

**MINUTES OF A SPECIAL COMMITTEE OF THE WHOLE MEETING  
OSWEGO VILLAGE PRESIDENT AND BOARD OF TRUSTEES  
OSWEGO VILLAGE HALL  
100 PARKERS MILL, OSWEGO, ILLINOIS  
March 20, 2021**

**CALL TO ORDER**

President Troy Parlier called the meeting to order at 9:01 a.m.

**ROLL CALL**

Board Members Physically Present: President Troy Parlier; Trustees James Marter II (attended at 9:09 a.m.), Terry Olson, Pam Parr, Luis Perez and Judy Sollinger (attended at 9:01 a.m.).

Board Members Absent: Trustee Brian Thomas

Staff Physically Present: Dan Di Santo, Village Administrator; Christina Burns, Asst. Village Administrator/HR Director; Tina Touchette, Village Clerk; Jeff Burgner, Police Chief; Jennifer Hughes, Public Works Director; Mark Horton, Finance Director; Rod Zenner, Community Development Director; Scott McMaster, Economic Development Director, Joe Renzetti, IT/GIS Director; Jenette Sturges, Community Engagement Coordinator, Marketing; Susan Quasney, Project Engineer; Carri Parker, Purchasing Manager; Julie Hoffman, Community Engagement Coordinator, Special Events; and Billie Robinson, Asst. Finance Director.

**PUBLIC FORUM**

Public Forum was opened at 9:01 a.m. There was no one who requested to speak. The public forum was closed at 9:01 a.m.

**OLD BUSINESS**

There was no old business.

**NEW BUSINESS**

G.1 Fiscal Year 2022 Village Budget Workshop

Director Horton addressed the Board regarding FY22 budget.

**Process/Steps**

- Requests
  - Departments submitted their budget requests in December
  - First round revenues estimates were completed in December
- Meetings
  - Department meetings held to review respective budgets
  - Some reductions to budgets were made
  - Subsequent meetings with a few departments to decide on more reductions
  - Revenues were reviewed again for any changes based on updated data
- Draft
  - a few more reductions to expenditures and changes to revenues
  - revenues exceed expenditures
  - balanced budget
- Guiding Principals
  - Pandemic- effect on current fiscal year; return to normal
  - Current economic landscape nationally and locally
  - State of Illinois - budget issues, LGDF
  - Departments wanting to get tasks done
  - 2020 Census to be certified by September, 6 months of increased per capita revenue included

FY22- All Funds

Total Revenues -	\$47,926,961
less interfund transfers	\$ 6,618,064
Net operating revenue	\$41,308,897
Total Expenditures -	\$46,659,203
less interfund transfers	\$ 6,618,064
Net operating expenditures	\$40,041,139

Revenues exceed expenditures by \$1,267,758.

Other Financing Sources/Uses- Summary

<i>Fund</i>	<i>Other Financing Source (revenue)</i>	<i>Other Financing Use (Expenditure)</i>
<b>General</b>		
	Transfer to Debt Service	\$ 1,183,610
<b>MFT</b>		
	Transfer to Debt Service	\$ 240,654
<b>TIF</b>		
	Transfer to Debt Service \$	450
	Transfer from Capital Improvement \$	197,750
<b>Capital Improvement</b>		
	Transfer to TIF	\$ 197,750
	Transfer to Debt Service	\$ 1,402,950
	Transfer to Vehicle	\$ 467,650
<b>Debt Service</b>		
	Transfer from General \$	1,183,610
	Transfer from MFT \$	240,654
	Transfer from TIF \$	450
	Transfer from Capital Improvement \$	1,402,950
<b>Water &amp; Sewer</b>		
	Transfer to Water & Sewer Capital	\$ 3,000,000
<b>Water &amp; Sewer Capital</b>		
	Transfer from Water & Sewer \$	3,000,000
	Transfer to Vehicle	\$ 125,000
<b>Vehicle</b>		
	Transfer from Capital Improvement \$	467,650
	Transfer from Water & Sewer Capital Fund \$	125,000
<b>Police Pension</b>		
	<b>Total Interfund transfers</b> \$	<b>\$ 6,618,064</b>
		<b>\$ 6,618,064</b>

Budget Year Comparison Summary- All Funds

Budget Year Comparison Summary - All Funds

Fund	Fiscal Year 2022		Difference
	Revenues	Expenditures	
<b>Major Governmental Funds</b>			
General Fund	\$21,090,099	\$21,037,407	\$52,693
Capital Improvement Fund	\$4,429,629	\$5,209,550	(\$779,921)
Debt Service Fund	\$2,828,314	\$3,288,775	(\$460,461)
<b>Total Major Governmental Funds</b>	<b>\$28,348,042</b>	<b>\$29,535,732</b>	<b>(\$1,187,690)</b>
<b>Non-Major Governmental Funds</b>			
Motor Fuel Tax Fund	\$2,129,251	\$1,776,654	\$352,597
Tax Increment Financing	\$424,250	\$197,750	\$226,500
<b>Total Non-Major Governmental Funds</b>	<b>\$2,553,501</b>	<b>\$1,974,404</b>	<b>\$579,097</b>
<b>Proprietary Funds</b>			
<b>Enterprise Funds</b>			
Waterworks & Sewer Fund	\$7,610,868	\$7,576,148	\$34,720
Waterworks & Sewer Capital Fund	\$3,320,400	\$2,901,420	\$418,980
Garbage Fund	\$2,677,000	\$2,675,000	\$2,000
<b>Internal Service Funds</b>			
Municipal Vehicle Fund	\$613,150	\$592,650	\$20,500
Municipal Parking Fund	\$30,200	\$25,700	\$4,500
<b>Total Proprietary Funds</b>	<b>\$14,251,618</b>	<b>\$13,770,918</b>	<b>\$480,700</b>
<b>Fiduciary Funds</b>			
Police Officers' Pension Fund	\$2,773,800	\$1,378,150	\$1,395,650
<b>Total Fiduciary Funds</b>	<b>\$2,773,800</b>	<b>\$1,378,150</b>	<b>\$1,395,650</b>
<b>Total All Funds</b>	<b>\$47,926,961</b>	<b>\$46,659,203</b>	<b>\$1,267,758</b>

Today staff will be presenting the Major operating Funds

Staff will review these three non operating Funds

Presentation of new Fund in the budget

Reviewed these Funds at past Tuesday's COW

Debt Service Fund

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY2021 Budget	FY 2022 Budget	Percent Change
000 Other Financing Sources/Uses		(2,923,217.21)	(2,824,603.46)	(4,200,617.00)	(2,827,421.38)	(2,826,716.00)	(2,828,314.00)	0.1%
45 Investments & Contri		(201.21)	(403.46)	(6,873.01)	(2,371.38)	(100.00)	(200.00)	100.0%
400 -00-000-9999-438100-	INTEREST	(201.21)	(403.46)	(6,873.01)	(2,371.38)	(100.00)	(200.00)	100.0%
46 Financing Sources		2,923,016.00	2,824,200.00	4,193,743.99	2,825,050.00	2,826,616.00	2,828,114.00	0.1%
400 -00-000-9999-439100-	TRANSFERS IN	(2,923,016.00)	(2,824,200.00)	(2,827,407.00)	(2,825,050.00)	(2,826,616.00)	(2,827,664.00)	0.0%
400 -00-000-9999-439250-	TRANSFER FROM TIF	0.00	0.00	(1,366,338.99)	0.00	0.00	(450.00)	100.0%
400 Finance		2,922,195.38	2,824,197.00	2,827,131.00	3,267,600.81	2,825,807.00	3,288,775.00	16.4%
53 Prof & Techn Service		1,551.00	897.00	1,931.00	653.00	757.00	1,414.00	86.8%
400 -80-400-4000-533140-	PAYING AGENT/REGISTRAR FEES	1,551.00	897.00	1,931.00	653.00	757.00	1,414.00	86.8%
58 Debt Service		2,920,644.38	2,823,300.00	2,825,200.00	3,266,947.81	2,825,050.00	3,287,361.00	16.4%
400 -80-400-4000-580105-	DEBT PRINCIPAL	1,335,000.00	1,285,000.00	1,325,000.00	1,365,000.00	1,365,000.00	1,410,000.00	3.3%
400 -80-400-4000-580205-	BOND PAYMENTS, INTEREST	1,585,644.38	1,538,300.00	1,500,200.00	1,901,947.81	1,460,050.00	1,877,361.00	28.6%
<b>Grand Total</b>		<b>(1,021.83)</b>	<b>(406.46)</b>	<b>(1,373,486.00)</b>	<b>440,179.43</b>	<b>(909.00)</b>	<b>460,461.00</b>	<b>-50755.8%</b>

- Debt issues paid down; 2011, 2013, 2014, 2016 and 2019 General Obligation Bonds
- Annual debt service of \$2.8 million through FY38; fluctuates throughout the year
- Transfers in; General Fund \$1,183,610, Motor Fuel Tax Fund \$240,654, TIF Fund \$450,
- Capital Improvement Fund \$1,402,950
- Possible refunding of 2011, 2013 & 2016 Debt Issuances in 2021
  - If present value savings is 2% or greater, then good refunding opportunity
- Interest rates are low for taxable bonds
- Issuing bonds with tax exempt rates in the future
- Bringing back to the Board for review in May 2021; closing in June or July

Garbage Collection Fund

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY 21 Budget	FY 22 Budget	Percent Change
<b>000 Other Financing Sources/Uses</b>		<b>(2,434,765.14)</b>	<b>(2,479,430.01)</b>	<b>(2,642,512.20)</b>	<b>(2,664,595.75)</b>	<b>(2,566,650.00)</b>	<b>(2,677,000.00)</b>	<b>4.3%</b>
<b>43 Charges for Services</b>		<b>(2,434,270.02)</b>	<b>(2,479,258.25)</b>	<b>(2,641,550.23)</b>	<b>(2,663,757.00)</b>	<b>(2,566,500.00)</b>	<b>(2,676,500.00)</b>	<b>4.3%</b>
<a href="#">500 -00-000-9999-434840-</a>	DISPOSAL FEES	(2,433,176.20)	(2,477,575.00)	(2,639,735.73)	(2,662,976.25)	(2,565,000.00)	(2,675,000.00)	4.3%
<a href="#">500 -00-000-9999-434845-</a>	WASTE STICKERS & BINS	(1,093.82)	(1,683.25)	(1,814.50)	(780.75)	(1,500.00)	(1,500.00)	0.0%
<b>45 Investments &amp; Contri</b>		<b>(495.12)</b>	<b>(171.76)</b>	<b>(961.97)</b>	<b>(838.75)</b>	<b>(150.00)</b>	<b>(500.00)</b>	<b>233.3%</b>
<a href="#">500 -00-000-9999-436100-</a>	INTEREST	(495.12)	(171.76)	(961.97)	(838.75)	(150.00)	(500.00)	233.3%
<b>600 Public Works</b>		<b>2,408,454.51</b>	<b>2,465,007.36</b>	<b>2,584,452.24</b>	<b>2,454,885.19</b>	<b>2,578,000.00</b>	<b>2,675,000.00</b>	<b>3.8%</b>
<b>53 Prof &amp; Techn Service</b>		<b>2,408,454.51</b>	<b>2,463,284.00</b>	<b>2,584,452.24</b>	<b>2,454,885.19</b>	<b>2,576,000.00</b>	<b>2,675,000.00</b>	<b>3.8%</b>
<a href="#">500 -70-800-8010-533030-</a>	MISC PROFESSIONAL SERVICES	0.00	0.00	0.00	7,070.00	11,000.00	0.00	-100.0%
<a href="#">500 -70-800-8010-533110-</a>	DISPOSAL EXPENSE	2,408,454.51	2,463,284.00	2,584,452.24	2,447,815.19	2,565,000.00	2,675,000.00	4.3%
<b>56 Supplies</b>		<b>0.00</b>	<b>1,723.36</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<a href="#">500 -70-800-8010-561030-</a>	OPERATING SUPPLIES	0.00	1,723.36	0.00	0.00	2,000.00	0.00	-100.0%
<b>Grand Total</b>		<b>(26,310.63)</b>	<b>(14,422.65)</b>	<b>(58,059.96)</b>	<b>(209,710.56)</b>	<b>11,350.00</b>	<b>(2,000.00)</b>	<b>-117.6%</b>

- Pass-through fund
- Charges for services are collected through Utility Billing
- Disposal expense is the contracted price with Groot Industries, Inc. annual rate increases are tied to the CPI garbage/trash index with a minimum of 2% and maximum of 4%
- Contract expiration is April 2022
  - Meeting with Groot next week to discuss and negotiate and extension to the contract versus going out to RFP; often beneficial to extend; plenty of time to negotiate
  - On 5/1/21, the contract rate will be 4% higher

## Police Pension Fund

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY 2021 Budget	FY 2022 Budget	\$\$ Change
<b>40 Taxes</b>		<b>(1,277,209.91)</b>	<b>(1,341,343.47)</b>	<b>(1,400,000.53)</b>	<b>(1,474,844.75)</b>	<b>(1,475,800.00)</b>	<b>(1,527,700.00)</b>	<b>(\$51,900)</b>
<a href="#">800 -00-000-9999-431100-</a>	PROPERTY TAX	(1,277,209.91)	(1,341,343.47)	(1,400,000.53)	(1,474,844.75)	(1,475,800.00)	(1,527,700.00)	(\$51,900)
<b>45 Investments &amp; Contri</b>		<b>(2,333,947.96)</b>	<b>(2,554,608.01)</b>	<b>(1,365,536.95)</b>	<b>(6,832,974.29)</b>	<b>(560,000.00)</b>	<b>(573,800.00)</b>	<b>(\$13,800)</b>
<a href="#">800 -00-000-9999-436100-</a>	INTEREST	(1,231,389.70)	(1,266,764.38)	(952,207.32)	(35,298.76)	(500,000.00)	(500,000.00)	\$0
<a href="#">800 -00-000-9999-436110-</a>	REALIZED GAIN/LOSS	(665,472.59)	(799,258.41)	82,224.33	(6,463,781.38)	0.00	0.00	\$0
<a href="#">800 -00-000-9999-436401-</a>	MEMBER CONTRIBUTIONS	(437,085.67)	(447,805.16)	(495,547.96)	(296,688.69)	(460,000.00)	(473,800.00)	(\$13,800)
<a href="#">800 -00-000-9999-436410-</a>	MEMBER CONTRIBUTIONS-PRIOR SVC	0.00	(14,529.33)	0.00	(37,205.46)	0.00	0.00	\$0
<a href="#">800 -00-000-9999-436415-</a>	INTEREST-PRIOR SVC CONTRIB	0.00	(26,250.73)	0.00	0.00	0.00	0.00	\$0
<b>48 Financing Sources</b>		<b>(153,333.33)</b>	<b>(58,056.53)</b>	<b>0.00</b>	<b>(125,155.25)</b>	<b>(124,200.00)</b>	<b>(272,300.00)</b>	<b>(\$148,100)</b>
<a href="#">800 -00-000-9999-439500-</a>	MISCELLANEOUS	(153,333.33)	(58,056.53)	0.00	(125,155.25)	(124,200.00)	(272,300.00)	(\$148,100)
<b>51 Salaries &amp; Wages</b>		<b>706,417.14</b>	<b>1,805,184.76</b>	<b>1,016,330.28</b>	<b>715,554.90</b>	<b>1,066,707.00</b>	<b>1,200,000.00</b>	<b>\$133,293</b>
<a href="#">800 -00-000-1000-511025-</a>	PENSION PAYMENTS	706,417.14	907,694.16	1,011,788.31	715,554.90	1,066,707.00	1,200,000.00	\$133,293
<a href="#">800 -00-000-1000-511030-</a>	REFUND OF CONTRIBUTIONS	0.00	45,051.68	4,541.97	0.00	0.00	0.00	\$0
<a href="#">800 -00-000-1000-511035-</a>	SERVICE CREDIT TRANSFER	0.00	52,438.92	0.00	0.00	0.00	0.00	\$0
<b>53 Prof &amp; Techn Service</b>		<b>100,643.29</b>	<b>105,574.67</b>	<b>111,502.83</b>	<b>67,079.00</b>	<b>124,450.00</b>	<b>161,000.00</b>	<b>\$36,550</b>
<a href="#">800 -00-000-1000-533010-</a>	LEGAL SERVICES	3,292.50	2,880.00	2,167.50	1,950.00	4,000.00	10,000.00	\$6,000
<a href="#">800 -00-000-1000-533155-</a>	ACCOUNTING SERVICES (POLICE PE	11,250.00	11,700.00	9,825.00	9,605.00	15,450.00	16,000.00	\$550
<a href="#">800 -00-000-1000-533160-</a>	INVESTMENT EXPENSE (POLICE PEN	86,100.79	91,994.67	99,310.33	55,524.00	105,000.00	135,000.00	\$30,000
<b>55 Other Services</b>		<b>3,198.60</b>	<b>4,096.44</b>	<b>3,463.62</b>	<b>12,330.92</b>	<b>15,325.00</b>	<b>16,650.00</b>	<b>\$725</b>
<a href="#">800 -00-000-1000-552005-</a>	GENERAL INSURANCE	0.00	0.00	0.00	4,049.00	4,130.00	4,300.00	\$170
<a href="#">800 -00-000-1000-559000-</a>	TRAVEL & TRAINING	2,403.60	4,096.44	2,668.62	1,155.00	5,000.00	5,000.00	\$0
<a href="#">800 -00-000-1000-558015-</a>	DUES	795.00	0.00	795.00	7,186.92	6,795.00	7,350.00	\$555
<b>56 Supplies</b>		<b>9,954.54</b>	<b>9,912.92</b>	<b>12,218.51</b>	<b>(0.20)</b>	<b>500.00</b>	<b>500.00</b>	<b>\$0</b>
<a href="#">800 -00-000-1000-560000-</a>	SUPPLIES	0.00	0.00	0.00	0.00	500.00	500.00	\$0
<a href="#">800 -00-000-1000-561085-</a>	MISCELLANEOUS	9,954.54	9,912.92	12,218.51	(0.20)	0.00	0.00	\$0
<b>Grand Total</b>		<b>(2,944,278.23)</b>	<b>(2,828,839.22)</b>	<b>(1,622,216.24)</b>	<b>(7,637,949.67)</b>	<b>(1,352,418.00)</b>	<b>(1,335,650.00)</b>	<b>(\$43,232)</b>

- 73% funded as of 5/1/20
- Property tax and Miscellaneous Contribution equals the actuarial required annual Village contribution of \$1.8 million.
- Pension payments will continue to rise (3.5%) as more retire; 3 anticipated for FY22
- Police Funds are required to be moved to a new state fund by end of this year.
  - As of December 2020, the Fund had \$41.1 million invested
  - Will be a sub-fund within the new state fund
  - Saving on vendor costs
- Presentation to the Board in May 2021; could issue a bond; pros and cons of pension obligation bonds

### Municipal Parking Fund (new fund in budget)

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY 2021 Budget	FY 2022 Budget	Percent Change
43	Charges for Services	0.00	0.00	0.00	0.00	0.00	(30,000.00)	0.0%
650 -00-000-9999-432210-	PERMITS, PARKING LOTS	0.00	0.00	0.00	0.00	0.00	(30,000.00)	0.0%
45	Investments & Contri	0.00	0.00	0.00	0.00	0.00	(200.00)	0.0%
650 -00-000-9999-438100-	INTEREST	0.00	0.00	0.00	0.00	0.00	(200.00)	0.0%
54	Contractual Services	0.00	0.00	0.00	211.06	0.00	25,700.00	0.0%
650 -50-600-8080-543035-	MAINTENANCE, GARAGE	0.00	0.00	0.00	211.06	0.00	25,700.00	0.0%
<b>Grand Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>211.06</b>	<b>0.00</b>	<b>(4,500.00)</b>	<b>0.0%</b>

- Fund setup to track revenues and expenditures associated with the new parking garage(s) and downtown parking lots/spaces.
- Permits are \$600 per year for the first, and \$1000 per year for the second.
  - Shodeen paying for the first 50
  - \$30,000 budgeted
- Maintenance costs will increase annually. First few years will help build up a reserve in the Fund for major repairs and non-annual maintenance items. Expenses estimated by Public Works Dept.

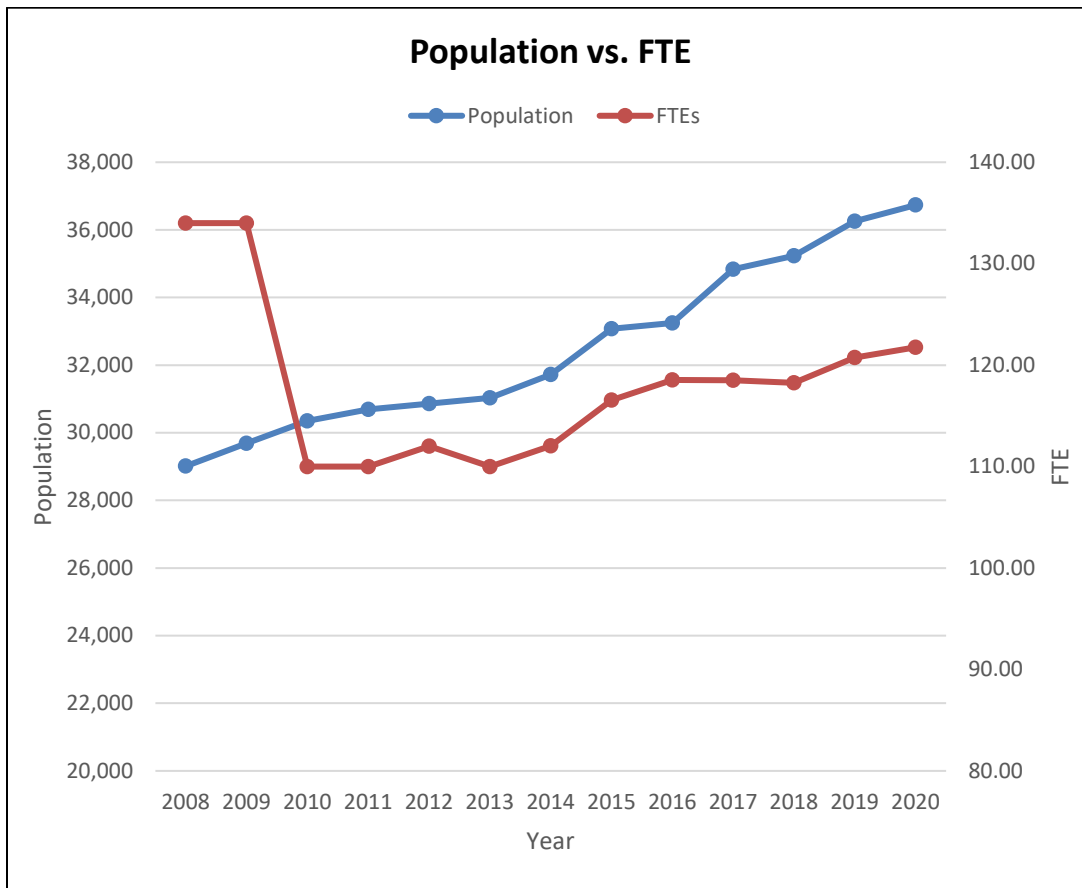
### Special Topics and Budget Trends

- FY 22 Budget for total personnel costs, health and liability insurance costs increased over \$1.1 million compared to FY 21 Budget
- New personnel – Village Administrator will address
  - 5 high priority positions
- Compensation – Assistant Village Administrator will address
  - Fiscal Year 2022 budget increase for Salaries & wages - \$500,321
  - Fiscal Year 2022 budget increase for Employee benefits - \$357,049
  - Total budget increase for personnel costs - \$857,370
- Health Insurance
  - Fiscal Year 2022 budget increase of \$110,855
  - Have seen an increase two years in a row
- Liability Insurance
  - Fiscal Year 2022 budget increase of \$177,172
- Special Events

### Personnel

- On February 19, 2019, staff presented a Staffing Analysis to the Village Board for the purpose of creating a future staffing plan as Oswego's population and demand for services continues to increase.

- The Village’s staff is currently comprised of 121.75\* Full Time Equivalents (FTE). For comparison, Village staff peaked prior to the recession in 2009 with 134 FTE.
  - \* Counts shared positions as 0.50 FTE
- Following the recession, the low point for Village staffing occurred between 2010-2013 with 110 FTE.
- How to grow responsibly



2019 High Priority Positions

- The 2019 Study identified 7 high priority positions (8.5 FTE) in the future staffing plan
- The table below summarizes those positions and their current status
- Was hoping for a cops grant; did not get it

2019 High Priority Position	Dept	FTE	Current Status
Civil Engineer	PW	1.00	Hired in 2019
Permit Coordinator	B&P/Clerk	1.00	Hired 3 PT Admin Assistants in 2019
Patrol Officer	PD	2.00	Hired 1 Patrol Officer in 2020, 1 still needed
Cashier/Receptionist	Fin	0.50	Shifted some workload, and current need is with payroll
Project Manager	DS	1.00	Still needed
Maintenance Tech	PW	2.00	Still needed
Planner	DS	1.00	Still needed

Current High Priority Positions

- The table below summarizes the 5 current high priority positions (5.5 FTE) and their current status

- Project Manager would not be shared position
- Because of COVID, have not been able to have discussion on a partner organization for the Emergency Management Coordinator

Current High Priority Position	Dept	FTE	Current Status
Patrol Officer	PD	1.00	Carryover from 2019 list
Project Manager	DS	1.00	Carryover from 2019 list
Payroll Clerk	Fin	1.00	This position was identified as a medium need prior to bringing payroll in-house in 2019
Maintenance Tech	PW	2.00	Carryover from 2019 list
Emergency Management Coordinator	PD	0.50	Included in FY21 Budget as a shared position, but no partner organization was identified

#### FY22 Budget Recommendation

- Hiring all 6 positions could cost as much as \$600,000 per year, which is not possible under our current budget
- The Proposed FY 2022 Budget has a degree of uncertainty due to the ongoing COVID-19 pandemic and the Governor's budget proposal to cut LGDF revenue (an estimated \$375,000 cut to Oswego)
- Staff recommends monitoring revenues this summer and to consider hiring additional staff, if financially supported, later in the fiscal year
  - Project Manager and Police Officer is the priority

#### Compensation

- Union representation
  - Operating Engineers Local 150 (18 employees)
    - ✓ CBA expires 4-30-2022
    - ✓ 5/1/2021 COLA: 2.75%
  - Metropolitan Alliance of Police (38 employees)
    - ✓ CBA expires 4-30-2022
    - ✓ 5/1/2021 COLA: 2.75%
  - Sergeant's Employment Agreement (9 employees)
    - ✓ Agreement expires 4-30-2022
    - ✓ 5/1/2021 COLA: 2.75%
- 50 full-time non-union and 12 regular part-time positions
  - Merit increases, no COLA adjustments
- Collective Bargaining process starts in the summer

#### Compensation Guidelines

The Village of Oswego annually adopts a classification and compensation system to provide a logical, objective and uniform process for making job classification and salary decisions. The goal of the Village is to:

- Administer individual salaries within a classification range/pay band based upon experience, qualifications and performance.
- Recognize individual job responsibilities, performance and contributions to Village objectives.
- Provide competitive compensation, which considers the value of all pay and benefits.
- Reward exceptional performance in a meaningful and ongoing way.
- Conduct a full market analysis every 4 years; small private sector analysis
  - Last full market analysis completed in 2018/19 for FY20 salary ranges
  - Review compensation and benefits
  - Benchmark against private and public sector competitors



- Goal is to be at market median
- Adjust ranges annually by CPI-U
  - December 2020 12-month CPI-U: 1.4% (Bureau of Labor Statistics)
- Target wage budget increase based on national averages
  - WorldatWork: 2.8%
  - Willis Towers Watson: 2.6%
  - Mercer: 2.5% to 3.0%
  - The Conference Board: 3.0% mean/2.55% median
  - Gallagher: 2.1%; more emphasis on bonuses

#### Non-union Compensation Budget

- Adjust salary ranges by 1.4%
- Merit pool of 3%
- Bonus pool of 1%
  - Used for recognition of all staff, including union employees
- Maintains market competitiveness
- Allows for recognition of high performers and significant achievements
- Consistent with prior years
- Continue to evaluate total benefits package

#### Insurance

- Health insurance renewals (July 1 to June 30)
  - Overall renewal increase of 4.3%
    - ✓ Projected PPO increase of 8.3%
    - ✓ Projected HMO increase of 2.5%
    - ✓ Projected dental increase of -2.2%
  - National projected average health increase is 4.4% for 2021 (SHRM)
- Liability insurance renewal (Jan. 1 – Dec. 31)
  - Overall 1/1/21 renewal increase of 21.8%; affected because of police departments
    - ✓ Workers' compensation increase of 10.7%
    - ✓ Liability/property increase of 26%
  - From Gallagher: “The average rate of increase for a clean account is 22-25%. Accounts with losses or in a specific geographic location have seen rate increases ranging from 40-50%.”
  - Still engaging Gallagher and consultant in insurance review

#### Special Events Budget

- Strategic Planning Goal: Create a financially sustainable special event program, with the aim of growing Village event offerings and other initiatives
- 2018 discussion on having the fund sustaining the events and surplus used to decorate the downtown
- The Village decided to alter how it funds events, as follows:
  - Special events no longer to be budgeted from the General Fund on a per-event cost basis
  - Funds will be moved to an event-only restricted fund, both costs and revenues will be located in this fund
  - Over time, all special events will be accounted for in this fund.
  - Ideally, increased profits from events will smooth the transfer of other events, such as fireworks
  - Village staff will propose a reserve policy to ensure that the fund balance is protected against weather or other factors which could limit/prevent revenue
  - Potential excess over the reserve amount could be contributed to other initiatives, such as public art or downtown decorations, etc.
- Revenues include sponsorship.
- Expenses include overtime, exclude regular time.
- Sponsorship based on historical performance, not current commitments.
- Staff is currently working to secure additional sponsorships.

The following shows a list of proposed events and best guesses on expenses:



Event	Expenses	Revenues	Net	Sponsorship	PW time
Wine on the Fox	\$66,000	\$79,900	\$13,900	\$8,600	207
LunaFest	\$2,300	\$2,300	\$0	\$300	
Movies in the Park (3)	\$4,500	\$2,550	(\$1,950)	\$2,550	19
Fireworks	\$12,200	\$1,700	(\$10,500)	\$1,700	72
Lit Fest	\$2,600	\$1,150	(\$1,450)	\$1,000	6
Christmas Walk	\$30,000	\$30,000	\$0	\$26,000	258
Christmas Drive Thru	\$23,800	\$13,700	(\$10,100)	\$13,700*	246.5
Holiday Care-avan	\$4,000	\$0	(\$4,000)	\$0	
Scavenger Hunt (2)	\$980	\$980	\$0	\$0	0
Pumpkin Pick-Up	\$1,700	\$1,000	(\$700)	\$1,000	32
Amphitheater - Opening	\$3,000		(\$3,000)		
Art at Village Hall (2)	\$3,000		(\$3,000)		
Amphitheater - other	\$3,000		(\$3,000)		
Patriotic Concert 7/1	\$3,000		(\$3,000)		
Summer Caravans					270
<b>Total</b>	<b>\$160,080</b>	<b>\$133,280</b>	<b>\$(26,800)</b>	<b>\$54,850</b>	<b>1110.5</b>

Board and staff discussion focused on refunding of bonds; twenty years left on the maturity of the unfunded; Groot contract extension is up to the Village; gained efficiency with software upgrades; costs vs. gains; using less paper; almost everything in Finance is processed on a computer; if no ERP, would have needed another person in last five years; other potential software; once Phase 5 is implemented, will have Client First come back to interview each department to learn the efficiencies and what we still need to do; current contract with Tyler Technologies ends in two years; recommend a new seven year contract; Oswego is the lowest employee by population other than Plainfield; ERP allowed staff to grow slower; get very high marks on feedback from developers and businesses; still able to do most everything electronically during COVID; EnerGov is used for processing permits; upgrade coming in October; new 311 module will be able to take all different types of permits in on-line; incidents and permitting modules; citizens portal; new police officer is needed; liability insurance increased; COVID and natural disasters were a factor; Oswego is in an insurance pool; police liability concerns on a national level; could see a 60% increase; looking into an investment pool; can self-invest/insure and get money back; looking into a more mature pool; better loss control practices in place; looking on a long-term basis; have good loss rate with the Village including property; Oswego Chamber is working with Macey Brooks on the Beats & Eats event; Oswego does not contribute to the event; Wine on the Fox is May 1<sup>st</sup> and 2<sup>nd</sup>; proposal of event guidelines was provided to the state; events will be back fully next year; uncertainty on the winery side; partnering with the Downtown Association and Chamber for events; creative ways for events; kudos to staff during COVID.

Board and staff took a brief recess at 10:11 a.m.

Board returned from recess at 10:22 a.m. and a roll call was taken.

### **ROLL CALL**

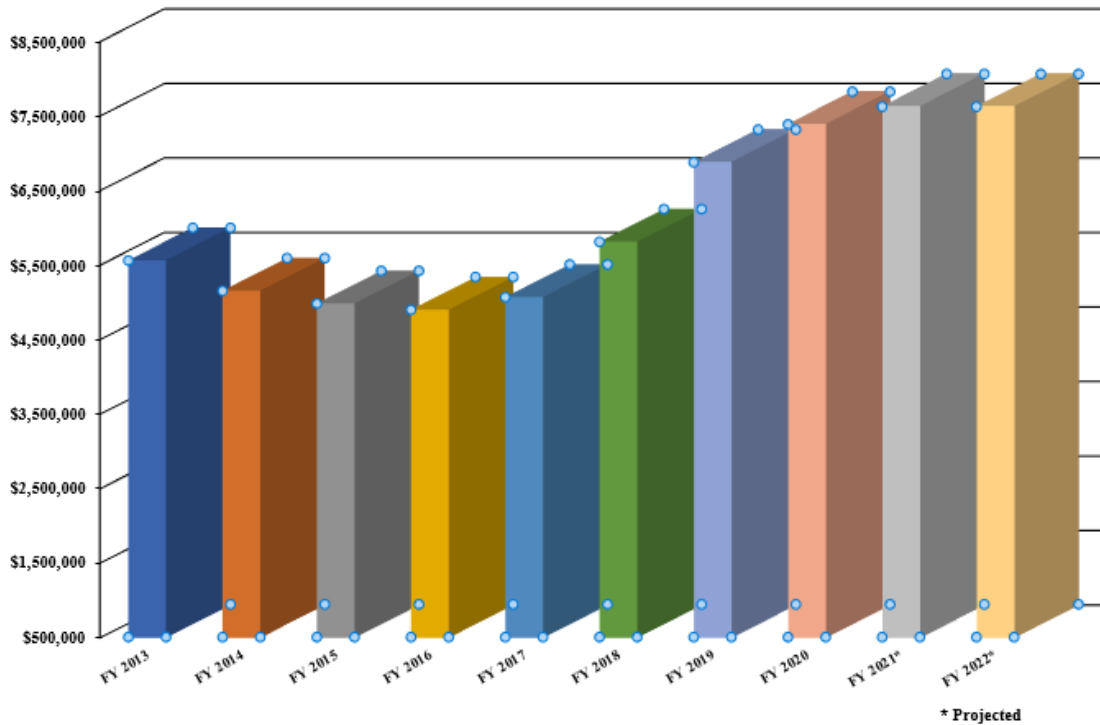
Board Members Physically Present: President Troy Parlier; Trustees James Marter II, Terry Olson, Pam Parr, Luis Perez and Judy Sollinger.

Board Members Absent: Trustee Brian Thomas

### **Water & Sewer Fund**

- Need to increase to support CIP projects
- Revenues
  - Usage charges budget is \$7.5 million; \$138,000 less than FY 21 Budget
  - Total revenue budget of \$7.6 million; \$117,800 less than FY 21 Budget
  - Water rate increase of \$0.10 per 100 cubic feet each May 1, 2021 and May 1, 2022
  - No charging late fees right now
  - Normally receive \$225,000 annually in late fees
  - FY2018 was the first rate increase
  - 20 cent decrease in 2019

## Water & Sewer Charges for Service Revenue



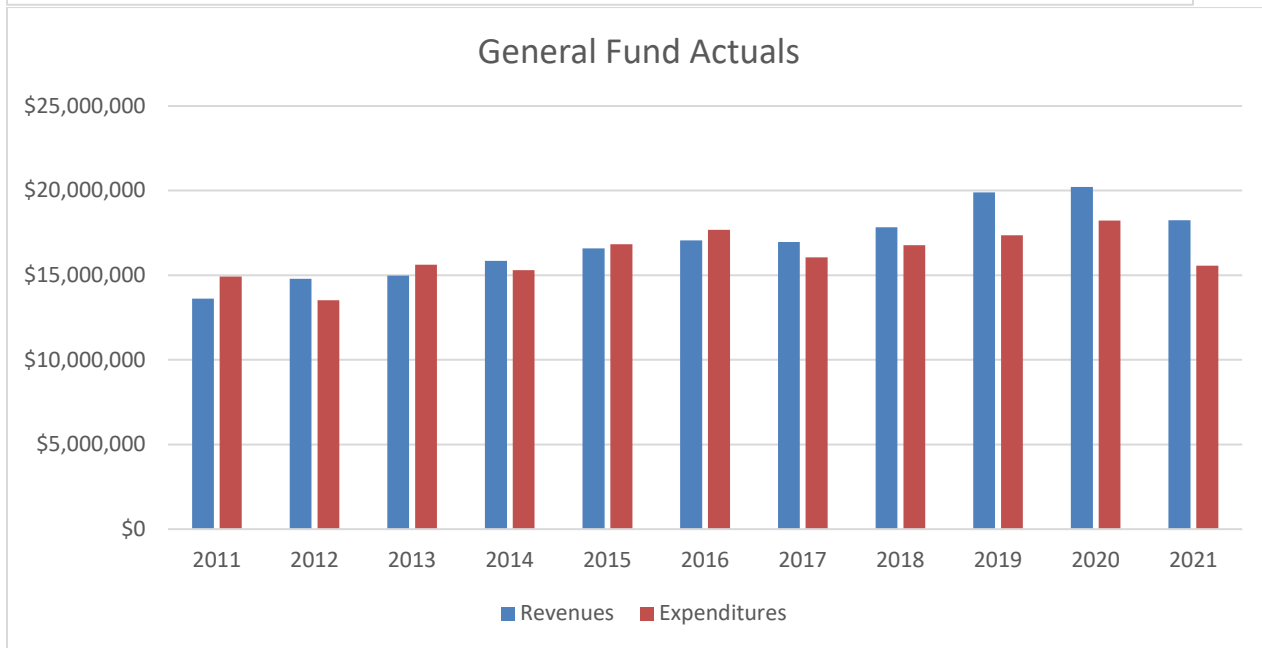
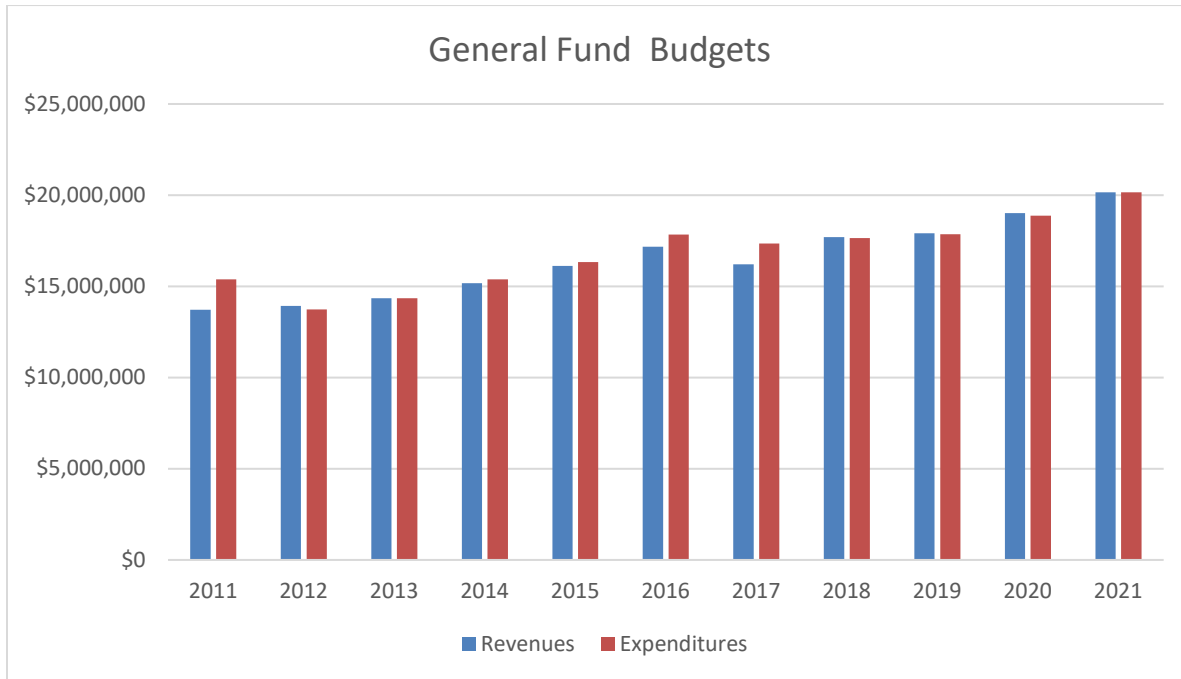
- Expenses
  - Professional & technical services has increased \$15,751. Reduction in engineering of \$12,000 and an increase in IT services of \$28,386 (upgrades to SCADA). Reduction in debt service fees of \$635.
  - Other services increased \$13,355 due to liability insurance increases.
  - Debt service has decreased \$145,162. Payments for IEAPA loan, 2011,2013, 2017 General Obligation Bonds.
  - Transfer to Water & Sewer Capital Fund remains at \$3,000,000.
  - Debt service drops this year and then drops again

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY 2021 Budget	FY 2022 Budget	Percent Change	\$\$\$ Change
51	Salaries & Wages	1,175,330.98	1,197,915.13	1,066,191.52	790,161.41	937,059.00	975,058.00	4.1%	\$37,999
52	Employee Benefits	468,319.31	430,601.02	385,459.21	324,407.45	370,503.75	379,648.00	2.5%	\$9,144
53	Prof & Techn Service	241,704.17	178,308.00	147,621.92	170,250.71	269,306.00	285,056.87	5.8%	\$15,751
54	Contractual Services	830,682.54	921,882.16	1,142,364.29	1,099,879.80	1,190,677.00	1,195,878.00	0.4%	\$5,201
55	Other Services	83,836.19	77,868.02	88,274.40	87,732.07	114,707.00	128,062.00	11.6%	\$13,355
56	Supplies	661,193.17	657,199.10	566,115.31	592,135.55	614,334.85	699,981.00	-2.3%	(\$14,354)
57	Capital outlay	1,621,523.08	1,635,179.34	1,637,375.33	0.00	0.00	0.00	0.0%	\$0
58	Debt Service	414,016.04	284,749.35	297,931.34	1,157,625.68	1,157,626.00	1,012,464.00	-12.5%	(\$145,162)
59	Other Financing Uses	35,000.00	1,300,000.00	1,800,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.0%	\$0
<b>Grand Total</b>		<b>5,431,605.48</b>	<b>6,683,702.12</b>	<b>7,131,333.32</b>	<b>7,222,192.67</b>	<b>7,654,213.60</b>	<b>7,576,147.87</b>	<b>-1.0%</b>	<b>(\$78,066)</b>

### General Fund

- Main operating Fund for the Village
- Accounts for all general revenues and all expenditures for Village Hall departments, Police and Public Works
- Normal budget trends with growing communities

- Revenue growth allows for expenditure growth
- Balance budgets based on amount available to spend
- Actual revenues and expenditures depend on many factors; accounting for ups and downs
- Positive results when revenues exceed budgets



**General Fund Budget to Actual Comparison**

- 10-year revenue average exceeds budget by \$651,000 or 4%
- 10-year expenditure average lower than budget by \$243,377 or 1.25%; under budget due to personnel vacancies



General Fund	2020 REVISED BUD	2021 REVISED BUD	2022 REQUEST	2022 MEETINGS	2022 DRAFT	\$\$ Change
<b>General Fund Revenue</b>						
<b>Taxes</b>						
431100 PROPERTY TAX	25197	200	200	200	200	0
431101 PROPERTY TAXES-POLICE PENSION	1398759	1475800	1527700	1527700	1527700	0
431102 ROAD AND BRIDGE TAXES	102000	102000	84000	84000	84000	0
431103 PERSONAL PROPERTY REPLACEMENT	7500	7500	7500	7500	7500	0
431110 PROPERTY TAX-SPECIAL SRVC AREA	680	1173	1204	1204	1204	0
431300 SALES TAX	\$6,533,159	\$6,730,000	\$6,700,000	\$6,770,000	\$6,770,000	\$70,000
431305 SALES TAX-HOME RULE	\$2,200,000	\$2,200,000	\$2,200,000	\$2,227,000	\$2,227,000	\$27,000
431310 SALES TAX REBATE	(\$295,000)	(\$300,000)	(\$315,000)	(\$315,000)	(\$315,000)	\$0
431313 SALES TAX, CANNABIS	\$0	\$0	\$20,300	\$31,000	\$31,000	\$10,700
431315 USE TAX	\$935,000	\$1,150,000	\$1,200,000	\$1,500,000	\$1,500,000	\$300,000
431500 INCOME TAX	\$3,264,000	\$3,250,000	\$3,100,000	\$3,757,100	\$3,757,100	\$657,100
431600 GAMES TAX	\$160,000	\$176,000	\$180,000	\$180,000	\$180,000	\$0
431601 COIN OPERATED DEVICE FEE	\$3,500	\$2,500	\$1,600	\$1,600	\$1,600	\$0
431607 HOTEL/MOTEL TAX	\$75,000	\$75,000	\$72,000	\$35,000	\$35,000	(\$37,000)
431801 TELECOMMUNICATIONS SURCHARGE	\$558,000	\$560,000	\$390,000	\$390,000	\$390,000	\$0
431805 CABLE TV FRANCHISE FEES	\$500,000	\$460,000	\$425,000	\$425,000	\$425,000	\$0
431810 UTILITY TAX	\$950,000	\$1,000,000	\$989,325	\$1,000,000	\$1,000,000	\$10,675
431815 FOOD AND BEVERAGE TAX	\$825,000	\$1,000,000	\$995,000	\$1,000,000	\$1,000,000	\$5,000
<b>Taxes</b>	<b>\$17,242,795</b>	<b>\$17,890,173</b>	<b>\$17,578,829</b>	<b>\$18,622,304</b>	<b>\$18,622,304</b>	<b>\$1,043,475</b>
<b>Licenses &amp; Permits</b>						
432101 LIQUOR LICENSES	\$80,000	\$95,000	\$90,000	\$95,000	\$95,000	\$5,000
432102 MISC. LICENSES	\$500	\$2,000	\$2,000	\$2,000	\$2,000	\$0
432103 VIDEO GAMING LICENSE FEE	\$19,000	\$56,000	\$50,000	\$50,000	\$50,000	\$0
432104 TOBACCO LICENSE FEE	\$1,250	\$1,300	\$1,300	\$1,300	\$1,300	\$0
432105 BUSINESS REGISTRATION	\$22,000	\$22,000	\$17,000	\$17,000	\$17,000	\$0
432106 MISC. PERMITS	\$2,000	\$5,000	\$15,000	\$15,000	\$15,000	\$0
432107 SOLICITORS PERMITS	\$3,500	\$12,000	\$10,000	\$10,000	\$10,000	\$0
432108 SPECIAL EVENTS PERMITS	\$1,300	\$1,200	\$1,000	\$1,000	\$1,000	\$0
432109 CONTRACTOR REGISTRATION	\$80,000	\$85,000	\$80,000	\$90,000	\$90,000	\$10,000
432201 BUILDING PERMITS	\$240,000	\$215,000	\$250,000	\$280,000	\$280,000	\$30,000



General Fund	2020 REVISED BUD	2021 REVISED BUD	2022 REQUEST	2022 MEETINGS	2022 DRAFT	\$\$ Change
432202 SIGN PERMITS	\$8,000	\$8,000	\$11,000	\$11,000	\$11,000	\$0
432203 ACCESSORY PERMITS	\$180,000	\$235,000	\$300,000	\$300,000	\$300,000	\$0
432204 DEMOLITION PERMITS	\$200	\$500	\$150	\$150	\$150	\$0
432205 TRUCK PERMITS	\$6,000	\$8,000	\$8,000	\$8,000	\$8,000	\$0
432206 RIGHT OF WAY PERMIT	\$0	\$25,000	\$0	\$0	\$0	\$0
432300 TRANSITION FEES	\$40,000	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$683,750	\$771,000	\$835,450	\$880,450	\$880,450	\$45,000
Intergovernmental Re						
433401 STATE GRANTS	\$35,000	\$20,000	\$25,000	\$35,500	\$35,500	\$10,500
Charges for Services						
434101 FILING FEES	\$10,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0
434110 INSPECTION/OBSERVATION FEE	\$7,300	\$7,800	\$7,800	\$7,800	\$7,800	\$0
434115 PLAN REVIEW FEES	\$100,000	\$150,000	\$300,000	\$300,000	\$300,000	\$0
434125 ELEVATOR INSPECTIONS	\$3,500	\$3,500	\$3,300	\$3,300	\$3,300	\$0
434135 ACCIDENT REPORT FEES	\$3,300	\$3,600	\$4,000	\$4,500	\$4,500	\$500
434140 FINGERPRINT FEES	\$3,000	\$3,200	\$3,000	\$2,500	\$2,500	(\$500)
434145 SEX OFFENDER REGISTRATION FEE	\$0	\$150	\$200	\$200	\$200	\$0
434150 SUBPOENA FEE	\$150	\$150	\$200	\$200	\$200	\$0
434165 EMPLOYEE PROFESSIONAL SERVICES	\$0	\$0	\$3,000	\$3,000	\$3,000	\$0
434170 REIMBURSEMENTS	\$30,000	\$30,000	\$50,000	\$154,875	\$154,875	\$104,875
434175 NEWSLETTER ADVERTISING FEES	\$7,500	\$7,500	\$7,700	\$7,700	\$7,700	\$0
434180 SALARY REIMBURSEMENT	\$130,000	\$228,849	\$150,000	\$150,000	\$150,000	\$0
434185 HANDICAP PARK-TEMP. HANG TAGS	\$0	\$20	\$20	\$20	\$20	\$0
434195 TOWER RENT	\$77,500	\$100,000	\$100,000	\$100,000	\$100,000	\$0
434197 SMALL CELL TOWER RENT	\$0	\$0	\$0	\$11,000	\$11,000	\$11,000
434201 POLICE SECURITY	\$250,000	\$300,000	\$300,000	\$300,000	\$300,000	\$0
Charges for Services	\$622,250	\$840,769	\$935,220	\$1,051,095	\$1,051,095	\$115,875
Fines & Forfeitures						
435101 COURT FINES	\$80,000	\$70,000	\$65,000	\$65,000	\$65,000	\$0
435103 ORDINANCE VIOLATION FINES	\$90,000	\$90,000	\$80,000	\$80,000	\$80,000	\$0
435104 LIQUOR VIOLATIONS	\$1,500	\$1,000	\$0	\$0	\$0	\$0
435105 BOOKING/BONDING OF ARRESTEES	\$2,500	\$3,000	\$3,000	\$2,750	\$2,750	(\$250)
General Fund						
435106 ADMINISTRATIVE TOW FEE	\$30,000	\$35,000	\$30,000	\$30,000	\$30,000	\$0
Fines & Forfeitures	\$204,000	\$199,000	\$178,000	\$177,750	\$177,750	(\$250)
Investments & Contri						
436100 INTEREST	\$25,000	\$125,000	\$45,000	\$45,000	\$45,000	\$0
436401 MEMBER CONTRIBUTIONS	\$130,000	\$145,000	\$160,000	\$160,000	\$160,000	\$0
436420 COBRA/RETIREE CONTRIBUTIONS	\$60,000	\$80,000	\$80,000	\$80,000	\$80,000	\$0
436435 COMMUNITY RELATIONS/EVENTS	\$0	\$0	\$500	\$500	\$500	\$0
Investments & Contri	\$215,000	\$350,000	\$285,500	\$285,500	\$285,500	\$0
Financing Sources						
439210 ASSET SALES	\$0	\$5,000	\$2,500	\$2,500	\$2,500	\$0
439500 MISCELLANEOUS	\$15,000	\$15,000	\$30,000	\$15,000	\$15,000	(\$15,000)
439601 INSURANCE PROCEEDS	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$0
General Fund Revenue			\$19,890,499	\$21,090,099	\$21,090,099	\$1,199,600

## Expenditure Reductions

## General Fund Expenditure Reductions

Organization	Account	Title	Change
Administration	511040	Contractual Employees	\$2,000 previously omitted
1001100	521000	Health Insurance	\$248 premium changes
	521010	Dental Insurance	(\$320) premium changes
	533030	Misc Prof Services	(\$20,300) Community survey
	533050	Human resource Programs	(\$5,000) Staff development
	553000	Telephone expense	(\$2,500) Moved to IT
Community Relations	521000	Health Insurance	\$487 premium changes
1002000	521010	Dental Insurance	(\$32) premium changes
	522000	FICA/Medicare	(\$9) salary/wage corrections
	533030	Misc Prof Services	(\$27,000) Contribution to AACVB
	553000	Telephone expense	(\$2,000) Moved to IT
	554000	Advertising	(\$5,000) reduction
	558005	Reimbursement	(\$75) elimination
Building & Permitting	521000	Health Insurance	\$225 premium changes
1002500	521010	Dental Insurance	(\$812) premium changes
	522000	FICA/Medicare	\$7 salary/wage corrections
	553000	Telephone expense	(\$3,000) Moved to IT
Development Services	521000	Health Insurance	(\$849) premium changes
1003000	521010	Dental Insurance	(\$100) premium changes
	522000	FICA/Medicare	\$61 salary/wage corrections
	533030	Misc Prof Services	\$16,000 CMAP ODU
	553000	Telephone expense	(\$2,500) Moved to IT
Economic Development	511000	Salaries	(\$5,000) salary/wage corrections
1003500	521000	Health Insurance	\$1,975 premium changes
	521005	Life Insurance	\$71 premium changes
	521010	Dental Insurance	(\$55) premium changes
	521015	Optical Insurance	(\$71) premium changes



Organization	Account	Title	Change
	522000	FICA/Medicare	(\$31) salary/wage corrections
	553000	Telephone expense	(\$1,000) Moved to IT
	558015	Dues	(\$2,700) Moved Costar to IT
Finance	1004000	521000 Health Insurance	(\$1,351) premium changes
		521010 Dental Insurance	(\$214) premium changes
		522000 FICA/Medicare	(\$186) salary/wage corrections
		522300 IMRF	(\$254) salary/wage corrections
		553000 Telephone expense	(\$275) Moved to IT
		554000 Advertising	\$2,000 omitted previously
		561005 Office supplies	\$500 closer to actual
		564000 Books & publications	(\$500) eliminated
Information Technology	1004500	521000 Health Insurance	(\$862) premium changes
		521010 Dental Insurance	(\$110) premium changes
		522000 FICA/Medicare	\$4 salary/wage corrections
		534005 Communications	(\$3,900) moved item to parking fund
		543040 Maintenance-licensing	(\$53,885) EMS alerting software, visitor mgmt software,
		561010 Computer supplies	(\$15,000) reduced budget
Police	1005030	511000 Salaries	(\$146,055) salary/wage corrections
		521000 Health Insurance	\$292 premium changes
		521005 Life Insurance	(\$124) premium changes
		521010 Dental Insurance	(\$1,989) premium changes
		522000 FICA/Medicare	(\$10,847) salary/wage corrections
		522300 IMRF	(\$7,124) salary/wage corrections
		553000 Telephone expense	(\$9,272) Moved to IT
		561030 Operating supplies	(\$15,130) reduced line items to purchase from restricted account
	1005040	511000 Salaries	\$40,548 salary/wage corrections
		521000 Health Insurance	\$32,142 premium changes
		521005 Life Insurance	\$107 premium changes

Organization	Account	Title	Change
	521010	Dental Insurance	(\$2,565) premium changes
	522000	FICA/Medicare	\$2,160 salary/wage corrections
	533015	IT Service	(\$7,920) items now in IT Budget
	553000	Telephone expense	(\$16,968) Moved to IT
	561030	Operating supplies	(\$49,035) reduced line items to purchase from restricted account
Public Works	511000	Salaries	(\$34,746) salary/wage corrections
	1006010	511300 Overtime	(\$3,500) salary/wage corrections
Admin	521000	Health Insurance	(\$10,417) premium changes
	521005	Life Insurance	(\$40) premium changes
	521010	Dental Insurance	(\$477) premium changes
	522000	FICA/Medicare	(\$2,794) salary/wage corrections
	522300	IMRF	(\$3,536) salary/wage corrections
	553000	Telephone expense	(\$813) Moved to IT
	555000	Printing expense	(\$456) corrected amount
Engineering	1006020	511000 Salaries	(\$2,318) salary/wage corrections
	521000	Health Insurance	\$386 premium changes
	521005	Life Insurance	(\$2) premium changes
	521010	Dental Insurance	(\$69) premium changes
	522000	FICA/Medicare	\$581 salary/wage corrections
	522300	IMRF	(\$236) salary/wage corrections
	553000	Telephone expense	(\$480) Moved to IT
Roads	1006030	511000 Salaries	\$37,835 salary/wage corrections
	521000	Health Insurance	\$11,415 premium changes
	521005	Life Insurance	\$41 premium changes
	521010	Dental Insurance	\$297 premium changes
	522000	FICA/Medicare	\$2,706 salary/wage corrections
	522300	IMRF	\$3,850 salary/wage corrections
	542200	Snow removal	(\$191,351) reduction in number of pushes
	543005	Maintenance pavement markings	(\$10,000) reduced

Organization	Account	Title	Change
	543080	Maintenance streets/storm sewer	(\$10,000) reduced
	553000	Telephone expense	(\$3,948) Moved to IT
Forestry	1006040	511000 Salaries	(\$3,901) salary/wage corrections
		521000 Health Insurance	(\$2,706) premium changes
		521005 Life Insurance	(\$3) premium changes
		521010 Dental Insurance	(\$218) premium changes
		522000 FICA/Medicare	(\$271) salary/wage corrections
		522300 IMRF	(\$397) salary/wage corrections
		542400 Landscaping services	(\$15,250) reductions in # of mowings
	553000	Telephone expense	(\$3,948) Moved to IT
Fleet	1006050	511000 Salaries	\$737 salary/wage corrections
		521000 Health Insurance	(\$544) premium changes
		521005 Life Insurance	\$2 premium changes
		521010 Dental Insurance	(\$75) premium changes
		522000 FICA/Medicare	\$59 salary/wage corrections
		522300 IMRF	\$74 salary/wage corrections
		543025 Maintenance equipment	(\$28,000) remove leaf-vac ride on \$16,000 and light towers \$12
	553000	Telephone expense	(\$1,128) Moved to IT
Facilities	1006060	511000 Salaries	(\$1,582) salary/wage corrections
		521000 Health Insurance	(\$900) premium changes
		521005 Life Insurance	(\$1) premium changes
		521010 Dental Insurance	(\$55) premium changes
		522000 FICA/Medicare	(\$109) salary/wage corrections
		522300 IMRF	(\$161) salary/wage corrections
		543020 Maintenance buildings	(\$138,600) VH vestibule heater, venue items moved to capital funds
	553000	Telephone expense	(\$522) Moved to IT
		Total of all changes	<b>-\$738,664</b>

General Fund Revenues (revenue shown as credit balances)

- Total revenue budget increased 5% or \$979,000
  - Taxes account for 88% of all general fund revenue. Charges for services account for 5% and Licenses & permits account for 4.2%
  - Income tax revenue budget increase of 16% (\$507,000) and Use tax budget increase of 30% (\$350,000); internet tax sales
  - Building related permits/fees budget increase of \$146,000
  - Plan review fees budget up \$150,000 and Reimbursements up \$125,000 (misc., IPRF, IPBC)
  - IPRF grant received= \$13,000

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY 2021 Budget	Fy 2022 Budget	Percent Change	\$\$ Change
40	Taxes	(16,172,687.51)	(17,490,192.60)	(17,815,143.03)	(15,263,573.14)	(17,890,173.00)	(18,622,304.00)	4.1%	-\$732,131
41	Licenses & Permits	(571,633.41)	(896,567.44)	(1,203,394.94)	(725,551.31)	(771,000.00)	(880,450.00)	14.2%	-\$109,450
42	Intergovernmental Re	(32,845.16)	(20,539.67)	(18,110.75)	(1,412,395.02)	(20,000.00)	(35,500.00)	77.5%	-\$15,500
43	Charges for Services	(583,491.27)	(829,441.81)	(967,392.12)	(447,901.86)	(840,769.00)	(1,051,095.00)	25.0%	-\$210,326
44	Fines & Forfeitures	(213,115.90)	(176,958.40)	(166,713.42)	(112,387.21)	(199,000.00)	(177,750.00)	-10.7%	\$21,250
45	Investments & Contri	(200,565.27)	(295,071.43)	(399,692.84)	(253,082.98)	(350,000.00)	(285,500.00)	-18.4%	\$64,500
46	Financing Sources	(50,956.90)	(94,486.26)	(1,073,645.12)	(43,168.18)	(40,000.00)	(37,500.00)	-6.3%	\$2,500
	Grand Total	(17,825,295.42)	(19,903,257.51)	(21,644,092.22)	(18,258,059.70)	(20,110,942.00)	(21,090,099.00)	4.9%	-\$979,157

### General Fund Expenditures

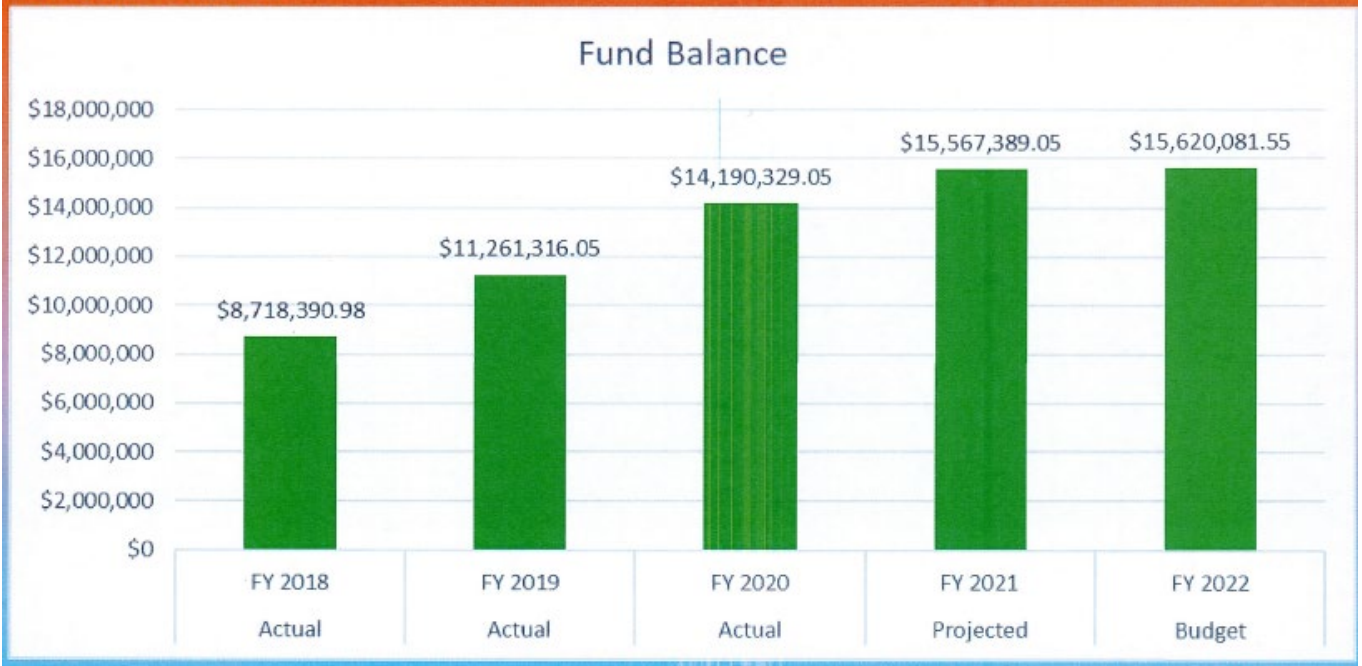
- Total expenditures increased 4.8% or \$971,000
  - Salaries & wages account for 47.6% of total expenditures; Employee benefits account for 24.2% of expenditures. Total personnel costs are 72% of all general fund expenditures. Budget to budget increase of \$676,934.
  - Contractual services in Information Technology, Police and Public Works departments have increased
  - Other Services increased due to liability insurance increases of \$177,000

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY 2021 Budget	FY 22 Budget	Percent Change	\$\$ Change
51	Salaries & Wages	7,934,672.94	8,325,189.96	8,943,454.27	7,900,547.56	9,691,076.01	10,020,105.00	3.4%	\$329,029
52	Employee Benefits	3,741,263.63	3,874,222.03	4,063,471.75	4,282,287.91	4,744,141.00	5,092,045.59	7.3%	\$347,905
53	Prof & Techn Service	796,547.79	1,010,202.76	1,372,635.48	746,485.60	1,138,149.78	1,112,985.07	-2.2%	-\$25,165
54	Contractual Services	1,478,800.37	1,763,056.65	1,798,797.11	1,439,802.94	1,953,882.27	2,167,692.84	10.9%	\$213,811
55	Other Services	862,869.60	866,269.10	905,007.31	961,806.03	935,991.00	1,059,339.00	13.2%	\$123,348
56	Supplies	464,132.21	352,439.20	337,858.89	291,147.13	384,450.61	376,129.00	-2.2%	-\$8,322
59	Other Financing Uses	1,489,233.57	1,168,953.18	1,206,213.76	1,196,875.02	1,218,866.00	1,209,110.00	-0.8%	-\$9,756
	Grand Total	16,767,520.11	17,360,332.88	18,627,438.57	16,818,952.19	20,066,556.67	21,037,406.50	4.8%	\$970,850

### Fund Balance

- Increases in reserve balances:
  - FY18-FY19= \$2.5 million
  - FY19-FY20= \$2.9 million
  - FY20-FY21= \$1.3 million estimated
  - FY21-FY22= \$52,693 budget
- April 30, 2022 fund balance as a percentage of FY23 expenditures- 71%
- Policy for reserve amount is 30%

# General Fund



## General Fund Administration

- Comparison of FY 2022 Budget to FY 2021 Budget
  - Other Financing uses decreased \$9,756 as less funding for debt service is needed
  - Budget has increased \$77,000
  - Salaries & wages are up \$37,196 or 4.8%
  - Employee benefits up \$30,000 due to Health Insurance up \$22,000 & payroll tax increases
  - Non-recurring line-item increases include Strategic Plan \$15,000, Insurance Consultant \$10,000 and Codification for Unified Development Ordinance \$15,000
  - Assistant Village Administrator title change to Deputy Village Administrator

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY 2021 Budget	FY 2022 Budget	\$\$ Change
59	Other Financing Uses	1,438,316.00	1,139,050.00	1,181,707.00	1,192,250.00	1,193,366.00	1,183,610.00	(\$9,756)
1001100	GF Administration	1,355,056.86	1,317,199.19	1,822,722.01	1,346,369.73	1,486,893.00	1,563,957.00	\$77,064
51	Salaries & Wages	676,877.06	689,752.00	739,170.88	634,326.34	771,650.00	808,846.00	\$37,196
52	Employee Benefits	177,334.40	188,522.08	193,821.09	209,948.67	223,721.00	253,776.00	\$30,055
53	Prof & Techn Service	177,918.03	300,627.20	700,685.65	212,645.03	337,410.00	338,389.00	\$979
54	Contractual Services	100,225.64	46,484.43	47,839.30	48,938.10	49,500.00	50,000.00	\$500
55	Other Services	98,289.32	88,013.41	133,073.91	238,229.70	100,812.00	109,346.00	\$8,534
56	Supplies	123,277.04	3,296.26	3,691.18	2,281.89	3,800.00	3,600.00	(\$200)
59	Other Financing Uses	1,135.37	503.81	4,440.00	0.00	0.00	0.00	\$0

## General Fund Community Relations

- Comparison of FY 2022 Budget to FY 2021 Budget
  - Department budget lower by \$23,936
  - Salaries & wages up 4.6%, Employee benefits up 4% (health insurance)
  - \$27,000 less budgeted in Professional Services for contribution to AACVB due to reduction in tourism/hotel stays
  - Other services down \$4,933; net of \$2,642 increase in liability insurance, \$2,000 reduction in Telephone expense, \$5,000 decrease in Advertising, elimination of \$75 Reimbursement and \$500 reduction in Dues



Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY 2021 Budget	FY 2022 Budget	\$\$ Change
1002000	GF Community Relations	287,772.40	304,562.53	326,543.01	239,092.30	384,152.00	360,216.00	(\$23,936)
51	Salaries & Wages	96,394.20	131,778.92	135,126.12	121,307.10	141,289.00	147,743.00	\$6,454
52	Employee Benefits	26,745.87	36,172.98	36,840.85	37,160.55	41,444.00	43,137.00	\$1,693
53	Prof & Techn Service	81,124.29	82,659.78	115,260.65	48,750.77	136,800.00	109,800.00	(\$27,000)
54	Contractual Services	134.45	199.06	89.99	9,756.31	0.00	0.00	\$0
55	Other Services	36,248.87	22,159.91	18,272.92	16,775.45	37,469.00	32,536.00	(\$4,933)
56	Supplies	1,355.82	2,192.51	885.72	717.10	1,650.00	1,500.00	(\$150)
59	Other Financing Uses	45,768.90	29,399.37	20,066.76	4,625.02	25,500.00	25,500.00	\$0

### General Fund Building & Permit Services

- Comparison of FY 2022 Budget to FY 2021 Budget
  - Department budget up \$29,000
  - Salaries & wages up 2.7%; Employee benefits up 3.2% from Health insurances and payroll taxes
  - Other services up \$8,500 due to net change of liability insurance up \$15,259, Telephone expense lower by \$3,000 and \$4,500 reduction in Travel/training

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY 2021 Budget	FY 2022 Budget	\$\$ Change
1002500	GF Building & Permit Services	692,143.61	702,295.05	741,922.29	700,495.63	816,661.00	845,873.00	\$29,212
51	Salaries & Wages	457,278.65	475,876.32	516,855.16	462,139.73	546,011.00	560,895.00	\$14,884
52	Employee Benefits	178,014.42	159,127.65	163,923.90	184,141.54	186,296.00	192,165.00	\$5,869
53	Prof & Techn Service	4,024.00	11,928.55	4,416.00	5,036.00	15,000.00	15,300.00	\$300
54	Contractual Services	3,715.04	3,448.85	380.96	0.00	300.00	0.00	(\$300)
55	Other Services	43,775.42	45,983.38	47,433.87	45,624.97	58,804.00	67,313.00	\$8,509
56	Supplies	5,336.08	5,930.30	8,912.40	3,553.39	10,250.00	10,200.00	(\$50)

### General Fund Development Services

- Comparison of FY 2022 Budget to FY 2021 Budget
  - Department budget less \$8,129
  - Salaries & wages up 3.4%, Employee benefits down 3.7%
  - Professional & Technical services down 43% from half of UDO payout to CMAP completed in FY 2021
  - Other services up 8.3% from liability insurance increases of \$4,698 less Telephone expense reduction of \$2,500 and \$1,000 reduction in Travel/training

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY 2021 Budget	FY 2022 Budget	\$\$ Change
1003000	GF Development Services	455,974.46	451,907.43	453,744.35	426,711.11	517,473.00	509,344.00	(\$8,129)
51	Salaries & Wages	311,667.98	311,223.19	324,429.55	282,615.07	336,327.00	347,667.00	\$11,340
52	Employee Benefits	101,964.99	104,208.04	94,953.10	89,515.73	105,844.00	101,877.00	(\$3,967)
53	Prof & Techn Service	3,981.70	3,549.14	1,962.70	26,028.05	37,100.00	21,100.00	(\$16,000)
54	Contractual Services	346.29	928.45	423.69	0.00	0.00	0.00	\$0
55	Other Services	30,511.26	25,910.02	25,680.93	25,230.16	30,002.00	32,500.00	\$2,498
56	Supplies	3,488.94	6,088.59	6,294.38	3,322.10	8,200.00	6,200.00	(\$2,000)
59	Other Financing Uses	4,013.30	0.00	0.00	0.00	0.00	0.00	\$0

### General Fund Economic Development

- Comparison of FY 2022 Budget to FY 2021 Budget
  - Department budget decreased 0.6%
  - Salaries/wages & benefits up 0.4%
  - Other services decreased 11%; net of liability insurance increase of \$1,174, Telephone expense reduction of \$780, \$250 increase in Advertising and \$2,700 reduction in Dues

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY 2021 Budget	FY 2022 Budget	\$\$ Change
1003500	GF Economic Development	178,292.84	183,327.28	177,028.56	122,565.60	239,024.00	237,640.00	(\$1,384)
51	Salaries & Wages	117,850.56	118,459.56	120,059.67	64,965.11	125,877.00	114,400.00	(\$11,477)
52	Employee Benefits	21,006.64	20,643.88	33,997.20	24,247.91	42,262.00	54,336.00	\$12,074
53	Prof & Techn Service	25,000.00	26,215.00	8,250.00	20,000.00	52,000.00	52,000.00	\$0
54	Contractual Services	24.18	138.64	0.00	0.00	0.00	0.00	\$0
55	Other Services	13,934.69	17,253.98	14,532.10	13,218.59	18,060.00	16,004.00	(\$2,056)
56	Supplies	476.77	616.22	189.59	133.99	825.00	900.00	\$75

### General Fund Finance

- Comparison of FY 2022 Budget to FY 2021 Budget
  - Department budget increase of 1%
  - Salaries & wages increased 2.2%; Employee benefits decreased 5.2%
  - Professional & technical services decreased 1.9% from a reduction in transaction fees for payments made by credit card
  - Other services has increased 12% ; liability insurance increase of \$7,049, \$100 reduction in Advertising and \$200 reduction in Printing



Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY 2021 Budget	FY 2022 Budget	\$\$ Change
1004000	GF Finance	531,110.31	540,833.03	575,760.53	501,803.02	629,240.00	634,961.00	\$5,721
51	Salaries & Wages	312,328.99	326,098.87	338,840.03	293,240.10	349,337.00	357,184.00	\$7,847
52	Employee Benefits	100,102.75	98,253.81	108,046.71	110,252.25	135,352.00	128,201.00	(\$7,151)
53	Prof & Techn Service	77,712.82	71,419.20	82,647.96	59,015.07	86,153.00	84,529.00	(\$1,624)
54	Contractual Services	1,073.01	716.75	0.00	0.00	0.00	0.00	\$0
55	Other Services	35,681.90	41,773.23	39,954.03	35,876.03	54,398.00	61,147.00	\$6,749
56	Supplies	4,210.84	2,571.17	6,271.80	3,419.57	4,000.00	3,900.00	(\$100)

### General Fund Information Technology

- Comparison of FY 2022 Budget to FY 2021 Budget
  - Department budget up 39%
  - Salaries & wages up 8.6% (new employee); Employee benefits lower by 10% due to lower health insurance costs
  - Professional & Technical service up 7.6%, net of a \$30,000 reduction in IT service and an increase of \$43,715 in Communication costs as all Telephone expense now under IT (\$92,000 increase)
  - Contractual services up 1.9% due to software licensing cost increases & new software (Zoom, Co-Star, Survey Monkey)
  - Other Services is up 74%; liability insurance increase of \$5,274
  - GIS Prof & Techn service is up 100% or \$18,000 for upgrades
  - GIS Contractual service is lower by 7.3%

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY 2021 Budget	FY 2022 Budget	\$\$ Change
1004500	GF Information Technology	785,541.39	807,263.94	816,471.66	752,156.53	1,007,684.63	1,046,922.30	\$39,238
51	Salaries & Wages	82,125.66	87,160.60	97,252.91	165,868.67	190,000.00	206,320.00	\$16,320
52	Employee Benefits	31,214.19	31,652.69	32,874.21	64,642.85	85,654.00	77,113.00	(\$8,541)
53	Prof & Techn Service	203,185.78	212,082.60	208,853.76	120,016.97	180,695.00	194,409.96	\$13,715
54	Contractual Services	439,452.29	450,991.63	434,197.86	374,759.75	526,061.63	536,182.34	\$10,121
55	Other Services	5,746.73	15,197.91	14,171.46	18,888.20	10,274.00	17,897.00	\$7,623
56	Supplies	23,816.74	10,178.51	29,121.46	7,980.09	15,000.00	15,000.00	\$0
1004550	GF GIS	13,925.00	14,317.55	35,750.00	23,926.00	37,000.00	52,300.00	\$15,300
53	Prof & Techn Service	0.00	0.00	0.00	0.00	0.00	18,000.00	\$18,000
54	Contractual Services	13,925.00	14,317.55	35,750.00	23,926.00	37,000.00	34,300.00	(\$2,700)

### General Fund Police Department

- Comparison of FY 2022 Budget to FY 2021 Budget
  - Department budget is up 5.5%; Total budget of \$11,079,392
  - Salaries & wages up 3.4%; Employee benefits up 8.6% from health insurance increases and pension contribution increase of \$200,000
  - Prof & Techn services lower 3.4% primarily due to police commission expenditures decreasing \$16,200
  - Contractual services have increased 18.5% from increases in maintenance costs for equipment
  - Other services are up 18% from increases in liability insurance and travel/training coupled with reductions in telephone expense

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY 2021 Budget	FY 2022 Budget	\$\$ Change
1005030	GF Police - Support Services	277,549.17	5,192,302.01	5,077,213.35	4,964,350.54	5,726,909.78	5,887,772.61	\$160,863
51	Salaries & Wages	0.00	2,334,700.29	2,360,055.43	2,091,423.86	2,625,018.00	2,573,544.00	(\$51,474)
52	Employee Benefits	3,474.23	2,197,571.65	2,211,801.47	2,378,375.57	2,591,769.00	2,779,020.00	\$187,251
53	Prof & Techn Service	44,182.06	274,089.29	235,117.63	236,547.15	251,251.78	237,992.11	(\$13,260)
54	Contractual Services	35,973.49	11,761.08	7,156.29	2,109.26	5,032.00	4,082.00	(\$950)
55	Other Services	174,035.55	325,676.48	229,191.17	235,187.93	216,399.00	254,869.50	\$38,471
56	Supplies	19,883.84	48,503.22	33,891.36	20,706.77	37,440.00	38,265.00	\$825
1005040	GF Police-Field Operations	123,628.19	4,232,813.56	4,614,942.65	3,923,955.60	4,770,325.01	5,191,619.50	\$421,294
51	Salaries & Wages	0.00	3,228,008.53	3,422,747.58	2,883,527.78	3,527,517.01	3,786,896.00	\$259,379
52	Employee Benefits	21,417.36	806,797.42	869,730.28	806,094.25	901,698.00	1,013,602.00	\$111,904
53	Prof & Techn Service	1,542.00	2,774.38	2,248.40	1,539.27	4,900.00	9,525.00	\$4,625
54	Contractual Services	16,202.53	30,683.28	36,058.30	3,807.30	9,950.00	13,670.00	\$3,720
55	Other Services	7,181.34	77,733.64	199,666.17	162,681.22	223,680.00	264,461.50	\$40,782
56	Supplies	77,284.96	86,816.31	84,491.92	66,305.78	102,580.00	103,465.00	\$885

### General Fund Public Works

- Comparison of FY 2022 Budget to FY 2021 Budget
  - Administration budget lower by 7.3%
    - ✓ Salaries & wages lower 14.8%; Employee benefits less by 17% - allocation changes
    - ✓ Other services increased 12% from liability insurance increases netted with Telephone expense reductions
  - Engineering budget up 7%
    - ✓ Salaries & wages increased 9.6% (\$10,000 Part Time for Intern); Employee benefits increased 30% (health ins.)
    - ✓ Prof & Techn services decreased 56% from decrease of \$10,000 in engineering costs
    - ✓ Other services increased 16% from liability insurance increases
  - Roads budget up 11%
    - ✓ Salaries & wages up 18%; Employee benefits up 18%
    - ✓ Contractual services up 10% due to increases in multiple accounts
    - ✓ Supplies decreased 7%
  - Forestry budget is up 16.8%
    - ✓ Salaries & wages up 2.1%; Employee benefits up slightly
    - ✓ Contractual services up 39.8% from increases in landscaping services line item
    - ✓ Supplies account increased 127% due to the Tools line item as equipment replacements are needed
  - Fleet department budget has decreased 9.8%
    - ✓ Salaries & wages has increased 5.3%; Employee benefits has increased 3.3%
    - ✓ Contractual services has decreased 59% due to maintenance & repair services account decreases
  - Facilities department budget has increased 16%
    - ✓ Contractual services increased 24% from increases in the maintenance building line item.
    - ✓ Facilities are in need of repairs.

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY 2021 Budget	FY 2022 Budget	\$\$ Change
<b>1006010 GF PW-Administration</b>		<b>58,161.83</b>	<b>402,799.76</b>	<b>395,572.10</b>	<b>390,551.93</b>	<b>440,559.00</b>	<b>407,961.59</b>	<b>(\$32,597)</b>
51 Salaries & Wages		0.00	149,503.05	163,811.27	184,064.73	214,424.00	182,643.00	(\$31,781)
52 Employee Benefits		4,198.50	64,650.84	64,252.07	74,001.63	88,285.00	73,234.59	(\$15,050)
53 Prof & Techn Service		820.00	8,837.70	5,589.10	900.35	8,260.00	8,260.00	\$0
54 Contractual Services		1,487.63	2,839.04	2,433.88	474.40	1,500.00	1,500.00	\$0
55 Other Services		50,114.08	164,736.39	152,994.80	128,524.44	117,010.00	131,304.00	\$14,294
56 Supplies		1,541.62	12,232.74	6,490.98	2,586.38	11,080.00	11,020.00	(\$60)
<b>1006020 GF PW-Engineering</b>		<b>9,178.74</b>	<b>48,378.22</b>	<b>119,819.89</b>	<b>154,266.84</b>	<b>175,155.00</b>	<b>187,477.00</b>	<b>\$12,322</b>
51 Salaries & Wages		0.00	27,778.25	87,248.86	98,073.25	115,622.00	126,680.00	\$11,058
52 Employee Benefits		0.00	6,363.82	28,321.11	37,893.61	33,636.00	43,658.00	\$10,022
53 Prof & Techn Service		8,355.24	12,677.75	2,680.00	15,354.88	18,000.00	8,000.00	(\$10,000)
54 Contractual Services		138.50	0.00	0.00	0.00	0.00	0.00	\$0
55 Other Services		685.00	1,558.40	1,441.03	2,878.53	7,897.00	9,139.00	\$1,242
56 Supplies		0.00	0.00	128.89	66.57	0.00	0.00	\$0

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY 2021 Budget	FY 2022 Budget	\$\$ Change
<b>1006030 GF PW-Roads</b>		<b>479,539.75</b>	<b>1,055,350.55</b>	<b>1,123,252.59</b>	<b>1,013,305.61</b>	<b>1,235,920.25</b>	<b>1,370,455.00</b>	<b>\$134,535</b>
51 Salaries & Wages		0.00	110,644.91	177,137.63	186,075.50	256,577.00	303,205.00	\$46,628
52 Employee Benefits		0.00	47,435.19	70,882.37	93,249.47	117,106.00	138,531.00	\$21,425
53 Prof & Techn Service		1,361.25	3,342.17	2,978.90	4,400.00	1,700.00	6,800.00	\$5,100
54 Contractual Services		371,955.98	714,627.33	717,832.05	556,767.49	703,706.64	774,174.00	\$70,467
55 Other Services		19,537.15	37,259.65	27,761.54	24,555.23	20,875.00	21,185.00	\$310
56 Supplies		86,685.37	142,041.30	126,660.10	148,257.92	135,955.61	126,560.00	(\$9,396)
<b>1006040 GF PW-Forestry</b>		<b>143,431.78</b>	<b>458,133.99</b>	<b>461,516.15</b>	<b>463,372.74</b>	<b>621,829.00</b>	<b>725,963.50</b>	<b>\$104,135</b>
51 Salaries & Wages		0.00	138,828.76	196,496.08	197,137.55	247,552.00	252,726.00	\$5,174
52 Employee Benefits		0.00	54,685.08	78,079.01	91,013.35	106,000.00	106,445.00	\$445
53 Prof & Techn Service		0.00	0.00	0.00	0.00	0.00	0.00	\$0
54 Contractual Services		141,544.79	261,527.05	185,613.65	166,544.84	244,882.00	342,311.50	\$97,430
55 Other Services		1,323.80	2,377.25	793.38	7,787.29	22,295.00	21,981.00	(\$314)
56 Supplies		563.19	715.85	534.03	889.71	1,100.00	2,500.00	\$1,400

Accounts	Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	FY 2021 Budget	FY 2022 Budget	\$\$ Change
<b>1006050 GF PW-Fleet</b>		<b>61,729.03</b>	<b>206,424.01</b>	<b>291,605.00</b>	<b>226,181.71</b>	<b>302,866.00</b>	<b>273,097.00</b>	<b>(\$29,769)</b>
51 Salaries & Wages		0.00	68,693.92	100,754.22	110,695.17	116,521.00	122,653.00	\$6,132
52 Employee Benefits		0.00	26,811.33	37,675.55	47,035.17	49,746.00	51,379.00	\$1,633
53 Prof & Techn Service		0.00	0.00	1,944.73	5,702.97	8,880.00	8,880.00	\$0
54 Contractual Services		33,097.14	79,316.31	120,986.32	29,027.82	65,638.00	27,138.00	(\$38,500)
55 Other Services		72.51	529.90	40.00	3,014.48	9,811.00	10,328.00	\$517
56 Supplies		28,559.38	31,072.55	30,204.18	30,706.10	52,270.00	52,719.00	\$449
<b>1006060 GF PW-Facilities</b>		<b>26,997.87</b>	<b>303,374.78</b>	<b>411,867.43</b>	<b>387,894.70</b>	<b>481,499.00</b>	<b>558,237.00</b>	<b>\$76,738</b>
51 Salaries & Wages		0.00	126,682.79	163,468.88	125,087.60	127,354.00	128,703.00	\$1,349
52 Employee Benefits		0.00	31,325.57	38,272.83	34,715.36	35,328.00	35,571.00	\$243
54 Contractual Services		25,418.93	145,077.20	210,034.82	224,424.55	310,312.00	384,335.00	\$74,023
55 Other Services		54.00	105.55	0.00	3,447.42	8,205.00	9,328.00	\$1,123
56 Supplies		1,524.94	183.67	90.90	219.77	300.00	300.00	\$0

Additional Board and staff discussion focused on late payment fees were waived because of the pandemic; everyone paid eventually; revenue in Water Fund has remained stable; will look at water usage over the past year; some who didn't pay bills previously are mostly the same ones not paying during pandemic; following the lead of other utility companies; following the same model of late fees as in the past; following current ordinance; Community Relations for website paid for part in this FY and next FY; adopt and monitor the budget; have a reserve without CARES Act money; FEMA money; will be ok through FY23; will have salary cost issues FY24 going forward; budget public hearing and adoption on the April 20<sup>th</sup> Board agenda; \$4.5 million has to come through the state; still waiting for \$40,000 grant from DCEO; sales tax down 1.57%; HRST down 2.8%; FY to date down \$181,000; up \$320,000 compared to last year; outstanding December numbers; thank you to Administrator Di Santo, Director Horton and

all employees; look forward to next year; if outlook is better, then add back items from priority list; if \$4.5 million comes in, then need further Board discussion; discuss personnel items; debt service for Water Fund has 8-10 years left, but dropping down; whether to transition to the General Fund; whether there is more debt service to others; still have \$2.5 million in General Fund; opportunity for bonds increase in debt service. There was no further discussion.

**CLOSED SESSION**

There was no closed session.

**ADJOURNMENT**

The meeting adjourned at 11:01 a.m.

Tina Touchette  
Village Clerk