	0%	-	-
Insurance Proceeds	25,532	39,631	30,792	32,500	20,000	0%	20,000	-
Total Other Financing Services	181,013	50,376	94,486	1,073,655	40,000		40,000	-
<b>Total General Fund</b>	<b>16,971,673</b>	<b>17,824,997</b>	<b>19,903,257</b>	<b>21,644,100</b>	<b>20,110,942</b>	<b>15%</b>	<b>17,113,278</b>	<b>2,997,664</b>
<b>Motor Fuel Tax Fund</b>								
<b>Taxes</b>								
Motor Fuel Tax Allotments	885,751	949,817	943,491	854,179	825,000	27%	602,250	222,750
Transportation Relief Fund	-	-	-	422,320	500,000	25%	375,000	125,000
Total Taxes	885,751	949,817	943,491	1,276,499	1,325,000		977,250	347,750
<b>Intergovernmental</b>								
State Grants	-	-	-	-	748,251		748,251	-
<b>Interest</b>								
Interest	4,857	6,351	24,399	27,522	12,000	35%	7,800	4,200
<b>Total Motor Fuel Tax Fund</b>	<b>890,607</b>	<b>956,168</b>	<b>967,890</b>	<b>1,304,021</b>	<b>2,085,251</b>	<b>17%</b>	<b>1,733,301</b>	<b>351,950</b>

Village of Oswego  
Revenue History - By Fund

updated 8/14/20

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	reduction	Potential FY 2021	Revenue Loss
<b>Tax Increment Financing Fund</b>								
<b>Taxes</b>								
Property Tax	-	19,604	32,683	56,277	75,000	200%	150,000	-
<b>Interest</b>								
Interest	1,336	3,793	3,955	50,828	1,000	0%	1,000	-
<b>Other Financing Sources</b>								
Transfer from MFT Fund	-	-	-	-	-	0%	-	-
Transfer from CIP Fund	-	-	-	-	853,000	0%	853,000	-
Transfer from Water & Sewer Capital	-	-	-	-	460,000	0%	460,000	-
Transfer from Garbage Collection Fund	-	-	-	-	11,000	0%	11,000	-
Bond Proceeds	-	-	-	14,585,000	-	0%	-	-
Total Other Financing Sources	-	-	-	14,585,000	1,324,000		1,324,000	-
<b>Total Tax Increment Financing Fund</b>	<b>1,336</b>	<b>23,397</b>	<b>36,638</b>	<b>14,692,106</b>	<b>1,400,000</b>	<b>-5%</b>	<b>1,475,000</b>	<b>(75,000)</b>
<b>Capital Improvement Fund</b>								
<b>Taxes</b>								
Local Sales Tax	3,025,536	3,071,475	3,211,992	3,158,314	3,162,000	15%	2,687,700	474,300
Local Motor Fuel Tax	-	474,933	797,642	736,962	750,000	15%	637,500	112,500
Total Taxes	3,025,536	3,546,408	4,009,634	3,895,276	3,912,000		3,325,200	586,800
<b>Licenses &amp; Permits</b>								
	125,339	177,838	1,426,041	278,743	85,000	0%	85,000	-
<b>Intergovernmental</b>								
	973,583	-	171,470	-	-	0%	-	-
<b>Charges for Services</b>								
	93,000	33,900	-	28,000	56,000	0%	56,000	-
<b>Investments &amp; Contributions</b>								
	137,682	283,471	237,280	97,257	45,000	70%	13,500	31,500
<b>Other Financing Sources</b>								
	30,988,608	130,000	-	28,852	-	0%	-	-
<b>Total Capital Improvement Fund</b>	<b>35,343,748</b>	<b>4,171,617</b>	<b>5,844,425</b>	<b>4,328,128</b>	<b>4,098,000</b>	<b>15%</b>	<b>3,479,700</b>	<b>618,300</b>
<b>Debt Service Fund</b>								
<b>Investments &amp; Contributions</b>								
Interest	1,057	201	403	6,873	100	0%	100	-
<b>Other Financing Sources</b>								
Transfer In - General Fund	2,126,525	1,438,316	1,139,050	1,142,257	1,193,366	0%	1,193,366	-
Transfer In - MFT Fund	262,500	262,500	262,500	262,500	237,900	0%	237,900	-
Transfer In - TIF Fund	-	0	0	1,366,337	-	0%	-	-
Transfer In - Capital Improvement Fund	-	1,222,200	1,422,650	1,422,650	1,395,350	0%	1,395,350	-
Total Other Financing Sources	2,389,025	2,923,016	2,824,200	2,827,407	2,826,616		2,826,616	-
<b>Total Debt Service Fund</b>	<b>2,390,082</b>	<b>2,923,217</b>	<b>2,824,603</b>	<b>2,834,280</b>	<b>2,826,716</b>	<b>0%</b>	<b>2,826,716</b>	<b>-</b>

Village of Oswego  
Revenue History - By Fund

updated 8/14/20

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	reduction	Potential FY 2021	Revenue Loss
<b>Water and Sewer Fund</b>								
<b>Licenses &amp; Permits</b>								
Temporary Water Permits	340	200	20	60	200	25%	150	50
<b>Intergovernmental</b>								
Federal Grants	84,572	92,370	-	-	-	0%	-	-
<b>Charges for Services</b>								
Inspection/Observation Fees	2,942	3,177	12,109	10,453	10,000	35%	6,500	3,500
Reimbursements	29,078	16,906	24,163	16,109	10,000	50%	5,000	5,000
Water	3,762,071	4,477,286	5,584,557	6,030,663	6,338,000	5%	6,021,100	316,900
Sewer Maintenance	1,312,289	1,341,798	1,304,866	1,289,169	1,300,000	10%	1,170,000	130,000
Water & Sewer Recapture	-	6,014	10,901	9,397	-	0%	-	-
Meter Sales	1,362	3,167	1,614	-	1,500	20%	1,200	300
Bulk Water Sales	29,830	13,245	12,061	3,617	5,000	30%	3,500	1,500
Consumption Reports	34,251	33,268	33,054	22,287	34,000	0%	34,000	-
Total Charges for Services	5,171,823	5,894,861	6,983,325	7,381,694	7,698,500		7,241,300	457,200
<b>Investments &amp; Contributions</b>								
Interest	(7,730)	33,797	69,218	96,178	30,000	30%	21,000	9,000
Member Contributions	9,283	6,349	3,573	4,869	-	0%	-	-
Total Investments & Contributions	1,552	40,146	72,791	101,047	30,000		21,000	9,000
<b>Other Financing Sources</b>								
Transfers In	64,295	64,295	1,541,006	2,103,776	-	0%	-	-
Asset Sales	-	-	-	-	-	0%	-	-
Miscellaneous	45	13,010	-	5	-	0%	-	-
Insurance Proceeds	3,500	14,989	446	35,286	-	0%	-	-
Contributed Capital	-	-	70,861	-	-		-	-
Total Other Financing Sources	67,840	92,294	1,612,313	2,139,067	-		-	-
<b>Total Water and Sewer Fund</b>	<b>5,326,127</b>	<b>6,119,871</b>	<b>8,668,449</b>	<b>9,621,867</b>	<b>7,728,700</b>	<b>6%</b>	<b>7,262,450</b>	<b>466,250</b>

Village of Oswego  
Revenue History - By Fund

updated 8/14/20

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	reduction	Potential FY 2021	Revenue Loss
<b>Water and Sewer Capital Fund</b>								
<b>Charges for Services</b>								
Water Line Contribution	-	400	400	600	200	0%	200	-
Sewer Line Contribution	-	400	400	600	200	0%	200	-
Water Tap On Fees	123,200	162,800	967,950	211,200	150,000	15%	127,500	22,500
MXU Fees	29,787	38,116	112,394	53,939	50,000	15%	42,500	7,500
Total Charges for Services	152,987	201,716	1,081,144	266,339	200,400		170,400	30,000
<b>Investments &amp; Contributions</b>								
Interest	(7,730)	40,903	104,014	116,848	35,000	60%	14,000	21,000
<b>Other Financing Sources</b>								
Transfers In	-	-	1,300,000	1,800,000	3,000,000	16%	2,535,000	465,000
<b>Total Water and Sewer Capital Fund</b>	<b>145,257</b>	<b>242,619</b>	<b>2,485,159</b>	<b>2,183,186</b>	<b>3,235,400</b>	<b>16%</b>	<b>2,719,400</b>	<b>516,000</b>
<b>Garbage Collection Fund</b>								
<b>Charges for Services</b>								
Disposal Fees	2,336,683	2,433,176	2,477,575	2,693,767	2,565,000	10%	2,308,500	256,500
Waste Stickers	1,387	1,094	1,683	1,815	1,500	10%	1,350	150
Total Charges for Services	2,338,069	2,434,270	2,479,258	2,695,582	2,566,500		2,309,850	256,650
<b>Investments &amp; Contributions</b>								
Interest	462	495	172	962	150	0%	150	-
<b>Total Garbage Collection Fund</b>	<b>2,338,531</b>	<b>2,434,765</b>	<b>2,479,430</b>	<b>2,696,544</b>	<b>2,566,650</b>	<b>10%</b>	<b>2,310,000</b>	<b>256,650</b>
<b>Vehicle Fund</b>								
<b>Investments &amp; Contributions</b>								
Interest	1,193	335	672	1,602	700	0%	700	-
<b>Other Financing Sources</b>								
Transfer from the Water & Sewer Fund	232,500	35,000	-	-	80,000	0%	80,000	-
Transfer from the Capital Improvement	500,000	50,000	330,500	281,126	645,322	0%	645,322	-
Asset Sales	17,495	38,618	31,300	11,664	35,000	0%	35,000	-
Total Other Financing Sources	749,995	123,618	361,800	292,790	760,322		760,322	-
<b>Total Vehicle Fund</b>	<b>751,188</b>	<b>123,953</b>	<b>362,472</b>	<b>294,392</b>	<b>761,022</b>	<b>0%</b>	<b>761,022</b>	<b>-</b>

Village of Oswego  
Revenue History - By Fund

updated 8/14/20

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	reduction	Potential FY 2021	Revenue Loss
<b>Police Pension Fund</b>								
<b>Taxes</b>								
Property Taxes	1,218,289	1,277,210	1,341,943	1,400,001	1,475,800	0%	1,475,800	-
<b>Investments &amp; Contributions</b>								
Interest	782,303	1,231,390	1,266,764	952,207	500,000	10%	450,000	50,000
Realized Gain/loss	-	665,473	799,258	(82,224)	-	0%	-	-
Member Contributions	422,606	437,086	447,805	495,548	460,000	0%	460,000	-
Member Contributions- Prior Service	829	-	14,529	-	-	0%	-	-
Interest-Prior Service Contribution	4	-	26,251	-	-	0%	-	-
Total Investments & Contributions	1,205,742	2,333,948	2,554,608	1,365,531	960,000		910,000	50,000
<b>Other Financing Sources</b>								
Miscellaneous	331,722	153,334	58,057	-	124,200	0%	124,200	-
<b>Total Police Pension Fund</b>	<b>2,755,753</b>	<b>3,764,492</b>	<b>3,954,608</b>	<b>2,765,531</b>	<b>2,560,000</b>	<b>2%</b>	<b>2,510,000</b>	<b>50,000</b>
<b>Total Revenues</b>	<b>66,914,301</b>	<b>38,585,096</b>	<b>47,526,931</b>	<b>62,364,155</b>	<b>47,372,681</b>	<b>11%</b>	<b>42,190,867</b>	<b>5,181,814</b>



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**AGENDA ITEM**

**MEETING TYPE:** Committee of the Whole

**MEETING DATE:** September 1, 2020

**SUBJECT:** Entertainment Venue Schedule and Budget Discussion

**ACTION REQUESTED:**

Provide Direction on the Entertainment Venue Construction Schedule and Budget.

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**BOARD/COMMISSION REVIEW:**

N/A

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**ACTION PREVIOUSLY TAKEN:**

Date of Action	Meeting Type	Action Taken
1/14/2020	Village Board	Passed Resolution 20-R-7 approving a contract with Schoppe Design
4/21/20	Village Board	Passed Resolution 20-R-34 approving a contract with Williams Architects
6/9/20	COW/Village Board	Project Update and Design Discussion and Direction

**DEPARTMENT:** Administration

**SUBMITTED BY:** Dan Di Santo, Village Administrator

**FISCAL IMPACT:**

FY21 Budget includes \$750,000 in the Capital Improvement Plan for the entertainment venue project.

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**BACKGROUND:**

During the Village Board discussion on this project on June 9, staff indicated that the timing of the project construction would be revisited with the Board once the Governor announced the recipients of the Fast-Track grant. The recipients were announced on August 19, 2020 and the Village of Oswego was not awarded the grant for the entertainment venue project. As such, staff seeks direction from the Village Board to determine the project construction schedule as well as budget.



**DISCUSSION:**

The Fast-Track grant, as its name implies, requires that construction quickly begin on any awarded project within 90-days. As such, the project architect and engineer have been working toward an October 2020 groundbreaking and a May 2021 grand opening. Since we did not receive the grant, we are no longer under the same construction time constraints. As such, should the Board desire to move forward with this project, staff recommends delaying the bid opening to the late fall/early winter to take advantage of the most favorable bidding environment and to split the project budget over two fiscal years. This would mean a project groundbreaking this winter and a grand opening in late summer 2021 after the turf has been established.

In addition, this adjusted scheduled allows staff more time to put together a donation strategy and to find donors of time, material, and dollars for the project. In fact, the additional time would allow staff to issue a call for donations RFP prior to the official project bidding to identify any potential donors and ensure that their work/material meets the project specifications and quality standards.

**Project Budget:**

During the January 14, 2020 COW presentation, staff identified the following four funding sources for the entertainment venue project:

- Sale of Old Police Station (\$800,000)
- State Capital Bill Funds (\$265,000)
- Grants
- Fundraising/Sponsorships

Subsequent to the discussion, the Village Board passed the FY21 budget including \$750,000 in the Capital Improvement Plan for the entertainment venue project. Preceding the discussion at the September 1 COW is a financial report updating the Board on the state of the Village budget during the COVID-19 pandemic. While revenues have taken a hit from the pandemic, it has not been to the extent that many experts feared. In addition, ending FY20 with a multi-million surplus, holding the line on discretionary spending, grant opportunities, and creative expenditure reductions keep the Village in the position to fund this and other planned capital projects should the Board desire.

In addition, as discussed in January, there are opportunities to fund this project with other sources outside of Village funds. This past year we received multiple grants as part of the state capital bill totaling \$1,370,000. Some grants were earmarked for specific purposes (Wolfs Crossing, Treasure and Rt. 30, etc.), while others were for more general purposes. To that end, the Village Board can consider allocating \$238,000 of “general infrastructure improvements” grants received to the entertainment venue project. Staff seeks direction on this from the Board on this allocation.

Also, as discussed above, staff is working on a planned donation strategy that will seek outside dollars to complete the project. Any donated time, materials, or dollars will help lower the Village’s portion of the \$750,000.

Lastly, by moving the completion of the project construction into late summer 2021, the funding is split over two fiscal years, FY21 and FY22, which further reduces the impact on this year's budget.

Board Direction

In summary, staff seeks direction from the Village Board on the following items:

1. Consider directing staff to bid the entertainment venue project in late fall/early winter for a winter groundbreaking and a late summer 2021 grand opening; and
2. Consider directing staff to utilize \$238,000 of state "general infrastructure improvement" grants towards the project; and
3. Consider directing staff to issue a "call for donations" RFP to help fund the project prior to bidding.

**RECOMMENDATION:**

Provide Direction on the Entertainment Venue Construction Schedule and Budget

**ATTACHMENTS:**

N/A