



ANNUAL BUDGET

FISCAL YEAR
MAY 1, 2020- APRIL 30, 2021



VILLAGE OF OSWEGO, IL

Principal Officials

VILLAGE PRESIDENT

Troy Parlier

(Term Expires April 2023)

VILLAGE TRUSTEES

Pam Parr

(Term Expires April 2021)

Luis Perez

(Term Expires April 2021)

Judy Sollinger

(Term Expires April 2021)

James Marter

(Term Expires April 2023)

Terry Olson

(Term Expires April 2023)

Brian Thomas

(Term Expires April 2023)

MANAGEMENT STAFF

Dan Di Santo

Village Administrator

Rod Zenner

Development Services Director

Christina Burns

Assistant Village Administrator/
Human Resource Director

Corinna Cole

Economic Development Director

Tina Touchette

Village Clerk

Jennifer Hughes

Public Works Director

Mark Horton

Finance Director/Village Treasurer

Jeff Burgner

Police Chief

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Oswego
Illinois**

For the Fiscal Year Beginning

May 1, 2019

Christopher P. Morrill

Executive Director

READER'S GUIDE TO UNDERSTANDING THE BUDGET

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

BUDGET MESSAGE

This is a summary of the challenges, opportunities and uncertainties the Village faces in preparing the annual budget. The summary highlights the Village's budget priorities and the principles adhered to in developing the budget. This section includes highlights of the Fiscal Year 2021 Budget.

GOALS AND PLANS

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

VILLAGE OVERVIEW

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

BUDGET OVERVIEW

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

BUDGET SUMMARIES

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

CAPITAL PLANNING & DEBT

A summary of the Capital Improvement Program (CIP) is included within this section. A summary of the first five years of capital projects is listed by project category. All projects included in the FY 21 Budget are included in the table specifying the impact each project has on the operating budget. The section also includes financial details on current debt obligations, including the effects of existing debt on current operations.

FUNDS & DEPARTMENTAL BUDGETS

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

APPENDIX

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

Table of Contents

INTRODUCTION

Principal Official	1
Distinguished Budget Award	2
Readers Guide	3
Table of Contents	4

BUDGET MESSAGE and BUDGET HIGHLIGHTS	7
---	----------

VILLAGE GOALS AND PLANS

Long Term Goals and Objectives.....	19
Strategic Plan.....	20
Strategic Plan Update August, 2019.....	31

VILLAGE OVERVIEW

History and Community Profile	36
Community Statistics	41
Village Organizational Chart.....	46
Corporate Organizational Chart	47
Building and Permit Services Organizational Chart.....	48
Development Services Organizational Chart.....	49
Finance Organizational Chart.....	50
Information Technology Organizational Chart	51
Police Organizational Chart	52
Public Works Organizational Chart	53

BUDGET OVERVIEW

Fund Structure and Basis of Accounting and Budgeting	54
Financial Management Policies.....	60
Budget Process, Budget Structure	66
Long Term Financial Planning.....	70
Major Revenue Descriptions/Analysis.....	74
Revenue and Expenditure Trends.....	76

BUDGET SUMMARIES

Budget Year Comparison Summary-All Funds	88
Revenues and Expenditures-All Funds	90
Revenues and Expenditures by Type-Across All Funds	92
Revenue History by Fund.....	94
Expenditure History by Fund	101
Summary of Fund Balances and Unrestricted Net Assets.....	106
Summary of Positions and Personnel Changes	110
Fiscal Year 2021 Pay Ranges	112
Summary/History of Staffing by Function Graph.....	114
Summary of Staffing by Full-Time Equivalents	115

CAPITAL PLANNING AND DEBT

Capital Improvement Plan (CIP).....	120
-------------------------------------	-----

Debt Guidelines, Summary of Debt Issuance and Outstanding Debt	131
--	-----

FUNDS AND DEPARTMENTAL BUDGETS

General Fund

Fund Summary	136
Revenue Summary	137
Expenditure Summary by Department	138
Expenditures by Type-All Departments	139

General Government Expenditures

Corporate

Department Summary.....	140
Department Expenditures	143

Community Relations

Department Summary.....	148
Department Expenditures	151

Building and Permit Services

Department Summary.....	155
Department Expenditures	159

Development Services

Department Summary.....	162
Department Expenditures	165

Economic Development

Department Summary.....	168
Department Expenditures	171

Finance

Department Summary.....	174
Department Expenditures	176

Information Technology

Department Summary.....	179
Department Expenditures	181

Police

Department Summary.....	184
Department Expenditures	189
Division Expenditures	190

Public Works

Department Summary.....	196
Department Expenditures	202
Division Expenditures	203

Motor Fuel Tax Fund

Organization Summary.....	215
Fund Summary	217

Tax Increment Financing Fund

Organization Summary.....	219
Fund Summary.....	221

Capital Improvement Fund	
Organization Summary.....	223
Fund Summary	225
Debt Service Fund	
Organization Summary.....	246
Fund Summary	248
Water and Sewer Fund	
Organization Summary.....	250
Fund Summary	255
Revenue Summary	256
Expense Summary	257
Water and Sewer Capital Fund	
Organization Summary.....	262
Fund Summary	265
Garbage Collection Fund	
Organization Summary.....	278
Fund Summary	279
Vehicle Fund	
Organization Summary.....	280
Fund Summary	281
Pensions	
Police Officers' Pension Fund	
Organization Summary.....	289
Fund Summary	290
APPENDIX	
Budget Adoption Ordinance.....	291
Employee Compensation Disclosure	295
Statistical Data.....	298
Assessed Value and Estimated Actual Value of Taxable Property	299
Property Tax Rates – Per \$100 of Assessed Valuation	301
Acronyms	302
Glossary.....	305



100 Parkers Mill • Oswego, IL. 60543 • (630) 554-3618 • Fax:
(630) 554-3306

April 21, 2020

Village Residents
Village President and Village Board of Trustees
Village Administrator

A year from now we will have a pretty good idea of the overall damage the 2020 Covid-19 pandemic had on the Village Budget and operations. By all accounts as theorized from all the health and economic experts, the results could be devastating and many changes may need to be made to continue providing municipal services. It is the unknown aspect of the pandemic which is the most frustrating in trying to grasp the impact this will have on municipal finances. We will persevere and move forward no matter what the outcome is and provide for the Village residents.

The Fiscal Year 2021 Village of Oswego Annual Budget was prepared and discussed with the Village Board on March 14th just after the pandemic seemingly began to wreak havoc on the State of Illinois. Rather than react to the potential prognostications without data to back them up, it was decided to continue with the budget process and adopt the annual budget as scheduled in April. The caveat being that monitoring of all revenue streams would be a priority and we would respond with reducing expenditures in the first quarter of the fiscal year as solid data was received. We also informed department heads to halt all discretionary spending from March through April of Fiscal Year 2020 and the first quarter of Fiscal Year 2021 in anticipation of a reduction in incoming revenues. It is with a positive outlook to the future that staff presents the Fiscal Year 2021 Village Budget.

The Annual Budget serves as the spending authority for the fiscal year beginning on May 1, 2020 and ending April 30, 2021. The Village operates under the Municipal Budget Act as defined under Illinois Compiled Statutes. The Budget estimates both revenues and expenditures/expenses for the fiscal year providing the legal level of control at the Fund level. A budgetary system of monitoring and control has been established to ensure accountability and budgetary compliance.

The Fiscal Year 2021 Annual Budget was created in accordance with the Village's Mission Statement.

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

The budgets of all Funds and departments are based on the goals and objectives outlined in the Village Strategic Plan. The Strategic Plan is the driving force for development of the budgets along with Citizen's requests and Village Board initiatives.

Budget Factors/Assumptions/Planning

Many different factors and assumptions are discussed while creating the annual Budget. Every department head must use their knowledge and experience to look to the future in crafting their

respective budget. They also must be mindful of accomplishing the objectives and goals of the Village Strategic Plan and any short-term initiatives gleaned from the Village Board. The challenge for all of us is identifying funding to allow for all these objectives and goals to be included in the annual budgets. Some of the many factors and assumptions used in developing the annual budgets are listed here.

Factors:

- Revenues must exceed expenditures in the General Fund
- Use only available funding for capital infrastructure improvements
- Maintain/improve current service levels with sufficient staffing levels
- Improve economic development and residential growth within the Village
- Financial sustainability and planning for the future
- Emphasis on becoming more efficient and economical in providing Village services

Assumptions/priorities used throughout the budget process were:

- Strong local economic activity and the global economy
- Expanding local growth in residential housing, economic development and population increases within the Village and surrounding municipalities
- State of Illinois financial problems and concerns of reductions in state shared revenues
- Long term capital planning funding for Village infrastructure
- Find efficiencies in existing operations

Keeping expenditures within the revenue streams on an annual basis puts an even greater emphasis on estimating revenues for the budget. The rebounding local economic activity, renewed growth/interest in residential building tempered by the uneasiness with State shared revenues has kept conservative revenue estimates for the Budget. Department budget requests were reduced to keep revenues exceeding expenditures in operating Funds. The various revenue sources were derived based on historical trend data kept on specific sources of revenue, current year to date receipts and knowledge on the current/future economic environment. Expenditure budgets are compiled from worksheets submitted from department heads based on historical patterns, adjustments for new programs and annual line item adjustments.

Local Economy/Development

The Village of Oswego experienced robust growth and development in Fiscal Year 2020. Multiple projects in the downtown commenced construction, including the Block 11 public improvements, the new building at 113 Main Street, and the Reserve at Hudson Crossing. The Village is continuing to partner with Shodeen to attract a diverse set of tenants for their prime commercial space. Imperial Investments announced their purchase of the Oswego summer institution, the Dairy Hut, located immediately adjacent to their 113 Main St. project. Imperial Investments expects to commence construction on an ice-cream and hamburger joint, the Dairy Barn, in the summer of 2020. On Rt. 71 and Washington, also within the downtown TIF district, construction continues with the new 7-Eleven and its attached gas station. It is anticipated to be completed the summer of 2020.

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

This past fiscal year brought renewed focus on the Orchard Road commercial corridor. KV & Sons constructed a new strip center in the out lot of Jewel Osco, which already has signed with several new tenants. A local developer also donated a 3-acre parcel of land to the Village to construct an outdoor entertainment venue off Orchard Road adjacent to the future Metra commuter rail station.

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

All this positive economic data had an impact on increases in the FY 2021 revenue budgets reflected of the Village being a hot destination for business and the continued population growth.

Current Fiscal Year Accomplishments

The Village Board and Village staff accomplished much over this fiscal year achieving many of the goals set out in the 2017 Strategic Plan. A brief list of fiscal year 2020 accomplishments includes.

- Reserve at Hudson Crossing under construction since October 2019. The \$69 million mixed use residential/commercial/public parking deck development in the downtown will include two six story buildings, two parking decks, retail, and street improvements on a long-standing vacant lot in the Village's downtown.
- Environmental Phase I engineering is nearing completion for the Wolfs Crossing Road improvements. This two-lane rural roadway will be reconstructed to a 5 lane fully improved roadway.
- Phase 4 (Utility Billing) of the Enterprise Resource Planning System achieved Go-Live in November 2019 and Phase 5 (Asset Management) began in January.
- Police Department developed the Crisis Intervention Team in 2019. This program focuses on connecting individuals dealing with mental health issues with the proper services. This collaborative partnership includes the Kendall County Health Department as a stakeholder.
- The Village prepared for the legalization of recreation use cannabis which was effective in January of 2020. This required ordinance modifications, policy updates and staff training.
- Water meter replacement program continued. The program is ahead of schedule and should be completed in FY 21. The 5-year program will be accomplished in three years.
- Secured a \$100 million grant in the State capital bill for capital costs associated with a future Kendall County Metra commuter rail extension.

The completion of all these listed items and many more accomplishments during the year show the resolve of the Village Board in getting things done for the betterment of the Community.

Challenges and Issues

The major challenge the Village will face beginning as early as July 2020 is the impact of the Covid-19 pandemic and the effect on Fiscal Year 2021 revenues and subsequent fiscal years. Fiscal Year 2021 will require monthly monitoring of revenue sources, State finances and their effect on the Village, local unemployment and assisting the local business community. Expenditures will need to be adjusted dependent on the revenue streams which may have a detrimental effect on services provided to the residents. At this point, we just do not know what

is coming and how bad it is going to be. Mindful of the various revenue sources available to the Village, we do not want to put a burden on the residents and businesses alone which is why any new revenue sources are user based to spread the burden to non-residents as well.

If the pandemic is not enough of a challenge, most of the revenue sources for operations are received from some type of tax revenue distributed by the State of Illinois. It is not a secret that our state is not in the best financial position which puts a damper on projecting and creating revenue budgets. Conservative budget estimates are utilized knowing that the State legislature could pass legislation at any time which could take away some of the revenue distributed to the Village. Changes to State sales tax revenues, pension reform, workers compensation reform, property tax freezes, state shared revenue distribution formulas and many other ideas are on the table for consideration every year in the State Legislature. These potential changes to the Village revenue sources are concerning and affects the revenue budgets from showing any large growth year over year. Any reduction in the distribution of these state shared revenues would have a serious consequence to current Village operations and subsequent year's operations. Without these shared revenues, the Village would have to increase local taxes, increase the property tax levy (if the State does not pass a property tax freeze) and/or reduce expenditures and halt capital improvements.

Future Village infrastructure improvements outlined in the Capital Improvement Plan (CIP) is another huge challenge for the Village every year. The costs of future capital projects will require the Village to determine the best way to pay for them without putting too much of a burden on the local taxpayers. Responding to this challenge, the Village Board increased the local sales tax rate by three quarters of a percent effective January 1, 2016 and implemented a 4 cent per gallon Local Motor Fuel Tax in October 2017 to generate revenue to use towards capital infrastructure improvements. The Village does have some significant high cost projects identified for years 5 through 20 in the CIP which will need funding. Downtown development projects will require the Village to use the next one to two years of designated capital improvement funding for public improvements related to these developments. Long term discussions continue an annual basis to determine how to plan/fund for all the projects. Future development within the Village will be expected to contribute towards the completion of some of the capital improvements. This pandemic may delay several projects if not all of them in the next couple of years.

Financial Reporting and Long- Term Planning

The Village President and Board of Trustees together with the Village Administrator have always encouraged and insisted upon complying with the highest standards of excellence in planning and conducting the financial operations of the Village. The audited Comprehensive Annual Financial Report has received seventeen (17) consecutive Certificates of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). The "Residents Annual Financial Report" for the year ending April 30, 2019 received the GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting for the fourth consecutive year. In addition, the Village received the GFOA's Distinguished Budget Award for the sixteenth (16) straight year with the submission of the Fiscal Year 2020 Annual Budget. The Fiscal Year 2021 Annual Budget complies with the high standards established by this program and will be submitted to the GFOA Award Program.

The Finance Department completes a Five-Year Financial Forecast based on the latest fiscal year Budget. The forecast to be completed in calendar 2020 will be presented to the Village Board in the fall. Looking out five years provides the opportunity to adjust and refocus the prioritization of established goals and objectives. Issues regarding service levels for operations, capital

improvements and community needs are identified and reviewed focusing on funding availability. The Financial Forecast will be available for review on the Village website www.oswegoil.org as soon as it is completed. A summary of the October 2019 Forecast is included within this Budget. The entire recorded presentation may be viewed on the Village's website under the October meeting agenda section.

The Capital Improvement Plan (CIP) is updated and adopted annually along with the Village Budget. The CIP provides the long-term view of expenditures associated with upcoming village improvements to roadways, vehicles/equipment, water/sewer infrastructure and other major Village projects. Funding is always of special focus to determine the projects which are approved for the first five years of the Plan as well as significant costly projects identified beyond the first five years. The complete CIP is available on the Village website; www.oswegoil.org . The budget includes \$11.3 million for various capital improvement projects for FY 21. All these projects are being funded from the Capital Improvement Fund, Water & Sewer Capital Fund and Garbage Collection Fund.

The Strategic Plan has three financial initiatives which all impact long term planning and future budgets. All the financial reporting, financial forecasting and capital planning had an effect preparing the current year and subsequent year's budgets. The desire to maintain expenditures within the revenue streams becomes a balancing issue for the Village Board and Village Staff as approved capital projects reduce the amount of funding available for improving and expanding general department operating budgets.

Acknowledgments

The preparation of the Fiscal Year 2021 Annual Budget could not have been accomplished without the efficient and dedicated services of the Village Administrator, Village Department Heads and the Finance Department staff. I would like to express my sincere appreciation to the Village President and Village Trustees and the Village Administrator who encourage and insist upon the highest standards of excellence in planning and conducting the financial operations of the Village. Please do not hesitate to contact me at mhorton@oswegoil.org if you have any questions on the Village Budget or any of the financial reports we prepare.

Respectfully submitted,



Mark G. Horton
Director of Finance

Highlights of the Fiscal Year 2021 Village Budget

Fiscal Year 2021 Budget Overview

The Budget has projected total revenues of \$47 million compared to total expenditures of \$50 million. \$13 million is budgeted in the expenditures of the Capital Improvement Fund, Water & Sewer Capital Fund and Vehicle Fund for public improvements/fleet replacement causing the total expenditures to exceed the total revenues.

Revenues

The following table shows the Revenues for all Funds. Total revenues for all funds are slightly lower than the Fiscal Year 2020 Budget amount. The Motor Fuel Tax Fund, Water & Sewer Capital Fund and Vehicle Fund have the largest area of increases in revenue due to a new revenue source and increased transfer amounts from other Funds.

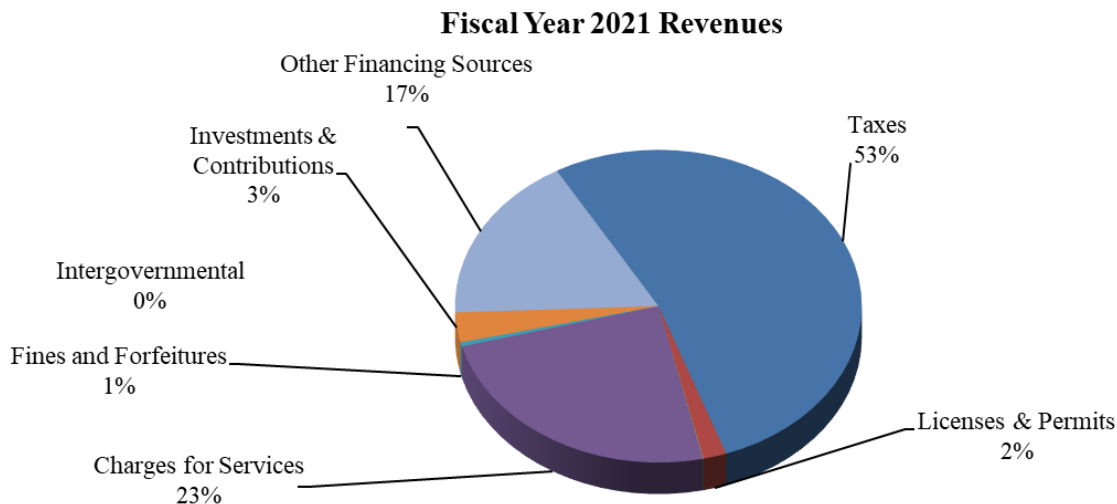
FUND	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
General	17,824,997	19,903,257	19,017,795	21,179,737	20,110,942	1,093,147	6%
Motor Fuel Tax	956,168	967,890	856,000	1,268,500	1,337,000	481,000	56%
Tax Increment Financing	23,397	36,638	5,147,500	7,558,777	1,400,000	(3,747,500)	-73%
Capital Improvement	4,171,617	5,844,425	4,148,000	4,284,350	4,098,000	(50,000)	-1%
Debt Service	2,923,217	2,824,603	2,827,507	2,827,957	2,826,716	(791)	0%
Water and Sewer	6,119,871	8,668,449	7,496,700	7,566,465	7,728,700	232,000	3%
Water and Sewer Capital	242,619	2,485,159	1,930,000	2,125,800	3,235,400	1,305,400	68%
Garbage Collection	2,434,765	2,479,430	2,535,380	2,587,532	2,566,650	31,270	1%
Vehicle	123,953	362,472	537,970	524,970	761,022	223,052	41%
Police Pension	3,764,492	3,954,608	2,250,199	2,548,304	2,560,000	309,801	14%
TOTAL REVENUES	38,585,096	47,526,931	46,747,051	52,472,392	46,624,430	(122,621)	0%

Comparing Fiscal Year 2021 Budget amounts with Fiscal Year 2020 Budget amounts;

- General Fund revenue is 6% greater than FY 2020 due to increases in tax revenues and building related revenues.
- Motor Fuel Tax revenue is increasing 56% because of the new state distributed Transportation Relief Act revenue to municipalities.
- Tax Increment Financing Fund revenue is lower due to lower expenditures requiring less funding to be transferred from other Funds to pay for the public improvements.
- Capital Improvement Fund revenue is 1% lower from lower budgeted tax revenue, and license & permits revenues.
- Water & Sewer Fund revenue is 3% greater due to the increases in usage rates and corresponding increase in charges for services revenue.
- Water & Sewer Capital Fund revenue is up 68% or \$1.3 million due to the increase in the transfer of money from the Water & Sewer Fund.
- Vehicle Fund revenue has increased from the increased transfers from other Funds for increased fleet replacements.
- Police Pension Fund revenue is 14% greater than FY 2020 due to an increase in the actuarial determined contribution from the Village.

The following chart shows the Village's total revenues for all Funds classified by type of revenue for Fiscal Year 2021. For FY 2021, Taxes are the largest revenue source accounting for 53% of total revenues. Tax revenues are comprised of state shared taxes, locally imposed taxes and property taxes.

Charges for Services are the second largest revenue source accounting for 23% of the total revenues. The Village's enterprise funds account for 93% of the total Charges for Services revenues. Tax revenues and Charges for Services revenues combined account for 76% of the entire Village's revenues.



Most of the Village's revenue sources are elastic revenues which are dependent on the growth in the local and national economies. Property tax revenue is the one major revenue source which is not elastic and controlled by the Village Board. The Village Board determines the annual amount of property tax levied on property located within the Village. The Village Board has the option to increase the annual property tax levy to alleviate any future revenue shortfalls should any of the major sources of revenue decline in any given year.

Expenditures

The Fiscal Year 2021 Budget has total expenditures of \$50 million compared to FY 2020 budgeted expenditures of \$50 million. Expenditures are budgeted at the same level as the prior year budget due to the reduction of expenditures in the TIF Fund.

FUND	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
General	16,767,220	17,360,332	18,879,559	18,658,646	20,055,960	1,176,401	6%
Motor Fuel Tax	1,089,128	320,369	1,062,500	1,162,500	937,900	(124,600)	-12%
Tax Increment Financing	175,268	530,405	5,177,500	11,929,500	1,418,950	(3,758,550)	-73%
Capital Improvement	20,471,602	13,960,281	5,853,270	5,965,700	7,235,472	1,382,202	24%
Debt Service	2,922,195	2,824,197	2,826,407	2,827,131	2,825,807	(600)	0%
Water and Sewer	5,030,904	6,283,904	6,842,617	7,064,189	7,654,046	811,429	12%
Water and Sewer Capital	179,856	1,704,176	4,933,400	4,456,000	5,194,100	260,700	5%
Garbage Collection	2,408,455	2,465,007	2,533,885	2,526,000	2,578,000	44,115	2%
Vehicle	83,082	322,799	497,970	299,756	724,227	226,257	45%
Police Pension	820,214	1,125,769	1,193,312	1,201,850	1,207,582	14,270	1%
TOTAL EXPENDITURES	49,947,924	46,897,239	49,800,420	56,091,272	49,832,044	31,624	0%

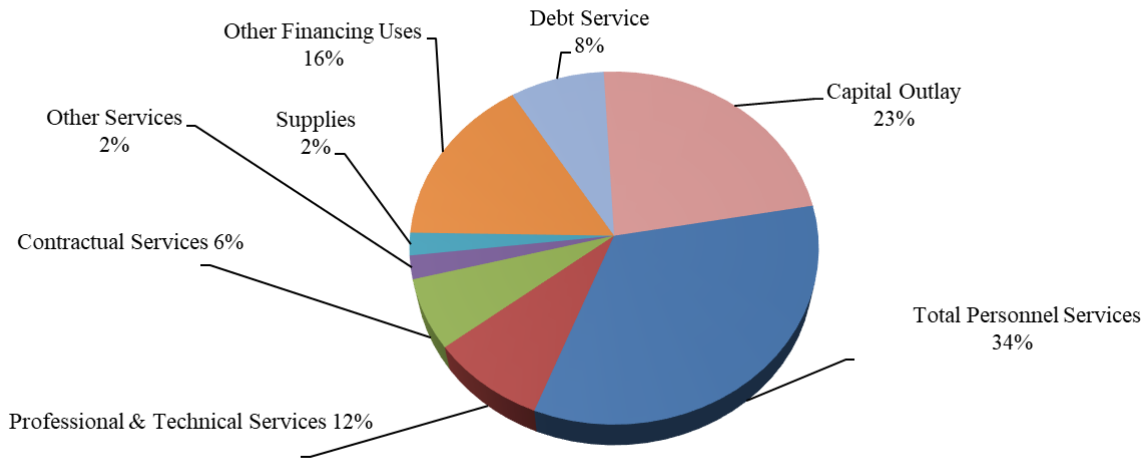
Comparing Fiscal Year 2021 Budget amounts with Fiscal Year 2020 Budget amounts;

- General Fund expenditures increased 6% due to personnel cost increases and contractual services with offsetting decreases in other expenditures netting to the overall increase.

- Motor Fuel Tax Fund budget decreased 12% or \$0.1 million as less is to be spent on annual roadway improvements.
- TIF Fund expenditures are budgeted to decrease 73% or \$3.7 million because the two development sites require less in expenditures to complete public improvements.
- Capital Improvement Fund budget increased 24% or \$1.3 million because of additional improvement projects being included in the budget.
- Water & Sewer Fund expenses increased 12% or \$0.8 million due to the increase in the transfer to the Water & Sewer Capital Fund.
- Water & Sewer Capital Fund has increased 5% or \$0.3 million due to additional projects budgeted.
- Vehicle Fund expenses have increased because of more vehicle and equipment replacements included in the budget.
- Police Pension Fund budget has increased due to expenditure increases in professional & technical services and other services.

The following chart details the various categories for expenditures across all funds. The Village is a service provider and as expected Personnel Services account for 34% of total expenditures. Other Financing Uses (transfers to other Funds) and Capital Outlay account for 39% of expenditures for FY 2021.

Fiscal Year 2021 Expenditures



The Fiscal Year 2021 Budget includes increases/decreases to numerous line item accounts. In some cases, new line items not previously budgeted have been added or some line items have been combined with existing line items to provide better transparency with expenditures. Some major changes are listed here:

General Fund

- Corporate budget includes \$20,300 increase for a Community survey and \$15,000 to update the Village Strategic Plan.
- Development Services department includes \$32,000 for a CMAP Study on the Village subdivision ordinance and a Bike path and pedestrian plan.
- Information Technology budget has a \$161,000 budget increase from communication infrastructure and Maintenance- licensing costs reclassified from other department budgets to this department.

- Police department has a budget increase of \$200,000 for pension contributions for sworn personnel and increases due to new recruiting testing.
- Public works departments building maintenance budget has increased \$109,000 due to the first full year of operating costs for the new police facility included in the budget.

Capital Improvement Fund

- \$3.5 million increase in capital improvements included in the budget.

Water and Sewer Fund

- \$1,200,000 increase in transfer to the Water & Sewer Capital Fund

Water and Sewer Capital Fund

- \$1,500,000 in utility system improvements.
- \$1.4 million decrease in transfers to the TIF District for water/sewer public improvements.

Individual Funds

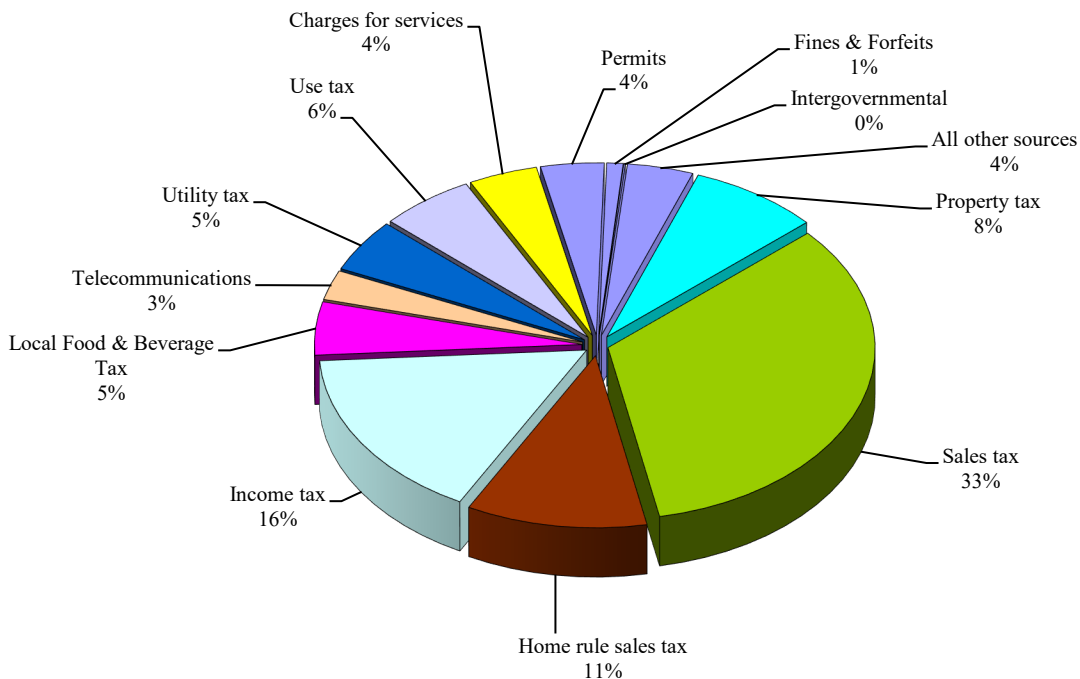
General Fund

The General Fund is the largest fund of the Village accounting for all of the services provided for the residents. Police protection, public works services (street maintenance, forestry, snow plowing), building and code enforcement, economic development, planning and zoning, engineering, legal services, and general administration are accounted for in this fund. General Fund expenditures account for 40% of the total Village expenditures budget for Fiscal Year 2021.

General Fund Revenues

Most of the major revenues that the Village receives are allocated to this Fund. Some of the more significant revenues include the Village’s sales tax, home rule sale tax, income tax, property taxes levied to fund pensions, local food & beverage tax and utility tax revenues.

The General Fund revenue budget is \$20 million which is \$1.1 million greater than the Fiscal Year 2020 revenue budget. Major revenue increases included in the budget are \$215,000 in use sales tax, \$175,000 in Food & Beverage tax and \$218,000 in building related permits. The chart which follows shows three (3) revenue sources comprise 60% of all General Fund revenues. These three sources are sales tax, income tax and home rule sales tax.

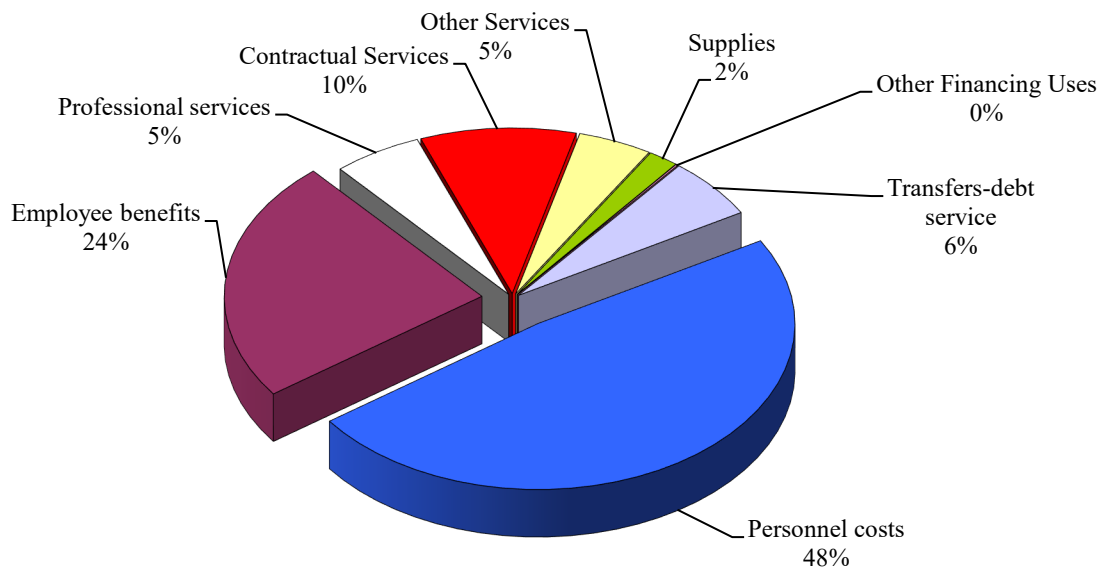


Taxes account for 89% of General Fund revenues and are budgeted to increase \$0.6 million compared to the Fiscal Year 2020 Budget. Sales tax and income tax revenues are the two largest sources of tax revenues accounting for 33% and 16% respectively. Revenues collected by the State of Illinois and distributed to the Village account for 77% of the total tax revenues received.

General Fund Expenditures

The General Fund accounts for all the expenditures for the operating organizations including corporate administration, community relations, building and permitting services, development services, economic development, finance, information technology, police protection and public works. General Fund expenditures for Fiscal Year 2021 total \$20 million compared to the Fiscal Year 2020 Budget of \$18.9 million, an increase of \$1.2 million.

General Fund expenditures budgeted for Fiscal Year 2021 by category are detailed in the next chart. As expected with a governmental entity whose primary function is to provide services, personnel related costs are the largest expense. Salaries and wages combined with the employer insurance and benefit costs total 72% of the total expenditures.



The Motor Fuel Tax Fund is used to account for the State of Illinois motor fuel tax distributions which are restricted for specific uses. The Village uses the entire amount received to pay a portion of the debt service on roadway improvements paid for from debt issuances and the balance to pay for the Village’s annual roadway improvement program. The FY 2021 budget includes \$0.7 million for the annual road program. Roadway improvements are budgeted at \$700,000 to complete the respective repaving of existing streets.

The Tax Increment Financing Fund is used to account for all the revenues and expenditures associated with the redevelopment within the established Downtown Tax Increment Financing District. The District was created in September 2016 and the budget includes \$1.4 million in estimated revenues and expenditures of \$1.3 million for downtown infrastructure improvements for downtown development. The General Fund has loaned the TIF Fund \$2,000,000 to date to support administrative expenditures. All capital expenditures are supported from internal transfers from other Village Funds. Future tax increment is intended to pay back all the loan and transfers.

The Capital Improvement Fund is used to account for tax revenues, proceeds, grant proceeds and development fee revenue used for the construction of municipal facilities, roads and other infrastructure improvements. Revenues of \$4.1 million plus reserve balances will support the expenditures of \$7.2 million for FY 2021.

The Debt Service Fund is used to account for the principal, interest and paying agent fees for general obligation debt issued by the Village. General Sales tax revenues and Motor Fuel tax revenues have been pledged to finance the annual debt service costs. If the pledged revenues are insufficient in any given year, then the Village is required to extend the tax levy for the respective debt issuance to insure the debt is paid. The total outstanding principal and interest at April 30, 2020 totals \$50.8 million plus TIF supported debt of \$21.2 million. The Village has five (5) separate debt issuances outstanding which are paid out of the Debt Service Fund. Expenditures in the Debt Service Fund for Fiscal Year 2021 total \$2.8 million. The reader may refer to the Financial Policies section of this document for a more detailed discussion of the Village's outstanding debt.

Enterprise Operations

The Village's enterprise operations consist of the Water and Sewer Fund, Water & Sewer Capital Fund and Garbage Collection Fund. These three funds are accounted for as though each fund is a separate business entity. Each fund has the ability to support the funds' expenditures by changing the rates and fees charged for providing the services of each fund. Please reference these funds in each fund's respective section for further analysis and information regarding each Fund.

Water and Sewer Fund

Revenues are dependent on water usage and the associated water rate calculated by the Village. A water rate study was completed in FY 2018 and the Village Board authorized rate increases annually each year through May 1, 2022. The current water rate is projected to generate \$6.1 million in water service charges and the sewer rate is projected to generate \$1.3 million in Fiscal Year 2021 based on normal usage. The new water rate increases will support operations, debt service and capital improvements for the few. Future water & sewer costs will include replacement costs (rehabilitation of existing facilities and infrastructure), as well as system expansion and a sustainable water source.

Revenues are estimated to increase 3% compared to the Fiscal Year 2020 Budget due to the rate increases. Expenses have increased 12% compared to the Fiscal Year 2020 Budget because of increases in Professional & Technical Services and Other Financing Uses categories.

The Water and Sewer Fund pledges water and sewer revenues to pay the debt service for four (4) outstanding Bond issuances and one Illinois Environmental Protection Agency loan. The total Fiscal Year 2021 debt service is \$1.1 million. 15% of the estimated water and sewer revenue budget will be used to pay the debt service in Fiscal Year 2021. The total outstanding principal and interest at April 30, 2020 is \$8.4 million. The reader may refer to the Financial Policies section of this document for further discussion on the Fund's debt.

Water & Sewer Capital Fund

The Water & Sewer Capital Fund accounts for all the utility system improvements. FY 2021 budget includes \$3.2 million in revenue inclusive of a \$3.0 million transfer from the Water & Sewer Fund. Expenses are budgeted at \$5.2 million. Expenses include \$4.7 million for improvement projects and a \$0.5 million transfer to the TIF Fund for water & sewer improvements for a development site.

Garbage Collection Fund

This Fund accounts for the revenue and expenses for the Village garbage collection service which is contracted with a licensed waste hauler for the removal of trash from resident's homes. The contract price is passed onto the residents who are billed bi-monthly for the service. Total revenues for Fiscal Year 2021 are \$2.6 million compared to total expenses of \$2.6 million. The Fund reserve balance is at 23% of expenses providing sufficient reserves should any unexpected circumstances occur.

Internal Service Fund

Internal Service Funds account for the financing of goods and services provided by one department to other departments. User charges are determined and paid by the user departments to support the expenses of the Fund.

Vehicle Fund

This Fund was created in FY 2017 to account for all the vehicular and motorized equipment purchases to provide for a centralization of these expenses and determine an annual funding source for future purchases. The FY 2021 Budget has \$0.7 million in expenses and \$0.7 million in total operating revenue including transfers from the Capital Improvement Fund and Water & Sewer Fund to support the expenses. Subsequent year's revenue will be from charges to the respective departments using the vehicles and equipment based on the annual depreciation of the respective vehicles and equipment.

Police Pension Fund

The Village maintains one trust fund mandated by law for the Police Officers' pensions (other employees are covered by the Illinois Municipal Retirement Fund). The Village will contribute \$1.6 million to the pension fund in Fiscal Year 2021 based on the actuarial report as of the fiscal year ending April 30, 2019. Fiscal Year 2021 revenues of \$2.5 million exceed expenditures of \$1.2 million. Expenditures have increased because of annual pension increases mandated by Illinois State Law. The Fund will have an estimated reserve balance at April 30, 2021 of \$34.6 million or a ratio of 35:1 for paying pension benefits.

The following pages provide a look at the Village's goals/objectives, community attributes/demographics, budget policies/procedures and the financial data supporting the summary numbers provided in the preceding pages. All of this information should allow the reader to gain a good understanding of the Village and its financial operations.

Village of Oswego Long Term Goals and Objectives

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

Financial Sustainability

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

Infrastructure Maintenance and Expansion

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

Community Engagement

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

Effective Growth and Development

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

Productive and Engaged Workforce

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

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

VILLAGE OF OSWEGO, ILLINOIS STRATEGIC PLAN

January 2017

CENTER FOR GOVERNMENTAL STUDIES
NORTHERN ILLINOIS UNIVERSITY
DEKALB, ILLINOIS 60115



NORTHERN ILLINOIS UNIVERSITY

**Center for
Governmental Studies**

Outreach, Engagement, and Information Technologies



NORTHERN ILLINOIS UNIVERSITY

**Center for
Governmental Studies**

Outreach, Engagement, and Information Technologies

January 31, 2017

Village of Oswego
100 Parkers Mill
Oswego, IL 60543

RE: 2017-2020 Strategic Plan- Village of Oswego

Dear Village President Johnson,

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

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

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

Yours truly,

Craig R. Rapp
Senior Associate
President, Craig Rapp LLC

Executive Summary

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

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

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

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

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

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

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

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

Village of Oswego - Strategic Plan 2017-2020

Vision, Mission and Values

Vision

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

Mission

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

Values

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

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

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

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

Community: We believe in contributing to something greater than ourselves

Village of Oswego - Strategic Plan Summary 2017-2020

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

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

Village of Oswego Strategic Planning Process

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

Environmental Scan—Assessing the Current Environment

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

Strategic Plan Development—Reviewing the Environment, Setting Priorities

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

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

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

Mission Statement (2012-2017 Strategic Plan):

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

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

Mission Statement (draft):

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

Vision Statement (2012-2017 Strategic Plan):

Governance and Municipal Services

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

Prospering Economy

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

Community Enrichment

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

Environmental Sensibility

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

Culture of Partnership

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

Strategic Infrastructure

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

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

Vision Statement (draft):

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

Values (2012-2017 Strategic Plan):

In Oswego, we:

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

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

Values (draft):

Integrity

We are honest, ethical and we honor our commitments.

Accountability

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

Innovative

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

Pride in work performed

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

Community

We believe in contributing to something greater than ourselves

SWOT Analysis

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

STRENGTHS

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

WEAKNESSES

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

OPPORTUNITIES

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

THREATS

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

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

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

STRENGTHS-OPPORTUNITIES

(Make good things happen)

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

WEAKNESSES-THREATS

(Keep bad things from happening)

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

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

ISSUES/CHALLENGES

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

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

STRATEGIC PRIORITIES

1. Financial Sustainability
2. Infrastructure—Maintenance and Expansion

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

Defining the Strategic Priorities

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

Financial Sustainability

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

Infrastructure—Maintenance and Expansion

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

Community Engagement

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

Effective Growth and Development

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

Productive and Engaged Workforce

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

Determining Success: Defining the Desired Outcomes, Indicators, Targets

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

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

Implementing the Vision: Developing Strategic Initiatives and Action Plans

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

Strategic Planning Participants

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

Board of Trustees

President

Gail Johnson

Trustees

Ryan Kauffman

Karin McCarthy

Pam Parr

Luiz Perez

Judy Sollinger

Joe West

Senior Management Team

Village Administrator

Daniel Di Santo

Assistant Village Administrator

Christina Burns

Community Development Director

Rod Zenner

Community Relations Manager

Michele Brown

Building and Zoning Manager

Jay Hoover

Finance Director

Mark Horton

GIS/IT Coordinator

Joe Renzetti

Police Chief

Jeff Burgner

Public Works Director/PE

Jennifer Hughes

Village Clerk

Tina Touchette

Economic Development Director

Corinna Cole

AGENDA ITEM

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

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

BOARD/COMMISSION REVIEW:
 N/A

ACTION PREVIOUSLY TAKEN:

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

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

FISCAL IMPACT:
 N/A

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

The adopted Strategic Plan document defines five strategic priorities:

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

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

DISCUSSION:

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

A few key achievements since the last update in January:

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

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

RECOMMENDATION:

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

ATTACHMENTS:

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

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

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

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

CUSTOMER	Positive public perception of services	Village survey, citizen feedback	2%-point increase in satisfaction with quality of life. 5% increase in residents getting information from e-mail and social media	-Rating of quality of life in the Village as good or excellent decreased to 88% from 89% from 2016 to 2018. -Baseline measure: 28% social media; 17% e-mail	f) Develop an event framework to define, manage and measure the success of events. *focus on metrics	
	Enhanced community connectedness.	-Community survey results -Business feedback	-__% report feeling connected -50 business retention visits conducted annually	-Recommend removing this metric; staff is not able to identify a good way to measure. -Business network event completed in March. Additional business outreach events held.		
	Successful events	Event surveys Financial outcomes	-70% of surveyed participants report a positive view of events. -Event hard costs are covered with sponsorship and general event revenue.	-2018 Community Survey: Nearly all Village events rated 70% satisfied/very satisfied. Next survey Fall 2020. -Sponsorship program established. -In FY2019, events were financially neutral.		
GROWTH	Effective Growth and Development	Expanded downtown	Redevelopment Agreements	- => Two ground-breakings by July 2019 in TIF District - __% increase in TIF increment	a) 59 S. Adams St. project plan b) Old Village Hall Block plan c) TIF District marketing plan d) Residential development strategy e) Economic development strategic plan	
		Growth in residential units	-Existing & new developments	=/> 100 new residential units under permit/year		2017: 41 units; 2018: 439 units (most since 2006); 2019 YTD: 47 units
		Expand commercial investment	-Building permits -EAV	New commercial investment of \$___/ year		2017: \$27,156,461. 2018: \$8,750,000; 2019 YTD: \$4,535,000.

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

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

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

Village Profile

Historical Background

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

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

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



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

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



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

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

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

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



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

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

Community Profile

The Village of Oswego is governed by a Village President and six Trustees elected at large to overlapping four year terms. The appointed Village Administrator is responsible for the day-to-day administration of the Village and its 115 full time employees. The first collective bargaining agreement in the Village was agreed to in FY 2010 for the Police patrol officers.

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

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

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



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

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

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

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

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

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

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

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

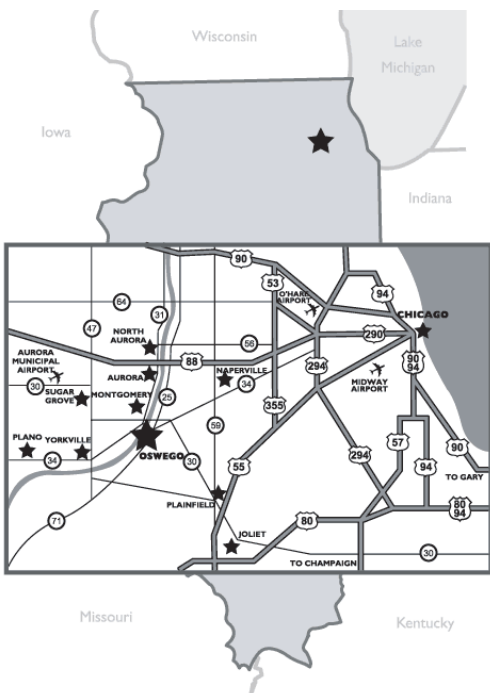
The Oswego Public Library District has served the Village since 1964. The Library District has two libraries serving a population of 64,594. The Library has 50,810 registered users and had over 832,800 in circulated items. The Library is part of the Prairie Area Library System (PALS) which enables users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

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

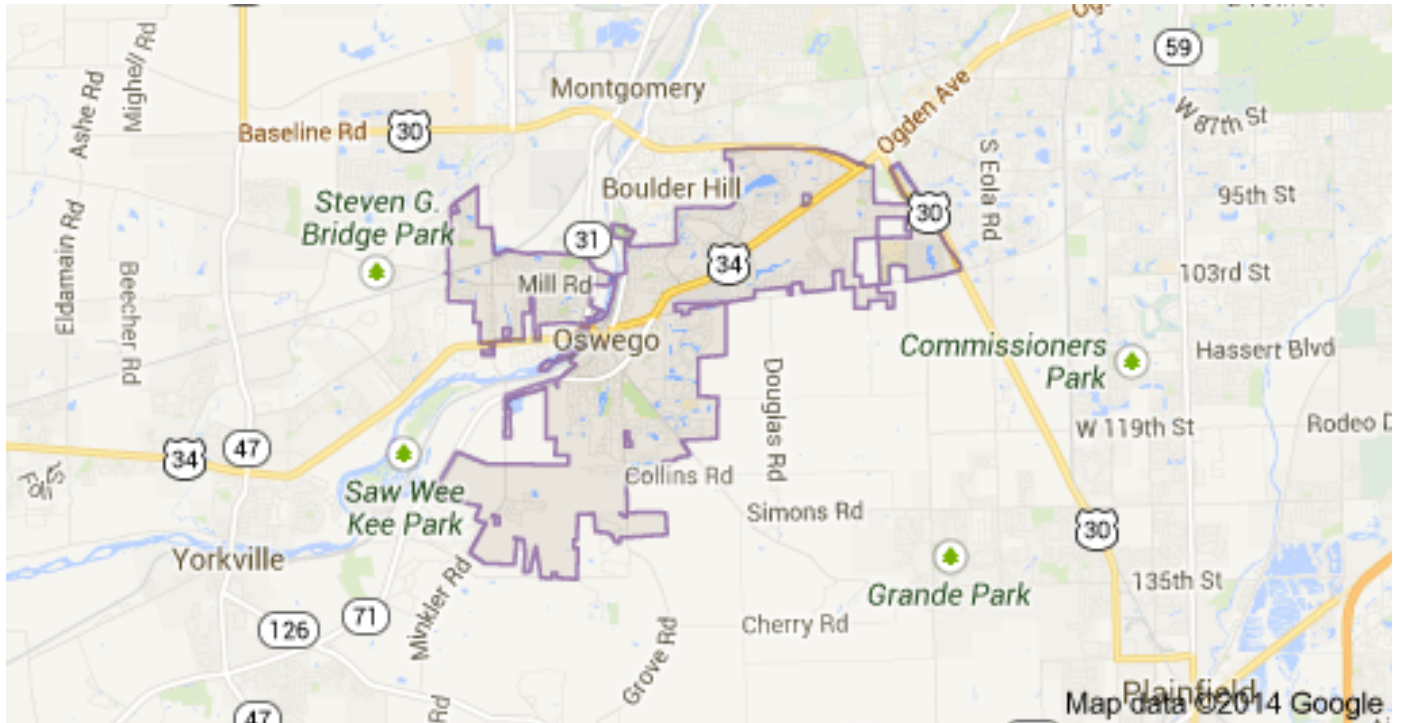
Oswego is a growing community, the largest municipality in Kendall County, continuing to attract new residents to enjoy the abundance of activities and services readily available. Residents enjoy the small country charm of a small rural town while having the opportunity to experience big city life when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

Location

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



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



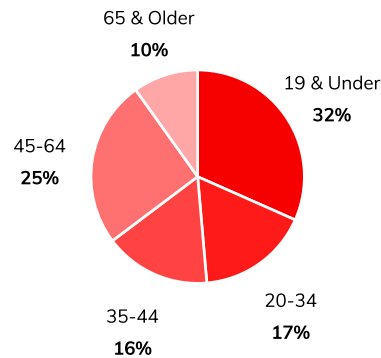
Offering a pro-business atmosphere, business incentives, and a well-educated and skilled labor workforce, Oswego is fast becoming an employment hub for manufacturing, engineering, and companies in every sector of the economy. The area is poised for growth and well suited for business success.



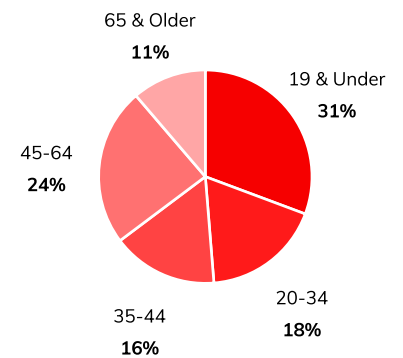
Source: ESRI®, 2019

Population

Population By Age 2019



Population By Age 2023



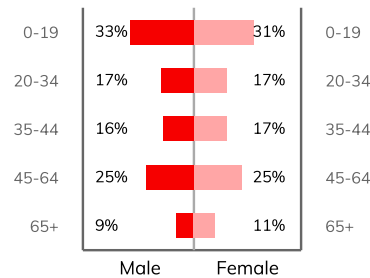
Population Overview

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

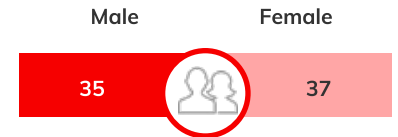
Population By Race

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

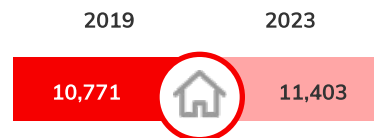
Age & Gender 2019



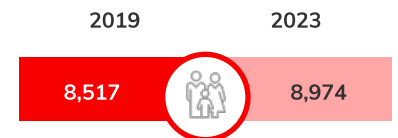
Median Age 2019



Households



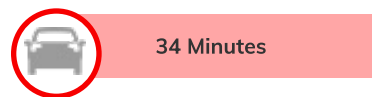
Total Families



Workforce

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

Average Daily Commute



Net Migration



Housing Overview

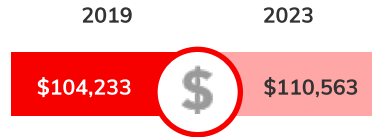
2019 Median Home Value:	\$243,535
2023 Median Home Value:	\$266,718
2019 Total Housing Units:	11,250
2019 Owner Occupied Units:	9,399
2019 Renter Occupied Units:	1,372
2019 Vacant Units:	479
2023 Total Housing Units:	12,257
2023 Owner Occupied Units:	10,023
2023 Renter Occupied Units:	1,372
2023 Vacant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

Employment by Industry

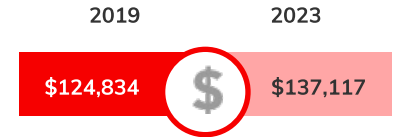
Manufacturing:	2,193
Educational Services:	2,106
Health Care/Social Assistance:	1,838
Retail Trade:	1,814
Finance/Insurance:	1,265
Professional/Scientific/Tech Services:	1,216
Construction:	1,001
Other Services:	965
Transportation/Warehousing:	825
Accommodation/Food Services:	822
Wholesale Trade:	663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

Income

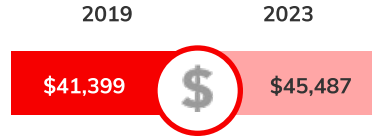
Median Household Income



Average Household Income



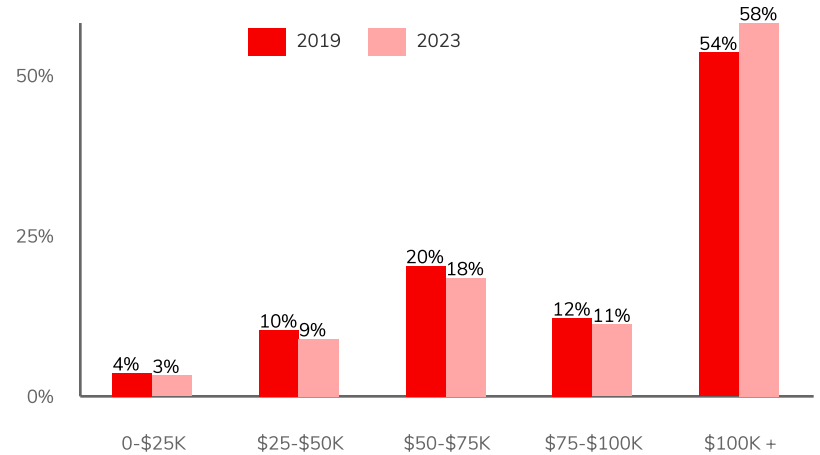
Per Capita Income



Income Growth

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

Household Income Distribution



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

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

Data Source
 Office of the County Clerk

VILLAGE OF OSWEGO, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

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

Data Source

Village of Oswego

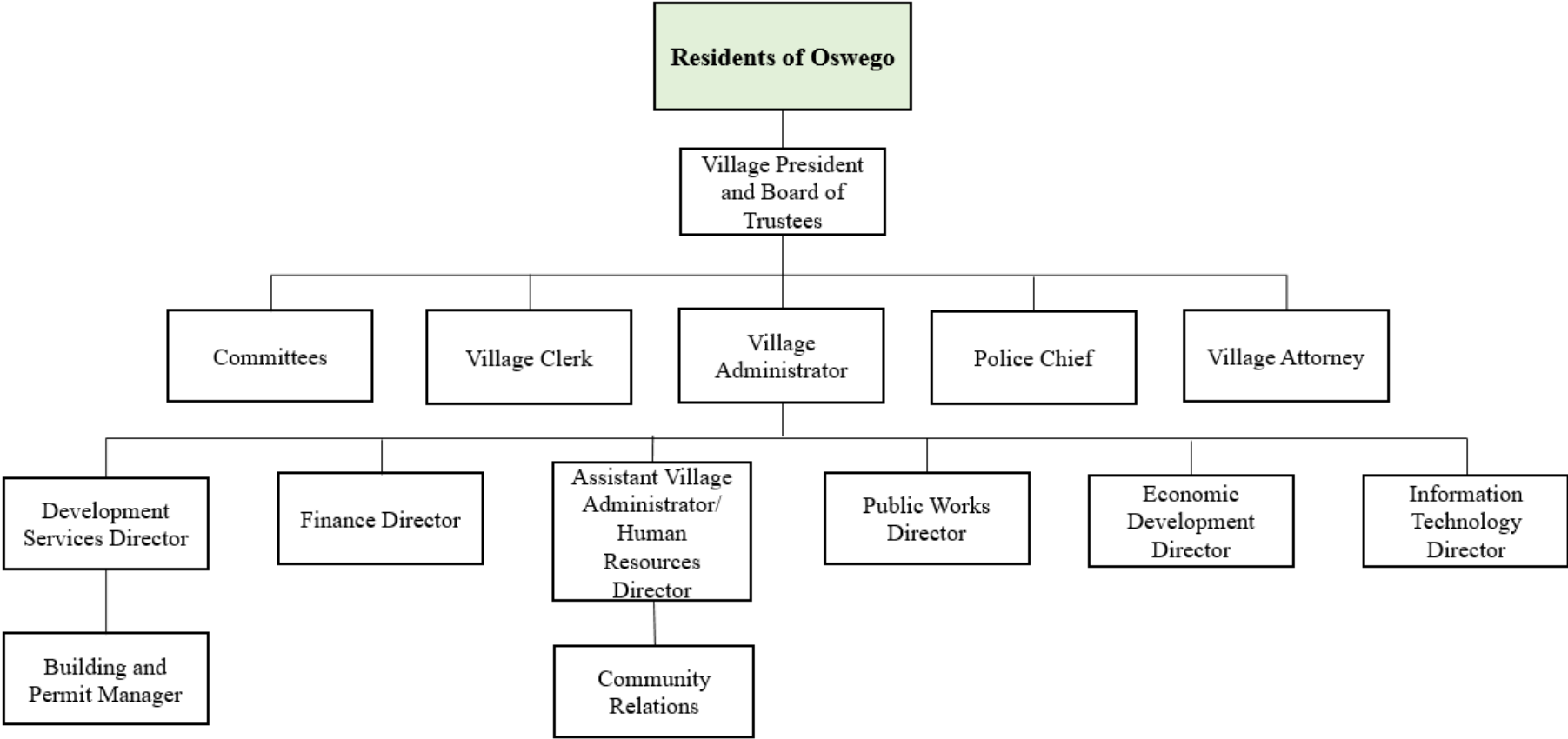
VILLAGE OF OSWEGO, ILLINOIS
 DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

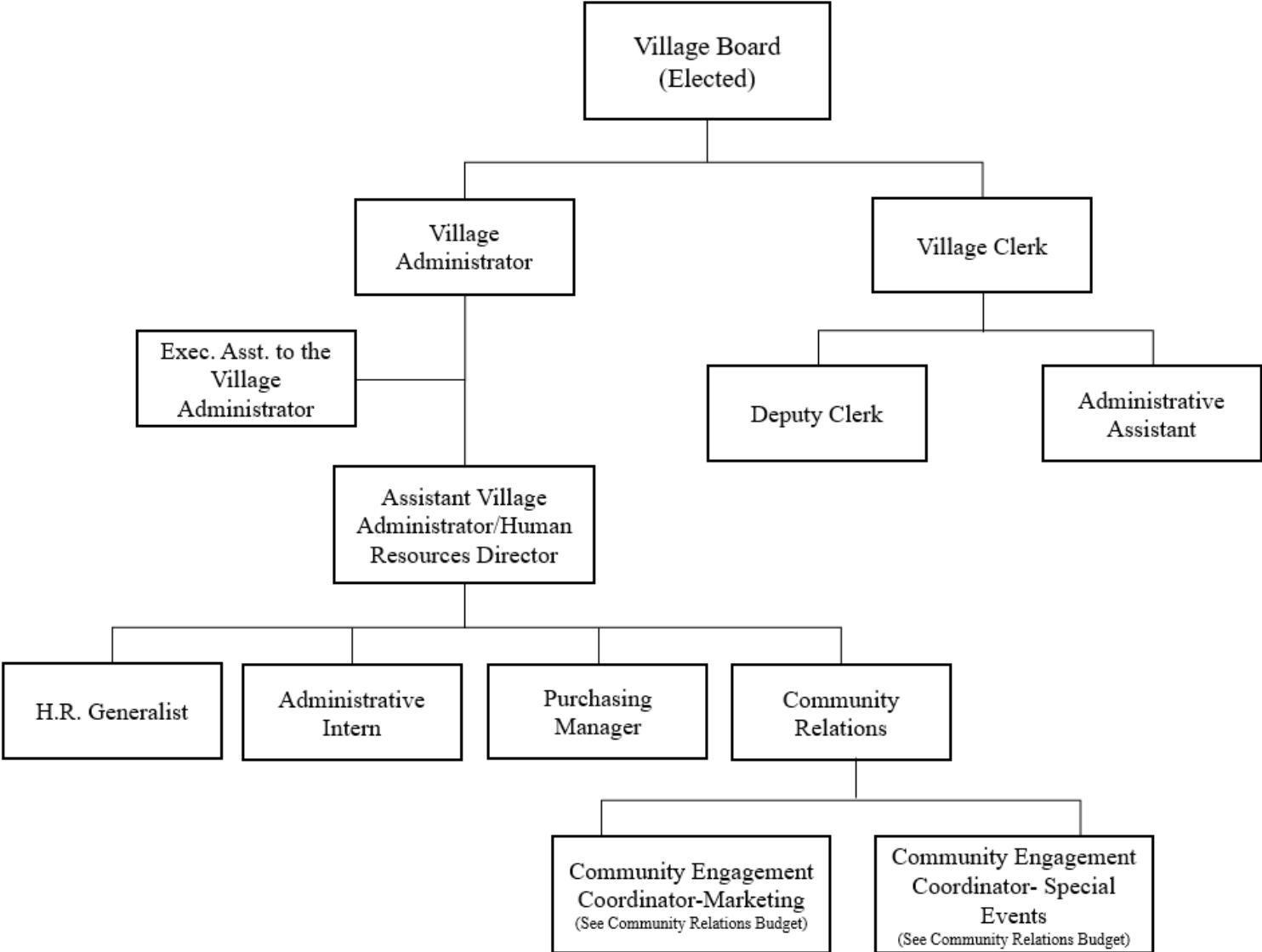
Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2009	29,364	798,818,256	27,204	5.2%
2010	30,355	954,543,330	31,446	8.5%
2011	30,780	950,763,420	30,889	8.7%
2012	30,750	1,013,058,750	32,945	8.0%
2013	30,750	1,033,384,500	33,606	8.3%
2014	30,750	1,027,234,500	33,406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

Source: U.S. Census Bureau Fact Sheet

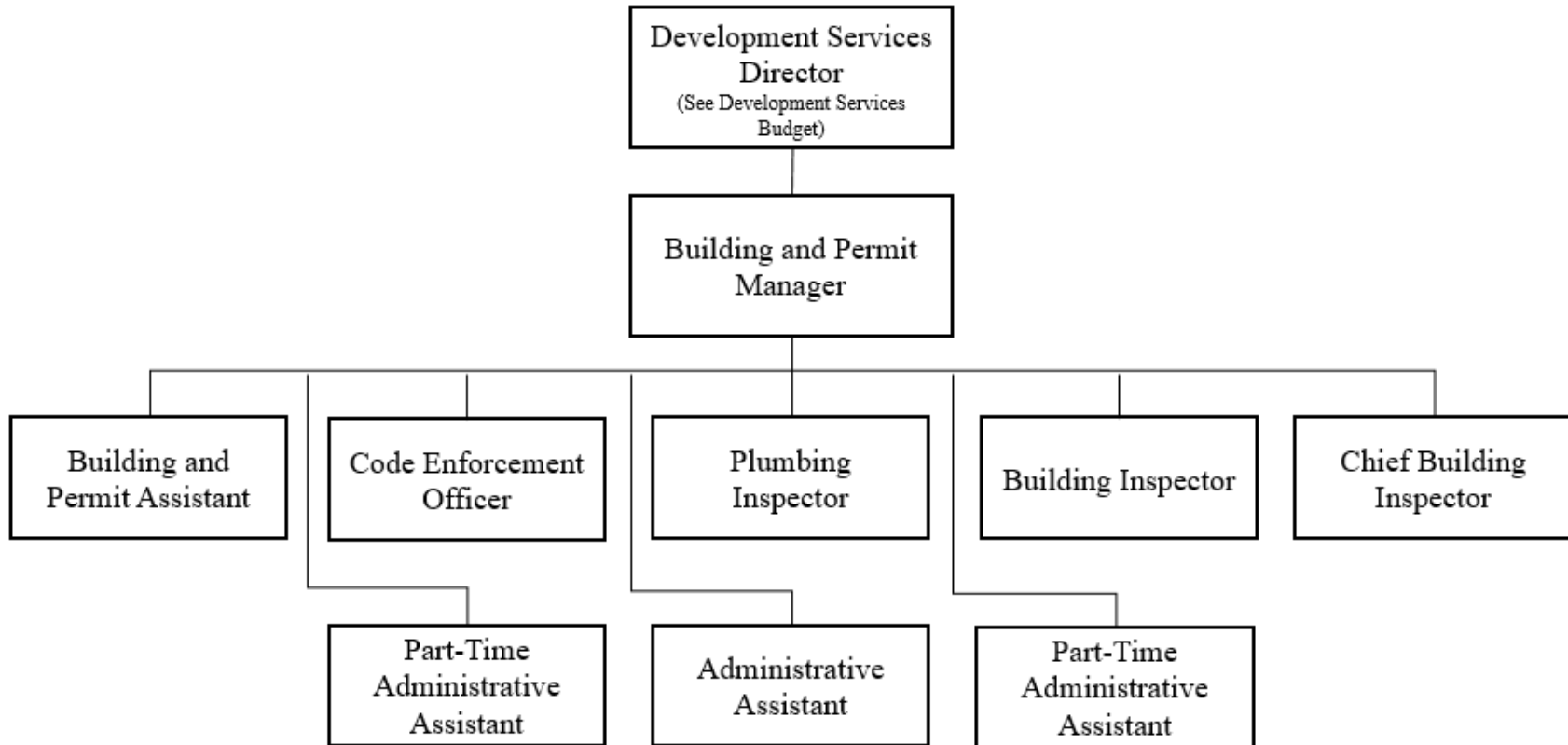
VILLAGE OF OSWEGO ORGANIZATIONAL CHART



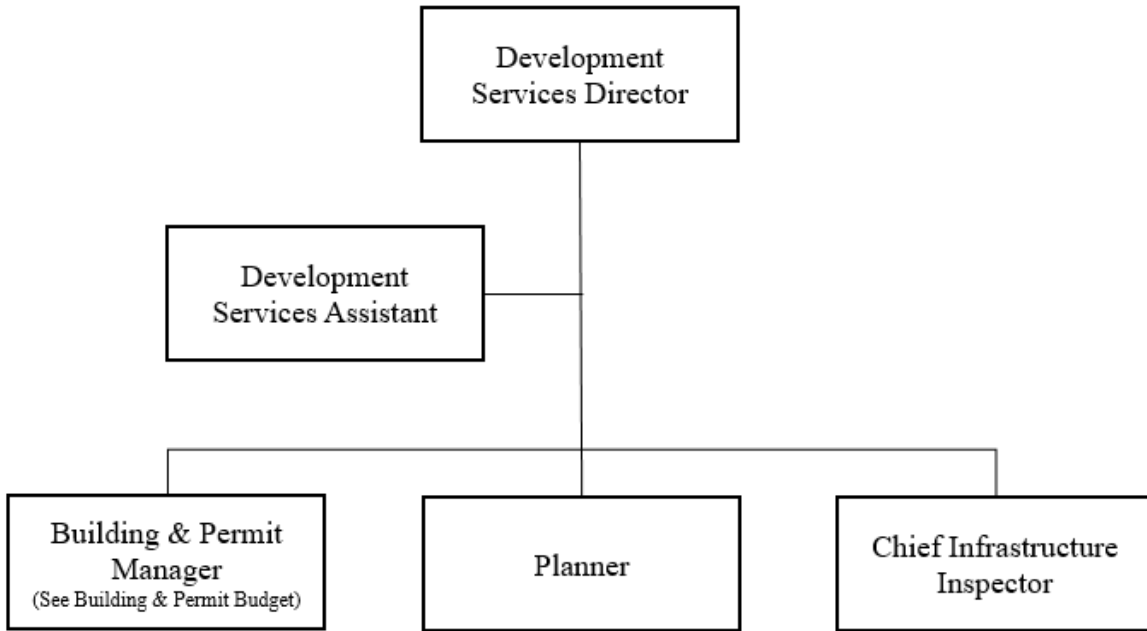
CORPORATE ORGANIZATIONAL CHART



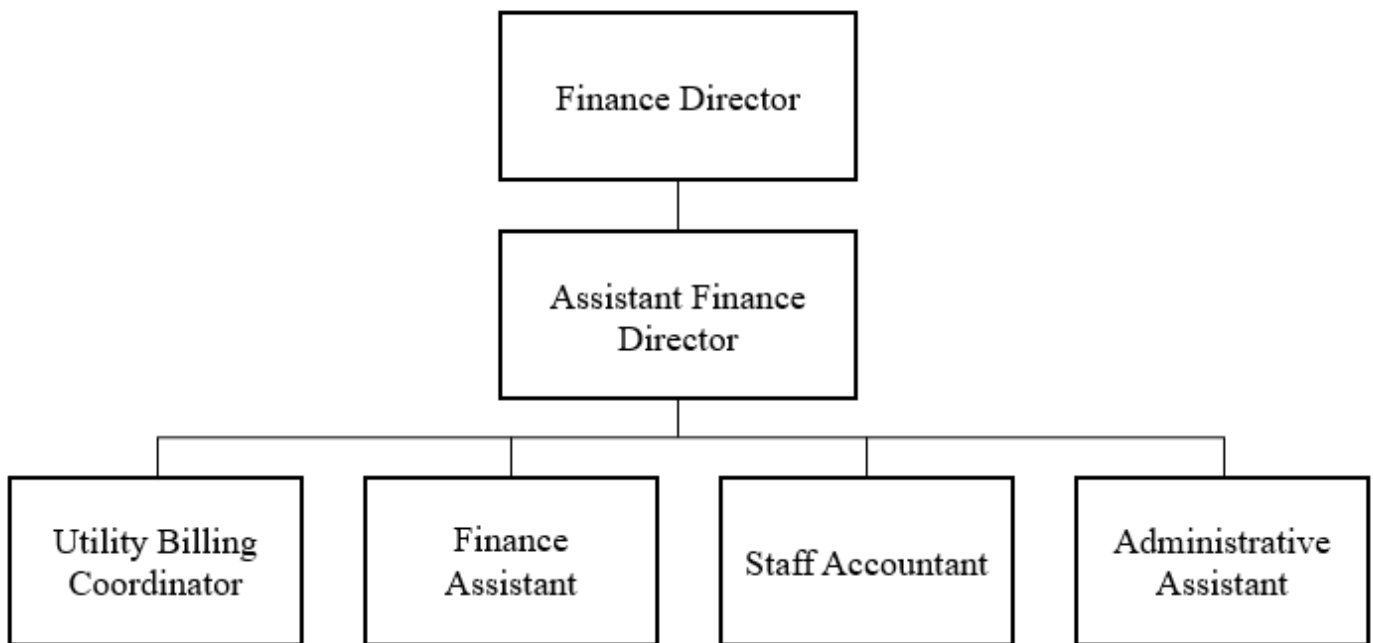
BUILDING AND PERMIT SERVICES ORGANIZATIONAL CHART



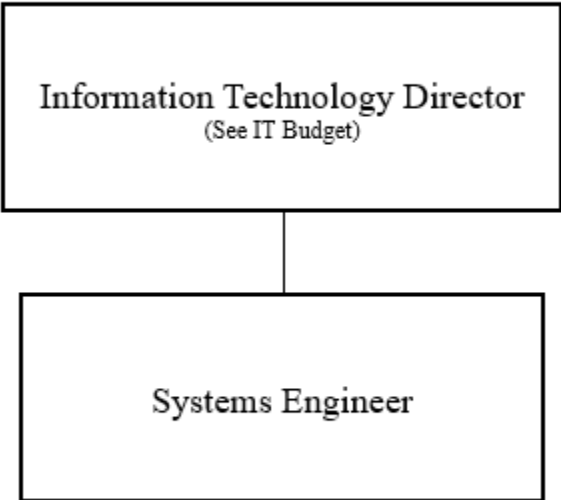
DEVELOPMENT SERVICES ORGANIZATIONAL CHART



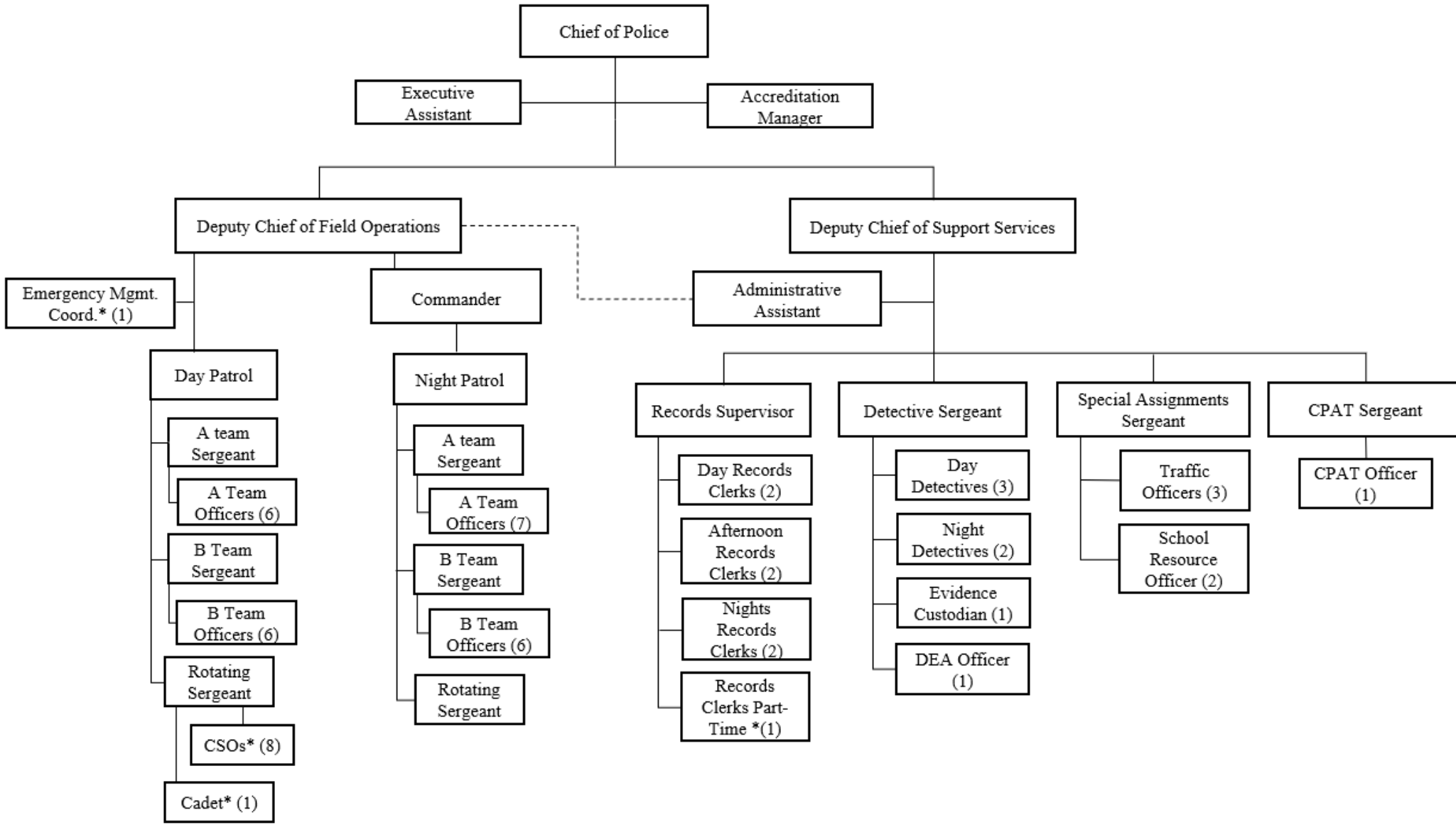
FINANCE ORGANIZATIONAL CHART



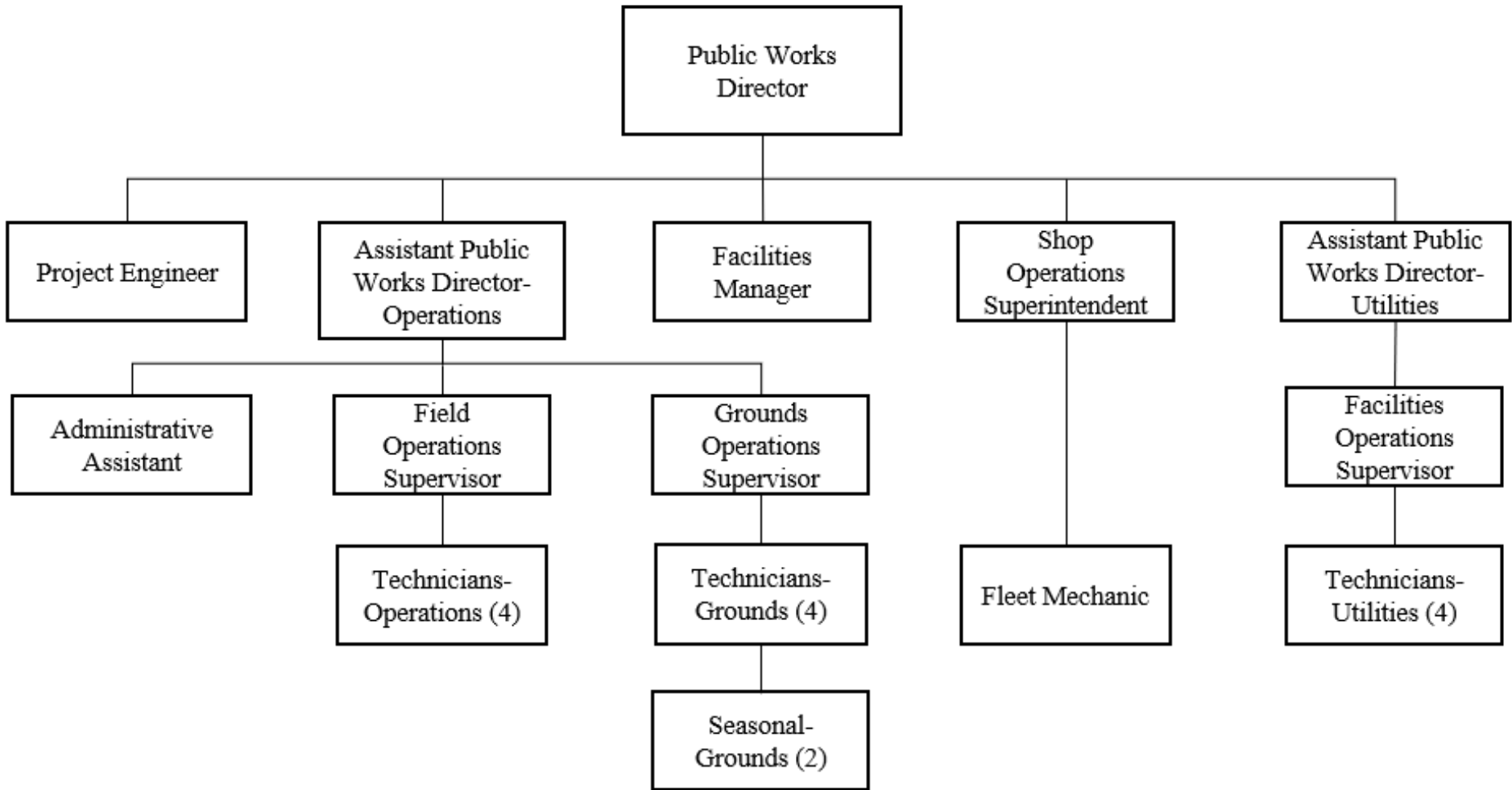
INFORMATION TECHNOLOGY ORGANIZATIONAL CHART



POLICE DEPARTMENT ORGANIZATIONAL CHART



PUBLIC WORKS ORGANIZATIONAL CHART



Fund Structure and Basis of Accounting and Budgeting

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

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

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

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

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

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

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

5. **Enterprise Funds:** Enterprise Funds are classified as Proprietary Funds. Proprietary funds are used to account for a government's business-type activities (activities which receive a significant portion of their funding through user charges and fees). The operations of Enterprise Funds are accounted for similarly to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Enterprise Funds established by the Village include:

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

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

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

5. **Internal Service Fund:** Internal Service Funds are also classified as Proprietary Funds and are used by state and local governments to account for the financing of goods and services provided by one department to another department, and to other governments on a cost reimbursement basis. Internal Service Funds established by the Village include:

Vehicle Fund: This Fund was created in Fiscal Year 2017 to account for the purchase of vehicular equipment used by the Village departments. Operating transfers from the Capital Improvement Fund and Water & Sewer Capital Fund provide the revenue to purchase vehicle replacements.

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

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

Non-Budgeted Funds

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

Special Revenue Funds

Public Works Escrow Fund

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

Economic Development Fund

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

Public Service Fund

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

Agency Funds

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

Agency Fund

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

Subdivision Escrow Fund

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

Basis of Accounting and Basis of Budgeting

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

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

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

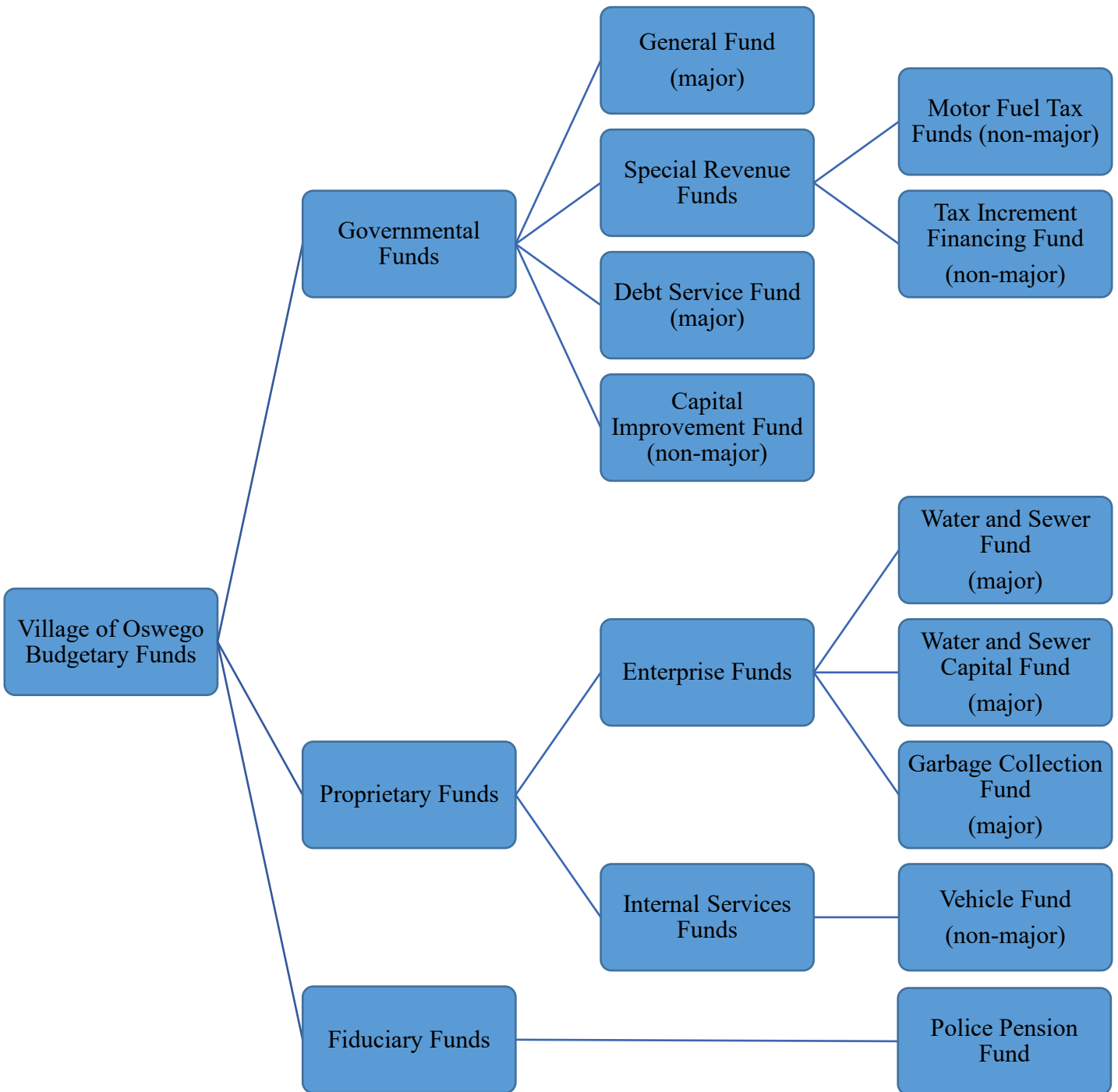
Both the modified accrual basis of accounting and the accrual basis of accounting are consistent with generally accepted accounting principles (GAAP).

Basis of Budgeting

The budget for the Village is prepared on a basis **consistent with GAAP** as described above except for the following major exceptions described and identified below as the budgetary basis:

1. Capital outlay within the proprietary fund types are capitalized and recorded as assets on a GAAP basis but expensed on the budgetary basis. In addition, depreciation expense is not shown on the budgetary basis for the proprietary fund types since capital outlay is expensed and not depreciated. The budgetary basis provides a more accurate description of the actual expenditures made during the year for the proprietary fund-types. The capitalization threshold for infrastructure (land, building and land improvements) is \$25,000. The threshold for vehicles, machinery and equipment is \$10,000.
2. Bond proceeds in Enterprise funds are shown as revenues on the budgetary basis, and assets on a GAAP basis. Likewise, principal payments are shown as expenditures on a budgetary basis but reflected as a decrease in long-term debt payable on a GAAP basis. Under GAAP, bond proceeds for proprietary funds would be shown as an asset and offset with long-term debt payable.
3. Unrealized gains and losses on investments are treated as adjustments to revenue under the GAAP basis whereas under the basis of budgeting these amounts are not recognized and are excluded from revenue.

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



FUND /DEPARTMENT STRUCTURE

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

Fund Balance and Cash Reserve Policies

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

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

Fund Balance Policy for Reporting of Governmental Funds

Statement of Purpose

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

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

Definitions

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

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

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

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

Unrestricted Fund Balance is made up of three components:

Committed Fund Balance - the portion of a Governmental Fund's net assets with self-imposed constraints or limitations that have been placed at the highest level of decision making.

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

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

Fund Balance Philosophy

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

Scope

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

Minimum Unrestricted Fund Balance Levels

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

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

Spendable fund balance will be classified as follows:

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

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

Flow Assumptions

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

Authority

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

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

General Fund

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

Motor Fuel Tax Fund

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

Tax Increment Financing Fund

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

Debt Service Fund

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

Water & Sewer Fund

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

Water & Sewer Capital Fund

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

Vehicle Fund

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

Garbage Collection Fund

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

Revenue and Expenditure Policies

Revenue

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

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

Expenditure

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

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

Budgeting, Accounting, Auditing and Reporting Policies

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

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

Cash Management / Investment Policies

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

Budget Process and Budget Structure

Budget Process

The budget process for the Village of Oswego involves the citizens, the Village President and Village Board, Village Administrator, Department Heads, supervisors, and many others throughout the organization. Each person plays a critical role in the development of the budget for the upcoming year. Although much of the time and effort in preparing the budget takes place during the months of October through April, the development, implementation, monitoring and review of the Village's budget is part of a comprehensive process that occurs throughout the entire year.

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

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

The Village will occasionally drawdown cash reserves or fund balance to return the reserves to desired levels as stated in the Village's policy on Fund Balances found in the Financial Policies section of this document. Fund balance reserves were not used to balance budgets in any Fund for Fiscal Year 2021. However, intentional drawdowns of fund reserves will occur in four Funds which have total expenditures exceeding total revenues or one-time expenditures; the Tax Increment Financing Fund, the Capital Improvement Fund, the Water & Sewer Capital Fund and the Garbage Fund. The Tax Increment Financing Fund will add \$18,950 to the deficit Fund Balance if the estimated expenditures are realized. The Capital Improvement Fund will drawdown reserves by \$3,137,472 to complete public improvements within the downtown in two redevelopment areas. The Water & Sewer Capital Fund is using reserves in the amount of \$1,958,700 to complete scheduled water and sewer system improvements. The Garbage Fund may drawdown the Unrestricted Net Assets balance \$11,350 if all anticipated spending is completed. All other Funds are presented with balanced budgets.

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

General Fund
Motor Fuel Tax Fund
Tax Increment Financing Fund

Debt Service Fund
Capital Improvement Fund

Water & Sewer Fund
Water & Sewer Capital Fund
Vehicle Fund

Garbage Collection Fund
Police Officers' Pension Fund

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

Budget Preparation

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

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

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

The preliminary Request Budget was compiled by the Finance Department for review by the Village Administrator and Budget staff. Included in the Request Budget are revenue projections for each Fund which are used for controlling requested expenditures. Meetings with individual department heads were held to review their respective portion of the Request Budget in the first part of January 2020. Any changes to the departments' budgets were completed and a copy of the Draft Budget was prepared and distributed to the Village Board on February 21, 2020. The Draft Budget was also made available for public viewing on the Village website as of February 25, 2020.

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

***Fiscal Year 2020 Financial Calendar
Capital Improvement Plan, Tax Levy and Annual Budget***

Calendar Year 2019

Scheduled (subject to change)

Wednesday, August 14	Capital Improvement Plan (CIP) kickoff Fiscal Year 2021 Budget kickoff
Tuesday, October 1	Strategic plan priority workshop for Village Board
Tuesday, October 15	Committee of the Whole Meeting Auditors present Fiscal Year 2019 Village Audit Preliminary calendar 2019 tax levy discussion
Monday, October 21	Capital Improvement project description forms submitted to finance
Tuesday, November 5	Financial Forecast presented to Village Board at Committee of the Whole Review Capital Improvement Plan Projects Adopt Calendar Year 2019 Tax Levy
Monday, December 2	Department Budget requests completed
December 9 – December 20	Meetings with department heads on budget requests Final meeting with Village Administrator on budget requests

Calendar Year 2020

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

Amending the Budget

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

Long-Term Financial Planning

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

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

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

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

Long Term Financial Planning

The Village of Oswego utilizes financial planning to identify positive and negative trends which may impact current year and future year budgets. The Finance department presents a financial forecast annually to the Village Board at a Committee of the Whole meeting prior to the subsequent year's budget preparation kickoff for department heads. Monthly and quarterly financial reports are completed and are available for review by the Village Board, Department Heads and the public. All may be accessed on the Village website. These reports are reviewed for current trends for slowing revenue streams and over budget expenditures. Any concerns are discussed with Village Administration and the Village Board to determine if any action should be taken.

Financial stability is the cornerstone that directs all of staff's efforts in providing services to our residents and businesses today and for the long term. The Village's current Strategic Plan has the following Strategic Priority:

Strategic Priority	Desired Outcome	Key Outcome Indicator (KOI's)	Target	Strategic Initiatives
Financial Sustainability	Meet our fund balance policy in General Fund	Fiscal year fund balance-General Fund	Revenues exceed expenditures in the General Fund	a) Conduct analyses-megaprojects b) Create a revenue strategy
	Reduced reliance on sales tax	Revenue sources	Sales tax reduced by __% of total revenue	c) Analyze programs for cost-effectiveness
	Clarity on mega projects	Financial analyses	Funding options identified for megaprojects by	*focus on public engagement

Meeting the desired outcome in the General Fund is accomplished each year by adopting balanced budgets and then controlling expenditures throughout the year to make sure a year end surplus is achieved. Reducing the reliance on sales tax revenue has proved to be difficult as it is the largest revenue source for the Village. The Village Board desires to keep the property tax levy to a minimum which would be one solution to assist in reducing the reliance on sales tax revenues. The mega projects costing over \$200 million has focused staff to search for Federal or State grants to complete any one of the projects. The long-term planning for these projects has been underway for at least four years and without grants the burden on residents will be substantial.

The Five-Year Forecast presented in the fall each year is used to show where the Village financial position will be at the end of the five-year period. This allows the Village to take any necessary action during the current fiscal year and subsequent year to make sure any roadblocks are not realized. The Forecast is predicated on the latest adopted budget and many assumptions while using all known cost increases.

“Business as usual” is the major theme used in developing long-term financial planning. Staff use the following indicators and data as guidance in creating the forecast.

- No reductions in current services to residents, no new personnel and adopting balanced village budgets.
- The effects of a growing community and tax base utilizes trends for new business and residential development and continued increase in population.
- Revenues and expenditures are conservatively projected with minimal revenue growth, expenditures using known personnel costs and 1% operating cost increases and major capital improvement projects discussed.

Short term goals are achieved because of the Five-Year Forecasts developed each year allowing the Village to make adjustments to meet the strategic priorities of the Village Board. Not having an endless source of revenue streams nor the desire to burden the residents with more and more taxes keeps the Village primarily concerned with the short-term financial performance. In any given year, staff and the Village Board will adjust whatever is necessary to make sure revenues exceed expenditures. Postponing capital improvements is one method used to stay financially healthy in troubled fiscal years.

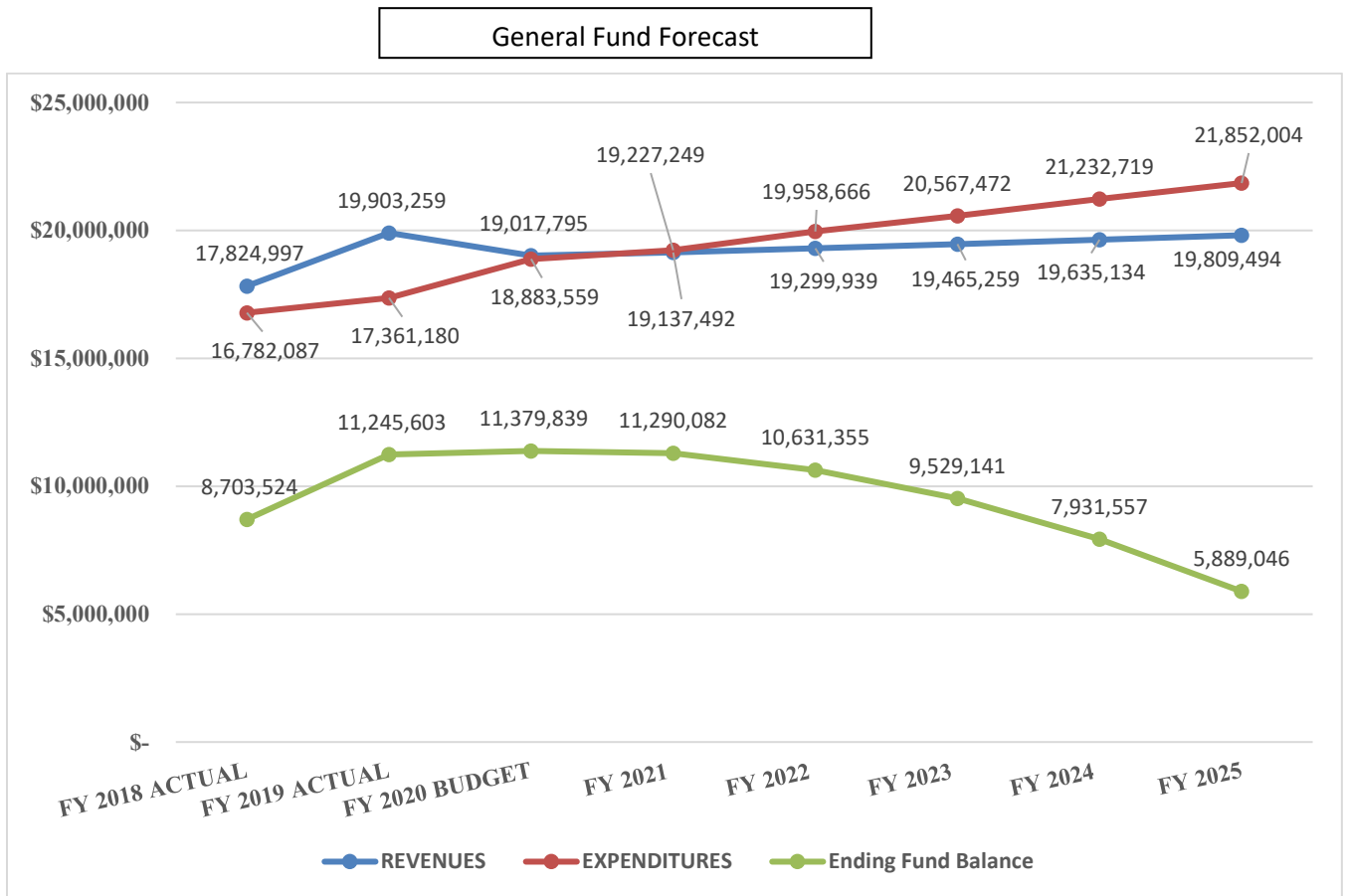
The Twenty-Year Capital Plan updated annually provides a glimpse of the longer-term horizon and dollars required to shape some of the planning. However, the Village does not have the funding mechanisms to achieve many of these longer-term projects. The Village will issue debt to complete these projects if feasible, is researching all grant opportunities and soliciting Federal and State funding and seeking any and all other financial assistance. Saving to utilize pay -as-you go funding will not raise enough to complete the projects.

The Village has two main operating Funds which provide the funding for all services provided for residents and businesses. The General Fund supports all general operations and the Water & Sewer Fund supports the water/sewer distribution system and continual system improvements. The latest forecast for these two Funds is summarized here.

General Fund

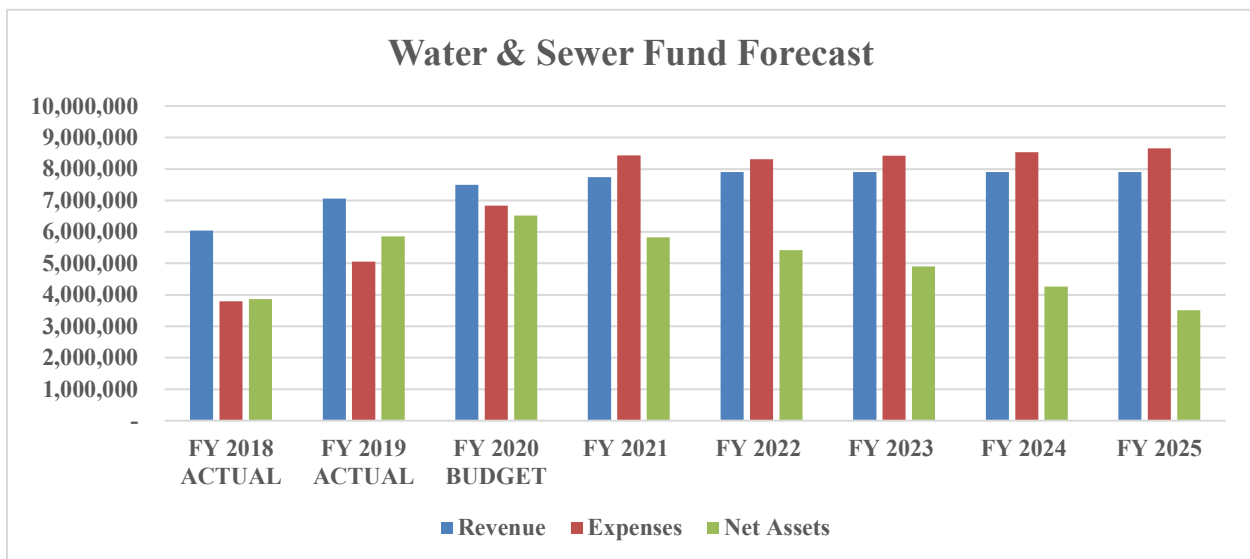
The 2019 Financial Forecast for the General Fund showed expenditures exceeding revenues beginning in Fiscal Year 2021. The gap increasing from \$650,000 to over \$2.0 million by Fiscal

year 2025. The Fund Balance declining annually to a 27% level of expenditures by FY 25 which would be below the 30% policy level requirement. Personnel costs account for 72% of the budget in FY 21 rising to 74% by FY 25. Revenues will have to increase to sustain the current staffing levels as personnel is the largest area of expenditure in the Fund. Reviewing all revenue sources and expenditures to keep the budgets balanced in Fiscal Years 22-25 and Fund Balance at the desired levels will be the challenge for staff in the coming years.



Water & Sewer Fund

Usage rates generate all the revenue for this Fund to provide a clean and sustainable water source for the residents. Expenses exceed revenues in all years of the forecast causing a declining reserve balance each year. Water rates and sewer rates will need to be increased to support the current projected expense level of the Fund. This Fund generates all the revenue needed for operations as well as capital infrastructure improvements to the water and sewer distribution systems. The transfer of money to support all the capital improvements may be adjusted to offset any operating revenue shortfalls. Delaying capital improvements is one of the only methods of maintaining balanced budgets in this Fund.



Future

Currently, the Fund Balances in all the Village separate accounting funds are strong and at or greater than policy levels. This allows some flexibility in subsequent years if revenues do not increase at the desired amounts. The Village will have further discussions on the longer-term funding for capital improvements and keeping total revenues greater than expenditures. This will not come without challenges and some creativity along with any unforeseen events.

Major Revenue Sources

The Village of Oswego has nine major revenue sources which account for over 75% of the total Village revenues for all funds, excluding operating transfers and bond proceeds. These revenue sources are described individually in the following pages. These revenues are estimated annually using historical trend data, current economic activity and local knowledge regarding each revenue source.

State shared sales tax revenue is the largest single source of revenue for the Village. Sales tax revenue increased 3.4% in FY 2018 to a total of \$6.2 million and FY 2020 projections are estimating a 2.4% increase. The FY 2021 Budget is estimated to increase another 2% to a total of \$6.7 million. The growth in new residents coupled with new development is lending to the annual growth in sales tax revenue.

Water & Sewer usage revenues account for the second largest source of Village revenues. Annual population increases provided growth in this revenue source through FY 2013, while FY 2014 through FY 2016 revenues decreased 2% on average each year. The Village completed a water rate study in FY 2017 which led to the Village Board adopting rate increases annually for the next five years to support operations and capital improvements. The Fiscal Year 2021 budget estimates this revenue at \$7.6 million which is a \$.2 million increase from the FY 2020 projected amount. Surplus revenue is being used to support the capital improvements scheduled for the next five years.

The Home Rule sales tax revenue is the third largest revenue source for the Village. The Village implemented a 0.50% home rule sale tax rate in July, 2010 and increased the rate to 1.25% effective January 1, 2016. This revenue source mirrors the State shared sales tax revenue and is collected by the State and remitted monthly to the Village. The FY 2021 budget totals \$5.3 million with \$3.1 million allocated for capital improvements.

Income tax revenue is the fourth major revenue source for the Village. This tax is distributed on a per capita basis from the State of Illinois. The Village received approximately \$235,000 less in FY 2017 and FY 2018 as the State of Illinois corrected a formula distribution error for prior year's distributions. The FY 2021 budget of \$3.3 million is a 2% decrease from the previous fiscal year due to legislative changes in the distribution of this revenue in favor of less dollars distributed to municipalities.

Garbage Collection revenue is the fifth largest generator of revenue. This revenue is used to pay the disposal costs of garbage collection contracted with a third party. The Village bills the residents and collects the revenue through the water and sewer usage billing process. The Fiscal Year 2021 Budget estimates the revenue at \$2.5 million.

Property tax revenue is the sixth largest source of revenue for the Village and does not fluctuate due to the overall performance of the local and state economy. The Village annually determines how much in property tax revenue will be received from the property owners by levying a total dollar amount each December. The revenue is used to pay the pension costs of

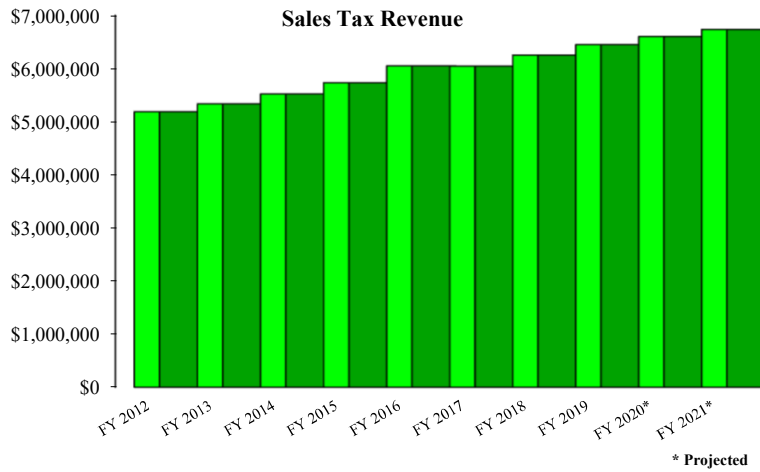
the Police Officer's Pension Fund and the Illinois Municipal Retirement Fund (all non-police employees) with any remaining funds used for general operations. For Fiscal Year 2021, 100% of the tax levy will be used to pay the Village contribution to the Police Officer's Pension system and a small portion of the Village contribution to the IMRF pension system. \$1.5 million was levied and is expected to be received in FY 2021.

Utility tax revenue is the seventh largest revenue source for the Village. The Village taxes the use of three utilities: natural gas, electricity, and telecommunications. Telecommunications tax revenues have declined annually over the past five fiscal years and are budgeted to decrease to \$0.6 million for Fiscal Year 2021. Gas and electric utility taxes are expected to stay at the FY 2020 amount of \$1.0 million.

Motor Fuel Tax revenues are another major source of revenue for the Village. This revenue is dedicated to paying the costs of roadway infrastructure repairs completed within the Village. The revenue is distributed to the Village from the State of Illinois tax on gasoline and petroleum products on a per capita basis. The revenue increased to \$885,000 in FY 2017 due to the certified special census completed in 2016. The Village expects to receive \$825,000 in FY 2021.

General Fund

Sales Tax Revenue



Fiscal Year	Revenue	% Change
FY 2012	5,183,713	6.0%
FY 2013	5,331,846	2.9%
FY 2014	5,519,552	3.5%
FY 2015	5,729,920	3.8%
FY 2016	6,047,817	5.5%
FY 2017	6,041,568	-0.1%
FY 2018	6,248,838	3.4%
FY 2019	6,447,626	3.2%
FY 2020*	6,600,000	2.4%
FY 2021*	6,730,000	2.0%

Description

The Village of Oswego receives from the State of Illinois, 16% of the 6.25% State sales tax on general merchandise (1% of gross sales). In addition, the Village also receives 100% of the 1.25% State sales tax on food and qualifying drugs (also 1% of gross sales). The tax money that the Village receives is based on actual sales made within the Village corporate limits. Kendall county has also implemented an additional sales tax rate of 1.0% on sales within the Village. The general sales tax rate for the Village is 6.25%. Adding the county tax rate and local tax rates bring the overall Village sales tax rate to 8.5% .

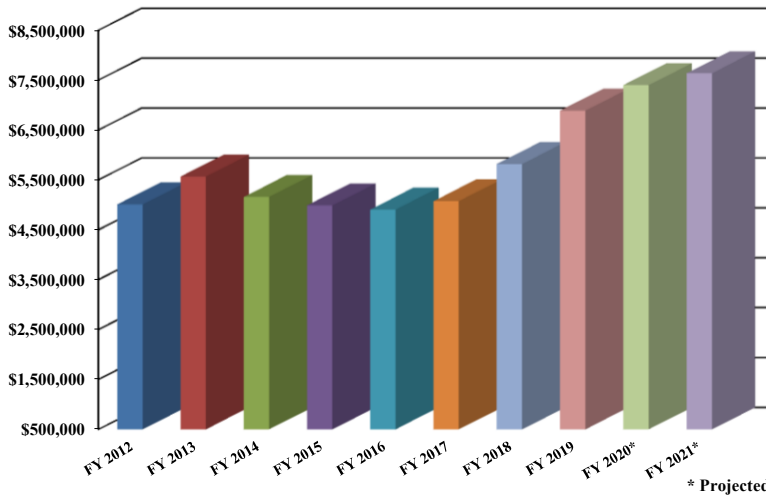
Analysis and Trends

Sales tax revenue received by the Village is directly related to the dollar value of sales made within the Village limits. Sales in four categories account for 70% of the sales tax revenue received by the Village. General Merchandise, Drinking & Eating Places, Auto/Filling Stations and Drugs & Misc. Retail business types are where the majority of the overall sales occur within the Village. Sales tax revenue has averaged 2.7% annual increases since FY 2017. The FY 2021 budget is estimating a 2% increase in sales tax revenue based on continued growth in the local economy.

Sales Tax Revenue By Type of Business (Calendar Year)

Category	2016		2017		2018		2019	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	\$ 1,739,752	28.80%	\$ 1,722,784	28.07%	\$ 1,757,995	27.32%	\$ 1,822,493	27.73%
Food	\$ 569,734	9.43%	\$ 618,676	10.08%	\$ 674,222	10.48%	\$ 685,426	10.43%
Drinking & Eating Places	\$ 844,653	13.98%	\$ 896,932	14.61%	\$ 934,789	14.53%	\$ 955,522	14.54%
Apparel	\$ 287,756	4.76%	\$ 296,426	4.83%	\$ 323,051	5.02%	\$ 326,976	4.97%
Furniture & Fixtures	\$ 226,675	3.75%	\$ 187,436	3.05%	\$ 197,172	3.06%	\$ 218,570	3.33%
Lumber, Bldg., Hardware	\$ 292,939	4.85%	\$ 304,910	4.97%	\$ 313,645	4.87%	\$ 341,174	5.19%
Auto & Filling Stations	\$ 979,398	16.21%	\$ 1,022,267	16.65%	\$ 1,107,645	17.22%	\$ 1,091,356	16.60%
Drugs & Misc. Retail	\$ 749,123	12.40%	\$ 757,550	12.34%	\$ 746,246	11.60%	\$ 759,217	11.55%
Agriculture & All Others	\$ 301,602	4.99%	\$ 289,574	4.72%	\$ 330,647	5.14%	\$ 321,595	4.89%
Manufacturers	\$ 49,030	0.81%	\$ 41,374	0.67%	\$ 48,753	0.76%	\$ 51,046	0.78%
Total	\$ 6,040,663	100.00%	\$ 6,137,930	100.00%	\$ 6,434,165	100.00%	\$ 6,573,376	100.00%

Water & Sewer Charges for Service Revenue



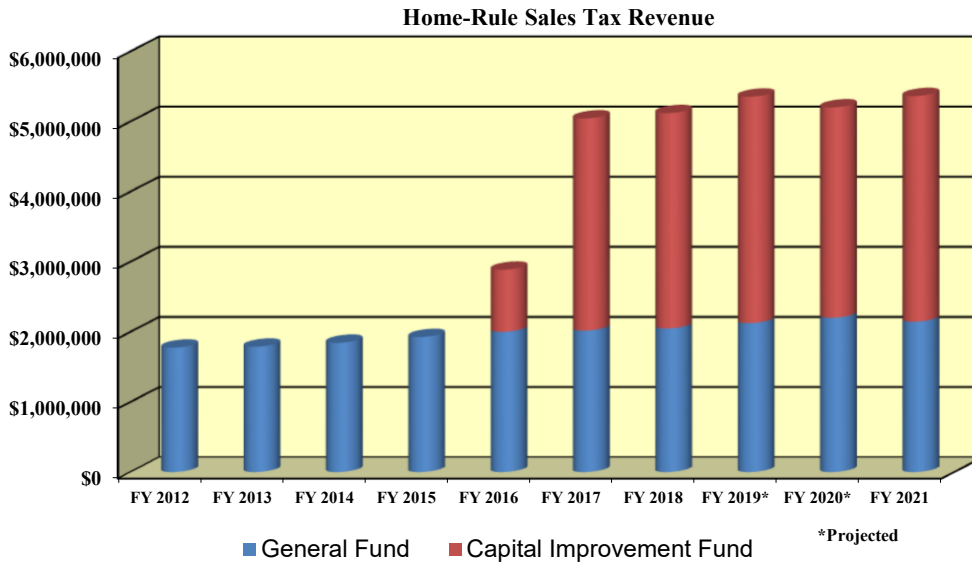
Fiscal Year	Charges for Service	% Change
2012	5,009,047	2.6%
2013	5,567,132	11.1%
2014	5,159,314	-7.3%
2015	4,988,572	-3.3%
2016	4,904,822	-1.7%
2017	5,074,360	3.5%
2018	5,819,084	14.7%
2019	6,889,423	18.4%
2020*	7,400,000	7.4%
2021*	7,638,000	3.2%

Description

Water customers are billed bi-monthly for water and sewer services used at the current rate of \$5.23 for every 100 cubic feet of water used (\$6.99 per 1,000 gallons) and \$1.28 per 100 cubic feet of water used (\$1.71 per 1,000 gallons) for sanitary sewer maintenance. A monthly access fee of \$3.17 per month is also included on the bill. The Village's water system consists of eight wells, six water towers and the distribution system. The water rate set by the Village must be sufficient to cover all operating and capital costs for maintaining the entire waterworks system. On May 1, 2020 the water rate will increase another \$0.10 cents per 100 cubic feet of water used to \$5.33 (\$7.13 per 1,000 gallons)

Analysis and Trends

Water and sewer usage fees account for 99% of all the revenues received to be used for maintaining and operating the water and sewer system. The Village increased water rates with the November, 2017 billing, May 1, 2018 and lowered the rate in September 2019. The rate increases will insure the rate structure is sufficient to support the operating, capital, and debt service costs of this enterprise system. The FY 2021 revenue budget is increasing 3% due to the rate increase effective May 1, 2020. The surplus revenue above policy limits for the unrestricted net assets balance is transferred annually to the Water & Sewer Capital Fund. An additional rate increase of \$0.10 per 100 cubic feet is scheduled for May 1, 2021. These may be adjusted depending on what decision is made on the future water source for the Village. Three options under consideration will require millions in capital funding.



Fiscal Year	Sale Tax Revenue	% Change
2012	1,774,132	29.4%
2013	1,787,783	0.8%
2014	1,843,723	3.1%
2015	1,925,463	3.1%
2016	2,885,337	1.3%
2017	5,042,560	74.8%
2018	5,119,125	1.5%
2019	5,353,320	4.6%
2020*	5,200,000	-2.9%
2021*	5,362,000	3.1%

*Projected

Description

The Village of Oswego, pursuant to its home rule powers, implemented a 0.50% local home rule sales tax effective July 1, 2010. Communities over 25,000 are considered to be "home rule" by the State of Illinois and thus have the option of levying such a tax without voter approval. This tax is applicable to all sales except qualifying food and drugs not prepared for immediate consumption and titled vehicles. This sales tax applies to approximately 65% of all sales made within the Village. As of January 1, 2016, the Village increased the home rule sales tax rate 0.75%, bringing the total HR sales tax rate to 1.25%. The additional revenue will support the annual road program, debt service on the new police facility, other capital improvements and will be recorded in the Capital Improvement Fund.

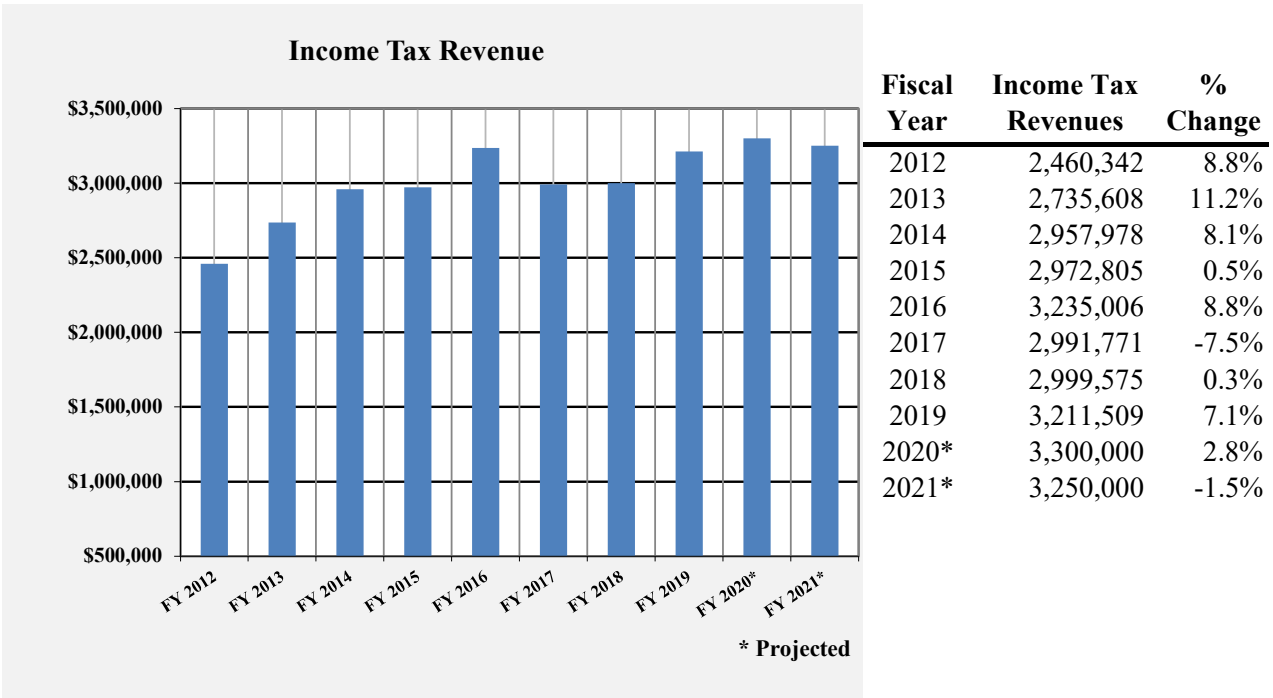
Analysis and Trends

This revenue source will trend similarly to the general sales tax revenue. Home Rule Sales tax revenue is budgeted to increase \$62,000. The table below is presented to distinguish the sources of local home rule sales tax revenue received by the Village. The information is presented by calendar year, rather than fiscal year, since it is only provided by the Illinois Department of Revenue. The two largest categories generating Home Rule Sales tax revenues are "General Merchandise" and "Drinking & Eating places" for the past four years.

Home Rule Sales Tax Revenue By Type of Business (Calendar Year)								
Category	2016		2017		2018		2019	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	1,291,982	25.8%	1,288,092	25.1%	1,327,313	24.5%	1,343,807	24.5%
Food	317,198	6.3%	348,693	6.8%	394,376	7.3%	391,834	7.1%
Drinking & Eating places	1,044,375	20.8%	1,107,532	21.6%	1,149,490	21.2%	1,169,973	21.3%
Apparel	354,666	7.1%	369,862	7.2%	403,123	7.4%	408,086	7.4%
Furniture & HH & Radio	281,364	5.6%	233,614	4.6%	246,510	4.6%	273,210	5.0%
Lumber, Bldg., Hardware	361,767	7.2%	380,543	7.4%	391,808	7.2%	417,635	7.6%
Auto & Filling Stations	386,040	7.7%	437,955	8.5%	493,765	9.1%	484,127	8.8%
Drugs & Misc. Retail	562,918	11.2%	571,499	11.1%	584,103	10.8%	564,934	10.3%
Agriculture & All Others	353,244	7.1%	344,593	6.7%	365,367	6.8%	380,315	6.9%
Manufacturers	56,253	1.1%	46,427	0.9%	55,536	1.0%	58,226	1.1%
Total	5,009,807	100%	5,128,811	100%	5,411,392	100%	5,492,149	100%

General Fund

Income Tax Revenue



Description

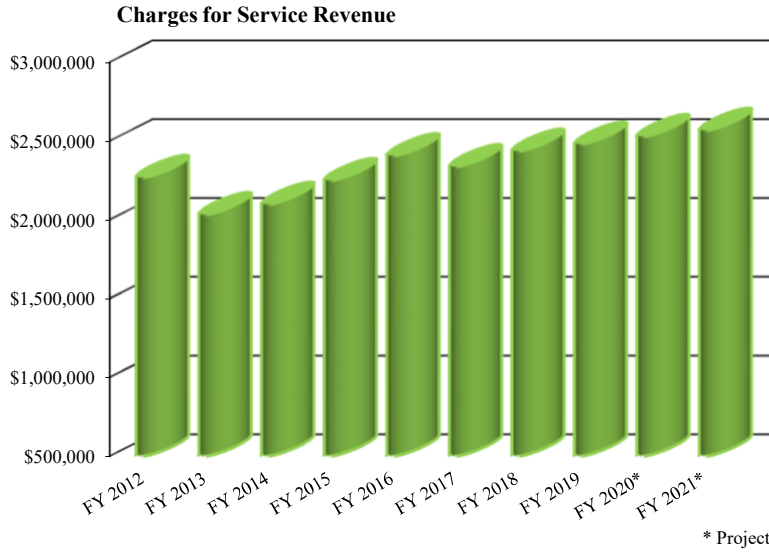
The State of Illinois currently has an income tax rate of 4.95% for individuals, trusts and estates and 7.0% for corporations. Of the total net income tax collections received by the State, 1/6th is set aside into the Local Government Distributive Fund (LGDF). The LGDF receipts are then distributed to municipalities and counties based on their population as a percentage of the State's official census population. There are no restrictions on the types of expenditures that a municipality may fund with their share of income tax revenues. On average, 10% of all income tax revenue received by the State is from corporations and 90% is from individuals, trusts and estates. This is a very elastic revenue source that fluctuates significantly based on the performance of the national and state economy.

Analysis and Trends

The Village's share of income tax revenue will reach a new high if the FY 2020 projection is realized. FY 2017 and FY 2018 decreases were due to the State of Illinois' lowering the distribution percentage formulas. Legislative changes restored 50% of the prior reduction in FY 2019. The Governors Proposed FY 21 state budget reduces the current distributions by the previously restored 5% meaning a loss of revenue to the Village. The estimated revenue loss is approximately \$165,000. The FY 2021 Budget has a \$50,000 reduction in revenue because of the distribution change.

Garbage Collection Fund

Disposal Fees



<u>Fiscal Year</u>	<u>Charges for Service</u>	<u>% Change</u>
FY 2012	2,267,598	4.4%
FY 2013	2,032,054	-10.4%
FY 2014	2,097,286	3.2%
FY 2015	2,248,211	7.2%
FY 2016	2,405,709	7.0%
FY 2017	2,336,683	-2.9%
FY 2018	2,434,765	4.2%
FY 2019	2,479,430	1.8%
FY 2020*	2,527,532	1.9%
FY 2021*	2,566,650	1.5%

Description

Disposal fee service charges represent 99% of all Garbage Collection Fund revenue. The Village contracts with a third party for refuse collection and bills residents for the service through the Village utility bill. Residents are billed bi-monthly but payments to the vendor are remitted monthly based on the current months active number of accounts. The Village must keep one to two months of vendor payments in reserve within the Fund. Rates are set per the contracted party and passed on to the residents. The revenue received should equal what is paid to the contractor.

Analysis and Trends

The Village pays the vendor based on the number of accounts being serviced by the Village. Revenue has increased over the years due to the population growth of the Village. The revenue was also increasing due to annual rate increases but a new negotiated contract beginning in FY 2013 resulted in lower costs for the service. In FY 2017, the contract was extended at rates lower than the current contract for FY 2017 and annual increases will be the lesser of 2% or the February to February CPI. The contract expires on April 30, 2022.

General Fund

Property Tax Revenue



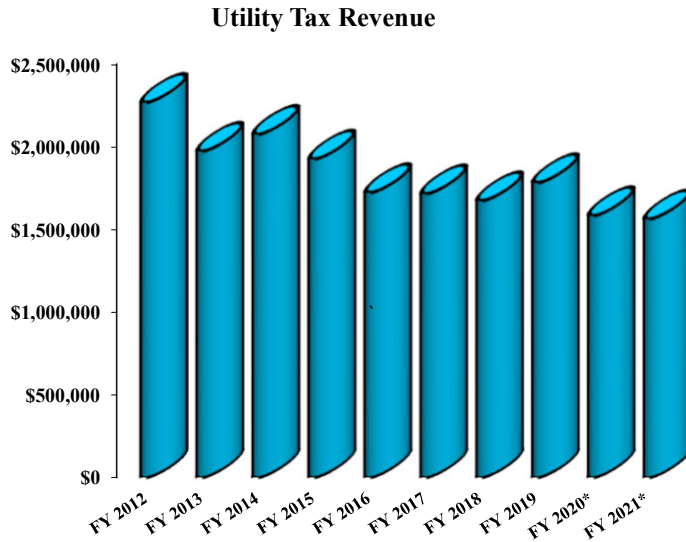
Description

The Village levies a property tax based on the assessed valuation of each property within Village limits for funding pension costs. Property values are assessed by the Township Assessor on a quadrennial basis. The value of the property is equalized by the state and further equalized at 33% of the property value. The equalized value is then divided by 100 and multiplied by the Village tax rate. Property taxes are collected one year in arrears. For example, the taxes levied at the end of December 2019 for calendar year 2019 will be collected between June 2020 and January 2021 and finance the Village's FY 2021. The levy on the tax bill includes the taxes levied to fund: General Use, the Village (IMRF) and Police Pensions. All property tax collections are recorded as revenue in the General Fund when received. The taxes levied for the Police Pension are expensed in the General Fund and recorded as Employer contributions in the Police Pension Fund.

Analysis and Trends

The entire property tax levy is used to support the Village contribution to the Police Pension Fund and a small portion of the Village contribution to the IMRF pension for non police employees as the bar chart above shows. The Village Board desires to keep the tax levy as low as possible using other revenue streams to support Village operations and contributions to the pension funds. The annual tax levy increased over the last three years as the Village Board kept the tax rate the same to capture new growth occurring within the Village. The tax rate was reduced for the 2019 tax levy to provide some tax relief to residents.

Fiscal Year	General Use	Police Pension	IMRF Pension	General Use % of Total
2012	\$ 72,312	\$ 1,015,000	\$ 218,765	5.5%
2013	\$ -	\$ 1,025,000	\$ 189,729	0.0%
2014	\$ -	\$ 1,075,000	\$ 130,100	0.0%
2015	\$ -	\$ 1,185,000	\$ 31,000	0.0%
2016	\$ -	\$ 1,181,869	\$ 36,696	0.0%
2017	\$ 9	\$ 1,218,289	\$ -	0.0%
2018	\$ -	\$ 1,277,210	\$ 2,000	0.0%
2019	\$ -	\$ 1,341,944	\$ 620	0.0%
2020	\$ -	\$ 1,398,759	\$ 25,197	0.0%
2021	\$ 100	\$ 1,475,800	\$ 100	0.0%

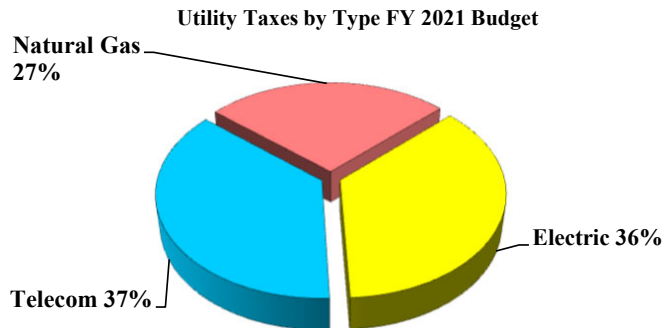


* Projected

Fiscal Year	Utility Tax Revenue	% Change
2012	2,263,962	11.4%
2013	1,969,166	-13.0%
2014	2,071,323	5.2%
2015	1,921,694	-7.2%
2016	1,719,282	-10.5%
2017	1,712,064	-0.4%
2018	1,670,265	-2.4%
2019	1,779,186	6.5%
2020*	1,580,000	-11.2%
2021*	1,560,000	-1.3%

Description

The Village taxes the use of three utilities: natural gas, electricity, and telecommunications. The rates for each tax are: \$0.045 cents per therm for natural gas for those users subject to the gas use tax, a 3% of gross charges for natural gas, a 6.0% of gross charges for telecommunications, and a tiered kilowatt-hour use rate for electricity roughly equivalent to 3.0% of gross charges. Payments for the taxes on natural gas and electricity are remitted directly to the Village every month by the utility companies; Nicor for natural gas and Exelon, the parent company of ComEd for electricity. Telecommunications companies pay all taxes to the State of Illinois and the State remits the appropriate amounts to the Village on a monthly basis.

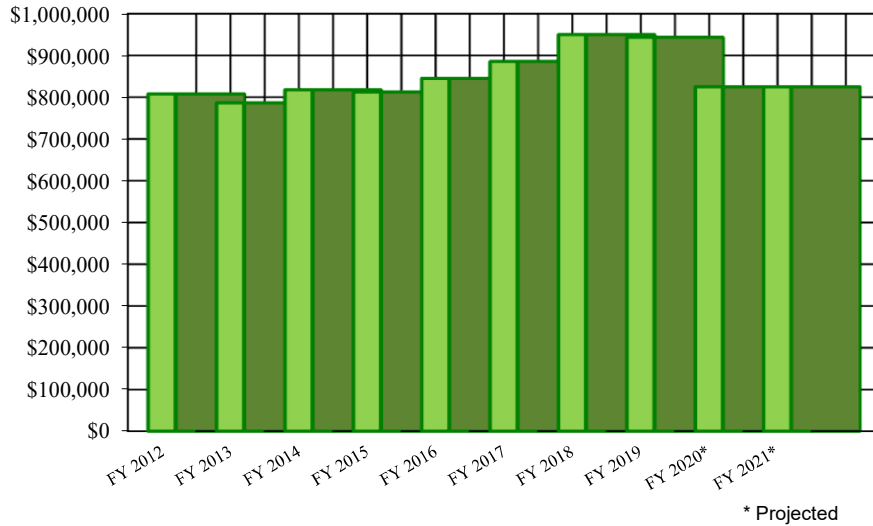


Analysis and Trends

Utility tax revenues continue the downward trend in total revenues. Telecommunication revenues collected by the State of Illinois and distributed to municipalities is projected to decrease another 3% from FY 2020 receipts. Natural gas usage and electric usage will fluctuate from year to year based on the price of the commodity and on individual usage. Low oil prices has allowed for the low rates for consumers for these commodities. This revenue source is 56% less than what it was in FY 2012. The Village has the ability to increase the rates on electric and natural gas usage to increase this revenue stream. However, any increase may be offset by the continuing decline in the Telecommunications tax.

Motor Fuel Tax Fund

Motor Fuel Tax Revenue



Fiscal Year	Total MFT Allotment	% Change
2012	807,637	3.5%
2013	786,270	-2.6%
2014	817,817	4.0%
2015	812,454	-0.7%
2016	845,024	4.0%
2017	885,751	4.8%
2018	949,817	7.2%
2019	943,491	-0.7%
2020*	825,000	-12.6%
2021*	825,000	0.0%

*Projected

Description

The Village receives monthly distributions from the State of Illinois for Motor Fuel Tax (MFT) revenues. The revenues are derived from a State-imposed 19 cent per gallon tax on gasoline and a 21.5 cent per gallon tax on diesel fuel. A portion of this tax revenue is allocated to all municipalities in the State based on their total population as a percentage of the total municipal state population. Municipalities may use this revenue only for road maintenance and improvements authorized by the Illinois Department of Transportation (IDOT) and are subject to an annual audit by IDOT.

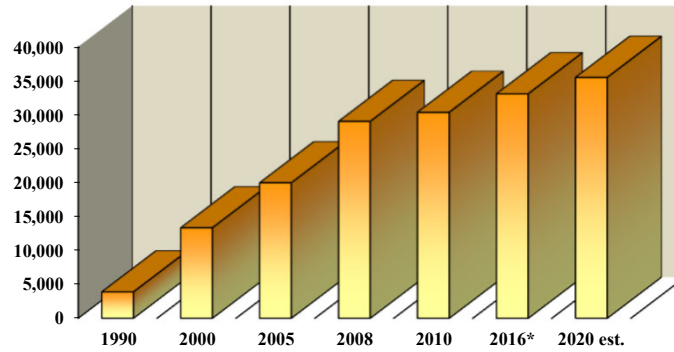
Analysis and Trends

This revenue source is one of the state shared revenues distributed on a per capita basis. The Village population increases have allowed the Village to receive a greater share of this revenue as noted in FY 2017 with the certification of the 2016 special census halfway through the fiscal year. FY 2018 revenues increased 7.2% due to the greater per capita share of the state total. FY 2019 is expected to realize a 7% reduction in revenue due to lower overall consumption and the State of Illinois holding the distributions equivalent to the 2017 distributions. FY 2021 projects the revenue source will remain at FY 2020 levels.

TRENDS

Village of Oswego Population

Year	Population
1990	3,876
2000	13,326
2005	19,956
2008	29,012
2010	30,355
2016*	33,078
2020 est.	35,500

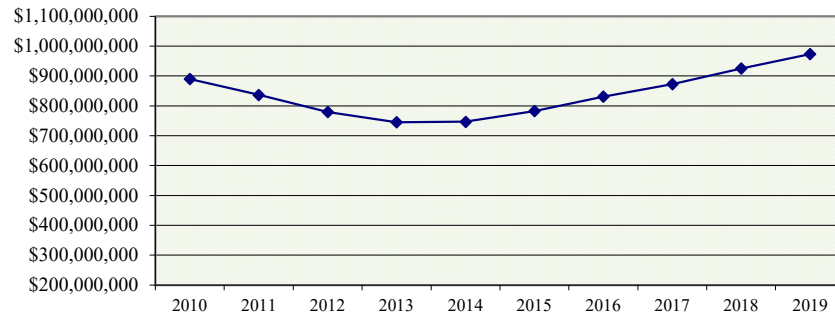


*special census

Village of Oswego population is estimated to be approximately 35,500 residents as of April 30, 2020. The greatest growth and development expansion for Oswego took place between 2000 and 2008 when the Village's population increased by over 117%. The 2016 partial special census certified the population at 33,078. Oswego's population is expected to continue to grow reaching an estimated 50,000 by the year 2030.

Levy Year	EAV
2010	\$889,906,116
2011	\$836,708,892
2012	\$779,490,106
2013	\$744,930,605
2014	\$746,521,305
2015	\$782,841,868
2016	\$830,834,534
2017	\$872,705,185
2018	\$925,404,344
2019	\$973,194,607

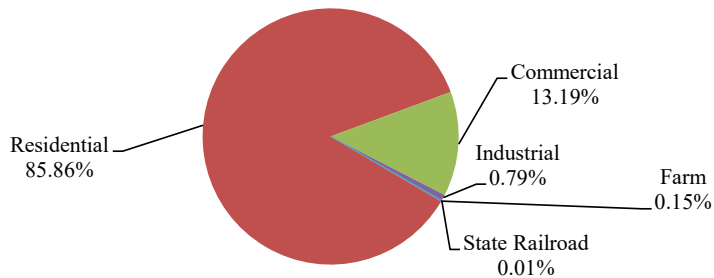
Village of Oswego Equalized Assessed Valuation



The Village of Oswego's total Equalized Assessed Valuation (EAV) on property increased at an average rate of 15.8% between 2000 and 2009 before annually declining through 2013 because of the housing downturn and mortgage crisis. The EAV has been increasing since 2014 at an average annual rate of 5%.

2019 EAV by Property Type

2019 EAV by Property Type	
Farm	\$1,450,664
Residential	\$835,568,155
Commercial	\$128,385,291
Industrial	\$7,648,249
State Railroad	\$142,248
	<u>\$973,194,607</u>



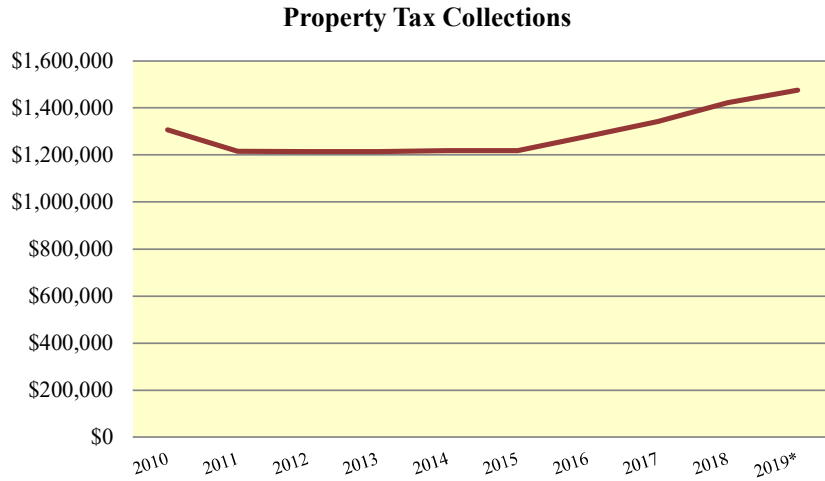
The Village of Oswego's total EAV is comprised of five different property types. However, over 85% of the EAV comes from residential properties.

TRENDS

Total Village Property Tax Collections

Levy Year	Property Tax	% Change
2010	\$ 1,306,002	0.23%
2011	\$ 1,214,730	-6.99%
2012	\$ 1,214,380	-0.03%
2013	\$ 1,213,992	-0.03%
2014	\$ 1,218,564	0.38%
2015	\$ 1,218,341	-0.02%
2016	\$ 1,279,292	5.00%
2017	\$ 1,341,944	4.90%
2018	\$ 1,422,615	6.01%
2019*	\$ 1,476,000	3.75%

* estimated

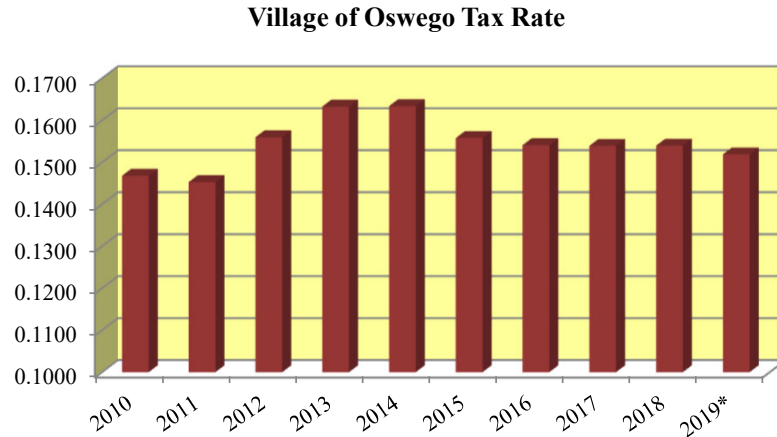


The Village's property tax collection consists of taxes levied for general corporate use, municipal employee's pensions, and police officers pensions. The 2011 levy was reduced to compensate for the decreasing property assessments and the Village Board desire to keep the tax rate from increasing. The Village Board kept the levy amount steady from 2011 to 2015. Beginning with the 2016 levy, the Village Board focused on the tax rate rather than levying dollars and generated some additional revenue due to the growth in EAV within the Village.

Total Village Property Tax Rate

Levy Year	Tax Rate	% Change
2010	0.1468	4.86%
2011	0.1453	-1.02%
2012	0.1560	7.36%
2013	0.1633	4.68%
2014	0.1634	0.06%
2015	0.1558	-4.65%
2016	0.1541	-1.09%
2017	0.1539	-0.11%
2018	0.1540	0.04%
2019*	0.1519	-1.35%

*estimated



The Village of Oswego property tax rate has fluctuated slightly based on the EAV increases or decreases over the last 10 levy years. The tax rate had risen since 2008 to the 2014 rate of \$16.34 cents per \$100 of a property's EAV before dropping 5% in 2015. The Village Board has intentionally tried to keep the tax rate at approximately the same amount from 2015 to 2018 levy years. The 2019 Levy amount was lowered to give some relief to residents.

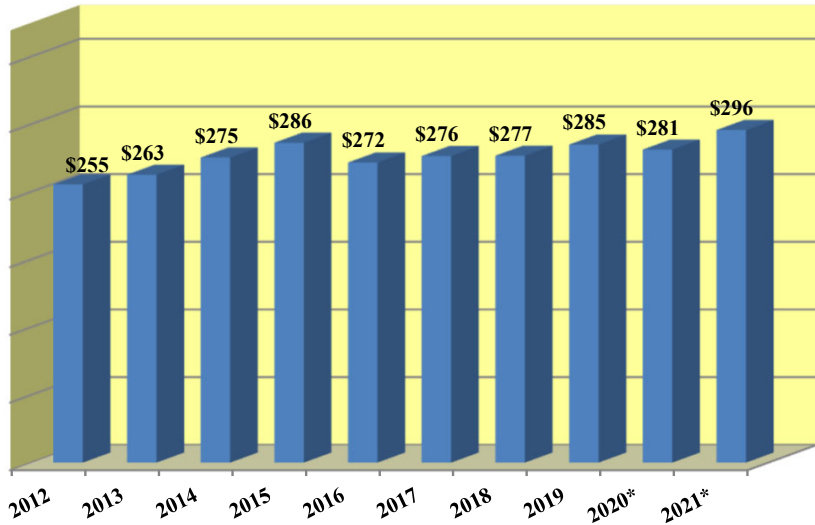
TRENDS

Police Protection Cost per Resident

Police Protection Service Costs

Fiscal Year	Operating Cost	Resident Cost
2012	\$7,753,773	\$255
2013	\$8,010,759	\$263
2014	\$8,466,514	\$275
2015	\$8,802,689	\$286
2016	\$8,938,046	\$272
2017	\$9,143,681	\$276
2018	\$9,152,162	\$277
2019	\$9,425,115	\$285
2020*	\$9,983,928	\$281
2021*	\$10,497,235	\$296

* projected



Since 2012, per resident costs have steadily increased due to rising pension costs and increases in operating costs over the time period. Operating costs are estimated to increase \$23 above the FY 2020 levels due to overall cost increases within the department.

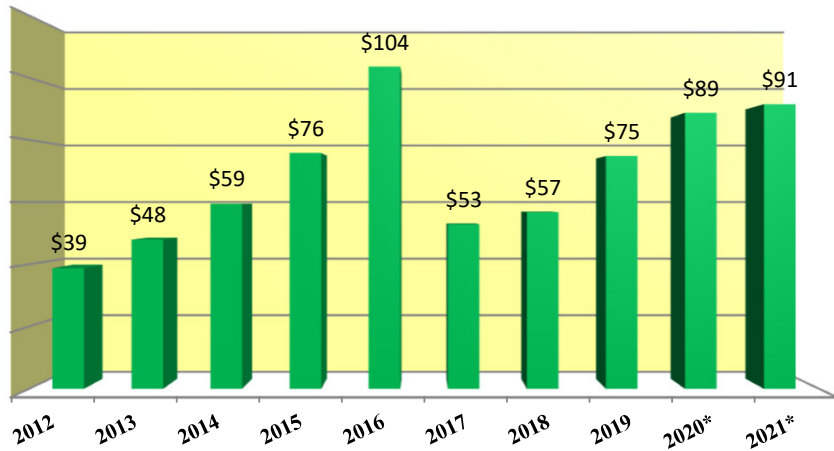
**starting in FY 2017, costs associated with capital expenditures are accounted for in the Capital Improvement Fund or the Vehicle Fund, whichever is applicable.

Public Works Service Costs

Public Works Cost per Resident

Fiscal Year	Operating Cost	Resident Cost
2012	\$1,176,395	\$39
2013	\$1,462,157	\$48
2014	\$1,829,494	\$59
2015	\$2,331,042	\$76
2016	\$3,184,640	\$104
2017	\$1,736,922	\$53
2018	\$1,877,226	\$57
2019	\$2,474,461	\$75
2020*	\$2,934,132	\$89
2021*	\$3,247,231	\$91

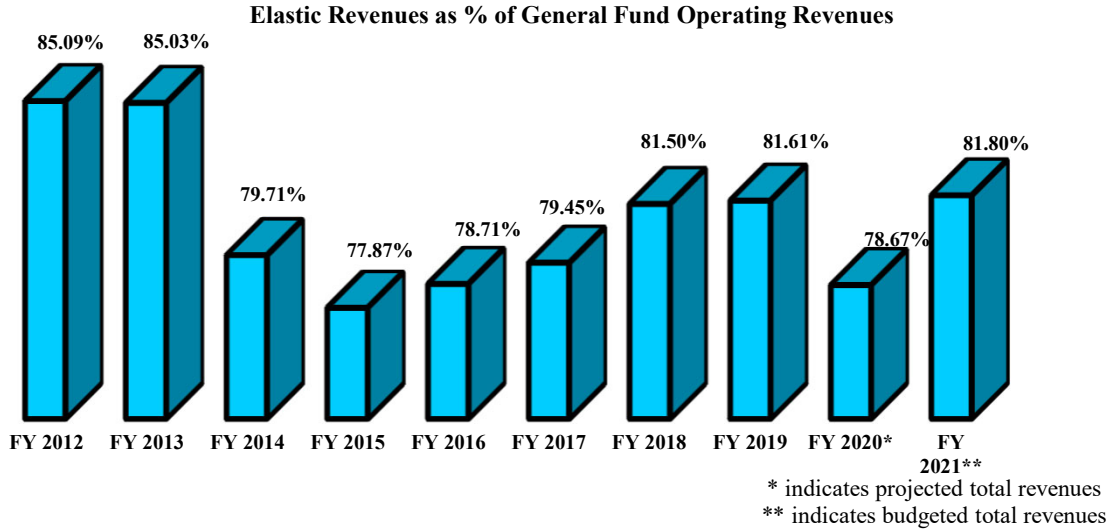
* projected



The Public Works cost per resident peaked in FY 2016 because of additional roadway improvements completed that fiscal year . Costs per resident decreased in 2017 because of removing all capital outlay costs from this departments budget. The trend is for continued increases in operating costs to sustain all the current services provided to residents and additional programs added in FY 2021.

**starting in FY 2017, costs associated with capital expenditures are accounted for in the Capital Improvement Fund or the Vehicle Fund, whichever is applicable.

TRENDS



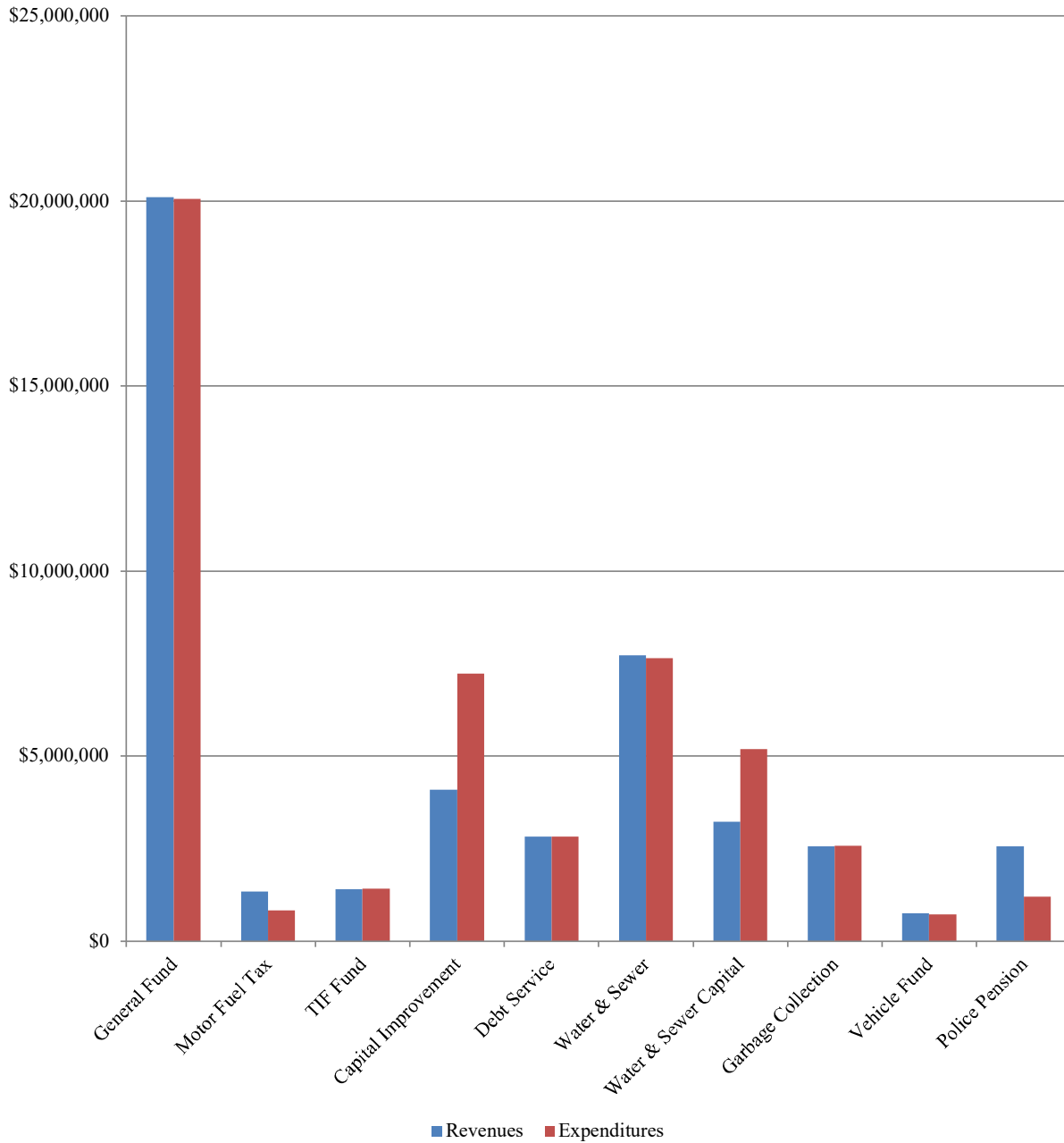
Indicator Description

Elastic revenues are very responsive to changes in the economy. The general fund revenues considered to be elastic include: sales and use taxes, municipal utility taxes, licenses and permits, interest on investments and income taxes. The property tax is an example of a non-elastic revenue. During strong economic conditions, elastic tax revenues will parallel business growth providing increases in existing revenue sources. A balance between elastic and inelastic revenues alleviates the effects of economic growth or decline. During inflation, it is desirable to have a high percentage of elastic revenues because inflation increases the revenue received, keeping pace with the higher prices that the Village must pay for goods and services. If the percentage of elastic revenues declines during inflation, the Village receives less revenue, but the Village becomes more vulnerable because inflation pushes up the price of services.

Analysis and Trends

As the graph indicates, the Village's general fund sources of operating revenue are primarily elastic in nature. The percentage of elastic revenues is increasing to 82% of general operating revenues compared to the projected % for FY 20. The addition of the new Food & Beverage tax netted with a reduction in Licenses and Permit revenue is causing the increase in the %. The Village will be able to sustain current operations much easier if more non elastic revenue sources are implemented to weather any economic downturns.

Revenue and Expenditure Comparison by Fund



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

Budget Year Comparison Summary - All Funds

Fund	Fiscal Year 2021 Revenues	Fiscal Year 2021 Expenditures	Fiscal Year 2021 Difference
<u>Major Governmental Funds</u>			
General Fund	\$20,110,942	\$20,055,960	\$54,982
Capital Improvement Fund	\$4,098,000	\$7,235,472	(\$3,137,472)
Debt Service Fund	\$2,826,716	\$2,825,807	\$909
Total Major Governmental Funds	\$27,035,658	\$30,117,239	(\$3,081,581)
<u>Non-Major Governmental Funds</u>			
Motor Fuel Tax Fund	\$1,337,000	\$837,900	\$499,100
Tax Increment Financing	\$1,400,000	\$1,418,950	(\$18,950)
Total Non Major Governmental Funds	\$2,737,000	\$2,256,850	\$480,150
<u>Proprietary Funds</u>			
Enterprise Funds			
Waterworks & Sewer Fund	\$7,728,700	\$7,654,046	\$74,654
Waterworks & Sewer Capital Fund	\$3,235,400	\$5,194,100	(\$1,958,700)
Garbage Fund	\$2,566,650	\$2,578,000	(\$11,350)
Internal Service Funds			
Vehicle Fund	\$761,022	\$724,227	\$36,795
Total Proprietary Funds	\$14,291,772	\$16,150,373	(\$1,858,601)
<u>Fiduciary Funds</u>			
Police Officers' Pension Fund	\$2,560,000	\$1,207,582	\$1,352,418
Total Fiduciary Funds	\$2,560,000	\$1,207,582	\$1,352,418
Total All Funds	\$46,624,430	\$49,732,044	(\$3,107,614)

REVENUES - ALL FUNDS

FUND	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
General	17,824,997	19,903,257	19,017,795	21,159,737	20,110,942	1,093,147	6%
Motor Fuel Tax	956,168	967,890	856,000	1,268,500	1,337,000	481,000	56%
Tax Increment Financing	23,397	36,638	5,147,500	7,558,777	1,400,000	(3,747,500)	-73%
Capital Improvement	4,171,617	5,844,425	4,148,000	4,284,350	4,098,000	(50,000)	-1%
Debt Service	2,923,217	2,824,603	2,827,507	2,827,957	2,826,716	(791)	0%
Water and Sewer	6,119,871	8,668,449	7,496,700	7,566,465	7,728,700	232,000	3%
Water and Sewer Capital	242,619	2,485,159	1,930,000	2,125,800	3,235,400	1,305,400	68%
Garbage Collection	2,434,765	2,479,430	2,535,380	2,587,532	2,566,650	31,270	1%
Vehicle	123,953	362,472	537,970	524,970	761,022	223,052	41%
Police Pension	3,764,492	3,954,608	2,250,199	2,548,304	2,560,000	309,801	14%
TOTAL REVENUES	38,585,096	47,526,931	46,747,051	52,452,392	46,624,430	(122,621)	0%

FUND HIGHLIGHTS

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

Motor Fuel Tax revenues have increased 56% due to the new Transportation Relief Fund distributions from the State of Illinois. This tax is estimated to generate \$500,000 in new revenue.

TIF Fund revenues decreased 73% due to \$3.8 million less transferred from other Funds.

The Capital Improvement Fund revenue is 1% lower than FY 2020 due to lower budgets for tax revenues.

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

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

The Water & Sewer Capital Fund revenue is greater than FY 2020 budget as a larger transfer from the Water & Sewer Fund is anticipated.

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

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

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

EXPENDITURES - ALL FUNDS

FUND	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	<i>FY 2021 Budget vs FY 2020 Budget</i>	
						\$	%
General	16,767,220	17,360,332	18,879,559	18,658,646	20,055,960	1,176,401	6%
Motor Fuel Tax	1,089,128	320,369	1,062,500	1,162,500	837,900	(224,600)	-21%
Tax Increment Financing	175,268	530,405	5,177,500	11,929,500	1,418,950	(3,758,550)	-73%
Capital Improvement	20,471,602	13,960,281	5,853,270	5,965,700	7,235,472	1,382,202	24%
Debt Service	2,922,195	2,824,197	2,826,407	2,827,131	2,825,807	(600)	0%
Water and Sewer	5,030,904	6,283,904	6,842,617	7,064,189	7,654,046	811,429	12%
Water and Sewer Capital	179,856	1,704,176	4,933,400	4,456,000	5,194,100	260,700	5%
Garbage Collection	2,408,455	2,465,007	2,533,885	2,526,000	2,578,000	44,115	2%
Vehicle	83,082	322,799	497,970	299,756	724,227	226,257	45%
Police Pension	820,214	1,125,769	1,193,312	1,201,850	1,207,582	14,270	1%
TOTAL EXPENDITURES	49,947,924	46,897,239	49,800,420	56,091,272	49,732,044	(68,376)	0%

FUND HIGHLIGHTS

General Fund expenditures have increased 6% compared to the FY 2020 budget due to increases in personnel services costs and contractual services costs.

The Motor Fuel Tax Fund expenditures decreased because less is budgeted for roadway improvements.

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

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

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

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

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

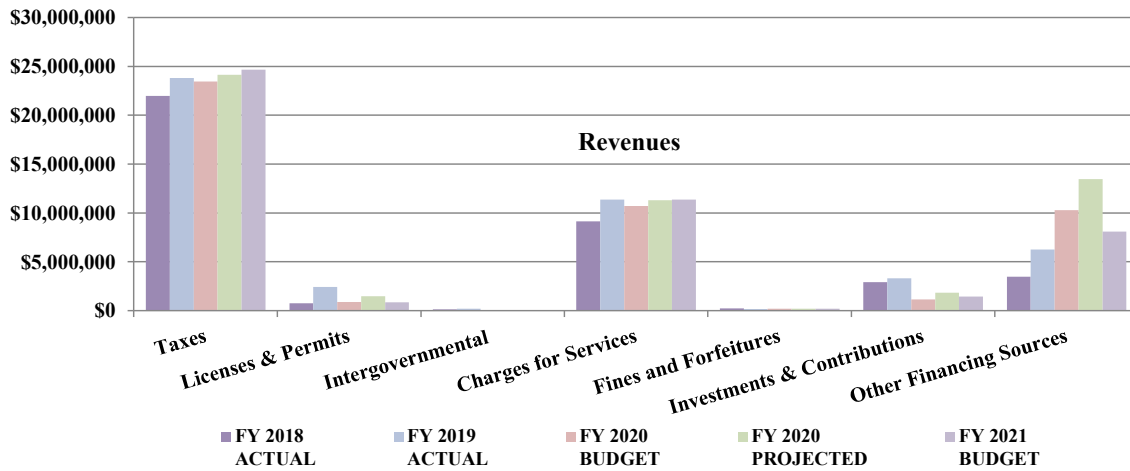
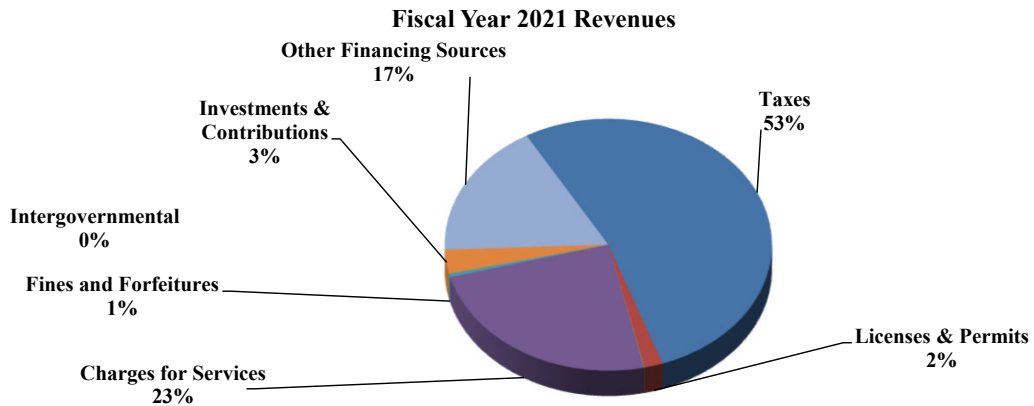
Garbage Collection Fund expenses have increased due to the annual rate increase.

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

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

REVENUES BY SOURCE - ALL FUNDS

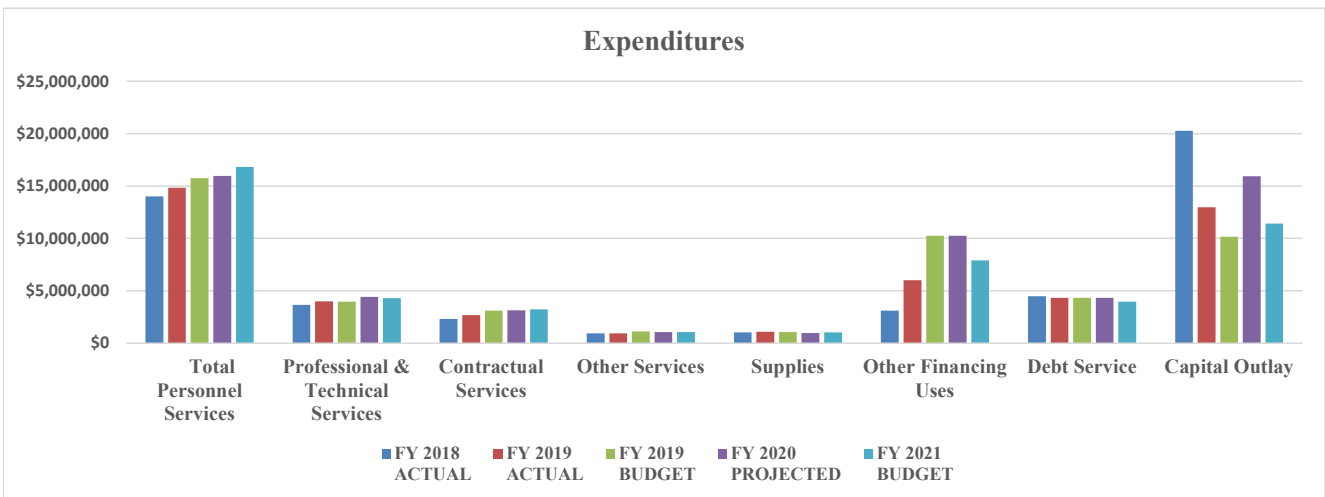
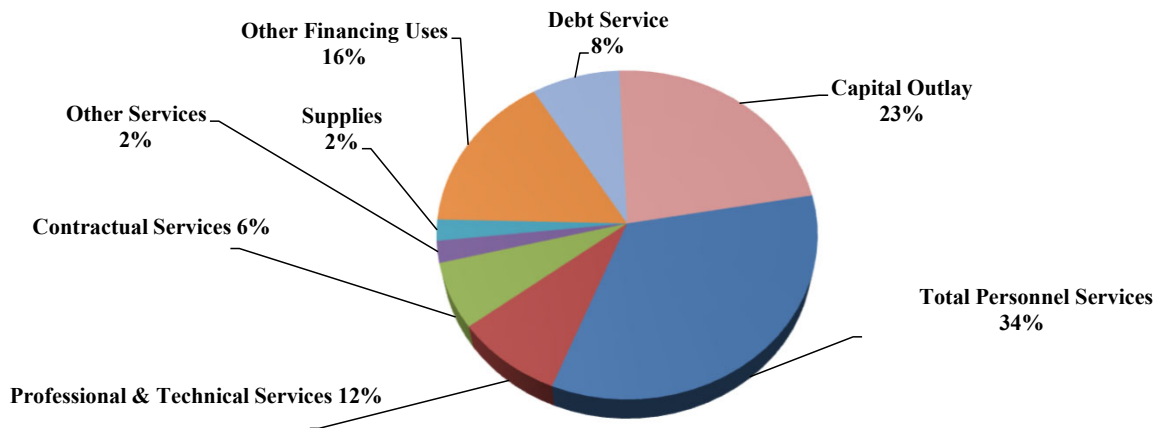
REVENUES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Taxes	21,965,727	23,817,944	23,437,454	24,143,378	24,677,973	1,240,519	5%
Licenses & Permits	749,672	2,422,629	896,950	1,475,700	856,200	(40,750)	-5%
Intergovernmental	125,215	192,010	35,000	19,200	20,000	(15,000)	-43%
Charges for Services	9,148,239	11,373,169	10,722,000	11,314,632	11,362,169	640,169	6%
Fines and Forfeitures	213,116	176,958	204,000	190,000	199,000	(5,000)	-2%
Investments & Contributions	2,910,490	3,293,365	1,157,929	1,839,740	1,433,950	276,021	24%
Other Financing Sources	3,472,638	6,250,855	10,293,718	13,469,742	8,075,138	(2,218,580)	-22%
TOTAL REVENUE	38,585,096	47,526,931	46,747,051	52,452,392	46,624,430	(122,621)	0%



EXPENDITURES BY TYPE - ALL FUNDS

EXPENDITURES	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2021 Budget vs FY 2020 Budget	
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	\$	%
Salaries & Wages	9,816,421	10,528,289	11,097,421	11,422,733	11,694,842	597,421	5%
Employee Benefits	4,209,583	4,304,821	4,668,843	4,544,450	5,114,645	445,802	10%
Total Personnel Services	14,026,004	14,833,110	15,766,264	15,967,183	16,809,487	1,043,223	7%
Professional & Technical Services	3,675,225	3,987,374	3,976,772	4,414,479	4,307,476	330,704	8%
Contractual Services	2,309,483	2,684,698	3,101,832	3,131,519	3,226,620	124,788	4%
Other Services	950,298	950,556	1,134,954	1,058,222	1,067,123	(67,831)	-6%
Supplies	1,039,305	1,086,172	1,061,269	986,500	1,030,862	(30,407)	-3%
Other Financing Uses	3,118,914	6,025,608	10,272,877	10,251,377	7,901,438	(2,371,439)	-23%
Debt Service	4,479,672	4,344,328	4,330,982	4,331,706	3,983,433	(347,549)	-8%
Capital Outlay	20,271,673	12,985,394	10,155,470	15,950,286	11,405,605	1,250,135	12%
TOTAL EXPENSES	49,870,574	46,897,239	49,800,420	56,091,272	49,732,044	(68,376)	0%

Fiscal Year 2021 Expenditures



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

	Budget Analysis								
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021	Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
General Fund									
Taxes									
Property Tax-IMRF	2,000	619	25,197	25,346	200	(25,146)	-99%	(24,997)	-99%
Property Tax- Police Pension	1,277,210	1,341,943	1,398,759	1,397,304	1,475,800	78,496	6%	77,041	6%
Road and Bridge Tax	105,531	102,862	102,000	102,110	102,000	(110)	0%	-	0%
Personal Property Replacement Tax	10,083	10,207	7,500	11,170	7,500	(3,670)	-33%	-	0%
Property Tax-SSA 04	-	210	350	365	818	453	124%	468	134%
Property Tax-SSA 05	-	307	330	252	355	103	41%	25	8%
Total Property Taxes	1,394,824	1,456,148	1,534,136	1,536,547	1,586,673	50,126	3%	52,537	3%
Sales Tax	6,248,837	6,447,626	6,533,159	6,600,000	6,730,000	130,000	2%	196,841	3%
Local Sales Tax	2,047,650	2,141,328	2,200,000	2,100,000	2,200,000	100,000	5%	-	0%
Sales Tax Rebate	(330,309)	(302,527)	(295,000)	(295,000)	(300,000)	(5,000)	2%	(5,000)	2%
Use Tax	874,738	1,023,337	935,000	1,075,000	1,150,000	75,000	7%	215,000	23%
Income Tax	2,999,575	3,211,509	3,264,000	3,300,000	3,250,000	(50,000)	-2%	(14,000)	0%
Games Tax	149,646	175,651	160,000	170,000	176,000	6,000	4%	16,000	10%
Coin Operated Device Fee	3,300	2,400	3,500	2,250	2,500	250	11%	(1,000)	-29%
Hotel/Motel Tax	72,428	71,953	75,000	66,000	75,000	9,000	14%	-	0%
Telecommunications	632,625	663,361	558,000	600,000	560,000	(40,000)	-7%	2,000	0%
Cable TV Franchise Fees	495,470	470,911	500,000	475,000	460,000	(15,000)	-3%	(40,000)	-8%
Utility Tax	1,037,640	1,115,826	950,000	1,000,000	1,000,000	-	0%	50,000	5%
Local Food & Beverage Tax	546,263	1,012,670	825,000	1,000,000	1,000,000	-	0%	175,000	21%
Total Taxes	16,172,688	17,490,192	17,242,795	17,629,797	17,890,173	260,376	1%	647,378	4%

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

	Budget Analysis								
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021	Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Licenses and Permits									
Liquor Licenses	86,200	92,925	80,000	56,000	95,000	39,000	70%	15,000	19%
Misc. Licenses	605	1,381	500	2,800	2,000	(800)	-29%	1,500	300%
Video Gaming License Fee	11,634	38,658	19,000	56,000	56,000	-	0%	37,000	195%
Tobacco License Fee	1,250	1,450	1,250	1,250	1,300	50	4%	50	4%
Business Registration	24,165	16,697	22,000	22,000	22,000	-	0%	-	0%
Misc. Permits	2,458	1,912	2,000	13,000	5,000	(8,000)	-62%	3,000	150%
Solicitors Permits	7,789	7,582	3,500	19,000	12,000	(7,000)	-37%	8,500	243%
Special Event Permits	1,225	1,125	1,300	1,000	1,200	200	20%	(100)	-8%
Contractor Registration	65,250	70,275	80,000	100,000	85,000	(15,000)	-15%	5,000	6%
Building Permits	174,500	483,229	240,000	210,000	215,000	5,000	2%	(25,000)	-10%
Sign Permits	7,484	9,196	8,000	7,000	8,000	1,000	14%	-	0%
Accessory Permits	152,675	214,122	180,000	675,000	235,000	(440,000)	-65%	55,000	31%
Demolition Permits	800	596	200	150	500	350	233%	300	150%
Truck Permits	4,600	7,990	6,000	10,500	8,000	(2,500)	-24%	2,000	33%
Right of Way Permits	-	-	-	22,000	25,000	3,000	14%	25,000	0%
Transition Fees	31,000	49,429	40,000	-	-	-	0%	(40,000)	-100%
Total Licenses and Permits	571,633	996,567	683,750	1,195,700	771,000	(424,700)	-36%	87,250	13%
Intergovernmental									
Federal Grants	4,070	-	-	-	-	-	0%	-	0%
State Grants	28,775	20,540	35,000	19,200	20,000	800	4%	(15,000)	-43%
Total Intergovernmental	32,845	20,540	35,000	19,200	20,000	800	4%	(15,000)	-43%

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

	Budget Analysis								
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021	Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Charges for Services									
Filing Fees	11,370	6,125	10,000	4,000	6,000	2,000	50%	(4,000)	-40%
Inspection/Observation Fee	6,530	7,110	7,300	7,500	7,800	300	4%	500	7%
Plan Review Fees	111,957	261,499	100,000	335,000	150,000	(185,000)	-55%	50,000	50%
Elevator Inspections	2,739	3,269	3,500	3,500	3,500	-	0%	-	0%
Community Room Rental	-	-	-	-	-	-	0%	-	0%
Accident Report Fees	3,455	3,691	3,300	5,300	3,600	(1,700)	-32%	300	9%
Fingerprint Fees	3,183	2,470	3,000	2,500	3,200	700	28%	200	7%
Sex Offender Registration Fee	455	190	-	310	150	(160)	-52%	150	0%
Subpoena Fee	263	365	150	210	150	(60)	-29%	-	0%
Books, Maps, & Plans	-	-	-	-	-	-	0%	-	0%
Reimbursements	23,251	37,267	30,000	65,000	30,000	(35,000)	-54%	-	0%
Newsletter Advertising Fees	5,003	7,861	7,500	7,000	7,500	500	7%	-	0%
Salary Reimbursement	84,669	166,509	130,000	180,000	228,849	48,849	27%	98,849	76%
Handicap Park-Temp. Hang Tags	20	20	-	30	20	(10)	-33%	20	0%
Building Rent	1,223	-	-	-	-	-	0%	-	0%
Tower Rent	72,441	59,615	77,500	100,000	100,000	-	0%	22,500	29%
Police Security	256,934	273,451	250,000	245,000	300,000	55,000	22%	50,000	20%
Total Charges for Services	583,492	829,442	622,250	955,350	840,769	(114,581)	-12%	218,519	35%
Fines & Forfeitures									
Court Fines	81,902	63,799	80,000	75,000	70,000	(5,000)	-7%	(10,000)	-13%
Ordinance Violation Fines	87,149	81,559	90,000	80,000	90,000	10,000	13%	-	0%
Liquor Violations	10,450	750	1,500	-	1,000	1,000	0%	(500)	-33%
Booking/Bonding of Arrestees	3,060	2,850	2,500	3,000	3,000	-	0%	500	20%
Administrative Tow Fee	30,555	28,000	30,000	32,000	35,000	3,000	9%	5,000	17%
Total Fines & Forfeitures	213,116	176,958	204,000	190,000	199,000	9,000	5%	(5,000)	-2%
Investments & Contributions									
Interest	31,767	103,436	25,000	140,000	125,000	(15,000)	-11%	100,000	400%
Member Contributions	112,398	119,795	130,000	155,000	145,000	(10,000)	-6%	15,000	12%
Cobra/Retiree Contributions	55,858	71,840	60,000	79,000	80,000	1,000	1%	20,000	33%
Community Relations Contributions	825	-	-	1,690	-	(1,690)	-100%	-	0%
Total Investments & Contributions	200,847	295,071	215,000	375,690	350,000	(25,690)	-7%	135,000	63%

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

	Budget Analysis								
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021	Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Other Financing Sources									
Asset Sales	300	825	-	750,000	5,000	(745,000)	-99%	5,000	0%
Miscellaneous	10,344	62,869	15,000	31,500	15,000	(16,500)	-52%	-	0%
Cash Shortage/Overage	101	-	-	-	-	-	0%	-	0%
Insurance Proceeds	39,631	30,792	-	32,500	20,000	(12,500)	-38%	20,000	100%
Total Other Financing Services	50,376	94,486	15,000	814,000	40,000	(774,000)	-95%	25,000	167%
Total General Fund	17,824,997	19,903,257	19,017,795	21,179,737	20,110,942	(1,068,795)	-5%	1,093,147	6%
Motor Fuel Tax Fund									
Taxes									
Motor Fuel Tax Allotments	949,817	943,491	852,000	825,000	825,000	-	0%	(27,000)	-3%
Transportation Relief Fund	-	-	-	400,000	500,000	100,000	25%	500,000	0%
Total Taxes	949,817	943,491	852,000	1,225,000	1,325,000	100,000	8%	473,000	56%
Interest									
Interest	6,351	24,399	4,000	28,500	12,000	(16,500)	-58%	8,000	200%
Total Motor Fuel Tax Fund	956,168	967,890	856,000	1,253,500	1,337,000	83,500	7%	481,000	56%
Tax Increment Financing Fund									
Taxes									
Property Tax	19,604	32,683	34,000	56,277	75,000	18,723	33%	41,000	121%
Interest									
Interest	3,793	3,955	1,500	45,000	1,000	(44,000)	-98%	(500)	-33%
Other Financing Sources									
Transfer from MFT Fund	-	-	-	-	-	-	0%	-	0%
Transfer from CIP Fund	-	-	3,263,000	6,000,000	853,000	(5,147,000)	-86%	(2,410,000)	-74%
Transfer from Water & Sewer Capital	-	-	1,838,000	1,500,000	460,000	(1,040,000)	-69%	(1,378,000)	-75%
Transfer from Garbage Collection Fund	-	-	11,000	-	11,000	11,000	0%	-	0%
Total Other Financing Sources	-	-	5,112,000	7,500,000	1,324,000	(6,176,000)	-82%	(3,788,000)	-74%
Total Tax Increment Financing Fund	23,397	36,638	5,147,500	7,601,277	1,400,000	(6,201,277)	-82%	(3,747,500)	-73%

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

	Budget Analysis								
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021	Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Capital Improvement Fund									
Taxes									
Local Sales Tax	3,071,475	3,211,992	3,100,000	3,100,000	3,162,000	62,000	2%	62,000	2%
Local Motor Fuel Tax	474,933	797,642	810,000	760,000	750,000	(10,000)	-1%	(60,000)	-7%
Total Taxes	3,546,408	4,009,634	3,910,000	3,860,000	3,912,000	52,000	1%	2,000	0%
Licenses & Permits	177,838	1,426,041	213,000	290,000	85,000	(205,000)	-71%	(128,000)	-60%
Intergovernmental	-	171,470	-	-	-	-	0%	-	0%
Charges for Services	33,900	-	-	30,000	56,000	26,000	87%	56,000	100%
Investments & Contributions	283,471	237,280	25,000	92,000	45,000	(47,000)	-51%	20,000	80%
Other Financing Sources	130,000	-	-	-	-	-	0%	-	0%
Total Capital Improvement Fund	4,171,617	5,844,425	4,148,000	4,272,000	4,098,000	(174,000)	-4%	(50,000)	-1%
Debt Service Fund									
Investments & Contributions									
Interest	201	403	100	5,800	100	(5,700)	-98%	-	0%
Other Financing Sources									
Transfer In - General Fund	1,438,316	1,139,050	1,152,707	1,142,257	1,193,366	51,109	4%	40,659	4%
Transfer In - MFT Fund	262,500	262,500	262,500	262,500	237,900	(24,600)	-9%	(24,600)	-9%
Transfer In - Capital Improvement Fund	1,222,200	1,422,650	1,412,200	1,422,650	1,395,350	(27,300)	-2%	(16,850)	-1%
Total Other Financing Sources	2,923,016	2,824,200	2,827,407	2,827,407	2,826,616	(791)	0%	(791)	0%
Total Debt Service Fund	2,923,217	2,824,603	2,827,507	2,833,207	2,826,716	(6,491)	0%	(791)	0%
Water and Sewer Fund									
Licenses & Permits									
Temporary Water Permits	200	20	200	-	200	200	0%	-	0%
Intergovernmental									
Federal Grants	92,370	-	-	-	-	-	0%	-	0%
Charges for Services									
Inspection/Observation Fees	3,177	12,109	10,000	10,400	10,000	(400)	-4%	-	0%
Reimbursements	16,906	24,163	10,000	16,300	10,000	(6,300)	-39%	-	0%
Water	4,477,286	5,584,557	6,100,000	6,100,000	6,338,000	238,000	4%	238,000	4%
Sewer Maintenance	1,341,798	1,304,866	1,300,000	1,300,000	1,300,000	-	0%	-	0%
Water & Sewer Recapture	6,014	10,901	-	8,300	-	(8,300)	-100%	-	0%
Meter Sales	3,167	1,614	500	-	1,500	1,500	0%	1,000	200%
Bulk Water Sales	13,245	12,061	5,000	3,600	5,000	1,400	39%	-	0%
Consumption Reports	33,268	33,054	34,000	34,000	34,000	-	0%	-	0%
Total Charges for Services	5,894,861	6,983,325	7,459,500	7,472,600	7,698,500	225,900	3%	239,000	3%

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

	Budget Analysis								
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021	Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Investments & Contributions									
Interest	33,797	69,218	30,000	85,000	30,000	(55,000)	-65%	-	0%
Member Contributions	6,349	3,573	7,000	4,500	-	(4,500)	-100%	(7,000)	-100%
Total Investments & Contributions	40,146	72,791	37,000	89,500	30,000	(59,500)	-66%	(7,000)	-19%
Other Financing Sources									
Transfers In	64,295	1,541,006	-	-	-	-	0%	-	0%
Asset Sales	-	-	-	-	-	-	0%	-	0%
Miscellaneous	13,010	-	-	55	-	(55)	-100%	-	0%
Insurance Proceeds	14,989	446	-	4,310	-	(4,310)	-100%	-	0%
Contributed Capital	-	70,861	-	-	-	-	0%	-	0%
Total Other Financing Sources	92,294	1,612,313	-	4,365	-	(4,365)	-100%	-	0%
Total Water and Sewer Fund	6,119,871	8,668,449	7,496,700	7,566,465	7,728,700	162,235	2%	232,000	3%
Water and Sewer Capital Fund									
Charges for Services									
Water Line Contribution	400	400	-	600	200	(400)	-67%	200	0%
Sewer Line Contribution	400	400	-	600	200	(400)	-67%	200	0%
Water Tap On Fees	162,800	967,950	80,000	210,000	150,000	(60,000)	-29%	70,000	88%
MXU Fees	38,116	112,394	25,000	55,000	50,000	(5,000)	-9%	25,000	100%
Total Charges for Services	201,716	1,081,144	105,000	266,200	200,400	(65,800)	-25%	95,400	91%
Investments & Contributions									
Interest	40,903	104,014	25,000	100,000	35,000	(65,000)	-65%	10,000	40%
Other Financing Sources									
Transfers In	-	1,300,000	1,800,000	1,800,000	3,000,000	1,200,000	67%	1,200,000	67%
Total Water and Sewer Capital Fund	242,619	2,485,159	1,930,000	2,166,200	3,235,400	1,069,200	49%	1,305,400	68%
Garbage Collection Fund									
Charges for Services									
Disposal Fees	2,433,176	2,477,575	2,533,800	2,600,000	2,565,000	(35,000)	-1%	31,200	1%
Waste Stickers	1,094	1,683	1,450	1,700	1,500	(200)	-12%	50	3%
Total Charges for Services	2,434,270	2,479,258	2,535,250	2,601,700	2,566,500	(35,200)	-1%	31,250	1%
Investments & Contributions									
Interest	495	172	130	965	150	(815)	-84%	20	15%
Total Garbage Collection Fund	2,434,765	2,479,430	2,535,380	2,602,665	2,566,650	(36,015)	-1%	31,270	1%

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

	Budget Analysis								
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021	Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Vehicle Fund									
Investments & Contributions									
Interest	335	672	-	1,650	700	(950)	-58%	700	0%
Other Financing Sources									
Transfer from the Water & Sewer Fund	35,000	-	-	-	80,000	80,000	100%	80,000	100%
Transfer from the Capital Improvement	50,000	330,500	497,970	497,970	645,322	147,352	30%	147,352	30%
Asset Sales	38,618	31,300	40,000	12,000	35,000	23,000	192%	(5,000)	-13%
Total Other Financing Sources	123,618	361,800	537,970	509,970	760,322	250,352	49%	222,352	41%
Total Vehicle Fund	123,953	362,472	537,970	511,620	761,022	249,402	49%	223,052	41%
Police Pension Fund									
Taxes									
Property Taxes	1,277,210	1,341,943	1,398,659	1,397,304	1,475,800	78,496	6%	77,141	6%
Investments & Contributions									
Interest	1,231,390	1,266,764	400,000	923,000	500,000	(423,000)	-46%	100,000	25%
Realized Gain/loss	665,473	799,258	-	-	-	-	0%	-	0%
Member Contributions	437,086	447,805	450,199	460,000	460,000	-	0%	9,801	2%
Member Contributions- Prior Service	-	14,529	-	-	-	-	0%	-	0%
Interest-Prior Service Contribution	-	26,251	-	-	-	-	0%	-	0%
Total Investments & Contributions	2,333,948	2,554,608	850,199	1,383,000	960,000	(423,000)	-31%	109,801	13%
Other Financing Sources									
Miscellaneous	153,334	58,057	1,341	2,697	124,200	121,503	4505%	122,859	9162%
Total Police Pension Fund	3,764,492	3,954,608	2,250,199	2,783,001	2,560,000	(223,001)	-8%	309,801	14%
Total Revenues	38,585,096	47,526,931	46,747,051	52,769,672	46,624,430	(6,145,242)	-12%	(122,621)	0%

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

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021	Budget Analysis			
						Budget vs Projected Increase (Decrease)	Percent Change	Budget vs Budget Increase (Decrease)	Percent Change
General Fund									
Corporate									
Personnel Services - Salaries & Wages	610,681	676,877	689,752	756,210	771,650	15,440	2%	(4,279)	-1%
Personnel Services - Employee Benefits	153,096	177,334	188,522	201,000	223,721	22,721	11%	(34,376)	-13%
Professional & Technical Services	-	177,918	300,627	312,218	337,410	25,192	8%	(30,000)	-8%
Contractual Services	261,716	100,225	46,484	45,000	49,500	4,500	10%	3,500	8%
Other Services	101,853	98,289	88,015	105,963	100,812	(5,151)	-5%	(5,687)	-5%
Supplies	102,658	123,278	3,296	4,000	3,800	(200)	-5%	(300)	-7%
Other Financing Uses	6,129	1,135	503	-	-	-	0%	-	0%
Corporate Total	1,236,134	1,355,057	1,317,199	1,424,391	1,486,893	62,502	4%	(71,142)	-5%
Community Relations									
Personnel Services - Salaries & Wages	127,710	96,394	131,779	144,800	141,289	(3,511)	-2%	3,857	3%
Personnel Services - Employee Benefits	44,433	26,746	36,173	38,845	41,444	2,599	7%	2,176	6%
Professional & Technical Services	110,837	81,124	82,660	123,300	136,800	13,500	11%	(16,200)	-11%
Contractual Services	30,745	134	199	-	-	-	0%	(10,000)	-100%
Other Services	21,982	36,249	22,160	21,371	37,469	16,098	75%	(14,262)	-28%
Supplies	546	1,356	2,193	1,330	1,650	320	24%	(780)	-32%
Other Financing Uses	679	45,768	29,399	25,000	25,500	500	2%	(10,000)	-28%
Community Relations Total	336,934	287,772	304,562	354,646	384,152	29,506	8%	(45,209)	-11%
Building & Code Enforcement									
Personnel Services - Salaries & Wages	447,526	457,279	475,876	520,550	546,011	25,461	5%	55,972	11%
Personnel Services - Employee Benefits	174,056	178,014	159,128	168,145	186,296	18,151	11%	13,730	8%
Professional & Technical Services	4,859	4,024	11,929	13,000	15,000	2,000	15%	(500)	-3%
Contractual Services	38,049	3,715	3,449	1,000	300	(700)	-70%	(800)	-73%
Other Services	7,898	43,775	45,983	52,165	58,804	6,639	13%	3,894	7%
Supplies	6,039	5,336	5,930	9,080	10,250	1,170	13%	(1,500)	-13%
Other Financing Uses	8,354	-	-	-	-	-	0%	-	0%
Building & Code Enforcement Total	686,780	692,143	702,295	763,940	816,661	52,721	7%	70,796	9%

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

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021	Budget Analysis			
						Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Community Development									
Personnel Services - Salaries & Wages	272,360	311,668	311,223	326,821	336,327	9,506	3%	7,557	2%
Personnel Services - Employee Benefits	95,875	101,965	104,208	98,420	105,844	7,424	8%	(7,286)	-6%
Professional & Technical Services	8,694	3,982	3,549	2,400	37,100	34,700	1446%	29,000	358%
Contractual Services	25,077	346	928	650	-	(650)	-100%	(2,100)	-100%
Other Services	5,336	30,511	25,910	26,663	30,002	3,339	13%	1,190	4%
Supplies	2,689	7,503	6,089	6,150	8,200	2,050	33%	(1,300)	-14%
Other Financing Uses	3,628	-	-	-	-	-	0%	-	0%
Community Development Total	413,657	455,975	451,907	461,104	517,473	56,369	12%	27,061	6%
Economic Development									
Personnel Services - Salaries & Wages	54,327	117,851	118,460	121,500	125,877	4,377	4%	2,588	2%
Personnel Services - Employee Benefits	9,963	21,007	20,644	35,310	42,262	6,952	20%	20,582	95%
Professional & Technical Services	8,550	25,000	26,215	43,500	52,000	8,500	20%	-	0%
Contractual Services	5,269	24	139	-	-	-	0%	(120)	-100%
Other Services	4,400	13,935	17,254	17,198	18,060	862	5%	(4,330)	-19%
Supplies	10,101	477	616	320	825	505	158%	(225)	-21%
Other Financing Uses	1,382	-	-	-	-	-	0%	-	0%
Economic Development Total	99,992	178,293	183,327	217,828	239,024	21,196	10%	18,495	8%
Finance									
Personnel Services - Salaries & Wages	289,963	312,329	326,099	342,000	349,337	7,337	2%	13,343	4%
Personnel Services - Employee Benefits	98,158	100,103	98,254	109,657	135,352	25,695	23%	30,412	29%
Professional & Technical Services	77,783	77,713	71,419	74,225	86,153	11,928	16%	22,196	35%
Contractual Services	30,556	1,073	717	-	-	-	0%	(700)	-100%
Other Services	5,940	35,682	41,773	42,481	54,398	11,917	28%	3,663	7%
Supplies	8,042	4,211	2,571	3,900	4,000	100	3%	(700)	-15%
Other Financing Uses	2,094	-	-	-	-	-	0%	-	0%
Finance Total	512,537	531,110	540,833	572,263	629,240	56,977	10%	68,214	12%

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

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021	Budget Analysis			
						Budget vs Projected Increase (Decrease)	Percent Change	Budget vs Budget Increase (Decrease)	Percent Change
Information Technology									
Personnel Services - Salaries & Wages	81,120	82,126	87,161	93,000	190,000	97,000	104%	100,754	113%
Personnel Services - Employee Benefits	30,314	31,214	31,653	33,139	85,654	52,515	158%	51,611	152%
Professional & Technical Services	47,279	203,186	212,083	208,000	180,695	(27,305)	-13%	(29,307)	-14%
Contractual Services	151,100	453,377	465,309	417,000	563,062	146,062	35%	57,140	11%
Other Services	89,525	5,747	15,198	15,673	10,274	(5,399)	-34%	(1,997)	-16%
Supplies	350	23,817	10,179	26,895	15,000	(11,895)	-44%	(17,230)	-53%
Other Financing Uses	3,264	-	-	-	-	-	0%	-	0%
Information Technology Total	402,953	799,466	821,582	793,707	1,044,685	250,978	32%	160,971	18%
Police									
Personnel Services - Salaries & Wages	5,288,308	5,394,599	5,562,709	6,026,000	6,152,535	126,535	2%	298,744	5%
Personnel Services - Employee Benefits	2,951,683	2,941,207	3,004,369	3,117,095	3,493,467	376,372	12%	346,910	11%
Professional & Technical Services	102,278	209,451	276,864	238,971	256,152	17,181	7%	12,954	5%
Contractual Services	443,286	70,229	42,444	43,878	14,982	(28,896)	-66%	(38,388)	-72%
Other Services	197,372	396,776	403,410	428,534	440,079	11,545	3%	(66,110)	-13%
Supplies	46,875	139,901	135,319	129,450	140,020	10,570	8%	(6,666)	-5%
Other Financing Uses	113,881	-	-	-	-	-	0%	-	0%
Police Total	9,143,682	9,152,162	9,425,115	9,983,928	10,497,235	513,307	5%	547,444	6%
Public Works									
Personnel Services - Salaries & Wages	432,411	485,551	622,132	889,400	1,078,050	188,650	21%	168,610	19%
Personnel Services - Employee Benefits	143,261	163,673	231,269	308,097	430,101	122,004	40%	38,667	10%
Professional & Technical Services	18,570	14,150	24,515	9,800	17,960	8,160	83%	(3,500)	-16%
Contractual Services	928,725	849,677	1,203,147	1,338,999	1,334,577	(4,422)	0%	181,292	16%
Other Services	16,287	201,905	206,570	222,839	186,093	(36,746)	-16%	(20,527)	-10%
Supplies	9,576	162,269	186,828	164,997	200,450	35,453	21%	(5,430)	-3%
Other Financing Uses	188,091	-	-	-	-	-	0%	-	0%
Public Works Total	1,736,922	1,877,226	2,474,461	2,934,132	3,247,231	313,099	11%	359,112	12%
General Administration									
Transfers	1,491,894	16,767,220	17,360,332	18,658,646	20,055,960	1,397,314	7%	1,176,401	6%
General Administration Total	1,491,894	16,767,220	17,360,332	18,658,646	20,055,960	1,397,314	7%	1,176,401	6%
General Fund Total	16,061,484	32,096,424	33,581,614	36,164,585	38,918,554	2,753,969	8%	2,312,143	6%

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

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021	Budget Analysis			
						Budget vs Projected Increase (Decrease)	Percent Change	Budget vs Budget Increase (Decrease)	Percent Change
Motor Fuel Tax Fund									
General Administration									
Transfers	262,500	262,500	262,500	262,500	237,900	(24,600)	-9%	(24,600)	-9%
Capital Outlay	611,760	826,628	57,869	900,000	600,000	(300,000)	-33%	(200,000)	-25%
Motor Fuel Tax Fund Total	874,260	1,089,128	320,369	1,162,500	837,900	(324,600)	-28%	(224,600)	-21%
Tax Increment Financing Fund									
Professional & Technical Services	115,240	127,874	194,347	429,000	105,450	(323,550)	-75%	40,450	62%
Other Services	-	394	2,319	500	500	-	100%	-	0%
Capital Outlay	1,494,287	47,000	333,740	11,500,000	1,313,000	(10,187,000)	-89%	(3,799,000)	-74%
Tax Increment Financing Fund Total	1,609,527	175,268	530,405	11,929,500	1,418,950	(10,510,550)	-88%	(3,758,550)	-73%
Capital Improvement Fund									
Professional & Technical Services	353,077	-	35,000	130,000	124,000	(6,000)	-5%	124,000	100%
Capital Outlay	4,491,866	19,199,402	12,172,131	662,530	4,217,800	3,555,270	537%	3,537,700	520%
Other Financing Uses	1,134,631	1,272,200	1,753,150	5,173,170	2,893,672	(2,279,498)	-44%	(2,279,498)	-44%
Capital Improvement Fund Total	5,979,574	20,471,602	13,960,281	5,965,700	7,235,472	1,269,772	21%	1,382,202	24%
Debt Service Fund									
Professional & Technical Services	2,981	1,551	897	1,931	757	(1,174)	-61%	(450)	-37%
Debt Service	2,385,025	2,920,644	2,823,300	2,825,200	2,825,050	(150)	0%	(150)	0%
Other Financing Uses	-	-	-	-	-	-	0%	-	0%
Debt Service Fund Total	2,388,006	2,922,195	2,824,197	2,827,131	2,825,807	(1,324)	0%	(600)	0%

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

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021	Budget Analysis			
						Budget vs Projected Increase (Decrease)	Percent Change	Budget vs Budget Increase (Decrease)	Percent Change
Water & Sewer Fund									
Operating									
Personnel Services - Salaries & Wages	1,110,587	1,175,331	1,197,915	1,132,097	937,059	(195,038)	-17%	(50,620)	-5%
Personnel Services - Employee Benefits	447,372	468,319	430,601	434,742	370,504	(64,238)	-15%	(16,624)	-4%
Professional & Technical Services	115,228	241,705	178,307	192,065	269,306	77,241	40%	126,046	88%
Contractual Services	1,391,955	830,683	921,882	1,284,992	1,190,677	(94,315)	-7%	(138,558)	-10%
Other Services	73,283	83,836	77,868	115,040	114,707	(333)	0%	29,410	34%
Supplies	113,967	561,203	657,199	600,678	614,167	13,489	2%	8,724	1%
Debt Service	1,601,732	1,557,477	1,520,131	1,504,575	1,157,626	(346,949)	-23%	(346,949)	-23%
Other Financing Uses	-	112,350	1,300,000	1,800,000	3,000,000	1,200,000	67%	1,200,000	67%
Water & Sewer Fund Total	4,854,123	5,030,904	6,283,904	7,064,189	7,654,046	589,857	8%	811,429	12%
Water & Sewer Capital Fund									
Supplies	-	-	64,315	30,000	30,000	-	0%	-	0%
Other Financing Uses	214,325	64,295	1,541,006	1,838,000	540,000	(1,298,000)	-71%	(1,298,000)	-71%
Capital Outlay	78,268	115,561	98,854	2,588,000	4,624,100	2,036,100	79%	1,558,700	51%
Water & Sewer Capital Fund Total	292,593	179,856	1,704,176	4,456,000	5,194,100	738,100	17%	260,700	5%
Garbage Fund									
Professional & Technical Services	2,346,478	2,408,455	2,463,284	2,525,000	2,565,000	40,000	2%	44,115	2%
Supplies	-	-	1,723	1,000	2,000	1,000	100%	-	0%
Other Financing Uses	-	-	-	-	11,000	11,000	100%	-	0%
Garbage Fund Total	2,346,478	2,408,455	2,465,007	2,526,000	2,578,000	52,000	2%	44,115	2%
Vehicle Replacement Fund									
Contractual Services	-	-	-	-	73,522	73,522	100%	73,522	100%
Capital Outlay	333,499	83,082	322,799	299,756	650,705	350,949	117%	152,735	31%
Vehicle Replacement Fund Total	333,499	83,082	322,799	299,756	724,227	424,471	142%	226,257	45%
Police Pension Fund									
General Administration									
Personnel Services	619,053	706,417	1,005,185	1,070,355	1,066,707	(3,648)	0%	895	0%
Professional & Technical Services	88,228	100,643	106,575	113,000	124,450	11,450	10%	11,450	10%
Other Services	2,289	3,199	4,096	9,795	15,925	6,130	63%	6,925	77%
Supplies	6,353	9,955	9,913	8,700	500	(8,200)	-94%	(5,000)	-91%
Police Pension Fund Total	715,923	820,214	1,125,769	1,201,850	1,207,582	5,732	0%	14,270	1%
Grand Total	35,455,468	65,277,128	63,118,521	73,597,211	68,594,638	(5,002,573)	-7%	1,067,366	2%

Summary of Fund Balances and Unrestricted Net Assets

Fund Balance/ Net Assets

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

FUND	Fiscal Year				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021
GENERAL					
Beginning Fund Balance	7,660,614	8,718,391	11,261,316	11,261,316	13,762,407
Revenues	17,824,997	19,903,257	19,017,795	21,159,737	20,110,942
Expenditures	15,329,204	16,221,282	17,726,852	17,505,939	18,862,594
Change in Fund Balance	2,495,793	3,681,975	1,290,943	3,653,798	1,248,348
Other Financing Sources/(Uses)	(1,438,016)	(1,139,050)	(1,152,707)	(1,152,707)	(1,193,366)
Ending Fund Balance	8,718,391	11,261,316	11,399,552	13,762,407	13,817,389
Non-spendable	2,288,351	2,473,035	2,500,000	2,500,000	2,500,000
Unrestricted-assigned	5,357,803	5,665,068	5,597,594	6,016,788	6,378,378
Unrestricted-unassigned	1,072,237	3,123,213	3,301,958	5,245,619	4,939,011

The General Fund Ending Fund Balance is projected to increase \$54,982 from the Fiscal Year Ending 2020 projected Fund Balance. The increase is due to the total anticipated revenues exceeding budgeted expenditures in FY 21.

MOTOR FUEL TAX

Beginning Restricted Fund Balance	922,462	789,502	1,437,024	1,437,024	1,543,024
Revenues	956,168	967,890	856,000	1,268,500	1,337,000
Expenditures	826,628	57,869	800,000	900,000	600,000
Change in Fund Balance	129,540	910,022	56,000	368,500	737,000
Other Financing Sources/(Uses)	(262,500)	(262,500)	(262,500)	(262,500)	(237,900)
Ending Restricted Fund Balance	789,502	1,437,024	1,230,524	1,543,024	2,042,124

The Ending Restricted Fund Balance increase is due to the additional revenue source received and being saved for future roadway improvements.

FUND	Fiscal Year				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021
TAX INCREMENT FINANCING					
Beginning Restricted Fund Balance	(1,608,191)	(1,760,062)	(2,253,830)	(2,253,830)	(6,624,553)
Revenues	23,397	36,638	35,500	58,777	76,000
Expenditures	175,268	530,405	5,177,500	11,929,500	1,418,950
Change in Fund Balance	(151,871)	(493,767)	(5,142,000)	(11,870,723)	(1,342,950)
Other Financing Sources/(Uses)	-	-	5,112,000	7,500,000	1,324,000
Ending Restricted Fund Balance	(1,760,062)	(2,253,830)	(2,283,830)	(6,624,553)	(6,643,503)

The Tax Increment Financing Fund was established during FY 2017. The Ending Fund Balance deficit will increase \$18,950 compared to the FY 20 projected ending fund balance if all the planned expenditures are realized.

CAPITAL IMPROVEMENT FUND

Beginning Fund Balance	30,163,626	13,863,641	5,747,785	5,747,785	4,112,435
Revenues	4,171,617	5,844,425	4,148,000	4,284,350	4,098,000
Expenditures	19,199,402	12,207,131	680,100	746,530	4,341,800
Change in Fund Balance	(15,027,785)	(6,362,706)	3,467,900	3,537,820	(243,800)
Other Financing Sources/(Uses)	(1,272,200)	(1,753,150)	(5,173,170)	(5,173,170)	(2,893,672)
Ending Fund Balance	13,863,641	5,747,785	4,042,515	4,112,435	974,963
Restricted-road fees	-	-	-	-	-
Restricted-Bond Proceeds	13,863,641	-	-	-	-
Unrestricted-assigned	-	5,747,785	4,042,515	4,112,435	974,963

The Ending Fund Balance is estimated to decrease \$1,432,202 as capital funds are being used for public improvements for development within the Village TIF District. The funds are to be repaid with future TIF increment from the increased property values in future years.

DEBT SERVICE

Beginning Restricted Fund Balance	68,040	69,062	69,468	69,468	70,294
Revenues	201	403	100	550	100
Expenditures	2,922,195	2,824,197	2,826,407	2,827,131	2,825,807
Change in Fund Balance	(2,921,994)	(2,823,794)	(2,826,307)	(2,826,581)	(2,825,707)
Other Financing Sources/(Uses)	2,923,016	2,824,200	2,827,407	2,827,407	2,826,616
Ending Restricted Fund Balance	69,062	69,468	70,568	70,294	71,203

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

FUND	Fiscal Year				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021
WATER & SEWER					
Unrestricted Net Assets	1,616,486	1,599,399	2,106,664	2,106,664	2,608,940
Revenues	6,027,577	7,056,136	7,496,700	7,562,100	7,728,700
Expenses	4,918,554	4,983,904	5,042,617	5,264,189	4,654,046
Change in Unrestricted Net Assets	1,109,023	2,072,232	2,454,083	2,297,911	3,074,654
Other Financing Sources/(Uses)	(1,126,110)	(1,564,967)	(1,800,000)	(1,795,635)	(3,000,000)
Unrestricted Net Assets	1,599,399	2,106,664	2,760,747	2,608,940	2,683,594

Unrestricted Net Assets increased because of the increase in Charges for services revenue from the rate increase effective may, 2020 .

WATER & SEWER CAPITAL

Unrestricted Net Assets	5,499,145	5,561,908	6,342,891	6,342,891	4,012,691
Revenues	242,619	1,185,159	130,000	325,800	235,400
Expenses	115,561	163,170	3,095,400	2,618,000	4,654,100
Change in Unrestricted Net Assets	127,058	1,021,989	(2,965,400)	(2,292,200)	(4,418,700)
Other Financing Sources/(Uses)	(64,295)	(241,006)	(38,000)	(38,000)	2,460,000
Unrestricted Net Assets	5,561,908	6,342,891	3,339,491	4,012,691	2,053,991

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

GARBAGE

Unrestricted Net Assets	505,490	531,800	546,223	546,223	607,755
Revenues	2,434,765	2,479,430	2,535,380	2,587,532	2,566,650
Expenses	2,408,455	2,465,007	2,522,885	2,526,000	2,567,000
Change in Unrestricted Net Assets	26,310	14,423	12,495	61,532	(350)
Other Financing Uses	-	-	(11,000)	-	(11,000)
Unrestricted Net Assets	531,800	546,223	547,718	607,755	596,405

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

FUND	Fiscal Year				
	Actual FY 2018	Actual FY 2019	Budget FY 2020	Projected FY 2020	Budget FY 2021
VEHICLE FUND					
Unrestricted Net Assets	61,210	102,081	141,754	141,754	366,968
Revenues	335	672	-	2,000	700
Expenses	83,082	322,799	497,970	299,756	724,227
Change in Unrestricted Net Assets	(82,747)	(322,127)	(497,970)	(297,756)	(723,527)
Other Financing Sources	123,618	361,800	537,970	522,970	760,322
Unrestricted Net Assets	102,081	141,754	181,754	366,968	403,763

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

POLICE PENSION

Net Assets held in Trust	26,176,299	29,120,577	31,949,416	31,949,416	33,295,870
Additions	3,764,492	3,954,608	2,250,199	2,548,304	2,560,000
Deductions	820,214	1,125,769	1,193,312	1,201,850	1,207,582
Change in Net Assets	2,944,279	2,828,839	1,056,887	1,346,454	1,352,418
Net Assets held in Trust	29,120,577	31,949,416	33,006,303	33,295,870	34,648,288

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

Summary of Positions and Personnel Changes

Personnel Changes and Compensation

The Fiscal Year 2021 Budget includes the expenditures for 115 full time and 18 part time positions. Two new positions are included in the FY 21 Budget; a patrol officer and an Emergency Management Coordinator (EMC). These two new positions are in the police department. The patrol position is contingent on the Village receiving the Community Oriented Policing (COPS) hiring grant. The EMC position will assist in our preparedness for emergency events and is anticipated to be a shared services position with one of our other local government partners. The Village will be reimbursed 50% of all costs associated with this employee from the other local government partner. Total salaries and wages have increased 5% or \$597,000 compared to the Fiscal Year 2020 Budget. The Employee benefit costs have increased 10% from the Fiscal Year 2020 Budget. Salaries and wages cost increases are due to normal wage growth, compensation adjustments and two new positions. Employee benefits increases are due to the wage growth, insurance premium increases, and employee life events.

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

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

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

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

The Village also has a collective bargaining agreement with the Public Works employees who are represented by the International Union of Operating Engineers, Local 150 Public Employees. The current agreement was approved in December 2018. The agreement was effective May 1, 2018 for four

positions: Technician, Mechanic, Supervisor and Superintendent and expires April 30, 2022. A total of 18 employees are represented by the union. Employees were placed into a 14-step wage program with progression through the steps on an employee's anniversary date and May 1 cost of living increases of 3.0% in 2019, 2.75% in 2020 and 2.75% in 2021. Annual increases with the May 1 increase and advancement to the next step provide the members 5.6% annual wage increases.

The FY 2021 Pay Ranges and five-year history of staffing levels are detailed on the next few pages. Total staffing measured in FTE's has increased by 8.7 over the last five-year period. This amount is comprised of 6 full-time positions and 2.7 additional part-time employees.

VILLAGE OF OSWEGO - Salary Ranges
Fiscal Year 2021

<u>Position</u>	<u>Min.</u>	<u>Mid.</u>	<u>Max.</u>	
<u>Grade 0</u>	\$ 20,992.07	\$ 25,400.41	\$ 29,808.75	
Police Cadet	\$ 1,749.34	\$ 2,116.70	\$ 2,484.06	Monthly Salary
Public Works Seasonal Intern (Undergraduate)	\$ 10.09	\$ 12.21	\$ 14.33	Hourly Rate
<u>Grade I</u>	\$ 30,293.29	\$ 36,654.89	\$ 43,016.48	
Community Service Officer	\$ 2,524.44	\$ 2,805.63	\$ 3,206.44	Monthly Salary
Graduate Student Intern	\$ 14.56	\$ 17.62	\$ 20.68	Hourly Rate
Part-time Records Clerk				
<u>Grade II</u>	\$ 39,737.65	\$ 48,082.56	\$ 56,427.47	
Part-time Administrative Assistant	\$ 3,311.47	\$ 4,006.88	\$ 4,702.29	Monthly Salary
	\$ 19.10	\$ 23.12	\$ 27.13	Hourly Rate
<u>Grade III</u>	\$ 42,960.66	\$ 51,982.40	\$ 61,004.13	
Records Clerk	\$ 3,580.05	\$ 4,331.87	\$ 5,083.68	Monthly Salary
	\$ 20.65	\$ 24.99	\$ 29.33	Hourly Rate
<u>Grade IV</u>	\$ 46,182.71	\$ 55,881.08	\$ 65,579.45	
Administrative Assistant	\$ 3,848.56	\$ 4,656.76	\$ 5,464.95	Monthly Salary
	\$ 22.20	\$ 26.87	\$ 31.53	Hourly Rate
<u>Grade V</u>	\$ 49,646.40	\$ 60,072.14	\$ 70,497.89	
Deputy Village Clerk	\$ 4,137.20	\$ 5,006.01	\$ 5,874.82	Monthly Salary
Utility Billing Coordinator	\$ 23.87	\$ 28.88	\$ 33.89	Hourly Rate
Development Services Coordinator				
Finance Assistant				
<u>Grade VI</u>	\$ 53,369.89	\$ 64,577.56	\$ 75,785.24	
Code Enforcement Officer	\$ 4,447.49	\$ 5,381.46	\$ 6,315.44	Monthly Salary
Executive Assistant	\$ 25.66	\$ 31.05	\$ 36.44	Hourly Rate
Accreditation Manager				
Evidence Custodian				
<u>Grade VII</u>	\$ 61,675.57	\$ 74,627.44	\$ 87,579.31	
Human Resource Generalist	\$ 5,139.63	\$ 6,218.95	\$ 7,298.28	Monthly Salary
Plumbing Inspector	\$ 29.65	\$ 35.88	\$ 42.11	Hourly Rate
Staff Accountant				
Building Inspector				
Community Engagement Coordinator				
Systems Engineer				
<u>Grade VIII</u>	\$ 66,301.24	\$ 80,224.50	\$ 94,147.76	
Chief Building Inspector	\$ 5,525.10	\$ 6,685.37	\$ 7,845.65	Monthly Salary
Planner	\$ 31.88	\$ 38.57	\$ 45.26	Hourly Rate
Chief Infrastructure Inspector				
<u>Grade IX</u>	\$ 69,306.90	\$ 83,861.35	\$ 98,415.80	
Village Clerk	\$ 5,775.57	\$ 6,988.45	\$ 8,201.32	Monthly Salary
Records Supervisor				
Purchasing Manager				
Facilities Manager				
Project Engineer				
<u>Grade X</u>	\$ 77,623.72	\$ 97,029.65	\$ 116,435.58	
Assistant Public Works Director	\$ 6,468.64	\$ 8,085.80	\$ 9,702.97	Monthly Salary
<u>Grade XI</u>	\$ 86,938.57	\$ 108,673.22	\$ 130,407.86	
Building and Permits Manager	\$ 7,244.88	\$ 9,056.10	\$ 10,867.32	Monthly Salary
Assistant Finance Director				
Police Commander				
<u>Grade XII</u>	\$ 97,371.19	\$ 121,713.99	\$ 146,056.79	
Deputy Chief	\$ 8,114.27	\$ 10,142.83	\$ 12,171.40	Monthly Salary
Assistant Village Administrator				
Economic Development Director				

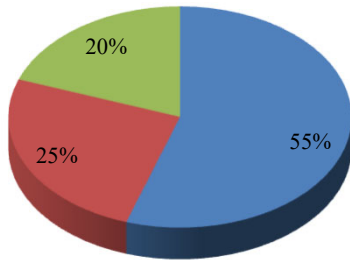
VILLAGE OF OSWEGO - Salary Ranges
Fiscal Year 2021

<u>Position</u>	<u>Min.</u>	<u>Mid.</u>	<u>Max.</u>
Information Technology Director			
<u>Grade XIII</u>	\$ 109,055.73	\$ 136,319.67	\$ 163,583.60
Development Services Director	\$ 9,087.98	\$ 11,359.97	\$ 13,631.97 Monthly Salary
Finance Director			
Public Works Director			
Police Chief			
<u>Grade XIV</u>	\$ 122,142.44	\$ 152,678.04	\$ 183,213.65
Vacant	\$ 10,178.54	\$ 12,723.17	\$ 15,267.80 Monthly Salary
<u>Grade XV</u>	\$ 136,799.52	\$ 170,999.40	\$ 205,199.28
Village Administrator (see agreement)	\$ 11,399.96	\$ 14,249.95	\$ 17,099.94 Monthly Salary
<u>Represented Employees:</u>	<u>Min</u>	<u>Max</u>	<u>No. Steps</u>
Technician (5/1/2020 to 4/30/2021)	\$ 46,037.14	\$ 63,462.70	13
Mechanic (5/1/2020 to 4/30/2021)	\$ 52,916.25	\$ 72,945.64	13
Supervisor (5/1/2020 to 4/30/2021)	\$ 57,149.55	\$ 78,781.29	13
Superintendent (5/1/2020 to 4/30/2021)	\$ 63,299.50	\$ 87,534.76	13
Police Officer (5/1/2020 to 4/30/2021)	\$ 62,866.28	\$ 98,692.61	9
Sergeant (5/1/2020 to 4/30/2021)	\$ 108,552.95	\$ 113,494.35	3

*Local 150, MAP and Sergeants Agreements expire April 30, 2022

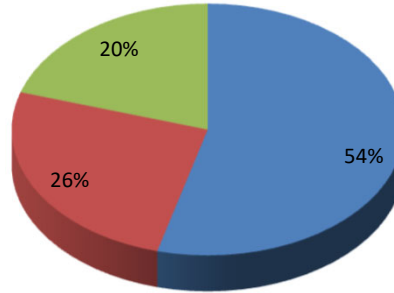
Village of Oswego

**Summary of Staffing by Function
2017**



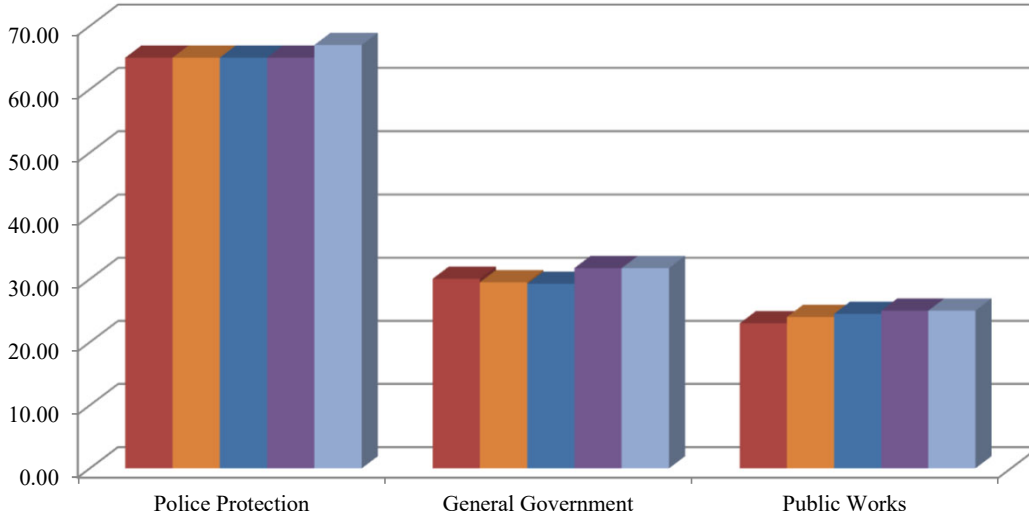
■ Police Protection ■ General Government
■ Public Works

**Summary of Staffing by Function
2021**



■ Police Protection ■ General Government
■ Public Works

Five-Year History of Staffing by Function



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

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

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

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

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

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

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

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

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

VILLAGE OF OSWEGO, ILLINOIS
 FULL-TIME EQUIVALENT EMPLOYEES
 Last Ten Fiscal Years

Function/Program	2011*	2012*	2013*	2014*	2015*	2016*	2017*	2018*	2019*	2020*
GENERAL GOVERNMENT										
Administration	7.00	6.00	6.00	6.75	6.75	6.75	7.75	7.50	7.50	8.00
Community relation	-	1.50	2.00	2.00	2.00	2.00	2.00	2.25	2.25	2.25
Building and Permit Services	7.00	7.00	7.30	7.30	7.30	7.30	7.30	7.50	7.50	8.50
Development Services	4.00	4.00	5.00	5.00	5.00	6.00	5.00	4.00	4.00	4.00
Economic Development	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance	6.00	6.00	6.00	6.00	7.00	6.00	6.00	6.00	6.00	6.00
Information Technology						-	1.00	1.25	1.00	2.00
PUBLIC SAFETY										
Police										
Officers	49.00	49.00	49.00	49.00	49.00	49.00	49.00	49.00	49.00	49.00
Civilians	13.50	13.50	13.50	14.00	15.00	15.00	16.00	16.00	16.00	16.00
PUBLIC WORKS										
Road and Bridge/Water and Sewer	23.50	23.50	21.50	21.00	23.50	22.00	23.00	24.00	24.00	25.00
TOTAL	110.00	111.50	111.30	112.05	116.55	115.05	118.05	118.50	118.25	121.75

* Totals include part-time and seasonal positions. A full-time employee works 2080 hours in a year. (For instance, if an employee is scheduled to work 500 hours a year, their full-time equivalent amount would be 0.25).

Data Source

Village Finance Office

Village of Oswego Capital Improvement Program (CIP) Fiscal Years 2021-2025

The Village adopted a Capital Improvement Plan on April 21, 2020. A summary of the first five years of the CIP is included within the Village Budget since the Fiscal Year 2021 capital projects are included in the Budget. The goal of the CIP is to assist the Village Board and Staff in the long-term financial planning of capital improvements. The Strategic Plan adopted by the Village in February 2017 provided guidance in prioritizing capital improvements through fiscal year 2020. There are several high cost projects listed in the Strategic Plan which require further research by staff;

- ❖ Infrastructure for roadways and water/sewer lines
- ❖ Defining an alternate water source and associated costs
- ❖ Bringing METRA (train service) to the Village
- ❖ Researching funding alternatives for widening Wolf's Crossing Road

Background

The population of Oswego increased from 13,000 residents in calendar year 2000 to an estimated 35,000 residents in calendar year 2019. Numerous new subdivisions, commercial development and a host of public infrastructure improvements have created miles of roadways, curb and gutter, water mains, sewer mains, storm sewers, street lighting, traffic signals, wells and water towers, street signage and village-maintained landscaping. The Village is responsible for the maintenance and future replacement of this entire infrastructure. Planning for all the infrastructure allows the Village to appropriately schedule and secure funding to maintain all the infrastructure at acceptable levels for the residents now and in the future.

Capital Planning

The Capital Planning process is a financial tool used to plan for future infrastructure replacement. By identifying the future costs and year of replacement for the respective project/infrastructure improvement, action can be taken to determine the sources of funding to pay for the capital item. Accumulating the money over time or using debt financing are a couple of possible funding options. The end product of this planning is formally known as a Capital Improvement Plan/Program (CIP).

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

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

Category Descriptions

Capital projects are all categorized for ease of identification, review and funding status. The following categories are utilized;

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

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

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

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

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

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

Capital Plan Funding

Funding is a major concern for the Village as the total of identified capital projects is far greater than the revenues streams. The Village of Oswego uses the following available revenue sources to fund capital improvements;

General Obligation Bonds	General operating revenues
Grants/donations	Debt issuance & other borrowings
Developer contributions	Motor Fuel tax revenue
Water & Sewer operating revenues	Transportation Relief Act revenue
Roadway capital improvement fees	

The Village actively solicits financial assistance or engages in partnerships with other units of government to secure grant or other cost-sharing participation for completion of capital projects. The Village has earmarked specific revenue sources for capital improvements in the past using some of the revenue sources listed here;

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

Currently, the Village has dedicated 60% of the local sales tax received for funding capital projects. State shared revenues are the major sources of revenue for the Village allowing capital improvements to be completed. Concerns of the Village are the external threats from legislative changes to reduce these

existing revenues, such as State-shared revenue distribution formulas, which would have the potential to impact the long-term viability of the funding from General Fund operating revenues for the CIP.

Capital improvements to our water distribution and sanitary sewage collection systems are normally funded entirely from user fees billed to customers. Billing rates are established to cover both the day-to-day costs of operating these systems as well as to fund capital improvements and infrastructure improvements to the systems.

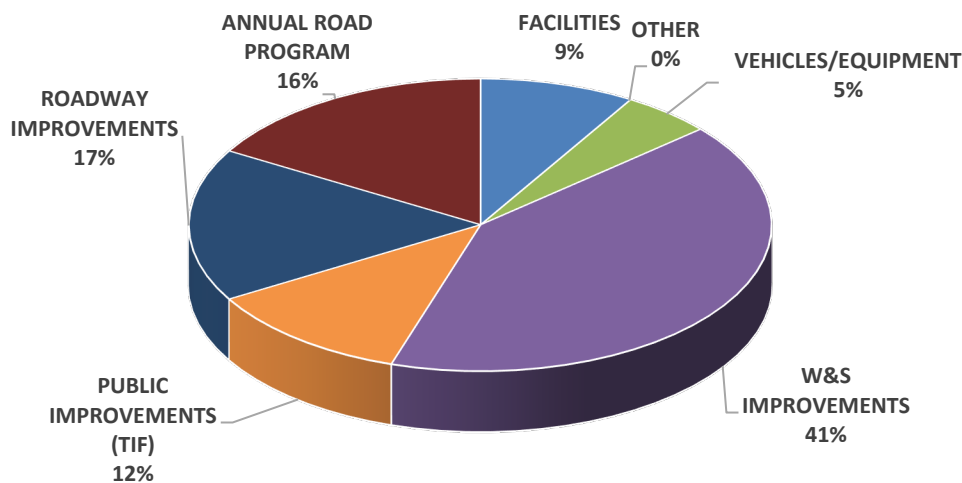
Fiscal Year 2021-2025 CIP

The CIP has listed expenditures over the next five years totaling more than \$51 million. The Village Board and staff review the listed capital projects annually to determine priorities, determine project timing, determine the need for the project and identifying funding sources. Projects may be deferred or even eliminated if no funding can be found to pay for the project. All the listed Fiscal Year 2021 projects have been approved and included in the Fiscal Year 2021 Budget.

Funding for the projects is provided from the General Fund, Motor Fuel Tax Fund, TIF Fund, Capital Improvement Fund and the Water & Sewer Capital Fund. The expenditures for all the capital improvements are accounted for in the Motor Fuel Tax Fund, TIF Fund, Capital Improvement Fund, the Water & Sewer Capital Fund or the Vehicle Fund. The following table shows the capital improvements listed by category and by year for Fiscal Year 2021-2025.

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

Water & Sewer Improvement expenditures are 41% of the capital projects for Fiscal Year 2021. The completion of the water meter-change out program is what makes up most of this expense.



Roadway improvements total \$3.8 million with the annual road program and various other roadway improvement projects throughout town.

Vehicles/equipment purchases average an annual cost of \$577,000 over the next five years of the CIP. The Village vehicle policy and grading system are used to determine the year of replacement for each vehicle and piece of equipment. Even though an item's grading score warrants the item for replacement, many vehicles and equipment are not replaced until sometime after the scheduled replacement year. For Fiscal Year 2021, \$571,800 is budgeted including \$140,800 for police vehicles and \$431,000 for the Public Works fleet including one new vehicle, four vehicle rebuilds, and a pavement hotbox.

Funding for all identified projects for the next five years is detailed by Project name and Fund providing the revenue to support the project in this table. Fiscal Year 21 projects are included in the budgets of each listed Fund. Non-funded projects are listed at the end of the table.

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

Five Year Capital Improvement Projects	FY 21	FY 22	FY 23	FY 24	FY 25
ROADWAY IMPROVEMENTS					
Alley Headwall	43,000				
Alley Reconstruction	120,000				
Annual Road Program - CIP	1,280,000	1,400,000	1,400,000	1,400,000	1,400,000
Bike Path Construction - Orchard Road	15,000	100,000			
Bike Path Seal Coating	45,000			50,000	
Bridge Repair (3) - Barnaby, Old Post, & Pearce's Ford	167,000				
Bridge-Minkler Rd (Str 047-3056) - Replacement	205,000	316,100	2,559,300		
Downtown Railroad Safety Improvements	26,000	1,200,000			
IMS Pavement Analysis	116,400				
Path Reconstruction - Main to Adams		25,000			
Sidewalk and Traffic Signal Modifications - US 34 at Ogden Falls					11,000
Streetlights - Harrison Streetlight Replacement	46,000				
Streetlights - LED Conversion				478,000	476,750
Streetlights - LED Conversion - Park & Ride/Village Hall/Public Works Facility	65,000				
Traffic Signal at Washington and Main	330,000				
Traffic Signal at Washington/Harrison	330,000				
Waubensee Creek Repairs		15,000	35,000		
Wolf's Crossing- Section 1 - Phase 2 & 3	413,600	6,359,800			
ROADWAY IMPROVEMENTS Total	3,202,000	9,415,900	3,994,300	1,928,000	1,887,750
Capital Improvement Fund Total	4,178,800	10,009,900	4,495,300	2,385,000	4,447,650
Vehicle Fund					
EQUIPMENT					
Pavement Hot Box	32,000				
EQUIPMENT Total	32,000				
VEHICLES					
2021 - PW05 - Rebuild Body w/ Swap Loader	118,000				
2021 - PW10 - Rebuild Body with anti-ice equipment	67,000				
2021 - PW124 - Replace Truck w/ Crane Truck	80,000				
2021 - PW16 -Rebuild Truck	67,000				
2021 - PW18 -Rebuild Truck	67,000				
Bear Cat Armored Vehicle		250,000			
Replacement Vehicles - B&Z		29,555			
Replacement Vehicles - Police	140,800	229,547	200,966	255,810	283,920
Replacement Vehicles - Public Works		211,000	215,000	265,000	351,000
VEHICLES Total	539,800	720,102	415,966	520,810	634,920
OTHER					
Smart Trailer		20,000			
OTHER Total		20,000			
Vehicle Fund Total	571,800	740,102	415,966	520,810	634,920

Five Year Capital Improvement Projects	FY 21	FY 22	FY 23	FY 24	FY 25
Water & Sewer Capital Fund					
FACILITIES					
Public Works Facility - Boiler Pump & Piping Upgrades	17,500				
Public Works Facility - Expansion				222,000	2,459,000
Public Works Facility - Fenced Area Expansion				57,000	
Public Works Facility - Replace Condensing Unit		22,500			
Public Works Facility - Roof Replacement			191,500		
Public Works Facility Parking Lot Repairs		67,500			
FACILITIES Total	17,500	90,000	191,500	279,000	2,459,000
FOX RIVER					
Alternate Water Source Study	405,600	21,600	7,200		
FOX RIVER Total	405,600	21,600	7,200		
W&S					
Booster Station 2 - Generator			225,000		
Lead Service Line Replacement	120,000				
Sanitary Lift Station - Generators	250,000				
Sanitary Sewer Lining & Televising	180,000	200,000	200,000	200,000	200,000
Water Main, New - Minkler Road Watermain	275,000	10,000	1,083,000	867,000	
Water Main, New - Wolf Road Watermain	695,000	775,000	4,325,000		
Water Main, Replace - Brock/Sedgwick/Faro Ct	540,000				
Water Main, Replace - Brookside				150,000	1,030,000
Water Meter & Reader Replacement	1,976,000				
Water Tower - Fox Chase	55,000	695,000			
Water Tower - Hunt Club					75,000
Water Tower - Village Center			55,000	750,000	
Water Towers - Cleaning (every 3 years)	45,000			50,000	
Wells 3 & 4 - Generators				450,000	
Woolley Road Lift Station Decommission	130,000				
W&S Total	4,266,000	1,680,000	5,888,000	2,467,000	1,305,000
Water & Sewer Capital Fund Total	4,689,100	1,791,600	6,086,700	2,746,000	3,764,000
Motor Fuel Tax					
ROADWAY IMPROVEMENTS					
Annual Road Program - MFT	600,000	600,000	600,000	600,000	600,000
ROADWAY IMPROVEMENTS Total	600,000	600,000	600,000	600,000	600,000
Motor Fuel Tax Total	600,000	600,000	600,000	600,000	600,000
Tax Increment Financing					
TIF					
Blocks 4 & 5 Public Improvements - CIP	853,000				
Blocks 4 & 5 Public Improvements - W&S	460,000				
TIF Total	1,313,000				
Tax Increment Financing Total	1,313,000				

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

Fiscal Year 2021 Budget

The Fiscal Year 2021 budget includes a total of \$11.3 million in capital improvements. The capital projects are budgeted in the Capital Improvement Fund, Vehicle Fund, Water/Sewer Capital Fund, Motor Fuel Tax Fund and TIF Fund. All these expenditures are being supported from operating revenues or reserve balances of each respective Fund. Transfers from the Capital Improvement Fund and Water & Sewer Capital Fund are budgeted to support the Vehicle Fund expenditures. There are also transfers from the Capital Improvement Fund and Water & Sewer Capital Fund to support TIF Fund expenditures.

Impact of Capital Improvements on Operating Costs

Some capital improvements are considered recurring because dollars are spent annually on that type of improvement. Of all the projects listed previously, four improvements are considered as recurring by the Village. The Annual Road Program, Sewer Sanitary Lining program, new lead service line replacement program, and Vehicle replacements budgeted in the Motor Fuel Tax Fund, Capital Improvement Fund, Water & Sewer Capital Fund or Vehicle Fund are the only recurring expenditures. The Annual Road Program is spending \$1.9 million in FY 2021. The program saves the Village thousands in reconstruction costs as the cost to resurface a road is \$14/square foot compared to \$80/square foot to reconstruct the road. The Sanitary Sewer Lining program is budgeting \$180,000 on relining the existing sanitary sewer system rather than replace the existing lines through major construction. This saves the Village thousands in contracted construction costs and liability insurance claims for sewerage backups in homes. The vehicle replacement expenditures effectively reduce the maintenance and repair costs which would occur if the vehicles were kept in the fleet for longer time periods.

Five Year Capital Improvement Projects	FY 21 Cost	Annual Operating Impact	Impact Analysis	Beginning Fiscal Year Budget Impact
Capital Improvement Fund				
FACILITIES				
Ampitheater	750,000	\$7k-\$10K	Annual costs after completion are estimated as there will be mowing, landscaping, cleanup and other event type expenses incurred.	FY 22
Park-n-Ride Lot -Curb Ramp Upgrades	35,000	\$0	One time improvement	n/a
Public Works Facility - Boiler Pump & Piping Upgrades	17,500	\$0	Will have environmental savings and maybe some consumption reductions.	FY 22
Public Works Facility - Fuel Tanks	100,000	\$0	This relocation of the tanks may have some operational costs which will be determined after it is in use.	FY 22
Village Hall - Parking Lot Repairs & ADA Ramp Replacement	50,000	\$0	\$75,000 to \$100,000 savings from not having to mill and repave entire lot.	FY 22
Village Properties - Seal Coating	24,300	\$0	Cost savings from not having to complete repaving of lots.	FY 22
FACILITIES Total	976,800			
ROADWAY IMPROVEMENTS				
Alley Headwall	43,000	\$0	One time improvement	n/a
Alley Reconstruction	120,000	\$2,000	Reduction in patching annually	FY 22
Annual Road Program - CIP	1,280,000	yes	Annually repaving of streets saves the costs of reconstruction.	FY 22
Bike Path Construction - Orchard Road	15,000	\$500	Annual maintenance costs will be incurred.	FY 22
Bike Path Seal Coating	45,000	yes	Sealcoating saves costs of repaving	FY 22
Bridge Repair (3) - Barnaby, Old Post, & Pearce's Ford	167,000	\$0	One time long lasting repairs	n/a
Bridge-Minkler Rd (Str 047-3056) - Replacement	205,000	\$0	One time long lasting repairs	n/a
Downtown Railroad Safety Improvements	26,000	\$0	One time long lasting repairs	n/a
IMS Pavement Analysis	116,400	yes	Analysis of roadways allows for cost savings of repaving roads and extending the life expectancy versus a total reconstruction.	FY 22
Streetlights - Harrison Streetlight Replacement	46,000	yes	Will reduce Public Works labor costs for repairs.	FY 22
Streetlights - LED Conversion - Park & Ride/ Village Hall/Public Works Facility	65,000	\$7,640	Reduction in energy costs and labor for repairs	FY 22
Traffic Signal at Washington and Main	330,000	yes	Increased costs for maintenance	FY 22
Traffic Signal at Washington/Harrison	330,000	yes	Increased costs for maintenance	FY 22
Wolf's Crossing- Section 1 - Phase 2 & 3	413,600	yes	Operational maintenance costs of having a fully improved road	FY 23
ROADWAY IMPROVEMENTS Total	3,202,000			
Capital Improvement Fund Total	4,178,800			
Vehicle Fund				
EQUIPMENT				
Pavement Hot Box	32,000	yes	Should reduce costs of repeat repairs of using cold patch	FY 22
EQUIPMENT Total	32,000			

Five Year Capital Improvement Projects	FY 21 Cost	Annual Operating Impact	Impact Analysis	Beginning Fiscal Year Budget Impact
VEHICLES				
2021 - PW05 - Rebuild Body w/ Swap Loader	118,000	\$102,000	Price difference of buying new vehicle versus rebuild of current vehicle	FY 22
2021 - PW10 - Rebuild Body with anti-ice equipment	67,000	yes	Savings in not having to have additional vehicles in fleet	FY 22
2021 - PW124 - Replace Truck w/ Crane Truck	80,000	yes	Labor savings and new vehicle purchase savings	FY 22
2021 - PW16 -Rebuild Truck	67,000	\$200,000	Savings by not purchasing new	FY 22
2021 - PW18 -Rebuild Truck	67,000	\$200,000	Savings by not purchasing new	FY 22
Replacement Vehicles - Police	140,800	\$27,000	Reduced maintenance costs	FY 22
VEHICLES Total	539,800			
Vehicle Fund Total	571,800			
Water & Sewer Capital Fund				
FACILITIES				
Public Works Facility - Boiler Pump & Piping Upgrades	17,500	\$0	Will have environmental savings and maybe some consumption reductions.	FY 22
FACILITIES Total	17,500			
FOX RIVER				
Alternate Water Source Study	405,600	\$0	Costs to plan for water source	n/a
FOX RIVER Total	405,600			
W&S				
Lead Service Line Replacement	120,000	\$0	Safety improvements	n/a
Sanitary Lift Station - Generators	250,000	yes	Increased costs for electricity	FY 22
Sanitary Sewer Lining & Televising	180,000	yes	Cost savings from future repairs	FY 22
Water Main, New - Minkler Road Watermain	275,000	yes	One time improvement will increase maintenance in the future	n/a
Water Main, New - Wolf Road Watermain	695,000	no	One time installation costs	n/a
Water Main, Replace - Brock/Sedgwick/Faro Ct	540,000	no	One time improvement and safety for reliable water service	n/a
Water Meter & Reader Replacement	1,976,000	yes	Staff will be reallocated to other tasks upon completion of project. This also may increase revenues from more accurate readings	FY 22
Water Tower - Fox Chase	55,000	no	One time repairs every five years	n/a
Water Towers - Cleaning (every 3 years)	45,000	no	One time cost every 3 years	n/a
Woolley Road Lift Station Decommission	130,000	\$20,600	Removal will eliminate these costs	FY 22
W&S Total	4,266,000			
Water & Sewer Capital Fund Total	4,689,100			
Motor Fuel Tax				
ROADWAY IMPROVEMENTS				
Annual Road Program - MFT	600,000	yes	Annually repaving of streets saves the costs of reconstruction.	FY 22
ROADWAY IMPROVEMENTS Total	600,000			
Motor Fuel Tax Total	600,000			
Tax Increment Financing				
TIF				
Blocks 4 & 5 Public Improvements - CIP	853,000	no	One time new installation costs	n/a
Blocks 4 & 5 Public Improvements - W&S	460,000	no	One time new installation costs	n/a
TIF Total	1,313,000			
Tax Increment Financing Total	1,313,000			

Fiscal Year 2026-2040 CIP

Expenditures for Fiscal Years 2026-2040 of the Capital Improvement Plan are listed in the following tables. The majority of these expenditures are for the Water & Sewer improvements and Roadway improvements categories. All of these will be reevaluated as we get closer to the actual fiscal year to determine if the capital item is still a viable project and a benefit to the Village of Oswego and its residents. Funding is not shown for these fiscal years at this time as doing so might suggest the Village already has this funding on hand which is certainly not the case. Long term funding solutions need to be identified for how to pay for these listed capital improvements.

Category	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
FACILITIES	1,090,700	830,000	1,546,500	270,000	-
OTHER	400,000	-	200,000	-	400,000
VEHICLES/EQUIPMENT	1,118,665	413,199	365,768	407,038	487,999
W&S IMPROVEMENTS	6,075,000	5,511,000	476,500	305,000	1,441,000
TOWN CENTER RENOVATION	100,000	1,281,800	8,450,000	7,700,000	11,300,000
PUBLIC IMPROVEMENTS (TIF)	-	-	-	-	-
ROADWAY IMPROVEMENTS	2,174,950	2,374,000	2,058,500	1,855,500	60,000
ANNUAL ROAD PROGRAM	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL	\$12,959,315	\$12,409,999	\$15,097,268	\$12,537,538	\$15,688,999

Category	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
FACILITIES	25,000	635,000	-	245,000	140,000
OTHER	-	-	200,000	400,000	-
VEHICLES/EQUIPMENT	355,499	390,662	447,908	479,896	526,759
W&S IMPROVEMENTS	200,000	200,000	1,246,550	1,511,550	14,265,900
TOWN CENTER RENOVATION	-	-	-	-	-
PUBLIC IMPROVEMENTS (TIF)	-	-	-	-	-
ROADWAY IMPROVEMENTS	-	-	65,000	-	-
ANNUAL ROAD PROGRAM	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL	\$2,580,499	\$3,225,662	\$3,959,458	\$4,636,446	\$16,932,659

Category	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040
FACILITIES	-	125,000	395,000	-	40,000
OTHER	-	-	600,000	600,000	-
VEHICLES/EQUIPMENT	518,509	498,594	495,277	719,908	757,843
W&S IMPROVEMENTS	8,148,000	950,000	200,000	1,075,000	34,826,000
TOWN CENTER RENOVATION	-	-	-	-	-
PUBLIC IMPROVEMENTS (TIF)	-	-	-	-	-
ROADWAY IMPROVEMENTS	4,991,000	-	-	24,942,000	24,867,000
ANNUAL ROAD PROGRAM	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL	\$15,657,509	\$3,573,594	\$3,690,277	\$29,336,908	\$62,490,843

Capital Projects beyond 20 Years

The 20 Year Capital Improvement Plan schedule includes descriptions for six roadways which will require expansion based on future growth within the Village occurring outside the 20 year scope of this CIP. These roadways were identified in the Baxter & Woodman 2011 Transportation Plan completed at the request of the Village. These roadway expansions will be paid for by the new development as it occurs with some costs to be paid by the Village. The roadways have been listed in the 20 Year Plan schedule with the costs identified for the entire improvement for reference purposes and potential discussion.

Additional Projects

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

- Wolf's Crossing Road Reconstruction-This project includes the widening and reconstruction of Wolf's Crossing Road. The cost is estimated to be \$57 million. It has a time span of 20 years.
- New Water Source-This project is to put into place an alternative water source for the Village. There are currently two options the Village Board/staff is considering. The first is building a new water plant and using the Fox River as the water source. This option has an estimated cost of \$60 million. The second option is to join the DuPage Water Commission, and in turn using Lake Michigan water. This option is estimated at \$44 million.
- Bringing METRA Station to the Oswego Area. The cost of the station itself is approximately \$1 million. This doesn't include the Village's share of the extension. Total costs for the projects are estimated in the hundreds of millions.

Village of Oswego's Debt Restrictions and Requirements

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

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

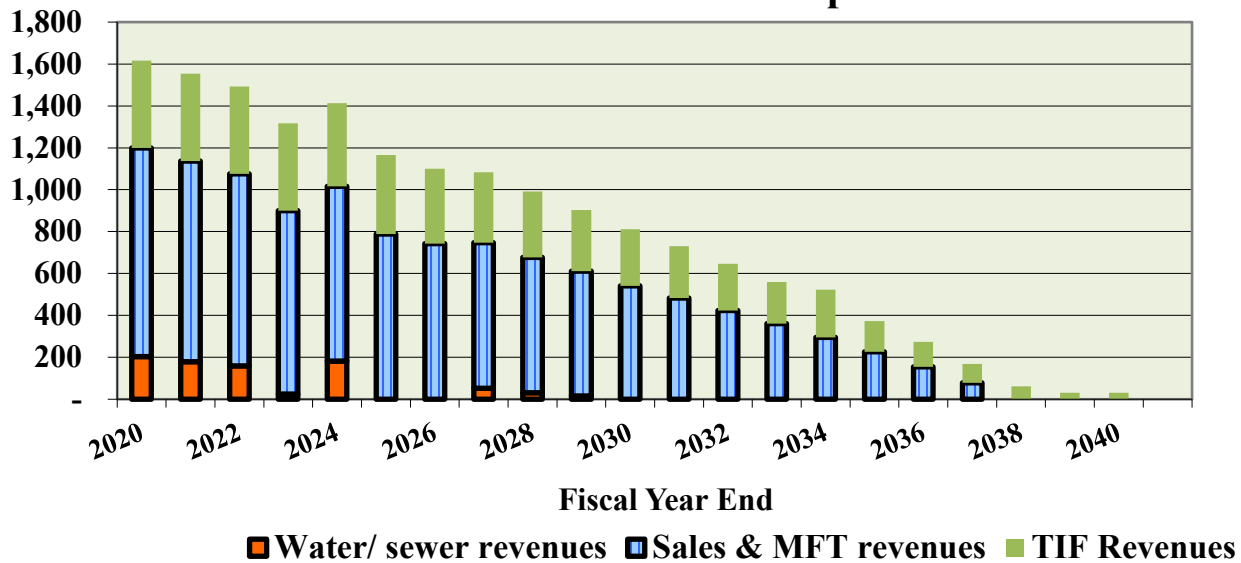
Debt Guidelines

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

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

Although the **Village of Oswego is not restricted to the amount of debt that it may incur**, there always exists the possibility that the State may impose such a restriction in the future. The Village's estimated taxable equalized assessed valuation for the 2019 levy year is \$973,194,607. Using the current debt limit restriction for non-home-rule municipalities, 8.625% of the Village's EAV would yield a maximum debt limit amount of \$83,938,035. As of May 1, 2020, the Village had principal outstanding of \$56,575,000 which would be applicable to the limit if such a limit were imposed upon all municipalities in the State, including home rule municipalities. As of May 1, 2020, the Village's debt to EAV ratio calculates to 5.81% using the 2019 estimated equalized assessed valuation.

Total Debt Per Capita



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

Summary of Current Debt Issues as of May 1, 2019

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

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

Summary of Current Loans as of May 1, 2020

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

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

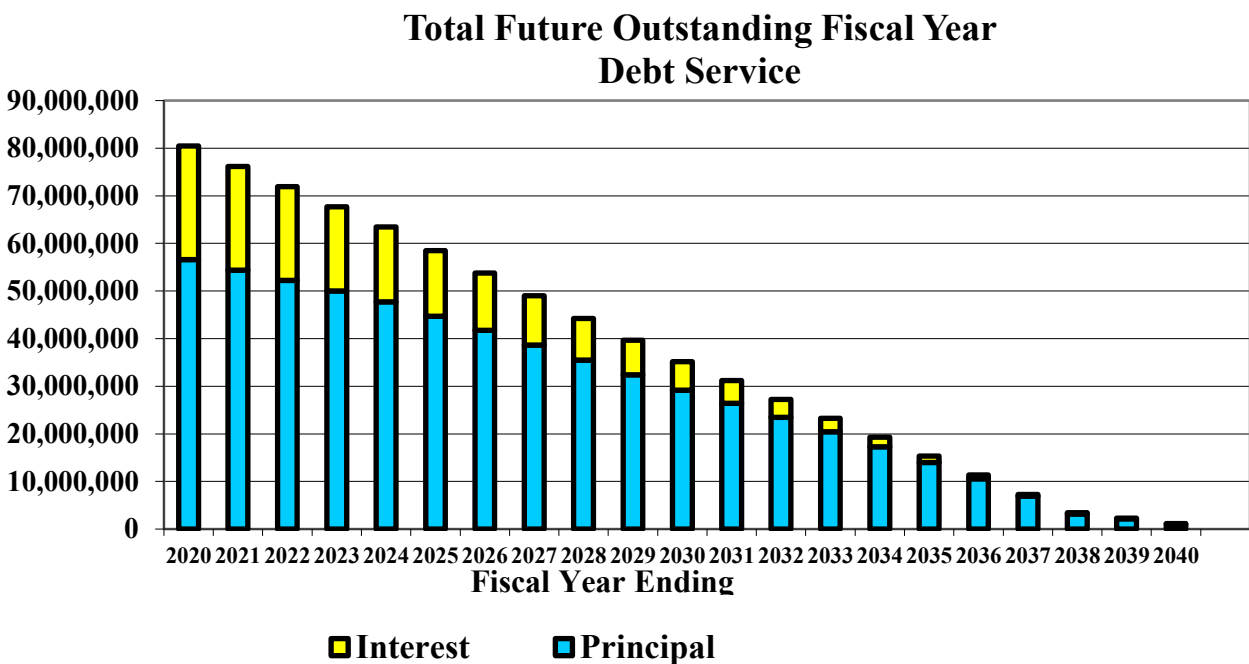
Summary of Debt Outstanding and Fiscal Year 2021 Debt Service Requirements					
Debt Issuance Name	Original Issue	Principal		Interest Due FY 2021	Total Due FY 2021
		Outstanding as of May 1, 2020	Principal Due FY 2021		
2011 (Refunding Bonds 2004A & B)	4,055,000	1,875,000	350,000	65,625	415,625
2013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

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

Impact of Debt Issuances

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

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



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

Future Debt Service Payments					
Fiscal Year	Principal	Interest	Total	Tax Rate*	Estimated Tax**
2021	2,205,000	2,132,873	4,337,873	0.4457	\$446
2022	2,135,000	2,085,836	4,220,836	0.4337	\$434
2023	2,210,000	2,021,636	4,231,636	0.4348	\$435
2024	2,285,000	1,951,461	4,236,461	0.4353	\$435
2025	3,050,000	1,880,961	4,930,961	0.5067	\$507
2026	2,965,000	1,789,640	4,754,640	0.4886	\$489
2027	3,060,000	1,699,575	4,759,575	0.4891	\$489
2028	3,185,000	1,581,313	4,766,313	0.4898	\$490
2029	3,085,000	1,457,157	4,542,157	0.4667	\$467
2030	3,225,000	1,325,367	4,550,367	0.4676	\$468
2031	2,780,000	1,186,565	3,966,565	0.4076	\$408
2032	2,900,000	1,063,823	3,963,823	0.4073	\$407
2033	3,030,000	935,025	3,965,025	0.4074	\$407
2034	3,165,000	799,384	3,964,384	0.4074	\$407
2035	3,310,000	656,341	3,966,341	0.4076	\$408
2036	3,455,000	506,575	3,961,575	0.4071	\$407
2037	3,620,000	347,423	3,967,423	0.4077	\$408
2038	3,730,000	233,837	3,963,837	0.4073	\$407
2039	1,020,000	116,770	1,136,770	0.1168	\$117
2040	1,060,000	79,315	1,139,315	0.1171	\$117
2041	1,100,000	40,392	1,140,392	0.1172	\$117
	<u>\$56,575,000</u>	<u>\$23,891,265</u>	<u>\$80,466,265</u>		

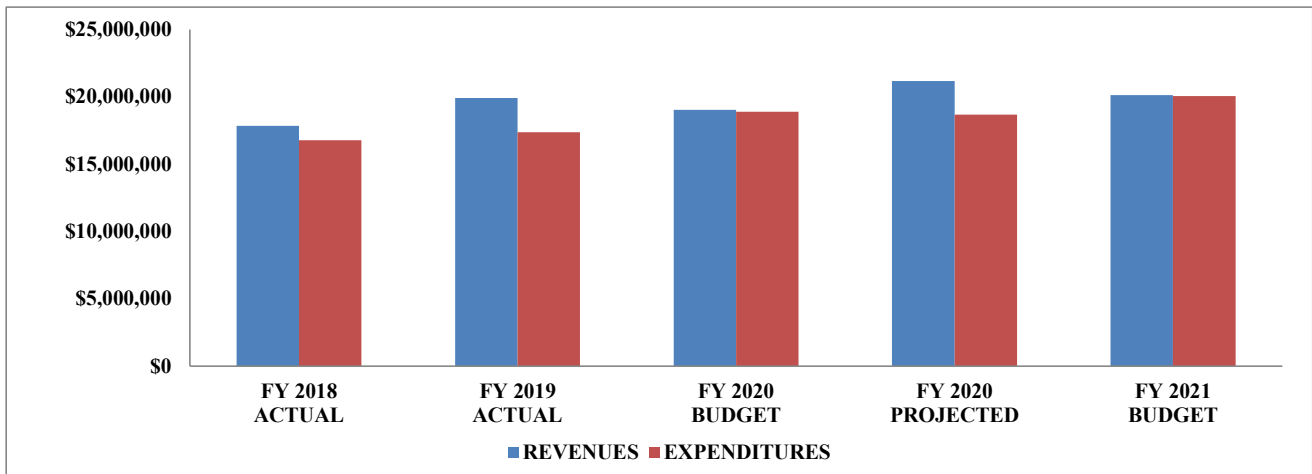
*Tax Rate based on 2019 estimated EAV

973,194,607

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

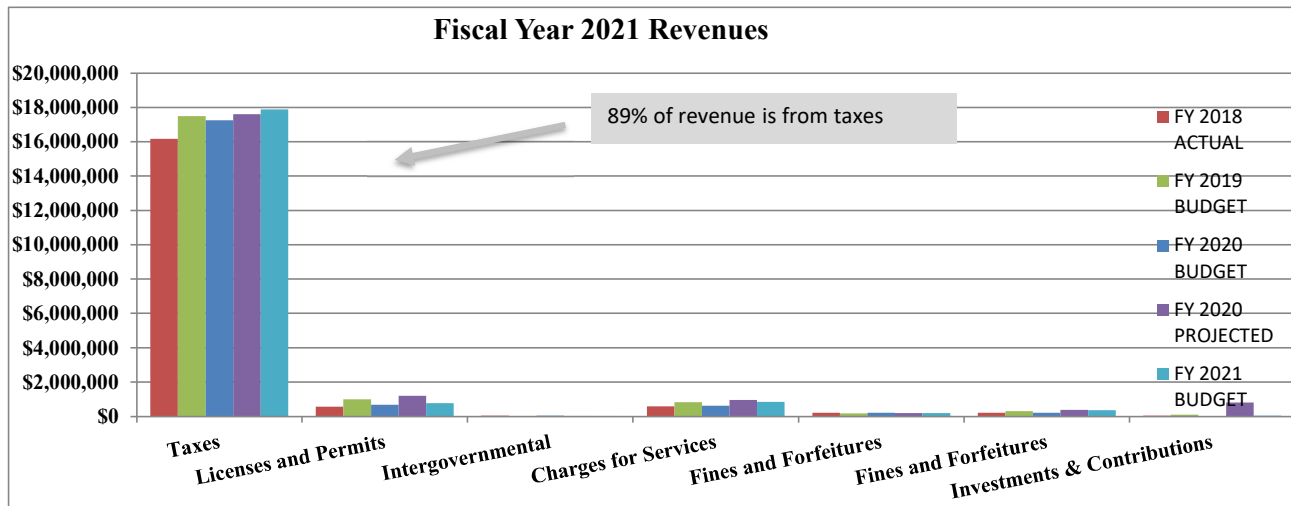
GENERAL FUND FUND SUMMARY

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Beginning Fund Balance	7,660,614	8,718,391	11,261,316	11,261,316	13,762,407	2,501,091	22%
REVENUES							
Taxes	16,172,688	17,490,192	17,242,795	17,609,797	17,890,173	647,378	4%
Licenses and Permits	571,633	996,567	683,750	1,195,700	771,000	87,250	13%
Intergovernmental	32,845	20,540	35,000	19,200	20,000	(15,000)	-43%
Charges for Services	583,492	829,442	622,250	955,350	840,769	218,519	35%
Fines and Forfeitures	213,116	176,958	204,000	190,000	199,000	(5,000)	-2%
Investments & Contributions	200,847	295,071	215,000	375,690	350,000	135,000	63%
Other Financing Sources	50,376	94,486	15,000	814,000	40,000	25,000	167%
TOTAL REVENUE	17,824,997	19,903,257	19,017,795	21,159,737	20,110,942	1,093,147	6%
EXPENDITURES							
Corporate	1,355,057	1,317,199	1,558,035	1,424,391	1,486,893	(71,142)	-5%
Community Relations	287,772	304,562	429,361	354,646	384,152	(45,209)	-11%
Building and Permit Services	692,143	702,295	745,865	763,940	816,661	70,796	9%
Development Services	455,975	451,907	490,412	461,104	517,473	27,061	6%
Economic Development	178,293	183,327	220,529	217,828	239,024	18,495	8%
Finance	531,110	540,833	561,026	572,263	629,240	68,214	12%
Technology	799,466	821,582	883,714	793,707	1,044,685	160,971	18%
Police	9,152,162	9,425,115	9,949,791	9,983,928	10,497,235	547,444	6%
Public Works	1,877,226	2,474,461	2,888,119	2,934,132	3,247,231	359,112	12%
Operating Expenditures	15,329,204	16,221,282	17,726,852	17,505,939	18,862,594	1,135,742	6%
Other Financing Uses	1,438,016	1,139,050	1,152,707	1,152,707	1,193,366	40,659	4%
Total Expenditures	16,767,220	17,360,332	18,879,559	18,658,646	20,055,960	1,176,401	6%
Revenues Over/(Under) Expenditures	1,057,777	2,542,925	138,236	2,501,091	54,982	(83,254)	-60%
Ending Fund Balance	8,718,391	11,261,316	11,399,552	13,762,407	13,817,389	2,417,837	21%



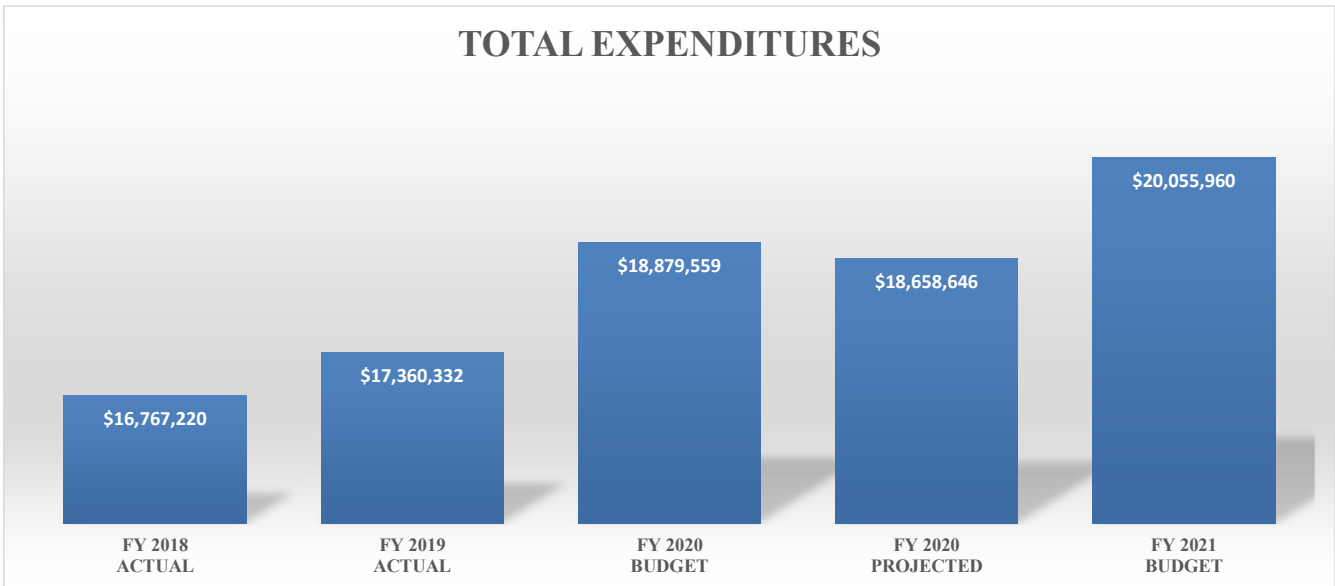
GENERAL FUND REVENUE SUMMARY

REVENUE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Property Taxes	1,394,824	1,456,148	1,534,136	1,536,547	1,586,673	52,537	3%
Sales Taxes	6,248,837	6,447,626	6,533,159	6,600,000	6,730,000	196,841	3%
Local Sales Tax	2,047,650	2,141,328	2,200,000	2,100,000	2,200,000	-	0%
Sales Tax Rebate	(330,309)	(302,527)	(295,000)	(295,000)	(300,000)	(5,000)	2%
Use Tax	874,738	1,023,337	935,000	1,075,000	1,150,000	215,000	23%
Income Tax	2,999,575	3,211,509	3,264,000	3,300,000	3,250,000	(14,000)	0%
Games Tax	149,646	175,651	160,000	170,000	176,000	16,000	10%
Coin Operated Device Tax	3,300	2,400	3,500	2,250	2,500	(1,000)	-29%
Hotel/Motel Tax	72,428	71,953	75,000	66,000	75,000	-	0%
Telecommunications	632,625	663,361	558,000	580,000	560,000	2,000	0%
Cable Franchise Fees	495,470	470,911	500,000	475,000	460,000	(40,000)	-8%
Utility Tax	1,037,640	1,115,826	950,000	1,000,000	1,000,000	50,000	5%
Local Food & Beverage Tax	546,263	1,012,670	825,000	1,000,000	1,000,000	175,000	21%
Total Tax Revenues	16,172,688	17,490,192	17,242,795	17,609,797	17,890,173	647,378	4%
Licenses and Permits	571,633	996,567	683,750	1,195,700	771,000	87,250	13%
Intergovernmental	32,845	20,540	35,000	19,200	20,000	(15,000)	-43%
Charges for Services	583,492	829,442	622,250	955,350	840,769	218,519	35%
Fines and Forfeitures	213,116	176,958	204,000	190,000	199,000	(5,000)	-2%
Investments & Contributions	200,847	295,071	215,000	375,690	350,000	135,000	63%
Other Financing Sources	50,376	94,486	15,000	814,000	40,000	25,000	167%
TOTAL REVENUES	17,824,997	19,903,257	19,017,795	21,159,737	20,110,942	1,093,147	6%



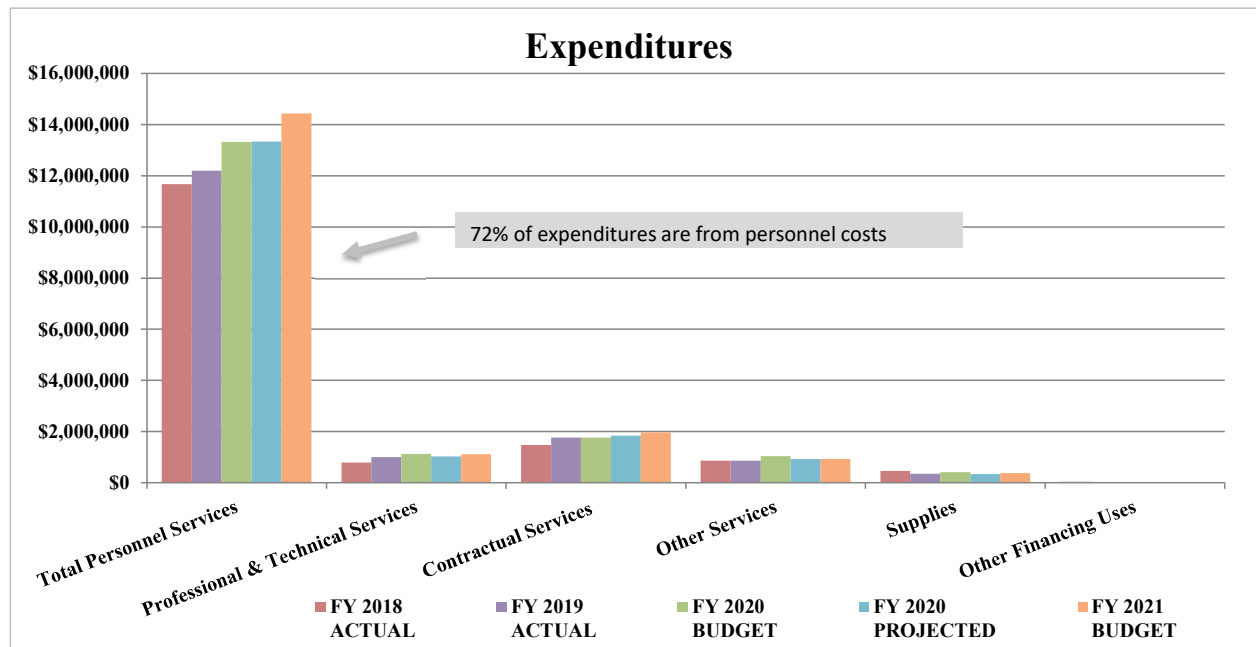
**GENERAL FUND
EXPENDITURE SUMMARY BY DEPARTMENT**

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Corporate	1,355,057	1,317,199	1,558,035	1,424,391	1,486,893	(71,142)	-5%
Community Relations	287,772	304,562	429,361	354,646	384,152	(45,209)	-11%
Building and Permit Services	692,143	702,295	745,865	763,940	816,661	70,796	9%
Development Services	455,975	451,907	490,412	461,104	517,473	27,061	6%
Economic Development	178,293	183,327	220,529	217,828	239,024	18,495	8%
Finance	531,110	540,833	561,026	572,263	629,240	68,214	12%
Information Technology	799,466	821,582	883,714	793,707	1,044,685	160,971	18%
Police	9,152,162	9,425,115	9,949,791	9,983,928	10,497,235	547,444	6%
Public Works	1,877,226	2,474,461	2,888,119	2,934,132	3,247,231	359,112	12%
Sub-Total Expenditures	15,329,204	16,221,282	17,726,852	17,505,939	18,862,594	1,135,742	6%
Transfer to Debt Service	1,438,016	1,139,050	1,152,707	1,152,707	1,193,366	40,659	4%
TOTAL EXPENDITURES	16,767,220	17,360,332	18,879,559	18,658,646	20,055,960	1,176,401	6%



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

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries and Wages							
Salaries Full-Time	7,423,401	7,831,068	8,481,935	8,571,000	9,014,206	532,271	6%
Salaries Part-Time	26,688	106,225	135,043	163,021	226,406	91,363	68%
Other Salaries (Police)	142,135	29,775	17,863	38,000	23,712	5,849	33%
Contractual Employees	-	14,604	18,720	27,670	2,000	(16,720)	-89%
Overtime	300,128	302,387	345,289	378,850	380,152	34,863	10%
Salaries, Elected Officials	28,120	28,080	28,080	27,640	27,600	(480)	-2%
Stipends	14,200	13,050	17,000	14,100	17,000	-	0%
Total Salaries & Wages	7,934,673	8,325,189	9,043,930	9,220,281	9,691,076	647,146	7%
Employee Benefits	3,741,264	3,874,220	4,281,715	4,109,708	4,744,141	462,426	11%
Total Personnel Services	11,675,936	12,199,409	13,325,645	13,329,989	14,435,217	1,109,572	8%
Professional & Technical Services	796,548	1,009,861	1,134,627	1,025,414	1,119,270	(15,357)	-1%
Contractual Services	1,478,801	1,762,816	1,772,597	1,846,527	1,962,421	189,824	11%
Other Services	862,869	866,273	1,040,157	932,887	935,991	(104,166)	-10%
Supplies	468,147	353,021	418,326	346,122	384,195	(34,131)	-8%
Other Financing Uses	46,903	29,902	35,500	25,000	25,500	(10,000)	-28%
Total Non-Personnel Expenditures	3,653,268	4,021,873	4,401,207	4,175,950	4,427,377	26,170	1%
Total Operating Expenditures	15,329,204	16,221,282	17,726,852	17,505,939	18,862,594	1,135,742	6%
Transfers	1,438,016	1,139,050	1,152,707	1,152,707	1,193,366	40,659	4%
TOTAL EXPENDITURES	16,767,220	17,360,332	18,879,559	18,658,646	20,055,960	1,176,401	6%



Corporate

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

Administration

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

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

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

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

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

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

Fiscal Year 2021 Budget

Total department budget expenditures decreased 4.6% or \$71,142 compared to the FY 20 Budget due to changing the full time Administrative Assistant position to a part time position.

- Total Personnel Services decreased \$38,655 due to the hiring of two part-time administrative assistants, one of whom was assigned to Building and Permitting. This reduced salary and benefit costs, offsetting much of the annual wage and benefit cost increases.
- Professional & Technical Services decreased \$30,000 due to a decrease in the Legal Services budget based on historical expenditures, reduction in the program budget for the Wellness Committee, and completion of the insurance analysis in FY 20.
- Contractual Services has increased \$3,500 due to a budgeted increase in Utility tax rebate payments to senior citizens.
- Other Services is decreasing \$5,687 due to a reduction in travel and training based on anticipated costs.

Accomplishments

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

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

Strategic Plan Goals and Objectives

Village Administrator

- Support economic development efforts, especially downtown redevelopment and residential growth in the community.
- Continue to advocate for Metra extension to Oswego, including developing a lobbying strategy and working with CMAP to list the project as a high priority project.

Village Clerk

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

Assistant Village Administrator/Human Resources Director

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

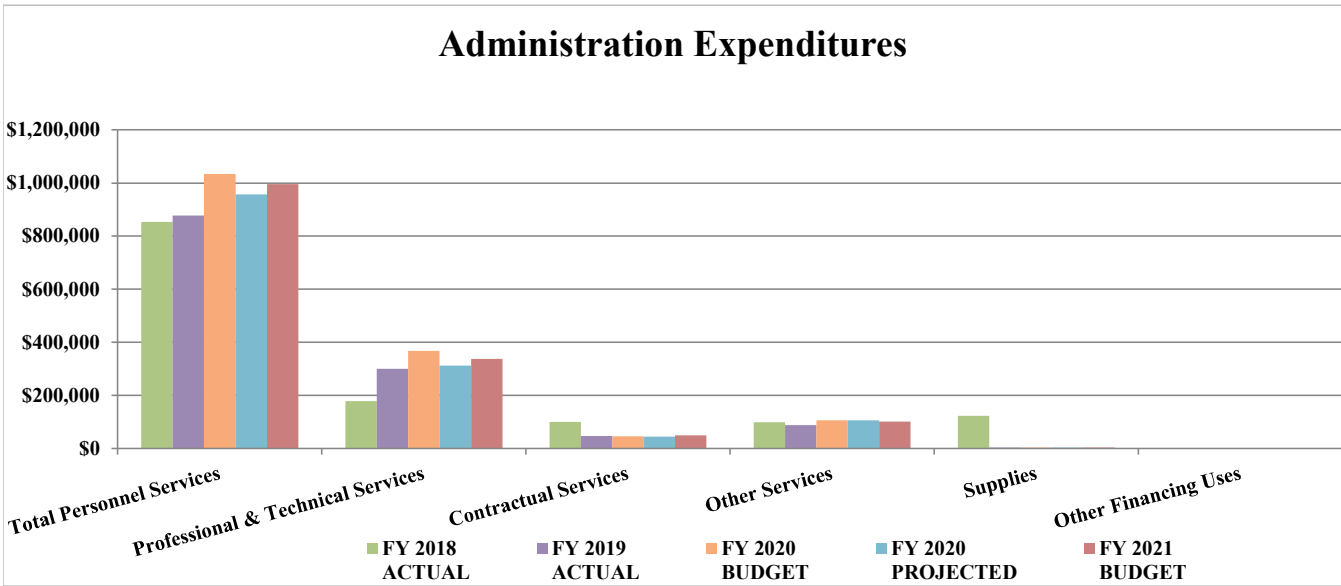
In FY 21, we will refresh the Village’s Strategic Plan to create a workplace for the coming years.

Performance Measures

	Calendar Year				
	2015	2016	2017	2018	2019
<u>Human Resources</u>					
Staff Turnover	11	12	11	14	14
Number of insurance claims	37	28	22	25	20
Total claim dollars paid as of Jan. 1 for CY claims	\$248,945	\$140,539	\$60,034	\$128,386	\$106,533
<u>Village Clerk</u>					
Commercial Business Registrations Processed	660	684	678	699	675
Home Business Registrations Processed	390	359	344	320	227
No. of Ordinances	84	71	88	100	68
No. of Resolutions	81	94	107	98	90
FOIA Requests Processed	293	227	273	303	301
Bodyworks Licenses Processed				9	8
Coin Operated Device Licenses Processed	12	11	9	10	6
Liquor Licenses Processed	65	60	67	71	64
Mobile Food Registrations Processed				3	8
Pawnbroker Licenses Processed		2	2	2	4
Raffles Licenses Processed	14	12	13	11	6
Special Event Permits Processed	93	86	89	104	92
Tattoo Licenses Processed	2	3	3	2	2
Temporary Liquor Licenses Processed	25	27	22	16	21
Tobacco Licenses Processed	28	25	25	29	27
Video Gaming Licenses Processed	8	9	9	13	12
Video Gaming Distributor Licenses Processed				13	12

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

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries Full-Time	620,359	626,570	706,129	668,000	682,050	(24,079)	-3.4%
Salaries Part-Time	13,971	9,500	6,000	18,000	41,000	35,000	583.3%
Contractual Employees	-	10,286	18,720	27,670	2,000	(16,720)	-89.3%
Overtime	227	2,266	-	800	2,000	2,000	0.0%
Salaries, Elected Officials	28,120	28,080	28,080	27,640	27,600	(480)	-1.7%
Stipends	14,200	13,050	17,000	14,100	17,000	-	0.0%
Total Salaries & Wages	676,877	689,752	775,929	756,210	771,650	(4,279)	-0.6%
Employee Benefits	177,334	188,522	258,097	201,000	223,721	(34,376)	-13.3%
Total Personnel Services	854,211	878,274	1,034,026	957,210	995,371	(38,655)	-3.7%
Professional & Technical Services	177,918	300,627	367,410	312,218	337,410	(30,000)	-8.2%
Contractual Services	100,225	46,484	46,000	45,000	49,500	3,500	7.6%
Other Services	98,289	88,015	106,499	105,963	100,812	(5,687)	-5.3%
Supplies	123,278	3,296	4,100	4,000	3,800	(300)	-7.3%
Other Financing Uses	1,135	503	-	-	-	-	0.0%
TOTAL EXPENDITURES	1,355,057	1,317,199	1,558,035	1,424,391	1,486,893	(71,142)	-4.6%



GENERAL FUND (100)
ADMINISTRATION (1001100)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>\$ Change FY 2021</i>		<i>% Change FY 2021</i>	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	<i>Budget vs</i>	<i>FY 2020</i>	<i>Budget vs</i>	<i>FY 2020</i>
							<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time									
	Administration	381,634	382,570	442,946	398,000	411,206	13,206	(31,740)	3.3%	-7.2%
	Clerks Office	128,676	128,000	138,153	140,000	142,524	2,524	4,371	1.8%	3.2%
	Human Resources	110,049	116,000	125,030	130,000	128,320	(1,680)	3,290	-1.3%	2.6%
	Total Salaries, Full-Time	620,359	626,570	706,129	668,000	682,050	14,050	(24,079)	2.1%	-3.4%
511005	Salaries, Part-Time	13,971	9,500	6,000	18,000	41,000	23,000	35,000	127.8%	583.3%
511010	Salaries, Elected Officials	28,120	28,080	28,080	27,640	27,600	(40)	(480)	-0.1%	-1.7%
511015	Meeting Stipend	14,200	13,050	17,000	14,100	17,000	2,900	-	20.6%	0.0%
511040	Contractual Employees	-	10,286	18,720	27,670	2,000	(25,670)	(16,720)	-92.8%	-89.3%
511300	Over-Time	227	2,266	-	800	2,000	1,200	2,000	150.0%	0.0%
	Total Personnel Services - Salaries & Wages	676,877	689,752	775,929	756,210	771,650	15,440	(4,279)	2.0%	-0.6%
Personnel Services - Employee Benefits										
521000	Health Insurance	59,943	77,032	119,057	80,200	87,186	6,986	(31,871)	8.7%	-26.8%
521005	Life Insurance	212	206	245	400	496	96	251	24.0%	102.4%
521010	Dental Insurance	5,467	6,590	7,997	7,900	8,060	160	63	2.0%	0.8%
522000	FICA/MEDI, Village Share	47,321	49,270	58,195	51,500	58,636	7,136	441	13.9%	0.8%
522300	IMRF, Village Share	64,391	55,424	72,603	61,000	69,343	8,343	(3,260)	13.7%	-4.5%
	Total Personnel Services - Employee Benefits	177,334	188,522	258,097	201,000	223,721	22,721	(34,376)	11.3%	-13.3%
Professional & Technical Services										
533010	Legal Services	80,071	134,937	180,000	150,000	150,000	-	(30,000)	0.0%	-16.7%
533030	Miscellaneous Professional Services									
	Adjudication Services	2,500	1,800	-	4,500	-	(4,500)	-	-100.0%	0.0%
	IL Railway - Annual Rent	1,250	1,330	1,410	1,330	1,410	80	-	6.0%	0.0%
	Community Survey	-	21,800	-	-	20,300	20,300	20,300	0.0%	0.0%
	Miscellaneous	2,012	31	2,000	21,000	19,400	(1,600)	17,400	-7.6%	870.0%
	Total Miscellaneous Professional Service	5,762	24,961	3,410	26,830	41,110	14,280	37,700	53.2%	1105.6%
533045	Human Resources Professional Services									
	Miscellaneous	300	4,550	1,000	700	1,000	300	-	42.9%	0.0%
	Flex Spending Program	900	1,074	1,000	1,150	1,200	50	200	4.3%	20.0%
	Pre-employment Expenditures	4,533	2,384	3,500	5,800	3,500	(2,300)	-	-39.7%	0.0%
	Insurance Consultant	-	-	20,000	5,000	-	(5,000)	(20,000)	-100.0%	-100.0%
	Total Human Resources Professional Services	5,733	8,008	25,500	12,650	5,700	(6,950)	(19,800)	-54.9%	-77.6%

GENERAL FUND (100)
ADMINISTRATION (1001100)

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>\$ Change FY 2021</i>		<i>% Change FY 2021</i>	
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	<i>Budget vs</i>	<i>Budget vs</i>	<i>Budget vs</i>	<i>Budget vs</i>
						<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
533050 Human Resource Programs									
Wellness Program	2,342	2,400	25,000	6,500	13,000	6,500	(12,000)	100.0%	-48.0%
Employee Relations	7,000	15,039	10,000	5,000	10,000	5,000	-	100.0%	0.0%
Safety Committee	1,000	300	1,000	700	1,000	300	-	42.9%	0.0%
Staff Development	6,500	6,000	15,000	13,000	15,000	2,000	-	15.4%	0.0%
Total Human Resources Programs	16,842	23,739	51,000	25,200	39,000	13,800	(12,000)	54.8%	-23.5%
533060 Community Services	40,000	40,000	40,000	40,000	40,000	-	-	0.0%	0.0%
Total Community Services	40,000	40,000	40,000	40,000	40,000	-	-	0.0%	0.0%
533085 Transit Services									
Para Transit	23,871	63,038	47,000	47,000	47,000	-	-	0.0%	0.0%
Total Transit Services	23,871	63,038	47,000	47,000	47,000	-	-	0.0%	0.0%
533145 Codification Expense									
Sterling Codifiers - Update of Code Books	2,548	2,908	17,000	7,500	11,500	4,000	(5,500)	53.3%	-32.4%
On-line codification	500	500	500	500	500	-	-	0.0%	0.0%
Total Codification Expense	3,048	3,408	17,500	8,000	12,000	4,000	(5,500)	50.0%	-31.4%
533175 Property Tax Rebate	2,591	2,537	3,000	2,538	2,600	62	(400)	2.4%	-13.3%
Total Professional & Technical Services	177,918	300,627	367,410	312,218	337,410	25,192	(30,000)	8.1%	-8.2%
Contractual Services									
543020 Maintenance, Building	55,890	-	-	-	-	-	-	0.0%	0.0%
543025 Maintenance, Equipment	853	962	1,000	-	-	-	(1,000)	0.0%	-100.0%
543080 Utility Tax Rebate	43,482	45,522	45,000	45,000	49,500	4,500	4,500	10.0%	10.0%
Total Contractual Services	100,225	46,484	46,000	45,000	49,500	4,500	3,500	10.0%	7.6%
Other Services									
552000 Unemployment Insurance	5,852	-	5,000	5,000	5,000	-	-	0.0%	0.0%
552005 General Insurance	32,147	33,571	37,010	37,205	39,554	2,349	2,544	6.3%	6.9%
553000 Telephone Expense	5,871	7,490	6,000	9,000	2,500	(6,500)	(3,500)	-72.2%	-58.3%
554000 Advertising, Bids and Records	1,291	178	1,000	1,000	1,000	-	-	0.0%	0.0%
554005 HR Advertising	1,292	1,653	3,000	2,500	3,000	500	-	20.0%	0.0%
555000 Printing Expense									
Multi-Function Copier Lease	1,875	1,581	928	1,512	1,512	-	584	0.0%	62.9%
Community Conversations	100	1,586	1,600	-	-	-	(1,600)	0.0%	-100.0%
Business Conversations	600	-	-	-	-	-	-	0.0%	0.0%
Miscellaneous	419	315	500	1,100	1,000	(100)	500	-9.1%	100.0%
Total Printing Expense	2,994	3,482	3,028	2,612	2,512	(100)	(516)	-3.8%	-17.0%

GENERAL FUND (100)
ADMINISTRATION (1001100)

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>\$ Change FY 2021</i>		<i>% Change FY 2021</i>	
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	<i>Budget vs</i>	<i>FY 2020</i>	<i>Budget vs</i>	<i>FY 2020</i>
						<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
558000 Travel and Training									
Administration	6,700	3,306	9,200	9,200	8,200	(1,000)	(1,000)	-10.9%	-10.9%
Village Clerk's Office	2,450	2,400	2,500	2,300	2,500	200	-	8.7%	0.0%
Mileage Reimbursements	1,200	1,000	2,000	1,500	500	(1,000)	(1,500)	-66.7%	-75.0%
Village Board	9,917	10,000	10,000	5,200	5,000	(200)	(5,000)	-3.8%	-50.0%
Human Resources/Purchasing	1,200	1,500	2,000	4,300	4,500	200	2,500	4.7%	125.0%
Total Travel and Training	21,467	18,206	25,700	22,500	20,700	(1,800)	(5,000)	-8.0%	-19.5%
558010 Meeting Expense	346	1,020	1,000	1,000	1,000	-	-	0.0%	0.0%
558015 Dues									
Illinois Lincoln Highway Coalition	405	405	405	405	405	-	-	0.0%	0.0%
Fox River ECO	100	100	100	-	100	100	-	0.0%	0.0%
Metropolitan Mayors Caucus	1,370	1,370	1,400	1,400	1,400	-	-	0.0%	0.0%
International City Managers Association(ICMA)	2,200	2,200	2,500	2,500	2,500	-	-	0.0%	0.0%
Illinois City Managers Association (ILCMA)	625	625	625	625	625	-	-	0.0%	0.0%
HR Public Salary	400	400	400	400	500	100	100	25.0%	25.0%
Illinois Public Employee Labor Relations Assoc.	205	205	250	250	250	-	-	0.0%	0.0%
Society of Human Resource Managers	190	190	190	190	190	-	-	0.0%	0.0%
Metro West Council of Governments	11,590	11,000	12,000	12,000	12,000	-	-	0.0%	0.0%
CMAP	2,065	1,469	1,300	1,300	1,300	-	-	0.0%	0.0%
Illinois Municipal League	2,000	1,900	2,000	2,000	2,000	-	-	0.0%	0.0%
Int'l Institute of Municipal Clerks	195	195	195	210	210	-	15	0.0%	7.7%
Municipal Clerks of Illinois	80	80	80	80	80	-	-	0.0%	0.0%
Local Memberships - Optimist Club	100	100	100	100	100	-	-	0.0%	0.0%
Oswego Chamber of Commerce	275	275	275	275	275	-	-	0.0%	0.0%
Legacy	40	-	80	80	80	-	-	0.0%	0.0%
American Planning Association	400	400	600	600	600	-	-	0.0%	0.0%
Midwest & Ill Association of Public Procuremen	-	-	71	71	71	-	-	0.0%	0.0%
The Institute for Public Procurement	-	-	190	190	190	-	-	0.0%	0.0%
Miscellaneous	2,790	-	500	970	500	(470)	-	-48.5%	0.0%
Will County Governmental League	2,000	1,500	1,500	1,500	1,500	-	-	0.0%	0.0%
Total Dues	27,030	22,414	24,761	25,146	25,546	400	785	1.6%	3.2%
Total Other Services	98,289	88,015	106,499	105,963	100,812	(5,151)	(5,687)	-4.9%	-5.3%

GENERAL FUND (100)
ADMINISTRATION (1001100)

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	<i>\$ Change FY 2021 Budget vs FY 2020</i>		<i>% Change FY 2021 Budget vs FY 2020</i>	
						<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
Supplies									
561005 Office Supplies	1,931	1,528	2,000	2,000	2,000	-	-	0.0%	0.0%
561015 Postage & Freight	824	500	500	650	500	(150)	-	-23.1%	0.0%
561065 Miscellaneous	119,362	2	-	-	-	-	-	0.0%	0.0%
564000 Books and Publications									
Administration	-	1,266	250	100	100	-	(150)	0.0%	-60.0%
AHEAD Capital Fax	500	-	500	300	-	(300)	(500)	-100.0%	-100.0%
Local Government News	661	-	850	950	1,200	250	350	26.3%	41.2%
Total Books and Publications	1,161	1,266	1,600	1,350	1,300	(50)	(300)	-3.7%	-18.8%
Total Supplies	123,278	3,296	4,100	4,000	3,800	(200)	(300)	-5.0%	-7.3%
Other Financing Uses									
595000 Community Relations	1,135	503	-	-	-	-	-	0.0%	0.0%
TOTAL ADMINISTRATION	1,355,057	1,317,199	1,558,035	1,424,391	1,486,893	62,502	(71,142)	17%	-4.6%

Community Relations

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

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

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

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

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

Fiscal Year 2021 Budget

Total department budget decreased 10.5% or \$45,209 due to lower budget amounts for the new Village website redesign and advertising costs.

- Personnel services increased by \$6,033 from wage increases, overtime requirements and health insurance cost increases.
- Professional & Technical Services decreased \$16,200 as less is budgeted for the completion of the new Village website.
- Contractual Services decreased \$10,000 due to the printing maintenance line item costs being moved to a line item in Other Services.
- Other Services has decreased \$14,262 from decreases in advertising, printing expense and travel and training costs.
- Supplies budget has decreased \$780.
- Other Financing Uses decreased \$10,000 from a lower budget for Photo & Videography.

Challenges/Issues

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

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

Fiscal Year FY 2020 Accomplishments

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

- Continued collaboration with the AACVB has resulted in a greater advertising reach for Oswego's offerings and the development of tourism business that compliments staff-led marketing efforts.
- The Cultural Arts Commission successfully commissioned and installed its first piece of public art, a custom manhole cover in the downtown, and developed a public art process for future acquisitions.
- Staff continued to expand the event sponsorship program and refine business models to maintain a sustainable event program.

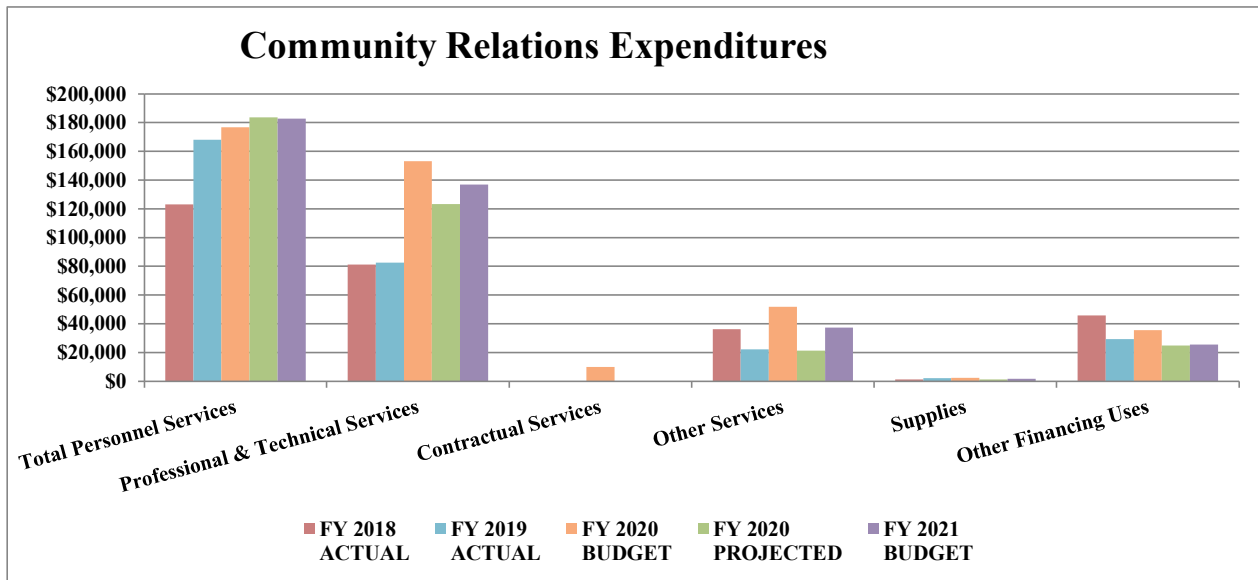
- Development of a new Village website, with an emphasis on interoperability with other Village software systems to provide more efficient online services to residents is underway and expected to be completed by summer 2020.
- In January 2019, staff launched a communications campaign developed for downtown business to both keep businesses informed about construction-related developments and to mitigate negative construction-related impacts on existing businesses.
- Also, in digital communication, our social media following increased more than 34% from May 2018 to April 2019, allowing the Village to communicate with a bigger portion of residents instantly. Our email marketing audiences grew by 25% and our email open rate of 34.25% beat the government sector industry standard by nearly 15 percentage points.
- In August, staff began development of standard operating procedures for the Village's various communications channels to ensure continuity of communications in emergency situations.

FY21 Strategic Initiatives

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

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

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries Full-Time	89,733	124,505	127,632	132,000	131,389	3,757	2.9%
Salaries Part-Time	3,078	1,434	5,800	5,800	2,900	(2,900)	-50.0%
Overtime	3,584	5,840	4,000	7,000	7,000	3,000	75.0%
Total Salaries & Wages	96,394	131,779	137,432	144,800	141,289	3,857	2.8%
Employee Benefits	26,746	36,173	39,268	38,845	41,444	2,176	5.5%
Total Personnel Services	123,140	167,952	176,700	183,645	182,733	6,033	3.4%
Professional & Technical Services	81,124	82,660	153,000	123,300	136,800	(16,200)	-10.6%
Contractual Services	134	199	10,000	-	-	(10,000)	-100.0%
Other Services	36,249	22,160	51,731	21,371	37,469	(14,262)	-27.6%
Supplies	1,356	2,193	2,430	1,330	1,650	(780)	-32.1%
Other Financing Uses	45,768	29,399	35,500	25,000	25,500	(10,000)	-28.2%
TOTAL EXPENDITURES	287,772	304,562	429,361	354,646	384,152	(45,209)	-10.5%



GENERAL FUND (100)
COMMUNITY RELATIONS (1002000)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Projected	Budget	Projected	Budget
							Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	89,733	124,505	127,632	132,000	131,389	(611)	3,757	-0.5%	2.9%
511005	Salaries, Part-Time	3,078	1,434	5,800	5,800	2,900	(2,900)	(2,900)	-50.0%	-50.0%
511300	Overtime	3,584	5,840	4,000	7,000	7,000	-	3,000	0.0%	75.0%
Total Personnel Services - Salaries & Wages		96,394	131,779	137,432	144,800	141,289	(3,511)	3,857	-2.4%	2.8%
Personnel Services - Employee Benefits										
521000	Health Insurance	9,390	13,871	15,178	15,000	15,711	711	533	4.7%	3.5%
521005	Life Insurance	38	61	61	130	142	12	81	9.2%	132.9%
521010	Dental Insurance	605	625	668	665	701	36	33	5.4%	4.9%
522000	FICA, Village Share	7,278	9,742	10,344	10,550	10,861	311	517	2.9%	5.0%
522300	IMRF, Village Share	9,436	11,875	13,016	12,500	14,029	1,529	1,013	12.2%	7.8%
Total Personnel Services - Employee Benefits		26,746	36,173	39,268	38,845	41,444	2,599	2,176	6.7%	5.5%
Professional & Technical Services										
533030	Miscellaneous Professional Services	60,562	47,225	72,000	78,000	72,000	(6,000)	-	-7.7%	0.0%
Aurora Area Convention Visitors Bureau										
533035	Web Site	3,932	12,052	56,000	25,300	39,800	14,500	(16,200)	57.3%	-28.9%
533185	Newsletter Delivery	16,631	23,383	25,000	20,000	25,000	5,000	-	25.0%	0.0%
Total Purchased Professional & Technical Services		81,124	82,660	153,000	123,300	136,800	13,500	(16,200)	10.9%	-10.6%
Contractual Services										
543025	Maintenance, Equipment	134	199	10,000	-	-	(10,000)	(10,000)	0.0%	-100.0%

GENERAL FUND (100)
COMMUNITY RELATIONS (1002000)

						<i>\$ Change FY 2021</i>		<i>% Change FY 2021</i>		
						<i>Budget vs FY 2020</i>		<i>Budget vs FY 2020</i>		
						<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>	
		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021				
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET				
Other Services										
552005	General Insurance	9,629	10,072	11,104	10,440	11,867	1,427	763	13.7%	6.9%
553000	Telephone Expense	1,311	1,787	1,200	2,200	2,000	(200)	800	-9.1%	66.7%
554000	Advertising, Bids & Records	18,888	4,199	27,100	4,000	15,000	11,000	(12,100)	275.0%	-44.6%
555000	Printing Expense									
	Multi-Function Copier Lease	927	927	927	756	756	-	(171)	0.0%	-18.4%
	Visitors Guide, Community Maps, misc.	5,083	4,714	6,400	2,400	3,071	671	(3,329)	28.0%	-52.0%
	Total Printing Expense	6,010	5,641	7,327	3,156	3,827	671	(3,500)	21.3%	-47.8%
558000	Travel and Training	410	-	3,700	1,000	2,700	1,700	(1,000)	170.0%	-27.0%
558005	Reimbursement, Meal	-	-	150	-	75	75	(75)	0.0%	-50.0%
558010	Meeting Expense	-	64	150	75	-	(75)	(150)	-100.0%	-100.0%
558015	Dues	-	397	1,000	500	2,000	1,500	1,000	300.0%	100.0%
	Total Other Services	36,249	22,160	51,731	21,371	37,469	16,098	(14,262)	75.3%	-27.6%
Supplies										
561005	Office Supplies	1,162	820	1,000	500	700	200	(300)	40.0%	-30.0%
561010	Computer Supplies	-	65	-	-	-	-	-	0.0%	0.0%
561015	Postage	94	33	500	150	250	100	(250)	66.7%	-50.0%
561065	Miscellaneous	-	1,189	280	350	500	150	220	42.9%	78.6%
564000	Books & Publications	100	86	150	330	200	(130)	50	-39.4%	33.3%
565005	Furniture	-	-	500	-	-	-	(500)	0.0%	-100.0%
	Total Supplies	1,356	2,193	2,430	1,330	1,650	320	(780)	24.1%	-32.1%
Other Financing Uses										
595000	Community Relations Special Events									
	<i>Events</i>									
	AMOY Kayak	1,200	-	-	-	-	-	-	0.0%	0.0%
	Art Fair	1,000	-	-	-	-	-	-	0.0%	0.0%
	Christmas Walk	18,500	-	-	-	-	-	-	0.0%	0.0%
	Cultural Arts Commission	2,000	-	2,000	-	2,000	2,000	-	0.0%	0.0%
	Fireworks	8,500	-	-	-	-	-	-	0.0%	0.0%
	Movies in the Park	1,500	-	-	-	-	-	-	0.0%	0.0%

GENERAL FUND (100)
COMMUNITY RELATIONS (1002000)

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Projected	Budget	Projected	Budget
						Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020
<i>Sponsorships</i>									
Arranmore Center for The Arts	750	-	-	750	-	(750)	-	-100.0%	0.0%
Beats & Eats	10,000	-	-	-	-	-	-	0.0%	0.0%
Oswego Chamber of Commerce	500	-	-	-	-	-	-	0.0%	0.0%
Prairie Fest	500	-	-	-	-	-	-	0.0%	0.0%
<i>Other</i>									
Event Support	-	28,590	15,000	12,601	7,500	(5,101)	(7,500)	-40.5%	-50.0%
Marketing Support	-	80	4,500	4,000	5,000	1,000	500	25.0%	11.1%
Public Art	-	600	7,500	4,500	8,000	3,500	500	77.8%	6.7%
Miscellaneous	-	129	-	3,000	-	(3,000)	-	-100.0%	0.0%
Photo and Videography	-	-	6,500	149	3,000	2,851	(3,500)	1913.4%	-53.8%
Visitor's Bureau	1,318	-	-	-	-	-	-	0.0%	0.0%
Total Community Relations Professional Services	45,768	29,399	35,500	25,000	25,500	500	(10,000)	2.0%	-28.2%
Total Other Financing Uses	45,768	29,399	35,500	25,000	25,500	500	(10,000)	2.0%	-28.2%
TOTAL COMMUNITY RELATIONS	287,772	304,562	429,361	354,646	384,152	29,506	(45,209)	8.3%	-10.5%

Building and Permit Services

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

The Building and Permit Services Department Mission Statement:

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

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

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

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

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

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

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

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

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

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

Fiscal Year 2021 Budget

Total department budget has increased \$70,796 or 9.5% compared to FY 2020 Budget.

- Personnel Services has increased \$69,702 from the addition of 2 part time employees and associated employee benefits account increases.
- Professional & Technical Services budgets have decreased \$500.
- Contractual Services budget has decreased \$800 from the reallocation of the Maintenance Equipment line item budget to the Other Services category.
- Other Services have increased \$3,894 due to increases in liability insurance and training costs.
- Supplies have decreased by \$1,500 due to decreases in general office supplies, fuel and code book purchases.

Challenges/Issues

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

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

Fiscal Year 2020 Accomplishments

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

Building Permits	Calendar Year						Actual	Projected
	2013	2014	2015	2016	2017	2018	2019	2020
Single family	131	103	53	54	27	112	40	50
Two family units	0	0	0	0	4	47	50	50
Multi-family units	83	10	0	0	0	280	0	176
Senior Housing Units	18	77	19	2	10	0	0	0
Total	232	190	72	56	41	439	90	276
<u>Percentage Split</u>								
Single Family	57%	94.50%	100%	100%	100%	37.00%	100%	36.23%
Multi	43%	5.50%	0%	0%	20%	63%	0%	64%

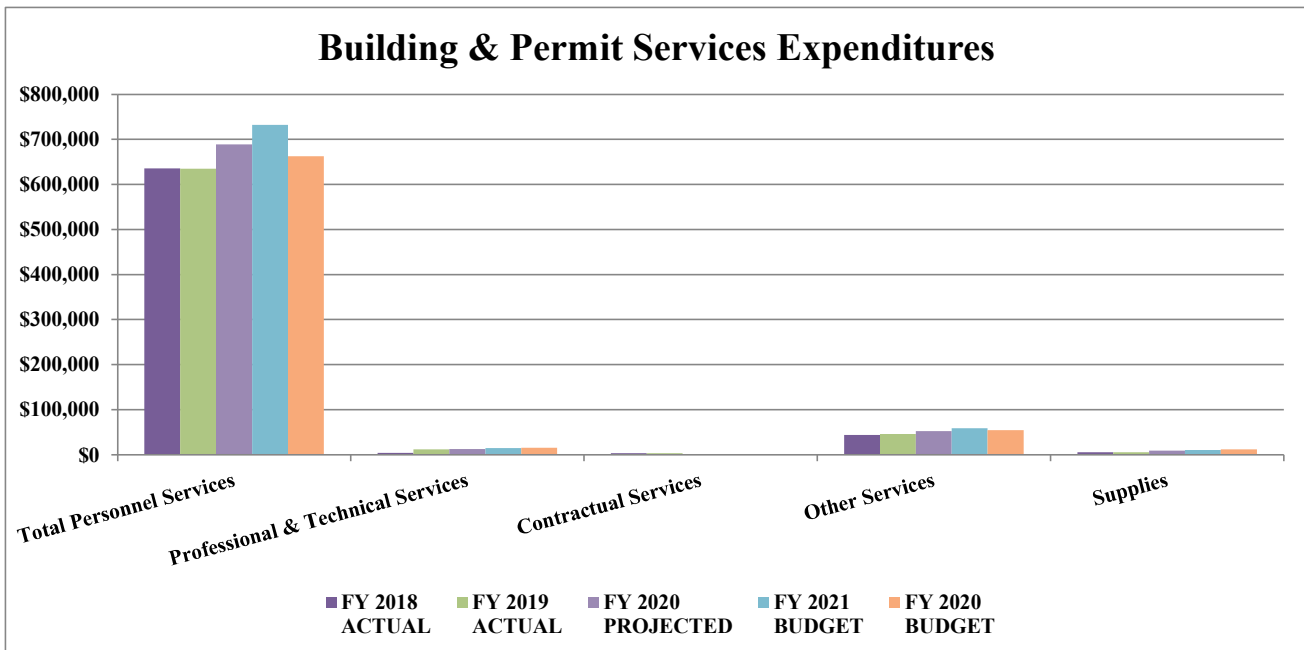
Strategic Plan Goals and Objectives

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

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

GENERAL FUND (100)
BUILDING AND PERMIT SERVICES (1002500)

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries Full-Time	452,049	467,553	483,159	492,000	496,011	12,852	2.7%
Salaries Part-Time	4,118	1,671	4,800	26,000	48,000	43,200	900.0%
Contractual Employees	-	4,319	-	-	-	-	0.0%
Overtime	1,112	2,334	2,080	2,550	2,000	(80)	-3.8%
Total Salaries & Wages	457,279	475,876	490,039	520,550	546,011	55,972	11.4%
Employee Benefits	178,014	159,128	172,566	168,145	186,296	13,730	8.0%
Total Personnel Services	635,293	635,004	662,605	688,695	732,307	69,702	10.5%
Professional & Technical Services	4,024	11,929	15,500	13,000	15,000	(500)	-3.2%
Contractual Services	3,715	3,449	1,100	1,000	300	(800)	-72.7%
Other Services	43,775	45,983	54,910	52,165	58,804	3,894	7.1%
Supplies	5,336	5,930	11,750	9,080	10,250	(1,500)	-12.8%
TOTAL EXPENDITURES	692,143	702,295	745,865	763,940	816,661	70,796	9.5%



**GENERAL FUND (100)
BUILDING AND PERMIT SERVICES (1002500)**

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
							Projected		Projected	
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	452,049	467,553	483,159	492,000	496,011	4,011	12,852	0.8%	2.7%
511005	Salaries, Part-Time	4,118	1,671	4,800	26,000	48,000	22,000	43,200	84.6%	900.0%
511040	Contractual Employees		4,319	-	-	-	-	-	0.0%	0.0%
511300	Overtime	1,112	2,334	2,080	2,550	2,000	(550)	(80)	-21.6%	-3.8%
Total Personnel Services-Salaries & Wages		457,279	475,876	490,039	520,550	546,011	25,461	55,972	4.9%	11.4%
Personnel Services - Employee Benefits										
521000	Health Insurance	90,667	72,778	78,169	74,000	84,352	10,352	6,183	14.0%	7.9%
521005	Life Insurance	192	193	214	400	496	96	282	24.0%	131.6%
521010	Dental Insurance	7,307	7,488	7,997	8,600	8,747	147	750	1.7%	9.4%
521015	Optical Insurance	-	155	-	210	232	22	232	10.5%	0.0%
522000	FICA, Village Share	33,919	35,185	37,203	39,000	41,485	2,485	4,282	6.4%	11.5%
522300	IMRF, Village Share	45,929	43,061	47,983	45,500	50,484	4,984	2,501	11.0%	5.2%
529010	Uniform Allowance	-	268	1,000	435	500	65	(500)	14.9%	-50.0%
Total Personnel Services-Employee Benefits		178,014	159,128	172,566	168,145	186,296	18,151	13,730	10.8%	8.0%
Purchased Professional & Technical Services										
533005	Engineering Service	-	-	2,500	-	-	-	(2,500)	0.0%	-100.0%
533030	Miscellaneous Professional Services	4,024	11,929	13,000	13,000	15,000	2,000	2,000	15.4%	15.4%
Elevator Inspections and Building Plan Review										
Total Professional & Technical Services		4,024	11,929	15,500	13,000	15,000	2,000	(500)	15.4%	-3.2%
Contractual Services										
542400	Landscaping Services	225	-	600	-	300	300	(300)	0.0%	-50.0%
543025	Maintenance, Equipment	934	851	500	-	-	-	(500)	0.0%	-100.0%
543090	Maintenance, Vehicles	2,556	2,598	-	1,000	-	(1,000)	-	-100.0%	0.0%
Total Contractual Services		3,715	3,449	1,100	1,000	300	(700)	(800)	-70.0%	-72.7%

**GENERAL FUND (100)
BUILDING AND PERMIT SERVICES (1002500)**

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020
							Projected	Budget	Projected	Budget
Other Services										
552005	General Insurance	33,738	33,571	37,010	34,500	39,554	5,054	2,544	14.6%	6.9%
553000	Telephone Expense	4,325	5,818	6,100	5,500	3,000	(2,500)	(3,100)	-45.5%	-50.8%
554000	Advertising, Bids and Records	-	477	500	800	250	(550)	(250)	-68.8%	-50.0%
555000	Printing Expense									
	Multi-Function Copier Lease	1,680	2,453	2,000	2,000		(2,000)	(2,000)	-100.0%	-100.0%
	Miscellaneous	5	-	500	500		(500)	(500)	-100.0%	-100.0%
	Total Printing Expense	1,685	2,453	2,500	2,500	2,500	-	-	0.0%	0.0%
558000	Travel and Training for inspectors, organizational and customer service	4,028	3,011	8,200	8,200	12,500	4,300	4,300	52.4%	52.4%
558010	Meeting Expense	-	19	-	65	-	(65)	-	-100.0%	0.0%
558015	Dues National Fire Protection Association(NFPA) International Code Council(ICC) South Suburban Building Officials Association (SSBOA) Suburban Building Officials (SBOC) Illinois Plumbing Inspectors Association (IPIA)	-	633	600	600	1,000	400	400	66.7%	66.7%
	Total Other Services	43,775	45,983	54,910	52,165	58,804	6,639	3,894	12.7%	7.1%
Supplies										
561005	Office Supplies	1,090	2,178	3,250	1,750	2,500	750	(750)	42.9%	-23.1%
561015	Postage & Freight	624	513	1,000	1,000	1,000	-	-	0.0%	0.0%
561025	Tool Expense	-	5	500	80	250	170	(250)	212.5%	-50.0%
562600	Fuel Purchase	2,445	3,235	5,000	4,000	4,000	-	(1,000)	0.0%	-20.0%
564000	Books and Publications 2015 International Building Code 2002 National Fire Code, ASTM Standards	1,177	-	2,000	2,250	2,500	250	500	11.1%	25.0%
	Total Supplies	5,336	5,930	11,750	9,080	10,250	1,170	(1,500)	12.9%	-12.8%
TOTAL BUILDING AND PERMIT SERVICES		692,143	702,295	745,865	763,940	816,661	52,721	70,796	6.9%	9.5%

Development Services

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

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

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

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

Fiscal Year 2021 Budget

The department budget has increased 5.5% or \$27,061 compared to the FY 20 Budget.

- Personnel services have increased less than 1% due to increased wages offset by decreased health insurance costs.
- Professional & Technical Services budget has increased \$29,000 for two items; CMAP UDO Study and Bike Path Master Plan.
- Contractual services decreased \$2,100 due lower budgets for equipment and vehicle maintenance.
- Other Services have increased \$1,190 due to liability insurance increases.
- Supplies budget decreased \$1,300 from lower budgeted operating costs.

Challenges/Issues

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

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

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

Fiscal Year 2020 Accomplishments

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

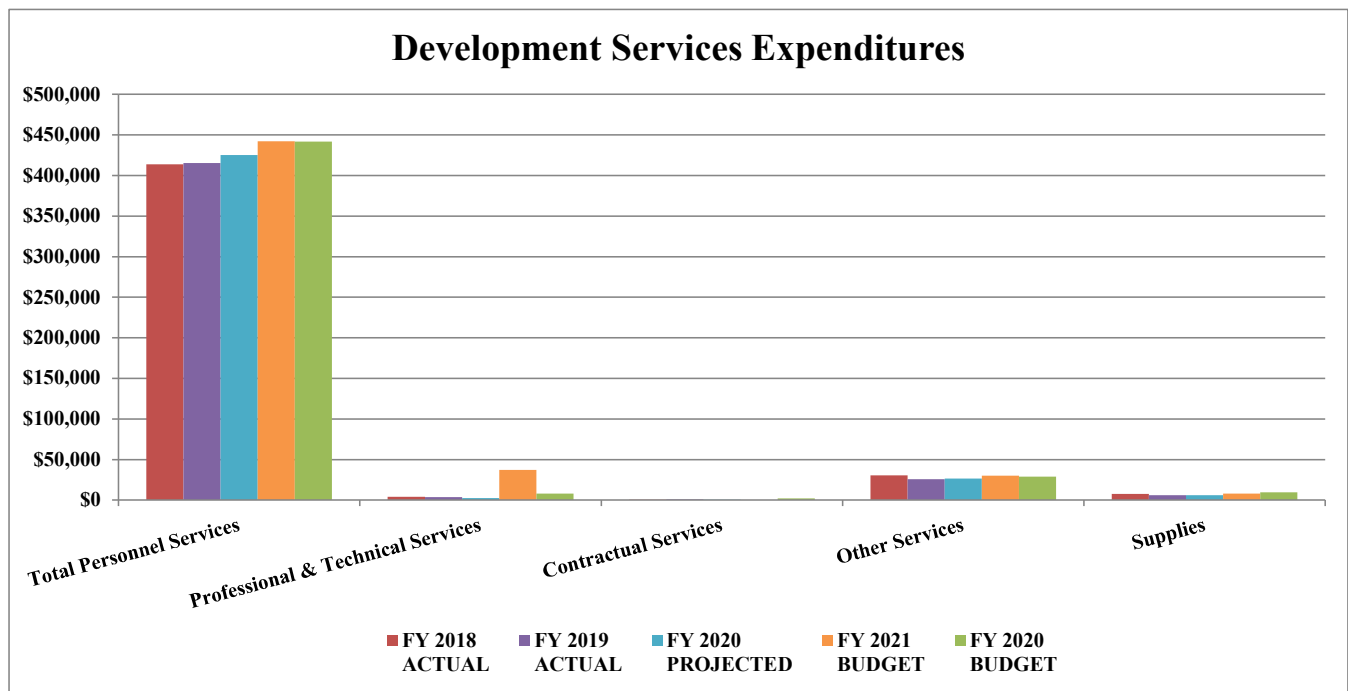
Strategic Planning Goals and Objectives

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

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

GENERAL FUND (100)
DEVELOPMENT SERVICES (1003000)

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries Full-Time	311,286	309,828	328,020	321,000	336,327	8,307	2.5%
Salaries Part-Time	-	-	-	5,221	-	-	0.0%
Overtime	382	1,395	750	600	-	(750)	-100.0%
Total Salaries & Wages	311,668	311,223	328,770	326,821	336,327	7,557	2.3%
Employee Benefits	101,965	104,208	113,130	98,420	105,844	(7,286)	-6.4%
Total Personnel Services	413,633	415,431	441,900	425,241	442,171	271	0.1%
Professional & Technical Services	3,982	3,549	8,100	2,400	37,100	29,000	358.0%
Contractual Services	346	928	2,100	650	-	(2,100)	-100.0%
Other Services	30,511	25,910	28,812	26,663	30,002	1,190	4.1%
Supplies	7,503	6,089	9,500	6,150	8,200	(1,300)	-13.7%
TOTAL EXPENDITURES	455,975	451,907	490,412	461,104	517,473	27,061	5.5%



GENERAL FUND (100)
DEVELOPMENT SERVICES (1003000)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Projected	Budget	Projected	Budget
							Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	311,286	309,828	328,020	321,000	336,327	15,327	8,307	4.8%	2.5%
511005	Salaries, Part-Time	-	-	-	5,221	-	(5,221)	-	-100.0%	0.0%
511300	Overtime	382	1,395	750	600	-	(600)	(750)	-100.0%	-100.0%
Total Personnel Services - Salaries & Wages		311,668	311,223	328,770	326,821	336,327	9,506	7,557	2.9%	2.3%
Personnel Services - Employee Benefits										
521000	Health Insurance	43,554	48,852	51,579	42,000	42,932	932	(8,647)	2.2%	-16.8%
521005	Life Insurance	115	117	122	220	284	64	162	29.1%	132.8%
521010	Dental Insurance	3,046	3,264	3,398	2,850	2,707	(143)	(691)	-5.0%	-20.3%
522000	FICA, Village Share	23,406	23,306	25,020	24,650	25,577	927	557	3.8%	2.2%
522300	IMRF, Village Share	31,587	28,492	32,511	28,700	34,094	5,394	1,583	18.8%	4.9%
529000	Uniform Service	256	177	500	-	250	250	(250)	0.0%	-50.0%
Total Personnel Services - Employee Benefits		101,965	104,208	113,130	98,420	105,844	7,424	(7,286)	7.5%	-6.4%
Professional & Technical Services										
533005	Engineering Services	980	1,494	4,000	-	2,000	2,000	(2,000)	0.0%	-50.0%
533030	Miscellaneous Professional Services	1,097	-	-	-	32,000	32,000	32,000	0.0%	0.0%
553103	Plan Commission	1,820	1,700	2,100	1,800	2,100	300	-	16.7%	0.0%
533105	Historic Preservation Committee	85	355	2,000	600	1,000	400	(1,000)	66.7%	-50.0%
Total Professional & Technical Services		3,982	3,549	8,100	2,400	37,100	34,700	29,000	1445.8%	358.0%
Contractual Services										
543025	Maintenance, Equipment	333	311	600	-	-	-	(600)	0.0%	-100.0%
543090	Maintenance, Vehicle	14	617	1,500	650	-	(650)	(1,500)	-100.0%	-100.0%
Total Contractual Services		346	928	2,100	650	-	(650)	(2,100)	-100.0%	-100.0%

GENERAL FUND (100)
DEVELOPMENT SERVICES (1003000)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020		Budget vs FY 2020	
							Projected	Budget	Projected	Budget
Other Services										
552005	General Insurance	21,358	17,905	19,740	19,046	21,096	2,050	1,356	10.8%	6.9%
553000	Telephone Expense	2,392	2,529	2,495	3,000	1,200	(1,800)	(1,295)	-60.0%	-51.9%
554000	Advertising, Bids and Records	1,672	902	700	700	700	-	-	0.0%	0.0%
555000	Printing Expense									
	Multi-Function Copier Lease	850	1,565	927	756	756	-	(171)	0.0%	-18.4%
	Miscellaneous	-	-	150	911	450	(461)	300	-50.6%	200.0%
	Total Printing Expense	850	1,565	1,077	1,667	1,206	(461)	129	-27.7%	12.0%
558000	Travel and Training	3,310	2,009	3,500	1,500	4,000	2,500	500	166.7%	14.3%
558005	Meeting Expense	-	28	-	-	-	-	-	0.0%	0.0%
558015	Dues	929	973	1,300	750	1,800	1,050	500	140.0%	38.5%
	American Planning Association(APA)									
	American Institute of Certified Planners(AICP)									
	Total Other Services	30,511	25,910	28,812	26,663	30,002	3,339	1,190	12.5%	4.1%
Supplies										
561005	Office Supplies	1,397	1,614	2,000	1,000	1,500	500	(500)	50.0%	-25.0%
	Administration and inspection supplies									
	Total Office Supplies	1,397	1,614	2,000	1,000	1,500	500	(500)	50.0%	-25.0%
561010	Computer Supplies	-	282	-	-	-	-	-	0.0%	0.0%
561015	Postage & Freight	771	737	500	1,650	700	(950)	200	-57.6%	40.0%
561030	Operating Supplies	-	1,107	4,500	1,000	1,500	500	(3,000)	50.0%	-66.7%
561065	Miscellaneous	4,014	185	-	-	2,000	2,000	2,000	0.0%	0.0%
562600	Fuel Purchase	1,321	2,163	2,500	2,500	2,500	-	-	0.0%	0.0%
	Total Supplies	7,503	6,089	9,500	6,150	8,200	2,050	(1,300)	33.3%	-13.7%
TOTAL DEVELOPMENT SERVICES		455,975	451,907	490,412	461,104	517,473	56,369	27,061	12.2%	5.5%

Economic Development

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

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

The staffing levels in this department remained unchanged with only the one authorized full-time position.

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

Fiscal Year 2021 Budget

Total department budget is increasing 8.4% or \$18,495 compared to the FY 20 Budget due to increased personnel costs.

- Personnel Services is increasing \$23,170 due to wage increases and health insurance costs for an employee opting for the Village Insurance plan.
- Professional & Technical Services budget has no increases.
- Other Services is decreasing \$4,330 from lower anticipated advertising costs budgeted.
- Supplies has decreased \$225.

Challenges/Issues:

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

- Commercial Corridors: The Rt. 34 and Orchard Rd corridors are critical to Oswego's tax base. Nationwide volatility in the retail industry has and may continue to impact the Oswego branches of national chains. In FY 20, the Economic Development Department will continue its aggressive marketing of the Village's commercial corridors to national chains, local businesses, and franchises. The Department will target specific spaces to potential tenants that demonstrate strength comparable markets.

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

Fiscal Year 2020 Accomplishments

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

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

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

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

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

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

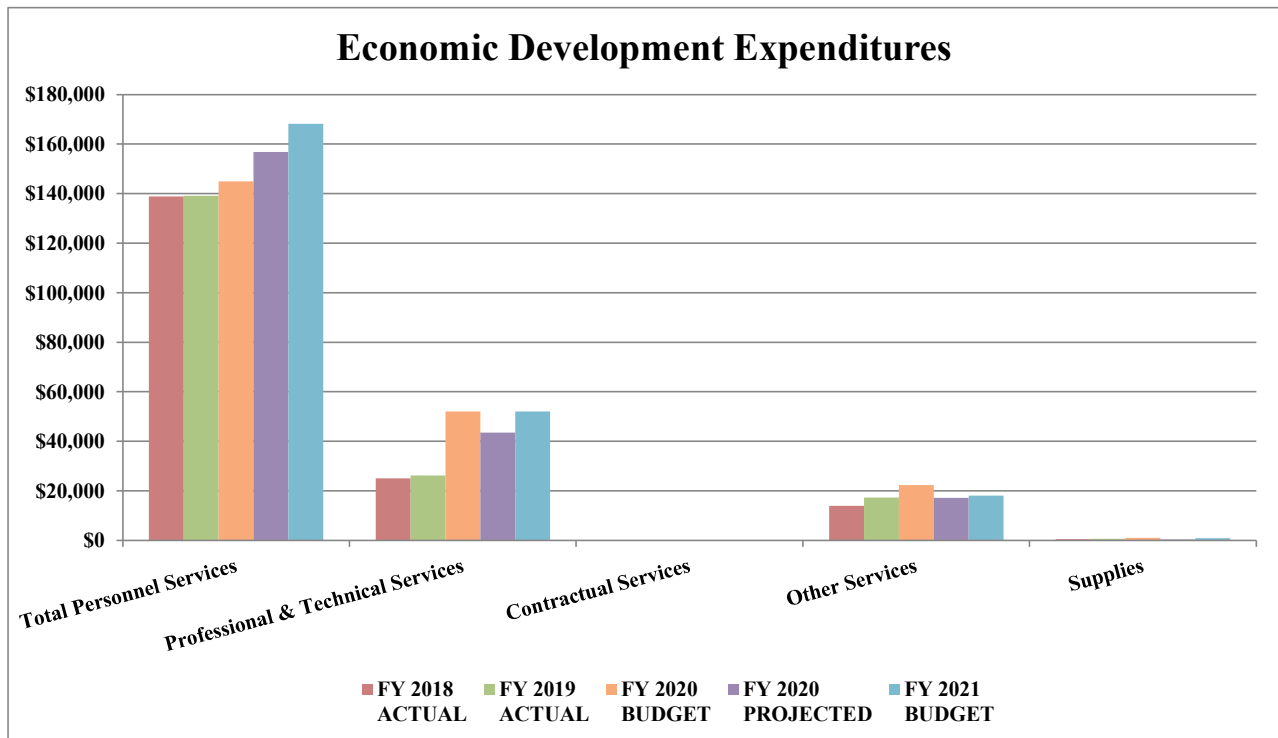
Economic Metrics:

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

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

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

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries Full-Time	117,851	116,980	123,289	121,500	125,877	2,588	2.1%
Salaries Part-Time	-	1,480	-	-	-	-	0.0%
Total Salaries & Wages	117,851	118,460	123,289	121,500	125,877	2,588	2.1%
Employee Benefits	21,007	20,644	21,680	35,310	42,262	20,582	94.9%
Total Personnel Services	138,857	139,103	144,969	156,810	168,139	23,170	16.0%
Professional & Technical Services	25,000	26,215	52,000	43,500	52,000	-	0.0%
Contractual Services	24	139	120	-	-	(120)	-100.0%
Other Services	13,935	17,254	22,390	17,198	18,060	(4,330)	-19.3%
Supplies	477	616	1,050	320	825	(225)	-21.4%
TOTAL EXPENDITURES	178,293	183,327	220,529	217,828	239,024	18,495	8.4%



GENERAL FUND (100)
ECONOMIC DEVELOPMENT (1003500)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Projected	Budget	Projected	Budget
							Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	117,851	116,980	123,289	121,500	125,877	4,377	2,588	3.6%	2.1%
511005	Salaries, Part-Time	-	1,480	-	-	-	-	-	0.0%	0.0%
Total Personnel Services - Salaries & Wages		117,851	118,460	123,289	121,500	125,877	4,377	2,588	3.6%	2.1%
Personnel Services - Employee Benefits										
521000	Health Insurance	26	11	25	13,700	18,656	4,956	18,631	36.2%	74524.0%
521005	Life Insurance	30	31	31	65	71	6	40	9.2%	129.0%
521010	Dental Insurance	-	892	-	1,200	1,211	11	1,211	0.9%	0.0%
522000	FICA, Village Share	9,007	9,112	9,432	9,100	9,564	464	132	5.1%	1.4%
522300	IMRF, Village Share	11,944	10,598	12,192	11,245	12,760	1,515	568	13.5%	4.7%
Total Personnel Services - Employee Benefits		21,007	20,644	21,680	35,310	42,262	6,952	20,582	19.7%	94.9%
Professional & Technical Services										
533025	Economic Incentive Programs	25,000	25,000	40,000	40,000	40,000	-	-	0.0%	0.0%
533030	Miscellaneous Professional Services									
	Consulting, Appraisals, Website	-	1,215	12,000	3,500	12,000	8,500	-	242.9%	0.0%
	Total Misc. Professional Services	25,000	26,215	52,000	43,500	52,000	8,500	-	19.5%	0.0%
Total Professional & Technical Services		25,000	26,215	52,000	43,500	52,000	8,500	-	19.5%	0.0%
Contractual Services										
543025	Maintenance, Equipment	24	139	120	-	-	-	(120)	0.0%	-100.0%

GENERAL FUND (100)
ECONOMIC DEVELOPMENT (1003500)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Projected	Budget	Projected	Budget
							Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020
Other Services										
552005	General Insurance	4,606	4,477	4,936	4,365	5,274	909	338	20.8%	6.8%
553000	Telephone Expense	1,080	1,055	1,027	1,027	780	(247)	(247)	-24.1%	-24.1%
554000	Advertising, Bids & Records	559	1,119	3,000	3,000	-	(3,000)	(3,000)	-100.0%	-100.0%
555000	Printing Expense									
	Multi-Function Copier Lease	895	698	927	756	756	-	(171)	0.0%	-18.4%
	Miscellaneous	-	-	500	50	250	200	(250)	400.0%	-50.0%
	Total Printing Expense	895	698	1,427	806	1,006	200	(421)	24.8%	-29.5%
558000	Travel and Training	4,293	6,177	6,500	3,500	6,500	3,000	-	85.7%	0.0%
	ICSC Retail Conventions (National & Chicago)									
	IEDC Training, APA Conference									
558010	Meeting Expense	-	193	2,000	1,000	1,000	-	(1,000)	0.0%	-50.0%
	KEDA, NICAR, CRBA, AIRE Meetings									
558015	Dues	2,502	3,535	3,500	3,500	3,500	-	-	0.0%	0.0%
	Total Contractual Services	13,935	17,254	22,390	17,198	18,060	862	(4,330)	5.0%	-19.3%
Supplies										
561005	Office Supplies	476	97	300	200	200	-	(100)	0.0%	-33.3%
565015	Computer Software	-	50	-	20	-	(20)	-	-100.0%	0.0%
561015	Postage & Freight	-	469	250	100	375	275	125	275.0%	50.0%
564000	Books and Publications	1	-	500	-	250	250	(250)	0.0%	-50.0%
	Total Supplies	477	616	1,050	320	825	505	(225)	157.8%	-21.4%
TOTAL ECONOMIC DEVELOPMENT		178,293	183,327	220,529	217,828	239,024	21,196	18,495	9.7%	8.4%

Finance

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

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

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

Fiscal Year 2021 Budget

Total department budget is up \$12.2% or \$68,214 compared to the FY 20 Budget because of increased Personnel Services and Professional & Technical Services costs.

- Personnel Services have increased \$43,755 due to increased wages and health insurance costs as an employee has opted in for the Village insurance plan.
- Professional & Technical Services has increased \$22,196 due to increases in contractual banking fees and credit card processing fees.
- Contractual services have decreased \$700 as copier maintenance charges have been reallocated to a line item account in Other Services.
- Other Services have increased \$3,663 from increases in general insurance and travel/training costs.
- Supplies have decreased \$700 as office supply requirements have decreased.

Challenges/Issues

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

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

Fiscal Year 2020 Major Accomplishments

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

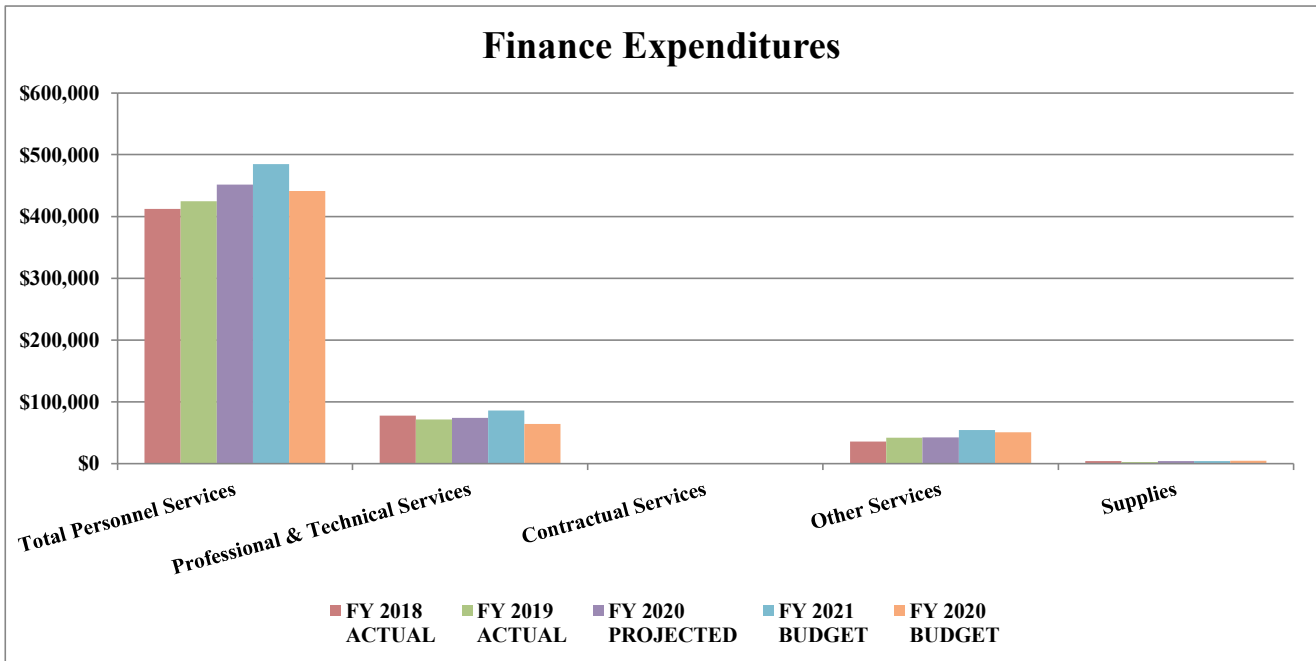
Strategic Plan Goals and Objectives

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

Finance Department Performance Objectives	Fiscal Year				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Present balanced budget to Village Board	Yes	Yes	Yes	Yes	Yes
Complete long-term financial forecast	Yes	Yes	Yes	Yes	Yes
Survey revenues & present to Village Board	Yes	Yes	Yes	Yes	Yes
Receive GFOA CAFR Award	Yes	Yes	Yes	Yes	Yes
Number of CAFR Award Comments	2	4	7	6	3
Number of Auditor Management Comments	1	1	0	0	1
Receive GFOA Budget Award	Yes	Yes	Yes	Yes	Yes
Number of Budget Award Comments	9	7	8	6	7
Review department procedures	Yes	Yes	Yes	Yes	Yes
Accounts Payable Invoices Processed	5,600	5,200	4,700	4,918	5,442
Dollar Value of A/P Processed	\$17,113,696	\$17,459,434	\$19,940,007	\$33,770,043	\$34,215,487
Accounts Receivable Invoices Processed	399	380	325	280	271
Journal Entries Processed	774	675	722	739	782

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

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries Full-Time	310,559	323,314	334,372	339,000	344,337	9,965	3.0%
Overtime	1,770	2,785	1,622	3,000	5,000	3,378	208.3%
Total Salaries & Wages	312,329	326,099	335,994	342,000	349,337	13,343	4.0%
Employee Benefits	100,103	98,254	104,940	109,657	135,352	30,412	29.0%
Total Personnel Services	412,432	424,353	440,934	451,657	484,689	43,755	9.9%
Professional & Technical Services	77,713	71,419	63,957	74,225	86,153	22,196	34.7%
Contractual Services	1,073	717	700	-	-	(700)	-100.0%
Other Services	35,682	41,773	50,735	42,481	54,398	3,663	7.2%
Supplies	4,211	2,571	4,700	3,900	4,000	(700)	-14.9%
TOTAL EXPENDITURES	531,110	540,833	561,026	572,263	629,240	68,214	12.2%



GENERAL FUND (100)
FINANCE (1004000)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020
							Projected	Projected	Projected	Projected
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	310,559	323,314	334,372	339,000	344,337	5,337	9,965	1.6%	3.0%
511300	Overtime	1,770	2,785	1,622	3,000	5,000	2,000	3,378	66.7%	208.3%
Total Personnel Services - Salaries & Wages		312,329	326,099	335,994	342,000	349,337	7,337	13,343	2.1%	4.0%
Personnel Services - Employee Benefits										
521000	Health Insurance	40,565	39,826	41,284	49,300	68,139	18,839	26,855	38.2%	65.0%
521005	Life Insurance	117	118	117	225	273	48	156	21.3%	133.3%
521010	Dental Insurance	4,619	4,350	4,536	4,500	4,763	263	227	5.8%	5.0%
521015	Optical Insurance	223	285	232	232	232	-	-	0.0%	0.0%
522000	FICA, Village Share	22,882	23,745	25,546	25,000	26,532	1,532	986	6.1%	3.9%
522300	IMRF, Village Share	31,697	29,930	33,225	30,400	35,413	5,013	2,188	16.5%	6.6%
Total Personnel Services - Employee Benefits		100,103	98,254	104,940	109,657	135,352	25,695	30,412	23.4%	29.0%
Professional & Technical Services										
533000	Auditing Expense	32,850	35,088	38,182	37,100	41,953	4,853	3,771	13.1%	9.9%
533020	Payroll Services	20,691	18,810	-	-	-	-	-	0.0%	0.0%
533030	Miscellaneous Professional Service									
	Annual Police Pension Fund Actuarial Valuation	3,000	3,000	6,500	4,750	5,000	250	(1,500)	5.3%	-23.1%
	Fees	875	990	875	1,225	1,300	75	425	6.1%	48.6%
	Collection Fees	2,500	839	2,000	500	1,000	500	(1,000)	100.0%	-50.0%
	Contractual Banking Fees	-	1,240	1,200	5,500	7,500	2,000	6,300	36.4%	525.0%
	Credit Card Processing Fees	5,500	6,402	6,800	16,000	21,000	5,000	14,200	31.3%	208.8%
	Investment Expense	500	5,000	5,000	5,000	5,000	-	-	0.0%	0.0%
	Miscellaneous	8,396	50	-	750	-	(750)	-	-100.0%	0.0%
	OPEB Annual Actuarial Valuation	3,400	-	3,400	3,400	3,400	-	-	0.0%	0.0%
Total Professional Services		24,171	17,521	25,775	37,125	44,200	7,075	18,425	19.1%	71.5%
Total Professional & Technical Services		77,713	71,419	63,957	74,225	86,153	11,928	22,196	16.1%	34.7%
Contractual Services										
543025	Maintenance, Equipment	1,073	717	700	-	-	-	(700)	0.0%	-100.0%

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

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020
							Projected	Budget	Projected	Budget
Other Services										
552005	General Insurance	27,639	26,851	29,608	28,600	31,642	3,042	2,034	10.6%	6.9%
553000	Telephone Expense	1,425	1,514	1,500	1,150	-	(1,150)	(1,500)	-100.0%	-100.0%
554000	Advertising, Bids & Records	1,185	2,015	1,500	2,000	2,100	100	600	5.0%	40.0%
555000	Printing Expense									
	Multi-Function Copier Lease	850	899	927	756	756	-	(171)	0.0%	-18.4%
	Check stock, other paper	-	-	1,500	1,700	1,600	(100)	100	-5.9%	6.7%
	Total Printing Expense	850	899	2,427	2,456	2,356	(100)	(71)	-4.1%	-2.9%
558000	Travel and Training	3,478	9,988	15,000	7,500	17,500	10,000	2,500	133.3%	16.7%
558015	Dues									
	Government Finance Officers Association	350	506	200	290	290	-	90	0.0%	45.0%
	IL Government Finance Officers Assoc.	400	-	400	375	400	25	-	6.7%	0.0%
	Illinois Municipal Treasurers Association	355	-	100	110	110	-	10	0.0%	10.0%
	Total Dues	1,105	506	700	775	800	25	100	3.2%	14.3%
	Total Other Services	35,682	41,773	50,735	42,481	54,398	11,917	3,663	28.1%	7.2%
Supplies										
561005	Office Supplies	2,504	1,175	2,500	1,500	1,500	-	(1,000)	0.0%	-40.0%
561010	Computer Supplies	-	154	200	400	500	100	300	25.0%	150.0%
561015	Postage & Freight	1,707	1,242	2,000	2,000	2,000	-	-	0.0%	0.0%
	Total Supplies	4,211	2,571	4,700	3,900	4,000	100	(700)	2.6%	-14.9%
TOTAL FINANCE		531,110	540,833	561,026	572,263	629,240	56,977	68,214	10.0%	12.2%

Information Technology

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

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

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

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

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

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

<u>Information Technology</u>	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021
IT Director	1.00	1.00	1.00	1.00	1.00
Systems Engineer	-	-	-	1.00	1.00
Intern	-	0.25	-	-	-
Total	1.00	1.25	1.00	2.00	2.00

Fiscal Year 2021 Budget

The total budget for Fiscal Year 2021 has increased 18% or \$160,971 compared to the FY 20 budget due to personnel changes, contractual licensing and moving the phone budgets out of individual departments and into the IT Department. The personnel increase is being offset with the elimination of the contractual IT Services vendor.

- Personnel Services has increased \$152,365 because of wage increases and an additional employee for the department.
- Professional & Technical Services budget has decreased \$29,307 due to closing out the contracted IT support agreement.
- Contractual services increased \$57,140 due to increased computer application licensing.
- Other Services has decreased \$1,997 from reductions in telephone and printing costs.
- Supplies budget has decreased \$17,230 due to lower budget for computer supplies.

Challenges/Issues

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

Fiscal Year 2020 Major Accomplishments

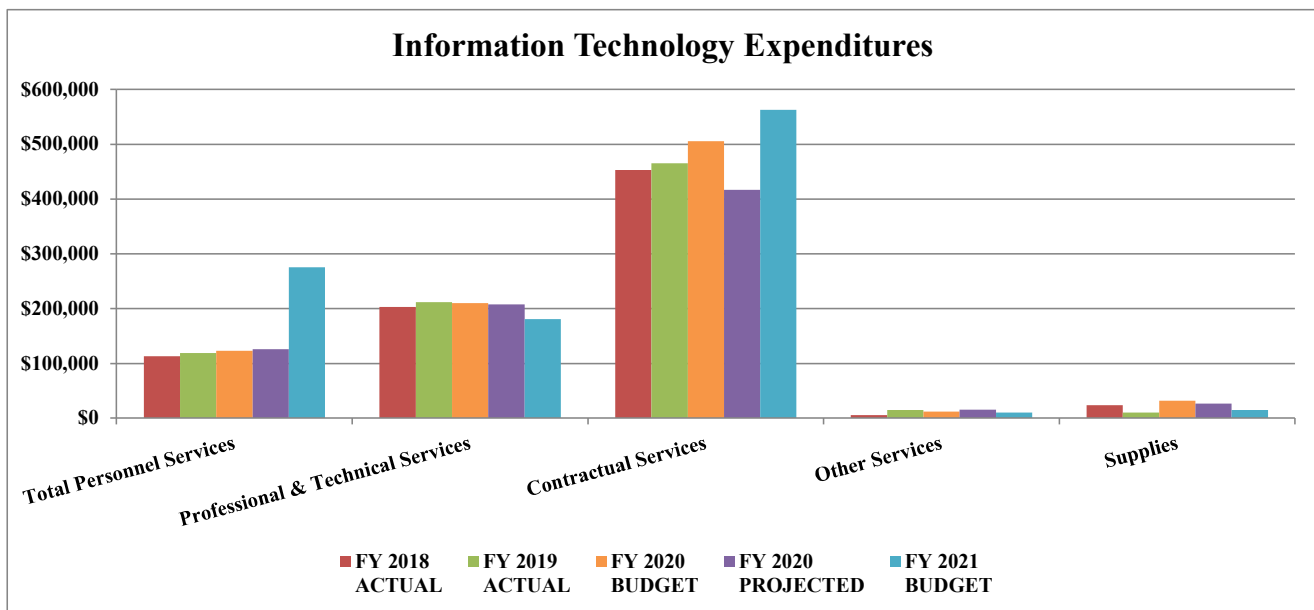
- Implemented a new four node virtual appliance for the Police Department.
- Migrated VoIP phone system to a virtual environment
- Completed the migration of all the Village's physical servers to a virtual environment
- Finalized the migration of the Village's email system to Microsoft's Office 365.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

Strategic Plan Goals and Objectives

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

GENERAL FUND (100)
INFORMATION TECHNOLOGY (1004500)

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries Full-Time	81,351	87,161	89,246	93,000	190,000	100,754	112.9%
Salaries Part-Time	775	-	-	-	-	-	0.0%
Total Salaries & Wages	82,126	87,161	89,246	93,000	190,000	100,754	112.9%
Employee Benefits	31,214	31,653	34,043	33,139	85,654	51,611	151.6%
Total Personnel Services	113,340	118,813	123,289	126,139	275,654	152,365	123.6%
Professional & Technical Services	203,186	212,083	210,002	208,000	180,695	(29,307)	-14.0%
Contractual Services	453,377	465,309	505,922	417,000	563,062	57,140	11.3%
Other Services	5,747	15,198	12,271	15,673	10,274	(1,997)	-16.3%
Supplies	23,817	10,179	32,230	26,895	15,000	(17,230)	-53.5%
TOTAL EXPENDITURES	799,466	821,582	883,714	793,707	1,044,685	160,971	18.2%



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

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
							Projected		Projected	
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	81,351	87,161	89,246	93,000	190,000	97,000	100,754	104.3%	112.9%
511005	Salaries, Part-Time	775	-	-	-	-	-	-	0.0%	0.0%
Total Personnel Services - Salaries & Wages		82,126	87,161	89,246	93,000	190,000	97,000	100,754	104.3%	112.9%
Personnel Services - Employee Benefits										
521000	Health Insurance	15,671	16,018	17,274	16,350	49,833	33,483	32,559	204.8%	188.5%
521005	Life Insurance	30	31	30	60	142	82	112	136.7%	373.3%
521010	Dental Insurance	1,116	1,080	1,153	1,200	2,421	1,221	1,268	101.8%	110.0%
522000	FICA, Village Share	6,194	6,564	6,761	7,200	13,997	6,797	7,236	94.4%	107.0%
522300	IMRF, Village Share	8,203	7,960	8,825	8,329	19,261	10,932	10,436	131.3%	118.3%
Total Personnel Services - Employee Benefits		31,214	31,653	34,043	33,139	85,654	52,515	51,611	158.5%	151.6%
Purchased Professional & Technical Services										
533015	IT Services	140,028	140,725	150,000	150,000	45,000	(105,000)	(105,000)	-70.0%	-70.0%
533030	Miscellaneous Professional Services	-	1,433	-	-	-	-	-	0.0%	0.0%
534005	Communication Infrastructure Expense	63,158	69,924	60,002	58,000	135,695	77,695	75,693	134.0%	126.2%
Total Professional & Technical Services		203,186	212,083	210,002	208,000	180,695	(27,305)	(29,307)	-13.1%	-14.0%
Contractual Services										
543025	Maintenance, Equipment	82,568	60,651	25,000	10,000	25,900	15,900	900	159.0%	3.6%
543040	Maintenance, Licensing	356,884	390,341	457,922	370,000	500,162	130,162	42,240	35.2%	9.2%
543040	Maintenance, Licensing (GIS)	13,925	14,318	23,000	37,000	37,000	-	14,000	0.0%	60.9%
Total Contractual Services		453,377	465,309	505,922	417,000	563,062	146,062	57,140	35.0%	11.3%
Other Services										
552005	General Insurance	4,284	5,143	4,936	5,438	5,274	(164)	338	-3.0%	6.8%
553000	Telephone Expense	1,367	3,252	1,600	1,600	-	(1,600)	(1,600)	-100.0%	-100.0%
555000	Printing Expense	-	1,302	100	5,000	-	(5,000)	(100)	-100.0%	-100.0%
558000	Travel and Training	31	4,926	5,000	3,000	5,000	2,000	-	66.7%	0.0%
558015	Dues	65	575	635	635	-	(635)	(635)	-100.0%	-100.0%
Total Other Services		5,747	15,198	12,271	15,673	10,274	(5,399)	(1,997)	-34.4%	-16.3%

GENERAL FUND (100)
INFORMATION TECHNOLOGY (1004500)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>\$ Change FY 2021</i>		<i>% Change FY 2021</i>	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	<i>Budget vs FY 2020</i>	<i>Budget vs FY 2020</i>	<i>Budget vs FY 2020</i>	<i>Budget vs FY 2020</i>
							<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
Supplies										
561015	Office Supplies	226	473	750	775	-	(775)	(750)	-100.0%	-100.0%
561010	Computer Supplies	23,556	9,655	31,380	26,000	15,000	(11,000)	(16,380)	-42.3%	-52.2%
561015	Postage & Freight	34	50	100	120	-	(120)	(100)	-100.0%	-100.0%
	Total Supplies	23,817	10,179	32,230	26,895	15,000	(11,895)	(17,230)	-44.2%	-53.5%
TOTAL INFORMATION TECHNOLOGY		799,466	821,582	883,714	793,707	1,044,685	250,978	160,971	31.6%	18.2%

Police

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

The Oswego Police Department Mission Statement:

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

To this end, the Oswego Police Department shall:

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

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

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

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

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

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

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

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

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

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

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

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

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

*One officer added contingent on COPS hiring grant.

Fiscal Year 2021 Budget

Total Department budget is up approximately 5.5% or \$547,444 from increased personnel services including a \$200,000 increase in the police pension fund contribution. This increase also includes the addition of a full time Patrol Officer (contingent on COPS hiring grant) and the full time Emergency Management Coordinator position.

- Personnel Services increased \$645,654 due to contractual wage increases, additional personnel and the increased pension fund contribution.
- Professional & Technical Services are up \$12,954 due to police and sergeant testing occurring during FY 21.
- Contractual Services had approximately \$36,000 of the prior budget moved to the IT department budget for the Live Scan fingerprint machine annual maintenance and vehicle maintenance costs were moved to the Vehicle Fund.
- Other Services are down approximately \$66,110 due to a decrease in liability insurance as well as some telephone expenses moved to the IT budget.
- Supplies were decreased by approximately \$6,666 for the reduction in operating supplies and fuel purchases.

FY 2020 Major Accomplishments

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

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

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

Strategic Plan Goals and Objectives

Strategic Plan – Productive & Engaged Workforce

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

Strategic Plan – Community Engagement

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

Comparisons

To provide a benchmark for expenditures, we surveyed communities with a similar population size and created the following table for FY 21. We then took the overall budget and divided it by the population and the result is a cost per capita. As you can see in this comparison, we provide law enforcement services at a lower cost per capita than the average rate. We also supplied an average as well. Each community supplied us with the personnel, total budget and population.

FULLTIME PERSONNEL INCLUDES SWORN & CIVILIAN PERSONNEL FOR THE PD					
City / Village	Fulltime Personnel	Part-time Personnel	Total Budget	Population	Cost Per Capita
	Total Authorized	Total Authorized			
Bartlett	74	3	\$13,548,767.00	41,149	\$329.26
Batavia	49	4	\$10,270,069.00	26,045	\$394.32
Bloomington	60	4	\$10,234,260.00	22,018	\$464.81
Carol Stream	91	1.3	\$16,525,301.00	40,069	\$412.42
Darien	39	5	\$7,882,004.00	21,954	\$359.02
Glen Ellyn	48	9	\$9,079,677.00	27,500	\$330.17
Lockport	45	6	\$8,714,700.00	25,590	\$340.55
Plainfield	73	14	\$13,050,566.00	42,138	\$309.71
Roselle	43	0	\$8,349,765.00	22,814	\$365.99
St. Charles	67	19	\$13,160,168.00	32,974	\$399.11
West Chicago	52	0	\$10,874,800.00	27,086	\$401.49
Westmont	43	6	\$9,997,730.00	25,036	\$399.33
Woodridge	61	5	\$8,632,883.00	33,476	\$257.88
Average	57	6	\$10,793,899.23	29,835	\$366.47
Oswego	60	10	\$10,497,235.00	35,237	\$297.90

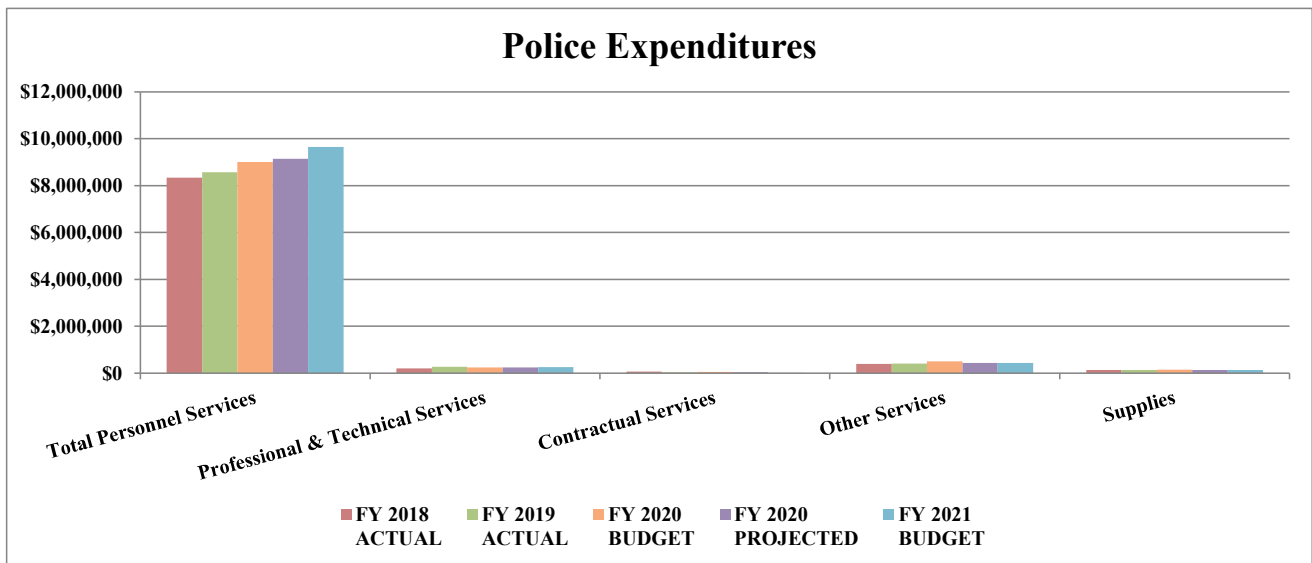
Police Department Statistics

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

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

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

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries, Full-Time	5,040,156	5,209,691	5,447,848	5,598,000	5,735,065	287,217	5.3%
Salaries, Part-Time	227	84,358	108,443	95,000	114,106	5,663	5.2%
Overtime	212,081	238,885	279,637	295,000	279,652	15	0.0%
Other Salaries	142,135	29,775	17,863	38,000	23,712	5,849	32.7%
Total Salaries & Wages	5,394,599	5,562,709	5,853,791	6,026,000	6,152,535	298,744	5.1%
Employee Benefits	2,941,207	3,004,369	3,146,557	3,117,095	3,493,467	346,910	11.0%
Total Personnel Services	8,335,806	8,567,078	9,000,348	9,143,095	9,646,002	645,654	7.2%
Professional & Technical Services	209,451	276,864	243,198	238,971	256,152	12,954	5.3%
Contractual Services	70,229	42,444	53,370	43,878	14,982	(38,388)	-71.9%
Other Services	396,776	403,410	506,189	428,534	440,079	(66,110)	-13.1%
Supplies	139,901	135,319	146,686	129,450	140,020	(6,666)	-4.5%
TOTAL EXPENDITURES	9,152,162	9,425,115	9,949,791	9,983,928	10,497,235	547,444	5.5%



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

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Projected	Budget
							<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	5,040,156	5,209,691	5,447,848	5,598,000	5,735,065	137,065	287,217	2.4%	5.3%
511020	Salaries, Part-Time	227	84,358	108,443	95,000	114,106	19,106	5,663	20.1%	5.2%
511020	Other Salaries	142,135	29,775	17,863	38,000	23,712	(14,288)	5,849	-37.6%	32.7%
511300	Overtime	212,081	238,885	279,637	295,000	279,652	(15,348)	15	-5.2%	0.0%
Total Personnel Services - Salaries & Wages		5,394,599	5,562,709	5,853,791	6,026,000	6,152,535	126,535	298,744	2.1%	5.1%
Personnel Services - Employee Benefits										
521000	Health Insurance	955,796	1,038,989	1,150,869	1,134,000	1,250,573	116,573	99,704	10.3%	8.7%
521005	Life Insurance	1,850	1,835	2,003	3,600	4,529	929	2,526	25.8%	126.1%
521010	Dental Insurance	57,298	55,693	61,391	56,400	68,481	12,081	7,090	21.4%	11.5%
521015	Optical Insurance	1,933	1,911	1,985	2,100	1,985	(115)	0	-5.5%	0.0%
522000	FICA/MEDI, Village Share	401,826	412,790	437,810	436,000	459,813	23,813	22,003	5.5%	5.0%
522300	IMRF, Village Share	56,045	53,357	57,569	57,200	68,716	11,516	11,147	20.1%	19.4%
522305	Pension Contributions	1,430,544	1,400,000	1,400,000	1,400,000	1,600,000	200,000	200,000	14.3%	14.3%
529005	Uniform Purchases	30,715	34,793	29,380	22,245	33,820	11,575	4,440	52.0%	15.1%
529010	Uniform Allowances	5,200	5,000	5,550	5,550	5,550	-	-	0.0%	0.0%
Total Personnel Services - Employee Benefits		2,941,207	3,004,369	3,146,557	3,117,095	3,493,467	376,372	346,910	12.1%	11.0%
Professional & Technical Services										
532005	Dispatching Services	147,658	188,353	176,934	177,034	157,578	(19,456)	(19,356)	-11.0%	-10.9%
533015	IT Services	10,075	33,801	12,132	12,562	21,793	9,231	9,661	73.5%	79.6%
533030	Miscellaneous Professional Services	18,054	23,065	27,597	25,700	29,741	4,041	2,144	15.7%	7.8%
533115	Police Commission Expense	23,086	15,620	12,745	10,000	32,350	22,350	19,605	223.5%	153.8%
533125	Crime Prevention	4,123	8,711	5,740	5,625	7,090	1,465	1,350	26.0%	23.5%
533130	Tobacco/Alc Compliance Checks	406	342	450	450	-	(450)	(450)	-100.0%	-100.0%
533135	Juvenile Assistance	6,048	6,970	7,600	7,600	7,600	-	-	0.0%	0.0%
Total Professional & Technical Services		209,451	276,864	243,198	238,971	256,152	17,181	12,954	7.2%	5.3%

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

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
							<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
Contractual Services										
543020	Maintenance, Buildings	33,256	-	-	-	-	-	-	0.0%	0.0%
543025	Maintenance, Equipment	7,589	9,859	11,400	6,800	2,200	(4,600)	(9,200)	-67.6%	-80.7%
543026	Maintenance, Police Equipment	2,578	6,655	10,750	6,300	8,550	2,250	(2,200)	35.7%	-20.5%
543090	Maintenance, Vehicles	25,811	25,469	30,140	29,698	3,152	(26,546)	(26,988)	-89.4%	-89.5%
544200	Rental Service	996	461	1,080	1,080	1,080	-	-	0.0%	0.0%
Total Contractual Services		70,229	42,444	53,370	43,878	14,982	(28,896)	(38,388)	-65.9%	-71.9%
Other Services										
552005	General Insurance	300,880	293,468	369,179	298,000	340,166	42,166	(29,013)	14.1%	-7.9%
553000	Telephone Expense	38,172	51,193	61,214	56,500	23,852	(32,648)	(37,362)	-57.8%	-61.0%
554000	Advertising, Bids and Records	-	140	250	250	250	-	-	0.0%	0.0%
555000	Printing Expense	9,759	12,094	10,956	10,900	14,306	3,406	3,350	31.2%	30.6%
558000	Travel and Training	40,382	44,505	61,155	59,449	57,970	(1,479)	(3,185)	-2.5%	-5.2%
558005	Meal Reimbursement	202	-	-	-	-	-	-	0.0%	0.0%
558015	Dues	7,382	2,010	3,435	3,435	3,535	100	100	2.9%	2.9%
Total Other Services		396,776	403,410	506,189	428,534	440,079	11,545	(66,110)	2.7%	-13.1%
Supplies										
561005	Office Supplies	6,373	7,453	7,650	4,550	6,650	2,100	(1,000)	46.2%	-13.1%
561015	Postage & Freight	2,315	2,987	3,500	3,100	2,850	(250)	(650)	-8.1%	-18.6%
561030	Operating Supplies	53,996	46,339	41,436	34,500	39,770	5,270	(1,666)	15.3%	-4.0%
561065	Miscellaneous	1,220	4,015	3,050	2,540	3,150	610	100	24.0%	3.3%
562600	Fuel Purchase	74,380	73,900	90,450	84,010	87,000	2,990	(3,450)	3.6%	-3.8%
564000	Books and Publications	1,616	625	600	750	600	(150)	-	-20.0%	0.0%
Total Supplies		139,901	135,319	146,686	129,450	140,020	10,570	(6,666)	8.2%	-4.5%
TOTAL POLICE DEPARTMENT		9,152,162	9,425,115	9,949,791	9,983,928	10,497,235	513,307	547,444	5.1%	5.5%

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

SUPPORT SERVICES		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	\$ Change FY 2021		% Change FY 2021	
						Budget vs FY 2020 Projected	Budget vs FY 2020 Budget	Budget vs FY 2020 Projected	Budget vs FY 2020 Budget
Personnel Services - Salaries & Wages									
511000	Salaries, Full-Time	2,214,930	2,362,036	2,403,000	2,512,016	109,016	149,980	4.5%	6.3%
511020	Salaries, Part-Time	26	-	3,000	9,600	6,600	9,600	220.0%	0.0%
511020	Other Salaries	1,220	-	6,000	-	(6,000)	-	-100.0%	0.0%
511300	Overtime	118,525	174,100	160,000	103,402	(56,598)	(70,698)	-35.4%	-40.6%
Total Personnel Services - Salaries & Wages		2,334,700	2,536,136	2,572,000	2,625,018	53,018	88,882	2.1%	3.5%
Personnel Services - Employee Benefits									
521000	Health Insurance	528,059	569,060	617,000	674,739	57,739	105,679	9.4%	18.6%
521005	Life Insurance	874	1,024	1,700	2,189	489	1,165	28.8%	113.8%
521010	Dental Insurance	27,846	30,183	27,700	36,249	8,549	6,066	30.9%	20.1%
521015	Optical Insurance	1,911	1,985	2,100	1,985	(115)	0	-5.5%	0.0%
522000	FICA/MEDI, Village Share	173,183	189,575	180,000	195,041	15,041	5,466	8.4%	2.9%
522300	IMRF, Village Share	53,357	57,569	57,200	68,716	11,516	11,147	20.1%	19.4%
522305	Pension Contributions	1,400,000	1,400,000	1,400,000	1,600,000	200,000	200,000	14.3%	14.3%
529005	Uniform Purchases	8,042	8,000	8,645	8,000	(645)	-	-7.5%	0.0%
529010	Uniform Allowances	4,300	4,850	4,850	4,850	-	-	0.0%	0.0%
Total Personnel Services - Employee Benefits		2,197,572	2,262,246	2,299,195	2,591,769	292,574	329,523	12.7%	14.6%
Professional & Technical Services									
532005	Dispatching Services	187,331	176,134	176,134	156,578	(19,556)	(19,556)	-11.1%	-11.1%
533015	IT Services	33,801	11,732	12,562	21,393	8,831	9,661	70.3%	82.3%
533030	Miscellaneous Professional Services	21,680	26,347	24,600	28,491	3,891	2,144	15.8%	8.1%
533115	Police Commission Expense	15,620	12,745	10,000	32,350	22,350	19,605	223.5%	153.8%
533125	Crime Prevention	8,420	5,290	5,200	4,840	(360)	(450)	-6.9%	-8.5%
533130	Tobacco/Alc Compliance Checks	267	450	450	-	(450)	(450)	-100.0%	-100.0%
533135	Juvenile Assistance	6,970	7,600	7,600	7,600	-	-	0.0%	0.0%
Total Professional & Technical Services		274,089	240,298	236,546	251,252	14,706	10,954	6.2%	4.6%

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

SUPPORT SERVICES		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	\$ Change FY 2021 Budget vs FY 2020		% Change FY 2021 Budget vs FY 2020	
						Projected	Budget	Projected	Budget
Contractual Services									
543020	Maintenance, Buildings	-	-	-	-	-	-	0.0%	0.0%
543025	Maintenance, Equipment	9,859	11,400	6,800	2,200	(4,600)	(9,200)	-67.6%	-80.7%
543026	Maintenance, Police Equipment	1,125	1,050	500	850	350	(200)	70.0%	-19.0%
543090	Maintenance, Vehicles	315	890	890	902	12	12	1.3%	1.3%
544200	Rental Service	461	1,080	1,080	1,080	-	-	0.0%	0.0%
Total Contractual Services		11,761	14,420	9,270	5,032	(4,238)	(9,388)	-45.7%	-65.1%
Other Services									
552005	General Insurance	231,946	59,217	113,000	150,306	37,306	91,089	33.0%	153.8%
553000	Telephone Expense	51,193	51,518	50,000	13,892	(36,108)	(37,626)	-72.2%	-73.0%
554000	Advertising, Bids and Records	140	250	250	250	-	-	0.0%	0.0%
555000	Printing Expense	12,094	10,956	10,900	14,306	3,406	3,350	31.2%	30.6%
558000	Travel and Training	29,384	27,990	27,862	35,650	7,788	7,660	28.0%	27.4%
558005	Meal Reimbursement	-	-	-	-	-	-	0.0%	0.0%
558015	Dues	920	1,940	1,940	1,995	55	55	2.8%	2.8%
Total Other Services		325,676	151,871	203,952	216,399	12,447	64,528	6.1%	42.5%
Supplies									
561005	Office Supplies	7,453	7,650	4,500	6,650	2,150	(1,000)	47.8%	-13.1%
561015	Postage & Freight	2,804	3,450	2,950	2,800	(150)	(650)	-5.1%	-18.8%
561030	Operating Supplies	33,857	25,963	25,000	24,440	(560)	(1,523)	-2.2%	-5.9%
561065	Miscellaneous	3,669	2,850	2,200	2,950	750	100	34.1%	3.5%
562600	Fuel Purchase	96	450	-	-	-	(450)	0.0%	-100.0%
564000	Books and Publications	625	600	750	600	(150)	-	-20.0%	0.0%
Total Supplies		48,503	40,963	35,400	37,440	2,040	(3,523)	5.8%	-8.6%
TOTAL POLICE DEPARTMENT SUPPORT SERVICES		5,192,302	5,245,934	5,356,363	5,726,910	370,547	480,976	6.9%	9.2%

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

FIELD OPERATIONS		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	\$ Change FY 2021		% Change FY 2021	
						Budget vs FY 2020 Projected	Budget	Budget vs FY 2020 Projected	Budget
Personnel Services - Salaries & Wages									
511000	Salaries, Full-Time	2,994,761	3,085,812	3,195,000	3,223,049	28,049	137,237	0.9%	4.4%
511020	Salaries, Part-Time	84,332	108,443	92,000	104,506	12,506	(3,937)	13.6%	-3.6%
511020	Other Salaries	28,555	17,863	32,000	23,712	(8,288)	5,849	-25.9%	32.7%
511300	Overtime	120,360	105,537	135,000	176,250	41,250	70,713	30.6%	67.0%
Total Personnel Services - Salaries & Wages		3,228,009	3,317,655	3,454,000	3,527,517	73,517	209,862	2.1%	6.3%
Personnel Services - Employee Benefits									
521000	Health Insurance	510,931	581,809	517,000	575,834	58,834	(5,975)	11.4%	-1.0%
521005	Life Insurance	961	979	1,900	2,340	440	1,361	23.2%	139.0%
521010	Dental Insurance	27,847	31,208	28,700	32,232	3,532	1,024	12.3%	3.3%
521015	Optical Insurance	-	-	-	-	-	-	0.0%	0.0%
522000	FICA/MEDI, Village Share	239,608	248,235	256,000	264,772	8,772	16,537	3.4%	6.7%
522300	IMRF, Village Share	-	-	-	-	-	-	0.0%	0.0%
522305	Pension Contributions	-	-	-	-	-	-	0.0%	0.0%
529005	Uniform Purchases	26,751	21,380	13,600	25,820	12,220	4,440	89.9%	20.8%
529010	Uniform Allowances	700	700	700	700	-	-	0.0%	0.0%
Total Personnel Services - Employee Benefits		806,797	884,311	817,900	901,698	83,798	17,387	10.2%	2.0%
Professional & Technical Services									
532005	Dispatching Services	1,023	800	900	1,000	100	200	11.1%	25.0%
533015	IT Services	-	400	-	400	400	-	0.0%	0.0%
533030	Miscellaneous Professional Services	1,385	1,250	1,100	1,250	150	-	13.6%	0.0%
533115	Police Commission Expense	-	-	-	-	-	-	0.0%	0.0%
533125	Crime Prevention	292	450	425	2,250	1,825	1,800	429.4%	400.0%
533130	Tobacco/Alc Compliance Checks	75	-	-	-	-	-	0.0%	0.0%
533135	Juvenile Assistance	-	-	-	-	-	-	0.0%	0.0%
Total Professional & Technical Services		2,774	2,900	2,425	4,900	2,475	2,000	102.1%	69.0%

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

FIELD OPERATIONS		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	<i>\$ Change FY 2021</i>		<i>% Change FY 2021</i>	
						<i>Budget vs FY 2020 Projected</i>	<i>Budget</i>	<i>Budget vs FY 2020 Projected</i>	<i>Budget</i>
Contractual Services									
543020	Maintenance, Buildings	-	-	-	-	-	-	0.0%	0.0%
543025	Maintenance, Equipment	-	-	-	-	-	-	0.0%	0.0%
543026	Maintenance, Police Equipment	5,529	9,700	5,800	7,700	1,900	(2,000)	32.8%	-20.6%
543090	Maintenance, Vehicles	25,154	29,250	28,808	2,250	(26,558)	(27,000)	-92.2%	-92.3%
544200	Rental Service	-	-	-	-	-	-	0.0%	0.0%
	Total Contractual Services	30,683	38,950	34,608	9,950	(24,658)	(29,000)	-71.2%	-74.5%
Other Services									
552005	General Insurance	61,523	309,962	185,000	189,860	4,860	(120,102)	2.6%	-38.7%
553000	Telephone Expense	-	9,696	6,500	9,960	3,460	264	53.2%	2.7%
554000	Advertising, Bids and Records	-	-	-	-	-	-	0.0%	0.0%
555000	Printing Expense	-	-	-	-	-	-	0.0%	0.0%
558000	Travel and Training	15,121	33,165	31,587	22,320	(9,267)	(10,845)	-29.3%	-32.7%
558005	Meal Reimbursement	-	-	-	-	-	-	0.0%	0.0%
558015	Dues	1,090	1,495	1,495	1,540	45	45	3.0%	3.0%
	Total Other Services	77,734	354,318	224,582	223,680	(902)	(130,638)	-0.4%	-36.9%
Supplies									
561005	Office Supplies	-	-	50	-	(50)	-	-100.0%	0.0%
561015	Postage & Freight	183	50	150	50	(100)	-	-66.7%	0.0%
561030	Operating Supplies	12,482	15,473	9,500	15,330	5,830	(143)	61.4%	-0.9%
561065	Miscellaneous	346	200	340	200	(140)	-	-41.2%	0.0%
562600	Fuel Purchase	73,805	90,000	84,010	87,000	2,990	(3,000)	3.6%	-3.3%
564000	Books and Publications	-	-	-	-	-	-	0.0%	0.0%
	Total Supplies	86,816	105,723	94,050	102,580	8,530	(3,143)	9.1%	-3.0%
TOTAL POLICE DEPARTMENT FIELD OPERATIONS		4,232,813	4,703,857	4,627,565	4,770,325	142,760	66,468	3.1%	1.4%

Public Works

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

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

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

Fiscal Year 2021 Budget

The total department budget has increased 12% or \$359,112 from personnel and contractual service cost increases.

- Personnel services have increased \$207,277 due to the latest collective bargaining agreement and wage increases, an adjustment in allocation of salaries between the Water & Sewer fund and the General Fund.
- Professional & Technical Services budget has decreased \$3,500 due to a budget decrease in engineering services.
- Contractual services increased \$181,292 due to modifications as noted below:
 - IT services increase \$8,900 with the addition of GPS service on public works and building and zoning vehicles.
 - Snow removal expense is anticipated to increase \$20,500. The increase reflects an increase in salt costs.

- Landscaping costs increase by \$9,880 due to increased costs to water downtown planters, improvements proposed for Village entry signs, and the addition of contractual mowing at the new amphitheater site.
- Purchased landscape materials increase by \$10,000 to repair downtown landscape walls.
- Tree purchases increase \$2,700 due to increase in unit costs.
- Building maintenance increases by \$109,900 due to the needs of the new police station and equipment needs at both the Village Hall and Public Works Facility.
- Equipment Maintenance increases \$32,500 to: purchase a grapple bucket for the skid steer; replace the trailer mounted portable lights; modify a leaf vacuum for safety improvements; replace salt boxes in pickup trucks; and refurbish on snowplow blade and mount.
- Maintenance-PW Garage decreases \$14,600 with the completion of one-time purchases in the FY 20 budget.
- Safety equipment increases \$4,500 to purchase metal crowd barriers for special events.
- The budget for signs decreases \$2,200 due to the completion of a one-time project.
- Maintenance-Streets/Storm Sewer increases \$11,500 to implement a ditch maintenance program.
- Vehicle maintenance costs have been moved to the Vehicle Fund. Therefore, the General Fund shows a decrease of \$45,120.
- Other Services decrease \$20,527 primarily due to decreases in general insurance and telephone expenses. There are slight increases in the copier lease, mosquito control services, and travel and training.
- Supplies decrease of \$5,430 due to modifications as noted below:
 - Postpone the replacement of worn out wreathes in the downtown will save \$25,000.
 - Tools increase by \$16,000 for one-time purchases of a new walk-behind concrete saw, a pavement marking machine, an on-the-vehicle brake lathe, and a gear puller kit for the mechanics.
 - Maintenance supplies decreased \$3,100.
 - Fuel purchase increases \$7,090 due to adjustments based upon past costs.

Challenges/Issues

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

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

neighboring communities to realize efficiencies through shared equipment and personnel as well as joint contracts.

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

Fiscal Year 2020 Major Accomplishments

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

Strategic Plan Goals and Objectives for 2021

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

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

Performance Measures

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

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

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

Special Events

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

Mosquito Abatement

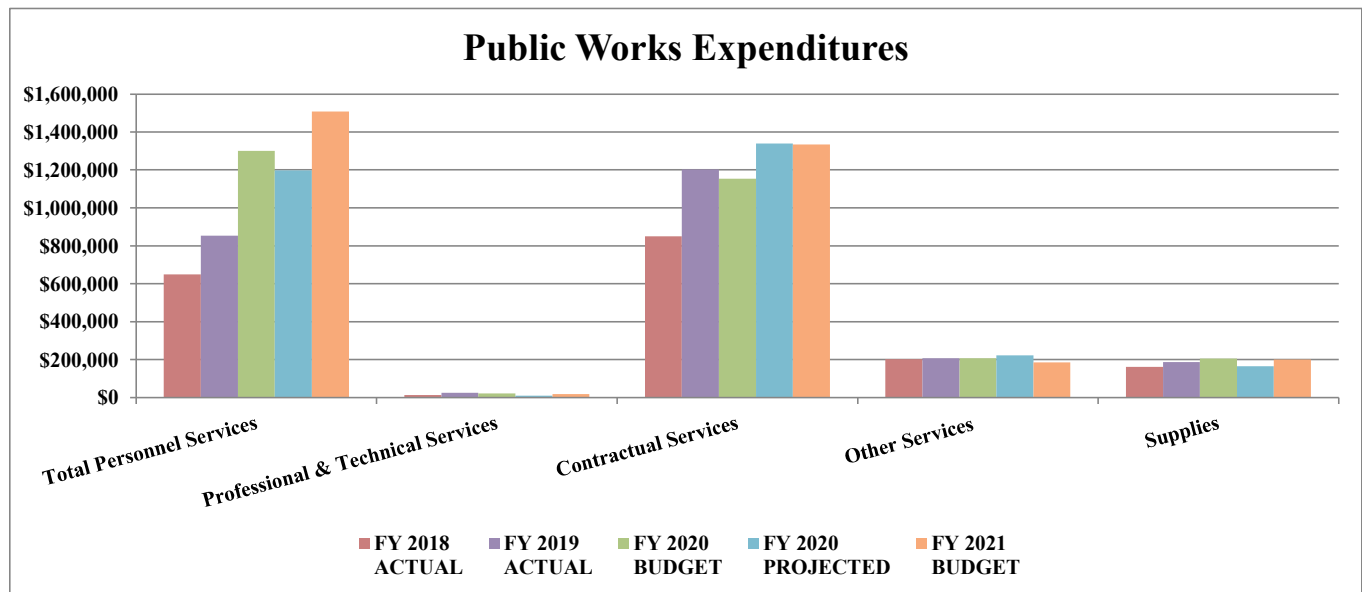
Catch basins treated	3,735	3,699	3,937	3,800	3,950	4,000
Adulticide applications	10	10	10	10	10	10

Mowing

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

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

EXPENDITURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries Full-Time	400,059	565,467	842,240	806,500	973,150	130,910	16%
Salaries Part-Time	4,520	7,783	10,000	13,000	20,400	10,400	104%
Overtime	80,972	48,882	57,200	69,900	84,500	27,300	48%
Total Salaries & Wages	485,551	622,132	909,440	889,400	1,078,050	168,610	19%
Employee Benefits	163,673	231,269	391,434	308,097	430,101	38,667	10%
Total Personnel Services	649,224	853,401	1,300,874	1,197,497	1,508,151	207,277	16%
Professional & Technical Services	14,150	24,515	21,460	9,800	17,960	(3,500)	-16%
Contractual Services	849,677	1,203,147	1,153,285	1,338,999	1,334,577	181,292	16%
Other Services	201,905	206,570	206,620	222,839	186,093	(20,527)	-10%
Supplies	162,269	186,828	205,880	164,997	200,450	(5,430)	-3%
TOTAL EXPENDITURES	1,877,226	2,474,461	2,888,119	2,934,132	3,247,231	359,112	12%



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

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>\$ Change FY 2021</i>		<i>% Change FY 2021</i>	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	<i>Budget vs FY 2020</i>	<i>Budget</i>	<i>Budget vs FY 2020</i>	<i>Budget</i>
							<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
<u>Personnel Services - Salaries & Wages</u>										
511000	Salaries, Full-Time	-	140,354	173,180	149,000	193,724	44,724	20,544	30.0%	11.9%
511005	Salaries, Part-Time	-	4,840	10,000	13,000	20,400	7,400	10,400	56.9%	104.0%
511300	Overtime	-	4,309	-	300	300	-	300	0.0%	0.0%
Total Personnel Services - Salaries & Wages		-	149,503	183,180	162,300	214,424	52,124	31,244	32.1%	17.1%
<u>Personnel Services - Employee Benefits</u>										
521000	Health Insurance	-	32,231	40,957	34,000	43,492	9,492	2,535	27.9%	6.2%
521005	Life Insurance	-	42	55	105	142	37	87	35.2%	158.2%
521010	Dental Insurance	-	1,981	2,443	2,015	2,505	490	62	24.3%	2.5%
521015	Optical Insurance	-	498	223	501	464	(37)	241	-7.4%	108.1%
522000	FICA, Village Share	-	10,495	13,836	11,684	16,244	4,560	2,408	39.0%	17.4%
522300	IMRF, Village Share	-	13,258	17,125	13,000	19,638	6,638	2,513	51.1%	14.7%
529000	Uniform Service	-	6,016	-	-	-	-	-	0.0%	0.0%
529010	Uniform Allowance	-	130	5,500	1,800	5,800	4,000	300	222.2%	5.5%
Total Personnel Services - Employee Benefits		-	64,651	80,139	63,105	88,285	25,180	8,146	39.9%	10.2%
<u>Purchased Professional & Technical Services</u>										
533030	Miscellaneous Professional Service	820	8,838	8,260	7,800	8,260	460	-	5.9%	0.0%
	Drug Screens & OSHA Testing									
	Environment Commission									
	Conservation Foundation Membership									
Total Professional & Technical Services		820	8,838	8,260	7,800	8,260	460	-	5.9%	0.0%
<u>Contractual Services</u>										
542100	Disposal Service	-	-	-	-	-	-	-	0.0%	0.0%
543020	Maintenance, Building	694	1,186	-	880	-	(880)	-	-100.0%	0.0%
543025	Maintenance, Equipment	580	553	-	500	-	(500)	-	-100.0%	0.0%
543045	Maintenance, Office Equipment	-	35	-	-	-	-	-	0.0%	0.0%
543055	Maintenance, Safety Equipment	213	1,066	1,500	1,500	1,500	-	-	0.0%	0.0%
Total Contractual Services		1,488	2,839	1,500	2,880	1,500	(1,380)	-	-47.9%	0.0%

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

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020
							Projected	Budget	Projected	Budget
Other Services										
550005	Mosquito Control Service	26,295	98,468	85,000	85,000	87,000	2,000	2,000	2.4%	2.4%
552005	General Insurance	18,491	57,407	91,293	89,000	13,712	(75,288)	(77,581)	-84.6%	-85.0%
553000	Telephone Expense	1,053	2,122	1,863	2,810	813	(1,997)	(1,050)	-71.1%	-56.4%
554000	Advertising, Bids and Records	-	-	1,000	1,300	1,000	(300)	-	-23.1%	0.0%
555000	Printing Expense									
	Multi-Function Copier Lease	-	1,175	1,680	1,500	1,680	180	-	12.0%	0.0%
	Notification printing of any Village project	-	-	-	-	-	-	-	0.0%	0.0%
	Miscellaneous	979	-	500	300	600	300	100	100.0%	20.0%
	Total Printing Expense	979	1,175	2,180	1,800	2,280	480	100	26.7%	4.6%
558000	Travel & Training	2,197	4,715	9,495	8,569	10,955	2,386	1,460	27.8%	15.4%
558005	Reimbursement-meal	-	-	100	-	-	-	(100)	0.0%	-100.0%
558015	Dues	1,100	850	1,000	1,250	1,250	-	250	0.0%	25.0%
	American Public Works Association									
	American Society of Civil Engineers									
	Association of State Foodplain Managers									
	Illinois Arborist Association									
	Illinois Municipal Signage Association									
	Illinois Department of Agriculture (Pest									
	Total Other Services	50,114	164,736	191,931	189,729	117,010	(72,719)	(74,921)	-38.3%	-39.0%
Supplies										
560005	Decorations	-	10,575	30,000	3,500	5,000	1,500	(25,000)	42.9%	-83.3%
561005	Office Supplies	855	1,041	2,500	1,350	1,500	150	(1,000)	11.1%	-40.0%
561015	Postage & Freight	-	-	500	150	250	100	(250)	66.7%	-50.0%
561055	Radios, Communication Equipment									
	Replacement of two-way radios/ cell	-	203	800	-	800	800	-	0.0%	0.0%
	Mobile radio replacement	429	-	1,000	-	100	100	(900)	0.0%	-90.0%
	Total Radios, Communication Equipment	429	203	1,800	-	900	900	(900)	0.0%	-50.0%
561065	Miscellaneous	184	414	2,180	1,900	3,180	1,280	1,000	67.4%	45.9%
561070	Maintenance, Supplies	55	-	3,100	-	-	-	(3,100)	0.0%	-100.0%
564000	Books & Publications	19	-	500	200	250	50	(250)	25.0%	-50.0%
	Total Supplies	1,542	12,233	40,580	7,100	11,080	3,980	(29,500)	56.1%	-72.7%
TOTAL PUBLIC WORKS ADMINISTRATION		53,963	402,800	505,590	432,914	440,559	7,645	(65,031)	1.8%	-12.9%

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

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020
							Projected	Budget	Projected	Budget
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	-	24,814	106,220	85,000	115,622	30,622	9,402	36.0%	8.9%
511005	Salaries, Part-Time	-	2,503	-	-	-	-	-	0.0%	0.0%
511300	Overtime	-	462	-	-	-	-	-	0.0%	0.0%
Total Personnel Services - Salaries & Wages		-	27,778	106,220	85,000	115,622	30,622	9,402	36.0%	8.9%
Personnel Services - Employee Benefits										
521000	Health Insurance	-	1,987	33,227	12,400	12,100	(300)	(21,127)	-2.4%	-63.6%
521005	Life Insurance	-	5	36	52	84	32	48	61.5%	133.3%
521010	Dental Insurance	-	121	1,289	550	899	349	(390)	63.5%	-30.3%
522000	FICA, Village Share	-	1,864	7,637	6,100	8,832	2,732	1,195	44.8%	15.6%
522300	IMRF, Village Share	-	2,385	10,504	7,621	11,721	4,100	1,217	53.8%	11.6%
Total Personnel Services - Employee Benefits		-	6,361	52,693	26,723	33,636	6,913	(19,057)	25.9%	-36.2%
Professional & Technical Services										
533005	Engineering Service	8,355	12,678	10,000	2,000	8,000	6,000	(2,000)	300.0%	-20.0%
Total Professional & Technical Services		8,355	12,678	10,000	2,000	8,000	6,000	(2,000)	300.0%	-20.0%
Other Services										
552005	General Insurance	-	-	-	-	6,329	6,329	6,329	100.0%	100.0%
553000	Telephone Expense	-	3	268	268	268	-	-	0.0%	0.0%
558000	Travel & Training	525	1,073	-	1,120	500	(620)	500	-55.4%	0.0%
558015	Dues	160	485	800	800	800	-	-	0.0%	0.0%
	American Public Works Association									
	American Society of Civil Engineers									
	Association of State Foodplain Managers									
	Illinois Arborist Association									
	Illinois Municipal Signage Association									
	Illinois Department of Agriculture (Pest									
Total Other Services		685	1,561	1,068	2,188	7,897	5,709	6,829	260.9%	639.4%
TOTAL PUBLIC WORKS ENGINEERING		9,040	48,378	169,981	115,911	165,155	49,244	(4,826)	42.5%	-2.8%

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

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020
							Projected	Budget	Projected	Budget
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	-	97,082	153,302	157,000	199,377	42,377	46,075	27.0%	30.1%
511005	Salaries, Part-Time	-	-	-	-	-	-	-	0.0%	0.0%
511300	Overtime	-	13,563	57,200	25,000	57,200	32,200	-	128.8%	0.0%
Total Personnel Services - Salaries & Wages		-	110,645	210,502	182,000	256,577	74,577	46,075	41.0%	21.9%
Personnel Services - Employee Benefits										
521000	Health Insurance	-	27,042	56,007	36,000	59,758	23,758	3,751	66.0%	6.7%
521005	Life Insurance	-	51	85	150	230	80	145	53.3%	170.6%
521010	Dental Insurance	-	1,779	3,117	2,005	3,797	1,792	680	89.4%	21.8%
521015	Optical Insurance	-	-	-	-	-	-	-	0.0%	0.0%
522000	FICA, Village Share	-	8,207	15,648	13,000	21,544	8,544	5,896	65.7%	37.7%
522300	IMRF, Village Share	-	10,196	20,816	16,000	28,777	12,777	7,961	79.9%	38.2%
529000	Uniform Service	-	-	-	-	-	-	-	0.0%	0.0%
529010	Uniform Allowance	-	160	3,500	1,025	3,000	1,975	(500)	192.7%	-14.3%
Total Personnel Services - Employee Benefits		-	47,435	99,173	68,180	117,106	48,926	17,933	71.8%	18.1%
Professional & Technical Services										
533005	Engineering Service	1,361	3,000	3,200	-	1,700	1,700	(1,500)	0.0%	-46.9%
Total Professional & Technical Services		1,361	3,000	3,200	-	1,700	1,700	(1,500)	0.0%	-46.9%
Contractual Services										
542200	Snow Removal Service									
	Salt purchase for snow removal	58,960	83,841	140,000	165,000	166,235	1,235	26,235	0.7%	18.7%
	Deicing Chemicals	11,395	6,629	16,235	14,000	15,500	1,500	(735)	10.7%	-4.5%
	Contracted snow removal	100,175	365,565	175,355	196,500	172,355	(24,145)	(3,000)	-12.3%	-1.7%
	Miscellaneous	2,775	748	3,125	500	1,125	625	(2,000)	125.0%	-64.0%
Total Snow Removal Service		173,305	456,783	334,715	376,000	355,215	(20,785)	20,500	-5.5%	6.1%

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

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Projected	Budget	Projected	Budget
543005	Maintenance, Pavement Markings	68,663	83,133	92,500	83,450	92,500	9,050	-	10.8%	0.0%
543015	Maintenance, Bridges	-	-	5,000	200	2,500	2,300	(2,500)	1150.0%	-50.0%
543020	Maintenance, Building	-	1,039	-	-	-	-	-	0.0%	0.0%
543055	Maintenance, Safety Equipment	970	1,534	500	8,001	5,500	(2,501)	5,000	-31.3%	1000.0%
543065	Maintenance, Sidewalks	7,945	9,986	26,000	26,000	26,000	-	-	0.0%	0.0%
543070	Maintenance, Street Lights	47,923	55,691	55,000	85,000	55,000	(30,000)	-	-35.3%	0.0%
	and repairing fallen poles by Village or									
543075	Maintenance, Safety Signs	4,126	6,564	12,200	15,000	10,000	(5,000)	(2,200)	-33.3%	-18.0%
	buildings as required by law, supplies for									
543080	Maintenance, Streets/Storm Sewer	54,968	61,931	99,350	95,400	110,850	15,450	11,500	16.2%	11.6%
	NPDES annual costs and annual reporting									
	Cold patching of Village streets									
	Small curb work									
	Digging and replacing storm sewer inlets									
543085	Maintenance, Traffic Signals	12,933	35,563	44,680	92,680	44,800	(47,880)	120	-51.7%	0.3%
	traffic lights, bulbs, etc.									
544200	Rental Service	1,122	2,162	2,000	2,200	1,000	(1,200)	(1,000)	-54.5%	-50.0%
	street lighting									
	Total Contractual Services	371,956	714,387	671,945	783,931	703,365	(80,566)	31,420	-10.3%	4.7%
Other Services										
552005	General Insurance	13,845	25,408	-	20,000	16,877	(3,123)	16,877	-15.6%	0.0%
553000	Telephone Expense	4,827	9,200	3,948	6,300	3,948	(2,352)	-	-37.3%	0.0%
554000	Advertising, Bids and Records	121	929	-	-	-	-	-	0.0%	0.0%
555000	Printing Expense									
	Multi-Function Copier Lease	-	87	-	-	-	-	-	0.0%	0.0%
	Notification printing of any Village project	-							0.0%	0.0%
	Miscellaneous	-							0.0%	0.0%
	Total Printing Expense	-	87	-	-	-	-	-	0.0%	0.0%
558000	Travel & Training	745	1,594	-	650	-	(650)	-	-100.0%	0.0%

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

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020
							Projected	Budget	Projected	Budget
558015	Dues	-	42	50	550	50	(500)	-	-90.9%	0.0%
	American Public Works Association									
	American Society of Civil Engineers									
	Association of State Foodplain Managers									
	Illinois Arborist Association									
	Illinois Municipal Signage Asssocation Control)									
	Total Other Services	19,537	37,260	3,998	27,500	20,875	(6,625)	16,877	-24.1%	422.1%
Supplies										
561025	Tools	-	247	2,000	700	10,000	9,300	8,000	1328.6%	400.0%
561045	Street Sign Purchase		5,696	-	5,000	-	(5,000)	-	-100.0%	0.0%
561065	Miscellaneous	327	340	180	180	180	-	-	0.0%	0.0%
561070	Maintenance, Supplies	21	582	-	30	-	(30)	-	-100.0%	0.0%
562205	Street Lighting Expense	86,337	135,757	125,520	125,220	125,520	300	-	0.2%	0.0%
	Total Supplies	86,685	142,623	127,700	126,130	135,700	9,570	8,000	7.6%	6.3%
TOTAL PUBLIC WORKS ROADS		479,539	1,055,350	1,116,518	1,187,741	1,235,323	47,582	118,805	4.0%	10.6%

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

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
							Projected		Projected	
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	-	122,468	186,609	173,500	227,552	54,052	40,943	31.2%	21.9%
511005	Salaries, Part-Time	-	400	-	-	-	-	-	0.0%	0.0%
511300	Overtime	-	15,961	-	24,000	20,000	(4,000)	20,000	-16.7%	0.0%
Total Personnel Services - Salaries & Wages		-	138,829	186,609	197,500	247,552	50,052	60,943	25.3%	32.7%
Personnel Services - Employee Benefits										
521000	Health Insurance	-	29,393	47,285	39,000	59,147	20,147	11,862	51.7%	25.1%
521005	Life Insurance	-	65	97	185	262	77	165	41.6%	170.1%
521010	Dental Insurance	-	1,921	3,099	2,650	3,775	1,125	676	42.5%	21.8%
521015	Optical Insurance	-	-	-	-	-	-	-	0.0%	0.0%
522000	FICA, Village Share	-	10,411	14,080	14,900	17,249	2,349	3,169	15.8%	22.5%
522300	IMRF, Village Share	-	12,641	18,453	17,500	23,067	5,567	4,614	31.8%	25.0%
529000	Uniform Service	-	-	-	-	-	-	-	0.0%	0.0%
529010	Uniform Allowance	-	255	2,500	1,500	2,500	1,000	-	66.7%	0.0%
Total Personnel Services - Employee Benefits		-	54,685	85,514	75,735	106,000	30,265	20,486	40.0%	24.0%
Contractual Services										
542100	Disposal Service	-	827	2,500	2,500	1,250	(1,250)	(1,250)	-50.0%	-50.0%
542400	Landscaping Services	30,950	98,506	70,802	86,400	80,682	(5,718)	9,880	-6.6%	14.0%
542405	Landscape Materials	4,832	1,983	6,500	3,500	16,500	13,000	10,000	371.4%	153.8%
542410	Tree Purchase	89,165	99,680	51,500	54,000	54,200	200	2,700	0.4%	5.2%
542415	Tree Removal Service	3,000	30,970	31,000	31,000	51,000	20,000	20,000	64.5%	64.5%
542420	Leaf Removal Expense	13,440	17,840	20,000	38,500	38,500	-	18,500	0.0%	92.5%
Maintenance on Leaf Vacuum Machines										
Leaf removal dump charges										
543025	Maintenance, Equipment	157	4,373	2,000	2,000	2,000	-	-	0.0%	0.0%
543055	Maintenance, Safety Equipment	-	-	500	500	250	(250)	(250)	-50.0%	-50.0%
543065	Maintenance, Sidewalks	-	6,290	-	-	-	-	-	0.0%	0.0%
544200	Rental Service	-	1,059	1,000	-	500	500	(500)	0.0%	-50.0%
street lighting										
Total Contractual Services		141,545	261,527	185,802	218,400	244,882	26,482	59,080	12.1%	31.8%
Other Services										
552005	General Insurance	13,845	-	-	-	15,822	15,822	15,822	100.0%	100.0%
553000	Telephone Expense	-	-	3,948	-	3,948	3,948	-	100.0%	0.0%

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

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Projected	Budget	Projected	Budget
554000	Advertising, Bids and Records	171	-	-	-	-	-	-	0.0%	0.0%
558000	Travel & Training	438	1,292	1,325	300	1,325	1,025	-	341.7%	0.0%
558015	Dues	715	1,085	1,200	1,200	1,200	-	-	0.0%	0.0%
	American Public Works Association									
	American Society of Civil Engineers									
	Association of State Foodplain Managers									
	Illinois Arborist Association									
	Illinois Municipal Signage Asssocation Control)									
	Total Other Services	15,169	2,377	6,473	1,500	22,295	20,795	15,822	1386.3%	244.4%
Supplies										
561025	Tools	428	458	1,000	1,000	1,000	-	-	0.0%	0.0%
561065	Miscellaneous	-	241	200	120	100	(20)	(100)	-16.7%	-50.0%
561070	Maintenance, Supplies	136	17	-	-	-	-	-	0.0%	0.0%
	Total Supplies	563	716	1,200	1,120	1,100	(20)	(100)	-1.8%	-8.3%
TOTAL PUBLIC WORKS FORESTRY		157,277	458,134	465,598	494,255	621,829	127,574	156,231	25.8%	33.6%

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

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
							Projected		Projected	
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	-	57,779	90,709	85,000	109,521	24,521	18,812	28.8%	20.7%
511005	Salaries, Part-Time	-	40	-	-	-	-	-	0.0%	0.0%
511300	Overtime	-	10,875	-	14,000	7,000	(7,000)	7,000	-50.0%	0.0%
Total Personnel Services - Salaries & Wages		-	68,694	90,709	99,000	116,521	17,521	25,812	17.7%	28.5%
Personnel Services - Employee Benefits										
521000	Health Insurance	-	13,808	22,046	17,900	27,447	9,547	5,401	53.3%	24.5%
521005	Life Insurance	-	27	40	75	108	33	68	44.0%	170.0%
521010	Dental Insurance	-	929	1,470	1,255	1,779	524	309	41.8%	21.0%
521015	Optical Insurance	-	-	-	-	-	-	-	0.0%	0.0%
522000	FICA, Village Share	-	5,167	6,855	7,550	8,310	760	1,455	10.1%	21.2%
522300	IMRF, Village Share	-	6,564	8,970	8,970	11,102	2,132	2,132	23.8%	23.8%
529010	Uniform Allowance	-	316	1,000	1,000	1,000	-	-	0.0%	0.0%
Total Personnel Services - Employee Benefits		-	26,811	40,381	36,750	49,746	12,996	9,365	35.4%	23.2%
Contractual Services										
533015	IT Services	-	-	-	-	8,880	8,880	8,880	0.0%	0.0%
543020	Maintenance, Building	32	-	-	-	-	-	-	0.0%	0.0%
543025	Maintenance, Equipment	31,144	17,796	25,188	32,000	57,688	25,688	32,500	80.3%	129.0%
543035	Maintenance, Garage	1,396	10,613	21,300	15,700	6,700	(9,000)	(14,600)	-57.3%	-68.5%
543055	Maintenance, Safety Equipment	285	41	500	500	250	(250)	(250)	-50.0%	-50.0%
543090	Maintenance- Vehicle	240	50,867	45,120	64,100	-	(64,100)	(45,120)	-100.0%	-100.0%
544200	Rental Service	-	-	1,000	800	1,000	200	-	25.0%	0.0%
	Rental of equipment for roadway work and street lighting									
Total Contractual Services		33,097	79,316	93,108	113,100	74,518	(38,582)	(18,590)	-34.1%	-20.0%

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

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
							<i>Projected</i>		<i>Projected</i>	
Other Services										
552005	General Insurance	-	-	-	-	7,383	7,383	7,383	100.0%	100.0%
553000	Telephone Expense	-	-	1,128	-	1,128	1,128	-	0.0%	0.0%
554000	Advertising, Bids and Records	-	140	-	-	-	-	-	0.0%	0.0%
555000	Printing Expense								0.0%	0.0%
	Multi-Function Copier Lease	-	180	-	-	-	-	-	0.0%	0.0%
	Notification printing of any Village project	-							0.0%	0.0%
	Miscellaneous	-							0.0%	0.0%
	Total Printing Expense	-	180	-	-	-	-	-	0.0%	0.0%
558000	Travel & Training	43	210	1,200	1,200	1,200	-	-	0.0%	0.0%
558015	Dues	30	-	100	100	100	-	-	0.0%	0.0%
	Total Other Services	73	530	2,428	1,300	9,811	8,511	7,383	654.7%	304.1%
Supplies										
561015	Postage & Freight	-	32	-	-	-	-	-	0.0%	0.0%
561025	Tools	13,376	4,717	8,800	9,000	17,000	8,000	8,200	88.9%	93.2%
561065	Miscellaneous	-	-	120	120	1,300	1,180	1,180	983.3%	983.3%
562600	Fuel Purchase	15,183	26,324	26,880	21,200	33,970	12,770	7,090	60.2%	26.4%
	Total Supplies	28,559	31,073	35,800	30,320	52,270	21,950	16,470	72.4%	46.0%
TOTAL PUBLIC WORKS FLEET		61,729	206,424	262,426	280,470	302,866	22,396	40,440	8.0%	15.4%

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

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Projected	Budget
							Projected		Projected	Projected
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	-	122,971	132,220	157,000	127,354	(29,646)	(4,866)	-18.9%	-3.7%
511005	Salaries, Part-Time	-	-	-	-	-	-	-	0.0%	0.0%
511300	Overtime	-	3,712	-	6,600	-	(6,600)	-	-100.0%	0.0%
Total Personnel Services - Salaries & Wages		-	126,683	132,220	163,600	127,354	(36,246)	(4,866)	-22.2%	-3.7%
Personnel Services - Employee Benefits										
521000	Health Insurance	-	9,573	9,711	10,100	11,855	1,755	2,144	17.4%	22.1%
521005	Life Insurance	-	46	49	102	109	7	60	6.9%	122.4%
521010	Dental Insurance	-	531	628	552	747	195	119	35.3%	18.9%
521015	Optical Insurance	-	-	-	-	-	-	-	0.0%	0.0%
522000	FICA, Village Share	-	9,479	10,071	12,250	9,707	(2,543)	(364)	-20.8%	-3.6%
522300	IMRF, Village Share	-	11,644	13,075	14,600	12,910	(1,690)	(165)	-11.6%	-1.3%
529010	Uniform Allowance	-	53	-	325	-	(325)	-	-100.0%	0.0%
Total Personnel Services - Employee Benefits		-	31,326	33,534	37,929	35,328	(2,601)	1,794	-6.9%	5.3%
Contractual Services										
543020	Maintenance, Building	24,206	144,736	199,930	219,796	309,812	90,016	109,882	41.0%	55.0%
	Public Works \$50,110									
	New Police Facility \$175,362									
	Village Hall \$84,340									
543025	Maintenance, Equipment	-	166	-	-	-	-	-	0.0%	0.0%
543035	Maintenance, Garage	13	175	-	-	-	-	-	0.0%	0.0%
543055	Maintenance, Safety Equipment	126	-	-	92	-	(92)	-	-100.0%	0.0%
543065	Maintenance - Sidewalks	146	-	-	-	-	-	-	0.0%	0.0%
543070	Maintenance, Street Lights	888	-	-	-	-	-	-	0.0%	0.0%
	Rewiring of street lights, bulbs, fuses, etc. and repairing fallen poles by Village or outside contractors.									
543080	Maintenance, Streets/Storm Sewer	30	-	-	-	-	-	-	0.0%	0.0%
	NPDES annual costs and annual reporting									
	Cold patching of Village streets									
	Small curb work									
	Digging and replacing storm sewer inlets									

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

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020	Budget vs FY 2020
							Projected	Budget	Projected	Budget
544200	Rental Service street lighting	-	-	1,000	800	500	(300)	(500)	-37.5%	-50.0%
Total Contractual Services		25,410	145,077	200,930	220,688	310,312	89,624	109,382	40.6%	54.4%
Other Services										
552005	General Insurance	-	-	-	-	7,383	7,383	7,383	0.0%	0.0%
553000	Telephone Expense	-	-	522	522	522	-	-	0.0%	0.0%
558000	Travel & Training	54	35	200	100	300	200	100	200.0%	50.0%
558010	Meeting Expense	-	71	-	-	-	-	-	0.0%	0.0%
558015	Dues	-	-	-	-	-	-	-	0.0%	0.0%
American Public Works Association										
American Society of Civil Engineers										
Association of State Foodplain Managers										
Illinois Arborist Association										
Illinois Municipal Signage Association Control)										
Total Other Services		54	106	722	622	8,205	200	100	850.0%	-12.2%
Supplies										
561005	Office Supplies	-	13	-	-	-	-	-	0.0%	0.0%
561025	Tools	1,410	93	600	300	300	-	(300)	0.0%	-50.0%
561065	Miscellaneous	115	78	-	27	-	(27)	-	-100.0%	0.0%
Total Supplies		1,525	184	600	327	300	(27)	(300)	-8.3%	-50.0%
TOTAL PUBLIC WORKS FACILITIES		26,989	303,375	368,006	423,166	481,499	58,333	113,493	13.8%	30.8%

Motor Fuel Tax Fund

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

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

Fiscal Year 2021 Budget

- State shared motor fuel tax allotments are estimated at \$825,000, down \$27,000 (3%) from FY 20 budget.
- The Village will receive revenue for the first time from the new State of Illinois Transportation Relief Fund. \$500,000 is estimated to be received in FY 21.
- \$600,000 budgeted for repairs to complete the selected roadway improvements.
- \$237,900 transfer to the Debt Service fund.
- Estimated Restricted Fund Balance at April 30, 2021 of \$2,042,124.

Challenges/Issues

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

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

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

Fiscal Year 2020 Major Accomplishments

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

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

FY 2021 Expenditure descriptions:

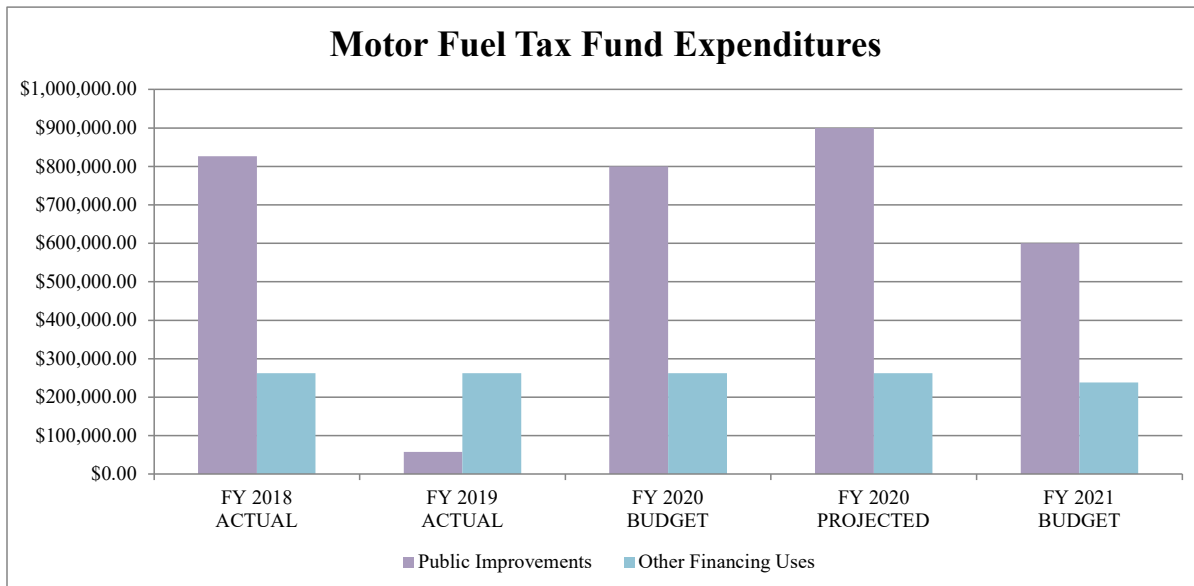
The Village is anticipating spending \$600,000 of reserved funding for the FY 21 road program. The scope of work is currently under consideration.


Strategic Plan Outcome

- Safe and efficient infrastructure

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

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	<i>FY 2021 Budget vs FY 2020 Budget</i>	
						\$	%
Beginning Fund Balance	922,462	789,502	1,437,024	1,437,024	1,543,024	106,000	7.4%
REVENUES (2009999)							
Taxes							
433503 Motor Fuel Tax Allotments	949,817	943,491	852,000	825,000	825,000	(27,000)	-3.2%
433505 Transportation Relief Fund	-	-	-	415,000	500,000	500,000	0.0%
TOTAL TAXES	949,817	943,491	852,000	1,240,000	1,325,000	473,000	55.5%
Investments & Contributions							
436100 Interest Income	6,351	24,399	4,000	28,500	12,000	8,000	200.0%
TOTAL REVENUE	956,168	967,890	856,000	1,268,500	1,337,000	481,000	56.2%
EXPENDITURES (2006030)							
Capital Outlay							
572010 Public Improvements	826,628	57,869	800,000	900,000	600,000	(200,000)	-25.0%
TOTAL CAPITAL OUTLAY	826,628	57,869	800,000	900,000	600,000	(200,000)	-25.0%
Other Financing Uses							
591400 Transfer to Debt Service Fund	262,500	262,500	262,500	262,500	237,900	(24,600)	-9.4%
Total Other Financing Uses	262,500	262,500	262,500	262,500	237,900	(24,600)	-9.4%
TOTAL EXPENDITURES	1,089,128	320,369	1,062,500	1,162,500	837,900	(224,600)	-21.1%
Revenues Over/(Under) Expenditures	(132,960)	647,522	(206,500)	106,000	499,100	705,600	-341.7%
Ending Fund Balance	789,502	1,437,024	1,230,524	1,543,024	2,042,124	811,600	66.0%



Project Information		Project Snapshot
Project Name	Annual Road Maintenance Project	
Account #		
Location	Various Streets	
Department	Public Works	
Category	Roadways	
New to CIP	No	
Prepared BY	S. Quasney	
Useful Life	20 years	

Description

Each year's project includes the removal of the surface course, sub grade patching, installation of a new surface course, curb repairs, installation of handicap ramps and pavement markings. Repair of concrete pavement may include joint repairs and sealing.

Justification

The Village last conducted a Village-wide pavement analysis in the fall of 2014. We rated each pavement segment based upon surface and subsurface condition, ride-ability, potholes and other elements. Road resurfacing projects are selected based upon the rating; deterioration since last rating; and in coordination with other construction projects such as utility and/or drainage improvements.

Prior Year Cost			Total Project Cost		10,000,000	
	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Expenditures						
Engineering	100,000	100,000	100,000	100,000	100,000	500,000
Construction	1,780,000	1,780,000	1,780,000	1,780,000	1,780,000	8,900,000
Other	120,000	120,000	120,000	120,000	120,000	600,000
Total	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000

Funding Sources						
Capital Fund	1,280,000	1,400,000	1,400,000	1,400,000	1,400,000	6,880,000
TIF Fund						
MFT Fund	600,000	600,000	600,000	600,000	600,000	3,000,000
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	1,880,000	2,000,000	2,000,000	2,000,000	2,000,000	9,880,000

Operational Impact/Other

The Village passed a sales tax increase of 0.75% in 2015 to generate revenue for street repairs. Failure to resurface streets in a timely manner will result in failure of the base course, requiring roads to be reconstructed. The cost to reconstruct a road is approximately 6 times more than to resurface the same road.

Tax Increment Financing (TIF) Fund

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

Fiscal Year 2021 Budget

- Revenues total \$1,400,000 including transfers from three Funds of \$1,324,000.
- Total expenditures of \$1,418,950
- Estimated ending Fund Balance of (\$6,643,503)

Challenges/Issues

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

Major Accomplishments

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

Debt Issues

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

- Corporate Purpose Taxable Bond Series of 2019
Original Issue Amount: \$14,585,000 Outstanding Principal: \$14,585,000
Date of Maturity: December 15, 2040 Outstanding Interest: \$ 6,618,440

FY 2021 Expenditure descriptions:


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

Strategic Plan Outcome

- Expanded downtown
- Expand commercial investment

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

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Beginning Fund Balance	(1,608,191)	(1,760,062)	(2,253,830)	(2,253,830)	(6,624,553)	(4,370,723)	193.9%
REVENUES (2509999)							
Taxes							
431100 Property tax	19,604	32,683	34,000	56,277	75,000	41,000	120.6%
Investments & Contributions							
436100 Interest Income	3,793	3,955	1,500	2,500	1,000	(500)	-33.3%
Other Financing Sources							
439100 Transfer from Capital Impr. Fund	-	-	3,263,000	6,000,000	853,000	(2,410,000)	-73.9%
439100 Transfer from Water & Sewer Capital Fund	-	-	1,838,000	1,500,000	460,000	(1,378,000)	-75.0%
439101 Transfer from Garbage Collection Fund	-	-	11,000	-	11,000	-	0.0%
Total Other Financing Sources	-	-	5,112,000	7,500,000	1,324,000	(3,788,000)	-74.1%
TOTAL REVENUE	23,397	36,638	5,147,500	7,558,777	1,400,000	(3,747,500)	-72.8%
EXPENDITURES (2503500)							
Professional & Technical Services							
533005 Engineering	30,349	66,345	-	75,000	15,000	15,000	0.0%
533010 Legal Services	76,210	64,384	50,000	65,000	50,000	-	0.0%
533030 Miscellaneous Professional Services	21,315	63,618	15,000	70,000	40,000	25,000	166.7%
533140 Paying Agent/Registrar Fees	-	-	-	219,000	450	450	0.0%
Total Professional & Technical Services	127,874	194,347	65,000	429,000	105,450	40,450	62.2%
						-	0.0%
Other Services							
554000 Advertising, Bids & Records	394	2,319	500	500	500	-	0.0%
Capital Outlay							
572010 Public Improvements							
Block 11- Public Improvements	47,000	5,000	1,100,000	1,200,000	-	(1,100,000)	-100.0%
Block 4&5- Public Improvements	-	328,740	4,012,000	10,300,000	1,313,000	(2,699,000)	-67.3%
Total Public Improvements	47,000	333,740	5,112,000	11,500,000	1,313,000	(3,799,000)	-74.3%
TOTAL EXPENDITURES	175,268	530,405	5,177,500	11,929,500	1,418,950	(3,758,550)	-72.6%
Revenues Over/(Under) Expenditures	(151,871)	(493,767)	(30,000)	(4,370,723)	(18,950)	11,050	-36.8%
Ending Fund Balance	(1,760,062)	(2,253,830)	(2,283,830)	(6,624,553)	(6,643,503)	(4,359,673)	190.9%

Project Information		Project Snapshot
Project Name	Blocks 4 & 5 Public Improvements	
Account #		
Location	Adams, Harrison, Jackson, & Washington Streets	
Department	Public Works	
Category	Public Improvements (TIF)	
New to CIP	No	
Prepared BY	Jennifer Hughes	
Useful Life	50 Years	

Description

Reconstruct watermain, sanitary sewer, storm sewers, parking, sidewalks and roadways on Blocks 4 and 5 of the Original Oswego Subdivision. This project involves the reconstruction of Harrison, Jackson, and Adams Streets. The existing watermain will be replaced. Sanitary sewer lines will be extended to Blocks 4 & 5 to allow for redevelopment of properties in the area. Road improvements include sidewalks, street lighting, and streetscape. This project commenced construction in FY20. Based upon the contractor's schedule, 70% of the work is anticipated to be complete in FY20 with the remained completed in FY21.

Justification

The existing roads are in poor condition and provide limited on-street parking. The area does not meet subdivision regulations as no sanitary sewers serve the area. Defined pedestrian facilities do not exist. The watermain is aging and should be replaced when the road is reconstructed. Utilities will be buried as a part of this project. This project supports the Strategic Priorities for an expanded downtown, growth in residential units, and safe and efficient infrastructure.

Prior Year Cost	3,723,000		Total Project Cost		5,036,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Planning/Design						
Engineering	84,000					84,000
Construction	1,229,000					1,229,000
Total	1,313,000					1,313,000

Funding Sources						
Capital Fund	853,000					853,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	460,000					460,000
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	1,313,000					1,313,000

Operational Impact/Other

Anticipated cost reductions for road maintenance will be offset by increased maintenance costs for streetscape improvements and snow removal. Improved roads will result in decreased wear and tear on Village vehicles.

Capital Improvement Fund

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

Fiscal Year 2021 Budget

- Revenues total \$4,098,000.
- Expenditure budget of \$7,235,472 including \$2,893,672 in transfers to other Funds.
- There are 18 projects for FY 21 consisting of traffic signal installation, parking lot improvements, bridge repairs, and road engineering.

Challenges/Issues

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

Major Accomplishments

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

FY 2021 Expenditure descriptions:

- Annual road program of \$1,280,000 for road improvements.
- \$167,000 is included in the budget for repairs to three Village owned bridges.
- Boiler pump and piping upgrades (\$17,500) are planned for the Public Works Facility to improve heating and cooling of the building.

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

Strategic Plan Outcome


- Safe and efficient infrastructure
- Safe and efficient Wolfs Crossing

CAPITAL IMPROVEMENT FUND (300)
COMMUNITY DEVELOPMENT (3000)

	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021 Budget vs FY 2020 Budget	
	PROJECTED	ACTUAL	BUDGET	PROJECTED	BUDGET	\$	%
Beginning Fund Balance	13,863,641	13,863,641	5,747,785	5,747,785	4,066,435	(8,115,856)	-59%
REVENUES (3009999)							
Taxes							
431305 Local Sales Tax	3,100,000	3,211,992	3,100,000	3,100,000	3,162,000	62,000	2.0%
431820 Local Motor Fuel Tax	810,000	797,642	810,000	740,000	750,000	(60,000)	-7.4%
Total Taxes	3,910,000	4,009,634	3,910,000	3,840,000	3,912,000	2,000	0.1%
Licenses & Permits							
432305 Roadway Capital Improvement Fee	-	-	-	-	-	-	0.0%
432310 Impact Fees	1,400,000	1,377,741	150,000	200,000	85,000	(65,000)	-43.3%
432315 EFC-RD Resurface Recapture	50,000	48,300	63,000	80,000	-	(63,000)	-100.0%
Total Licenses & Permits	1,450,000	1,426,041	213,000	280,000	85,000	(128,000)	-60.1%
Intergovernmental Revenue							
433401 State Grants	145,911	171,470	-	-	-	-	0.0%
Charges for Services							
434170 Rimbursments	-	-	-	49,350	56,000	56,000	0.0%
Investments & Contributions							
436100 Interest	225,000	237,280	25,000	115,000	45,000	20,000	80.0%
TOTAL REVENUE	5,730,911	5,844,425	4,148,000	4,284,350	4,098,000	(50,000)	-1.2%
EXPENDITURES (3003000)							
Purchased Professional & Technical Services							
533030 Miscellaneous Profesional Services	35,000	35,000	-	130,000	124,000	124,000	0.0%
Capital Outlay							
570000 Other Capital Outlays	-	10	-	-	-	-	0.0%
572000 Infrastructure	135,000	72,605	415,100	2,530	3,116,000	2,700,900	650.7%
572010 Public Improvements	105,000	116,539	20,000	235,000	-	(20,000)	-100.0%
573000 Buildings	462,000	469,974	-	-	1,101,800	1,101,800	0.0%
573005 Police Facility (New)	11,883,000	11,295,540	180,000	275,000	-	(180,000)	-100.0%
573010 Village Hall Expenditures	188,000	217,464	65,000	150,000	-	(65,000)	-100.0%
Total Capital Outlay	12,773,000	12,172,131	680,100	662,530	4,217,800	3,537,700	520.2%
Other Financing Uses							
591310 Transfer to Vehicle Fund	330,500	330,500	497,970	497,000	645,322	147,352	29.6%
591400 Transfer to Debt Service Fund	1,422,650	1,422,650	1,412,200	1,412,200	1,395,350	(16,850)	-1.2%
591250 Transfer to TIF Fund	-	-	3,263,000	3,263,970	853,000	(2,410,000)	-73.9%
Total Other Financing Uses	1,753,150	1,753,150	5,173,170	5,173,170	2,893,672	(2,279,498)	-44.1%
TOTAL EXPENDITURES	14,561,150	13,960,281	5,853,270	5,965,700	7,235,472	1,382,202	23.6%
Revenues Over/(Under) Expenditures	(8,830,239)	(8,115,856)	(1,705,270)	(1,681,350)	(3,137,472)	(1,432,202)	84.0%
Ending Fund Balance	5,033,402	5,747,785	4,042,515	4,066,435	928,963	(3,113,552)	-77.0%

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

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Capital Outlay							
Infrastructure							
Annual Road Program	734,832	-	-	-	1,280,000	1,280,000	100.0%
Bridge repairs	-	-	19,000	7,000	167,000	148,000	778.9%
Traffic signal@Concord & Galena	-	-	102,500	-	-	(102,500)	-100.0%
Traffic signals Main & Harrison intersection:	-	-	60,000	-	660,000	600,000	1000.0%
Traffic Study - Washington	-	-	-	94,000	-	-	0.0%
US 30/ Harvey Rd-Village Share (IDOT)	-	-	21,000	17,096	-	(21,000)	-100.0%
Illinois 47 & US 34- final billing IDOT	-	-	-	22,382	-	-	0.0%
Minckler Bridge Improvements	-	-	-	-	205,000	205,000	100.0%
Alley Reconstruction	-	-	-	-	120,000	120,000	100.0%
Alley Headwall -Tyler & Main	-	-	-	-	43,000	43,000	100.0%
Pavement Analysis	-	-	-	-	116,400	116,400	100.0%
Wolf Road section 1-phase 2,3	-	-	212,600	8,100	413,600	201,000	94.5%
Wolf's Crossing Rd	880,924	-	-	-	-	-	0.0%
Streetlights LED Conversion	-	-	-	-	111,000	111,000	100.0%
Total Infrastructure	1,615,756	-	415,100	148,578	3,116,000	2,700,900	100.0%
Buildings							
Computer upgrade PD	-	-	180,000	110,000	-	(180,000)	-100.0%
Police Facility (New)	17,113,469	11,295,540	-	166,121	-	-	0.0%
Buildings	-	469,974	-	-	117,500	117,500	100.0%
Village parking lot repairs & sealcoating	29,200	-	-	-	74,300	74,300	100.0%
Railroad Safety Improvements	-	-	20,000	-	26,000	6,000	30.0%
Orchard Road Bike Path	-	-	-	-	15,000	15,000	100.0%
Bike Path Sealcoating	-	-	-	-	45,000	45,000	100.0%
Amphitheatre	-	-	-	3,581	750,000	750,000	100.0%
Downtown Parking Lot- Harrison	-	-	-	-	14,000	14,000	100.0%
Park & Ride Curb Repairs	-	-	-	-	35,000	35,000	100.0%
Village Hall Expenditures	375,421	217,464	65,000	107,000	25,000	(40,000)	-61.5%
Total Buildings	17,583,647	11,982,977	265,000	386,702	1,101,800	836,800	315.8%
Total Capital Outlay	19,199,403	11,982,977	680,100	535,280	4,217,800	3,537,700	520.2%

Project Information		Project Snapshot
Project Name	Amphitheater	
Account #		
Location	Lot 7 Oswego Junction Phase 2	
Department	Public Works	
Category	Facilities	
New to CIP	Yes	
Prepared BY	Jennifer Hughes	
Useful Life	50+ Years	

Description

Construct an amphitheater in a new park venue to host concerts, plays, and other public entertainment events.

Justification


This facility will create an outdoor entertainment venue for the enjoyment of the community. Activation of this little used area will encourage retail growth in the area. The facility has ample parking at the park-and-ride facility. Utilities are adjacent to the site.

Prior Year Cost			Total Project Cost		750,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Engineering	50,000					50,000
Construction	700,000					700,000
Total	750,000					750,000

Funding Sources						
Capital Fund	750,000					750,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	750,000					750,000

Operational Impact/Other

The operational impact is yet to be determined and will depend upon the complexity of the facility and intensity of use.

Project Information		Project Snapshot
Project Name	Bridge Repairs - Barnaby, Old Post & Pearces Ford	
Account #		
Location	Barnaby, Old Post & Pearces Ford Roadways	
Department	Public Works	
Category	Roadways	
New to CIP	No	
Prepared BY	S. Quasney	
Useful Life	50 Years	

Description

Repair to three bridges; Barnaby Road, Old Post Road and Pearces Ford Road. The scope of work includes minor deck repair, replacement of rip-rap, and maintenance and correction of settled pavement (by removing and reconstructing pavement, curb and gutter, and drainage structures near each structure). The scope of each project will need to be revised based upon the next bridge inspections. Engineering was started in FY 20.

Justification

HR Green conducts regular inspection of these bridges in accordance with IDOT guidelines. The bridges are in relatively good shape but do require minor maintenance to prevent more severe deterioration. This project was originally scheduled for FY2017 but has been delayed due to fiscal constraints.

Prior Year Cost	20,100		Total Project Cost		187,100	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Planning/Design						
Engineering	15,000					15,000
Construction	152,000					152,000
Total	167,000					167,000


Funding Sources						
Capital Fund	167,000					167,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	167,000					167,000

Operational Impact/Other

Future inspection dates:

- Bridge Inspection: 047- 6302 - Old Post Road over Waubonsee creek Due April 16,2020
- Bridge Inspection: 047 - 6304 - Pearces Ford over Waubonsee Creek Due April 16, 2020
- Bridge Inspection: 047 - 6303 - Barnaby Drive over Waubonsee Creek Due March 29, 2021

The bridges will continue to deteriorate due to delays in the project. By delaying the inspections, costs to do minor repairs may escalate into major repairs.

Project Information		Project Snapshot
Project Name	New Traffic Signal	
Account #		
Location	Washington Street at Main Street	
Department	Public Works	
Category	Roadways	
New to CIP	No	
Prepared BY	S. Quasney	
Useful Life	50 Years	

Description

Install a traffic signal at the intersection of Washington Street and Main Street in the downtown. The signal will include pedestrian crossing signals. This project will be conjunction with the traffic signal at Washington and Main. Both signals will be designed and installed in FY'2021 in anticipation of the completion of the Reserve at Hudson Crossing project.

Justification


Congestion at this intersection will increase as development occurs in the neighborhood. Many pedestrians utilize this intersection to travel between parking lots, parks, and businesses. A traffic control signal will facilitate pedestrian and vehicle movements in the area.

Prior Year Cost			Total Project Cost		330,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Engineering	30,000					30,000
Construction	300,000					300,000
Other						
Total	330,000					330,000

Funding Sources						
Capital Fund	330,000					330,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	330,000					330,000

Operational Impact/Other

This project will increase the overall electrical cost to the Village and increase repair costs as bulbs, light heads and poles need replacement. The lights will provide a safer environment for pedestrians and vehicles by regulating traffic flow.

Project Information		Project Snapshot
Project Name	New Traffic Signal	
Account #		
Location	Washington Street at Harrison Street	
Department	Public Works	
Category	Roadways	
New to CIP	No	
Prepared BY	S. Quasney	
Useful Life	50 Years	

Description

Install a traffic signal at the intersection of Washington Street and Harrison Street in the downtown. The signal will include pedestrian crossing signals. This project will be conjunction with the traffic signal at Washington and Main. Both signals will be designed and installed in FY'2021 in anticipation of the completion of the Reserve at Hudson Crossing project.

Justification

Congestion at this intersection will increase as development occurs in the neighborhood. Many pedestrians utilize this intersection to travel between parking lots, parks, and businesses. A traffic control signal will facilitate pedestrian and vehicle movements in the area.

Prior Year Cost	0		Total Project Cost		330,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Engineering	30,000					30,000
Construction	300,000					300,000
Other						
Total	330,000					330,000

Funding Sources						
Capital Fund	330,000					330,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	330,000					330,000

Operational Impact/Other

This project will increase the overall electrical cost to the Village and increase repair costs as bulbs, light heads and poles need replacement. The lights will provide a safer environment for pedestrians and vehicles by regulating traffic flow.

Project Information		Project Snapshot
Project Name	Minkler Bridge Reconstruction	
Account #		
Location	Minkler Rd	
Department	Public Works	
Category	Roadways	
New to CIP	No	
Prepared BY	S. Quasney	
Useful Life	50 Years	

Description

Reconstruction of the Minkler Road bridge(047-3056). Adjust the horizontal alignment.

Justification

HR Green inspected this bridge in March 2017. The deck beams are more than 35 years old and are constructed on older abutments. The deck is too narrow for the traffic volume and speed limit. Right-of-way will need to be acquired to correct geometric issues.

Prior Year Cost			Total Project Cost		3,081,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Engineering	205,000	185,500	190,000			580,500
Land Acquisition		130,500				130,500
Construction			2,370,000			2,370,000
Total	205,000	316,000	2,560,000			3,081,000

Funding Sources						
Capital Fund	205,000	64,000	513,000			782,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other		252,000	2,047,000			2,299,000
Other - Vendor Financed						
Total	205,000	316,000	2,560,000			3,081,000


Operational Impact/Other

Future Inspection Dates:

April 2019

Budget estimates are based upon HR Green's 2017 estimate, escalated at 2% per year.

This project anticipates 80% Federal money for construction and construction inspection through Safety or State Bridge Funds. A Phase 1 Engineering study must be completed to qualify for this funding. The Phase 1 study is funded with 100% local funds.

Project Information		Project Snapshot
Project Name	Reconstruct Alleys	
Account #		
Location	Original Town of Oswego	
Department	Public Works	
Category	Roadways	
New to CIP	Yes	
Prepared BY	S. Quasney	
Useful Life	25 years	

Description

Reconstruct approximately 3,000 feet of alleyways through the downtown.

Justification


Alleys provide primary access to residential garages and parking areas, as well as commercial parking lots. The alleys have deteriorated to the point that full reconstruction is required. Improvements will enhance safety for pedestrians utilizing the alleys in the commercial areas.

Prior Year Cost			Total Project Cost		120,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Engineering	20,000					20,000
Construction	100,000					100,000
Total	120,000					120,000

Funding Sources						
Capital Fund	120,000					120,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	120,000					120,000

Operational Impact/Other

Reconstruction of alleys will reduce pothole patching.

Project Information		Project Snapshot
Project Name	Alley headwall	
Account #		
Location	Near Tyler and Main	
Department	Public Works	
Category	Roadways	
New to CIP	Yes	
Prepared BY	Susan Quasney	
Useful Life	50 years	

Description

Reconstruct the severely deteriorated headwalls under an alley north of Tyler between Main and Madison Streets. Lengthen the north wing-wall to protect a garage being undermined by the creek during high flow periods. Replace the existing corrugated metal culvert and reconstruct the alley over the creek.

Justification


A section of the alleyway washed out through a hole in the headwall in 2019. A temporary concrete repair was made and the road was patched. The concrete headwalls are beyond their useful life and require replacement to properly support the alley as it crosses the creek. Also in the FY 21 budget is reconstruction of alleyways throughout the Village. The headwall reconstruction should be done in conjunction with this pavement work.

Prior Year Cost			Total Project Cost		43,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Engineering	9,000					9,000
Construction	34,000					34,000
Total	43,000					43,000

Funding Sources						
Capital Fund	43,000					43,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	43,000					43,000

Operational Impact/Other

The budget estimate is based on an estimate provided by HR Green in October 2019.

Project Information		Project Snapshot
Project Name	IMS pavement analysis	
Account #		
Location	Throughout the Village	
Department	Public Works	
Category	Roadways	
New to CIP	Yes	
Prepared BY	S. Quasney	
Useful Life	5 years	

Description

IMS provides truck mounted surface testing equipment that analyzes and rates the condition of the pavement throughout the Village. Each pavement segment is rated based upon structural condition, rideability, potholes and other elements. Included is pavement management software that estimates future rates of deterioration of each segment of roadway to help prioritize resurfacing projects. Included in the estimate are three optional asset inventories that would be developed at the same time as the analysis, using the truck mounted camera and GPS location equipment. Staff recommends including inventories for Signs & Supports, Markings and Striping, Traffic Signals, and ADA ramps.

Justification

IMS last performed a Village-wide pavement analysis in the fall of 2014 and has provided the basis for the roadway resurfacing program for five years. This CIP will provide the data required for the next multi-year maintenance and rehabilitation plan. The additional inventories will create databases to be integrated into the new asset management system.


Prior Year Cost	Total Project Cost				116,400	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Other	116,400					116,400
Total	116,400					116,400

Funding Sources						
Capital Fund	116,400					116,400
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	116,400					116,400

Operational Impact/Other

The breakdown of costs are as follows:

- Pavement data collection - \$70,000
- Additional asset inventories
 - Signs & Supports - \$17,600
 - Markings & Striping - \$10,400
 - Traffic Signals - \$8,000
 - ADA ramps - \$10,400

Project Information		Project Snapshot
Project Name	Wolfs Crossing Road Recon.-Segment 1	
Account #		
Location	Wolfs Crossing Road	
Department	Public Works	
Category	Roadways	
New to CIP	No	
Prepared BY	Jennifer Hughes	
Useful Life	50 years	

Description

Reconstruction of Wolf's Crossing Road to a five (5) lane cross section from US Route 34 to US Route 30. Reconstruction will include six (6) four leg intersections. The project may be constructed in ten (10) segments. This project is for the construction of segment 1.

Segment	Location	Design	Row	Construction	Cost
1	Harvey Rd Intersection	2020	2020	2021	\$6,986,000
2	Champions Run to Harvey Rd	2023	2024	2025	\$7,055,000
3	Douglas Rd West Intersection				\$6,028,000
4	US 30 Intersection				\$5,305,000
5	Eola/Heggs Rd Intersection				\$1,882,000
6	Fifth Street to Champions Run				\$4,921,000
7	Douglas West to Fifth				\$8,692,000
8	Southbury to Douglas West				\$7,014,000
9	US 34 Intersection				\$2,137,000
10	US 34 to Southbury				\$7,024,000

Justification


The Village completed Phase 1 engineering in 2020 which establishes the purpose and need for the project. The total estimated cost for the project is approximately \$60 million to construct the entire road.

Prior Year Cost	Total Project Cost		6,773,400			
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Engineering	212,600	486,000				698,600
Land Acquisition	201,000					201,000
Construction		5,873,800				5,873,800
Total	413,600	6,359,800				6,773,400

Funding Sources						
Capital Fund	206,800	4,172,900				4,379,700
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other	206,800	2,186,900				2,393,700
Other - Vendor Financed						
Total	413,600	6,359,800				6,773,400

Operational Impact/Other

The cost estimate is dated 9/17/18 as prepared by Benesch and is based upon 2017 prices. The first project is anticipated to utilize \$2.5M of Federal funding under the Surface Transportation Program.

Project Information		Project Snapshot	
Project Name	LED Streetlight Conversion		
Account #			
Location	Village-wide		
Department	Public Works		
Category	Roadways		
New to CIP	No		
Prepared BY	Brian Evans		
Useful Life	30 years		

Description

Convert existing Village streetlights to LED lights. The Village has 2,500 streetlights which need to be converted to the LED light. This work will be completed over three years beginning in FY'24. New fixtures cost ~\$472.50 each plus installation at \$100 each.

Justification

Existing streetlights throughout the Village have either Metal Halide or High Pressure Sodium Light Bulbs. Metal Halide bulbs are all becoming obsolete and have a higher cost to operate and maintain than an LED. The payback period for this conversion is approximately 5-7 years for each fixture.

Projected ComEd Rebate:

- Existing Wattage: 215 per fixture
- Replacement Wattage: 58 per fixture
- Wattage Reduction: 157 per fixture

As of FY20, ComEd offers a rebate of \$0.70 per watt of reduction.

157 watts x \$.070 = \$109.90 rebate per fixture 2,500 fixtures x \$109.90 = \$274,750 in possible rebates

Prior Year Cost			Total Project Cost		1,431,500	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Equipment				394,000	787,500	1,181,500
Installation				84,000	166,000	250,000
Other						
Total				478,000	953,500	1,431,500


Funding Sources						
Capital Fund				388,000	768,500	1,156,500
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed				90,000	185,000	275,000
Total				478,000	953,500	1,431,500

Operational Impact/Other

The payback period for this conversion is approximately 5-7 years for each fixture.

As of FY20, ComEd is offering an energy rebate (Other - Vendor Financed) of \$.70 per watt of energy reduced for LED street lights. ComED is required to offer energy incentives through the end of 2021, but the incentive amounts may change during that time. After 2021, it has not been confirmed if rebates will be offered.

This project could provide an estimated reduction in energy consumption of 1,170,000 kWh annually.

Project Information		Project Snapshot
Project Name	PW Fuel Tanks	
Account #		
Location	Public Works Facility	
Department	Public Works	
Category	Facilities	
New to CIP	No	
Prepared BY	S. Quasney	
Useful Life	20 Years	

Description

Relocate Public Works facility's fueling station and replace current tanks with new, higher capacity tanks. Install modern fuel monitoring system and canopy.

Justification


The current fuel tanks at the public works facility are aging and will need to be refurbished or replaced in the near future due to corrosion. Existing tank capacities are too small for the level of operations, and the location is difficult for longer trucks to maneuver, particularly in the winter when plows are installed. A canopy over the tanks will allow for safer conditions during the winter. The fueling station will be outside the fenced area, made available to all Village vehicles around the clock, and include new tanks with higher capacities. A key-card management system would be used to monitor fueling operations, including consumption and maintenance intervals for each vehicle. The new station reflects community growth, and will streamline both normal and emergency operations. As the budget numbers were refined, there was not enough set aside to do this project in FY 20 as originally intended.

Prior Year Cost			Total Project Cost		100,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Equipment	100,000					100,000
Total	100,000					100,000

Funding Sources						
Capital Fund	100,000					100,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	100,000					100,000

Operational Impact/Other

The proposed modifications of the fueling station will increase safety, provide better access, and generally make truck operations more efficient within Public Works. Relocation will allow other departments to access the fuel pumps as needed, 24/7. The fuel management system will allow for more efficient fleet operations by monitoring fuel tank levels, fuel consumption per vehicle, and maintenance intervals.

Project Information		Project Snapshot
Project Name	Public Works Boiler Pump & Pipe Upgrades	
Account #		
Location	Public Works Facility	
Department	Public Works	
Category	Facilities	
New to CIP	Yes	
Prepared BY	Steve Raasch	
Useful Life	25 years	

Description

The project will consist of: removing the existing boiler pump and replacement a new properly selected pump, and replace the boiler loop piping and insulation on the second floor, and a low loss header. Work includes line voltage wiring to the pump, and filling/flushing/venting of the system. Once this work is complete, the controls contractor would correct/modify the HVAC BAS program to balance the building.

Justification


The existing pump existing pump and boiler loop piping does not provide adequate heat to several of the offices. Based on an investigation by Trico Mechanical, it was determined that the existing pump and boiler loop are not adequate to service the whole building. The existing pump does not have enough head pressure to over come the boiler loop. There are also building automation programming issues, that cause additional issues with properly heating the spaces. By completing this work, it would reduce the energy consumption for the boilers and the HVAC equipment, as they would operate more efficiently. The energy savings can would be calculate once the final design is complete. This would be a positive impact to staff, since they will have comfortable working conditions.

Prior Year Cost			Total Project Cost		35,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Installation	32,000					32,000
Construction	3,000					3,000
Total	35,000					35,000

Funding Sources						
Capital Fund	17,500					17,500
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	17,500					17,500
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	35,000					35,000

Operational Impact/Other

Budget number of \$26,752 provided by Trico Mechanical in FY20. This was only for the replacement/redesign and does not include the controls contractor which is estimated to be \$4,000. I have also included \$3,000 for engineering since drawings will be required for bidding purposes. Those budget numbers were escalated 3% for future costs.

Project Information		Project Snapshot
Project Name	Village Hall Parking Lot Flatwork and ADA Ramps	
Account #		
Location	100 Parkers Mill	
Department	Public Works	
Category	Facilities	
New to CIP	No	
Prepared BY	Steve Raasch	
Useful Life	2-3 Years	

Description

The Oswego Village Hall building was built in 2008 at 100 Parkers Mill. The project will consist of: Demo and removal approx. 400 sf. of existing asphalt to extend the dumpster apron, demo and remove approx. 2,725 sf. of existing asphalt for patching in the employee lot (closest to the building), installation of 400 sf. of 8" concrete apron, 6" aggregate base, WWF reinforced and broom finish. Installation of approx. 2,725 sq. of asphalt pavement patching (2.5" binder & 1.5" surface). Removing approximately 580 sf. pf existing concrete sidewalks/ADA ramps. The installation of approximately 580' of 5' wide sidewalks, 4" aggregate base, WWF reinforced, with a broom finish. Installation of (29) truncated ADA plastic tiles.

Justification

A section of asphalt approx. 400 sf. outside the garbage enclosure has sank from the weight of the garbage trucks. The caused a potential trip hazard. it is recommended that this section be removed and replaced with concrete to provide proper support for the weight of the trucks.

There is a section of approx. 2,725 sf of asphalt that has major cracking that has progressively worsened over the last year. It is recommended to replace this section before seal coating the parking lot.

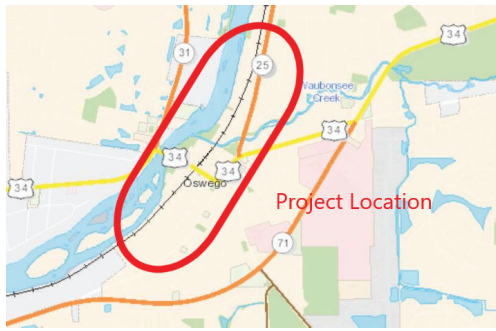
There are several areas of concrete sidewalks that have cracked or broken away. This is mainly around ADA ramps. When replacing the concrete, it would be more cost efficient to replace the existing ADA concrete ramps (several have cracked) at the same time, with ADA plastic tiles that are more durable and easier to replace if needed in the future.

Prior Year Cost			Total Project Cost		50,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Construction	50,000					50,000
Total	50,000					50,000

Funding Sources						
Capital Fund	50,000					50,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	50,000					50,000

Operational Impact/Other

Failure to repair the lot could require, extensive and more costly repairs at a later date. This also could minimize safety hazards. Abbey Paving provided the budget amount of \$46,000 on 9/26/19 if it were completed in FY20. The FY21 estimate includes a 3% increase from the original budget number.

Project Information		Project Snapshot
Project Name	Downtown Quiet Zone	
Account #		
Location	Downtown	
Department	Public Works	
Category	Roadways	
New to CIP	No	
Prepared BY	Jennifer Hughes	
Useful Life	50 Years	

Description

Install safety measures at nine at-grade railroad crossings in downtown Oswego to establish a Quiet Zone.

Justification

The Village proposes to create a 24-hour Quiet Zone nine at-grade railroad crossings along the Illinois Railway rail line between Benton Street on the south and the Civic Center crossing on the north. Upon establishment of the zone, trains will no longer blow horns as they approach road crossings in the downtown area except as determined by the engineer when a potential issue is observed. The zone will help improve the quality of life for residents living near the crossings.

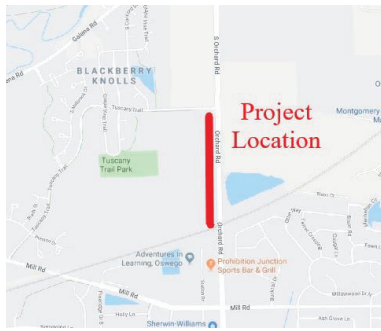
This budget is based upon a feasibility study the Village completed in early 2019 to determine the potential to create a 24-hour Quiet Zone under Federal Railroad Administration regulations.

Prior Year Cost	7,500		Total Project Cost		1,233,500	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Engineering	26,000					26,000
Construction		1,200,000				1,200,000
Other						
Total	26,000	1,200,000				1,226,000

Funding Sources						
Capital Fund	26,000	1,200,000				1,226,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	26,000	1,200,000				1,226,000

Operational Impact/Other

The Village may take on increased liability for accidents that occur between trains and vehicles or pedestrians at intersections located within the Quiet Zone.

Project Information		Project Snapshot
Project Name	Orchard Road Path	
Account #		
Location	Orchard Road from Tuscany Trail to BNSF Bridge	
Department	Public Works	
Category	Roadways	
New to CIP	Yes	
Prepared BY	S. Quasney	
Useful Life	20-30 years	

Description

This project would involve approximately 1,700 feet of path along the west side of Orchard Road. This path removes a gap between an existing path on the south side of Tuscany Trail to the path that ends on the north side of the BNSF railroad bridge.

Justification


This path provides pedestrian access to the residents of Blackberry Knoll to the remainder of the Village's path system as well as the proposed amphitheater at the Park-n-Ride.

Prior Year Cost	Total Project Cost				115,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Engineering	15,000					15,000
Construction		100,000				100,000
Total	15,000	100,000				115,000

Funding Sources						
Capital Fund	15,000	50,000				65,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed		50,000				50,000
Total	15,000	100,000				115,000

Operational Impact/Other

Operational impact of this project will be include basic maintenance of sidewalks, primarily involving management of future cracked panels or trip hazards. The funding structure assumes the Village will receive funding through the Kendall County Transportation Alternatives Program (TAP). The Village is working on a path master plan to prioritize maintenance and expansion of the sidewalk/path network.

Project Information		Project Snapshot
Project Name	Bike Path Seal Coat	
Account #		
Location	Various	
Department	Public Works	
Category	Other	
New to CIP	Yes	
Prepared BY	S. Quasney	
Useful Life	5-10 years	

Description

Sealing of existing asphalt bike paths.

Justification


Seal coating the surface of asphalt bike paths will extend the life of the asphalt, thereby retarding the deterioration of the surface. Over time, the asphalt will oxidize when it is exposed to the elements and become brittle. This brittleness will result in cracks which allow water to penetrate the pavement. As water expands when it freezes, the cracks become larger. Sealing should be done every 3 to 5 years to delay more costly pavement replacement.

Prior Year Cost			Total Project Cost		95,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Maintenance	45,000			50,000		95,000
Total	45,000			50,000		95,000

Funding Sources						
Capital Fund	45,000			50,000		95,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	45,000			50,000		95,000

Operational Impact/Other

Village and Oswegoland Park District officials will be meeting in 2019 and 2020 to memorialize maintenance responsibilities for existing and future paths.

Project Information		Project Snapshot
Project Name	Amphitheater	
Account #		
Location	Lot 7 Oswego Junction Phase 2	
Department	Public Works	
Category	Facilities	
New to CIP	Yes	
Prepared BY	Jennifer Hughes	
Useful Life	50+ Years	

Description

Construct an amphitheater in a new park venue to host concerts, plays, and other public entertainment events.

Justification

This facility will create an outdoor entertainment venue for the enjoyment of the community. Activation of this little used area will encourage retail growth in the area. The facility has ample parking at the park-and-ride facility. Utilities are adjacent to the site.

Prior Year Cost			Total Project Cost		750,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Engineering	50,000					50,000
Construction	700,000					700,000
Total	750,000					750,000

Funding Sources						
Capital Fund	750,000					750,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	750,000					750,000

Operational Impact/Other

The operational impact is yet to be determined and will depend upon the complexity of the facility and intensity of use.

Project Information		Project Snapshot
Project Name	Tap House Parking Lot Seal Coating & Repairs	
Account #		
Location	Harrison Street	
Department	Public Works	
Category	Facilities	
New to CIP	Yes	
Prepared BY	Steve Raasch	
Useful Life	2-3 years	

Description

The project will consist of: crack filling large cracks, application of 1 coat of industrial seal coating, and re-stripping of the entire lot (including road markings). The parking lot is approximately 130' x 236'.

Justification


Industry standards are to seal coat parking lots every 2-3 years. By crack filling and seal coating the parking lot, this will help to prolong asphalt replacement. The parking lot is used for event and retail parking, and needs to be maintained properly, to help minimize safety hazards. One parking space in each row would be removed to increase the parking space width for each space. This project is scheduled for FY22, based on the downtown construction schedule and to allow all available parking during that time.

Prior Year Cost			Total Project Cost		14,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Other		14,000				14,000
Total		14,000				14,000

Funding Sources						
Capital Fund		14,000				14,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total		14,000				14,000

Operational Impact/Other

Failure to repair the lot could require, extensive and more costly repairs at a later date. James Novak Paving provided the quote of \$12,830 on 9/26/19, and escalated 3% per year, for future costs. It may be possible to reduce the overall cost, if this project was bid at the same time as other seal coating needed in the Village.

Project Information		Project Snapshot
Project Name	Park-N-Ride Parking Lot Curb Ramp Upgrades	
Account #		
Location	Station Drive	
Department	Public Works	
Category	Facilities	
New to CIP	Yes	
Prepared BY	Steve Raasch	
Useful Life	30 years	

Description

Reconstruct approximately 50 curb ramps to meet updated Americans with Disability Act standards for truncated dome warning pads. The project consists of removing and replacing the existing curb ramps.

Justification

At the present time, the curb ramps do not meet ADA code requirements. ADA ramps are required to have truncated dome warning pads in the concrete ramps. None of the existing ramps have them, and some areas do not contain any markings at all.

Prior Year Cost			Total Project Cost		35,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Maintenance	35,000					35,000
Total	35,000					35,000

Funding Sources						
Capital Fund	35,000					35,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	35,000					35,000

Operational Impact/Other

Failure to install the ADA truncated domes could result in an ADA complaint/violation. The budget estimate provided is based on a similar budget provide by Abbey Paving in FY20 for similar work at Village Hall. It may be possible to reduce the overall cost if this project was bid at the same time as other pavement work needed in the Village.

Debt Service Fund

The Debt Service Fund is used to account for the principal, interest payments and paying agent fees for general obligation debt issued by the Village. Pledged Sales tax and Motor Fuel tax revenues transferred from the General Fund, Motor Fuel Tax Fund and Capital Improvement Fund are used to finance the annual payment requirements. Principal payments are due in December for each issue and interest payments are made twice a year in June and December. The Finance department oversees all the transactions within this Fund and assures the debt payments are made on time.

Fiscal Year 2021 Budget

- \$2,826,716 in total estimated revenue exceeding expenditures by \$909.
- \$2,825,807 will be spent on paying debt service.
- \$71,203 estimated ending Restricted Fund Balance.

Challenges/Issues

All the debt service is supported from the Village's share of the State's general sales tax, the Village's local home rule sales tax and motor fuel tax revenues which are all collected and distributed by the State of Illinois. Any substantial economic downturn or legislative change in the distribution of these tax revenues would have a negative effect on the Village's ability to make the annual debt service payments. The Village does have the ability to stop annually abating the property tax levies for each debt issuance if revenues do decrease below the annual debt service requirements.

Debt Issues

As of April 30, 2020, the Village has total gross outstanding debt of \$50,857,150 of which \$34,870,000 is principal. Additional descriptions of each bond issue are provided in the Financial Policy Section of the budget. The five outstanding debt issuances accounted for in this Fund are as follows:

- **Corporate Purpose 2011 Refunding Bonds**
Original Issue Amount: \$2,300,000 Outstanding Principal: \$1,070,000
Date of Maturity: December 15, 2024 Outstanding Interest: \$ 114,100

- **Corporate Purpose 2013 Refunding Bonds**
Original Issue Amount: \$6,770,000 Outstanding Principal: \$6,490,000
Date of Maturity: December 15, 2027 Outstanding Interest: \$ 838,200

- **Corporate Purpose 2014 Refunding Bonds**
Original Issue Amount: \$2,955,000 Outstanding Principal: \$ 600,000
Date of Maturity: December 15, 2027 Outstanding Interest: \$ 18,000

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

- Corporate Purpose Taxable Bond Series of 2019
 Original Issue Amount: \$14,585,000 Outstanding Principal: \$14,585,000
 Date of Maturity: December 15, 2040 Outstanding Interest: \$ 6,618,440

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

- √ The Village will limit short and long-term borrowing to capital improvements or projects which carry a benefit that exceeds five years (5 years) and cannot be financed from current revenues

- √ When the Village finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the useful life of the project

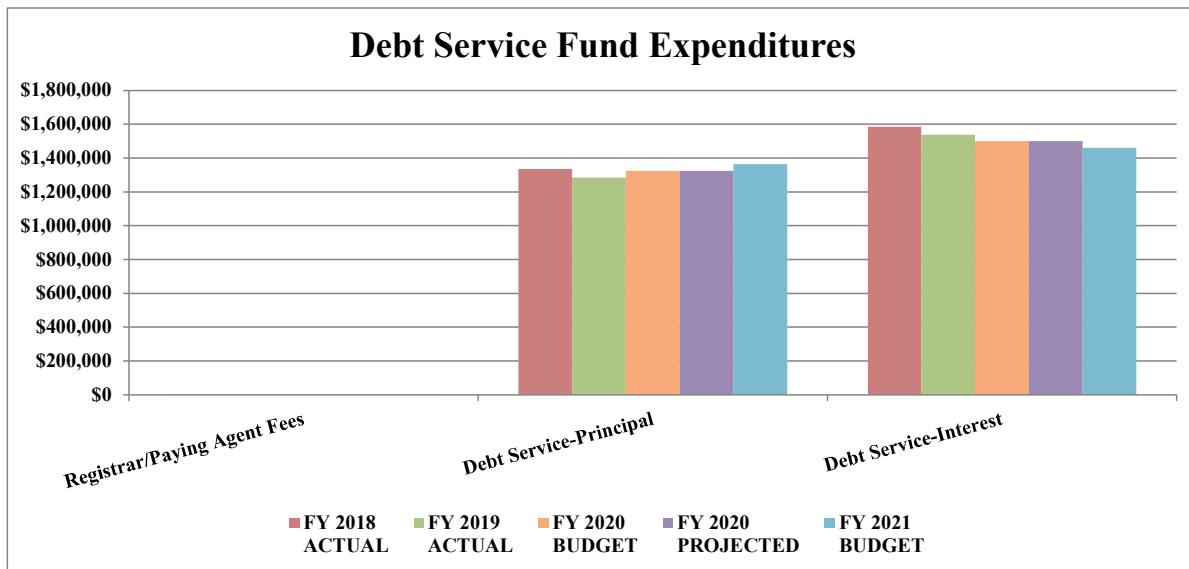
- √ The Village will limit the amount of outstanding general obligation debt of the Village to a maximum of 5% of the equalized assessed valuation of the Village. As of May 1, 2020, 5% of the equalized assessed valuation was approximately \$47,195,622. Outstanding principal of \$34,870,000 is under the limit.

- √ The Village will strive to maintain a level annual debt service repayment schedule to maintain a stable debt service tax rate from year to year.

- √ The Village will comply with all annual debt disclosures and file them with the respective agencies

DEBT SERVICE FUND (400)

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Beginning Fund Balance	68,040	69,062	69,468	69,468	70,294	826	1.2%
REVENUES							
Investments & Contributions							
436100 Interest	201	403	100	550	100	-	0.0%
Other Financing Sources							
439100 Transfer In - General Fund	1,438,316	1,139,050	1,152,707	1,152,707	1,193,366	40,659	3.5%
439200 Transfer In - MFT Fund	262,500	262,500	262,500	262,500	237,900	(24,600)	-9.4%
439120 Transfer In - Capital Improv. Fund	1,222,200	1,422,650	1,412,200	1,412,200	1,395,350	(16,850)	-1.2%
Total Other Financing Sources	2,923,016	2,824,200	2,827,407	2,827,407	2,826,616	(791)	0.0%
TOTAL REVENUE	2,923,217	2,824,603	2,827,507	2,827,957	2,826,716	(791)	0.0%
EXPENDITURES							
533140 Registrar/Paying Agent Fees	1,551	897	1,207	1,931	757	(450)	-37.3%
580105 Debt Service-Principal	1,335,000	1,285,000	1,325,000	1,325,000	1,365,000	40,000	3.0%
580205 Debt Service-Interest	1,585,644	1,538,300	1,500,200	1,500,200	1,460,050	(40,150)	-2.7%
TOTAL EXPENDITURES	2,922,195	2,824,197	2,826,407	2,827,131	2,825,807	(600)	0.0%
Revenues Over/(Under) Expenditures	1,022	406	1,100	826	909	(191)	-17.4%
Ending Fund Balance	69,062	69,468	70,568	70,294	71,203	635	0.9%



**DEBT SERVICE FUND (400)
FINANCE (4000)**

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
							Projected		Projected	
Purchased Professional & Technical Services										
533140	Registrar/Paying Agent Fees	1,551	897	1,466	1,931	757	(1,174)	(709)	-60.8%	-48.4%
	Total Professional Services	1,551	897	1,466	1,931	757	566	216	45%	17%
Debt Service										
580105	Debt Principal									
	2006A - Village Hall & Town Center	525,000	-	-	-	-	-	-	0.0%	0.0%
	2009 - Douglas Rd	285,000	-	-	-	-	-	-	0.0%	0.0%
	2011 - Refunding 2004A	180,000	180,000	190,000	190,000	200,000	10,000	10,000	5.3%	5.3%
	2013-Refunding Bond	45,000	45,000	55,000	55,000	380,000	325,000	325,000	590.9%	590.9%
	2014-Refunding Bond	300,000	860,000	885,000	885,000	600,000	(285,000)	(285,000)	-32.2%	-32.2%
	2016-Police Headquarters	-	200,000	195,000	195,000	185,000	(10,000)	(10,000)	-5.1%	-5.1%
	Total Debt Principal	1,335,000	1,285,000	1,325,000	1,325,000	1,365,000	40,000	40,000	3.0%	3.0%
580205	Bond Payments - Interest									
	2006A - Village Hall & Town Center	22,575	-	-	-	-	-	-	0.0%	0.0%
	2009 - Douglas Rd	12,469	-	-	-	-	-	-	0.0%	0.0%
	2011 - Refunding 2004A	54,900	49,500	44,100	44,100	37,450	(6,650)	(6,650)	-15.1%	-15.1%
	2013-Refunding Bond	197,600	196,700	195,800	195,800	194,700	(1,100)	(1,100)	-0.6%	-0.6%
	2014-Refunding Bond	76,350	70,350	44,550	44,550	18,000	(26,550)	(26,550)	-59.6%	-59.6%
	2016-Police Headquarters	1,221,750	1,221,750	1,215,750	1,215,750	1,209,900	(5,850)	(5,850)	-0.5%	-0.5%
	Total Bond Payments - Interest	1,585,644	1,538,300	1,500,200	1,500,200	1,460,050	(40,150)	(40,150)	-2.7%	-2.7%
	Total Debt Service	2,920,644	2,823,300	2,825,200	2,825,200	2,825,050	(150)	(150)	0.0%	0.0%
	Total Debt Service Expenditures	2,922,195	2,824,197	2,826,666	2,827,131	2,825,807	(1,324)	(859)	0.0%	0.0%

Water and Sewer Fund

The Water and Sewer Fund is managed by the Public Works Director with the assistance of the Assistant Director – Utilities. The water system includes eight wells, five water towers, the radium removal systems, 180 miles of water main, 2,990 fire hydrants and several thousand feet of water service lines. The system has 11,400 water meters installed providing the basis for billing customers which generates the revenues for this Fund. The sewer system consists of 628,132 feet (119 miles) of sanitary sewer lines 15” and smaller and six lift stations. Sanitary sewers 18” and larger are maintained by the Fox Metro Water Reclamation District. The Public Works department is responsible for completing all the maintenance and repairs to the water and sewer systems.

The Public Works department staffing levels remain at 25.0 FTE’s. The part time Administrative Assistant position was eliminated in FY 20 and an Engineer/Project Manager position created to assist with development and public works engineering projects. One Assistant Director, one Supervisor, and four Technicians and shares of other personnel are allocated to the Water and Sewer Fund based upon work assignments.

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

Fiscal Year 2021 Budget

- Total revenues of \$7.7 million
- Total expenses of \$7.6 million
- Transfer to Water & Sewer Capital Fund of \$3 million
- Ending Unrestricted Net Assets Balance of \$2.7 million

Revenues

Budgeted total revenues are increasing \$232,000 compared to last year because of the rate increase effective May 2020.

- The largest component of water revenue is user charges which are estimated to increase \$239,000.
- Member contributions are decreasing \$7,000 because of insurance changes along with a better allocation method utilized.

Expenses

Total expenses increased 12% or \$811,000 compared to the FY 2020 budget due to increases in Professional & Technical Services, Other Services and Other Financing Uses.

- Personnel Services decreased \$67,244 due to an adjustment in allocation of salaries between the Water & Sewer fund and the General Fund.
- Professional and Technical Services increased \$126,046 due to contractual assistance required to development of a risk and resilience plan and IT services for upgrading the SCADA.
- Contractual Services decreased \$138,558. Major changes include:
 - Underground locating services decreases \$4,000 due to an increase in construction activity in the area.
 - Booster Station Maintenance increases \$2,000 for preventative maintenance.
 - Equipment maintenance increases \$8,000 for increased maintenance of existing generators and a new bucket for the backhoe.
 - Fire hydrant maintenance increases \$4,500 to increase the number of hydrants painted each year.
 - Safety equipment increases \$3,500 to purchase new harnesses and monitoring equipment.
 - The net increase to sewer maintenance is \$14,000. One-time repairs to the Hunt Club pumps and purchase of a spare pump were completed in FY 20. Control systems will be upgraded at the Stone Hill, Herrens Run, and River Mist list stations. The sewer jetter will be repaired and get new nozzles.
 - Water Main maintenance increases \$25,000 to cover one-time improvements to the Franklin and Forest PRV stations.
 - Well Maintenance decreases \$182,300 as one fewer well will be serviced in FY 21.
 - Water Analysis decreases \$11,600 based upon FY 20 sampling costs.
- Other Services increases \$29,400 due to General Insurance charges.
- Supplies increase \$8,700. Major changes include:
 - Postage and Freight charges increase \$1,000.
 - Fuel increases \$7,500 due to anticipated increases in the unit price of fuel and increase in volume.
- Debt Service decreases \$347,000 due to less interest being paid on outstanding balances.
- Other Financing Uses increase \$1,200,000 to increase the transfer to the Water & Sewer Capital Fund.

Challenges/Issues

The primary source of revenue for this Fund is related to Charges for Services issued in the form of bills to customers. Water and sewer usage charges received are 98% of the total revenues. Total operating revenues support operating expenses and some capital

improvements to existing system components. The Village receives its water from a deep aquifer which the Illinois State Water Service estimates has approximately 20-40 years of supply at the current usage rates. The Village is studying alternative water sources to find a sustainable, cost effective alternative to groundwater. The Village continues to monitor potential regulatory changes at the state and federal level which may require the Village to proactively replace all lead service lines in the Village. The Village treats the water with polyphosphate to protect against lead leaching from the pipes.

Fiscal Year 2020 Major Accomplishments

- The Village continues to study the feasibility of obtaining Lake Michigan water through the DuPage Water Commission.
- Completed annual cleaning and televising of sanitary sewer lines in the downtown area of the Village repairs to reduce inflow and infiltration of storm water into the sanitary sewers will be completed in FY 21.
- Completed monitoring activities of IDOT’s US 34 reconstruction projects.
- Continued the annual leak detection and well meter testing programs to reduce real losses.
- Continued a 4-year valve exercising program.
- Implemented a proactive maintenance program for the Village’s wells. Completed the pulling and maintenance of the Well #9 pump.

Strategic Planning Objectives for Fiscal Year 2021

- Safe and efficient infrastructure - Rehab/relining program of old manholes and deteriorating sanitary lines continues within the Village to reduce inflow and infiltration of storm water into the sanitary sewers.
- Sustainable water source – Select the preferred water source and begin preliminary engineering regarding system requirements.
- Safe and efficient infrastructure – Continue replacement of outdated water meters throughout the Village.
- Complete the required Risk Resilience report required by the EPA.

Performance Measures

Billed Water Accounts on a Bi-Monthly Basis for the Last Five Fiscal Years

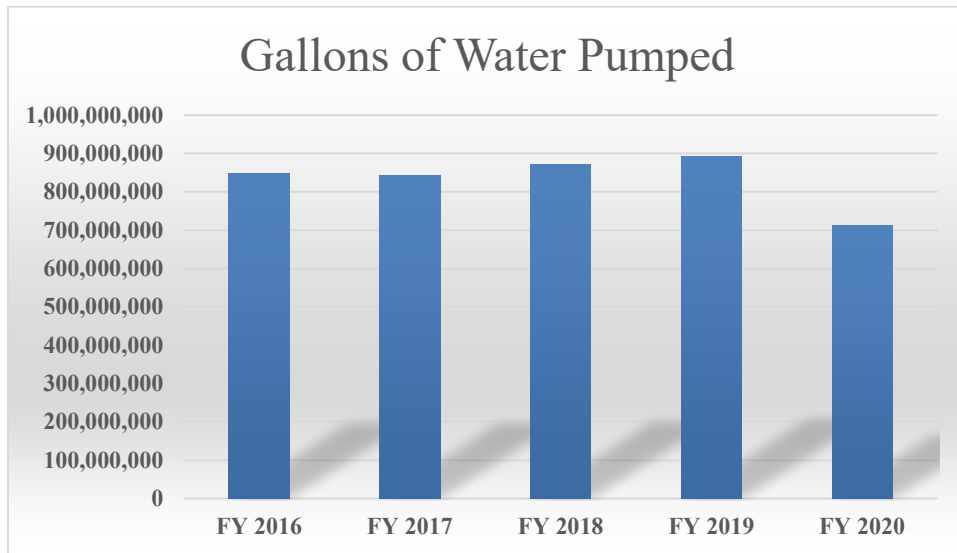
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
May	10,900	11,083	11,186	11,220	11,491
July	10,890	11,068	11,193	11,216	11,494
September	10,970	11,123	11,215	11,236	11,560
November	10,915	11,120	11,204	11,297	11,571
January	10,995	11,117	11,233	11,305	11,579
March	11,000	11,125	11,218	11,320	11,604

Performance Indicator	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budgeted FY 2020	Projected FY 2020	Budgeted FY 2021
<u>Water System</u>						
Wells	8	8	8	8	8	8
Water Towers	5	5	5	5	5	5
# of Accounts	11,204	11,450	11,435	11,650	11,500	11,500
Population Served	34,647	34,414	35,237	36,911	36,911	36,911
Wells out of service (total hours)	3,000	3,336	4,416	3,500	4,296	4,416
Media change outs	4	1	2	1	1	1
Total B-boxes	11,081	11,440	11,600	11,640	11,640	11,600
B-box Inspected	1,663	1,792	2,761	3,000	3,000	3,000
B-box Repaired	168	68	77	125	100	100
Percentage B-box Repaired	0	0	<1%	0	<1%	<1%
Total Meters	11,204	11,305	11,533	11,657	11,633	11,700
Meter/reader repaired	75	12	35	20	50	50
Percentage Meter/reader repaired	0	<1%	<1%	<1%	<1%	<1%
Customer Meter Readings	67,167	45,800	70,528	79,065	68,610	70,000
Final reads	1,033	1,023	3,244	2,000	1,313	1,400
Well Readings	5,480	5,480	5,480	5,480	5,480	5,480
Shutoff (letter/shutoffs)	1,154	1,279	1,300	2,000	2,000	2,200
Service Calls from Property Owner	312	226	425	450	450	450
Miles of water main	172	151	173	172	173	190
Water leaks in main line	12	11	9	16	10	12
Leaks / mile of main	0	0	0.05	0	0.06	0.05
Water leaks in service line	26	7	8	15	9	10
Water valves repaired or replaced	6	25	6	10	4	5
Total fire hydrants	2,772	2,672	2,699	2,750	2,750	2,800
Hydrants flushed	4,200	2,778	4,321	4,200	4,500	6,000
Percentage flushed	200%	100%	160%	2	164%	214%
Hydrants repaired or replaced	13	15	12	40	10	15
Percentage repaired	0	>1 %	<1%	>2%	<1%	<1%
<u>Sanitary System</u>						
# of Accounts	10,846	10,950	11,000	11,200	11,163	11,300
Shutoff for Fox Metro (letter/shutoffs)	291	265	285	550	300	320
Service Calls from Property Owner	25	25	33	40	40	48

Water Pumpage by Month for the Last Five Fiscal Years

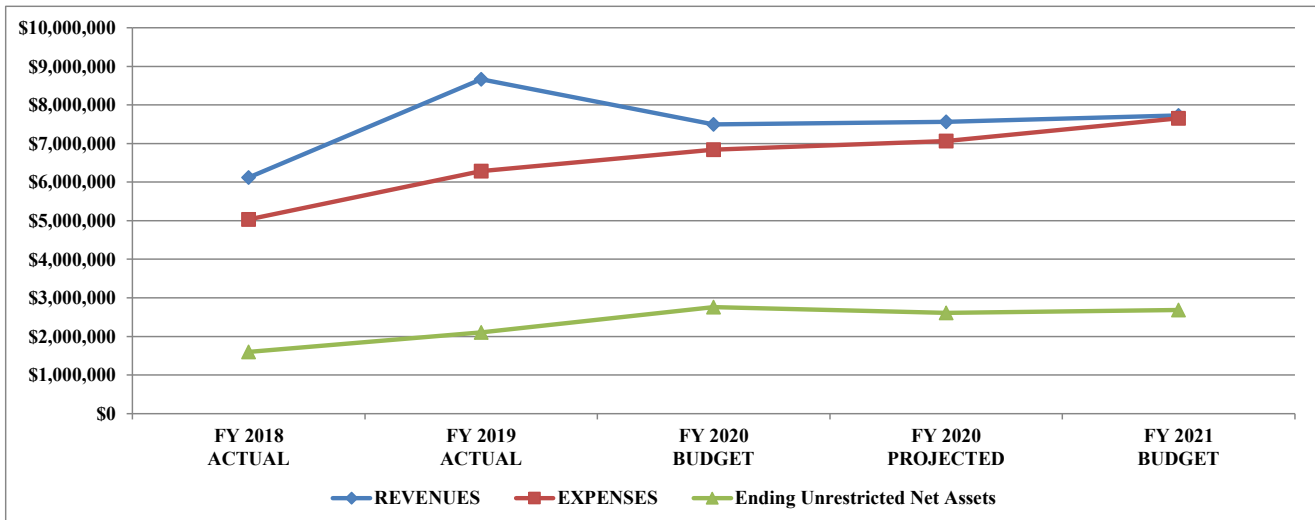
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
May	72,035,000	75,755,000	70,647,000	78,496,000	71,442,000
June	72,181,000	83,512,000	84,221,000	79,409,000	74,156,000
July	79,457,000	83,066,000	86,314,000	96,952,000	89,929,000
August	89,103,000	83,482,000	83,224,000	95,505,000	85,216,000
September	77,146,000	74,998,000	85,155,000	80,439,000	72,010,000
October	69,747,000	70,424,000	73,642,000	75,675,000	65,775,000
November	63,146,000	60,109,000	63,234,000	62,699,000	60,804,000
December	64,379,000	63,850,000	66,646,000	64,043,000	67,874,000
January	65,434,000	61,686,000	67,293,000	66,424,000	65,396,000
February	61,452,000	56,300,000	60,012,000	59,947,000	60,275,000
March	63,457,000	61,728,000	66,195,000	63,738,000	64,539,000
April	69,978,000	67,487,000	64,887,000	67,608,000	*68,000,000
Totals:	847,515,000	842,397,000	871,470,000	890,935,000	712,877,000

*Estimated



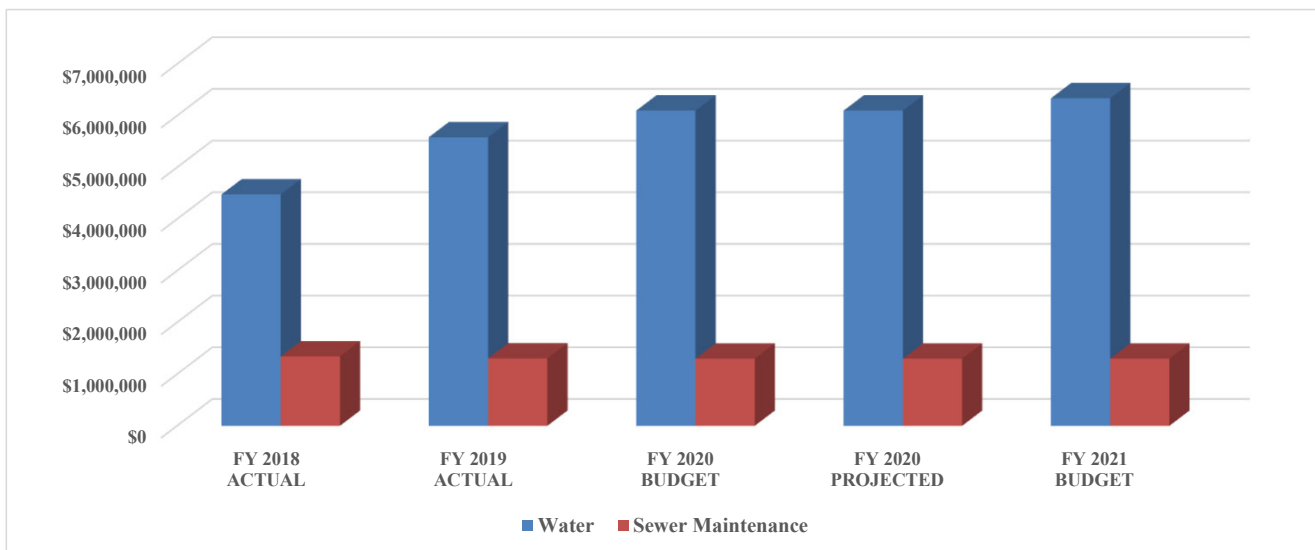
**WATER FUND (500)
FUND SUMMARY**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Beginning Unrestricted Net Assets	1,616,486	1,599,399	2,106,664	2,106,664	2,608,940	502,276	23.8%
REVENUES							
Licenses & Permits	200	20	200	-	200	-	0.0%
Intergovernmental Revenue	92,370	-	-	-	-	-	0.0%
Charges for Services	5,894,861	6,983,325	7,459,500	7,472,600	7,698,500	239,000	3.2%
Investments & Contributions	40,146	72,791	37,000	89,500	30,000	(7,000)	-18.9%
Other Financing Sources	92,294	1,612,313	-	4,365	-	-	0.0%
TOTAL REVENUE	6,119,871	8,668,449	7,496,700	7,566,465	7,728,700	232,000	3.1%
EXPENSES							
Salaries & Wages	1,175,331	1,197,915	987,679	1,132,097	937,059	(50,620)	-5.1%
Employee Benefits	468,319	430,601	387,128	434,742	370,504	(16,624)	-4.3%
Total Personnel Services	1,643,650	1,628,516	1,374,807	1,566,839	1,307,563	(67,244)	-4.9%
Professional & Technical Services	241,705	178,307	143,260	192,065	269,306	126,046	88.0%
Contractual Services	830,683	921,882	1,329,235	1,284,992	1,190,677	(138,558)	-10.4%
Other Services	83,836	77,868	85,297	115,040	114,707	29,410	34.5%
Supplies	561,203	657,199	605,443	600,678	614,167	8,724	1.4%
Debt Service	1,557,477	1,520,131	1,504,575	1,504,575	1,157,626	(346,949)	-23.1%
Other Financing Uses	112,350	1,300,000	1,800,000	1,800,000	3,000,000	1,200,000	66.7%
TOTAL EXPENSES	5,030,904	6,283,904	6,842,617	7,064,189	7,654,046	811,429	11.9%
Revenues Over/(Under) Expenses	1,088,967	2,384,545	654,083	502,276	74,654	(579,429)	-88.6%
GAAP Adjustments	(400,712)	(513,398)	-	-	-	-	0.0%
Net (Increase)/decrease in Cap Assets	(705,342)	(1,363,882)	-	-	-	-	0.0%
Change in Unrestricted Net Assets	(17,087)	507,265	654,083	502,276	74,654	(579,429)	-88.6%
Ending Unrestricted Net Assets	1,599,399	2,106,664	2,760,747	2,608,940	2,683,594	(77,153)	-2.8%



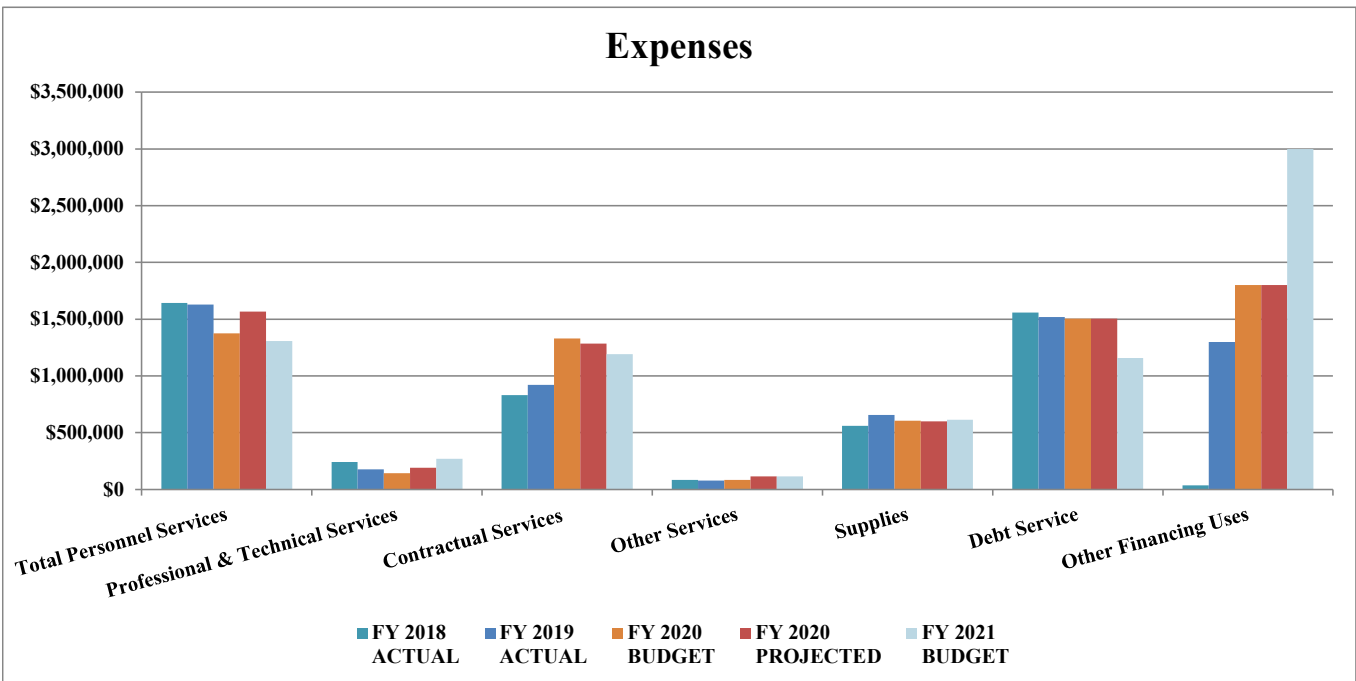
**WATER FUND (500)
REVENUES (5009999)**

REVENUE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Licenses & Permits							
432110 Temporary	200	20	200	-	200	-	0.0%
Intergovernmental Revenue							
433101 Federal Grants	92,370	-	-	-	-	-	0.0%
Charges for Services							
434110 Inspections/Observations	3,177	12,109	10,000	10,400	10,000	-	0.0%
434170 Reimbursements	16,906	24,163	10,000	16,300	10,000	-	0.0%
434801 Water	4,477,286	5,584,557	6,100,000	6,100,000	6,338,000	238,000	3.9%
434805 Sewer Maintenance	1,341,798	1,304,866	1,300,000	1,300,000	1,300,000	-	0.0%
434810 Water & Sewer Recapture	6,014	10,901	-	8,300	-	-	0.0%
434815 Meter Sales	3,167	1,614	500	-	1,500	1,000	200.0%
434830 Bulk Water Sales	13,245	12,061	5,000	3,600	5,000	-	0.0%
434835 Consumption Reports	33,268	33,054	34,000	34,000	34,000	-	0.0%
Total Charges for Services	5,894,861	6,983,325	7,459,500	7,472,600	7,698,500	239,000	3.2%
Investments & Contributions							
436100 Interest	33,797	69,218	30,000	85,000	30,000	-	0.0%
436401 Member Contributions	6,349	3,573	7,000	4,500	-	(7,000)	-100.0%
Total Investments & Contributions	40,146	72,791	37,000	89,500	30,000	(7,000)	-18.9%
Other Financing Sources							
439100 Transfers In	64,295	1,541,006	-	-	-	-	0.0%
439500 Miscellaneous	13,010	-	-	55	-	-	0.0%
439601 Insurance Proceeds	14,989	446	-	4,310	-	-	0.0%
439700 Contributed Capital	-	70,861	-	-	-	-	0.0%
Total Other Financing Sources	92,294	1,612,313	-	4,365	-	-	0.0%
TOTAL REVENUE	6,119,871	8,668,449	7,496,700	7,566,465	7,728,700	232,000	3.1%



**WATER FUND (500)
EXPENSE SUMMARY**

EXPENSES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Salaries & Wages							
Salaries Full-Time	1,124,954	1,079,798	930,479	1,025,097	879,859	(50,620)	-5.4%
Salaries Part-Time	4,520	-	-	-	-	-	0.0%
Overtime	45,857	118,117	57,200	107,000	57,200	-	0.0%
Total Salaries & Wages	1,175,331	1,197,915	987,679	1,132,097	937,059	(50,620)	-5.1%
Employee Benefits	468,319	430,601	387,128	434,742	370,504	(16,624)	-4.3%
Total Personnel Services	1,643,650	1,628,516	1,374,807	1,566,839	1,307,563	(67,244)	-4.9%
Professional & Technical Services	241,705	178,307	143,260	192,065	269,306	126,046	88.0%
Contractual Services	830,683	921,882	1,329,235	1,284,992	1,190,677	(138,558)	-10.4%
Other Services	83,836	77,868	85,297	115,040	114,707	29,410	34.5%
Supplies	561,203	657,199	605,443	600,678	614,167	8,724	1.4%
Debt Service	1,557,477	1,520,131	1,504,575	1,504,575	1,157,626	(346,949)	-23.1%
Other Financing Uses	35,000	1,300,000	1,800,000	1,800,000	3,000,000	1,200,000	66.7%
TOTAL EXPENSES	4,953,554	6,283,904	6,842,617	7,064,189	7,654,046	811,429	11.9%



WATER FUND (500)
OPERATIONS AND MAINTENANCE (5006070)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs	Budget	Budget vs	Budget
							Projected	Projected	Projected	Projected
Personnel Services - Salaries & Wages										
511000	Salaries, Full-Time	1,124,954	1,079,798	930,479	1,025,097	879,859	(145,238)	(50,620)	-14.2%	-5.4%
511005	Salaries, Part-Time	4,520	-	-	-	-	-	-	0.0%	0.0%
511300	Overtime	45,857	118,117	57,200	107,000	57,200	(49,800)	-	-46.5%	0.0%
Total Personnel Services - Salaries & Wages		1,175,331	1,197,915	987,679	1,132,097	937,059	(195,038)	(50,620)	-17.2%	-5.1%
Personnel Services -Employee Benefits										
521000	Health Insurance	242,811	215,348	198,934	216,167	188,749	(27,418)	(10,185)	-12.7%	-5.1%
521005	Life Insurance	583	514	438	865	918	53	480	6.1%	109.6%
521010	Dental Insurance	17,929	14,690	13,029	14,650	11,953	(2,697)	(1,076)	-18.4%	-8.3%
522000	FICA/MEDI, Village Share	87,415	88,181	74,560	89,000	71,393	(17,607)	(3,167)	-19.8%	-4.2%
522300	IMRF, Village Share	117,398	107,865	97,667	106,410	94,991	(11,419)	(2,676)	-10.7%	-2.7%
529000	Uniform Service	2,184	2,478	-	-	-	-	-	0.0%	0.0%
529010	Uniform Allowance	-	1,525	2,500	7,650	2,500	(5,150)	-	-67.3%	0.0%
Total Personnel Services - Employee Benefits		468,319	430,601	387,128	434,742	370,504	(64,238)	(16,624)	-14.8%	-4.3%
Professional & Technical Services										
533005	Engineering Service	79,909	1,969	5,000	155	75,000	74,845	70,000	48287.1%	1400.0%
533010	Legal Services	-	-	2,000	-	2,000	2,000	-	0.0%	0.0%
533015	IT Services	15,898	53,600	103,000	82,400	146,246	63,846	43,246	77.5%	42.0%
533030	Miscellaneous Professional Services									
	Credit Card & Collection Processing Fees	30,000	36,637	28,000	38,000	40,000	2,000	12,000	5.3%	42.9%
	VANCO Services	2,200	2,173	2,200	2,500	2,500	-	300	0.0%	13.6%
	Drug Screens	500	-	500	-	500	500	-	0.0%	0.0%
	OSHA Testing	600	-	600	-	600	600	-	0.0%	0.0%
	Morgan Creek Drainage Assessment	-	-	60	60	60	-	-	0.0%	0.0%
	Miscellaneous	10,715	39,975	500	26,950	1,000	(25,950)	500	-96.3%	100.0%
Total Miscellaneous Professional Services		44,015	78,785	31,860	67,510	44,660	(22,850)	12,800	-33.8%	40.2%
533140	Registrar/Paying Agent Fees	101,017	1,309	1,400	2,000	1,400	(600)	-	-30.0%	0.0%
553150	Uncollectable Utility Bills	866	42,644	-	40,000	-	(40,000)	-	-100.0%	0.0%
Total Professional & Technical Services		241,705	178,307	143,260	192,065	269,306	77,241	126,046	40.2%	88.0%

WATER FUND (500)
OPERATIONS AND MAINTENANCE (5006070)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
							Projected		Projected	
Contractual Services										
541000	J.U.L.I.E. (underground locating services)	16,399	12,572	16,000	10,441	12,000	1,559	(4,000)	14.9%	-25.0%
541005	Utilities	-	2,907	-	5,500	3,000	(2,500)	3,000	-45.5%	0.0%
542100	Disposal Service	660	-	-	-	-	-	-	0.0%	0.0%
543010	Maintenance Booster Stations	-	1,697	1,000	500	3,000	2,500	2,000	500.0%	200.0%
543020	Maintenance; Building	25,406	18,104	43,071	37,356	42,324	4,968	(747)	13.3%	-1.7%
543025	Maintenance; Equipment	29,188	30,885	39,500	47,500	47,500	-	8,000	0.0%	20.3%
543030	Maintenance; Fire Hydrants	5,857	7,005	32,500	32,500	37,000	4,500	4,500	13.8%	13.8%
543035	Maintenance; Garage	-	-	1,000	1,000	1,000	-	-	0.0%	0.0%
543055	Maintenance; Safety Equipment	607	297	1,500	5,000	5,000	-	3,500	0.0%	233.3%
543060	Maintenance; Sewer Main	38,665	62,499	101,300	115,300	115,300	-	14,000	0.0%	13.8%
543065	Maintenance, Sidewalks	285	-	-	-	-	-	-	0.0%	0.0%
543090	Maintenance, Vehicle	-	3,756	-	-	-	-	-	0.0%	0.0%
543095	Maintenance; Water Main	80,022	85,852	104,568	109,600	129,568	19,968	25,000	18.2%	23.9%
543100	Maintenance; Water Meters	13,101	7,556	14,000	12,200	12,200	-	(1,800)	0.0%	-12.9%
543105	Maintenance; Water Tower	5,130	6,040	6,000	11,000	8,000	(3,000)	2,000	-27.3%	33.3%
543110	Maintenance; Wells	256,595	252,212	526,346	460,000	344,000	(116,000)	(182,346)	-25.2%	-34.6%
543115	Maintenance; Radium Removal	342,801	404,977	400,000	400,000	400,000	-	-	0.0%	0.0%
543155	Water Analysis	15,788	25,523	39,450	37,095	27,785	(9,310)	(11,665)	-25.1%	-29.6%
544200	Rental Service	180	-	3,000	-	3,000	3,000	-	0.0%	0.0%
Total Contractual Services		830,683	921,882	1,329,235	1,284,992	1,190,677	(94,315)	(138,558)	-7.3%	-10.4%
Other Services										
552005	General Insurance	35,236	26,857	29,608	58,000	59,068	1,068	29,460	1.8%	99.5%
553000	Telephone Expense	26,239	31,324	25,579	30,790	25,579	(5,211)	-	-16.9%	0.0%
554000	Advertising, Bids and Records	1,018	142	500	500	500	-	-	0.0%	0.0%
555000	Printing Expense	13,898	12,095	20,100	20,100	20,100	-	-	0.0%	0.0%
558000	Travel and Training	891	3,604	4,950	4,950	5,150	200	200	4.0%	4.0%
558015	Dues	6,553	3,846	4,560	700	4,310	3,610	(250)	515.7%	-5.5%
	American Water Works Association									
	Illinois Rural Water Association									
	Kane County Water									
	National Safety Council									
	Fox River Water Source									
Total Other Services		83,836	77,868	85,297	115,040	114,707	(333)	29,410	-0.3%	34.5%

WATER FUND (500)
OPERATIONS AND MAINTENANCE (5006070)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Change FY 2021		% Change FY 2021	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	Budget vs FY 2020	Budget	Budget vs FY 2020	Budget
							Projected		Projected	
Supplies										
561005	Office Supplies	1,229	1,651	3,000	500	3,000	2,500	-	500.0%	0.0%
561010	Computer Supplies	374	-	-	-	-	-	-	0.0%	0.0%
561015	Postage & Freight	31,813	32,137	35,000	35,000	36,000	1,000	1,000	2.9%	2.9%
561025	Tools	1,800	1,367	1,500	1,500	1,500	-	-	0.0%	0.0%
561030	Operating Supplies	10	-	-	-	-	-	-	0.0%	0.0%
561040	Water Meter Supplies									
	handheld support	14,611	35,246	-	-	-	-	-	0.0%	0.0%
	Total Water Meter Supplies	14,611	35,246	-	-	-	-	-	0.0%	0.0%
561065	Miscellaneous	52	-	1,180	-	1,360	1,360	180	0.0%	15.3%
561070	Maintenance Supplies	24	-	-	-	-	-	-	0.0%	0.0%
562200	Pumping Expense, Electricity	478,177	555,097	514,500	523,578	514,500	(9,078)	-	-1.7%	0.0%
562600	Fuel Purchase	33,113	31,702	50,063	39,900	57,607	17,707	7,544	44.4%	15.1%
564000	Books & Publications	-	-	200	200	200	-	-	0.0%	0.0%
	Total Supplies	561,203	657,199	605,443	600,678	614,167	13,489	8,724	2.2%	1.4%
Debt Service										
580100	Water Revolving Loan-Principal(2004 IEPA loan)	71,516	73,316	75,160	75,160	77,051	1,891	1,891	2.5%	2.5%
580110	2012 Bond Payment - Principal	340,000	355,000	365,000	365,000	-	(365,000)	(365,000)	-100.0%	-100.0%
580115	2013 Bond Payment - Principal	10,000	10,000	10,000	10,000	195,000	185,000	185,000	1850.0%	1850.0%
580120	2014 Bond Payment - Principal	170,000	305,000	295,000	295,000	145,000	(150,000)	(150,000)	-50.8%	-50.8%
580125	2006 Bond Payment - Principal	125,000	-	-	-	-	-	-	0.0%	0.0%
580135	2011 Refund Payment - Principal	130,000	145,000	150,000	150,000	150,000	-	-	0.0%	0.0%
580145	2017 Bond Payment- Principal	310,000	330,000	335,000	335,000	350,000	15,000	15,000	4.5%	4.5%
580200	Water Revolving Loan-Interest(2004 IEPA loan)	14,662	12,850	11,540	11,540	9,650	(1,890)	(1,890)	-16.4%	-16.4%
580210	2012 Bond Payment - Interest	28,400	18,050	10,950	10,950	-	(10,950)	(10,950)	-100.0%	-100.0%
580215	2013 Bond Payment - Interest	53,475	53,275	53,150	53,150	52,950	(200)	(200)	-0.4%	-0.4%
580220	2014 Bond Payment - Interest	24,475	18,919	13,200	13,200	4,350	(8,850)	(8,850)	-67.0%	-67.0%
580225	2006 Bond Payment - Interest	3,321	6,302	-	-	-	-	-	0.0%	0.0%
580235	2011 Refund Payment - Interest	40,212	36,144	33,425	33,425	28,175	(5,250)	(5,250)	-15.7%	-15.7%
580240	2009 Bond Payment - Interest	176,885	-	-	-	-	-	-	0.0%	0.0%
580245	2017 Bond Payment- Interest	59,531	156,275	152,150	152,150	145,450	(6,700)	(6,700)	-4.4%	-4.4%
	Total Debt Service	1,557,477	1,520,131	1,504,575	1,504,575	1,157,626	(346,949)	(346,949)	-23.1%	-23.1%

WATER FUND (500)
OPERATIONS AND MAINTENANCE (5006070)

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>\$ Change FY 2021</i>		<i>% Change FY 2021</i>	
		ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	<i>Budget vs FY 2020</i>	<i>Budget</i>	<i>Budget vs FY 2020</i>	<i>Budget</i>
							<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
Other Financing Uses										
591310	Transfer to Vehicle Fund	35,000	-	-	-	-	-	-	0.0%	0.0%
591510	Transfer to Water Capital Fund	-	1,300,000	1,800,000	1,800,000	3,000,000	1,200,000	1,200,000	66.7%	66.7%
Total Other Financing Uses		35,000	1,300,000	1,800,000	1,800,000	3,000,000	1,200,000	1,200,000	66.7%	66.7%
TOTAL WATER AND SEWER FUND		4,953,554	6,283,904	6,842,617	7,064,189	7,654,046	589,857	811,429	8.3%	11.9%

Water and Sewer Capital Fund

The Water and Sewer Capital Fund is managed by the Public Works Director with the assistance of the Assistant Director of Public Works – Utilities. The water system includes eight wells, five water towers, the radium removal systems, 180 miles of water main, 2,990 fire hydrants and several thousand feet of water service lines. The system has 11,400 water meters installed providing the basis for billing customers that generates the revenues for this Fund. The sewer system consists of 628,132 feet (119 miles) of sanitary sewer lines 15” and smaller and seven lift stations.

Fiscal Year 2021 Budget

- Total revenues of \$3,235,400 including \$3,000,000 transferred from the Water & Sewer Fund.
- Total expenses of \$5,194,100 including a transfer to the TIF Fund of \$460,000 and \$80,000 to the Vehicle Fund.
- Ending Unrestricted Net Assets Balance of \$2.1 million

Challenges/Issues

The Village Board approved rate increases for five years commencing in FY 18 to provide funding for capital improvements necessary to meet the needs of an aging system in an evolving regulatory environment. The revenues gained from the rate increases exceeded projections and immediate operational needs. This allowed the Village Board to reduce the rate by \$0.10 per 100 cubic feet in September 2019.

We continue to monitor the state’s analysis of the groundwater supply and plan for the eventual shift to a sustainable water supply. The state estimates that water is being withdrawn from the deep aquifers that supply the Village at twice the rate at which it is being replenished. We are evaluating new water sources including Lake Michigan and the Fox River.

The national issue of lead in the water supply in older towns will likely result in regulations requiring the Village to identify and replace all lead service lines within the Village. Although we treat the water to inhibit leaching, proposed regulations may force the Village to take an aggressive stance in dealing with this issue. In response to these anticipated regulations, the Village has inspected service lines and confirmed five lead lines. The Village board has directed staff to start replacing all lead service lines.

Major Accomplishments

- Contractually replaced approximately 5,000 water meters with new meters in FY 20. This brings the total number of replaced meters to almost 8,000. The Village accelerated the program in FY 20 to reduce the proposed replacement schedule from five to three years with anticipated completion in FY 21.
- Contractually completed \$160,000 in sanitary sewer cleaning and televising.
- We completed the engineering for lift station emergency generators.

- We completed the engineering for the decommissioning of the Woolley Road sanitary lift station.
- Upgraded the master control center and other electric components at Wells 6 & 8.
- Completed well 9 repairs and installed a new pump.

FY 2021 Expenditure descriptions:

Water Meter Replacement Program

\$1,976,000 is budgeted to complete the water meter replacement program. This year's program is the third and final year of what was originally proposed to be a five-year program. The total program cost is estimated to be \$5.6 million.

Sanitary Sewer Lining Program

The budget includes \$180,000 to continue the annual sewer-lining and repair program. The program is completed by the Fox Valley Metropolitan Sanitary District contractor because of an Intergovernmental Agreement the Village has with the Sanitary District. The program will eliminate tree root blockages and infiltration problems in the system.

Lift Station Emergency Generators

We will purchase three portable emergency generators and install manual transfer switches for all lift stations. The budget is \$250,000 for this project.

Future Water Source

Included in the budget is \$405,600 to be used for either costs associated with proceeding with the initial planning for a future water plant or joining the DuPage Water Commission for the supply of water to the Village.

Lead Service Line Replacement Program

Homes built prior to 1986 may have lead service lines. The state and federal Environmental Protection Agencies are contemplating adoption of regulations to require municipal water suppliers to replace lead water service lines. This project anticipates such requirements. This project budgets \$120,000 for the replacement of fewer than ten service lines identified during the meter changeout program.

Sedgwick Ct., Brock Ct. and Faro Ct. Water Main Replacement

Responding to a watermain break in 2018, crews determined that homes off Sedgwick Court, Brock Court are serviced by single 2" water mains. Faro Ct. has had several breaks in the past few years and needs to be replaced. This project replaces those lines with new 6" water mains. We completed engineering in FY 20 and will construct the project in FY 21. The budget for construction and inspection is \$540,000.

Lift Station Decommissioning

We have budgeted \$110,000 to decommission and remove the Woolley Road sanitary lift station. Fox Metro has constructed an interceptor line which allows for drainage by gravity that used to be pumped.

Fox Chase Water Tower

Conduct an engineering evaluation for \$55,000 in anticipation of repairing and painting the 300,000-gallon water tower in FY 22.

Public Works Facility Improvements

The project consists of removing and replacing the existing boiler pump and boiler loop piping to improve the heating and cooling of the Public Works Facility. The W&S fund share of this project is \$17,500 and the total project cost of \$35,000.

Minkler Watermain

Perform preliminary engineering for the construction a new 12" water main (7,500') along Minkler Road to provide a loop to the Hunt Club subdivision. The budget for engineering is \$275,000.

Wolf Road Watermain

Perform preliminary engineering for the construction of a new 12" watermain (3.5 miles) along Wolf Road. The new main provides better fire protection while improving water quality and circulation in the middle pressure zone and the southern end of the high-pressure zone. The budget for engineering is \$695,000.

Strategic Plan Outcome


- Safe and efficient infrastructure
- Sustainable water source

**WATER & SEWER CAPITAL FUND (510)
PUBLIC WORKS (6070)**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Beginning Net Assets	5,499,145	5,561,908	6,342,891	6,342,891	4,012,691	(2,330,200)	-36.7%
REVENUES (5109999)							
Charges for Service							
434820 Water Line Contribution	400	400	-	400	200	200	0.0%
434825 Sewer Line Contribution	400	400	-	400	200	200	0.0%
434850 Water Tap on Fees	162,800	967,950	80,000	195,000	150,000	70,000	87.5%
434855 MXU Fees	38,116	112,394	25,000	55,000	50,000	25,000	100.0%
Total Charges for Services	201,716	1,081,144	105,000	250,800	200,400	95,400	90.9%
Investments & Contributions							
436100 Interest	40,903	104,014	25,000	75,000	35,000	10,000	40.0%
Other Financing Sources							
439100 Transfer from W&S Fund	-	1,300,000	1,800,000	1,800,000	3,000,000	1,200,000	66.7%
TOTAL REVENUE	242,619	2,485,159	1,930,000	2,125,800	3,235,400	1,305,400	67.6%
EXPENSES							
Supplies							
561040 Water Meter Supplies	-	64,315	30,000	30,000	30,000	-	0.0%
Capital Outlay							
574000 Utility System Improvements	115,561	98,854	3,065,400	2,588,000	4,624,100	1,558,700	50.8%
Other Financing Uses							
591000 Transfer to Other Funds	64,295	1,541,006	1,838,000	1,838,000	460,000	(1,378,000)	-75.0%
591310 Transfer to Vehicle Fund	-	-	-	-	80,000	80,000	0.0%
Total Other Financing Uses	64,295	1,541,006	1,838,000	1,838,000	540,000	(1,298,000)	-70.6%
TOTAL EXPENSES	179,856	1,704,176	4,933,400	4,456,000	5,194,100	260,700	5.3%
Revenues Over/(Under) Expenses	62,763	780,982	(3,003,400)	(2,330,200)	(1,958,700)	1,044,700	-34.8%
Ending Net Assets	5,561,908	6,342,891	3,339,491	4,012,691	2,053,991	(1,285,500)	-38.5%

WATER & SEWER CAPITAL FUND (510)
PUBLIC WORKS (6070)

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	<i>FY 2021 Budget vs FY 2020 Budget</i>	
						\$	%
<u>EXPENSES</u>							
Supplies							
561040 Water Meter Supplies	-	64,315	30,000	35,000	30,000	-	0.0%
Capital Outlay							
574000 Utility System Improvements							
Engineering for Lift station generators	-	23,342	6,800	10,000	250,000	243,200	3576.5%
Woolley Rd lift station		68,333	-	50,000	110,000	110,000	0.0%
Booster station repairs	-	81,366	-	-	-	-	0.0%
Public Works Facility Improvements	-	-	-	-	17,500	17,500	100.0%
Minkler water main	-	-	-	-	275,000	275,000	100.0%
Generators	-	-	120,000	-	-	(120,000)	-100.0%
Brock and Sedgwick Ct. Water Main	-	-	330,000	300,000	540,000	210,000	63.6%
Wolf Road Watermain	-	-	-	-	695,000	695,000	100.0%
Alternative Water Source Study	-	35,348	405,600	-	405,600	-	0.0%
Sanitary Sewer Lining Program	34,979	21,830	160,000	160,000	180,000	20,000	12.5%
Lead Service Line Replacement Program	-	-	50,000	-	120,000	70,000	140.0%
SCADA Replacements/Lift Stations	-	-	110,000	-	-	(110,000)	-100.0%
Water Meter & Reader Replacement	-	1,408,654	1,533,000	2,500,000	1,976,000	443,000	28.9%
Water Tower	46,782	-	-	-	-	-	0.0%
Water Tower Washing	33,800	-	-	-	-	-	0.0%
Electrical Upgrades - Wells 6 & 8	-	-	350,000	31,000	-	(350,000)	-100.0%
Fox Chase Tower	-	-	-	-	55,000	55,000	100.0%
Total Utility System Improvements	115,561	1,638,873	3,065,400	3,051,000	4,624,100	1,558,700	50.8%
Total Capital Improvements	115,561	1,703,188	3,095,400	3,086,000	4,654,100	1,558,700	50.4%

Project Information		Project Snapshot
Project Name	Sanitary Lift Stations Generators	
Account #		
Location	Lift Stations	
Department	Public Works	
Category	Water & Sewer Improvements	
New to CIP	No	
Prepared BY	Timothy Zasada/Steve Raasch	
Useful Life	10 Years +	

Description

Purchase (3) portable 70kw emergency generators for the five lift stations (Stone Hill, Herrens Run, Rivermist, Penn Ct. and Walgreen's). The work will include the addition of or new electrical distribution/controls to connect the generators to the lift stations. The generators will provide emergency power during power interruptions for all of the lift stations.

Justification

In the event of a power loss from ComEd, the sanitary lift stations will be unable to pump sewage unless powered by a generator. The sanitary system will begin to fill and may back up into the service lines and homes triggering violations of IEPA regulations. One option is to purchase generators that are housed at Public Works and maintained by the Village; the generators can be moved to sites as needed and may be used for other needs. A second option is to install permanent generators at this sites; this option is more costly then the first. A third option is to obtain a generator from a rental company; there is no guarantee the generators will be available when needed. A fourth option is to contract the use of a vacuum tank truck; this option can be time consuming and not an efficient option because the trucks need to go to the interceptor to dump and return to the lift station. Postponement of this project maintains the existing risk.


Prior Year Cost	75,000		Total Project Cost		325,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Construction	25,000					25,000
Engineering	25,000					25,000
Equipment	200,000					200,000
Total	250,000					250,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	250,000					250,000
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	250,000					250,000

Operational Impact/Other

Strand Associates provided the budget amounts of \$25,000 for construction and \$25,000 for construction oversight and preparation of bid documents.

Rush Power Systems provided the budget amount of \$200,000 for the purchase of (3) 70 KW Tier 4 generators.

Project Information		Project Snapshot
Project Name	Decommission Woolley Road Lift Station	
Account #		
Location	1 Stone Hill Rd.	
Department	Public Works	
Category	Water & Sewer Improvements	
New to CIP	No	
Prepared BY		
Useful Life		

Description

Construction and Engineering cost to remove Woolley Road lift station. Install approximately 150' of new sanitary main from the lift station to interceptor and remove wet well and valve vault.

Justification


This lift station was installed as a temporary station until Fox Metro installed the Woolley Road interceptor. The interceptor is in service and the lift station can be removed.

Prior Year Cost	10,000		Total Project Cost		140,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Construction	122,000					122,000
Engineering	8,000					8,000
Total	130,000					130,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	130,000					130,000
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	130,000					130,000

Operational Impact/Other

Removal of this lift station will eliminate the operational and maintenance cost associated with this lift station. Current electrical cost to operate the station annually is \$600.00 and it takes approximately 200 man hours to maintain the lift station. The current pumps are at the end of their useful life and need to be replaced at a cost of \$5,000.00 each.

Project Information		Project Snapshot
Project Name	Public Works Boiler Pump & Pipe Upgrades	
Account #		
Location	Public Works Facility	
Department	Public Works	
Category	Facilities	
New to CIP	Yes	
Prepared BY	Steve Raasch	
Useful Life	25 years	

Description

The project will consist of: removing the existing boiler pump and replacement a new properly selected pump, and replace the boiler loop piping and insulation on the second floor, and a low loss header. Work includes line voltage wiring to the pump, and filling/flushing/venting of the system. Once this work is complete, the controls contractor would correct/modify the HVAC BAS program to balance the building.

Justification


The existing pump existing pump and boiler loop piping does not provide adequate heat to several of the offices. Based on an investigation by Trico Mechanical, it was determined that the existing pump and boiler loop are not adequate to service the whole building. The existing pump does not have enough head pressure to over come the boiler loop. There are also building automation programming issues, that cause additional issues with properly heating the spaces. By completing this work, it would reduce the energy consumption for the boilers and the HVAC equipment, as they would operate more efficiently. The energy savings can would be calculate once the final design is complete. This would be a positive impact to staff, since they will have comfortable working conditions.

Prior Year Cost			Total Project Cost		35,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Installation	32,000					32,000
Construction	3,000					3,000
Total	35,000					35,000

Funding Sources						
Capital Fund	17,500					17,500
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	17,500					17,500
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	35,000					35,000

Operational Impact/Other

Budget number of \$26,752 provided by Trico Mechanical in FY20. This was only for the replacement/redesign and does not include the controls contractor which is estimated to be \$4,000. I have also included \$3,000 for engineering since drawings will be required for bidding purposes. Those budget numbers were escalated 3% for future costs.

Project Information		Project Snapshot
Project Name	Minkler Rd Water Main	
Account #		
Location	Minkler Road	
Department	Public Works	
Category	Water & Sewer Improvements	
New to CIP	No	
Prepared BY	Timothy Zasada	
Useful Life	50+Years	

Description

Construct a new 12" water main (7,500') along Minkler Road to provide a loop to the Hunt Club subdivision. This project is scheduled to start in FY 2023.

Justification

One 12" water main feeds the Hunt Club subdivision. The proposed 12" water main along Minkler Road provides a second source of water to the subdivision, alleviating potential issues when the existing water main needs to be shut down for repair. The new main will be necessary for property to develop northwest of Well #10 tower. For better water quality and pressure, this water main should be looped and tied into the rest of the water system. This project should be completed in conjunction with system improvements necessitated to distribute the new water source throughout the Village or in conjunction with Kendall County's Collins Road construction project.


Prior Year Cost	Total Project Cost				2,325,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Engineering	275,000	100,000	83,000	67,000		525,000
Construction			1,000,000	800,000		1,800,000
Other						
Total	275,000	100,000	1,083,000	867,000		2,325,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	275,000	100,000	1,083,000	867,000		2,325,000
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	275,000	100,000	1,083,000	867,000		2,325,000

Operational Impact/Other

By adding this additional water main, the Village will have a looped water system out to Hunt Club subdivision. Pricing for Engineering and Construction will need to be reevaluated in 2020.

Kendall County will start Phase 2 engineering for the Collins Road project in early 2020. The county anticipates engineering will take two years with an estimated completed date of January 1, 2022. Construction is programmed for 2023 and 2024 (Oswego's FY23 & FY24 CIP) in the Multi-Year CIP.

Project Information		Project Snapshot
Project Name	Brock Ct., Sedgwick Ct., Faro Ct. Water Main Rep.	
Account #		
Location	Brock Ct., Sedgwick Ct. and Faro Ct.	
Department	Public Works	
Category	Water & Sewer Improvements	
New to CIP	No	
Prepared BY	Timothy Zasada	
Useful Life	50+Years	

Description

Replace 2" water main with a new 6" water main (220') for Sedgwick Ct., (190') for Brock Ct. and (350' of 6") for Faro Ct. This project was scheduled in FY 2020. Due to a change in scope and the ability to give contractors time to bid on the project the work will go out for bid in January 2020 and work completed by winter 2020 carrying into FY2021

Justification

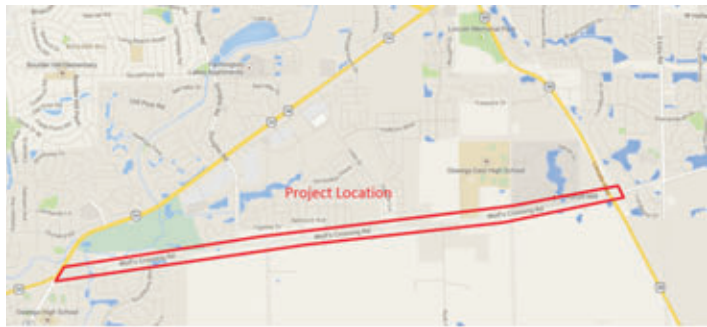
The water main that feeds both courts is 2" ductile iron water main with no fire hydrant to flush this water main. The 2" main is no longer manufactured, and no parts are available. If a major failure occurs there will be no way to deliver potable water to the residence. The new 6" water main will provide improved flow and additional fire protection. Project cost has increased due to the addition of road replacement, curb and sidewalk repairs.

Prior Year Cost	30,000		Total Project Cost		570,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Construction	500,000					500,000
Engineering	40,000					40,000
Total	540,000					540,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	540,000					540,000
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	540,000					540,000

Operational Impact/Other

The new water main will give staff the ability to flush the water main into the court and provide improved water quality to the residence that are supplied by this water main.

Project Information		Project Snapshot
Project Name	Wolf Road Water Main Option 1 (Complete)	
Account #		
Location	Wolf Road	
Department	Public Works	
Category	Water & Sewer Improvements	
New to CIP	No	
Prepared BY	Timothy Zasada	
Useful Life	50+Years	

Description

Construct a new 12" water main along Wolf Road from US 34 to US 30. Option 1 contemplates construction of all main as part of one project. Option 2 contemplates construction of new main in segments based upon system needs, development, and road construction phasing.

Justification

There are several places along Wolf Road that do not have any water mains. The 2014 Water Study [page VIII-1] by HR Green recommends installing a 12" water main along Wolf Road. The new main provides better fire protection while improving water quality and circulation in the middle pressure zone and the southern end of the high pressure zone. This main allows future development adjacent to Wolf Road and in the middle pressure zone. Design and land acquisition will take approximately 1-1/2 years. This project should be completed in conjunction with system improvements necessary to distribute the new water source water throughout the Village.


Prior Year Cost			Total Project Cost		5,795,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Planning/Design	695,000					695,000
Land Acquisition		775,000				775,000
Construction			4,325,000			4,325,000
Total	695,000	775,000	4,325,000			5,795,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	695,000	775,000	4,325,000			5,795,000
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	695,000	775,000	4,325,000			5,795,000

Operational Impact/Other

The estimated construction cost is \$225 per foot.

Option 1 constructs the main from US 34 to US 30 in advance of the majority of the Wolfs Crossing road reconstruction project. In doing so, the Village will improve system operations while preparing the corridor for development. The Village's water model makes assumptions about future demand and schedules. The Village will continue to monitor development against these assumptions to confirm the timing of the main construction. Developer contributions may fund all or a portion of this project depending on timing.

Project Information		Project Snapshot
Project Name	Fox River Water Plant - Prelim. Engineering	
Account #		
Location	To Be Determined	
Department	Public Works	
Category	Water & Sewer Improvements	
New to CIP	No	
Prepared BY	Jennifer Hughes/Timothy Zasada	
Useful Life	10+Years	

Description

The Village is studying two options for a new water source: the Fox River and Lake Michigan. If the Fox River option is selected, then this project will be necessary. Should the Lake Michigan option be selected, this project will be deleted from the CIP.

Establish a governance mechanism, acquire land, and begin water quality testing for a future water treatment facility. Oswego's share is estimated to be 48% based upon the Sub-Regional Water Supply Study completed in 2016. The Village of Montgomery and the United City of Yorkville will be responsible for their pro-rated share of the costs.

Governance Review - \$60,000 (Village share \$28,800) over two years beginning in FY'21 (carried over from FY'18).

Land Acquisition - \$800,000 (Village share \$384,000) including professional services in FY'21 (carried over from FY'18).

Fox River Water Quality Testing - \$15,000 per year (Village share \$7,200) for three years beginning in FY'21

Justification

The "Groundwater Studies for Water Supply Planning in Kendall County, IL", prepared by the Illinois State Water Survey in 2014, concludes that the aquifers in northern Kendall County are becoming depleted. The Strategic Plan Objective 4.1.6 (Research and Consider Alternative Water Sources) makes use of the study in determining alternative water sources. As pointed out in the study, aquifers in northern Kendall County could be dewatered by the year 2050. Further impacts by drilling deep wells and drawing from the existing aquifer will expedite this dewatering. In 2016, The Villages of Oswego and Montgomery and the United City of Yorkville studied the feasibility of constructing a facility to serve all three communities. This CIP project secures the land prior to development, obtains the permit from IEPA to ensure the Village can take water from the Fox River, and formalizes the governance structure for facility construction.

Prior Year Cost	Total Project Cost				905,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Engineering	45,000	45,000	15,000			105,000
Land Acquisition	800,000					800,000
Total	845,000	45,000	15,000			905,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	405,600	21,600	7,200			434,400
Vehicle Fund						
Other						
Other - Vendor Financed	439,400	23,400	7,800			470,600
Total	845,000	45,000	15,000			905,000

Operational Impact/Other

The Village cannot fail to obtain a second source of water to guard against de-watering of the aquifer. Advance planning for a treatment facility will allow the Village to secure land prior to others seeking to develop it.

Project Information		Project Snapshot
Project Name	Sanitary Cleaning Televising Inspection Lining	
Account #		
Location	Entire Sanitary System	
Department	Public Works	
Category	Water & Sewer Improvements	
New to CIP	No	
Prepared BY	Timothy Zasada	
Useful Life	15 Years	

Description

Sanitary sewer inspection, assessment, and data collection program for the Oswego collection system. Repair and line cracked and broken sanitary sewer pipes to eliminate inflow and infiltration. This also will renew the pipes integrity and give added useful life to the system.

Justification

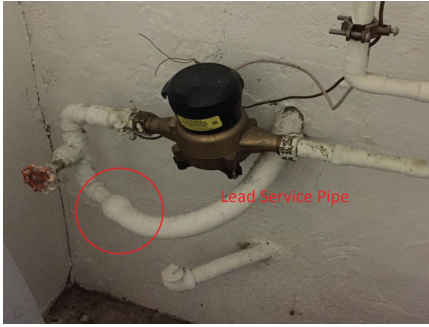
A proactive sanitary sewer inspection program prioritizes corrective actions such as debris removal, grease and/or root abatement, repair, and replacement prior to sanitary overflows and backups. Sanitary sewers where known inflow and infiltration problems occur are televised to determine whether pipes can be lined to eliminate these problems. In spring 2013, the Village of Oswego and Fox Metro Water Reclamation District signed an intergovernmental agreement allowing the Village to utilize Fox Metro's contractor and keep costs down to improve the sanitary system. By utilizing this contractor to line the sanitary lines the root foaming costs will be eliminated and inflow and infiltration will be eliminated. Program requirements of the Illinois Environmental Protection Agency. Crews will confirm and update utility atlases as needed.

Prior Year Cost	160,000		Total Project Cost		1,165,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Engineering	40,000	50,000	50,000	50,000	50,000	240,000
Construction	140,000	150,000	150,000	150,000	175,000	765,000
Total	180,000	200,000	200,000	200,000	225,000	1,005,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	180,000	200,000	200,000	200,000	225,000	1,005,000
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	180,000	200,000	200,000	200,000	225,000	1,005,000

Operational Impact/Other

The sanitary sewer inspections will be done over a multiple years. Staff will focus initially on critical areas in need of debris removal, grease and/or root abatement, repair, or replacement. Crews will have accurate maps when responding to sewer back ups, making response quicker and decisions more accurate, meaning less loss to the village and it's residents. Postponing this project will mean that the Village will incur costs to pump at lift stations from storm water that enters the sanitary sewers.

Project Information		Project Snapshot
Project Name	Lead Service Line Replacement	
Account #		
Location	Various	
Department	Public Works	
Category	Water & Sewer Improvements	
New to CIP	No	
Prepared BY	Timothy Zasada	
Useful Life	50 + Years	

Description

Replace lead water service lines. The exact number of service lines to be replaced and the cost of replacement will be determined in future months. Eight services have been identified as potentially being lead (six confirmed, two to be verified). The project includes engineering services, public bid, and construction to remove all lead service lines from the water main to the house. The estimated cost of each service line replacement is \$15,000 per service line. Engineering will be completed in FY20.

Justification


Homes built prior to 1986 may have lead service lines. Lead can leach into the drinking water as the water sits in these pipes for extended periods. Lead can cause developmental disabilities, particularly in children who are exposed to it. The state and federal Environmental Protection Agencies are contemplating adoption of regulations to require municipal water suppliers to replace lead water service lines. This project anticipates such requirements.

Prior Year Cost	50,000		Total Project Cost		170,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Construction	70,000					70,000
Engineering	30,000					30,000
Other	20,000					20,000
Total	120,000					120,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	120,000					120,000
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	120,000					120,000

Operational Impact/Other

This project will require staff to conduct an inventory of lead service lines and oversee the replacement program. There are more than 11,500 water service lines within Oswego, of which staff has confirmed that there are 6 lead service lines and potentially 2 more totaling 8 lead service lines.

Project Information		Project Snapshot
Project Name	Water Meter and Reader Replacement	
Account #		
Location	The Entire Village	
Department	Public Works	
Category	Water & Sewer Improvements	
New to CIP	No	
Prepared BY	Timothy Zasada	
Useful Life	20 years	

Description

The Village has approximately 11,500 water meter accounts. In accordance with industry best practices and equipment obsolescence, the Village is replacing all water meters and outside readers. We will contract program management, coordination with property owners, and installation. We replaced 2,500 meters in FY 2019 and 5,150 meters in FY 2020. Due to a surplus of funds in the Water Sewer Capital Fund, we completed an additional \$1,000,000 than was planned to advance the program. The program is on track to be completed in three years instead of five years as originally conceived.

Justification


A water meter measures the amount of water used by each account holder. As meters age, their accuracy declines resulting in non-revenue water loss. Some of the current water meters have been in service for 20-35 years and have reached the end of their useful lives. Replacing old meters improves revenue recovery. The previous outside transmitters are no longer produced as of December 31, 2016. These outside transmitters send the meter readings remotely to a central data collection point, relieving the Village of having to send personnel to read each meter. Not only is production of the outside transmitters ending, but a number of the current outside transmitters are reaching the end of their service life as their battery dies.

Prior Year Cost	Total Project Cost				1,976,000	
	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Equipment	1,143,000					1,143,000
Installation	833,000					833,000
Total	1,976,000					1,976,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	1,976,000					1,976,000
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	1,976,000					1,976,000

Operational Impact/Other

Updated meters will increase accuracy with water meter billing and also increase revenue. Once this project is complete, meter reading staff can be utilized to other Public Works activities.

Project Information		Project Snapshot
Project Name	Fox Chase Tower Rehabilitation	
Account #		
Location	245 Lennox Rd	
Department	Public Works	
Category	Water & Sewer Improvements	
New to CIP	No	
Prepared BY	Timothy Zasada	
Useful Life	15-20 Years	

Description

Inspect, repair, and paint the 300,000 gallon water tower. This water tower was built in 1992 and was repainted in 2007. The interior of the tower will be abrasive blast cleaned and then repainted. The exterior will require full containment and abrasive blast cleaning with full repaint. Additional structural modifications such as fall protection, new screen and safety railing will be added. An engineering evaluation will be completed in FY2021 and construction is expected to be in spring of 2022.

Justification

Repairs and repainting are necessary to reduce any further deterioration of the tower. Water towers are focal points of the Village, and failure to keep them in good shape reflects poorly upon the community and undermines the message that our water is safe to drink.

Prior Year Cost			Total Project Cost		750,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Engineering	55,000					55,000
Construction		695,000				695,000
Total	55,000	695,000				750,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	55,000	695,000				750,000
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	55,000	695,000				750,000

Operational Impact/Other

The rehabilitation will save on more expensive repairs in subsequent years to the tower. The estimated cost is based upon historical project costs for similar towers. The schedule is based upon installation dates and estimated maintenance schedules. The need for repairs will be evaluated annually based on the exterior condition of the tank.

Garbage Collection Fund

Garbage, recycling and yard waste collection in residential areas are funded through the Garbage Collection Fund. Collection is accomplished by contract with a waste hauling contractor. The Village has a flat-rate garbage pick-up program that allows for almost unlimited amounts of refuse and recyclables to be picked up each week. Use of a cart for recycling is required by customers and each household is supplied with a 65-gallon cart.

In FY 2017, the Village negotiated a five-year extension of the current contract. Fiscal Year 2020 rates are \$20.77 per month for regular residential service and \$16.62 per month for senior citizen residential. Rates increase each May 1 based on the February to February CPI increase or the lessor of 2%. These services are billed bi-monthly. Residents pay \$2.00 per sticker for yard waste stickers. The current garbage contract expires on April 30, 2022.

Fiscal Year 2021 Budget

- Total expenditures exceed revenues by \$11,350.
- Estimated reserve balance of \$596,405 at April 30, 2021
- \$11,000 is included for a new trash compactor in the new downtown parking lot

Challenges/Issues

The short and long-term goals are to provide the residents with the garbage, recycling and yard waste collection service they prefer at the lowest cost available. The Village conducted a survey of residents in 2011 and 2012 to determine the scope of services to be put out to bid. The contractual cost of the collection service is passed through to the residents. The Village provides the administrative costs and billing costs of the program utilizing village staff with none of these costs allocated to this Fund.

Garbage Collection Accounts on a Bi-Monthly Basis for the Last Five Fiscal Years

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
May	10,230	10,545	10,568	10,589	10,589
July	10,284	10,564	10,580	10,583	10,573
September	10,259	10,577	10,601	10,602	10,599
November	10,361	10,591	10,585	10,656	10,626
January	10,343	10,596	10,614	10,670	10,653
March	10,540	10,602	10,600	10,615	10,674

**GARBAGE COLLECTION FUND (560)
PUBLIC WORKS (6010)**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	<i>FY 2021 Budget vs FY 2020 Budget</i>	
						\$	%
Beginning Net Assets	505,490	531,800	546,223	546,223	607,755	61,532	11.3%
<u>REVENUES (5609999)</u>							
Charges for Services							
434840 Disposal Fees	2,433,176	2,477,575	2,533,800	2,585,000	2,565,000	31,200	1.2%
434845 Waste Stickers and Bins	1,094	1,683	1,450	1,532	1,500	50	3.4%
Total Charges for Services	2,434,270	2,479,258	2,535,250	2,586,532	2,566,500	31,250	1.2%
Investment & Contributions							
436100 Interest	495	172	130	1,000	150	20	15.4%
TOTAL REVENUE	2,434,765	2,479,430	2,535,380	2,587,532	2,566,650	31,270	1.2%
<u>EXPENSES</u>							
Professional & Technical Services							
533110 Disposal Service	2,408,455	2,463,284	2,520,885	2,525,000	2,565,000	44,115	1.7%
Supplies							
561030 Operating Supplies	-	1,723	2,000	1,000	2,000	-	0.0%
Other Financing Uses							
591000 Transfer to Other Funds	-	-	11,000	-	11,000	-	0.0%
TOTAL EXPENSES	2,408,455	2,465,007	2,533,885	2,526,000	2,578,000	44,115	1.7%
Revenues Over/(Under) Expenditures	26,310	14,423	1,495	61,532	(11,350)	(12,845)	-859.2%
Ending Net Assets	531,800	546,223	547,718	607,755	596,405	48,687	8.9%

Vehicle Fund

The Vehicle Fund is used to account for all major equipment and vehicle purchases. Revenues from interest earnings and transfers from other Funds support the expenses of vehicle maintenance and vehicular replacements.

Fiscal Year 2021 Budget

In FY 21, the Village will begin to centralize all fleet expenditures in the vehicle fund. Contractual maintenance services have been reallocated from department budgets in the General and Water and Sewer Funds to the Vehicle Fund for this budget year. Vehicle and equipment purchase of \$650,705 is included in the budget. The purchases will benefit the Police and Public Works departments. Funding will be provided from the Capital Improvement Fund from sales tax revenue collections.

Challenges/Issues

Vehicles are eligible for replacement in accordance with the Village Vehicle Replacement Policy. The Village has more vehicles eligible for replacement than what can be replaced because of not having a replacement plan in previous years. The Village regularly monitors vehicle condition to determine if efforts to extend the service life of the vehicle are cost-effective. Funding for the past two years has come from sales tax revenues dedicated for capital improvements. A transfer from the Capital Improvement Fund to the Vehicle Fund in the amount of vehicle and equipment budget amounts supports the purchases. In Fiscal Year 2021, the Village will begin rebuilding public works vehicles rather than purchasing new vehicles. Existing chassis and engines that are in good to fair condition will have the failing vehicle components changed out to extend the vehicle life to defer the cost of full replacement.

FY 2021 Expenditure descriptions:

Vehicles

- Police
 - A Patrol SUV's \$127,700
 - Investigations vehicle \$ 13,100
- Public Works
 - Partial cost of FY20 purchase of dump truck \$ 78,905
 - PW 05 – rebuild body with swap loader \$118,000
 - PW10 – rebuild body with anti-ice equip. \$ 67,000
 - PW124 – replace truck w/ crane truck \$ 80,000
 - PW16 – rebuild truck \$ 67,000
 - PW18 – rebuild truck \$ 67,000

Equipment


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

Strategic Plan Outcome

Safe and efficient infrastructure

**VEHICLE FUND (600)
ADMINISTRATION (1000)**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	FY 2021 Budget vs FY 2020 Budget	
						\$	%
Beginning Cash Balance	61,210	102,081	141,754	141,754	366,968	225,214	58.9%
REVENUES (6009999)							
Investments & Contributions							
436100 Interest	335	672	-	2,000	700	700	0.0%
Other Financing Sources							
439115 Transfer from Water & Sewer Fund	35,000	-	-	-	80,000	80,000	0.0%
439120 Transfer from Capital Improvement Fund	50,000	330,500	497,970	497,970	645,322	147,352	29.6%
439210 Asset Sales	38,618	31,300	40,000	25,000	35,000	(5,000)	-12.5%
TOTAL REVENUE	123,953	362,472	537,970	524,970	761,022	223,052	41.5%
EXPENSES							
Contractual Services							
543090 Maintenance-Vehicle Bldg & Permit Service:	-	-	-	-	4,000	4,000	0.0%
543090 Maintenance-Vehicle Dev. Services	-	-	-	-	1,500	1,500	0.0%
543090 Maintenance-Vehicle PD Support	-	-	-	-	902	902	0.0%
543090 Maintenance-Vehicle PD Field Ops	-	-	-	-	27,000	27,000	0.0%
543090 Maintenance-Vehicle PW Fleet	-	-	-	-	40,120	40,120	0.0%
Total Vehicle Maintenance	-	-	-	-	73,522	73,522	0.0%
Capital Outlay							
573000 Buildings	-	-	-	-	-	-	0.0%
575100 Equipment Purchase	34,318	-	-	-	-	-	0.0%
575150 Equipment Police	-	19,550	-	-	-	-	0.0%
575160 Equipment PW	-	144,050	165,000	65,000	32,000	(133,000)	-80.6%
575225 Vehicle Purchase- B&Z	27,000	28,240	27,970	30,000	-	(27,970)	-100.0%
575250 Vehicle Purchase- Police	21,765	130,959	60,000	59,756	140,800	80,800	134.7%
575260 Vehicle Purchase- PW	-	-	245,000	145,000	477,905	232,905	95.1%
Total Capital Outlay	83,082	322,799	497,970	299,756	650,705	152,735	30.7%
TOTAL EXPENSES	83,082	322,799	497,970	299,756	724,227	226,257	45.4%
Revenues Over/(Under) Expenses	40,871	39,673	40,000	225,214	36,795	(3,205)	-8.0%
Ending Net Assets	102,081	141,754	181,754	366,968	403,763	222,009	122.1%

Project Information		Project Snapshot
Project Name	Pavement Hot Box	
Account #		
Location	Public Works Facility	
Department	Public Works	
Category	Vehicles/Equipment	
New to CIP	Yes	
Prepared BY	A. Bavuso	
Useful Life	20 Years	

Description

Purchase a 2-ton trailer mounted hot box for pavement repair

Justification

The Village placed 30 tons of cold patch in 695 hours in 2018 repairing 130 miles of roads. Cold patch is a temporary solution that may need additional repairs due to harsh winter weather.


The hot box heats asphalt patch material prior to installation, thereby allowing for better compaction and a more lasting repair. The equipment comes with several features such as timer for the hot box to begin the material preparation before job start times as well as dumping capabilities for large repairs. The hot box can be used in all temperatures and converts "cold patch" to a workable material to provide a more permanent repair.

Prior Year Cost			Total Project Cost		32,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Equipment	32,000					32,000
Total	32,000					32,000

Funding Sources						
Capital Fund	32,000					32,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	32,000					32,000

Operational Impact/Other

The hot box will reduce work orders for repeat repairs. In 2018 the Village had an estimated 300 calls for repetitive pot hole repair. The hot box can be towed with most public work vehicles. The hot box uses diesel fuel from the Village's bulk tank. Village staff will maintain the equipment. As the Village continues to gain road miles to maintain, the use of the proper equipment is essential and should be strongly considered.

Project Information		Project Snapshot
Title Project	Police Vehicles	
Account #	575,250	
Location	3355 Woolley Road	
Department	Police	
Type		
New to CIP	No	
Prepared BY	Chief Jeff Burgner	
Useful Life	4-5 Years	

Description

Replace aging police vehicle(s) for Department operations. The Police Department is requesting approval for the purchase of (1) Patrol SUV , (1) Patrol Sergeant SUV and (1) Investigations vehicle.

Justification


These vehicles are needed to replace existing vehicles that has surpassed life expectancy. A current patrol sergeant vehicle (Squad 4) will be re-purposed to an Administrative Squad. The current Administrative Squad (Squad 28) will be sold. A new sergeant vehicle will be purchased. A current Patrol SUV "Hot Seat" vehicle (Squad 14) will be re-purposed to another Administrative Squad. That current Administrative Squad (Squad 9) will be sold. A new Patrol SUV "Hot Seat" vehicle will be purchased. A current Traffic SUV (Squad1) will be sold and replaced with a new Investigations vehicle. The current Squads 1, 9 and 28 meet the vehicle replacement guidelines for Qualifies for Replacement. The re-designed 2020 SUV has an increase of approximately \$5,000 from the previous years. This price increase has been included in this document.

Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25or >	Total
Vehicles	\$90,000.00	\$137,250.00	\$127,350.00	\$166,750.00	\$168,000.00	\$689,350.00
Equipment	\$50,800.00	\$92,297.00	\$73,616.00	\$89,060.00	\$115,920.00	\$421,693.00
Total	\$140,800.00	\$229,547.00	\$200,966.00	\$255,810.00	\$283,920.00	\$1,111,043.00

Funding Sources						
Capital Fund						
General Fund						
Vehicle Fund	\$140,800.00	\$229,547.00	\$200,966.00	\$255,810.00	\$283,920.00	\$1,111,043.00
Water & Sewer Fund						
Other - Vendor Financed						
Total	\$140,800.00	\$229,547.00	\$200,966.00	\$255,810.00	\$283,920.00	\$1,111,043.00

Operational Impact/Other

Under the "hot seat" program vehicles will spend an expected four (4) to five (5) years as a front line patrol vehicle and then are retired or transitions to administrative use for up to three (3) years. The projected cost associated with squad purchases beyond FY '21 reflect a 5% increase per year. The Vehicle Maintenance budget has been reduce to \$27,000. This reduction is mainly due to savings seen because of in-house repairs by Public Works mechanics as well as a robust fleet replacement program.

Project Information		Project Snapshot
Project Name	PW05 Rebuild w/ Swap Loader	
Account #		
Location	Public Works Facility	
Department	Public Works	
Category	Vehicles/Equipment	
New to CIP	Yes	
Prepared BY	A. Bavuso	
Useful Life	15 Years	

Description

Rehabilitate PW05 to replace the body with a swap loader.

Justification


PW05 is a 2017 Peterbilt 348. A detailed evaluation of the vehicle indicates the chassis and engine are in good condition but the dump body has deteriorated and needs to be replaced. We will rehabilitate the chassis and replace the body with a swap loader and attachments. The loader allows for quick change of payload including two attachments: a retrofitted 12-yard dump box for material hauling and a new 8.5-yard V-Box for road salting capabilities. Future attachments may include anti-ice road pre-wet system, sewer vacuum, and leaf vacuum. The swap loader allows staff to quickly re-purpose the vehicle for the mission at hand, saving significant time. For example, it takes two people 1/2 day to add a leaf box to the truck to prepare the vehicle for salting operations. This swap loader allows one person to complete this switch-out in approximately five minutes.

Prior Year Cost			Total Project Cost		118,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Vehicles	118,000					118,000
Total	118,000					118,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund	118,000					118,000
Other						
Other - Vendor Financed						
Total	118,000					118,000

Operational Impact/Other

The vehicle is one of the two six-wheelers. The cost to purchase a new vehicle with swap load capabilities is approximately \$220,000. The vehicle will gain additional capabilities during the modification without losing any of its previous functions. Also, the attachments can be shared with other municipalities who own a similar vehicle in the event of an emergency or a sharing agreement. This would be a cost savings by eliminating the purchase of specific vehicles that can only perform one function as this vehicle would be capable of swapping equipment for public work operations as needed. PW05 will be out of service for 6 months during rebuild.

Project Information		Project Snapshot
Title Project	PW10 - Convert to Anti-Ice Truck	
Account #		
Location	Fleet	
Department	Public Works	
Type	New	
New to CIP	Yes	
Prepared BY	Anthony Bavuso	
Useful Life	15 Years	

Description

Convert PW10, an existing fleet 5-yard dump truck, into a dedicated anti-ice vehicle.

Justification


PW10 is a 2004 Sterling Acterra. This vehicle was originally scheduled to be replaced. However, a detailed evaluation of the vehicle indicates the chassis and engine are in good condition but the dump body has deteriorated and needs to be replaced. This vehicle is outfitted with a 1000 gallon slide in tank with tailgate modified applicator for anti-icing. The corrosive anti-ice chemicals have caused the dump body to deteriorate. The chassis will be rehabilitated and the body will be reconstructed with stainless steel components and the latest anti-icing equipment.

Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Vehicles	\$67,000.00					\$67,000.00
Total	\$67,000.00					\$67,000.00

Funding Sources	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Capital Fund						
General Fund						
Vehicle Fund	\$67,000.00					\$67,000.00
Water & Sewer Fund						
Other - Vendor Financed						
Total	\$67,000.00					\$67,000.00

Operational Impact/Other

Retrofitting the vehicle with new anti-icing equipment will reduce maintenance time on the vehicle. The PW can perform efficient and timely application of anti-icing chemicals on Village roads at a fraction of the cost of purchasing a new vehicle. The vehicle will be maintained throughout the year and can be used as a back-up plow truck in the event that a prime snow fighting vehicle is in need of repair.

Project Information		Project Snapshot
Project Name	PW16 - 5-Yard Dump Truck Rebuild	
Account #		
Location	Public Works Facility	
Department	Public Works	
Category	Vehicles/Equipment	
New to CIP	Yes	
Prepared BY	A. Bavuso	
Useful Life	12-15 Years	

Description

Rebuild PW 16, a 5-yard dump truck.

Justification

PW16 was purchased in 2006 and has a vehicle score of 27 which qualifies both vehicles for replacement. This vehicle was originally scheduled to be replaced. However, a detailed evaluation of the vehicle indicates the chassis and engine are in good condition but the dump body has deteriorated and needs to be replaced due to corrosion from chlorides used in winter maintenance operations. The rebuild will rehabilitate the chassis and cab while replacing the dump body and controls. The rebuild consists of new stainless-steel dump body, control cables, and the latest anti-icing systems.


The estimated cost to replace this vehicle is \$200,000. The rebuild of the dump body and equipment would extend the vehicles service life for the Village by an estimated 10-12 years.

Prior Year Cost			Total Project Cost		67,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Vehicles	67,000					67,000
Total	67,000					67,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund	67,000					67,000
Other						
Other - Vendor Financed						
Total	67,000					67,000

Operational Impact/Other

This rehabilitation will reduce maintenance time for the existing vehicle while updating the cabin controls for winter operations.

Project Information		Project Snapshot
Project Name	PW18 - 5-Yard Dump Truck Rebuild	
Account #		
Location	Public Works Facility	
Department	Public Works	
Category	Vehicles/Equipment	
New to CIP	Yes	
Prepared BY	A. Bavuso	
Useful Life	12-15 Years	

Description

Rebuild PW 18, a 5-yard dump truck.

Justification

PW18 was purchased in 2007 and has a vehicle score of 27 which qualifies both vehicles for replacement. This vehicle was originally scheduled to be replaced. However, a detailed evaluation of the vehicle indicates the chassis and engine are in good condition but the dump body has deteriorated and needs to be replaced due to corrosion from chlorides used in winter maintenance operations. The rebuild will rehabilitate the chassis and cab while replacing the dump body and controls. The rebuild consists of new stainless-steel dump body, control cables, and the latest anti-icing systems.


The estimated cost to replace this vehicle is \$200,000. The rebuild of the dump body and equipment would extend the vehicles service life for the Village by an estimated 10-12 years.

Prior Year Cost			Total Project Cost		67,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Vehicles	67,000					67,000
Total	67,000					67,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund	67,000					67,000
Other						
Other - Vendor Financed						
Total	67,000					67,000

Operational Impact/Other

This rehabilitation will reduce maintenance time for the existing vehicle while updating the cabin controls for winter operations.

Project Information		Project Snapshot
Project Name	PW124 - F-550 Utility Truck w/ Crane	
Account #		
Location	Public Works Facility	
Department	Public Works	
Category	Vehicles/Equipment	
New to CIP	Yes	
Prepared BY	A. Bavuso	
Useful Life	15 Years	

Description

Replace PW 124 with a F-550 with utility box, snow plow, and crane with a rated capacity of 3,200lbs.

Justification

This vehicle replaces PW124, a 2005 Ford F-250 2-wheel drive pick-up truck with a policy score of 29 (High priority replacement). The vehicle will be assigned to the water department to serve as the primary lift pump maintenance vehicle as well as day to day operations. The Village does not have the capability to safely lift pumps out of lift stations in excess of 1,000lbs. The crane would eliminate the necessity to hire a contractor to perform this work.

The vehicle would be equipped with a utility box for tool storage that would hold essential tools for water meter repairs and fire hydrants.

Prior Year Cost			Total Project Cost		80,000	
Expenditures	FY'21	FY'22	FY'23	FY'24	FY'25 or >	Total
Vehicles	80,000					80,000
Total	80,000					80,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund	80,000					80,000
Other						
Other - Vendor Financed						
Total	80,000					80,000

Operational Impact/Other

The purchase of a F-550 Crane Truck would continue with the fleet restructure replacing pickup trucks with specialized vehicles. The crane attachment will give the Village extended capabilities such as in-house lift pump repair or replacement. Also, the utility box would play a key role for storing tools needed to complete but not limited to fire hydrant and water meter repairs as well as a secure storage location. The vehicle it is replacing would be sold, and proceeds would be deposited into the Village's Vehicle Fund.

Police Officers' Pension Fund

The Police Officers' Pension Fund accounts for revenues and expenditures associated with the provision of retirement, disability and other pension benefits for sworn police personnel through a single-employer pension plan. Benefits provided to sworn police personnel are governed by Illinois State Statutes. The Police Officers' Pension Board, which consists of two active pension members, one retired member, and two individuals appointed by the Village, is responsible for administering the pension fund, with advice and assistance provided by the Village Treasurer.

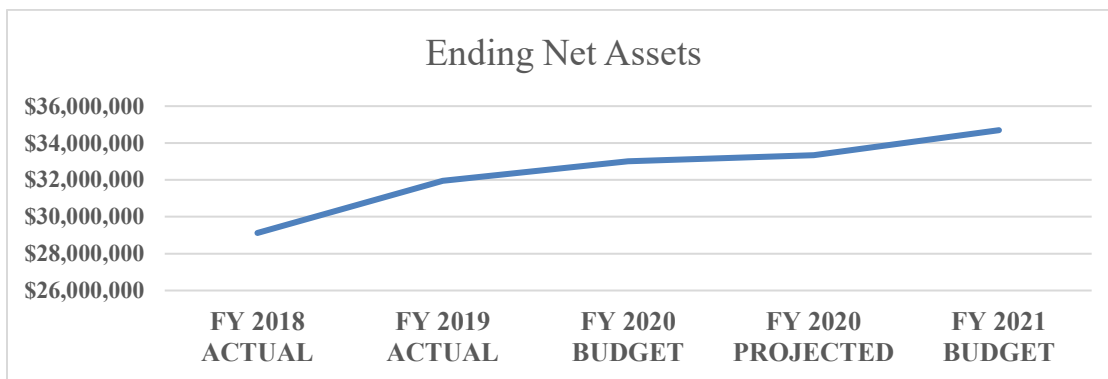
Fiscal Year 2021 Budget

- Total revenues exceed expenditures by \$1,352,418.
- Municipal contribution of \$1,600,000 is \$200,000 greater than last fiscal year's contribution. The actuarially required amount is \$1,542,957.
- Expenditures total \$1.2 million with the largest increase in professional & technical services for investment services.
- Estimated Ending Net Assets Balance of \$34.7 million.

Challenges/Issues

The Village is responsible for determining, on an annual basis through an actuarial study, the amount of employer contributions, usually from the property tax levy, that the Village must contribute to the fund in order to provide monies for future pension costs. The annual contribution to be provided by the Village is the amount necessary to provide for the annual requirements of the pension fund plan, and an amount necessary to ensure the accumulation of a reserve equivalent to the fund's accrued liabilities annualized over the remaining 20-year amortization period.

The Village Board has committed to contributing more than the required amount to ensure the 100% funding level by the end of the amortization period. For Fiscal Year 2021, the Village is contributing an additional \$57,043 above the actuarial required amount. The actuarial report, presenting the actuarial position of the Fund as of April 30, 2019, showed that the Police Pension Fund had a funding level of 74% and a return on its investments of 6.6%. As of April 30, 2019, the Police Pension Fund had thirteen retirees collecting benefits and two members entitled to benefits but not yet receiving them.



POLICE OFFICERS' PENSION FUND (800)
ADMINISTRATION (1000)

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	<i>FY 2021 Budget vs FY 2020 Budget</i>	
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	\$	%
Beginning Net Assets	26,176,298	29,120,577	31,949,416	31,949,416	33,295,870	1,346,454	4%
REVENUES (800999)							
Taxes							
431100 Property Taxes	1,277,210	1,341,943	1,398,659	1,397,304	1,475,800	77,141	6%
Investments & Contributions							
436100 Interest	1,231,390	1,266,764	400,000	700,000	500,000	100,000	25%
436115 Realized Gain/Loss	665,473	799,258	-	-	-	-	0%
436401 Member Contributions	437,086	447,805	450,199	450,000	460,000	9,801	2%
436410 Member Contributions- Prior SVC	-	14,529	-	-	-	-	0%
436415 Interest - Prior SVC Contribution	-	26,251	-	-	-	-	0%
Total Investments & Contributions	2,333,948	2,554,608	850,199	1,150,000	960,000	109,801	13%
Other Financing Sources							
439500 Miscellaneous	153,334	58,057	1,341	1,000	124,200	122,859	9162%
TOTAL REVENUES	3,764,492	3,954,608	2,250,199	2,548,304	2,560,000	309,801	14%
EXPENDITURES (8001000)							
Salaries & Wages							
511025 Pension Payments	706,417	907,694	1,065,812	1,065,813	1,066,707	895	0%
511030 Refunds	-	45,052	-	4,542	-	-	0%
511035 Service Credit Transfer	-	52,439	-	-	-	-	0%
Total Salaries & Wages	706,417	1,005,185	1,065,812	1,070,355	1,066,707	895	0%
Professional & Technical Services							
533010 Legal Services	3,293	2,880	3,000	3,000	4,000	1,000	33%
533155 Accounting Services	11,250	11,700	15,000	15,000	15,450	450	3%
533160 Investment Expense	86,101	91,995	95,000	95,000	105,000	10,000	11%
Total Professional & Technical Services	100,643	106,575	113,000	113,000	124,450	11,450	10%
Other Services							
552005 General Insurance	-	-	4,000	4,000	4,130	130	3%
558000 Travel & Training	2,404	4,096	5,000	5,000	5,000	-	0%
558015 Dues	795	-	-	795	6,795	6,795	0%
Total Other Services	3,199	4,096	9,000	9,795	15,925	6,925	77%
Supplies							
561005 Supplies	-	-	5,500	500	500	(5,000)	-91%
561065 Miscellaneous	9,955	9,913	-	8,200	-	-	0%
Total Supplies	9,955	9,913	5,500	8,700	500	(5,000)	-91%
TOTAL EXPENDITURES	820,214	1,125,769	1,193,312	1,201,850	1,207,582	14,270	1%
Revenues Over/(Under) Expenditures	2,944,279	2,828,839	1,056,887	1,346,454	1,352,418	295,531	28%
Ending Net Assets	29,120,577	31,949,416	33,006,303	33,295,870	34,648,288	1,641,985	5%

**VILLAGE OF OSWEGO
KENDALL AND WILL COUNTIES, ILLINOIS**

ORDINANCE NO. 20 – 22

**AN ORDINANCE ADOPTING THE BUDGET FOR ALL CORPORATE PURPOSES OF
THE VILLAGE OF OSWEGO, KENDALL AND WILL COUNTIES, ILLINOIS, IN
LIEU OF THE APPROPRIATION ORDINANCE FOR THE FISCAL YEAR
COMMENCING ON MAY 1, 2020 AND ENDING ON APRIL 30, 2021**

**ADOPTED BY
THE PRESIDENT AND BOARD OF TRUSTEES
OF THE
VILLAGE OF OSWEGO**

This 21st day of April 2020

Prepared by and Return to:
Village of Oswego
100 Parkers Mill
Oswego, IL 60543

Published in this pamphlet form by authority of the President
and Board of Trustees of the Village of Oswego on April 22, 2020.

ORDINANCE NO. 20 - 22

AN ORDINANCE ADOPTING THE BUDGET FOR ALL CORPORATE PURPOSES OF THE VILLAGE OF OSWEGO, KENDALL AND WILL COUNTIES, ILLINOIS, IN LIEU OF THE APPROPRIATION ORDINANCE FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2020 AND ENDING ON APRIL 30, 2021

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

WHEREAS, the Illinois Constitution of 1970 provides that a Home Rule Unit may exercise any power and perform any function pertaining to its government and affairs, including but not limited to the power to regulate for the protection of the public health, safety, morals and welfare; to license, to tax; and to incur debt; and

WHEREAS, the Village has in full force and effect a codified set of those ordinances of the Village which are of a general and permanent nature, which said codified set is known and designated as the Village Code of the Village of Oswego, as amended; and

WHEREAS, on February 28, 2020, there was submitted to the Village President and Board of Trustees of the Village of Oswego, Kendall and Will Counties, Illinois, a proposed Budget of all corporate purposes of the Village of Oswego for the fiscal year commencing on May 1, 2020 and ending on April 30, 2021; and

WHEREAS, a Public Hearing on said proposed Budget was conducted on April 7, 2020 pursuant to legal notice published March 26, 2020 in the *Oswego Ledger*, a newspaper having a general circulation in the Village of Oswego; and

WHEREAS, the above procedure, is in conformance with Village of Oswego Ordinance No. 02-106, AN ORDINANCE ADOPTING AN ANNUAL BUDGET PROCESS FOR THE VILLAGE OF OSWEGO, KENDALL AND WILL COUNTIES, ILLINOIS; and

WHEREAS, the Village has enacted such ordinance under the provisions of the Illinois Municipal Code, including 65 ILCS 5/8-2-9.1 et seq.

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF OSWEGO, KENDALL AND WILL COUNTIES, ILLINOIS IN THE EXERCISE OF THEIR HOME RULE, STATUTORY AND OTHER POWERS, as follows:

Section 1: That the recitals set forth above are incorporated here by reference, and the Village of Oswego hereby adopts the Annual Budget for the Fiscal Year beginning May 1, 2020 and ending April 30, 2021 for the various corporate purposes for the Village of Oswego, Kendall and Will Counties, Illinois, as detailed in Exhibit A.

Section 2: SEVERABILITY

This ordinance and every provision thereof shall be considered severable. If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

Section 3: REPEALER

All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 4: EFFECTIVE DATE

This Ordinance shall be in full force and effect immediately upon its passage, approval and publication in this pamphlet form which is hereby authorized, as provided by law.

PASSED by the Board of Trustees of the Village of Oswego, Kendall and Will Counties, Illinois this 21st day of April 2020.

JAMES MARTER	<u>AYE</u>	LUIS PEREZ	<u>NAY</u>
TERRY OLSON	<u>AYE</u>	JUDY SOLLINGER	<u>AYE</u>
PAM PARR	<u>NAY</u>	BRIAN THOMAS	<u>AYE</u>

APPROVED by me, Troy Parlier, as President of the Village of Oswego, Kendall and Will Counties, Illinois this 21st day of April 2020.


TROY PARLIER, VILLAGE PRESIDENT


TINA TOUCHETTE, VILLAGE CLERK

STATE OF ILLINOIS)
)
COUNTY OF KENDALL) SS

CLERK'S CERTIFICATE
(ORDINANCE)

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

AN ORDINANCE ADOPTING THE BUDGET FOR ALL CORPORATE PURPOSES OF THE VILLAGE OF OSWEGO, KENDALL AND WILL COUNTIES, ILLINOIS, IN LIEU OF THE APPROPRIATION ORDINANCE FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2020 AND ENDING ON APRIL 30, 2021

which Ordinance was duly adopted by said Board of Trustees at a meeting held on the 21st day of April 2020, and thereafter approved by the Village President on the 21st day of April 2020.

I do further certify, in my official capacity, that a quorum of said Board of Trustees was present in person or by electronic means at said meeting and that the Board complied with all requirements of the Illinois Open Meetings Act with electronic participation as authorized by the Governor's Executive Order during a declared disaster.

IN WITNESS WHEREOF, I have hereunto set my hand this 22nd day of April 2020.





Tina Touchette, Village Clerk
Village of Oswego

FY 2020 EMPLOYEE COMPENSATION DISCLOSURE (Public Act 97-0609)

(Amounts are based on Budgeted Salaries as of 5/01/19)

Employee Name	Employee Title	Department	Salaries FY 20	Car Allowance	Phone Allowance	Uniform Allowance	Contingent Bonus	Employer Pension Contribution	Employer Health Insurance	Employer Dental Insurance	Employer Life Insurance	Total Compensation	Vacation Days Granted	Sick Days Granted
Di Santo, Daniel	Village Administrator	Corporate	200,126	6,000	480			29,578	1,525	1,153	31	238,893	20	9
Burgner, Jeffery	Police - Chief	Police	151,933			700		33,571	5,174	716	197	192,292	20	12
Hughes, Jennifer	Director of Public Works/Village Engineer	Public Works	155,760	6,000	480			16,043	11,005	758	31	190,076	20	12
Delphey, Brad	Deputy Chief	Police	130,468			350		28,571	16,411	1,153	31	176,984	20	12
Horton, Mark	Finance Director	Finance	144,767					14,315	16,411	1,153	31	176,677	15	12
Norwood, Kevin	Commander	Police	121,505			350		28,571	24,695	1,153	31	176,305	20	12
Jensen, James	Deputy Chief	Police	133,670			700		28,571	7,786	1,153	31	171,910	20	12
Biggs, Christopher	Sergeant	Police	110,459					28,571	24,695	1,153	31	164,909	23	12
Blessing, William	Sergeant	Police	110,459					28,571	24,695	1,153	31	164,909	20	12
Bond, Page	Sergeant	Police	110,459					28,571	24,695	1,153	31	164,909	23	12
Barajas, Michael	Sergeant	Police	108,058					28,571	24,695	1,153	31	162,508	18	12
Bastin, Jason	Sergeant	Police	110,459			700		28,571	16,411	1,153	31	157,325	18	12
Zenner, Rod	Community Dev. Director	Community Development	126,475		480			12,554	16,411	1,153	31	157,103	18	12
Nehring, Brian	Sergeant	Police	110,459					28,571	16,411	1,153	31	156,625	20	12
Yackley, Shane	Sergeant	Police	110,459					28,571	16,411	1,153	31	156,625	18	12
Santa, Andrew	Sergeant	Police	109,628					28,571	16,411	1,153	31	155,793	20	12
Guisti, Terry	Patrol	Police	96,051			200		28,571	24,695	1,153	31	150,701	20	12
Torrance, Michael	Patrol	Police	96,051			200		28,571	24,695	1,153	31	150,701	20	12
Cosimo, Kelly	Patrol	Police	96,051					28,571	24,695	1,153	31	150,501	18	12
Snow, Anthony	Patrol	Police	96,051					28,571	24,695	1,153	31	150,501	18	12
Cummins, Bryan	Patrol	Police	96,051			200		28,571	16,411	1,153	31	142,417	20	12
Wicyk, Patrick	Patrol	Police	96,051			200		28,571	16,411	1,153	31	142,417	20	12
Dilg, Brandon	Patrol	Police	96,051					28,571	16,411	1,153	31	142,217	18	12
Foote, Kenneth	Patrol	Police	96,051					28,571	16,411	1,153	31	142,217	15	12
Gerry, Joshua	Patrol	Police	96,051					28,571	16,411	1,153	31	142,217	20	12
Graver, Justin	Patrol	Police	96,051					28,571	16,411	1,153	31	142,217	18	12
Hackl, Ben	Patrol	Police	96,051					28,571	16,411	1,153	31	142,217	18	12
Hart, Scott	Patrol	Police	96,051					28,571	16,411	1,153	31	142,217	20	12
Melhouse, Ryan	Patrol	Police	96,051					28,571	16,411	1,153	31	142,217	18	12
Pan, Justin	Patrol	Police	96,051					28,571	16,411	1,153	31	142,217	18	12
Unger, Matthew	Patrol	Police	96,051					28,571	16,411	1,153	31	142,217	20	12
Vargas, Chad	Patrol	Police	96,051					28,571	16,411	1,153	31	142,217	18	12
Bailey, Stephen	Patrol	Police	96,051					28,571	16,561	758	31	141,972	18	12
Dickey, Chad	Patrol	Police	96,051					28,571	16,561	758	31	141,972	23	12
Hayes, Rebecca	Patrol	Police	96,051					28,571	15,920	1,153	31	141,726	20	12
Lawrence, Steven	Patrol	Police	96,051					28,571	16,561	334	31	141,548	23	12
Sterioti, Frank	Patrol	Police	93,784					28,571	16,411	1,153	31	139,949	15	12
Slocum, Daniel	Patrol	Police	83,984					28,571	24,695	1,153	31	138,434	15	12
Mall, John	Patrol	Police	96,051					28,571	11,005	758	31	136,416	23	12
Szliage, Joe	Patrol	Police	96,051					28,571	11,005	758	31	136,416	15	12
Burgwald, Shane	Patrol	Police	96,051					28,571	10,579	716	31	135,949	18	12
Cole, Corinna	Economic Development Director	Economic Development	116,789				5,000	12,192	1,525	-	31	135,537	15	9
Burns, Christina	Assistant Village Administrator/Human Resource Director	Corporate	119,600		480			12,022	1,525	758	31	134,416	20	12
Lombardi, Jordan	Patrol	Police	79,444					28,571	24,695	1,153	31	133,894	15	12
Spears, Chereese	Patrol	Police	96,051			200		28,571	7,786	334	31	132,973	20	12
Heitzman, Kristyn	Patrol	Police	86,450					28,571	16,561	758	31	132,370	15	12
Robinson, Billie	Assistant Finance Director	Finance	104,000					10,284	16,411	1,153	31	131,878	20	12
Zasada, Tim	Assistant Public Works Director-Utility	Public Works	102,705		480			10,203	16,411	1,153	31	130,982	15	9

FY 2020 EMPLOYEE COMPENSATION DISCLOSURE (Public Act 97-0609)

(Amounts are based on Budgeted Salaries as of 5/01/19)

Employee Name	Employee Title	Department	Salaries FY 20	Car Allowance	Phone Allowance	Uniform Allowance	Contingent Bonus	Employer	Employer	Employer	Total Compensation	Vacation Days Granted	Sick Days Granted	
								Pension Contribution	Health Insurance	Dental Insurance				Life Insurance
Most, Andrew	Patrol	Police	84,154					28,571	16,411	1,153	31	130,320	15	12
Runyon, Mark	Assistant Public Works Director-Admin	Public Works	101,353					10,022	16,411	1,153	31	128,969	20	12
Mumm, Matthew	Patrol	Police	97,351					28,571	1,525	-	31	127,478	20	12
Hoover, Jay	Building & Zoning Manager	Building & Zoning	96,597		480			9,600	16,411	1,153	31	124,271	13	9
Catberro, Cassandra	Patrol	Police	79,444					28,571	7,786	334	31	116,166	13	12
Renzetti, Joe	IT Manager	Technology	88,766		480			8,825	16,411	1,153	31	115,666	15	12
Gallup, Matthew	Patrol	Police	68,474					28,571	16,411	1,153	31	114,639	12	9
Zavala, Jose	Chief Building Inspector	Building & Zoning	83,200					8,227	16,411	1,153	31	109,022	15	9
Wagner, Andrew	Patrol	Police	64,837					28,571	11,005	758	31	105,202	12	9
Raasch, Steve	Facilities Manager	Public Works	93,600					9,256	1,525	-	31	104,411	10	9
Denatale, Anthony	Patrol	Police	69,634					28,571	5,174	334	31	103,744	13	9
Parker, Carrie	Purchasing Manager	Corporate	70,720					6,993	24,695	1,153	31	103,592	15	9
Novy, James	Patrol	Police	68,764					28,571	5,174	334	31	102,874	13	9
Jardine, Zachary	Supervisor/Field Operations	Public Works	76,532			500		7,568	16,411	1,153	31	102,194	20	12
Jackson, Connie M	Records Supervisor	Police	75,189			350		7,435	16,411	1,153	31	100,568	20	12
Touchette, Tina	Village Clerk	Corporate	75,384					7,454	16,411	1,153	31	100,433	15	12
Trotsky, Lewis	Patrol	Police	63,105					28,571	6,914	1,153	31	99,774	12	9
Garcia, Russ	Supervisor-/Ground Services	Public Works	74,018			500		7,319	16,411	1,153	31	99,432	20	12
Laurenzo, Timothy	Patrol	Police	64,837					28,571	5,174	334	31	98,947	12	9
Burbridge, Jim	Chief Infrastructure Inspector	Community Development	78,151					7,728	11,005	758	31	97,672	20	12
Morphey, Rick	Plumbing Inspector	Building & Zoning	77,861					7,699	11,005	758	31	97,354	18	12
Bavuso, Anthony	Superintendent/Shop Operations	Public Works	71,345			500		7,055	16,411	1,153	31	96,494	12	9
Schiber, Erin	Human Resource Generalist	Corporate	64,240					6,352	16,411	1,153	31	88,187	18	12
Simpson, Kenneth	Evidence Custodian	Police	56,679					5,605	24,695	1,153	31	88,162	12	9
Miller, Tracy	P.W. Technician	Public Works	62,804			500		6,210	16,411	1,153	31	87,109	20	12
Markowski, David	P.W. Technician	Public Works	62,804			500		6,210	16,561	758	31	86,864	20	12
Schultz, Dan	P.W. Technician	Public Works	61,764			500		6,108	16,411	1,153	31	85,966	20	12
Zine, Natalie	Planner	Community Development	72,800					7,199	5,174	334	31	85,537	12	9
Justiz, Hector	Building Inspector	Building & Zoning	60,975					6,030	16,411	1,153	31	84,599	18	12
Fisher, Michael	Combination Building Inspector	Building & Zoning	66,188					6,545	10,579	716	31	84,059	18	12
St. Laurent, Kevin	P.W. Technician	Public Works	58,233			500		5,758	16,411	1,153	31	82,086	12	9
Doud, Patrick	P.W. Technician	Public Works	58,233			500		5,758	16,411	1,153	31	82,085	18	12
Derdzinski, Vel	Deputy Village Clerk	Corporate	62,769					6,207	11,005	758	31	80,769	20	12
Lawrence, Denise	Executive Asst.	Police	71,203			350		7,041	1,525	334	31	80,483	18	12
Nevara, Cathleen	CALEA Manager	Police	61,953			350		6,126	10,579	716	31	79,756	18	12
Klatt, Lisa	Utility Billing Coordinator	Finance	59,073					5,990	12,505	758	31	78,357	20	12
Hoffman, Julie	Community Engagemant Coordinator- Events	Community Relations	62,400		480			6,218	7,786	334	31	77,248	10	9
Mikutis, Eric	P.W. Technician	Public Works	53,400			500		5,280	16,411	1,153	31	76,774	15	12
Sturges, Jenette	Community Engagemant Coordinator- Marketing	Community Relations	64,272		480			6,403	5,174	334	31	76,694	10	9
Blair, Darcy	Staff Accountant	Finance	62,879					6,218	5,174	1,153	31	75,455	18	12
Densberger, Amy	Adminstrative Assistant	Police	52,319			350		5,174	16,411	1,153	31	75,436	12	9
Towery, Sandy	P.W. Technician	Public Works	61,703			500		6,102	5,174	334	31	73,843	18	12
Gunter, Michael	P.W. Technician	Public Works	61,648			500		6,096	5,174	334	31	73,783	18	12
Johnson, Pamela	B&Z Assistant	Community Development	50,115					4,956	17,274	1,153	31	73,528	10	9
King, Robert	P.W. Technician	Public Works	55,325			500		5,471	11,005	758	31	73,090	18	12
Palomo, Ramon	P.W. Technician	Public Works	47,888			500		4,735	16,411	1,153	31	70,718	12	12
Navarro, Jesus	P.W. Technician	Public Works	47,797			500		4,726	16,411	1,153	31	70,618	12	12
Walat, Karen	Records Clerk	Police	47,376					4,685	16,411	1,153	31	69,655	18	12

FY 2020 EMPLOYEE COMPENSATION DISCLOSURE (Public Act 97-0609)

(Amounts are based on Budgeted Salaries as of 5/01/19)

Employee Name	Employee Title	Department	Salaries FY 20	Car Allowance	Phone Allowance	Uniform Allowance	Contingent Bonus	Employer	Employer Health Insurance	Employer Dental Insurance	Employer Life Insurance	Total Compensatio n	Vacation Days Granted	Sick Days Grante d
								Pension Contribution						
Amodio, Pietro	P.W. Technician	Public Works	46,852			500		4,633	16,411	1,153	31	69,580	12	9
Tallman, Justin	P.W. Technician	Public Works	45,925			500		4,541	16,411	1,153	31	68,561	12	9
Weikum, Michelle	Records Clerk	Police	43,471					4,299	16,411	1,153	31	65,364	15	12
Favela, Julia	Records Clerk	Police	42,987					4,251	16,411	1,153	31	64,832	10	9
Schiltz, Kathy	Administrative Assistant	Finance	46,000					4,549	11,005	758	31	62,342	18	12
Krueger, Rachel	Records Clerk	Police	44,067					4,358	10,579	716	31	59,750	15	12
Bates, Amy	Permit Coordinator	Building & Zoning	51,858					5,128	1,525	1,153	31	59,694	10	9
Gatske, Jennie	Finance Assistant	Finance	51,845					5,127	1,525	1,153	31	59,681	12	9
Stoner, Kimberly	Records Clerk	Police	43,471					4,299	11,005	758	31	59,563	12	9
McGillis, Joseph	P.W. Technician	Public Works	48,024			500		4,749	5,174	334	31	58,811	12	12
Schmitt, Meredith	Administrative Assistant	Public Works	46,731					4,621	5,174	334	31	56,891	10	9
Stevens, Natalie	Records Clerk	Police	43,471					4,299	6,213	334	31	54,347	13	9
Anderson, Jeanne	Administrative Assistant	Building & Zoning	46,000					4,549	1,525	1,153	31	53,257	10	9
			9,052,388	12,000	4,320	13,700		1,840,842	1,504,522	101,428	3,502	12,537,703		

STATISTICAL SECTION

This part of the annual budget presents detailed information including statistical and supplemental data on the Village of Oswego

Revenue Capacity

These schedules contain information to help the reader assess the Village's most significant local revenues resource, the sales tax.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment with which the Village's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information on the Village's financial report relates to the services that Village provides and the activities it performs

VILLAGE OF OSWEGO, ILLINOIS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Fiscal Year	Farm	Residential Property	Commercial Property	Industrial Property	Railroad Local	Railroad State	Total Taxable EAV Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable %
2009	2011	1,011,885	790,703,227	132,681,817	8,887,396	3,000	27,693	\$ 933,315,018	0.1400	\$ 2,802,747,802	33.30%
2010	2012	874,234	748,097,856	132,123,809	8,779,509	3,015	27,693	\$ 889,906,116	0.1468	\$ 2,672,390,739	33.30%
2011	2013	916,416	700,657,817	126,530,094	8,573,857	3,015	27,693	\$ 836,708,892	0.1453	\$ 2,512,639,315	33.30%
2012	2014	959,934	645,685,646	124,345,342	8,468,446	3,015	27,723	\$ 779,490,106	0.1560	\$ 2,340,811,129	33.30%
2013	2015	1,038,430	615,982,517	119,791,336	8,090,629	0	27,693	\$ 744,930,605	0.1633	\$ 2,237,028,844	33.30%
2014	2016	1,264,871	618,500,657	118,659,688	8,068,396	0	27,693	\$ 746,521,305	0.1634	\$ 2,241,805,721	33.30%
2015	2017	1,448,288	654,818,991	119,120,630	7,426,266	0	27,693	\$ 782,841,868	0.1558	\$ 2,350,876,480	33.30%
2016	2018	1,517,689	702,215,302	119,846,365	7,426,266	0	27,693	\$ 831,033,315	0.1541	\$ 2,495,595,541	33.30%
2017	2019	1,588,286	743,170,473	120,811,248	7,426,266	0	27,693	\$ 873,023,966	0.1539	\$ 2,621,693,592	33.30%
2018	2020	1,662,077	795,067,146	121,152,574	7,426,266	0	96,281	\$ 925,404,344	0.1540	\$ 2,778,992,024	33.30%
2019**	2021	1,450,664	835,568,155	128,390,291	7,648,248	0	142,248	\$ 973,199,606	0.1519	\$ 2,922,521,339	33.30%

** estimated

Note: 2019 Levy Year is filing year and taxes are collected in the noted fiscal year.

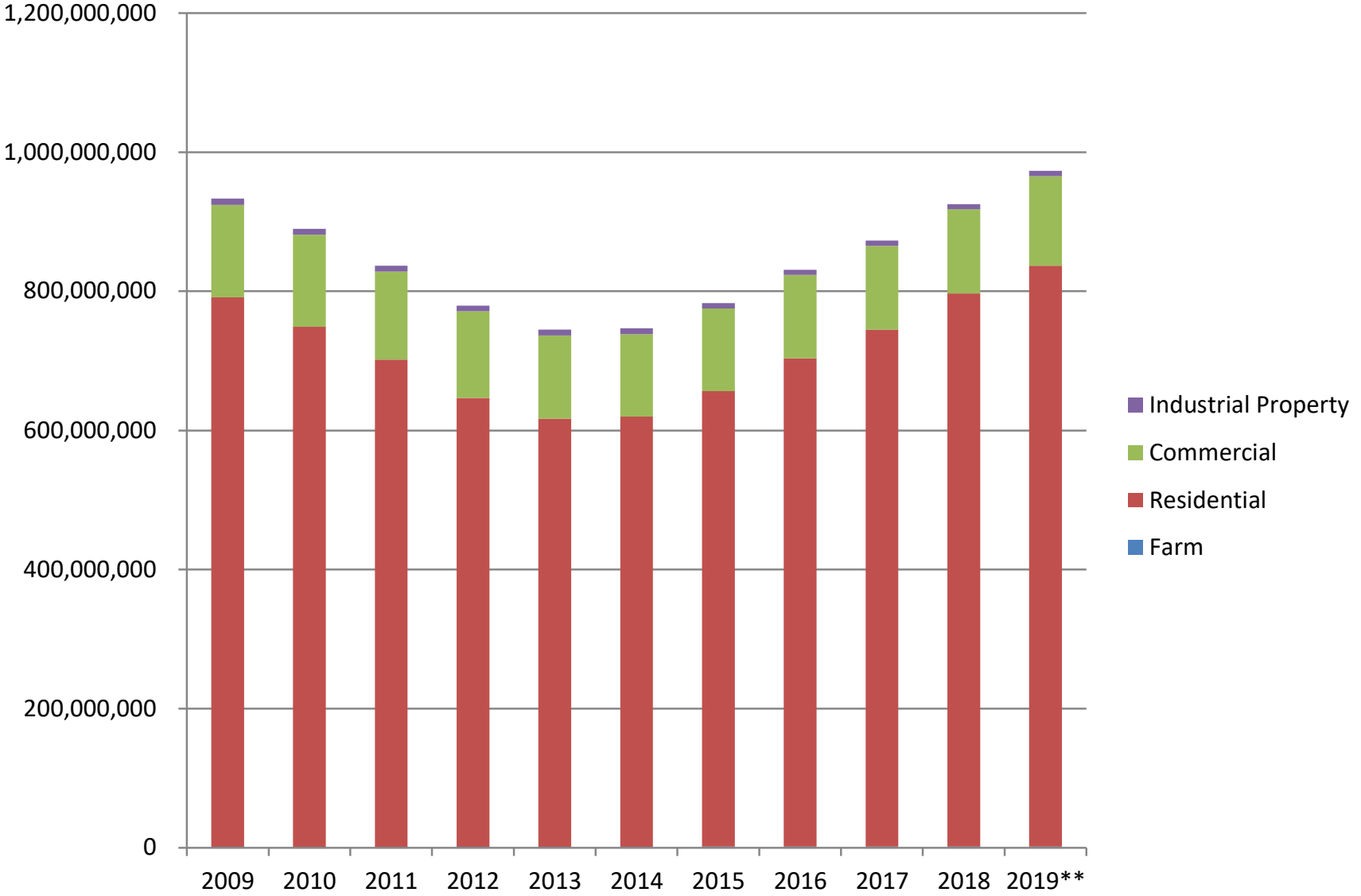
Note: Beginning with the 2017 Levy Year; Commercial property includes 5,000 EAV for Will County.

Note : Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

Data Source

Kendall County Clerk

Oswego EAV History



**estimated

VILLAGE OF OSWEGO, ILLINOIS

PROPERTY TAX RATES - PER \$100 OF ASSESSED VALUATION - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

	Levy Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Village of Oswego	0.1400	0.1468	0.1453	0.1560	0.1633	0.1634	0.1558	0.1541	0.1539	0.1540
Will County	-	-	-	-	-	0.1634	0.1586	0.1540	0.1532	0.1540
Kendall County	0.5734	0.6396	0.6998	0.7446	0.8009	0.8085	0.7909	0.7477	0.7088	0.6728
Oswego Township	0.0729	0.0790	0.0800	0.0845	0.0920	0.0947	0.0904	0.0855	0.0814	0.0763
Kendall County Forest Preserve	0.0944	0.1041	0.1204	0.1495	0.1640	0.1826	0.1787	0.1755	0.1752	0.1503
Oswego School CU-308	5.0600	5.8377	6.6570	7.3488	7.8596	7.8803	7.3176	6.9712	6.9131	6.7944
Waubonsie JC #516	0.4037	0.4115	0.4702	0.5306	0.5690	0.5973	0.5885	0.5601	0.5514	0.5413
Oswego Fire Protection District	0.5731	0.6286	0.6713	0.7216	0.7806	0.8045	0.7871	0.7524	0.7377	0.7133
Oswego Library District	0.2012	0.2206	0.2449	0.2721	0.2961	0.3058	0.2996	0.2864	0.2808	0.2721
Oswego Park District	0.3594	0.3830	0.4116	0.4203	0.4872	0.5103	0.4973	0.4764	0.4668	0.4502
Oswego Road District	0.1675	0.1804	0.1870	0.1963	0.2059	0.2124	0.2027	0.1917	0.1824	0.1711
TOTAL	7.6456	8.6313	9.6875	10.6243	11.4186	11.7232	11.0672	10.5551	10.4046	10.1498

Property tax rates are per \$100 of assessed valuation.

*Levy Year finances the subsequent fiscal year (i.e. Levy Year 2018 finances Fiscal Year 2020)

Data Source

Kendall County Clerk

ACRONYMS

AICPA	American Institute of Certified Public Accountants
APA	American Planning Association
BOCA	Building Officials Code Administrators
BVM	Burglary to Motor Vehicles
CAFR	Comprehensive Annual Financial Report or Certificate of Achievement in Financial Reporting
CALEA	Commission for Accreditation on Law Enforcement Agencies
CIP	Capital Improvement Plan
CMAP	Chicago Metropolitan Agency for Planning
C.O.W. or COW	Committee of the Whole
CSO	Community Service Officer
DARE	Drug Abuse Resistance Education
EAB	Emerald Ash Borer
EAV	Equalized Assessed Valuation
ECO	Environmentally Conscious Oswegoans
FICA	Social Security and Medicare
FTE	Full Time Equivalent
FTO	Field Training Officer
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GLTD	General Long-term Debt

GPS	Global Positioning System
GREAT GRANT	Gang Resistance Education And Training federal grant
HOA	Home Owners Association
IAMMA	Illinois Association of Municipal Management Assistants
ICC	International Code Council
ICMA	International City Managers Association
ICSC	International Council of Shopping Centers
IDOT	Illinois Department of Transportation
IEPA	Illinois Environmental Protection Agency
ILCMA	Illinois City Managers Association
IML	Illinois Municipal League
IMRF	Illinois Municipal Retirement Fund
IT	Information Technology
JULIE	Joint Utility Locating Information for Excavators
LAPP	Local Agency Paving Project
MFT	Motor Fuel Tax
MIS	Management Information Systems
MSI	Municipal Software Incorporated
NAHRO	National Association of Human Rights Workers Organization
NCBI	National Coalition Building Institute
NEMRT	North East Multi-Regional Training
NIPC	Northeastern Illinois Planning Commission
NPDES	National Pollution Discharge Elimination System

NPELRA	National Public Employee Labor Relations Association
OEDC	Oswego Economic Development Corporation
OSHA	Occupational Safety Hazards Act
PAAC	Police Activities and Athletics Center
RFP	Request For Proposals
SCADA	Supervisory Control and Data Acquisition
SPO	Strategic Plan Objective
SRT	Special Response Team
TIF	Tax Increment Financing
TRA	Transportation Relief Act
UDO	Unified Development Ordinance

GLOSSARY

Abatement: A partial or complete cancellation of a property tax levy imposed by the Village.

Account: A term used to identify an individual asset, liability, expenditure control, revenue control or fund balance.

Accounting system: The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Activity: The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the Village is responsible.

Accrual Basis of Accounting: A method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is “used up”, and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of

Annexation: The incorporation of land into an existing Village with a resulting change in the boundaries of that Village.

Appropriation: an authorization by the Village Board to make expenditures and to incur obligations for a specific purpose

Assessed Valuation: A value established for real property for use as a basis in levying property taxes.

Audit: Prepared by an independent certified public accountant, the primary objective of an audit is to determine if the Village’s financial statements fairly represent the Village’s financial position and results of operations in conformity with generally accepted accounting principles.

Balanced Budget: A balanced budget is a budget in which revenues and reserves meet or exceed expenditures. The Village will sometimes use cash reserves or fund balance to finance a significant capital improvement or capital project. This use of reserve to finance a capital project will convey the impression that the budget is not balanced when in fact the financing of a capital project with cash reserves was the result of good financial planning. Reserves may also be used on a limited basis to fund operations for a fixed amount of time during recessions or local economic downturns.

Bond: A form of borrowing that reflects a written promise from the Village to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects.

Bonding: The act of borrowing money to be repaid, including interest, at specified dates.

Budget: a financial plan for a specified period of time that matches projected revenues and planned expenditures to municipal services, goals and objectives. The Village of Oswego uses a budget covering one fiscal year, May 1 through April 30th.

Budget Amendment: A legal procedure utilized by the Village staff and Village Board to revise the budget.

Budget Message: A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

Budget Ordinance: The official enactment, by the Village Board to legally authorize Village staff to obligate and expend resources.

Budgetary Control: Control of management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Assets: Assets of a long term character which are intended to continue to be held or used with a value typically over \$10,000. Examples of capital assets include items such as land, buildings, machinery, vehicles and other equipment.

Capital Improvements/Expenditures: Major projects that typically involve the construction of or improvement/repair to buildings, roads, water, sewer, sanitary sewer, and other related infrastructure.

Capital Improvement Plan (CIP): A five-year financial plan of proposed capital improvement projects that is adopted annually.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash Management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Capital Outlay: Any expense that results in the acquisition of capital such as department equipment, office furniture and equipment, or building improvements (interchangeable with the term capital expenditure).

Capital Projects: The largely one-time cost for acquisition, construction, improvement, or renovation of land, structures and improvements thereon. The cost must be \$25,000 or more in order to be considered a capital project. Vehicle purchases with a cost of \$10,000 or more are also considered capital projects.

Census: An official population count of all or part of a municipality by the federal government. An official census count determines the amount of revenues that the Village receives from the State of Illinois for specific state shared revenues.

Charges for Services: a revenue category which includes a charge for a specific service. These primarily include water & sewer revenues, employee insurance contributions, and other miscellaneous user fees.

Commodities: Items which, after use, are consumed or show material change in, or an appreciable impairment, of their physical condition, and which are generally of limited value and characterized by rapid depreciation.

Component Unit: A component unit is a legally separate organization that a primary government must include as part of its financial reporting entity for fair presentation in conformity with GAAP.

Comprehensive Plan: An official public document adopted by the local government as a policy guide to decisions about the physical development of the community. It is a general long range physical plan.

Cost Allocation: Assignment of cost charges from one department that reimburse another department for services received.

Debt Service: Payment of principal and interest on an obligation resulting from the issuance of bonds or notes.

Deficit: An excess of expenditures over revenues.

Department: An organizational unit responsible for carrying out a major governmental function, such as Police or Public Works.

Depreciation: The loss of asset value over time and usage, recorded as an expense under the full accrual method of accounting.

Draft Budget: The preliminary budget document distributed to the Village Board and available for inspection by the public.

Enterprise Fund: Used to account for operations that are financed and operated in a manner similar to private business enterprises- where the costs of providing goods or services are financed or recovered primarily through user charges.

Equalized Assessed Valuation (EAV): A value established for real property for use as a basis in levying property taxes within Kendall County, Illinois. The EAV is calculated by taking the Assessed Valuation multiplied by the Kendall County equalization factor, which changes every year.

Expenditure: The outflow of funds paid or to be paid for an asset or goods and services obtained, regardless of when the expense is actually paid.

Fiduciary Funds: Fund used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government.

Fiscal Year: A consecutive 12-month period of time to which the budget applies; the fiscal year for the Village of Oswego is May 1 to April 30.

Forecast: The projection of revenues and expenditures usually for a time period that is greater than one year based on clearly defined assumptions and predictions related to future events and activities.

Franchise Agreement: An agreement between the Village and a utility setting forth the terms and conditions under which a utility, such as a cable company, may provide a service to residents. A franchise agreement often provides compensation to the Village for the use of the public right-of-way by the utility company.

Full-Time Equivalent: The decimal equivalent of a part-time position converted to a full-time base (an employee that works a 40-hour work week is 1.0)

Fund: An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created

Fund Balance: The amount of financial resources available for use; the excess of assets over Liabilities.

Governmental Accounting Standards Board: An independent organization which has ultimate authority over the establishment of Generally Accepted Accounting Principles (GAAP) for state and local government. GASB members are appointed by the Financial Accounting Foundation (FAF); however the GASB enjoys complete autonomy from the FAF in all technical and standard-setting activities.

Generally Accepted Accounting Principles: Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

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

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

Grant: Contribution of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility

Interfund Transfers: Monies moved from one fund to another; money is transferred to finance the operations of another fund or to reimburse the fund for expenses

Levy: (Verb) to impose taxes, special assessments or service charges for the support of governmental activities, usually based on the assessed value of property. (Noun) The total amount of property taxes imposed by the Village for a specific year.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

Liquidity: The amount of cash and easily sold securities a local government has at one time.

Major Fund: A classification given to a fund when the fund's expenditures/expenses is equal to or greater than 10% of the total Governmental Fund or Enterprise Fund total of that category (whichever category the fund belongs to) *and* 5% of the total Governmental and Enterprise total combined for that category. The General Fund is always classified as a Major Fund. Funds which do not pass this test are considered a Non-major Fund.

Modified Accrual Basis of Accounting: an adaptation of the accrual basis of accounting for governmental fund types - revenues and other financing sources are recognized when they become available to finance expenditures of the current period

Motor Fuel Tax: The Motor Fuel Tax is a tax on fuel consumption imposed and collected by the State. Distribution of the tax to municipalities is based on the municipality's certified population.

Municipality: A term used to describe a unit of government in Illinois such as a city, Village or town.

Municipal Code: A collaboration of Village Board approved ordinances currently in effect

Non-major Fund: A classification given to a fund when the fund's total assets, liabilities, revenues or expenditures/expenses is not equal to or greater than 10% of the total Governmental Fund or Enterprise Fund total of that category (whichever category the fund belongs to) *or* is not equal to 5% of the total Governmental and Enterprise total combined for that category. Funds which do pass this test are considered Major Funds.

Operating Budget: Annual appropriation of funds for ongoing program costs.

Ordinance: A formal legislative enactment by the Village Board that is the full force and effect of law within the Village boundaries

Pension: Future payments made to an eligible employee after that employee has left employment or retired. Pensions for police officers' are based on the number of years of service working for the Village and the employee's salary at the time the employee either left employment or retired.

Per Capita: Per capita is a term used to describe the amount of something for every resident living within the Village.

Performance Indicators: Specific quantitative (can be defined in numerical terms) and qualitative (cannot be counted, use of measures that require descriptive answers) measures of work performed as an objective of the department.

Portfolio: A list of investments for a specific fund or group of funds.

Private Sector: Businesses owned and operated by private individuals, as opposed to government-owned operations.

Public Hearing: An official forum called for the purpose of soliciting input from residents, businesses, and other stakeholders regarding a topic, plan or document. Illinois State law requires municipalities to hold a public hearing on the budget for the coming fiscal year before the budget is approved by the Board.

Public Sector: The policies and procedures as conducted by local governments, states and the federal government.

Property Tax: A tax based on the assessed value of real property.

Proprietary Funds: used to account for activities similar to those found in the private sector, where determination of net income is necessary or useful for sound financial administration

Referendum: The submission of a proposed public measure, law or question, which has been submitted by legislature, convention or council, to a vote of the people for ratification or rejection.

Request for Proposal: A document used to request specific information from vendors regarding the scope of goods or services they can provide to meet a specific need of the Village as well as their proposed cost of providing those goods or services.

Restricted Net Assets: The portion of net assets that is held for a specific purpose. The Village would typically restrict assets for debt service.

Reserve: Account used to record that a portion of the fund's balance is legally restricted for a specific purpose

Revenue: amount received for taxes, fees, permits, licenses, interest and intergovernmental sources during the fiscal year

Special Revenue Funds: Funds used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government and which therefore cannot be diverted to other uses.

Sworn: A term used to describe police personnel who are hired by the Police Commission.

Tax Rate: The amount of property tax levied or extended for each \$100 of assessed valuation.

Tax-Increment Financing: A redevelopment tool available for use by municipalities where the Village's cost of providing assistance with capital improvements, public improvements and development or redevelopment of properties within the legally designated area are funded by the future property tax, sales tax, or other types of revenue that were generated with those capital or development/redevelopment improvements.

TIF District: An area of property within the Village legally defined by a municipality that meets all the necessary requirements to be eligible for TIF.

Trust and Agency Funds: Funds used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Unrestricted Net Assets: That portion of net assets that is neither restricted nor invested in capital assets (net of related debt). Unrestricted net assets are typically used as the "fund balance" equivalent for Proprietary Funds

User Fees: Payment of a fee or direct receipt of a public service by benefiting from the service for a specific purpose and is, therefore, not available for general appropriation