



ANNUAL BUDGET

FISCAL YEAR

MAY 1, 2021- APRIL 30, 2022



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

Deputy Village Administrator

Scott McMaster

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, 2020

Christopher P. Morill

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 (FY) 2022 Budget and provides detailed explanations of the major revenue sources and financial trends of the Village.

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.

POLICIES, CAPITAL, AND DEBT

This 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. A summary of the Capital Improvement Program (CIP) is included within this section providing the first five years of capital projects listed by project category. All projects included in the Fiscal Year 22 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 and debt schedules for each issuance.

BUDGET OVERVIEW

The Budget Overview 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.

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 list of common acronyms, and a glossary for terms used in this document.

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(630) 554-3306

April 20, 2021

Village Residents
Village President and Village Board of Trustees
Village Administrator

Last year at this time in the early stages of the pandemic everyone was scrambling trying to determine the best course of action to take. This was the first paragraph in the transmittal letter dated April 21, 2020:

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 Village did persevere adapting to the challenges of remote work/staffing, creating an environment for safety, maintaining existing services and financially faring far better than expectations. While the pandemic still inflicts uncertainty today, the light at the end of the tunnel can be seen and anticipation for returning to normal is closer than ever. Fiscal Year 2022 has the possibility of being a gangbuster year of enjoyment for residents, increased development in the community and even stronger financial results.

The strategy put in place in April 2020 of monitoring of all revenue streams, being ready to reduce expenditures, and halt all discretionary spending through the first quarter of Fiscal Year 2021 in anticipation of a reduction in incoming revenues served us well over the past twelve months. By late fall, it became apparent the Village's revenues were holding their own. Use tax revenue from on-line sales received was greater than previous years along with Income tax revenues. Grant revenue received in October from the State of Illinois passed through from the Coronavirus Aid, Relief and Economic, Security, (CARES) Act provided \$1,364,568 for eligible expenditures incurred by the Village. The Village received an additional \$812,000 from the State of Illinois Local CURE Economic Support program to provide grants to local businesses suffering from the pandemic. The grant money assisted the Village in maintaining staffing levels, not reducing any service levels to residents, assisting local businesses, creating virtual and socially distanced special events for residents to enjoy, and offset any revenue shortages experienced throughout the year.

The positive fiscal year results for 2021 combined with the forecast of returning to normalcy in the coming twelve months provided the guidance for preparing the Fiscal Year 2022 Village Budget with a positive outlook. Continuing the theme of conservative revenue estimates to support the expenditure budgets allowed staff to present a balanced budget for fiscal year 2022.

The Annual Budget serves as the spending authority for the fiscal year beginning on May 1, 2021 and ending April 30, 2022. 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 2022 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:

- Recovery from the pandemic
- 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:

- Moving forward with a view towards pre-pandemic life
- Strong local economic activity and the growing 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 impact from the pandemic had a strong influence on conservatively estimating revenues which kept expenditures lower than what was requested from departments. The anticipation of reopening the State and returning to pre-pandemic normalcy may provide stronger than budgeted revenue growth and allow for some expenditure increases during the fiscal year. Department budget requests were reduced to keep

revenues exceeding expenditures in the operating Funds. Various revenue sources were estimated 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

Covid-19 threw an unexpected wrench in the local economy due to the State ordering a stay-at-home order in March 2020. Only essential businesses could stay open with reduced capacities, no indoor service and social distancing protections. Many small businesses simply closed their doors to wait out the State's orders. Fortunately, July brought the opportunity to have curbside service and outdoor seating to allow food service businesses to increase their sales. The Village relaxed specific sections of the Village code allowing sidewalks, streets, and tents to be used by the businesses to assist them in generating more business. The Village also set up grant programs for rent assistance and reopening assistance in June/July to help small businesses from closing. The State developed business grant programs to aid not-for profits and commercial businesses late in 2020. The Village jumped on this opportunity securing \$812,000 in free assistance to local businesses of all kinds. The money was distributed immediately to those who applied. All of this kept many businesses open over the past year. Evidence of how well these programs worked is in the numbers. The Village's sales tax for the fiscal year is on track to equal or slightly exceed the totals for last fiscal year.

Development continued during the pandemic on projects previously under construction including the Block 11 public improvements (completed May of 2020), the new three-story mixed-use building at 113 Main Street (restaurant opened in December 2020), and the Reserve at Hudson Crossing a residential/commercial use development (South building opened March 2021). Imperial Investments announced their purchase of the Oswego summer institution, the Dairy Hut, located immediately adjacent to their 113 Main St. project. Imperial Investments commenced construction on the ice-cream and hamburger joint, the Dairy Barn, in the spring of 2021. After selling the property last February, the Village Board approved the new La Marimba restaurant at 65 W. Washington Street, which expects to open in summer 2021. On Rt. 71 and Washington, also within the downtown TIF district, construction was completed on the new 7-Eleven and Mobil gas station and Barra DeMarco an Italian restaurant also opened in Washington Square Plaza, Freddie's Off the Chain Mexican restaurant was approved and is planning a summer 2021 opening in a rehabilitated previously vacant building.

The Rt 34 commercial corridor welcomed the opening of Raising Cane's chicken restaurant. Delta Sonic is making fast progress on their new flagship location planning for an opening in summer 2021. KV & Sons are building Oswego's new Popeye's Chicken on Orchard Road. 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.

Growth in the Village's equalized assessed valuation (EAV) is another key indicator of the local economy. Commercial EAV increased \$11,517,519 from the 2019 value. Overall, new property EAV increased over \$19 million. Residential housing starts totaled 289 including 176 apartments, 71 single family and 42 townhomes. The Village Board also approved numerous new housing developments including a concept plan for Tuscany Station (August 2020), a development agreement for Estates of Fox Chase (September 2020), and a concept plan for Redwood Apartments (November 2020).

Current Fiscal Year Accomplishments

The Village Board and Village staff accomplished much over the past twelve months even with staff working remotely. A brief list of fiscal year 2021 accomplishments includes:

- Reserve at Hudson Crossing construction was completed and the South building opened in February 2021. 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.
- Completed public improvements for TIF projects including the reconstruction of Adams Streets, Harrison Street, Jackson Street, and improvements to Block 11 of the original subdivision of Oswego.
- Environmental Phase I engineering was approved for the Wolfs Crossing Modernization Project in June 2020 and the Phase 2 design and land acquisition engineering contract was submitted to the Illinois Department of Transportation for approval. The Wolfs Crossing Road improvements will remake the two-lane rural roadway into a 5 lane fully improved roadway.
- Phase 5 (Enterprise Asset Management) of the Enterprise Resource Planning System achieved Go-Live in January 2021.
- Redesigned the Village's typically event-heavy schedule to include more online and socially distanced events for the community to enjoy. These included social media challenges, live-streamed concerts, and vehicle scavenger hunts.
- Police Department developed a Lateral Transfer program for patrol officers to assist in attracting more experienced officers from other Departments to bolster recruiting efforts.
- The Department implemented electronic citation software/hardware (Tyler – Brazzos) to assist in streamlining the ticketing/written warning/ordinance ticket process. The Department also implemented an upgrade to our uniform crime reporting called NIBRS (National Incident-Based Reporting System) that is mandated by the State of Illinois regarding uniform crime reporting to the FBI.
- Contractually replaced approximately 4,400 water meters with new meters in FY 21. This brings the total number of replaced meters to almost 11,300. The Village accelerated the program in FY 20 to reduce the proposed replacement schedule from five to three years. The remaining 350 meters will be replaced in FY 2022.
- The Village continues its study of the feasibility of obtaining a new water source due to the depletion of the groundwater aquifer that currently serves the area. The study is examining drawing water from the Fox River or connecting to Lake Michigan through the DuPage Water Commission, Illinois American Water, or a new water commission led by Joliet as the main water source for the Village.

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 pandemic's effects on Village finances and the community will continue to be an issue as we proceed through fiscal year 2022. Monitoring revenue sources, State finances and their effect on the Village, local unemployment and assisting the local business community will need to be done as we come out the other side of this horrific event. Expenditures will need to be adjusted dependent on the revenue streams while maintaining all services provided to the residents.

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. The State of Illinois has not structurally solved their own budget crisis of spending more than they receive in annual revenue. This causes the Village to utilize conservative budget estimates knowing that the State legislature could pass legislation at any time which could reduce 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 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 serious consequences to Village operations and subsequent year's operations. Without these shared revenues, the Village would have to increase local taxes 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. The Village has some significant high cost "mega projects" identified including securing a new water source for the village, securing a METRA train station, and the expansion of the Wolfs Crossing arterial roadway. Long term discussions continue on 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.

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 eighteen (18) consecutive Certificates of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). The "Popular 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 and the April 30, 2020 version has been submitted to the GFOA. In addition, the Village received the GFOA's Distinguished Budget Award for the seventeenth (17) straight year with the submission of the Fiscal Year 2021 Annual Budget. The Fiscal Year 2022 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, however the 2020 Forecast was not completed because of the pandemic and the uncertainty in estimating revenues beyond the current year. The forecast to be completed based on this Budget will be presented this summer to the Village Board for discussion. Forecasting 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.

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 22. 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 effects the preparation of the annual budgets. The pandemic effected the 2022 Budget in estimating revenues and determining the level of expenditures being approved. 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 which would otherwise be available for improving and expanding general department operating budgets.

Acknowledgments

The preparation of the Fiscal Year 2022 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 2022 Village Budget

2022 Budget Overview

The Budget has projected total revenues of \$48 million compared to total expenditures of \$47 million. \$6.5 million is budgeted in the expenditures of the TIF Fund, Capital Improvement Fund, Water & Sewer Capital Fund and Municipal Fleet Fund for public improvements/fleet replacements.

Revenues

The following table shows the Revenues for all Funds. Total revenues for all funds are 2.8% greater than the 2021 Budget amount. The General Fund, Motor Fuel Tax Fund, Capital Improvement Fund and Police Pension Fund have the largest area of increases in revenue from increased budgets for specific tax revenues, grant revenue, and contributions to the pension fund.

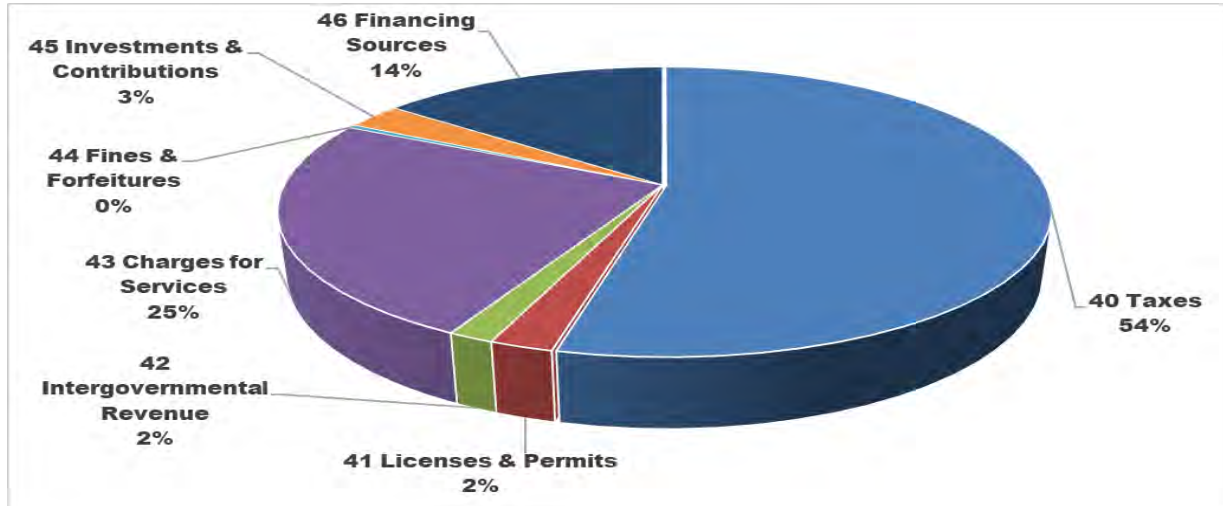
REVENUES- ALL FUNDS

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
100 General Fund	\$19,903,258	\$21,644,092	\$21,619,447	\$20,110,942	\$21,107,999	5.0%	\$997,057
200 Motor Fuel Tax Fund	\$967,890	\$1,304,021	\$2,428,258	\$1,337,000	\$2,129,251	59.3%	\$792,251
250 Tax Increment Financing Fund	\$36,638	\$14,692,106	\$2,340,295	\$1,400,000	\$424,250	-69.7%	(\$975,750)
300 Capital Improvement Fund	\$5,844,425	\$4,328,128	\$4,299,660	\$4,098,000	\$4,429,629	8.1%	\$331,629
400 Debt Service Fund	\$2,824,603	\$4,200,617	\$2,827,529	\$2,826,716	\$2,828,314	0.1%	\$1,598
500 Water & Sewer Fund	\$8,668,449	\$9,538,099	\$7,731,893	\$7,728,700	\$7,610,868	-1.5%	(\$117,832)
510 Water & Sewer Capital Fund	\$2,485,159	\$2,183,186	\$3,432,467	\$3,235,400	\$3,320,400	2.6%	\$85,000
560 Garbage Collection Fund	\$2,479,430	\$2,642,512	\$2,668,113	\$2,566,650	\$2,677,000	4.3%	\$110,350
600 Municipal Fleet Fund	\$362,472	\$294,392	\$756,256	\$761,022	\$602,000	-20.9%	(\$159,022)
650 Municipal Parking Fund	\$0	\$0	\$0	\$0	\$30,200	100.0%	\$30,200
800 Police Pension Fund	\$3,954,608	\$2,765,531	\$9,423,525	\$2,560,000	\$2,773,800	8.4%	\$213,800
Grand Total	\$47,526,933	\$63,592,685	\$57,527,443	\$46,624,430	\$47,933,711	2.8%	\$1,309,281

Comparing 2022 Budget amounts with 2021 Budget amounts.

- General Fund revenue is 5% greater than the 2021 budget due to increases in tax revenues and charges for services revenues.
- Motor Fuel Tax revenue is increasing 59% because of the new state distributed Transportation Relief Act revenue to municipalities and grant revenue from the Rebuild Illinois Bonds issued by the State.
- Tax Increment Financing Fund revenue is lower due to lower budgeted expenditures requiring less funding to be transferred from other Funds to pay for the public improvements.
- Capital Improvement Fund revenue is 8.1% greater because of higher budgeted tax revenue, anticipated increases in development impact fees, and reimbursements from two neighboring communities for Federal and State lobbyist fees.
- Water & Sewer Fund revenue is 1.5% less due to the decrease in expected charges for services revenue due to not collecting late fees since the start of the pandemic.
- Water & Sewer Capital Fund revenue is up \$85,000 due to the increase in charges for services revenue from connection fees.
- Municipal Fleet Fund revenue has decreased \$159,000 due to less transfers from other Funds for scheduled fleet replacements.
- Police Pension Fund revenue is 8.4% greater than 2021 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 source of revenue for the 2022 Budget. Taxes are the largest revenue source accounting for 54% 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 25% of the total revenues. The Village's enterprise funds account for 91% of the total Charges for Services revenues. Tax revenues and Charges for Services revenues combined account for 79% 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 2022 Budget has total expenditures of \$47 million compared to 2021 budgeted expenditures of \$59 million. Expenditures are budgeted lower than the 2021 Budget due to the \$12.4 million reduction in capital outlay expenditures.

EXPENDITURES-ALL FUNDS

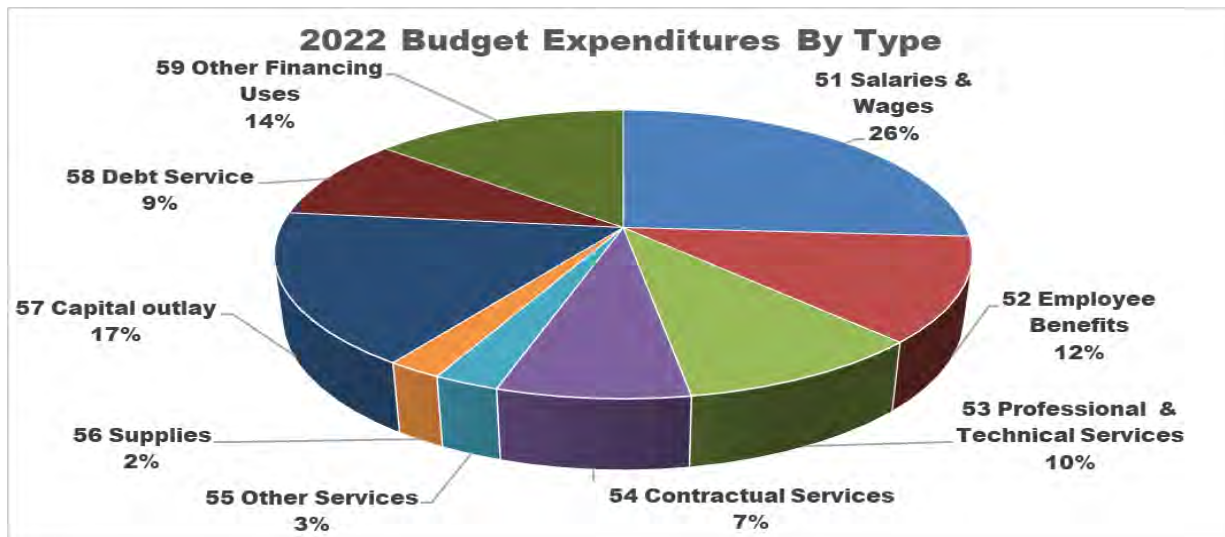
Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
100 General Fund	\$17,360,333	\$18,627,439	\$19,484,466	\$20,066,557	\$21,094,811	5.1%	\$1,028,254
200 Motor Fuel Tax Fund	\$320,369	\$1,162,623	\$1,409,058	\$1,787,900	\$1,776,654	-0.6%	(\$11,246)
250 Tax Increment Financing Fund	\$530,405	\$13,216,166	\$8,889,357	\$9,518,950	\$227,050	-97.6%	(\$9,291,900)
300 Capital Improvement Fund	\$13,960,281	\$2,577,038	\$3,637,219	\$7,235,472	\$5,198,400	-28.2%	(\$2,037,072)
400 Debt Service Fund	\$2,824,197	\$2,827,131	\$3,267,601	\$2,825,807	\$3,288,775	16.4%	\$462,968
500 Water & Sewer Fund	\$6,686,611	\$7,131,333	\$7,516,638	\$7,654,214	\$7,583,859	-0.9%	(\$70,355)
510 Water & Sewer Capital Fund	\$1,704,176	\$2,263,613	\$4,051,393	\$5,199,281	\$3,129,357	-39.8%	(\$2,069,924)
560 Garbage Collection Fund	\$2,465,007	\$2,584,452	\$2,678,611	\$2,578,000	\$2,675,000	3.8%	\$97,000
600 Municipal Fleet Fund	\$675,024	\$524,851	\$741,113	\$724,227	\$597,650	-17.5%	(\$126,577)
650 Municipal Parking Fund	\$0	\$0	\$400	\$0	\$25,700	100.0%	\$25,700
800 Police Pension Fund	\$1,125,769	\$1,143,315	\$1,133,682	\$1,207,582	\$1,378,150	14.1%	\$170,568
Grand Total	\$47,652,173	\$52,057,963	\$52,809,538	\$58,797,990	\$46,975,406	-20.1%	(\$11,822,585)

Comparing 2022 Budget amounts with 2021 Budget amounts.

- General Fund expenditures increased 5.1% due to personnel cost increases, contractual services, and other services with offsetting decreases in other expenditure categories netting to the overall increase.

- Motor Fuel Tax Fund budget decreased \$11,246 as less is to be spent on annual roadway improvements.
- TIF Fund expenditures are budgeted to decrease 98% or \$9.3 million because the public improvements on two development sites were completed in fiscal year 2021.
- Capital Improvement Fund budget decreased 28% or \$2.0 million due to less transfers to other Funds included in the budget.
- Water & Sewer Fund expenses decreased \$70,000 due to lower amounts for debt service required this year.
- Water & Sewer Capital Fund has decreased \$2.0 million due to lower amount of system improvements being completed.
- Municipal Fleet Fund expenses have decreased because of less vehicle and equipment replacements included in the budget.
- Police Pension Fund budget has increased \$170,000 due to expenditure increases in benefit payments and professional & technical 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 38% of total expenditures. Capital outlay accounts for 17% and Other Financing Uses (transfers to other Funds) is 14% of expenditures.



The 2022 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

- Administration budget includes \$10,000 increase for an Insurance consultant to review liability insurance pools for potential costs savings.
- Information Technology budget has a \$41,000 budget increase in the Maintenance-licensing costs for new software programs along with cost increases in existing programs.
- Police department has a budget increase of \$200,000 for pension contributions for sworn personnel.
- Public works department landscaping services has increased due to new costs for the new entertainment venue and tree removal/replacement costs for the new pear tree program.

Motor Fuel Tax Fund

- \$936,000 included in the budget for the first phase of the Wolfs Crossing Road rehabilitation project. The \$60 million dollar project will take approximately 20 years to get to final completion.

Capital Improvement Fund

- \$2.9 million budgeted for capital improvements.

Water and Sewer Capital Fund

- \$2.9 million budgeted for utility system improvements.

Individual Funds

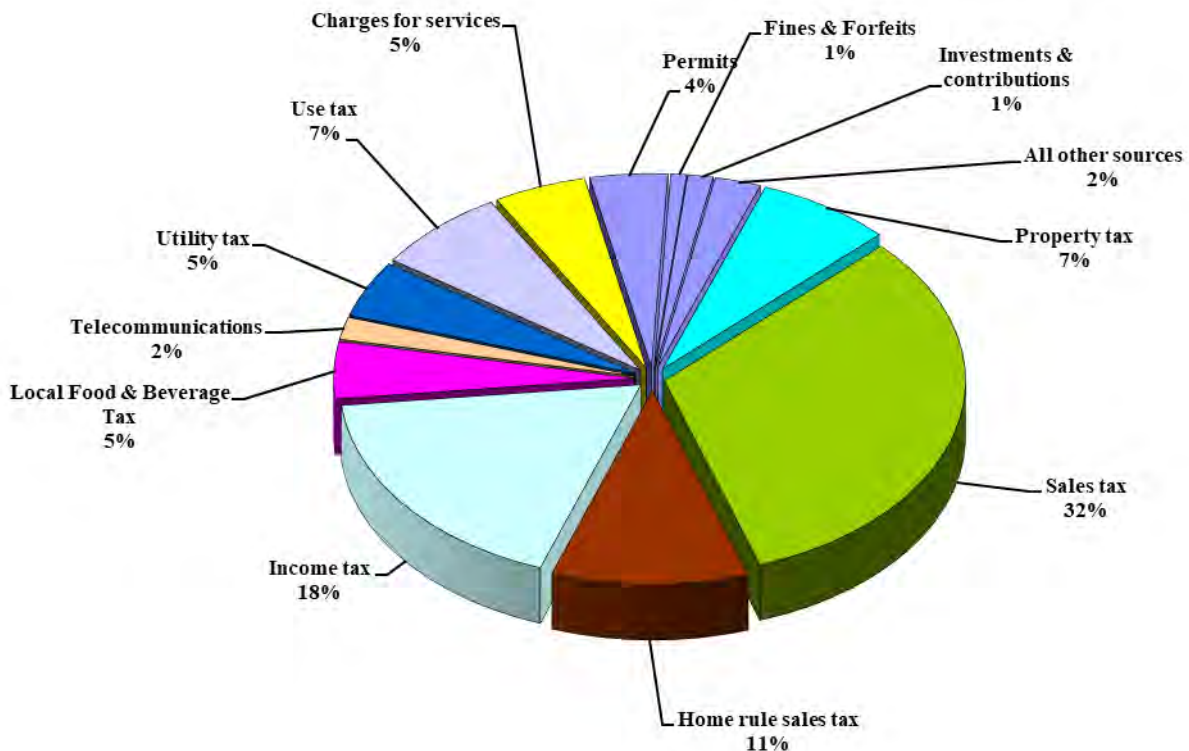
General Fund

The General Fund is the largest fund of the Village accounting for all the services provided to 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 45% of the total Village expenditures in the 2022 budget.

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 \$21 million which is \$1.0 million greater than the 2021 revenue budget. Major revenue increases included in the 2022 budget are \$525,000 in state shared income tax, and \$350,000 in use sales tax. The chart which follows shows three (3) revenue sources comprise 61% of all General Fund revenues. These three sources are sales tax, income tax and home rule sales tax.

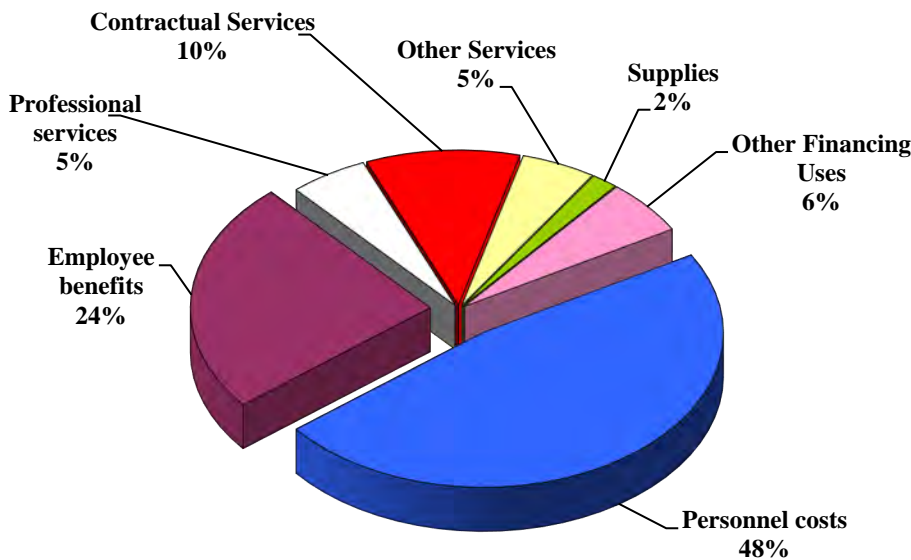


Taxes account for 88% of General Fund revenues and are budgeted to increase \$0.7 million compared to the 2021 Budget. Sales tax and income tax revenues are the two largest sources of tax revenues accounting for 47% and 20% respectively. Revenues collected by the State of Illinois and distributed to the Village account for 81% of the total tax revenues received.

General Fund Expenditures

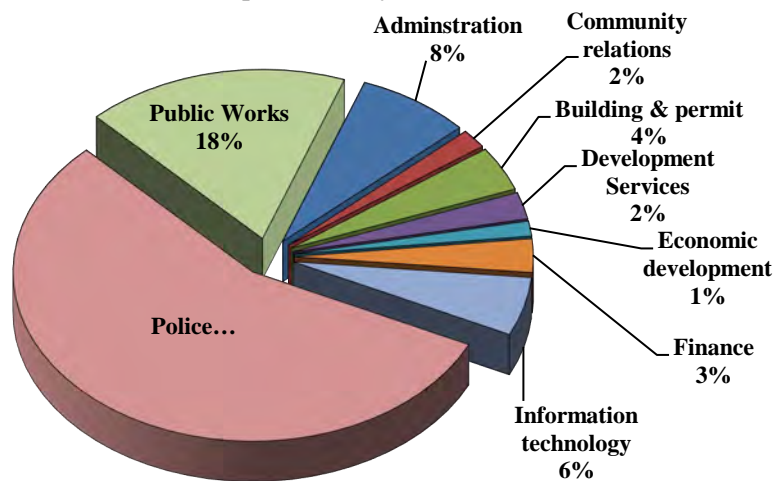
The General Fund accounts for all the expenditures for the operating organizations including administration, community relations, building and permitting services, development services, economic development, finance, information technology, police protection and public works. General Fund expenditures included in the 2022 Budget total \$21 million compared to the 2021 Budget of \$20 million, an increase of \$1.0 million.

General Fund expenditures for the 2022 Budget 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 totaling \$15,144,455.

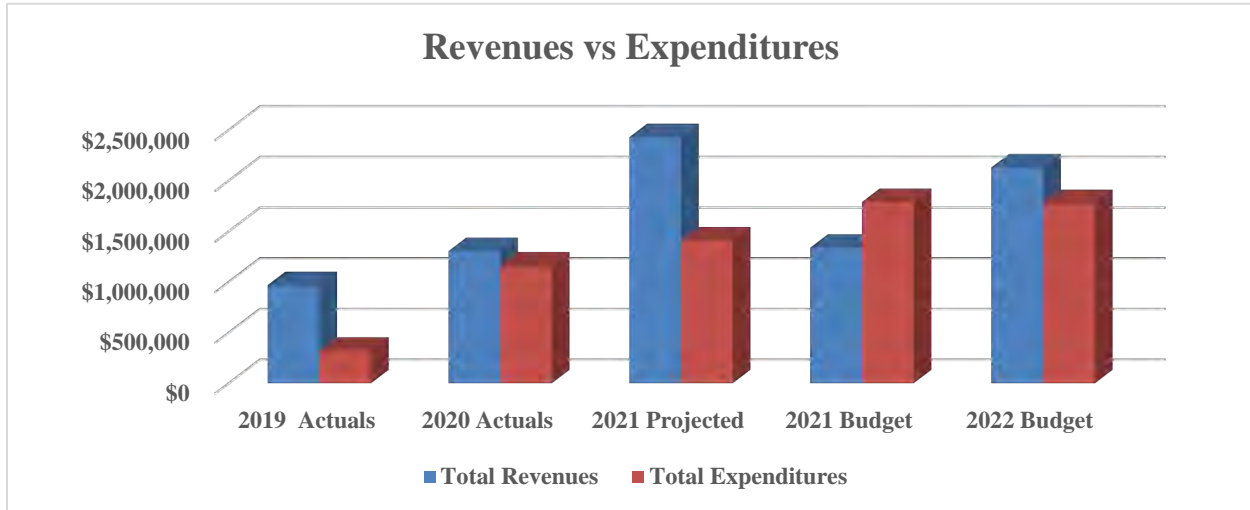


The Police Department and Public Works Department are the two largest areas of expenditures within the General Fund budget. The two departments account for 56% and 18% respectively or a total of 74% of the budget. \$11 million is budgeted for the Police Department and \$3.5 million is budgeted for the Public Works Department. The remaining 26% or \$6.4 million is split amongst the General Government departments.

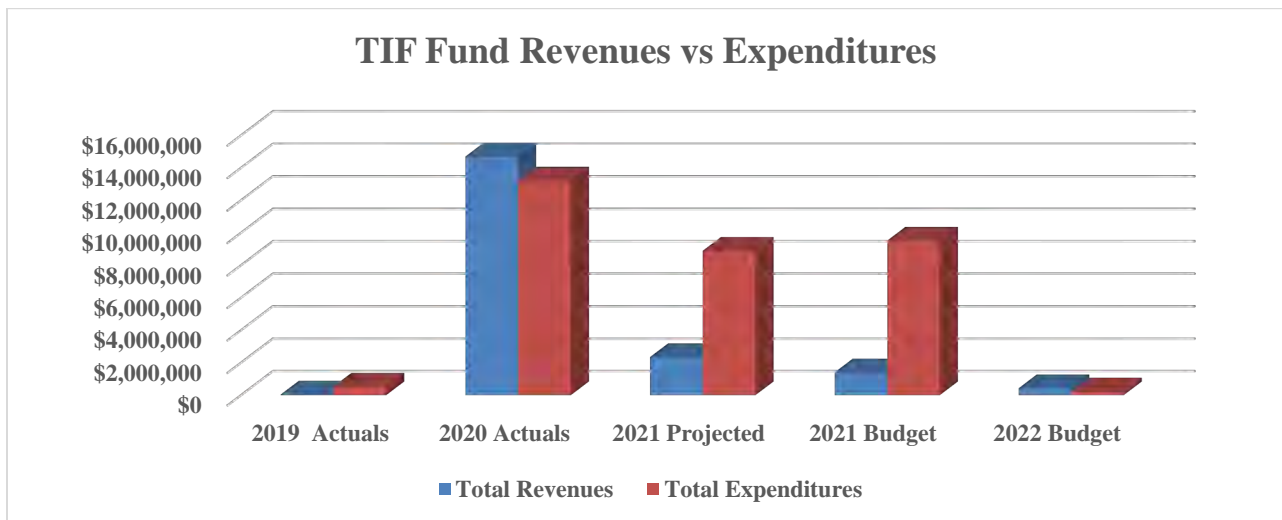
General Fund Expenditures by Function



The Motor Fuel Tax Fund is used to account for the State of Illinois motor fuel tax distributions and grant proceeds which are restricted for specific uses. The Village uses the entire amount received to pay a portion of the debt service on roadway improvements from debt issuances, to pay for the Village’s annual roadway improvement program, and other roadway improvements. Revenues budgeted total \$2.1 million compared with budgeted expenditures of \$1.7 million. Excess annual revenues are held for subsequent years improvements (reserve balances). The chart shows the revenue and expenditure trend for this Fund.



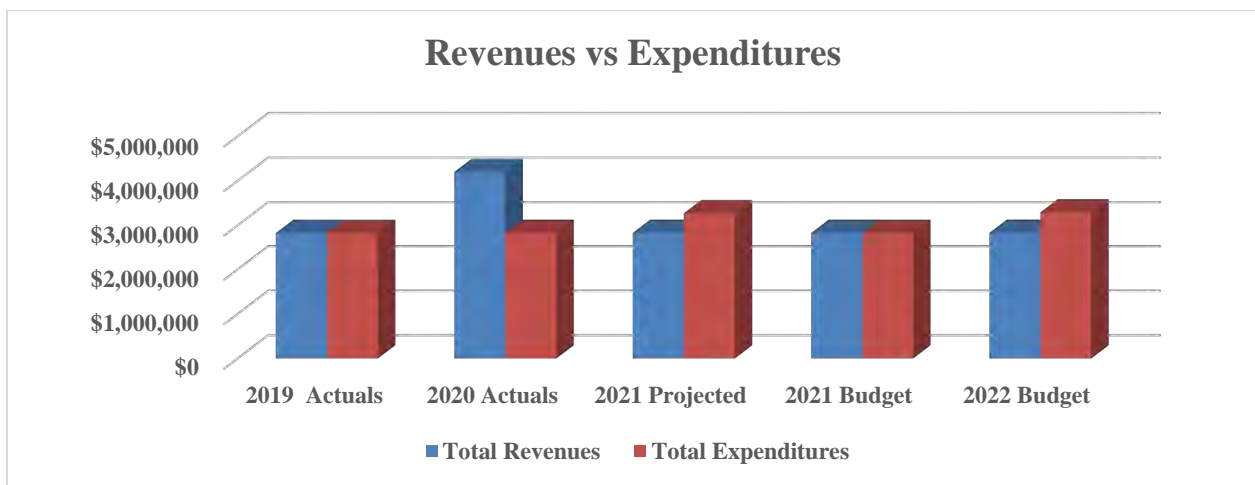
The Tax Increment Financing Fund is used to account for all the revenues and expenditures associated with the redevelopment within the established Downtown Tax Increment Financing District. The District was created in September 2016 and the budget includes \$424,000 in estimated revenues and expenditures of \$227,000 for 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 over the remaining years of the TIF. Revenues are anticipated to increase substantially in fiscal year 2024 as the first full year of property assessments for completed development will begin to be received. Expenditures will fluctuate based on the amount approved for public improvements within the TIF District annually. The following chart depicts this trend for the past four years.



The Capital Improvement Fund is used to account for tax revenues, grant proceeds and development fee revenue used for the construction of municipal facilities, roads, and other infrastructure improvements. 2022 budgeted revenues of \$4.4 million plus reserve balances will support the

expenditure budget of \$5.2 million. \$1.4 million of the total expenditures is for debt service payments on the 2016 General Obligation Bonds (Police Headquarters Facility) and to support fleet replacements/maintenance and TIF District expenditures. 12 individual projects are included in the budget. Details may be found in the individual Fund section of this Budget.

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, local home rule sales tax, Motor Fuel tax revenues, and TIF Fund increment 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 ensure the debt is paid. The total outstanding principal and interest on April 30, 2021 totals \$48 million plus TIF supported debt of \$20.7 million. The Village has four (4) separate debt issuances outstanding which are paid out of the Debt Service Fund. Expenditures in the 2022 Budget total \$3.2 million. The reader may refer to the Financial Policies section of this document for a more detailed discussion of the Village’s outstanding debt and the individual Fund section of this Budget. The Village tries to maintain a level debt service when issuing 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 could 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

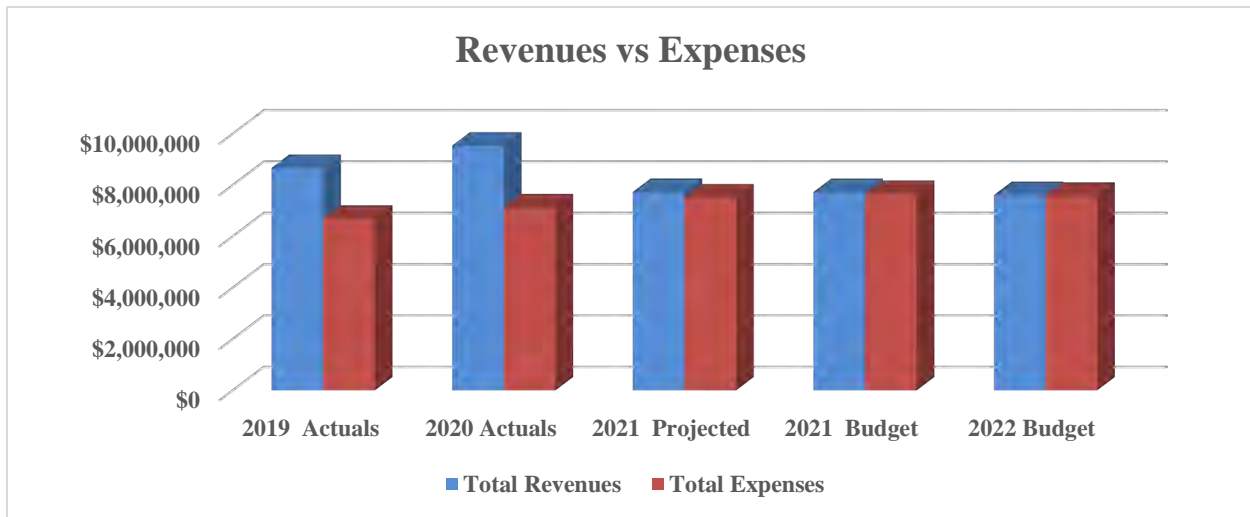
Revenues are dependent on water usage and the associated water rate calculated by the Village. A water rate study was completed in FY 2018 and the Village Board authorized rate increases annually each year through May 1, 2022. The current water rate is projected to generate \$6.2 million in water service charges and the sewer rate is projected to generate \$1.3 million based on normal usage. The new water rate increases will support operations, debt service and capital improvements. 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 decrease 1.5% compared to the 2021 Budget due to the Village not collecting late payment fees since the beginning of the pandemic. Expenses have decreased 1% compared to the 2021 Budget primarily due to the \$137,000 decrease in debt service offsetting all other expense increases.

The Water and Sewer Fund pledges water and sewer revenues to pay the debt service for three (3) outstanding Bond issuances and one Illinois Environmental Protection Agency loan. The total debt service in the 2022 budget is \$1.0 million. The total outstanding principal and interest as of April 30,

2021 is \$7.3 million. The reader may refer to the Financial Policies section of this document for further discussion on the Fund's debt.

The trend over the past few years has seen revenues exceeding expenses slightly each year with any excess transferred to the Water & Sewer Capital Fund to pay for utility system improvements.

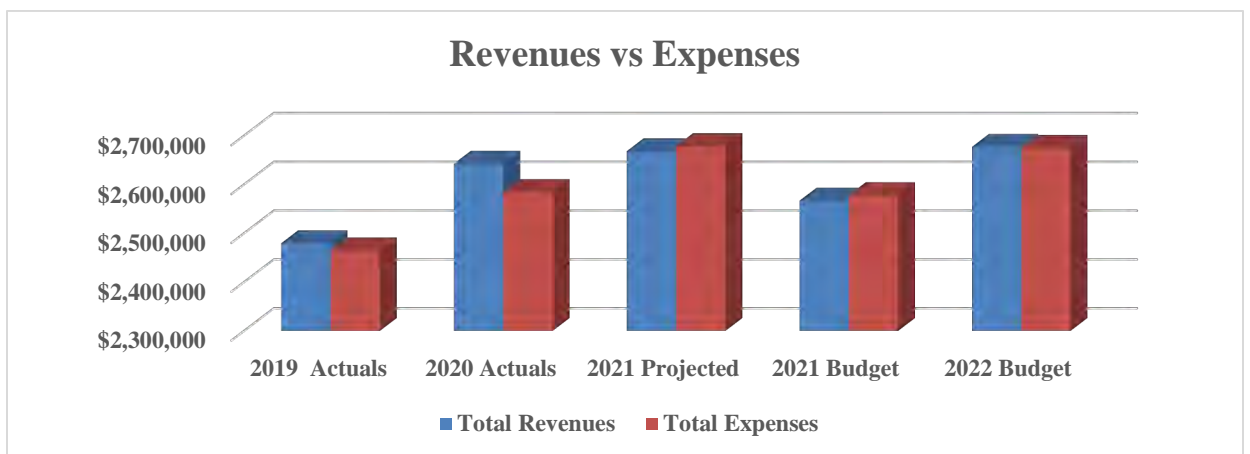


Water & Sewer Capital Fund

The Water & Sewer Capital Fund accounts for all the utility system improvements. The 2022 budget includes \$3.3 million in revenue inclusive of a \$3.0 million transfer from the Water & Sewer Fund. Expenses are budgeted at \$3.1 million. Expenses include \$3.0 million for improvement projects and a \$125,000 transfer to the Municipal Fleet Fund for equipment replacement. Eight projects have been budgeted for completion in this budget.

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 in the 2022 Budget are \$2.6 million compared to total expenses of \$2.6 million. The Fund reserve balance is at 21% 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.

Municipal Fleet Fund

This Fund was created in FY 2017 to account for all the vehicular and motorized equipment purchases and to provide for a centralization of these expenses and determine an annual funding source for future purchases. Fleet maintenance budgets in the user departments have been moved to this Fund during the last fiscal year. The 2022 Budget has \$602,000 in revenues including transfers from other Funds of \$581,500. Expenses are budgeted at \$597,650 for maintenance (\$112,600) and replacements (\$485,050). 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.

Municipal Parking Fund

This Fund was established for the 2022 Budget to account for the revenues from permits sold to park in the South parking garage in the downtown and maintenance costs for the garage. Estimated revenues of \$30,200 and estimated expenses of \$25,700 are included in this Budget.

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 \$1.8 million to the pension fund in Fiscal Year 2022 based on the actuarial report as of the fiscal year ending April 30, 2020. 2022 budgeted revenues of \$2.7 million exceed expenditures of \$1.3 million. Expenditures will trend higher annually because of the annual 3% increase in the members pension and more officers retire. Pension payments of \$1.2 million in the 2022 Budget are expected to increase 70% over the next five years. The Fund is 73% funded on an actuarial value of fund liabilities and assets.

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. This information should allow the reader to gain a good understanding of the Village and its financial operations.

Major Revenue Sources

The Village of Oswego has eight 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 is estimated to increase 1.4% in FY 2021 to a total of \$6.6 million. FY 2022 budget estimates a 2.6% increase or \$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 4% 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 2022 budget estimates this revenue at \$7.5 million which is a minimal increase from the FY 2021 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 2022 budget totals \$5.5 million with \$3.3 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. A revised distribution formula led to increases in the revenues beginning in Fiscal Year 2019. The FY 2022 budget of \$3.7 million is a 1% increase from the previous fiscal year due to increased population from the 2020 Census.

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 2022 Budget estimates the revenue at \$2.7 million.

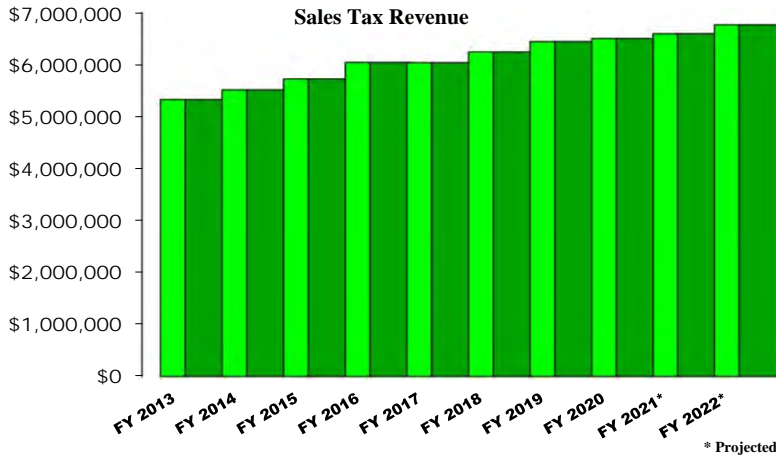
Property tax revenue is the sixth largest source of revenue for the Village and does not fluctuate due to the overall performance of the local and state economy. The Village annually determines how much in property tax revenue will be received from the property owners by levying a total dollar amount 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 2022, 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 2022.

Use tax revenue is the seventh largest source of revenue for the Village. Use tax is similar to Sales tax and is collected by the State and remitted based on population to municipalities. The growth in internet sales and the decision to allow taxing on all internet sales has caused a large increase in this revenue source. \$1.5 million is included in the budget for FY 22.

Utility tax revenue is the eighth 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 \$0.4 million for Fiscal Year 2022. Gas and electric utility taxes are expected to stay at the FY 2021 amount of \$1.0 million.

General Fund



Sales Tax Revenue		
Fiscal Year	Sales Tax	% Change
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	\$6,507,094	0.9%
FY 2021*	\$6,600,000	1.4%
FY 2022*	\$6,770,000	2.6%

*Projected

Description

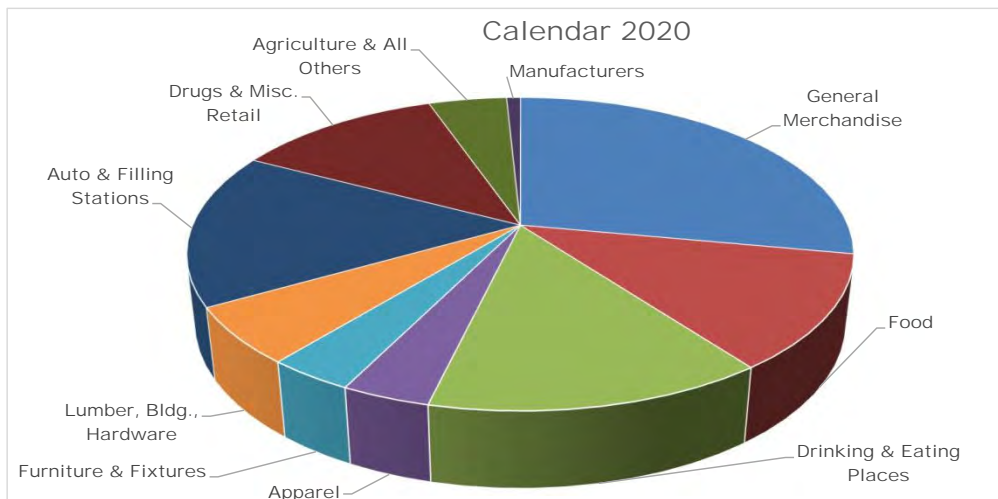
The Village of Oswego receives from the State of Illinois, 16% of the 6.25% State sales tax on general merchandise (1% of gross sales). In addition, the Village also receives 100% of the 1.25% State sales tax on food and qualifying drugs (also 1% of gross sales). The tax money that the Village receives 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

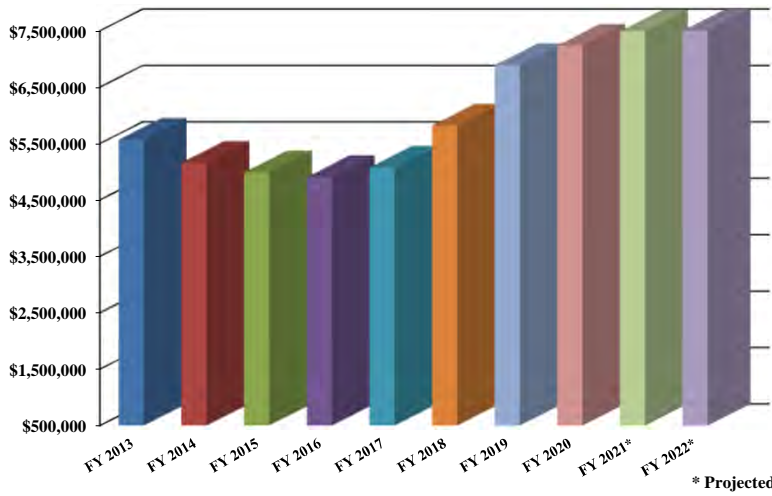
Sales tax revenue received by the Village is directly related to the dollar value of sales made within the Village limits. Sales in four categories account for 70% of the sales tax revenue received by the Village. General Merchandise, Drinking & Eating Places, Auto/Filling Stations and Drugs & Misc. 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 2013. The FY 2022 budget is estimating a 2.6% increase in sales tax revenue based on continued growth in the local economy.

Sales Tax Revenue By Type of Business (Calendar Year)

Category	2017		2018		2019		2020	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	\$ 1,722,784	28.07%	\$ 1,757,995	27.32%	\$ 1,822,493	27.73%	\$ 1,797,734	27.94%
Food	\$ 618,676	10.08%	\$ 674,222	10.48%	\$ 685,426	10.43%	\$ 763,054	1479.32%
Drinking & Eating Places	\$ 896,932	14.61%	\$ 934,789	14.53%	\$ 955,522	14.54%	\$ 895,109	1735.33%
Apparel	\$ 296,426	4.83%	\$ 323,051	5.02%	\$ 326,976	4.97%	\$ 234,298	454.23%
Furniture & Fixtures	\$ 187,436	3.05%	\$ 197,172	3.06%	\$ 218,570	3.33%	\$ 228,640	454.23%
Lumber, Bldg., Hardware	\$ 304,910	4.97%	\$ 313,645	4.87%	\$ 341,174	5.19%	\$ 376,389	443.26%
Auto & Filling Stations	\$ 1,022,267	16.65%	\$ 1,107,645	17.22%	\$ 1,091,356	16.60%	\$ 1,026,518	729.70%
Drugs & Misc. Retail	\$ 757,550	12.34%	\$ 746,246	11.60%	\$ 759,217	11.55%	\$ 770,833	1990.10%
Agriculture & All Others	\$ 289,574	4.72%	\$ 330,647	5.14%	\$ 321,595	4.89%	\$ 290,553	1494.40%
Manufacturers	\$ 41,374	0.67%	\$ 48,753	0.76%	\$ 51,046	0.78%	\$ 51,581	563.29%
Total	\$ 6,137,930	100.00%	\$ 6,434,166	100.00%	\$ 6,573,375	100.00%	\$ 6,434,709	100.00%



Water & Sewer Charges for Service Revenue



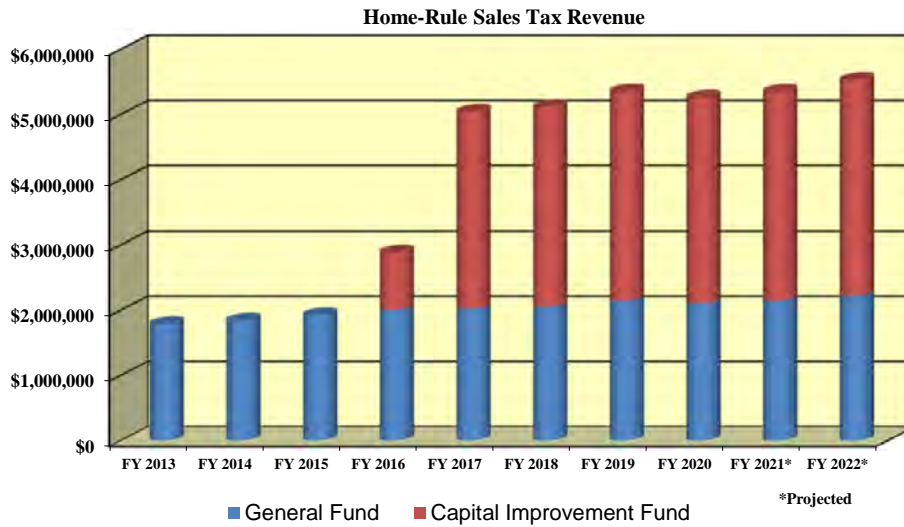
Fiscal Year	Charges for Service	% Change
2013	\$5,567,132	11.1%
2014	\$5,159,314	-7.3%
2015	\$4,988,572	-3.3%
2016	\$4,904,822	-1.7%
2017	\$5,074,360	3.5%
2018	\$5,819,084	14.7%
2019	\$6,889,423	18.4%
2020	\$7,236,064	5.0%
2021*	\$7,490,000	3.5%
2022*	\$7,500,000	0.1%

Description

Water customers are billed bi-monthly for water and sewer services used at the current rate of \$5.33 for every 100 cubic feet of water used (\$7.13 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, 2021 the water rate will increase another \$0.10 cents per 100 cubic feet of water used to \$5.43 (\$7.26 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. Rate increases insure the rate structure is sufficient to support the operating, capital, and debt service costs of this enterprise system. The FY 2022 revenue budget is decreasing \$138,000 due to the lower anticipated usage and the lack of late fee revenue due to the pandemic. The surplus revenue above policy limits for the unrestricted net assets balance is transferred annually to the Water & Sewer Capital Fund. A rate increase of \$0.10 per 100 cubic feet is scheduled for May 1, 2021. Additional rate increases may be necessary 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
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	\$5,264,970	-1.7%
2021*	\$5,350,000	1.6%
2022*	\$5,527,000	3.3%

*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.

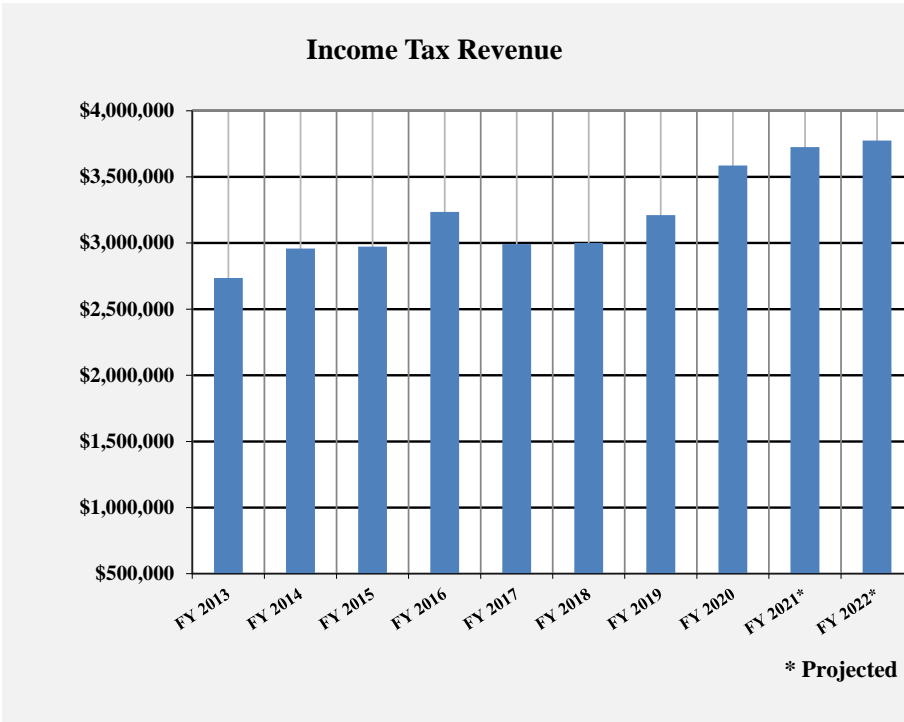
Analysis and Trends

This revenue source will trend similarly to the general sales tax revenue. Home Rule Sales tax revenue is budgeted to increase \$165,000. 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.

Category	2017		2018		2019		2020	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	\$1,288,092	25.1%	\$1,327,313	24.5%	\$1,343,807	24.5%	\$1,321,902	25.3%
Food	\$348,693	6.8%	\$394,376	7.3%	\$391,834	7.1%	\$392,550	7.5%
Drinking & Eating places	\$1,107,532	21.6%	\$1,149,490	21.2%	\$1,169,973	21.3%	\$1,105,944	21.1%
Apparel	\$369,862	7.2%	\$403,123	7.4%	\$408,086	7.4%	\$292,332	5.6%
Furniture & HH & Radio	\$233,614	4.6%	\$246,510	4.6%	\$273,210	5.0%	\$285,832	5.5%
Lumber, Bldg., Hardware	\$380,543	7.4%	\$391,808	7.2%	\$417,635	7.6%	\$469,598	9.0%
Auto & Filling Stations	\$437,955	8.5%	\$493,765	9.1%	\$484,127	8.8%	\$406,677	7.8%
Drugs & Misc. Retail	\$571,499	11.1%	\$584,103	10.8%	\$564,934	10.3%	\$555,117	10.6%
Agriculture & All Others	\$344,593	6.7%	\$365,367	6.8%	\$380,315	6.9%	\$346,500	6.6%
Manufacturers	\$46,427	0.9%	\$55,536	1.0%	\$58,226	1.1%	\$57,006	1.1%
Total	\$5,128,811	100%	\$5,411,392	100%	\$5,492,149	100%	\$5,233,461	100%

General Fund

Income Tax Revenue



Fiscal Year	Income Tax Revenues	% Change
2013	\$2,735,608	11.2%
2014	\$2,957,978	8.1%
2015	\$2,972,805	0.5%
2016	\$3,235,006	8.8%
2017	\$2,991,771	-7.5%
2018	\$2,999,575	0.3%
2019	\$3,211,509	7.1%
2020	\$3,585,136	11.6%
2021*	\$3,725,000	3.9%
2022*	\$3,775,000	1.3%

Description

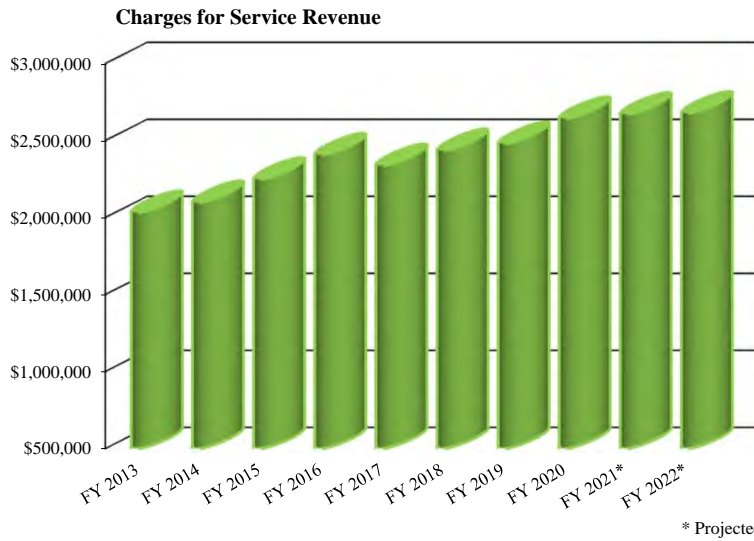
The State of Illinois currently has an income tax rate of 4.95% for individuals, trusts and estates and 7.0% for corporations. Of the total net income tax collections received by the State, 1/6th is set aside into the Local Government Distributive Fund (LGDF). The LGDF receipts are then distributed to 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 reached a new high in FY 2021. The FY 2017 decrease was due to the State of Illinois' lowering the distribution percentage formulas. Legislative changes restored 50% of the prior reduction in FY 2019 and the remaining 50% reduction in FY 21. The Governors Proposed FY 22 state budget reduces the current distributions by the previously restored 10% meaning a possible loss of revenue to the Village. The estimated revenue loss is approximately \$375,000. The FY 2022 Budget has a slight increase but much lower than it would have been because of the potential distribution formula change if the Governor's budget is approved.

Garbage Collection Fund

Disposal Fees



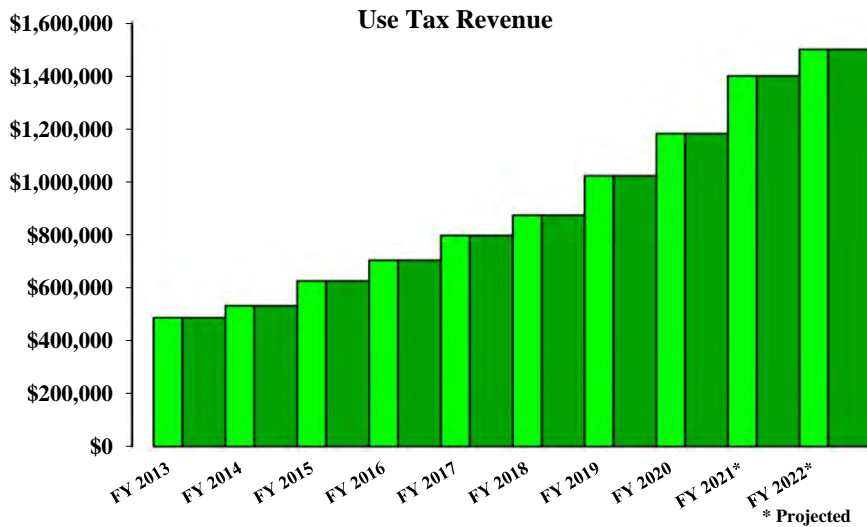
Fiscal Year	Charges for Service	% Change
FY 2013	\$2,032,054	-10.4%
FY 2014	\$2,097,286	3.2%
FY 2015	\$2,248,211	7.2%
FY 2016	\$2,405,709	7.0%
FY 2017	\$2,336,683	-2.9%
FY 2018	\$2,434,765	4.2%
FY 2019	\$2,479,430	1.8%
FY 2020	\$2,642,512	6.6%
FY 2021*	\$2,670,000	1.0%
FY 2022*	\$2,677,000	0.3%

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 4% or the February to February CPI. The contract expires on April 30, 2022.

General Fund**Use Tax Revenue**

Use Tax		
Fiscal Year	Revenue	% Change
FY 2013	\$487,137	2.9%
FY 2014	\$532,566	9.3%
FY 2015	\$626,079	17.6%
FY 2016	\$704,341	12.5%
FY 2017	\$798,372	13.4%
FY 2018	\$874,738	9.6%
FY 2019	\$1,023,337	17.0%
FY 2020	\$1,182,297	15.5%
FY 2021*	\$1,400,000	18.4%
FY 2022*	\$1,500,000	7.1%

*Projected

Description

The Village of Oswego receives Use Tax revenue collected and distributed by the State of Illinois similar to the general Sales Tax. Use Tax is a privilege tax imposed on the privilege of using, in the state, any kind of tangible personal property that is purchased anywhere at retail from a retailer, as "retailer " is defined in the Use Tax Act. The tax is distributed based on population to municipal governments. The tax rate is 6.25% on general merchandise and 1% on qualifying food, drugs and medical appliances.

Analysis and Trends

Use tax revenue has increased annually based on population and greater sales being made each year. This tax has increased substantially with the growth of on-line sales since 2019. The boom in shopping over the internet has had a dramatic affect on this tax revenue increasing dramatically the past few years. Use tax revenue is projected to plateau and level off in the coming years.

General Fund

Property Tax Revenue

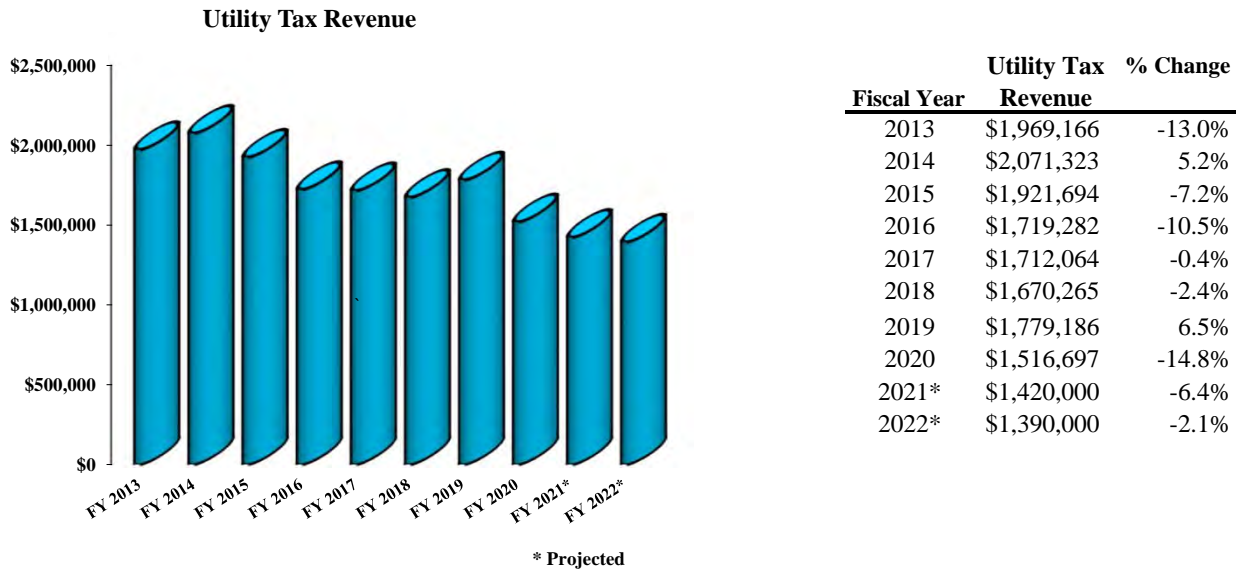


Description

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 2020 for calendar year 2020 will be collected between June 2021 and January 2022 and finance the Village's FY 2022. 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 Property Taxes in the Police Pension Fund.

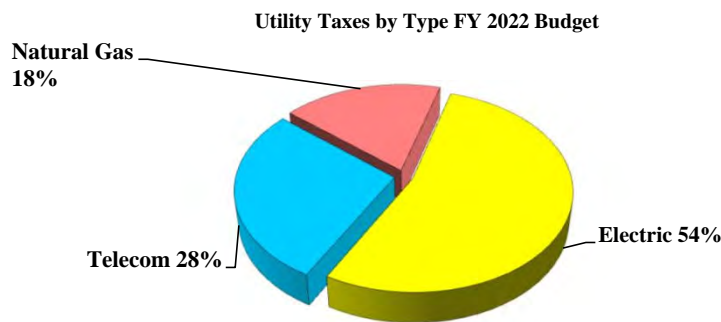
Analysis and Trends

Fiscal Year	General Use	Police Pension	IMRF Pension	General Use % of Total
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%
2022	\$ 100	\$ 1,527,700	\$ 100	0.0%



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

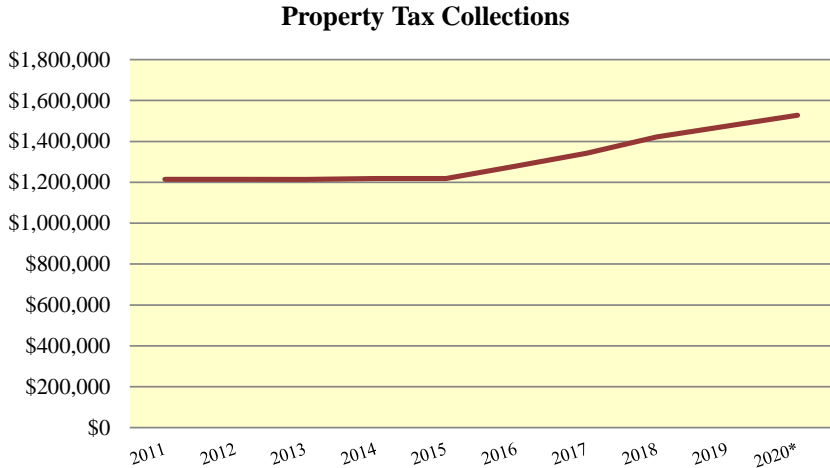
Utility tax revenues continue the downward trend in total revenues. Telecommunication revenues collected by the State of Illinois and distributed to municipalities is projected to decrease another 3% from FY 2021 receipts. Natural gas usage and electric usage will fluctuate from year to year based on 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 29% less than what is was in FY 2013. 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.

TRENDS

Total Village Property Tax Collections

Levy Year	Property Tax	% Change
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	\$ 1,279,174	4.99%
2017	\$ 1,342,224	4.93%
2018	\$ 1,422,010	5.94%
2019	\$ 1,475,028	3.73%
2020*	\$ 1,527,900	3.58%

* estimated

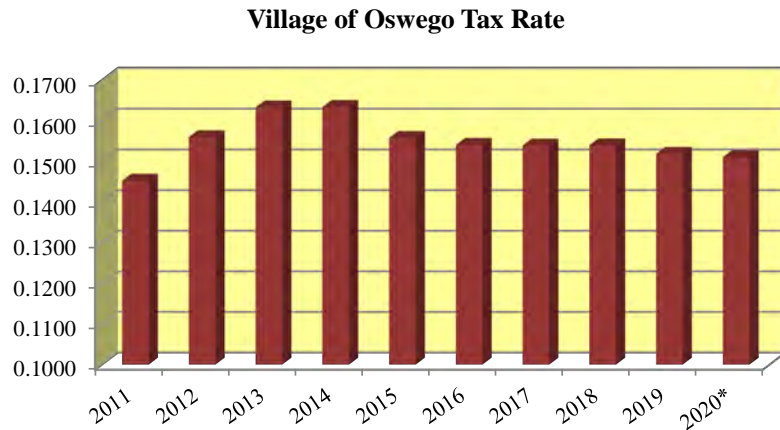


The Village's property tax collection consists of taxes levied for general corporate use, municipal employee's pensions, and police officers pensions. The 2011 levy was reduced to compensate for the decreasing property assessments and the Village Board desire to keep the tax rate from increasing. The Village Board kept the levy amount steady from 2011 to 2015. Beginning with the 2016 levy, the Village Board focussed 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
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%
2020*	0.1511	-0.53%

*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 tax rate has been decreased for the 2019 and 2020 Levies to give some relief to residents.

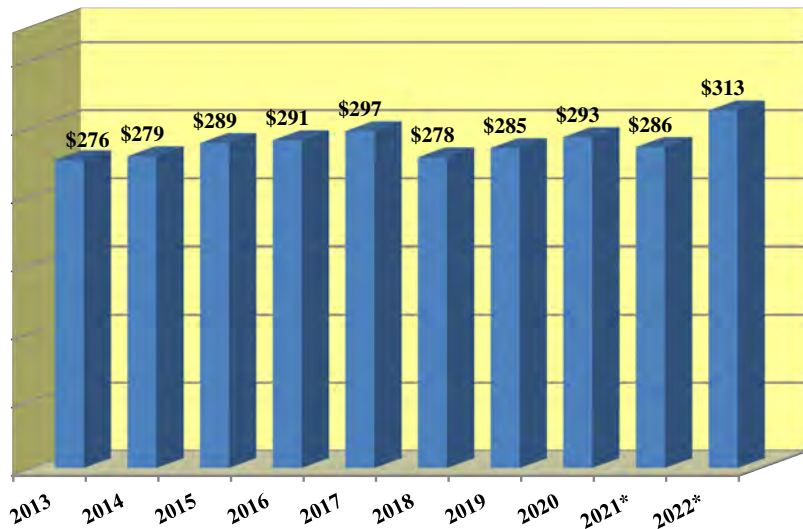
TRENDS

Police Protection Service Costs

Fiscal Year	Operating Cost	Resident Cost
2013	\$8,010,759	\$276
2014	\$8,466,514	\$279
2015	\$8,802,689	\$289
2016	\$8,938,046	\$291
2017	\$9,143,681	\$297
2018	\$9,152,162	\$278
2019	\$9,425,115	\$285
2020	\$9,692,156	\$293
2021*	\$10,000,000	\$286
2022*	\$11,096,061	\$313

* projected

Police Protection Cost per Resident



Since 2013, 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 \$27 above the FY 2021 levels due to overall cost increases within the department.

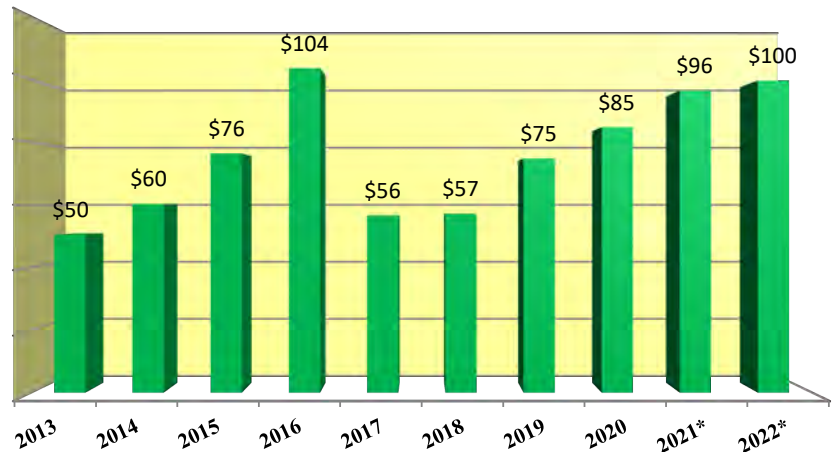
**starting in FY 2017, costs associated with capital expenditures are accounted for in the Capital Improvement Fund or the Vehicle Fund, whichever is applicable.

Public Works Service Costs

Fiscal Year	Operating Cost	Resident Cost
2013	\$1,462,157	\$50
2014	\$1,829,494	\$60
2015	\$2,331,042	\$76
2016	\$3,184,640	\$104
2017	\$1,736,922	\$56
2018	\$1,877,226	\$57
2019	\$2,474,461	\$75
2020	\$2,803,633	\$85
2021*	\$3,375,000	\$96
2022*	\$3,536,191	\$100

* projected

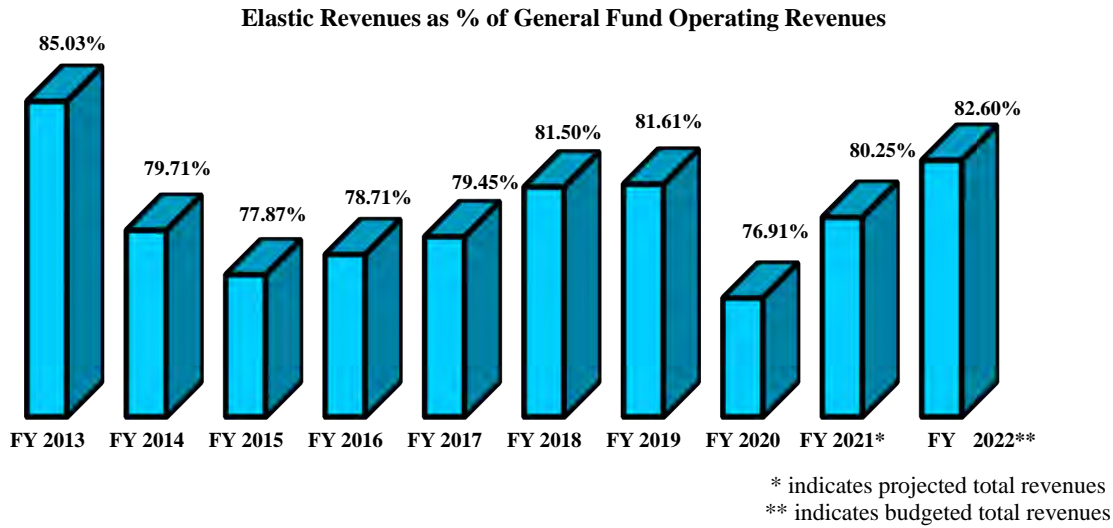
Public Works Cost per Resident



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 2022.

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

VILLAGE 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 21. The increase in Use tax and Income tax revenues is increasing 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.

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 provided direction for staff on what needed to be accomplished by 2020. Due to the pandemic in calendar 2021, the Village Board delayed the process of creating a new Strategic Plan deferring to the summer of calendar 2022. Staff continues completing goals from the latest Strategic Plan. 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,

A handwritten signature in black ink, appearing to read 'Craig Rapp'.

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

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 provided 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. 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 117 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, except 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. The District is the Village's largest employer with 2,330 employees. The District has 20 schools comprised of 2 High Schools, 5 Junior High Schools, 13 Elementary High Schools and one Early Learning Center. The District has 1,118 Teachers and the latest enrollment is 17,632 students.

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

The Oswegoland Park District operates park and recreational facilities in and around the Villages corporate limits. The District's area is approximately 36 square miles and is over 993 acres. The largest amenity is the Fox Bend Golf Course which is located within Village limits covering 14 acres and is a championship sized golf course consistently rated in the top public courses in the Chicagoland area. The District owns 63 parks, greenways and natural areas covering 1,130 acres. Facilities include three recreation centers, an early childhood learning center, two outdoor swimming facilities, one splash pad, a 160 -acre 18-hole golf facility with pro shop, a historical school/museum, and an administration office building. The District offers 34 playgrounds, 31 shelters, eight sand volleyball courts, four full-court basketball courts, 27 half-court basketball courts, 10 ball fields, 15 soccer game fields, nine outdoor tennis courts, eight pickle ball courts, two skate parks, three roller hockey rinks, an 18-hole disc golf course, over 20 miles of walking/biking/jogging trails. The District offers more the 1,536 recreation programs throughout the year to its residents and other guests with over 22,500 participants in 2019.

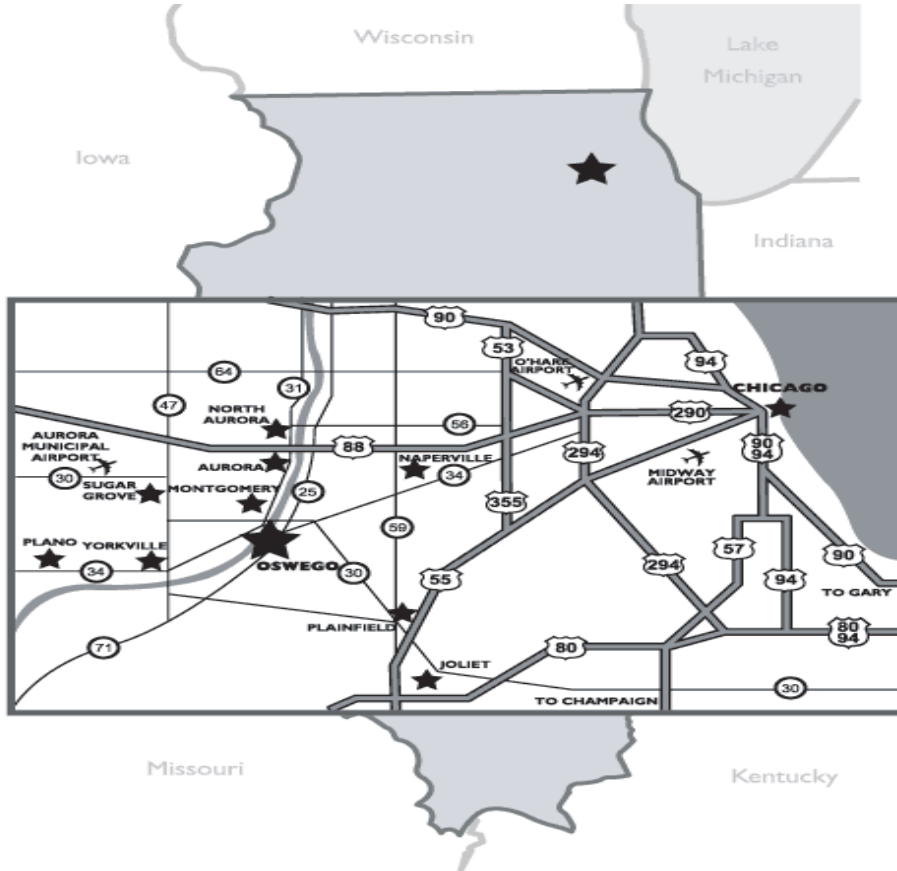
The Oswego Public Library District has served the Village since 1964. The Library District has two libraries serving a population of 61,594. The Library has 31,206 registered users and had over 361,888 in circulated items. The Library is part of the Reaching Across Illinois Library System (RAILS) which 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 72 sworn firefighters/paramedics on the streets. It provides fire protection and emergency medical services to an area over 60 square miles with over 70,000 residents. The district has four fire stations with two located within Village limits.

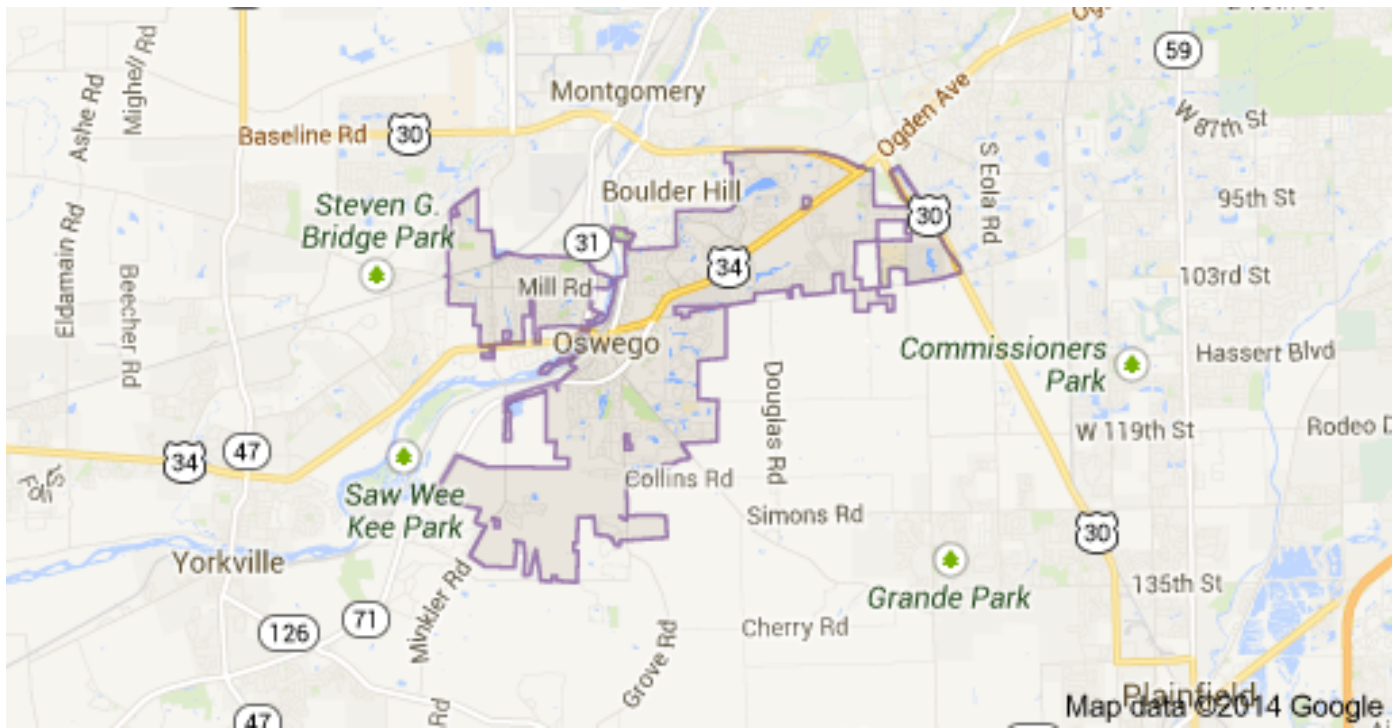
Oswego is a growing community, the largest municipality in Kendall County, continuing to attract new residents to enjoy the abundance of activities and services readily available. Residents enjoy the small country charm of a small rural town while having the opportunity to experience big city life when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

Location

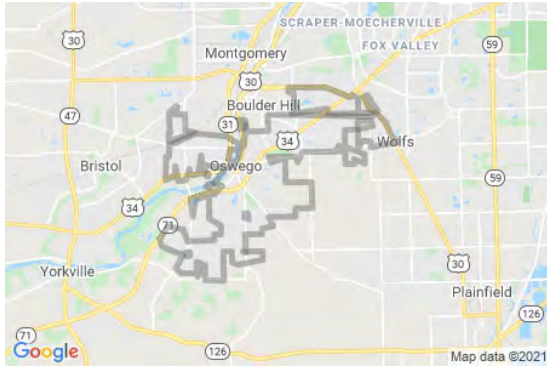
The Village of Oswego is located approximately 50 miles southwest of the Chicago Loop in the northeast section of Kendall County at the border of the three “collar” counties: Will, Kane and DuPage. This four-county area is recognized as one of the most rapidly growing regions in Illinois and the Midwest. 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®, 2020

Population

Population Overview

Population 2020:	33,029
Population 2025:	35,632
Female Population 2020:	16,870
Male Population 2020:	16,162
Diversity Index:	51.6

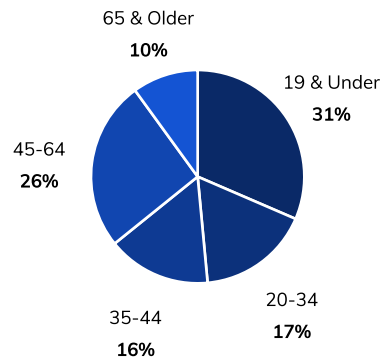
Population By Race

White:	81%
Hispanic or Latino:	16%
Black or African American:	7%
Asian:	4%
Some Other Race:	4%
Two or More Races:	3%
American Indian:	Below 1%
Native Hawaiian or Pacific Islander:	Below 1%

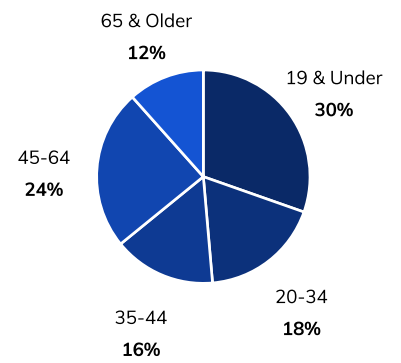
Workforce

Total Workforce:	17,179
Employed:	91%
Unemployed:	9%

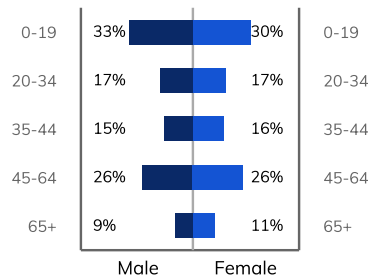
Population By Age 2020



Population By Age 2025



Age & Gender 2020



Median Age 2020



Households



Total Families



Average Daily Commute



Net Migration



Housing Overview

2020 Median Home Value:	\$246,322
2025 Median Home Value:	\$259,535
2020 Total Housing Units:	11,455
2020 Owner Occupied Units:	9,544
2020 Renter Occupied Units:	1,418
2020 Vacant Units:	493
2025 Total Housing Units:	12,673
2025 Owner Occupied Units:	10,088
2025 Renter Occupied Units:	1,418
2025 Vacant Units:	781

Employment by Industry

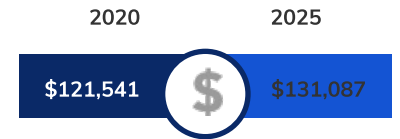
Educational Services:	2,152
Manufacturing:	2,059
Health Care/Social Assistance:	1,735
Retail Trade:	1,583
Professional/Scientific/Tech Services:	1,270
Finance/Insurance:	1,190
Construction:	971
Transportation/Warehousing:	774
Other Services:	720
Wholesale Trade:	570
Accommodation/Food Services:	549
Public Administration:	469
Real Estate/Rental/Leasing:	386
Admin/Support/Waste Management Services:	321
Arts/Entertainment/Recreation:	315
Information:	304
Utilities:	212
Agriculture/Forestry/Fishing/Hunting:	18
Mining/Quarrying/Oil & Gas Extraction:	12
Management of Companies/Enterprises:	0

Income

Median Household Income



Average Household Income



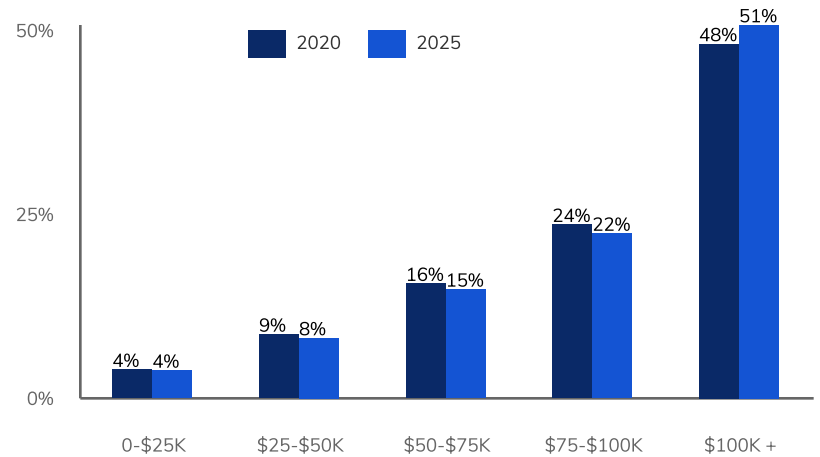
Per Capita Income



Income Growth

Per Capita Income Annual Growth Rate	1.64%
Median Household Income Annual Growth Rate	0.73%

Household Income Distribution



DEMOGRAPHIC AND ECONOMIC INFORMATION
Last Ten Fiscal Years

Fiscal Year	Population	Personal Income	Per Capital Personal Income	Unemployment Rate
2009	29,364	798,818,256	27,204	5.20%
2010	30,355	954,543,330	31,446	8.50%
2011	30,780	950,763,420	30,889	8.70%
2012	30,750	1,013,058,750	32,945	8.00%
2013	30,750	1,033,384,500	33,606	8.30%
2014	30,750	1,027,234,500	33,406	7.00%
2015	33,100	1,075,352,800	32,488	5.00%
2016	32,901	1,089,483,714	33,114	5.20%
2017	33,078	1,098,454,224	33,208	3.40%
2018	34,000	1,213,154,000	35,681	2.70%
2019	35,237	1,285,163,864	36,472	2.50%
2020*	35,237	1,249,891,627	35,471	3.40%

Source: U.S. Census Bureau Fact Sheet

* estimated

VILLAGE OF OSWEGO, ILLINOIS
PRINCIPAL PROPERTY TAXPAYERS

2019 Levy Year			
Taxpayer	Taxable Assessed Value	Rank	% of Total Village Taxable Assessed Valuation
RPAI Oswego Douglas LLC	\$ 5,651,729		
RPAI Oswego Gerry Centennial LLC	4,027,597		
RPAI total	9,679,326	1	0.41%
Farmington Lakes, LLC	7,965,560	2	0.82%
Richport Property Prairie Market, LLC	4,786,280	3	0.49%
Meijer Stores LTD Partnership	4,231,473	4	0.43%
Wal-Mart Real Estate Business Trust	3,913,063	5	0.40%
SVAP III Prairie Market LLC	3,752,399	6	0.39%
Oswego Partners, LLC	2,870,044	7	0.29%
Oswego Junction LLC	2,217,896	8	0.23%
Target Corporation	1,972,136	9	0.20%
Home Depot USA	1,851,568	10	0.19%
	<u>\$43,239,745</u>		<u>4.44%</u>

Data Source

Office of the County Clerk

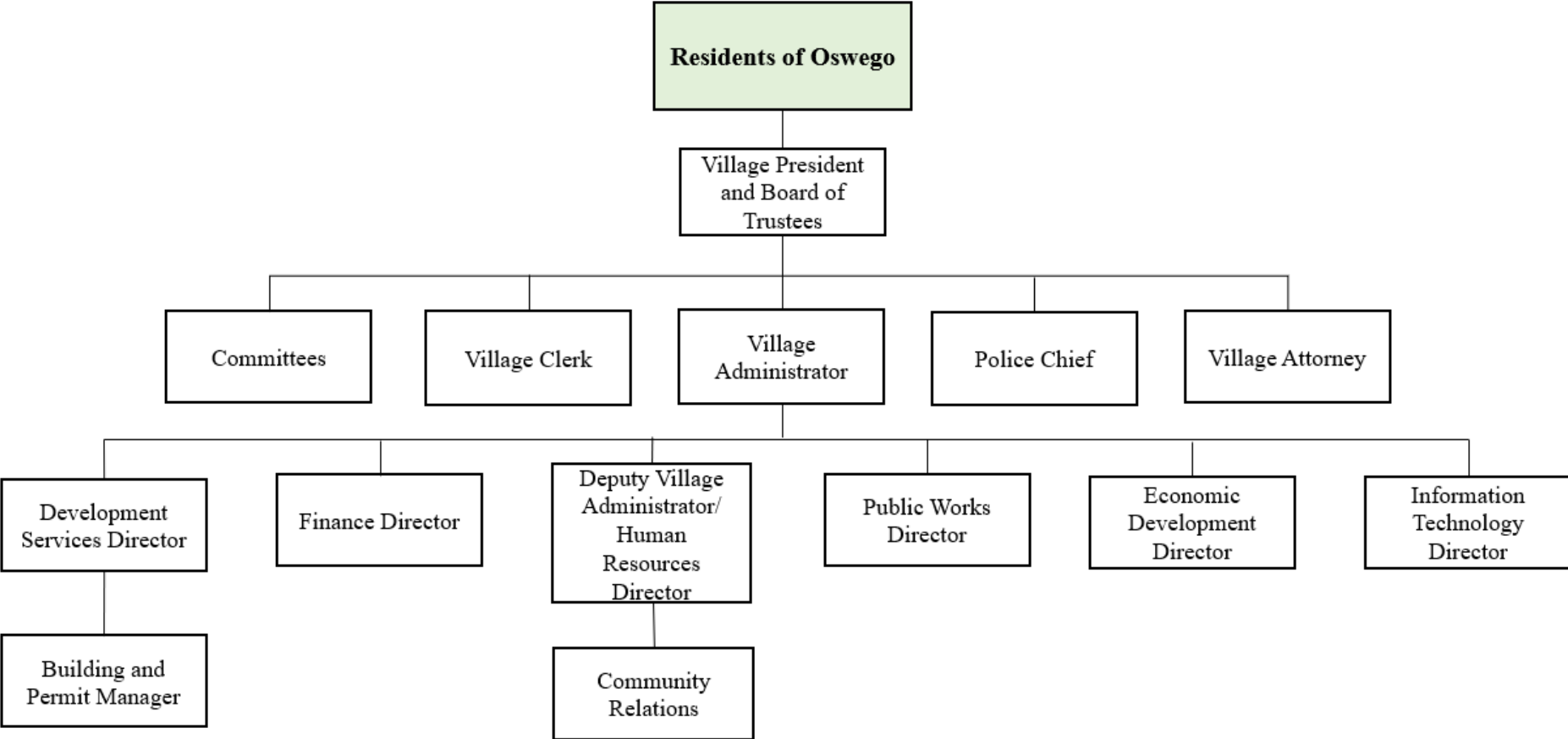
PRINCIPAL EMPLOYERS

Employer	Rank	Number	% of Total Village Population
Community School Dist. No. 308	1	1,893	5.4%
Jewel/Osco- 2 locations	2	362	1.0%
Meijer Corporation	3	300	0.9%
Wal-Mart Stores	4	283	0.8%
Radiac Abrasives, Inc.	5	250	0.7%
Coldwell Banker Honig-Bell	6	225	0.6%
Target Corporation	7	136	0.4%
Village of Oswego	8	119	0.3%
Home Depot USA	9	115	0.3%
UPS Freight	10	100	0.3%

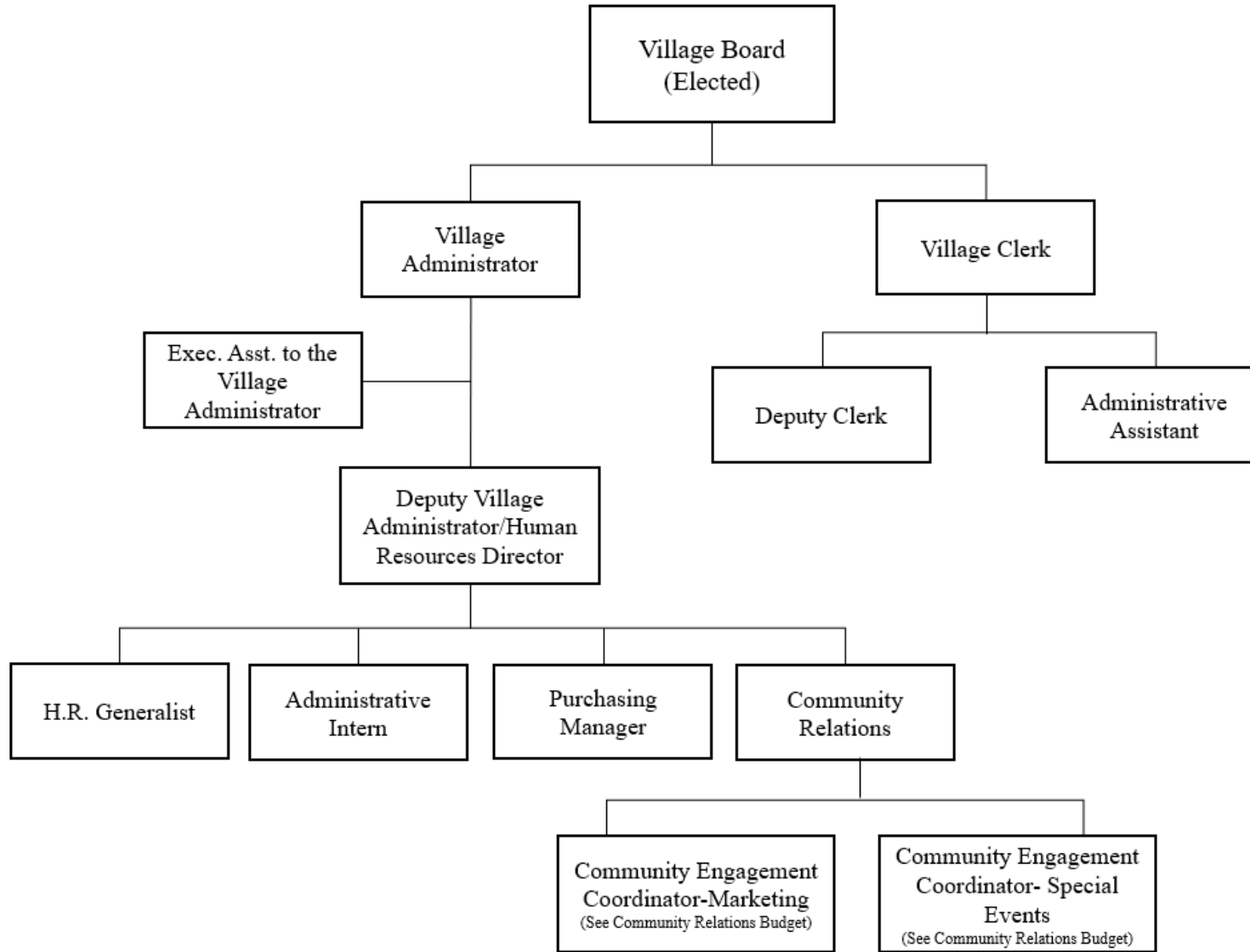
Data Source

Village of Oswego

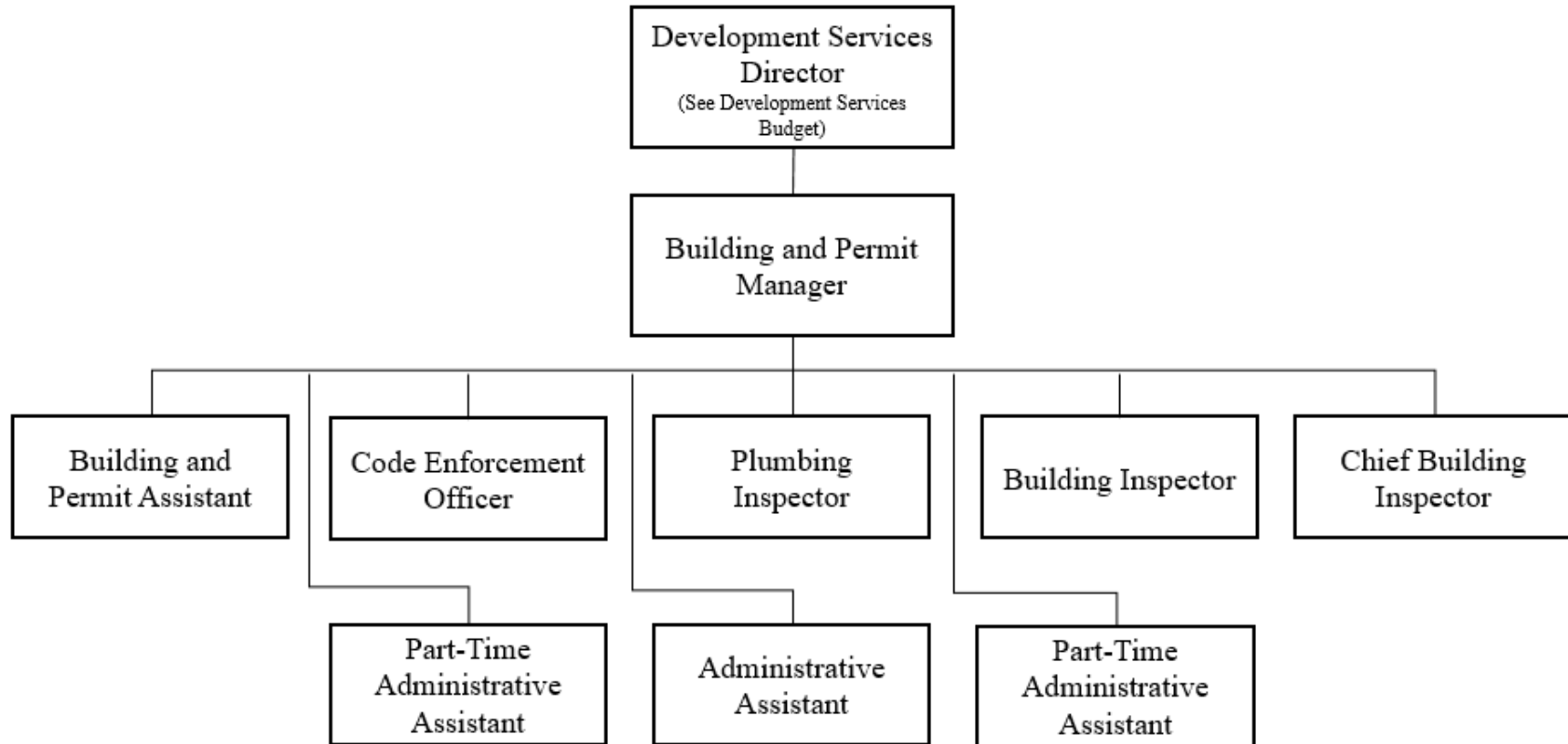
VILLAGE OF OSWEGO ORGANIZATIONAL CHART



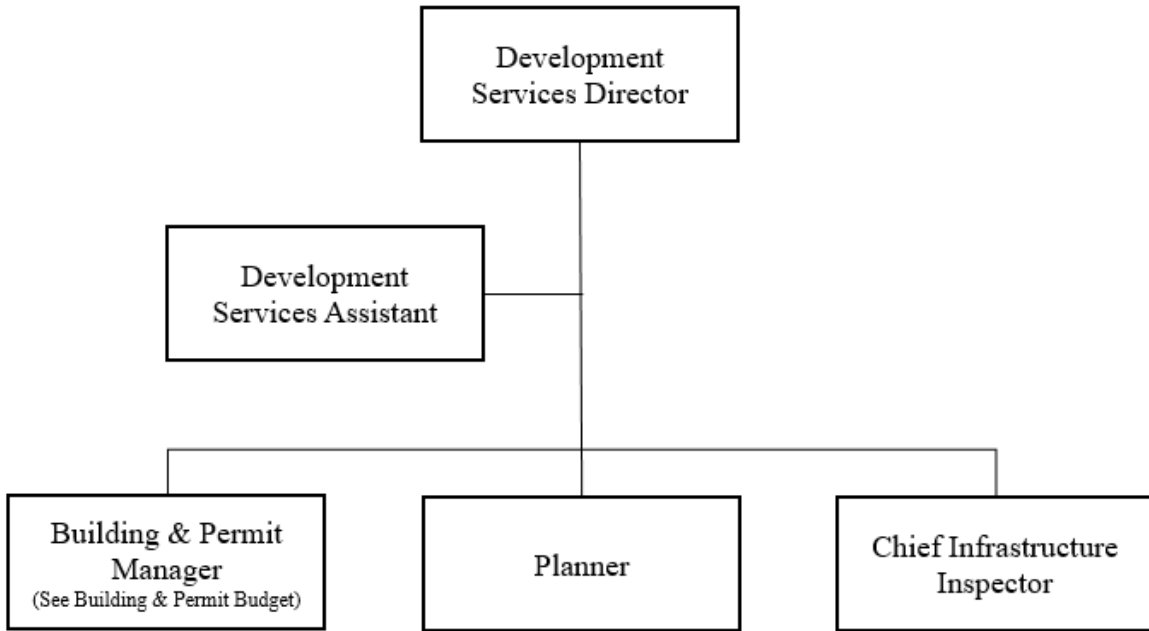
ADMINISTRATION ORGANIZATIONAL CHART



BUILDING AND PERMIT SERVICES ORGANIZATIONAL CHART



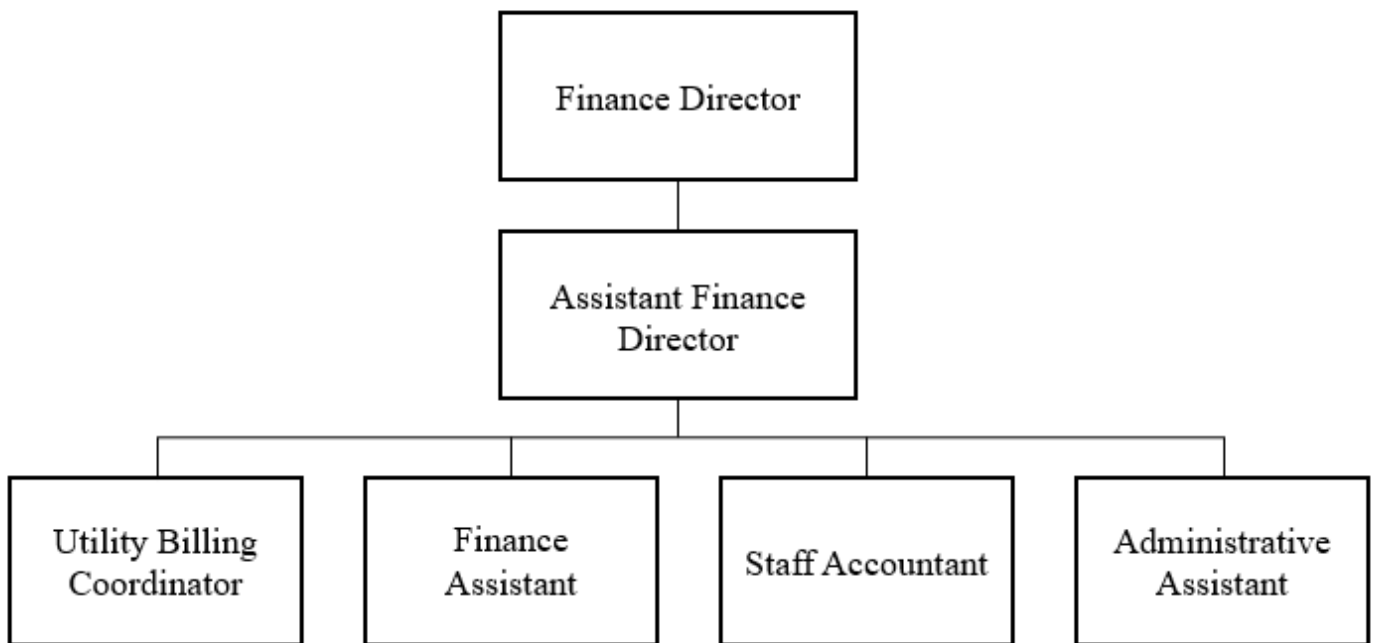
DEVELOPMENT SERVICES ORGANIZATIONAL CHART



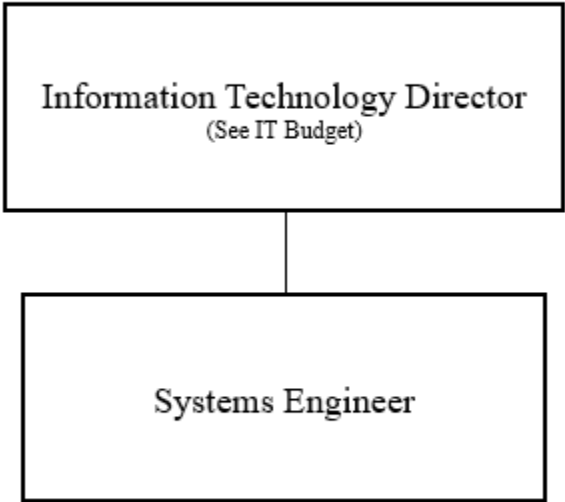
ECONOMIC DEVELOPMENT ORGANIZATIONAL CHART



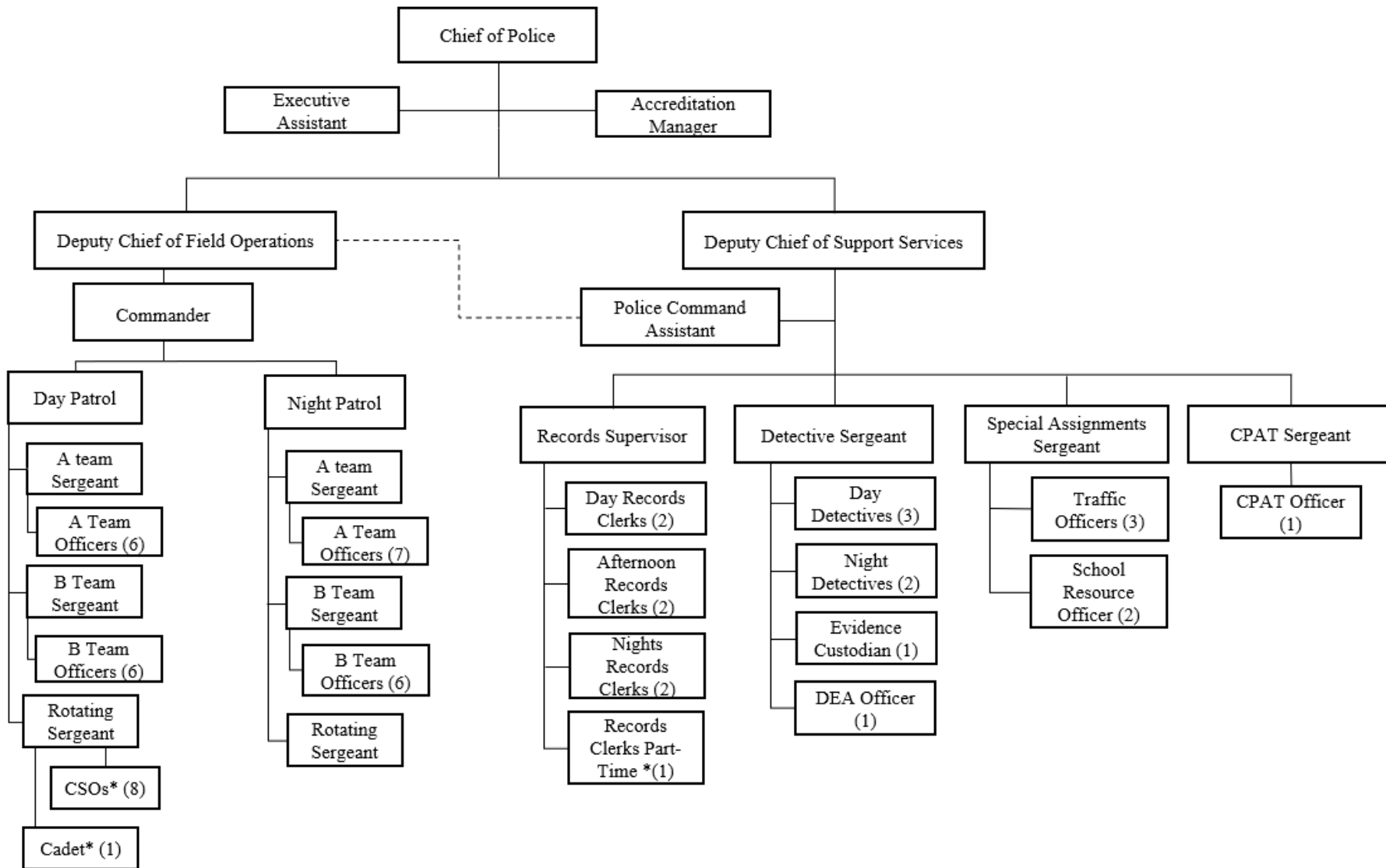
FINANCE ORGANIZATIONAL CHART



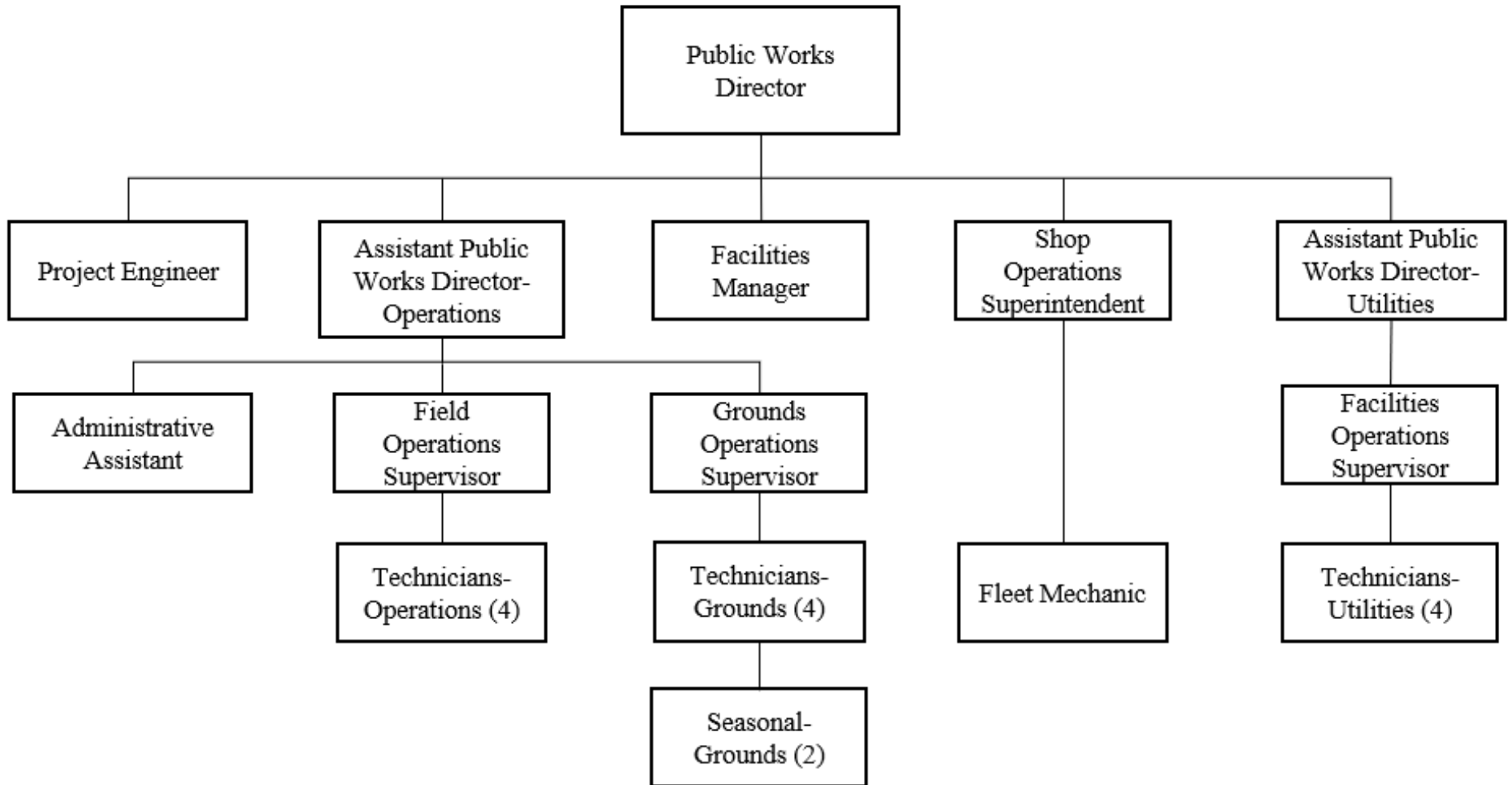
INFORMATION TECHNOLOGY ORGANIZATIONAL CHART



POLICE DEPARTMENT ORGANIZATIONAL CHART



PUBLIC WORKS ORGANIZATIONAL CHART



Fund Structure and Basis of Accounting and Budgeting

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

1. **General Fund:** The General Fund (a Governmental Fund) is by far the largest Fund of the Village and accounts for most expenditures traditionally associated with government, including police protection, road and bridge (street improvements), building and permitting, development services, 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 outstanding general obligation bonds. Sales tax, motor fuel tax, and tax increment 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.

Municipal Parking Fund: This Fund was established to account for the revenues and expenses associated with the downtown parking garage. Permit fees will provide the revenues to pay for the annual maintenance costs and establish reserves for one time improvements.

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

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

Non-Budgeted Funds

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

Special Revenue Funds

Public Works Escrow Fund

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

Economic Development Fund

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

Public Service Fund

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

Agency Funds

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

Agency Fund

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

Subdivision Escrow Fund

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

Basis of Accounting and Basis of Budgeting

The **modified accrual basis of accounting** is used for all **governmental fund types** (General Fund, Special Revenue Funds, Capital Project Funds and the Debt Service Fund) and agency funds (the Village currently does not budget for any agency funds). Under the modified accrual basis of accounting, revenues are recognized when they are both measurable and available. Measurable

means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Property taxes are recognized when they become both measurable and available in the period that the tax is intended to finance. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

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

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

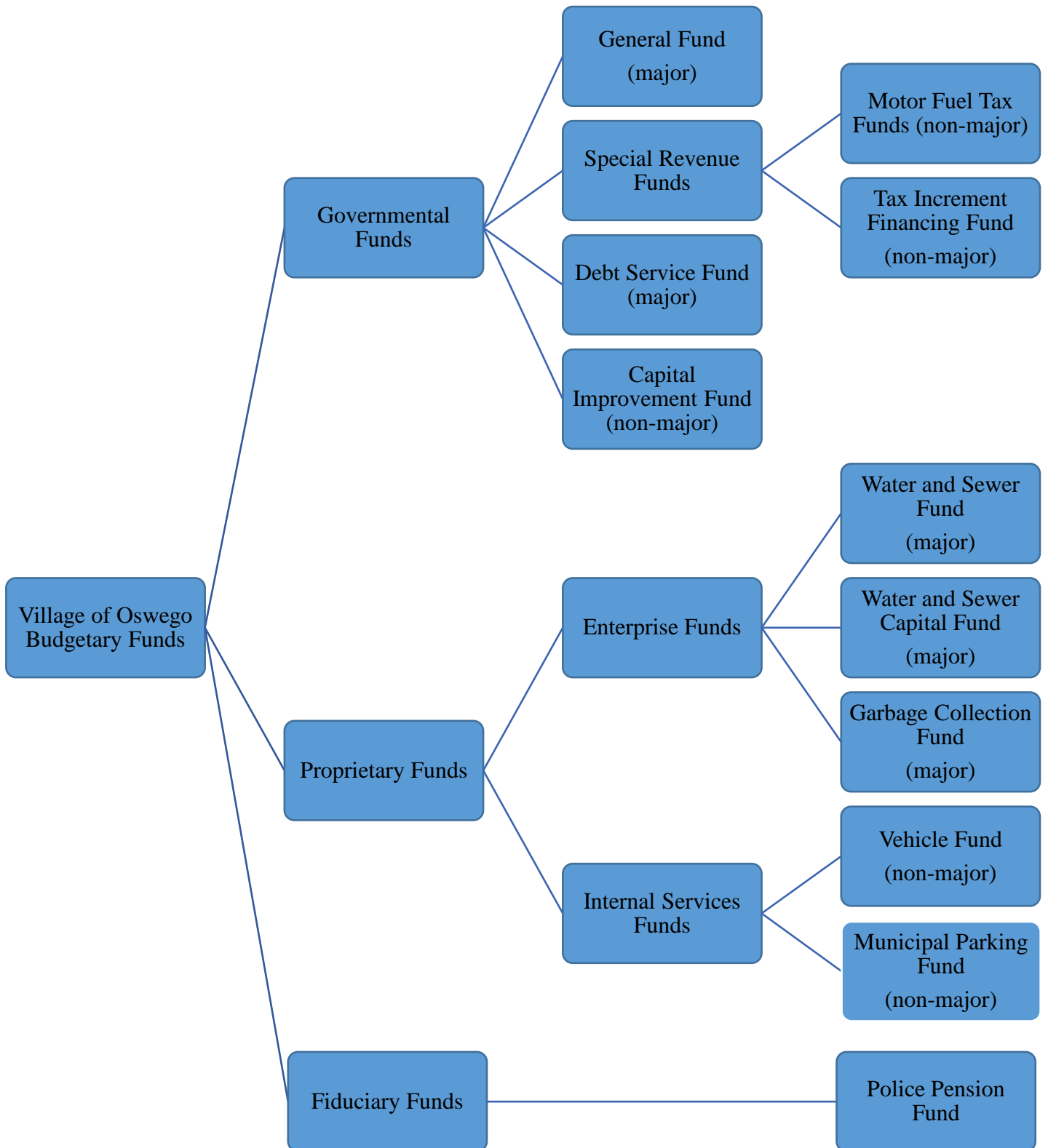
Both the modified accrual basis of accounting and the accrual basis of accounting are consistent with generally accepted accounting principles (GAAP).

Basis of Budgeting

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

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

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



FUND /DEPARTMENT STRUCTURE

FUND /DEPARTMENT STRUCTURE													
					Department Involvement								
Governmental Funds		Major Fund	Non-Major Fund	Budget	Corporate	Community Relations	Building & Permitting	Development Services	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
Municipal Parking Fund			yes	yes	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 permitting, development services, 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.

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.

Municipal Fleet 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.

Municipal Parking Fund

The Village shall plan for future maintenance and improvement costs to be paid from cash reserves by maintaining a reserve level sufficient to complete identified major improvements.

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 Principles (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 2022. However, intentional drawdowns of fund reserves will occur in two Funds which have total expenditures exceeding total revenues or one-time expenditures: the Capital Improvement Fund and the Debt Service Fund. The Capital Improvement Fund will drawdown reserves by \$768,771 to complete public improvements within the downtown in two redevelopment areas. The Debt Service Fund will drawdown reserves by \$460,461 due to capitalized interest received in 2019 from the issuance of the 2019 General Obligation Bonds. 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
Municipal Fleet Fund
Municipal Parking 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 the budget software is opened for input from each department. The budget software displays the current year budget, year-end projections, and prior fiscal year actual data for comparison. 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 2020.

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 2021. Any changes to the departments' budgets were completed and a copy of the Budget Historical Reports were distributed to the Village Board on March 2, 2021. The Budget Report was also made available for public viewing on the Village website as of March 19, 2021.

The Budget Reports for all the Capital Funds were reviewed on March 16, 2021 together with the Capital Improvement Plan Five Year project schedule. The remaining budgeted Funds were reviewed and discussed at the Budget Workshop meeting held on March 20, 2021 which was open to the public. A formal Public Hearing on the budget was held on April 20, 2021, 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 20, 2021 providing the legal authority to spend public funds starting May 1st.

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.

*Fiscal Year 2022 Financial Calendar
Capital Improvement Plan, Tax Levy and Annual Budget*

<u><i>Calendar Year 2020</i></u>	
<u><i>Scheduled (subject to change)</i></u>	
Wednesday, September 16	Capital Improvement Plan (CIP) kickoff Fiscal Year 2022 Budget kickoff
Tuesday, October 20	<u>Committee of the Whole Meeting</u> Auditors present Fiscal Year 2020 Village Audit Adopt Calendar Year 2020 Tax Levies
Friday, October 23	Capital Improvement project description forms due
Monday, December 21	Department Budget requests completed
January 18 – January 25	Meetings with department heads on budget requests Final meeting with Village Administrator on budget requests

<u><i>Calendar Year 2021</i></u>	
Friday, January 29	Department Organization charts completed Department organization narratives completed
Tuesday, March 2	Draft budget delivered electronically to Village President/Trustees
Tuesday, March 16	Capital Plan projects review and Capital Fund Fiscal Year 2022 Budgets presented
Saturday, March 20	Budget workshop –overview and departmental budget review
Tuesday, April 20	Public Hearing on Fiscal Year 2022 Budget Approve Ordinance Adopting Fiscal Year 2022 Budget Adopt Capital Improvement Plan

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 Five-Year Financial Plan will be developed which projects revenues and expenditures for the next four fiscal years based on the FY 2022 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 based on the current year budget. Monthly and quarterly financial reports are available for review by the Village Board, Departments, and the public. All reports may be accessed on the Village website. These reports are reviewed for any trends in 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 *focus on public engagement
	Clarity on mega projects	Financial analyses	Funding options identified for megaprojects by ___	

Key indicator results for fiscal year 2021:

- Fiscal year 2021 estimates show the General Fund revenues exceeding expenditures by \$2.3 million.
- Sales tax revenue estimates for fiscal year 2021 indicate total sales tax revenue at 50% of total General Fund revenue compared to fiscal year 2020 sales tax revenues at 44%. Lower total revenue in fiscal year 2021 caused the percentage increase.
- The Village has secured some grant funding for the mega projects but still needs millions in further funding options to proceed with the projects.

Meeting the sustainability goals in the General Fund is proving to be difficult especially with the pandemic's effect on the revenue streams. Striving to adopt balanced budgets and controlling expenditures throughout the year assist in making sure a year end surplus is achieved. 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. Property tax revenue is only 7% of total General Fund revenue. The mega projects costing over \$200 million has focused staff to search for more Federal and State grants to complete the projects. The long-term planning for these projects has been underway for quite a few years and without grants the burden on residents will be substantial delaying the start of the projects.

The Financial Forecast presented to the Village Board provides a view of where the Village's financial position may be at year end of each subsequent year. This allows the Village to take any necessary action during the current fiscal year and plan in any 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 at the time of preparation.

"Business as usual" is the major theme used in developing long-term financial planning.

"Business as usual" means using 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. Personnel is needed but will not be added unless funding is forecasted.
- The effects of a growing community and tax base, attracting new business, increased residential development, increase in population, and increased revenue.
- Revenues and expenditures are conservatively projected with minimal revenue growth, expenditures using known personnel costs and 1% to 5% operating cost increases for respective line items and major capital improvement project costs.

Short term goals are achieved because of the Financial Forecasts developed each year allowing the Village 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 past troubled fiscal years with no reductions in current programming/services considered.

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, research grant opportunities while soliciting Federal and State funding and seeking all other financial assistance. The Village has contracted with Federal and State Lobbyists over the past two years to assist our efforts in securing funding for these projects. Saving to utilize pay -as-you go funding will not raise enough to complete the projects.

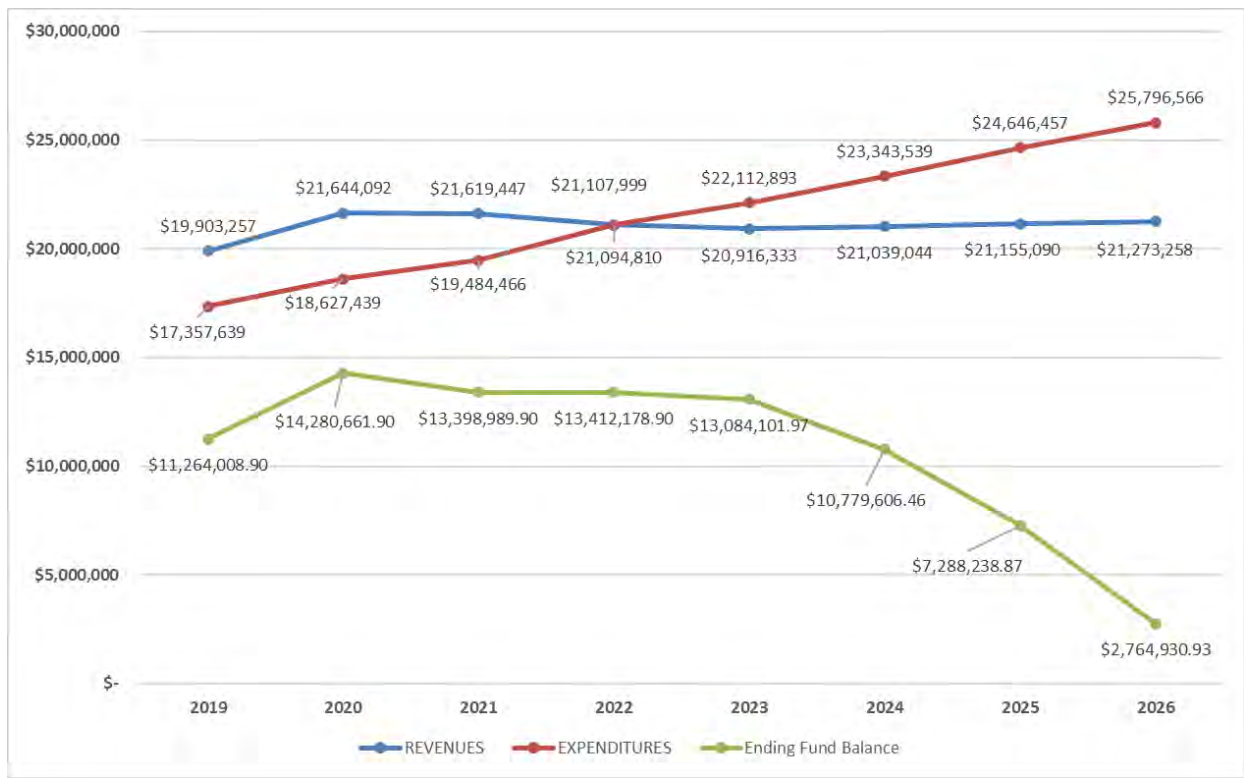
The Village has two main operating Funds which provide the funding for all services provided for residents and businesses. The General Fund supports all general operations and the Water & Sewer Fund supports the water/sewer distribution system and continual system improvements.

The latest forecast for these two Funds is summarized here.

General Fund

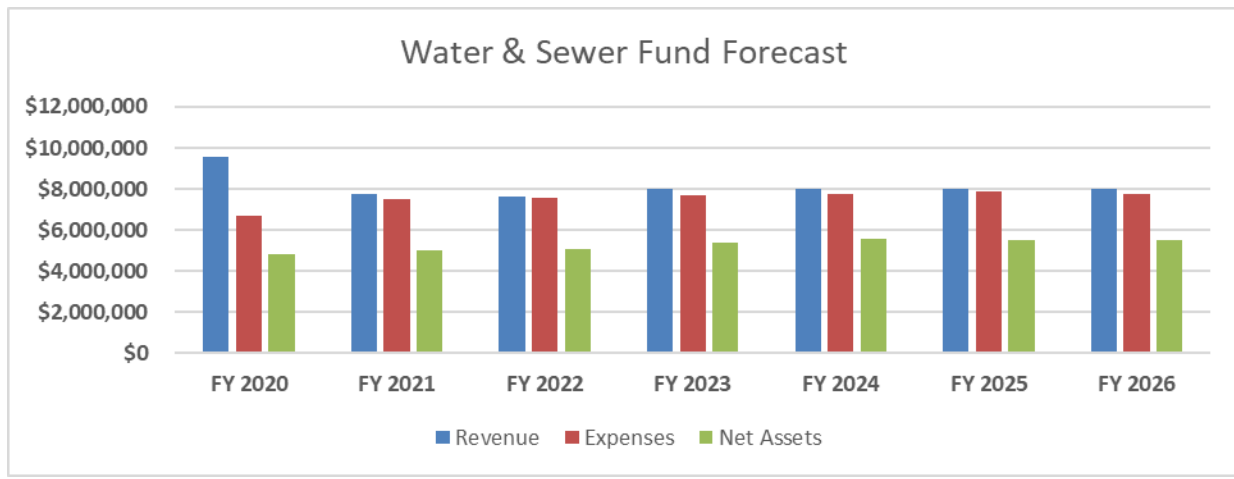
The 2021 Financial Forecast for the General Fund shows expenditures exceeding revenues beginning in Fiscal Year 2023. The gap increasing from \$1.2 million to over \$4.5 million by Fiscal year 2026. The Fund Balance declining annually to 11% of expenditures by FY 26 which would be well below the 30% policy level requirement. Personnel costs account for 72% of the budget in FY 22 rising to 73% by FY 26. 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 23-26 and Fund Balance at the desired levels will be the challenge for staff in the coming years.

General Fund Forecast



Water & Sewer Fund

Usage rates generate all the revenue for this Fund to provide a clean and sustainable water source for the residents. Estimated revenues exceed revenues in all years of the forecast creating a stable reserve balance each year. The current level of revenues will support the maintenance and capital improvements for the distribution system. If unexpected maintenance costs or system improvements beyond what is currently identified are warranted, modifications would be necessary. The transfer of \$3.0 million to support all the capital improvements may be increased to complete system improvements earlier than scheduled. Increasing usage rates or delaying capital improvements are two methods of maintaining balanced budgets in this Fund.



On the immediate horizon is the planning for a new water source by 2030 as the aquifer will not be able to supply the scheduled demand for water in the future. The costs of obtaining a new water source are estimated to be greater than \$30 million with additional costs in the millions to modify the current village distribution system. Financial planning is underway for this high priority project.

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.

Village of Oswego Capital Improvement Program (CIP) Fiscal Years 2022-2041

The Village adopted this Capital Improvement Plan on April 20, 2021. A summary of the first five years of the CIP is included within the Village Budget since the Fiscal Year 2022 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 for completion in subsequent years.

- ❖ 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 2020. Development over the past 20 years created new subdivisions, commercial development and a host of public infrastructure improvements 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/outlay 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, streetlights, 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 current revenue 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 2022-2026 CIP

The CIP has listed expenditures over the next five years totaling more than \$54 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 2022 projects have been approved and included in the Fiscal Year 2022 Budget.

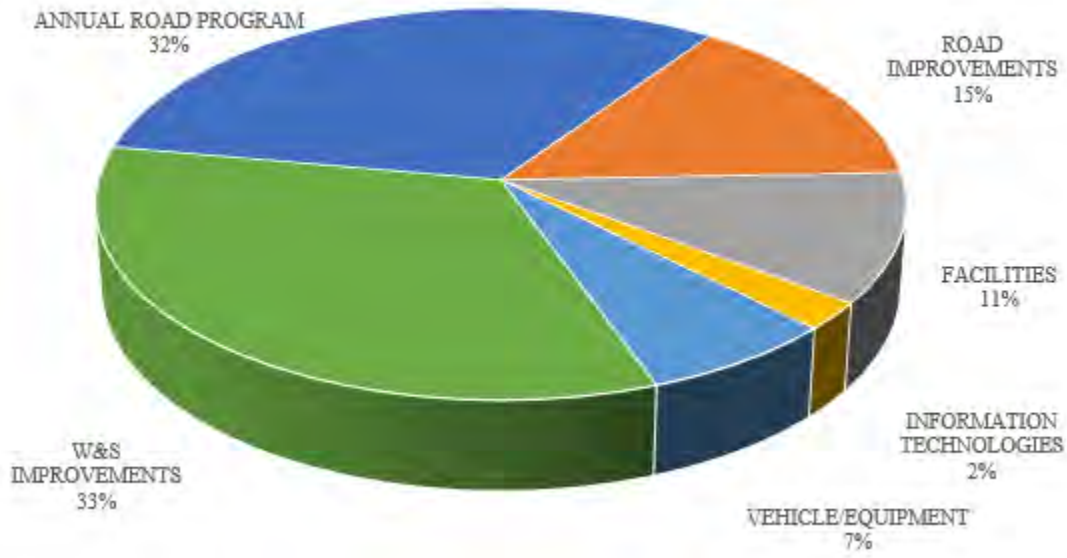
CATEGORY	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Annual Road Program	\$ 2,511,100	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,036,000
Road Improvements	\$ 1,157,900	\$ 4,033,500	\$ 3,221,000	\$ 431,500	\$ 1,320,200
Facilities	\$ 843,000	\$ 622,300	\$ 162,000	\$ 558,220	\$ 5,805,374
Information Technology	\$ 183,000	\$ 295,000	\$ 160,000		\$ 400,000
Vehicle/Equipment	\$ 554,150	\$ 987,229	\$ 635,030	\$ 599,880	\$ 773,380
W&S Improvements	\$ 2,623,920	\$ 5,378,280	\$ 4,233,100	\$ 1,830,000	\$ 7,110,000
TOTAL	\$ 7,873,070	\$ 13,316,309	\$ 10,411,130	\$ 5,419,600	\$ 17,444,954

Funding for the projects is provided from the General Fund, Motor Fuel Tax Fund, Tax Increment Financial 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 2022-2026.

FUNDING SOURCES	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Capital Improvement Fund	\$ 4,330,140	\$ 4,379,529	\$ 5,448,030	\$ 2,911,100	\$ 8,686,454
Motor Fuel Tax	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Tax Increment Financial Fund	\$ 129,300	\$ 2,517,000	\$ 130,000	\$ -	\$ -
Water & Sewer Capital Fund	\$ 2,744,530	\$ 5,569,780	\$ 4,233,100	\$ 1,830,000	\$ 7,110,000
Other	\$ 69,100	\$ 250,000	\$ -	\$ 78,500	\$ 1,048,500
TOTAL	\$ 7,873,070	\$ 13,316,309	\$ 10,411,130	\$ 5,419,600	\$ 17,444,954

EXPENDITURE BY FUND	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Capital Improvement Fund	\$ 3,965,700	\$ 3,517,300	\$ 4,813,000	\$ 2,311,220	\$ 7,913,074
Motor Fuel Tax	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Municipal Fleet Fund	\$ 554,150	\$ 1,112,229	\$ 635,030	\$ 599,880	\$ 773,380
Tax Increment Financial Fund	\$ 129,300	\$ 2,517,000	\$ 130,000		
Water & Sewer Capital Fund	\$ 2,623,920	\$ 5,569,780	\$ 4,233,100	\$ 1,830,000	\$ 7,110,000
Other				\$ 78,500	\$ 1,048,500
TOTAL	\$ 7,873,070	\$ 13,316,309	\$ 10,411,130	\$ 5,419,600	\$ 17,444,954

Expenditures by Category FY 2022



Water & Sewer Improvements make up 33% of the capital projects for Fiscal Year 2022. New water mains throughout the Village account for most of these improvements

Roadway improvements total \$3.6 million with the annual road program and various other roadway improvement projects throughout town.

Vehicles/equipment purchases average an annual cost of \$735,000 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 2022, \$554,150 is budgeted including \$249,000 for police vehicles and \$305,000 for the Public Works fleet including one new vehicle, one vehicle re-build, and backhoe.

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 22 projects are included in the budgets of each listed Fund. Non-funded projects are listed at the end of the table.

5 Year Capital Improvement Plan	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Capital Improvement Fund					
Annual Road Program					
Annual Road Program - CIP	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Alley Headwall					
Bridge Repair (2) - Barnaby & Pearce's Ford	195,000				
Bridge-Minkler Rd (Str 047-3056) - Replacement	316,100				
Pavement Analysis					
Annual Road Program Total	1,911,100	1,400,000	1,400,000	1,400,000	1,400,000
Road Improvements					
Bike/Walking Path Construction - IL71 at Orchard/Minkler		11,500			
Bike/Walking Path Construction - Orchard Road		100,000			
Bike/Walking Path Reconstruction - Main to Adams	25,000				
Bike/Walking Path Seal Coats			50,000		45,000
Kendall Point Dr and bridge improvement					36,000
Main Street Ramp			100,000		
Road Access & Paved Area for Metra Station					175,700
Sidewalk and Traffic Signal Modifications - US 34 at Ogden Falls					11,000
Streetlights - LED Conversion	32,600				
Streetlights Replacement - Cedar Glen Subdivision	35,000	50,000			
Streetlights Replacement - Kirkland Circle				125,000	
Streetlights Replacement - Main Street			170,000		
Waubonsie Creek Repairs		15,000	35,000		
Road Improvements Total	92,600	176,500	355,000	125,000	267,700
Equipment					
Squad CAR MDT Upgrade		120,000			
Equipment Total		120,000			
Facilities					
Entertainment Venue	400,000				
Entertainment Venue - Curb Ramp Upgrades	35,000				
Entertainment Venue - Donor Plaza					
Entertainment Venue - Parking Lot					
Repairs/Sealcoating/Striping	87,000				
Entertainment Venue - Resurface					204,700
Public Works Facility - Expansion	10,000			457,320	5,206,674
Public Works Facility - Fenced Area Expansion			57,000		
Public Works Facility - Parking Lot Resurface					250,000
Public Works Facility - Roof Replacement		191,500			
Tap House Lot - Resurface					94,000
Village Hall - Buildout					50,000
Village Hall - Wider Annex Door			21,000		
Facilities Total	532,000	191,500	78,000	457,320	5,805,374
Facilities-Maintenance					
Public Works Facility - Replace Condensing Unit	22,500				
Public Works Facility Parking Lot Repairs	100,000				
Tap House Lot - Seal Coat & Repairs	14,000				
Village Hall - Parking Lot Repairs & ADA Ramp Replacement	52,000				
Village Parking Lots-Seal Coating		114,300	27,000	100,900	
Facilities-Maintenance Total	188,500	114,300	27,000	100,900	
Information Technology					
Network Infrastructure					200,000
Virtual Appliance - Refresh for Police Dept. Facility			160,000		
Virtual Appliance - Refresh for Village Hall Facility	183,000				200,000
Workstation Refresh		175,000			
Information Technology Total	183,000	175,000	160,000		400,000
Village Town Center					
Village Town Center Infrastructure Roadways					40,000
Village Town Center Total					40,000
Capital Improvement Fund Total	2,907,200	2,177,300	2,020,000	2,083,220	7,913,074

5 Year Capital Improvement Plan	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Motor Fuel Tax					
Annual Road Program					
Annual Road Program - MFT	600,000	600,000	600,000	600,000	600,000
Annual Road Program Total	600,000	600,000	600,000	600,000	600,000
Road Improvements					
Wolf's Crossing- Section 1 - Phase 2 & 3	936,000	1,340,000	2,736,000	228,000	
Road Improvements Total	936,000	1,340,000	2,736,000	228,000	
Motor Fuel Tax Total	1,536,000	1,940,000	3,336,000	828,000	600,000
Other					
Road Improvements					
Goodwin Drive Extension				78,500	1,048,500
Road Improvements Total				78,500	1,048,500
Other Total				78,500	1,048,500
Tax Incremental Financial District					
Road Improvements					
Downtown Railroad Safety Improvements	29,300	1,200,000			
Public Parking Deck-RHC Building #2		80,000	130,000		
Traffic Signal at Washington and Main	100,000	1,237,000			
Road Improvements Total	129,300	2,517,000	130,000		
Tax Incremental Financial District Total	129,300	2,517,000	130,000		
Municipal Fleet Fund					
Equipment					
Leaf Machine - New					186,000
Pavement Hot Box		36,000			
Speed & Message Board Trailer - Police					26,802
Equipment Total		36,000			212,802
Equipment-W&S					
PW17 - Replace backhoe	125,000				
Equipment-W&S Total	125,000				
Facilities					
Public Works Facility - Fuel Tanks		125,000			
Facilities Total		125,000			
Vehicles					
2021 - PW05 - Rebuild Body w/ Swap Loader		118,000			
PW106 - Replacement Truck		71,000			
PW108 - Replacement Truck		71,000			
PW127 - Replace with Bucket Truck	110,000				
PW18 -Rebuild Truck	70,000				
Replacement Vehicles - B&Z		29,555			51,198
Replacement Vehicles - Police	180,050	197,374	313,030	233,680	331,680
Replacement Vehicles - Public Works		214,300	322,000	366,200	177,700
Vehicles Total	360,050	701,229	635,030	599,880	560,578
Vehicles-DEA Funds					
Bear Cat Armored Vehicle		250,000			
Replacement Vehicles - Police	69,100				
Vehicles-DEA Funds Total	69,100	250,000			
Municipal Fleet Fund Total	554,150	1,112,229	635,030	599,880	773,380

5 Year Capital Improvement Plan	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Water & Sewer Capital Fund					
Facilities					
Public Works Facility - Fenced Area Expansion			57,000		
Public Works Facility - Roof Replacement		191,500			
Facilities Total		191,500	57,000		
Facilities-Maintenance					
Public Works Facility - Replace Condensing Unit	22,500				
Public Works Facility Parking Lot Repairs	100,000				
Facilities-Maintenance Total	122,500				
Village Town Center					
Village Town Center Infrastructure Water/Sewer					60,000
Village Town Center Total					60,000
Water & Sewer					
Generator - Booster Station 2			50,000	200,000	
Generator - Wells 3 & 4					450,000
Sanitary Sewer Lining & Televising	450,000	450,000	450,000	450,000	450,000
Water Main, New - Minkler-Collins-Grove	197,720	3,697,680			
Water Main, New - Wolf Road Watermain	485,000	1,113,000	2,160,000	180,000	
Water Main, Replace - Brookside		117,600	1,573,100		
Water Main, Replace - Van Buren & S. Adams	598,000				
Water Meter & Reader Replacement	171,200				
Water Tower - Fox Chase	722,000				
Water Tower - Hunt Club					75,000
Water Tower - Orchard Road					75,000
Well 12 - Mid-Pressure Zone Well				1,000,000	6,000,000
Water & Sewer Total	2,623,920	5,378,280	4,233,100	1,830,000	7,050,000
Water & Sewer Capital Fund Total	2,746,420	5,569,780	4,290,100	1,830,000	7,110,000
Grand Total	7,873,070	13,316,309	10,411,130	5,419,600	17,444,954

Non-Funded Capital Improvement Plan	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Capital Improvement Fund-Non Funded					
NF					
Wolf's Crossing- Section 2 - Phase 2 & 3			215,000	281,000	6,559,000
NF Total			215,000	281,000	6,559,000
Capital Improvement Fund-Non Funded Total			215,000	281,000	6,559,000
Water & Sewer Capital Fund-Non Funded					
New Water Source	1,200,000	1,200,000	24,079,000	12,200,000	
Water & Sewer Capital Fund-Non Funded Total	1,200,000	1,200,000	24,079,000	12,200,000	
Grand Total	1,200,000	1,200,000	24,294,000	12,481,000	6,559,000

Fiscal Year 2022 Budget

The Fiscal Year 2022 budget includes a total of \$7.83 million in capital improvements. The capital projects are budgeted in the Capital Improvement Fund, Municipal Fleet 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 Municipal Fleet 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. These projects are the Annual Road Program, Sewer Sanitary Lining program, new lead service line replacement program, and vehicle replacements. The Annual Road Program is spending \$2.4 million in FY 2022. 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 \$450,000 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. The chart for the operational impact costs/savings is below. We use the following ranges to track these savings/costs since exact amounts are unknown.

Annual Operating Impact	Annual Savings/Costs	Annual Operating Impact	Annual Savings/Costs
- \$	\$-4,999 - \$-1	\$	\$5,000-\$19,999
-	NEUTRAL	\$\$\$	\$20,000-\$49,999
\$	\$1 - \$4,999	\$\$\$\$	> \$50,000

5 Year Capital Improvement Plan	FY 2022	Annual Operating Impact	Impact Analysis	Beginning FY Budget Impact
Capital Improvement Fund				
Annual Road Program				
Annual Road Program - CIP	1,400,000	-\$	Annually repaving of streets saves the costs of reconstruction.	FY 23
Alley Headwall		-	One time improvements	n/a
Bridge Repair (2) - Barnaby & Pearce's Ford	195,000	-	One time long lasting repairs	n/a
Bridge-Minkler Rd (Str 047-3056) - Replacement	316,100	-	One time long lasting repairs	n/a
Pavement Analysis		-	Analysis of roadways allows for cost savings of repaving roads and extending the life expectancy versus a total reconstruction.	FY 23
Annual Road Program Total	1,911,100			
Facilities				
Entertainment Venue	400,000	\$	Annual costs after completion are estimated as there will be mowing, landscaping, cleanup and other event type expenses incurred.	FY 23
Entertainment Venue - Curb Ramp Upgrades	35,000	-	n/a	n/a
Entertainment Venue - Donor Plaza		\$	n/a	n/a
Entertainment Venue - Parking Lot Repairs/Sealcoating/Striping	87,000	\$	Cost savings from not having to complete repaving/reconstruct of lot	n/a
Entertainment Venue - Resurface			Cost savings from not having to complete repaving/reconstruct of lot	
Public Works Facility - Expansion	10,000	-	One time long lasting repair	n/a
Facilities Total	532,000			
Facilities-Maintenance				
Public Works Facility - Replace Condensing Unit	22,500	-\$	Will have environmental savings and maybe some consumption reductions.	n/a
Public Works Facility Parking Lot Repairs	100,000	-	Cost savings from not having to complete repaving/reconstruct of lot	n/a
Tap House Lot - Seal Coat & Repairs	14,000	-	Cost savings from not having to complete repaving/reconstruct of lot	n/a
Village Hall - Parking Lot Repairs & ADA Ramp Replacement	52,000	-	Cost savings from not having to complete repaving/reconstruct of lot	n/a
Facilities-Maintenance Total	188,500			
Information Technology				
Virtual Appliance - Refresh for Village Hall Facility	183,000	-	Recurring Cost every 4 years	n/a
Information Technology Total	183,000			
Road Improvements				
Bike/Walking Path Reconstruction - Main to Adams	25,000	-	Annual maintenance costs will be incurred	
Streetlights - LED Conversion	32,600	-\$	Reduction in energy costs and PW labor for repairs	FY 23
Streetlights Replacement - Cedar Glen Subdivision	35,000	-\$	Reduction in energy costs and PW labor for repairs	FY 23
Road Improvements Total	92,600			
Capital Improvement Fund Total	2,907,200			

Annual Operating Impact	Annual Savings/Costs	Annual Operating Impact	Annual Savings/Costs
- \$	\$-4,999 - \$-1	\$	\$5,000-\$19,999
-	NEUTRAL	\$\$\$	\$20,000-\$49,999
\$	\$1 - \$4,999	\$\$\$\$	> \$50,000

5 Year Capital Improvement Plan	FY 2022	Annual Operating Impact	Impact Analysis	Beginning FY Budget Impact
Motor Fuel Tax				
Annual Road Program				
Annual Road Program - MFT	600,000	-\$	Annually repaving of streets saves the costs of reconstruction.	FY 23
Annual Road Program Total	600,000			
Road Improvements				
Wolf's Crossing- Section 1 - Phase 2 & 3	936,000	-\$-\$	Operational maintenance costs of having a fully improved road	FY 23
Road Improvements Total	936,000			
Motor Fuel Tax Total	1,536,000			
Tax Incremental Financial District				
Road Improvements				
Traffic Signal at Washington and Main	100,000	\$	Increased maintenance costs	
Road Improvements Total	129,300			
Tax Incremental Financial District Total	129,300			
Municipal Fleet Fund				
Equipment-W&S				
PW17 - Replace backhoe	125,000	-\$	Reduced maintenance costs	FY 23
Equipment-W&S Total	125,000			
Vehicles				
PW127 - Replace with Bucket Truck	110,000	-\$	Reduced maintenance costs	FY 23
PW18 -Rebuild Truck	70,000	-\$	Savings by not purchasing new	FY 23
Replacement Vehicles - Police	180,050	-\$	Reduced maintenance costs	FY 23
Vehicles Total	360,050			
Vehicles-DEA Funds				
Replacement Vehicles - Police	69,100	-\$	Reduced maintenance costs	FY 23
Vehicles-DEA Funds Total	69,100			
Municipal Fleet Fund Total	554,150			
Water & Sewer Capital Fund				
Facilities-Maintenance				
Public Works Facility - Replace Condensing Unit	22,500	-\$	Cost savings from not having to completely replace entire unit. Also reduced energy costs from newer parts.	n/a
Public Works Facility Parking Lot Repairs	100,000	\$	Cost savings from not having to complete repaving/reconstruct of lot	n/a
Facilities-Maintenance Total	122,500			
Water & Sewer				
Sanitary Sewer Lining & Televising	450,000	-\$	Cost savings from future repairs	FY 23
Water Main, New - Minkler-Collins-Grove	197,720	\$	One time improvement and safety for reliable water service	n/a
Water Main, New - Wolf Road Watermain	485,000	\$	One time improvement and safety for reliable water service	n/a
Water Main, Replace - Van Buren & S. Adams	598,000	-\$	One time improvement and safety for reliable water service	n/a
Water Meter & Reader Replacement	171,200	\$	Staff will be reallocated to other tasks upon completion of project. This also may increase revenues from more accurate readings	FY 23
Water Tower - Fox Chase	722,000	-	One time repair (recurring every 5 years)	n/a
Water & Sewer Total	2,623,920			
Water & Sewer Capital Fund Total	2,746,420			
Grand Total	7,873,070			

Fiscal Year 2027-2041 CIP

Expenditures for Fiscal Years 2027-2041 of the Capital Improvement Plan are listed in the following tables. Most 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 2027	FY 2028	FY 2029	FY 2030	FY 2031
Annual Road Program	\$ 5,078,500	\$ 2,094,000	\$ 2,518,000	\$ 2,000,000	\$ 2,000,000
Road Improvements	\$ 1,555,000	\$ 9,277,000	\$ 9,037,500	\$ 12,697,500	
Facilities	\$ 838,000	\$ 2,270,000	\$ 375,000	\$ 181,000	\$ 25,000
Information Technology	\$ 200,000	\$ 320,000		\$ 200,000	\$ 200,000
Vehicle/Equipment	\$ 1,013,199	\$ 454,268	\$ 407,038	\$ 487,999	\$ 355,499
W&S Improvements	\$ 2,813,600	\$ 3,297,200	\$ 450,000	\$ 1,450,000	\$ 450,000
TOTAL	\$ 11,498,299	\$ 17,712,468	\$ 12,787,538	\$ 17,016,499	\$ 3,030,499

CATEGORY	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
Annual Road Program	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Road Improvements		\$ 65,000			\$ 70,000
Facilities	\$ 635,000		\$ 245,000	\$ 140,000	
Information Technology	\$ 200,000	\$ 320,000	\$ 200,000	\$ 200,000	\$ 200,000
Vehicle/Equipment	\$ 390,662	\$ 447,908	\$ 479,896	\$ 526,759	\$ 518,509
W&S Improvements	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
TOTAL	\$ 3,675,662	\$ 3,282,908	\$ 3,374,896	\$ 3,316,759	\$ 3,238,509

CATEGORY	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041
Annual Road Program	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Road Improvements			\$ 75,000		
Facilities	\$ 125,000	\$ 395,000		\$ 40,000	\$ 40,000
Information Technology		\$ 320,000	\$ 200,000	\$ 400,000	
Vehicle/Equipment	\$ 498,594	\$ 495,277	\$ 719,908	\$ 757,843	\$ 795,778
W&S Improvements	\$ 1,200,000	\$ 450,000	\$ 1,250,000	\$ 1,280,000	\$ 1,280,000
TOTAL	\$ 3,823,594	\$ 3,660,277	\$ 4,244,908	\$ 4,477,843	\$ 4,115,778

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. Section 1, Phase 2 & 3 is included in the FY22-FY25 budget. When funding sources are identified, the additional sections and phases will be added. The total 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 four 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. Obtaining Lake Michigan water from Joliet or Plainfield are the last two options. The cost for these options is yet to be determined.
- Bringing METRA Station to the Oswego Area. The cost of the station itself is approximately \$1 million. This does not include the Village's share of the railroad track extension from the City of Aurora, currently the end of the commuter line. Total costs for the projects are estimated in the hundreds of millions.

Recommendations

Staff and the Village Board have discussed the capital items listed in the CIP at previous Village Board meetings.

Staff will work with the Village Board to determine where funding can be found to complete the listed capital projects. Staff will pursue all sources of revenue available to the Village to reduce as much of the burden on residents as possible. Specific amounts of General Fund operating revenues and Water & Sewer Fund revenues may be authorized to be used for funding the CIP on an annual basis.

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.

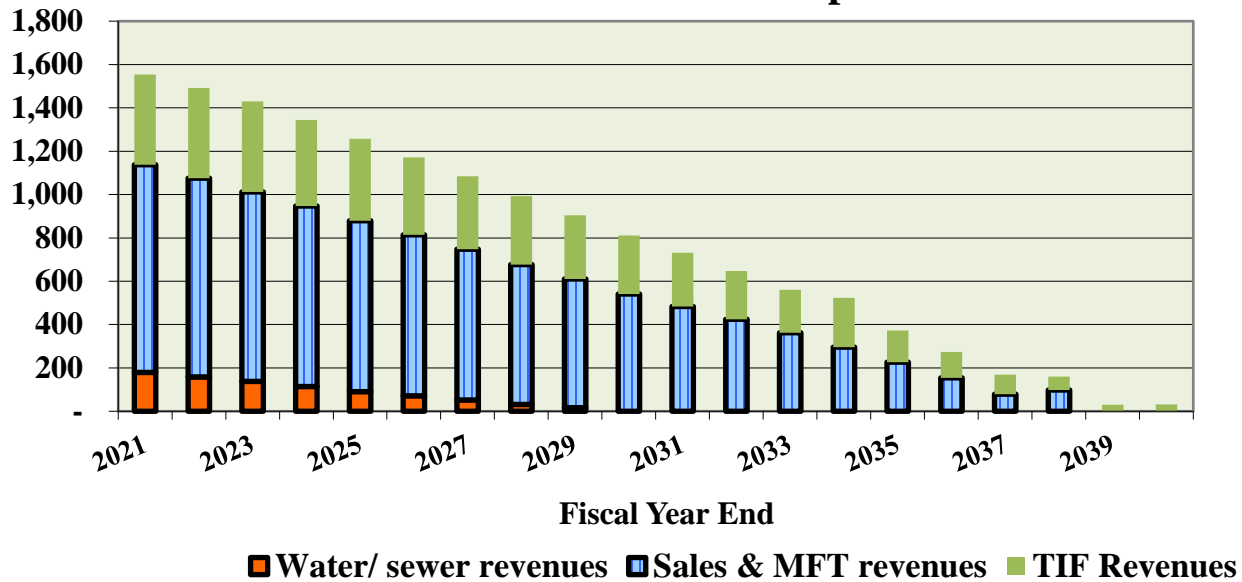
Debt Guidelines

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 2020 levy year is \$1,013,517,970. 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 \$87,415,925. As of May 1, 2021, the Village had principal outstanding of \$54,370,000 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, 2021, the Village's debt to EAV ratio calculates to 5.36% using the 2020 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 \$1,554. The debt per capita for issuances supported by pledged Sales taxes and Motor Fuel Tax (MFT) revenues is \$958 compared to the issuances supported by water & sewer revenues of \$179 and the issuance supported by TIF revenues of \$417. Of the five outstanding debt issuances described below, a portion of the 2011, a portion of the 2013, 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, 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, 2021

- Corporate Purpose Refunding Bond Series of 2011
 Original Issue Amount: \$4,055,000 Outstanding Principal: \$1,525,000
 Original Issue Date: August 15, 2009 Outstanding Interest: \$ 135,100
 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 (\$946,650) and the Water & Sewer Fund (\$713,450).
- Corporate Purpose Refunding Bond Series of 2013
 Original Issue Amount: \$8,595,000 Outstanding Principal: \$7,680,000
 Original Issue Date: May 17, 2013 Outstanding Interest: \$ 836,550
 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 (\$6,753,500) and the Water & Sewer Fund (\$1,763,050).

- Corporate Purpose Bond Series of 2016
 Original Issue Amount: \$27,105,000 Outstanding Principal: \$26,525,000
 Original Issue Date: June 8, 2016 Outstanding Interest: \$13,806,950
 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: \$4,055,000
 Original Issue Date: July 25, 2017 Outstanding Interest: \$ 803,250
 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: ** \$ 6,176,542
 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. ** Outstanding interest total here includes two years of capitalized interest received upon issuance for payment of annual interest (\$922,221).

Summary of Current Loans as of May 1, 2021

- IEPA Low Interest Loan
 Original Loan Amount: \$1,346,766 Outstanding Principal: \$ 328,081
 Loan Date: January 15, 2005 Outstanding Interest: \$ 18,722
 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 \$4,307,536 in Bond principal and interest payments to be made in FY 2021, \$2,826,250 will be paid from general sales tax and motor fuel tax revenue and \$933,475 will be paid from water and sewer revenues and \$461,111 will be paid from TIF revenues.

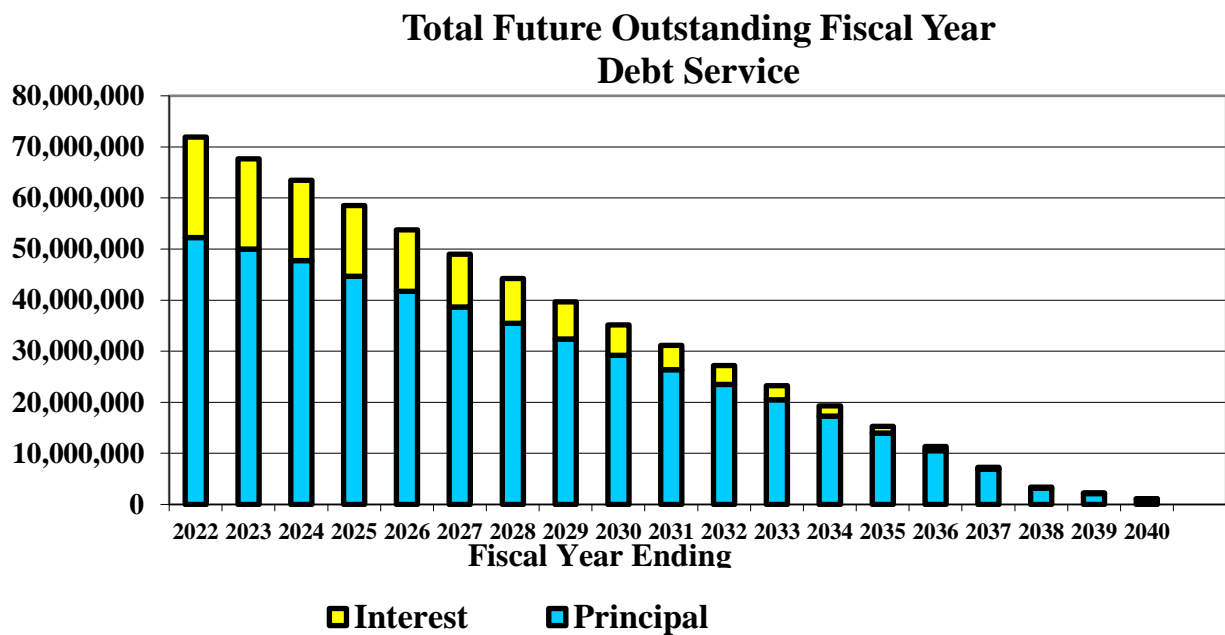
Summary of Debt Outstanding and Fiscal Year 2022 Debt Service Requirements					
Debt Issuance Name	Original	Principal	Principal	Interest	Total
	Issue	Outstanding as of May 1, 2021	Due FY 2022	Due FY 2022	Due FY 2022
2011 (Refunding Bonds 2004A & B)	4,055,000	1,525,000	360,000	53,375	413,375
2013 (Refunding Bonds 2006A, 2007A & B)	8,595,000	7,680,000	1,210,000	230,400	1,440,400
2016 General Obligation Bonds	27,105,000	26,525,000	200,000	1,202,500	1,402,500
2017 General Obligation Refunding Bonds	5,070,000	4,055,000	365,000	138,450	503,450
2019 General Obligation Taxable Bonds	14,585,000	14,585,000	-	461,111	461,111
Total Debt Service	59,410,000	54,370,000	2,135,000	2,085,836	4,220,836
2004 IEPA Loan #17-1445	1,346,766	346,803	78,989	7,711.41	86,700.68
Total Debt and Loans	60,756,766	54,716,803	2,213,989	2,093,547	4,307,536

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 2020 EAV.

Future Debt Service Payments					
Fiscal Year	Principal	Interest	Total	Tax Rate*	Estimated Tax**
2022	2,135,000	2,085,836	4,220,836	0.4165	\$416
2023	2,210,000	2,021,636	4,231,636	0.4175	\$418
2024	2,285,000	1,951,461	4,236,461	0.4180	\$418
2025	3,050,000	1,880,961	4,930,961	0.4865	\$487
2026	2,965,000	1,789,640	4,754,640	0.4691	\$469
2027	3,060,000	1,699,575	4,759,575	0.4696	\$470
2028	3,185,000	1,581,313	4,766,313	0.4703	\$470
2029	3,085,000	1,457,157	4,542,157	0.4482	\$448
2030	3,225,000	1,325,367	4,550,367	0.4490	\$449
2031	2,780,000	1,186,565	3,966,565	0.3914	\$391
2032	2,900,000	1,063,823	3,963,823	0.3911	\$391
2033	3,030,000	935,025	3,965,025	0.3912	\$391
2034	3,165,000	799,384	3,964,384	0.3912	\$391
2035	3,310,000	656,341	3,966,341	0.3913	\$391
2036	3,455,000	506,575	3,961,575	0.3909	\$391
2037	3,620,000	347,423	3,967,423	0.3915	\$391
2038	3,730,000	233,837	3,963,837	0.3911	\$391
2039	1,020,000	116,770	1,136,770	0.1122	\$112
2040	1,060,000	79,315	1,139,315	0.1124	\$112
2041	1,100,000	40,392	1,140,392	0.1125	\$113
	<u>\$54,370,000</u>	<u>\$21,758,392</u>	<u>\$76,128,392</u>		

*Tax Rate based on 2020 estimated EAV \$1,013,517,970

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

VILLAGE OF OSWEGO, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING
BOND SERIES OF 2011-TOTAL

April 30, 2020

Date of Issue December 20, 2011
Date of Maturity December 15, 2024
Authorized Issue \$ 4,055,000
Actual Issue \$ 4,055,000
Denomination of Bonds 1 - 811 - \$5,000
Interest Rates

Bonds	
1-119	2.000%
120-368	3.000%
369-811	3.500%

Principal Maturity Date December 15
Interest Dates December 15 and June 15
Payable at BNY Mellon

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Bond Numbers	Tax Levy			Interest Due on			
		Principal	Interest	Totals	June 15	Amount	December 15	Amount
2020	508-579	360,000	53,375	413,375	2021	26,688	2021	26,687
2021	580-656	385,000	40,775	425,775	2022	20,388	2022	20,387
2022	657-734	390,000	27,300	417,300	2023	13,650	2023	13,650
2023	735-811	390,000	13,650	403,650	2024	6,825	2024	6,825
		<u>\$ 1,525,000</u>	<u>\$ 135,100</u>	<u>\$ 1,660,100</u>		<u>\$ 67,550</u>		<u>\$ 67,549</u>

VILLAGE OF OSWEGO, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING
BOND SERIES 2013 - TOTAL

April 30, 2020

Date of Issue	May 17, 2013
Date of Maturity	December 15, 2027
Authorized Issue	\$ 11,300,000
Actual Issue	\$ 8,595,000
Denomination of Bonds	1 - 1719 - \$5,000
Interest Rate	

Bonds	
1-68	2.000%
69-1719	3.000%

Principal Maturity Date	December 15
Interest Dates	December 15 and June 15

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Bond Numbers	Tax Levy			Interest Due on			
		Principal	Interest	Totals	June 15	Amount	December 15	Amount
2020	184-425	1,210,000	230,400	1,440,400	2021	115,200	2021	115,200
2021	426-675	1,250,000	194,100	1,444,100	2022	97,050	2022	97,050
2022	676-931	1,280,000	156,600	1,436,600	2023	78,300	2023	78,300
2023	932-1195	1,320,000	118,200	1,438,200	2024	59,100	2024	59,100
2024	1196-1460	1,325,000	78,600	1,403,600	2025	39,300	2025	39,300
2025	1461-1587	635,000	38,850	673,850	2026	19,425	2026	19,425
2026	1588-1719	660,000	19,800	679,800	2027	9,900	2027	9,900
		<u>\$ 7,680,000</u>	<u>\$ 836,550</u>	<u>\$ 8,516,550</u>		<u>\$ 418,275</u>		<u>\$ 418,275</u>

VILLAGE OF OSWEGO, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION
BOND SERIES 2016 - TOTAL**

April 30, 2020

Date of Issue	June 8, 2016
Date of Maturity	December 15, 2037
Authorized Issue	\$ 32,000,000
Actual Issue	\$ 27,105,000
Denomination of Bonds	1 - 5421 - \$5,000
Interest Rate	3%-5%

Principal Maturity Date	December 15
Interest Dates	December 15 and June 15

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Bond Numbers	Tax Levy			Interest Due on			
		Principal	Interest	Totals	June 15	Amount	December 15	Amount
2020	117-156	200,000	1,202,500	1,402,500	2021	601,250	2021	601,250
2021	157-195	195,000	1,194,500	1,389,500	2022	597,250	2022	597,250
2022	196-238	215,000	1,186,700	1,401,700	2023	593,350	2023	593,350
2023	239-286	240,000	1,180,250	1,420,250	2024	590,125	2024	590,125
2024	287-386	500,000	1,170,650	1,670,650	2025	585,325	2025	585,325
2025	387-636	1,250,000	1,150,650	2,400,650	2026	575,325	2026	575,325
2026	637-897	1,305,000	1,088,150	2,393,150	2027	544,075	2027	544,075
2027	898-1258	1,805,000	1,022,900	2,827,900	2028	511,450	2028	511,450
2028	1259-1637	1,895,000	932,650	2,827,650	2029	466,325	2029	466,325
2029	1638-2035	1,990,000	837,900	2,827,900	2030	418,950	2030	418,950
2030	2036-2452	2,085,000	738,400	2,823,400	2031	369,200	2031	369,200
2031	2453-2890	2,190,000	634,150	2,824,150	2032	317,075	2032	317,075
2032	2891-3350	2,300,000	524,650	2,824,650	2033	262,325	2033	262,325
2033	3351-3833	2,415,000	409,650	2,824,650	2034	204,825	2034	204,825
2034	3834-4340	2,535,000	288,900	2,823,900	2035	144,450	2035	144,450
2035	4341-4873	2,665,000	162,150	2,827,150	2036	81,075	2036	81,075
2036	4874-5421	2,740,000	82,200	2,822,200	2037	41,100	2037	41,100
		<u>\$ 26,525,000</u>	<u>\$ 13,806,950</u>	<u>\$ 40,331,950</u>	<u>\$ 6,903,475</u>		<u>\$ 6,903,475</u>	

VILLAGE OF OSWEGO, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION
BOND SERIES 2017

April 30, 2020

Date of Issue	July 25, 2017
Date of Maturity	December 15, 2029
Authorized Issue	\$ 5,600,000
Actual Issue	\$ 5,070,000
Denomination of Bonds	1 - 1014 - \$5,000
Interest Rate	2%-4%

Principal Maturity Date	December 15
Interest Dates	December 15 and June 15

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy	Bond	Tax Levy			Interest Due on			
2020	73 205-277	365,000	138,450	503,450	2021	69,225	2021	69,225
2021	76 278-353	380,000	131,150	511,150	2022	65,575	2022	65,575
2022	80 354-433	400,000	119,750	519,750	2023	59,875	2023	59,875
2023	84 434-517	420,000	107,750	527,750	2024	53,875	2024	53,875
2024	89 518-606	445,000	95,150	540,150	2025	47,575	2025	47,575
2025	93 607-699	465,000	81,800	546,800	2026	40,900	2026	40,900
2026	98 700-797	490,000	63,200	553,200	2027	31,600	2027	31,600
2027	106 798-903	530,000	43,600	573,600	2028	21,800	2028	21,800
2028	112 904-1015	560,000	22,400	582,400	2029	11,200	2029	11,200
		<u>\$ 4,055,000</u>	<u>\$ 803,250</u>	<u>\$ 4,858,250</u>	<u>\$ 401,625</u>		<u>\$ 401,625</u>	

VILLAGE OF OSWEGO, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
TAXABLE GENERAL OBLIGATION
BOND SERIES 2019

April 30, 2020

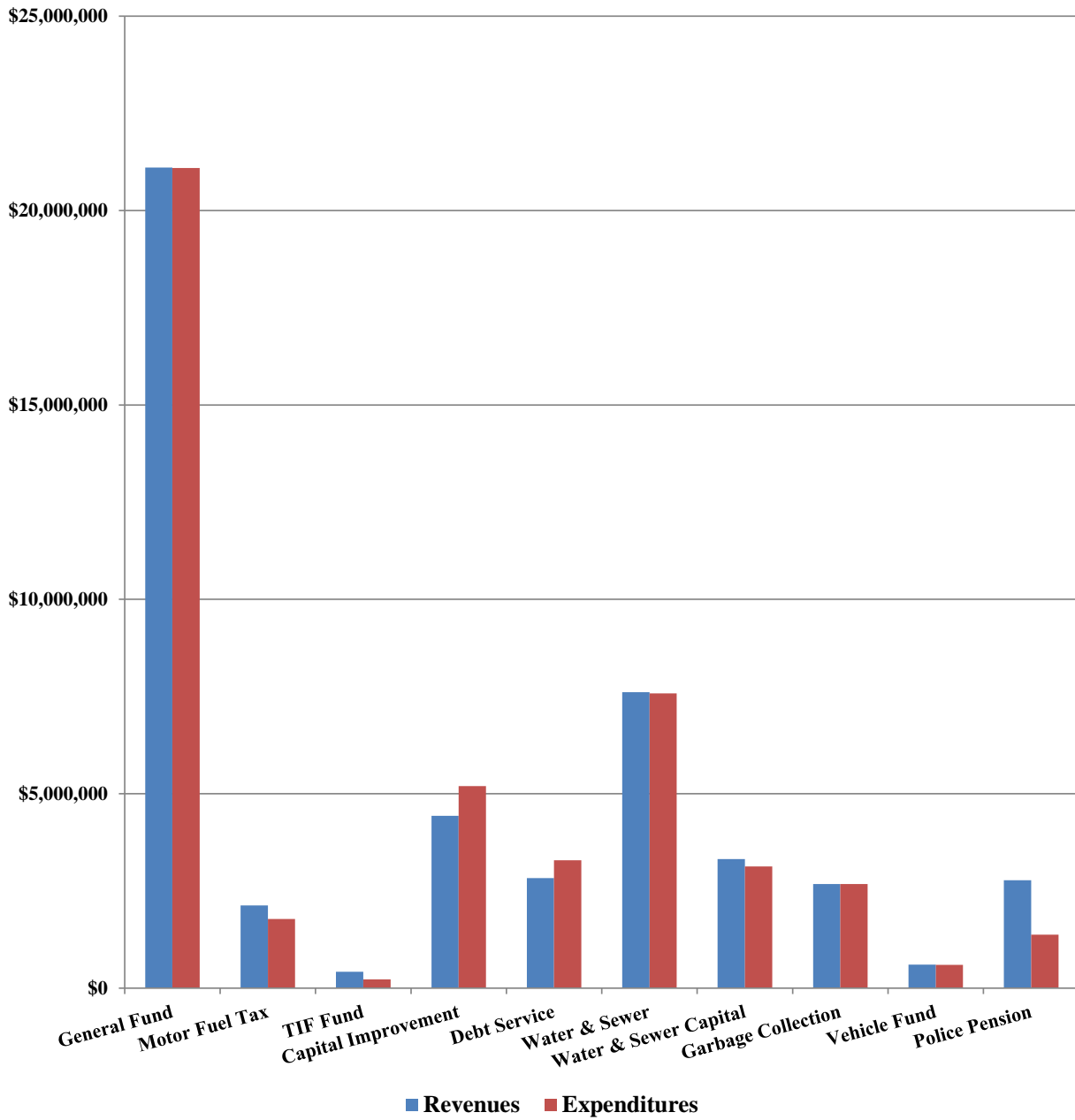
Date of Issue	December 30, 2019
Date of Maturity	December 15, 2040
Authorized Issue	\$ 17,000,000
Actual Issue	\$ 14,585,000
Denomination of Bonds	1 - 2917 - \$5,000
Interest Rate	2%-4%

Principal Maturity Date	December 15
Interest Dates	December 15 and June 15

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Bond Numbers	Tax Levy			Interest Due on			
		Principal	Interest	Totals	June 15	Amount	December 15	Amount
2022	0	-	461,111	461,111	2024	230,555	2024	230,555
2023	1-136	680,000	461,111	1,141,111	2025	230,555	2025	230,555
2024	137-275	695,000	445,240	1,140,240	2026	222,620	2026	222,620
2025	276-417	710,000	428,275	1,138,275	2027	214,137	2027	214,137
2026	418-563	730,000	410,163	1,140,163	2028	205,081	2028	205,081
2027	564-713	750,000	390,657	1,140,657	2029	195,328	2029	195,328
2028	714-867	770,000	370,317	1,140,317	2030	185,158	2030	185,158
2029	868-1025	790,000	348,665	1,138,665	2031	174,332	2031	174,332
2030	1026-1188	815,000	325,423	1,140,423	2032	162,711	2032	162,711
2031	1189-1356	840,000	300,875	1,140,875	2033	150,437	2033	150,437
2032	1357-1529	865,000	274,734	1,139,734	2034	137,367	2034	137,367
2033	1530-1708	895,000	246,691	1,141,691	2035	123,345	2035	123,345
2034	1709-1892	920,000	217,675	1,137,675	2036	108,837	2036	108,837
2035	1893-2083	955,000	185,273	1,140,273	2037	92,636	2037	92,636
2036	2084-2281	990,000	151,637	1,141,637	2038	75,819	2038	75,819
2037	2282-2485	1,020,000	116,770	1,136,770	2039	58,385	2039	58,385
2038	2486-2697	1,060,000	79,315	1,139,315	2040	39,658	2040	39,658
2039	2698-2917	1,100,000	40,392	1,140,392	2041	20,196	2041	20,196
		<u>\$ 14,585,000</u>	<u>\$ 5,254,321</u>	<u>\$ 19,839,321</u>	<u>\$ 2,627,160</u>		<u>\$ 2,627,160</u>	

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 Fund is the second largest governmental fund. 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 2022 Revenues	Fiscal Year 2022 Expenditures	Difference
<u>Major Governmental Funds</u>			
General Fund	\$21,107,999	\$21,094,811	\$13,188
Capital Improvement Fund	\$4,429,629	\$5,198,400	(\$768,771)
Debt Service Fund	\$2,828,314	\$3,288,775	(\$460,461)
Total Major Governmental Funds	\$28,365,942	\$29,581,986	(\$1,216,044)
<u>Non-Major Governmental Funds</u>			
Motor Fuel Tax Fund	\$2,129,251	\$1,776,654	\$352,597
Tax Increment Financing	\$424,250	\$227,050	\$197,200
Total Non Major Governmental Funds	\$2,553,501	\$2,003,704	\$549,797
<u>Proprietary Funds</u>			
Enterprise Funds			
Waterworks & Sewer Fund	\$7,610,868	\$7,583,859	\$27,009
Waterworks & Sewer Capital Fund	\$3,320,400	\$3,129,357	\$191,043
Garbage Fund	\$2,677,000	\$2,675,000	\$2,000
Internal Service Funds			
Municipal Fleet Fund	\$602,000	\$597,650	\$4,350
Municipal Parking Fund	\$30,200	\$25,700	\$4,500
Total Proprietary Funds	\$14,240,468	\$14,011,566	\$228,902
<u>Fiduciary Funds</u>			
Police Officers' Pension Fund	\$2,773,800	\$1,378,150	\$1,395,650
Total Fiduciary Funds	\$2,773,800	\$1,378,150	\$1,395,650
Total All Funds	\$47,933,711	\$46,975,406	\$958,305

All Funds have budgeted revenues exceeding budgeted expenditures with the exception of the Capital Improvement Fund and Debt Service Fund. Reserve balances will support the expenditures in the Capital Improvement Fund and capitalized interest from bond proceeds provides funding for the Debt Service Fund.

REVENUES- ALL FUNDS

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
100 General Fund	\$19,903,258	\$21,644,092	\$21,619,447	\$20,110,942	\$21,107,999	5.0%	\$997,057
200 Motor Fuel Tax Fund	\$967,890	\$1,304,021	\$2,428,258	\$1,337,000	\$2,129,251	59.3%	\$792,251
250 Tax Increment Financing Fund	\$36,638	\$14,692,106	\$2,340,295	\$1,400,000	\$424,250	-69.7%	(\$975,750)
300 Capital Improvement Fund	\$5,844,425	\$4,328,128	\$4,299,660	\$4,098,000	\$4,429,629	8.1%	\$331,629
400 Debt Service Fund	\$2,824,603	\$4,200,617	\$2,827,529	\$2,826,716	\$2,828,314	0.1%	\$1,598
500 Water & Sewer Fund	\$8,668,449	\$9,538,099	\$7,731,893	\$7,728,700	\$7,610,868	-1.5%	(\$117,832)
510 Water & Sewer Capital Fund	\$2,485,159	\$2,183,186	\$3,432,467	\$3,235,400	\$3,320,400	2.6%	\$85,000
560 Garbage Collection Fund	\$2,479,430	\$2,642,512	\$2,668,113	\$2,566,650	\$2,677,000	4.3%	\$110,350
600 Municipal Fleet Fund	\$362,472	\$294,392	\$756,256	\$761,022	\$602,000	-20.9%	(\$159,022)
650 Municipal Parking Fund	\$0	\$0	\$0	\$0	\$30,200	100.0%	\$30,200
800 Police Pension Fund	\$3,954,608	\$2,765,531	\$9,423,525	\$2,560,000	\$2,773,800	8.4%	\$213,800
Grand Total	\$47,526,933	\$63,592,685	\$57,527,443	\$46,624,430	\$47,933,711	2.8%	\$1,309,281

FUND HIGHLIGHTS

General Fund revenues have a budget increase of 5% compared to the 2021 budget. Tax revenues are estimated to increase 4.2% from increases in Use tax and Income tax revenues.

Motor Fuel Tax Fund revenues are budgeted to increase 59% above 2021 budget amounts. A full year of Transportation Relief Fund revenues including the rebuild Illinois grant money in the budget has caused the increase.

Tax Increment Financing Fund revenues are budgeted to decrease 69.7% due to lower budgeted expenditures requiring lower amounts in transfers from other funds.

Capital Improvement Fund revenues are estimated to increase 8.1%. Local tax revenue, higher impact fees and reimbursements from shared services with other municipalities are contributors to the increased revenue.

Debt Service Fund revenues remain equal to the prior year's budgeted revenues.

Water & Sewer Fund revenues are budgeted to decrease 1.5% from lower usage charges due to lower late charges applied.

Water & Sewer Capital Fund revenues are estimated to increase 2.6% from estimated increases in connection fee revenues.

Garbage Collection Fund revenues are budgeted to increase 4.3% as the contractor increase for services is up 4%.

Municipal Fleet Fund revenue has decreased 21% as transfers from other Funds decreased do to lower expenditures in the Fund.

Municipal Parking Fund is a new Fund and showing a 100% increase in revenue.

Police Pension Fund revenue is estimated to increase 8.4% due to an increase in tax revenue.

EXPENDITURES-ALL FUNDS

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
	100 General Fund	\$17,360,333	\$18,627,439	\$19,484,466	\$20,066,557	\$21,094,811	5.1%
200 Motor Fuel Tax Fund	\$320,369	\$1,162,623	\$1,409,058	\$1,787,900	\$1,776,654	-0.6%	(\$11,246)
250 Tax Increment Financing Fund	\$530,405	\$13,216,166	\$8,889,357	\$9,518,950	\$227,050	-97.6%	(\$9,291,900)
300 Capital Improvement Fund	\$13,960,281	\$2,577,038	\$3,637,219	\$7,235,472	\$5,198,400	-28.2%	(\$2,037,072)
400 Debt Service Fund	\$2,824,197	\$2,827,131	\$3,267,601	\$2,825,807	\$3,288,775	16.4%	\$462,968
500 Water & Sewer Fund	\$6,686,611	\$7,131,333	\$7,516,638	\$7,654,214	\$7,583,859	-0.9%	(\$70,355)
510 Water & Sewer Capital Fund	\$1,704,176	\$2,263,613	\$4,051,393	\$5,199,281	\$3,129,357	-39.8%	(\$2,069,924)
560 Garbage Collection Fund	\$2,465,007	\$2,584,452	\$2,678,611	\$2,578,000	\$2,675,000	3.8%	\$97,000
600 Municipal Fleet Fund	\$675,024	\$524,851	\$741,113	\$724,227	\$597,650	-17.5%	(\$126,577)
650 Municipal Parking Fund	\$0	\$0	\$400	\$0	\$25,700	100.0%	\$25,700
800 Police Pension Fund	\$1,125,769	\$1,143,315	\$1,133,682	\$1,207,582	\$1,378,150	14.1%	\$170,568
Grand Total	\$47,652,173	\$52,057,963	\$52,809,538	\$58,797,990	\$46,975,406	-20.1%	(\$11,822,585)

FUND HIGHLIGHTS

General Fund expenditures have increased 5.1% from increases in personnel costs, contractual costs and other services increases.

Motor Fuel Tax Fund expenditures have decreased 1% from lower estimated capital outlay costs.

Tax Increment Financing Fund expenditures are estimated to decrease 97% from lower budgeted capital infrastructure costs.

Capital Improvement Fund expenditures are decreasing 28% due to lower budgeted improvement projects.

Debt Service Fund expenditures have increased 16% due to increased debt service for interest on outstanding debt.

Water & Sewer Fund expenses have decreased 1% from decreases in debt service.

Water & Sewer Capital Fund expenses have decreased 40% from decreases in the utility system improvements budget.

Garbage Collection Fund expenses have increased 3.8% due to the third party contractor rate increases for disposal services.

Municipal Fleet Fund expenses decreased 17% from less fleet replacements budgeted this year.

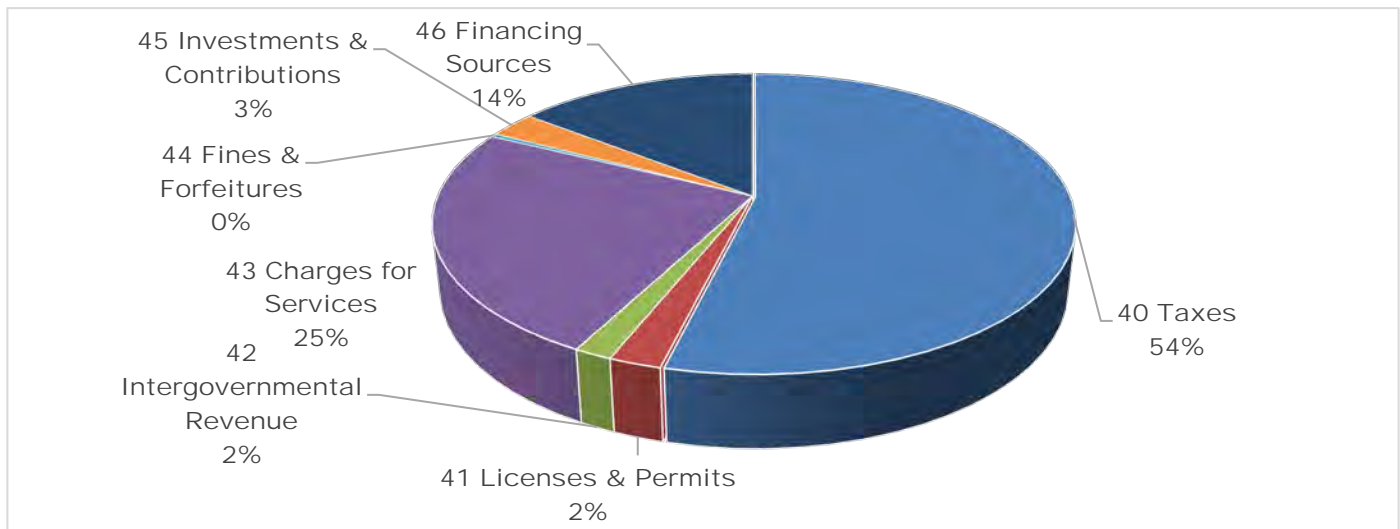
Municipal Parking Fund expenses for this new Fund are budgeted for maintenance costs.

Police Pension Fund expenses have increased 14% from increases in pension payouts and investment services.

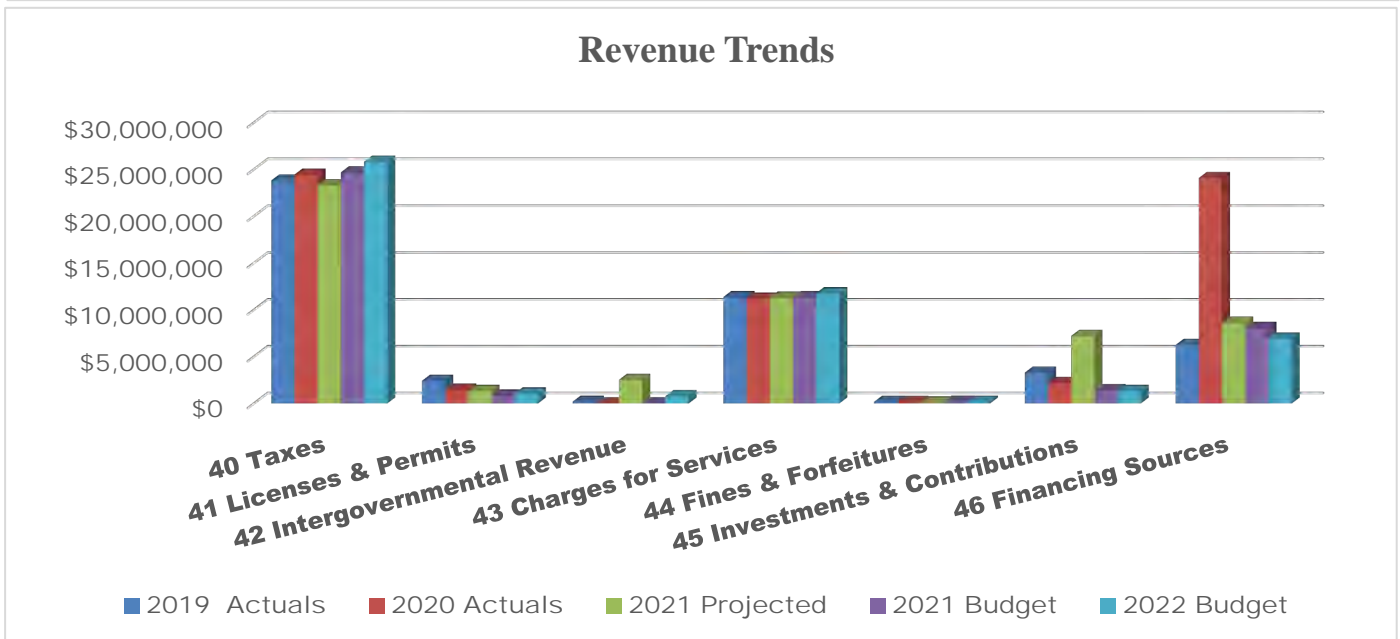
REVENUES BY SOURCE ALL FUNDS

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
40 Taxes	\$23,817,944	\$24,443,196	\$24,705,365	\$24,677,973	\$25,817,904	4.6%	\$1,139,931
41 Licenses & Permits	\$2,422,629	\$1,482,198	\$1,469,178	\$856,200	\$1,080,550	26.2%	\$224,350
42 Intergovernmental Revenue	\$192,010	\$18,111	\$2,535,626	\$20,000	\$783,751	3818.8%	\$763,751
43 Charges for Services	\$11,373,170	\$11,201,207	\$11,368,016	\$11,362,169	\$11,784,495	3.7%	\$422,326
44 Fines & Forfeitures	\$176,958	\$166,713	\$142,420	\$199,000	\$177,750	-10.7%	(\$21,250)
45 Investments & Contributions	\$3,293,366	\$2,197,014	\$8,232,889	\$1,433,950	\$1,349,097	-5.9%	(\$84,853)
46 Financing Sources	\$6,250,855	\$24,084,245	\$9,073,949	\$8,075,138	\$6,940,164	-14.1%	(\$1,134,974)
Grand Total	\$47,526,933	\$63,592,685	\$57,527,443	\$46,624,430	\$47,933,711	2.8%	\$1,309,281

Fiscal Year 2022 Revenues

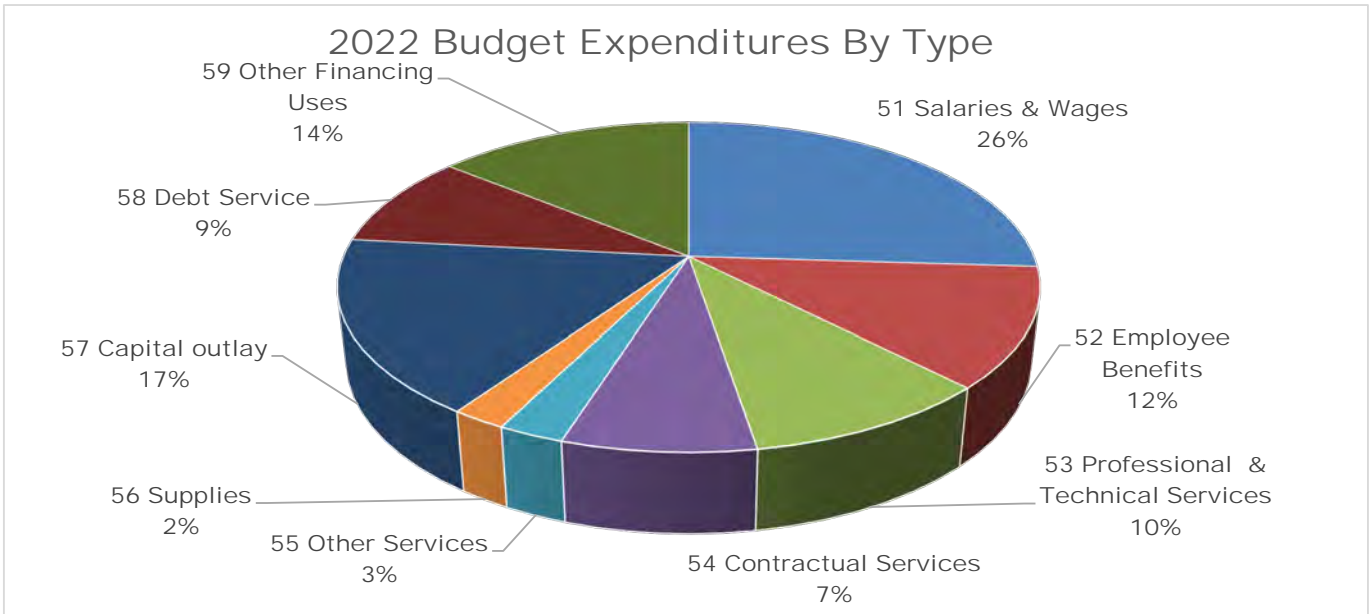
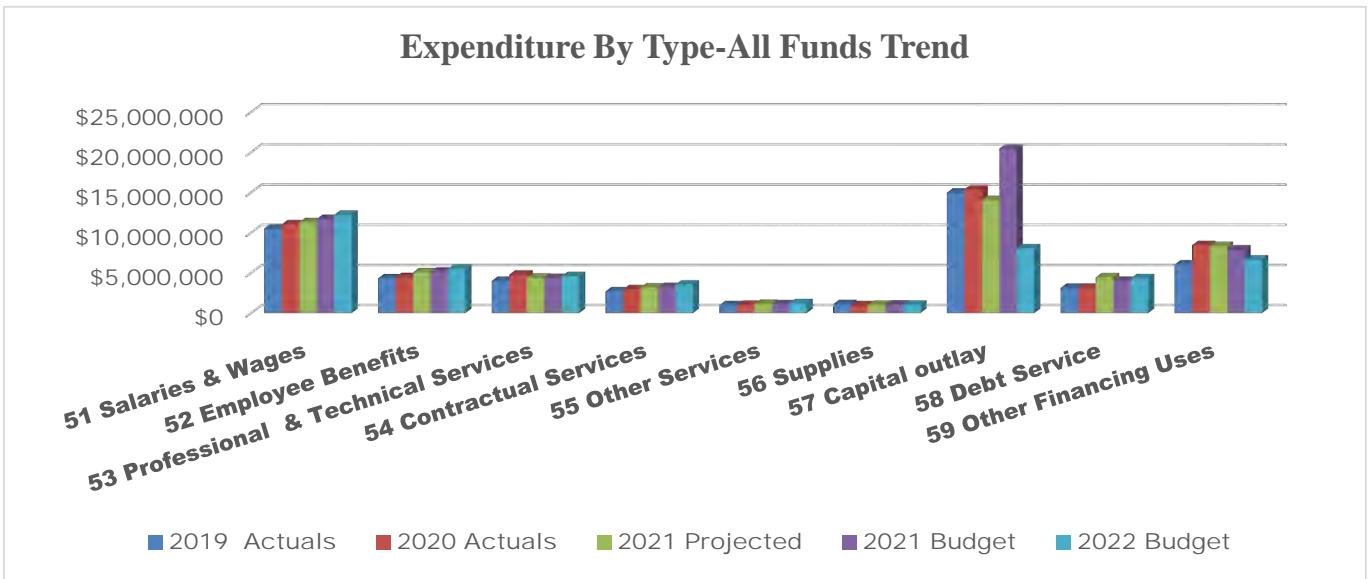


Revenue Trends



EXPENDITURES BY TYPE-ALL FUNDS

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$10,528,290	\$11,025,977	\$11,289,824	\$11,694,842	\$12,210,686	4.4%	\$515,844
52 Employee Benefits	\$4,304,823	\$4,448,932	\$5,053,472	\$5,114,645	\$5,488,475	7.3%	\$373,830
53 Professional & Technical Services	\$3,988,614	\$4,764,007	\$4,395,915	\$4,338,113	\$4,566,456	5.3%	\$228,343
54 Contractual Services	\$2,684,939	\$2,941,161	\$3,163,914	\$3,218,081	\$3,525,971	9.6%	\$307,890
55 Other Services	\$950,552	\$997,014	\$1,113,826	\$1,067,123	\$1,205,351	13.0%	\$138,228
56 Supplies	\$1,085,590	\$946,129	\$996,276	\$1,031,286	\$1,006,610	-2.4%	-\$24,676
57 Capital outlay	\$14,972,798	\$15,379,459	\$14,046,278	\$20,460,786	\$8,031,907	-60.7%	-\$12,428,879
58 Debt Service	\$3,110,958	\$3,123,131	\$4,424,574	\$3,982,676	\$4,307,536	8.2%	\$324,860
59 Other Financing Uses	\$6,025,610	\$8,432,153	\$8,325,459	\$7,890,438	\$6,632,414	-15.9%	-\$1,258,024
Grand Total	\$47,652,173	\$52,057,963	\$52,809,538	\$58,797,990	\$46,975,406	-20.1%	-\$11,822,584



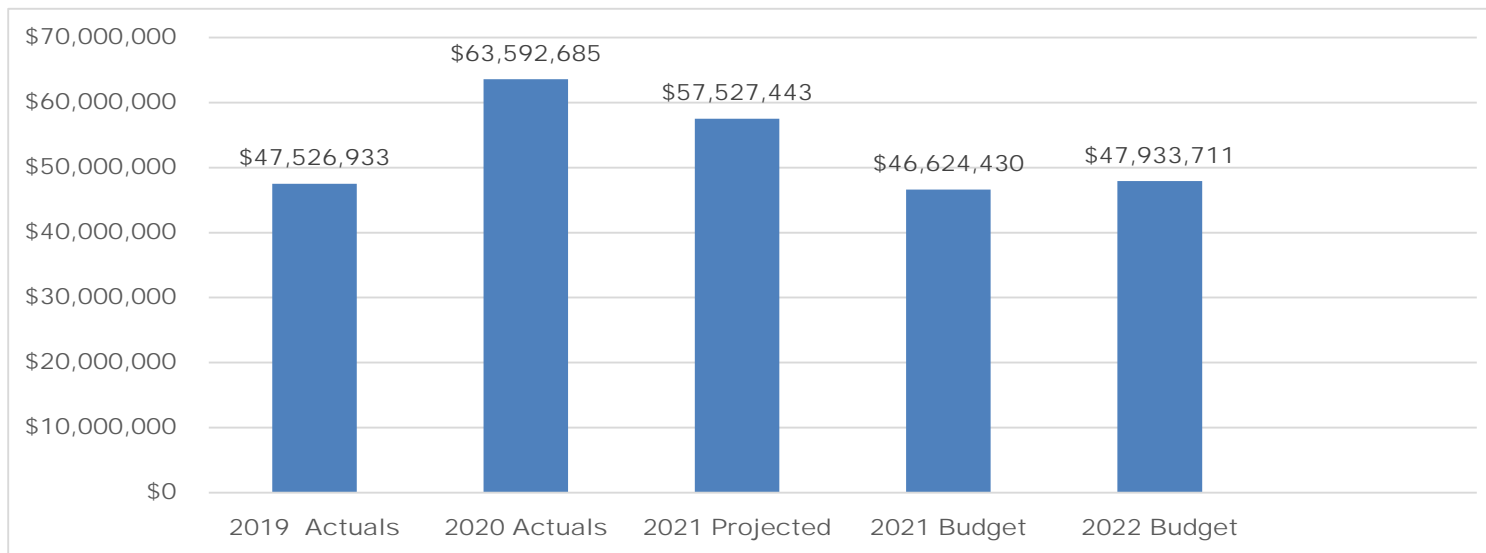
REVENUE HISTORY ALL FUNDS

Accounts	Fiscal Year					Budget Analysis			
						Budget vs Projected		Budget vs Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
100 General Fund	\$19,903,258	\$21,644,092	\$21,619,447	\$20,110,942	\$21,107,999	-2.4%	(\$511,448)	5.0%	\$997,057
40 Taxes	\$69,960,770	\$17,815,143	\$18,220,186	\$17,890,173	\$18,640,204	2.3%	\$420,018	4.2%	\$750,031
41 Licenses & Permits	\$996,567	\$1,203,395	\$924,539	\$771,000	\$880,450	-4.8%	(\$44,089)	14.2%	\$109,450
42 Intergovernmental Revenue	\$20,540	\$18,111	\$1,413,249	\$20,000	\$35,500	-97.5%	(\$1,377,749)	77.5%	\$15,500
43 Charges for Services	\$829,442	\$967,392	\$582,054	\$840,769	\$1,051,095	80.6%	\$469,041	25.0%	\$210,326
44 Fines & Forfeitures	\$176,958	\$166,713	\$142,420	\$199,000	\$177,750	24.8%	\$35,330	-10.7%	(\$21,250)
45 Investments & Contributions	\$295,071	\$399,693	\$285,985	\$350,000	\$285,500	-0.2%	(\$485)	-18.4%	(\$64,500)
46 Financing Sources	\$94,486	\$1,073,645	\$51,014	\$40,000	\$37,500	-26.5%	(\$13,514)	-6.3%	(\$2,500)
200 Motor Fuel Tax Fund	\$967,890	\$1,304,021	\$2,428,258	\$1,337,000	\$2,129,251	-12.3%	(\$299,007)	59.3%	\$792,251
40 Taxes	\$943,491	\$1,276,499	\$1,302,333	\$1,325,000	\$1,375,000	5.6%	\$72,667	3.8%	\$50,000
42 Intergovernmental Re	\$0	\$0	\$1,122,377	\$0	\$748,251	-33.3%	(\$374,126)	100.0%	\$748,251
45 Investments & Contributions	\$24,399	\$27,522	\$3,548	\$12,000	\$6,000	69.1%	\$2,452	-50.0%	(\$6,000)
46 Financing Sources	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
250 TIF-Dwntwn Redevelopment Fund	\$36,638	\$14,692,106	\$2,340,295	\$1,400,000	\$424,250	-81.9%	(\$1,916,045)	-69.7%	(\$975,750)
40 Taxes	\$32,683	\$56,277	\$154,383	\$75,000	\$225,000	45.7%	\$70,617	200.0%	\$150,000
45 Investments & Contributions	\$3,955	\$50,828	\$9,331	\$1,000	\$1,500	-83.9%	(\$7,831)	50.0%	\$500
46 Financing Sources	\$0	\$14,585,000	\$2,176,581	\$1,324,000	\$197,750	-90.9%	(\$1,978,831)	-85.1%	(\$1,126,250)
300 Capital Improvement Fund	\$5,844,425	\$4,328,128	\$4,299,660	\$4,098,000	\$4,429,629	3.0%	\$129,969	8.1%	\$331,629
40 Taxes	\$4,009,634	\$3,895,276	\$3,553,618	\$3,912,000	\$4,050,000	14.0%	\$496,382	3.5%	\$138,000
41 Licenses & Permits	\$1,426,041	\$278,743	\$544,619	\$85,000	\$200,000	-63.3%	(\$344,619)	135.3%	\$115,000
42 Intergovernmental Revenue	\$171,470	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
43 Charges for Services	\$0	\$28,000	\$59,542	\$56,000	\$168,500	183.0%	\$108,958	200.9%	\$112,500
45 Investments & Contributions	\$237,280	\$126,109	\$28,570	\$45,000	\$11,129	-61.0%	(\$17,441)	-75.3%	(\$33,871)
46 Financing Sources	\$0	\$0	\$113,311	\$0	\$0	-100.0%	(\$113,311)	0.0%	\$0
400 Debt Service Fund	\$2,824,603	\$4,200,617	\$2,827,529	\$2,826,716	\$2,828,314	0.0%	\$785	0.1%	\$1,598
45 Investments & Contributions	\$403	\$6,873	\$2,479	\$100	\$200	-91.9%	(\$2,279)	100.0%	\$100
46 Financing Sources	\$2,824,200	\$4,193,744	\$2,825,050	\$2,826,616	\$2,828,114	0.1%	\$3,064	0.1%	\$1,498
500 Water Fund	\$8,668,449	\$9,538,099	\$7,731,893	\$7,728,700	\$7,610,868	-1.6%	(\$121,025)	-1.5%	(\$117,832)
41 Licenses & Permits	\$20	\$60	\$20	\$200	\$100	100.0%	\$80	-50.0%	(\$100)
42 Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
43 Charges for Services	\$6,983,326	\$7,297,926	\$7,681,665	\$7,698,500	\$7,568,000	-1.5%	(\$113,665)	-1.7%	(\$130,500)
45 Investments & Contributions	\$72,791	\$101,047	\$47,443	\$30,000	\$39,768	-16.2%	(\$7,675)	32.6%	\$9,768
46 Financing Sources	\$1,612,313	\$2,139,067	\$2,765	\$0	\$3,000	8.5%	\$235	100.0%	\$3,000

REVENUE HISTORY ALL FUNDS

Accounts	Fiscal Year					Budget Analysis			
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Budget vs Projected		Budget vs Budget	
						Percent Change	Dollar Change	Percent Change	Dollar Change
510 Water Capital Fund	\$2,485,159	\$2,183,186	\$3,432,467	\$3,235,400	\$3,320,400	-3.3%	(\$112,067)	2.6%	\$85,000
43 Charges for Services	\$1,081,144	\$266,339	\$377,515	\$200,400	\$290,400	-23.1%	(\$87,115)	44.9%	\$90,000
45 Investments & Contributions	\$104,014	\$116,848	\$29,952	\$35,000	\$30,000	0.2%	\$48	-14.3%	(\$5,000)
46 Financing Sources	\$1,300,000	\$1,800,000	\$3,025,000	\$3,000,000	\$3,000,000	-0.8%	(\$25,000)	0.0%	\$0
560 Garbage Collection Fund	\$2,479,430	\$2,642,512	\$2,668,113	\$2,566,650	\$2,677,000	0.3%	\$8,887	4.3%	\$110,350
43 Charges for Services	\$2,479,258	\$2,641,550	\$2,667,240	\$2,566,500	\$2,676,500	0.3%	\$9,260	4.3%	\$110,000
45 Investments & Contributions	\$172	\$962	\$873	\$150	\$500	-42.7%	(\$373)	233.3%	\$350
46 Financing Sources	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
600 Municipal Fleet Fund	\$362,472	\$294,392	\$756,256	\$761,022	\$602,000	-20.4%	(\$154,256)	-20.9%	(\$159,022)
45 Investments & Contributions	\$672	\$1,602	\$1,183	\$700	\$500	-57.7%	(\$683)	-28.6%	(\$200)
46 Financing Sources	\$361,800	\$292,790	\$755,073	\$760,322	\$601,500	-20.3%	(\$153,573)	-20.9%	(\$158,822)
650 Municipal Parking Fund	\$0	\$0	\$0	\$0	\$30,200	100.0%	\$30,200	100.0%	\$30,200
43 Charges for Services	\$0	\$0	\$0	\$0	\$30,000	100.0%	\$30,000	100.0%	\$30,000
45 Investments & Contributions	\$0	\$0	\$0	\$0	\$200	100.0%	\$200	100.0%	\$200
800 Police Pension Fund	\$3,954,608	\$2,765,531	\$9,423,525	\$2,560,000	\$2,773,800	-70.6%	(\$6,649,725)	8.4%	\$213,800
40 Taxes	\$1,341,943	\$1,400,001	\$1,474,845	\$1,475,800	\$1,527,700	3.6%	\$52,855	3.5%	\$51,900
45 Investments & Contributions	\$2,554,608	\$1,365,531	\$7,823,525	\$960,000	\$973,800	-87.6%	(\$6,849,725)	1.4%	\$13,800
46 Financing Sources	\$58,057	\$0	\$125,155	\$124,200	\$272,300	117.6%	\$147,145	119.2%	\$148,100
Grand Total	\$47,526,933	\$63,592,685	\$57,527,443	\$46,624,430	\$47,933,711	-16.7%	(\$9,593,732)	2.8%	\$1,309,281

REVENUE HISTORY ALL FUNDS



Expenditure History- By Fund						Budget Analysis			
Accounts	Fiscal Year					Budget vs Projected		Budget vs Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
100 General Fund	\$17,360,333	\$18,627,439	\$19,484,466	\$20,066,557	\$21,094,811	8.3%	\$1,610,345	5.1%	\$1,028,254
51 Salaries & Wages	\$8,325,190	\$8,943,454	\$9,371,389	\$9,691,076	\$10,035,628	7.1%	\$664,239	3.6%	\$344,552
52 Employee Benefits	\$3,874,222	\$4,063,472	\$4,674,390	\$4,744,141	\$5,108,827	9.3%	\$434,437	7.7%	\$364,686
53 Professional & Technical Services	\$1,010,203	\$1,372,635	\$940,814	\$1,138,150	\$1,112,985	18.3%	\$172,171	-2.2%	-\$25,165
54 Contractual Services	\$1,763,057	\$1,798,797	\$1,923,929	\$1,953,882	\$2,191,793	13.9%	\$267,864	12.2%	\$237,911
55 Other Services	\$866,269	\$905,007	\$1,007,143	\$935,991	\$1,060,339	5.3%	\$53,196	13.3%	\$124,348
56 Supplies	\$352,439	\$337,859	\$354,551	\$384,451	\$376,129	6.1%	\$21,578	-2.2%	-\$8,322
59 Other Financing Uses	\$1,168,953	\$1,206,214	\$1,212,250	\$1,218,866	\$1,209,110	-0.8%	-\$0.8%	-0.8%	-\$0.8%
200 Motor Fuel Tax Fund	\$320,369	\$1,162,623	\$1,409,058	\$1,787,900	\$1,776,654	26.1%	\$367,596	-0.6%	-\$11,246
57 Capital outlay	\$57,869	\$900,123	\$1,171,158	\$1,550,000	\$1,536,000	31.2%	\$364,842	-0.9%	-\$14,000
59 Other Financing Uses	\$262,500	\$262,500	\$237,900	\$237,900	\$240,654	1.2%	\$2,754	1.2%	\$2,754
250 TIF-Dwntwn Redevelopment Fund	\$530,405	\$13,216,166	\$8,889,357	\$9,518,950	\$227,050	-97.4%	-\$8,662,307	-97.6%	-\$9,291,900
53 Professional & Technical Services	\$194,347	\$425,718	\$257,705	\$105,450	\$97,000	-62.4%	-\$160,705	-8.0%	-\$8,450
55 Other Services	\$2,319	\$269	\$707	\$500	\$300	-57.6%	-\$407	-40.0%	-\$200
56 Supplies	\$0	\$150	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
57 Capital outlay	\$333,740	\$11,423,692	\$8,631,575	\$9,413,000	\$129,300	-98.5%	-\$8,502,275	-98.6%	-\$9,283,700
59 Other Financing Uses	\$0	\$1,366,337	\$0	\$0	\$450	100.0%	\$450	100.0%	\$450
300 Capital Improvement Fund	\$13,960,281	\$2,577,038	\$3,637,219	\$7,235,472	\$5,198,400	42.9%	\$1,561,181	-28.2%	-\$2,037,072
53 Professional & Technical Services	\$35,000	\$120,345	\$193,479	\$124,000	\$234,000	20.9%	\$40,521	88.7%	\$110,000
57 Capital outlay	\$12,172,131	\$763,367	\$358,937	\$4,217,800	\$2,907,200	709.9%	\$2,548,263	-31.1%	-\$1,310,600
59 Other Financing Uses	\$1,753,150	\$1,693,326	\$3,084,803	\$2,893,672	\$2,057,200	-33.3%	-\$1,027,603	-28.9%	-\$836,472
400 Debt Service Fund	\$2,824,197	\$2,827,131	\$3,267,601	\$2,825,807	\$3,288,775	0.6%	\$21,174	16.4%	\$462,968
53 Professional & Technical Services	\$897	\$1,931	\$653	\$757	\$1,414	116.5%	\$761	86.8%	\$657
57 Capital outlay	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
58 Debt Service	\$2,823,300	\$2,825,200	\$3,266,948	\$2,825,050	\$3,287,361	0.6%	\$20,413	16.4%	\$462,311

Expenditure History- By Fund						Budget Analysis			
Accounts	Fiscal Year					Budget vs Projected		Budget vs Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
500 Water Fund	\$6,686,611	\$7,131,333	\$7,516,638	\$7,654,214	\$7,583,859	0.9%	\$67,221	-0.9%	-\$70,355
51 Salaries & Wages	\$1,197,915	\$1,066,192	\$925,346	\$937,059	\$975,058	5.4%	\$49,712	4.1%	\$37,999
52 Employee Benefits	\$430,601	\$385,459	\$379,082	\$370,504	\$379,648	0.1%	\$566	2.5%	\$9,144
53 Professional & Technical Services	\$178,308	\$147,622	\$197,383	\$269,306	\$285,057	44.4%	\$87,674	5.8%	\$15,751
54 Contractual Services	\$921,882	\$1,142,364	\$1,166,609	\$1,190,677	\$1,195,878	2.5%	\$29,269	0.4%	\$5,201
55 Other Services	\$77,868	\$88,274	\$93,585	\$114,707	\$128,062	36.8%	\$34,477	11.6%	\$13,355
56 Supplies	\$657,199	\$566,115	\$597,007	\$614,335	\$599,981	0.5%	\$2,974	-2.3%	-\$14,354
57 Capital outlay	\$1,635,179	\$1,637,375	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
58 Debt Service	\$287,659	\$297,931	\$1,157,626	\$1,157,626	\$1,020,175	-11.9%	-\$137,451	-11.9%	-\$137,451
59 Other Financing Uses	\$1,300,000	\$1,800,000	\$3,000,000	\$3,000,000	\$3,000,000	0.0%	\$0	0.0%	\$0
510 Water Capital Fund	\$1,704,176	\$2,263,613	\$4,051,393	\$5,199,281	\$3,129,357	-22.8%	-\$922,036	-39.8%	-\$2,069,924
56 Supplies	\$64,315	\$29,787	\$44,416	\$30,000	\$30,000	-32.5%	-\$14,416	0.0%	\$0
57 Capital outlay	\$98,854	\$130,051	\$3,216,471	\$4,629,281	\$2,974,357	-7.5%	-\$242,114	-35.7%	-\$1,654,924
59 Other Financing Uses	\$1,541,006	\$2,103,776	\$790,506	\$540,000	\$125,000	-84.2%	-\$665,506	-76.9%	-\$415,000
560 Garbage Collection Fund	\$2,465,007	\$2,584,452	\$2,678,611	\$2,578,000	\$2,675,000	-0.1%	-\$3,611	3.8%	\$97,000
53 Professional & Technical Services	\$2,463,284	\$2,584,452	\$2,678,611	\$2,576,000	\$2,675,000	-0.1%	-\$3,611	3.8%	\$99,000
56 Supplies	\$1,723	\$0	\$0	\$2,000	\$0	0.0%	\$0	-100.0%	-\$2,000
600 Municipal Fleet Fund	\$675,024	\$524,851	\$741,113	\$724,227	\$597,650	-19.4%	-\$143,463	-17.5%	-\$126,577
54 Contractual Services	\$0	\$0	\$72,976	\$73,522	\$112,600	54.3%	\$39,624	53.2%	\$39,078
57 Capital outlay	\$675,024	\$524,851	\$668,137	\$650,705	\$485,050	-27.4%	-\$183,087	-25.5%	-\$165,655
650 Municipal Parking Fund	\$0	\$0	\$400	\$0	\$25,700	6325.0%	\$25,300	100.0%	\$25,700
54 Contractual Services	\$0	\$0	\$400	\$0	\$25,700	6325.0%	\$25,300	100.0%	\$25,700
800 Police Pension Fund	\$1,125,769	\$1,143,315	\$1,133,682	\$1,207,582	\$1,378,150	21.6%	\$244,468	14.1%	\$170,568
51 Salaries & Wages	\$1,005,185	\$1,016,330	\$993,089	\$1,066,707	\$1,200,000	20.8%	\$206,911	12.5%	\$133,293
53 Professional & Technical Services	\$106,575	\$111,303	\$127,900	\$124,450	\$161,000	25.9%	\$33,100	29.4%	\$36,550
55 Other Services	\$4,096	\$3,464	\$12,391	\$15,925	\$16,650	34.4%	\$4,259	4.6%	\$725
56 Supplies	\$9,913	\$12,219	\$302	\$500	\$500	100.0%	\$198	0.0%	\$0
Grand Total	\$47,652,173	\$52,057,963	\$52,809,538	\$58,797,990	\$46,975,406	-11.0%	-\$5,834,132	-20.1%	-\$11,822,584

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 2022.

FUND	Actual FY 2019	Actual FY 2020	Fiscal Year Projected FY 2021	Budget FY 2021	Budget FY 2022
GENERAL					
Beginning Fund Balance	8,718,391	11,261,316	14,277,969	14,277,969	15,567,389
Revenues	19,903,258	21,644,092	21,619,447	20,110,942	21,107,999
Expenditures	16,221,283	17,421,225	18,272,216	18,873,191	19,911,201
Change in Fund Balance	3,681,975	4,222,867	1,248,348	1,237,751	1,196,799
Other Financing Sources/(Uses)	(1,139,050)	(1,206,214)	(1,212,500)	(1,193,366)	(1,183,610)
Ending Fund Balance	11,261,316	14,277,969	15,567,389	14,322,354	15,580,578
Non-spendable	2,473,035	2,343,048	2,500,000	2,500,000	2,500,001
Unrestricted-assigned	5,665,068	5,845,415	6,378,378	6,328,443	6,564,795
Unrestricted-unassigned	3,123,213	6,089,506	4,939,011	5,493,911	6,515,782

The General Fund Ending Fund Balance is projected to increase \$13,189 from the Fiscal Year Ending 2021 projected Fund Balance. The increase is due to the total anticipated revenues exceeding budgeted expenditures in FY 22.

MOTOR FUEL TAX

Beginning Restricted Fund Balance	789,502	1,437,023	1,578,421	1,578,421	2,597,621
Revenues	967,890	1,304,021	2,428,258	1,337,000	2,129,251
Expenditures	57,869	900,123	1,171,158	1,550,000	1,536,000
Change in Fund Balance	910,021	403,898	1,257,100	(213,000)	593,251
Other Financing Sources/(Uses)	(262,500)	(262,500)	(237,900)	(237,900)	(240,654)
Ending Restricted Fund Balance	1,437,023	1,578,421	2,597,621	1,127,521	2,950,218

The Ending Restricted Fund Balance increase is due to the additional grant revenue received from the State which will be used for future roadway improvements.

FUND	Actual FY 2019	Actual FY 2020	Fiscal Year Projected FY 2021	Budget FY 2021	Budget FY 2022
TAX INCREMENT FINANCING					
Beginning Restricted Fund Balance	(1,760,062)	(2,253,829)	(777,890)	(777,890)	(7,326,952)
Revenues	36,638	107,105	163,714	76,000	226,500
Expenditures	530,405	11,849,829	8,889,357	9,518,950	227,050
Change in Fund Balance	(493,767)	(11,742,724)	(8,725,643)	(9,442,950)	(550)
Other Financing Sources/(Uses)	-	13,218,663	2,176,581	1,324,000	197,300
Ending Restricted Fund Balance	(2,253,829)	(777,890)	(7,326,952)	(8,896,840)	(7,130,202)

The Tax Increment Financing Fund was established during FY 2017. The Ending Fund Balance deficit will decrease \$196,750 compared to the FY 21 projected ending fund balance unless the FY 22 Budgets are exceeded.

CAPITAL IMPROVEMENT FUND

Beginning Fund Balance	13,863,641	5,747,785	7,498,875	7,498,875	8,161,316
Revenues	5,844,425	4,328,128	4,299,660	4,098,000	4,429,629
Expenditures	12,207,131	883,712	552,416	4,341,800	3,141,200
Change in Fund Balance	(6,362,706)	3,444,416	3,747,244	(243,800)	1,288,429
Other Financing Sources/(Uses)	(1,753,150)	(1,693,326)	(3,084,803)	(2,893,672)	(2,057,200)
Ending Fund Balance	5,747,785	7,498,875	8,161,316	4,361,403	7,392,545

The Ending Fund Balance is estimated to decrease \$768,771 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	69,062	69,468	1,442,954	1,442,954	1,002,882
Revenues	403	6,873	2,479	100	200
Expenditures	2,824,197	2,827,131	3,267,601	2,825,807	3,288,775
Change in Fund Balance	(2,823,794)	(2,820,258)	(3,265,122)	(2,825,707)	(3,288,575)
Other Financing Sources/(Uses)	2,824,200	4,193,744	2,825,050	2,826,616	2,828,114
Ending Restricted Fund Balance	69,468	1,442,954	1,002,882	1,443,863	542,421

The Ending Restricted Fund Balance will decrease as capitalized interest on the 2019 debt issuance is used to pay debt service for two more years. Interest earnings will be used to pay debt service.

FUND	Actual FY 2019	Actual FY 2020	Fiscal Year Projected FY 2021	Budget FY 2021	Budget FY 2022
WATER & SEWER					
Unrestricted Net Assets	1,599,399	3,581,237	2,988,004	2,988,004	2,683,594
Revenues	7,056,136	7,399,033	7,729,138	7,728,700	7,607,868
Expenses	5,386,611	8,331,333	4,516,638	4,654,214	4,583,859
Change in Unrestricted Net Assets	1,669,525	(932,300)	3,074,654	3,074,486	3,024,009
Other Financing Sources/(Uses)	312,313	339,067	(2,997,235)	(3,000,000)	(2,997,000)
Unrestricted Net Assets	3,581,237	2,988,004	2,683,594	3,062,490	2,710,603

Unrestricted Net Assets is projected to increase \$27,009 from the ending FY 2021 projected balance. Lower budgeted revenue coupled with the increase in expenses will cause the slight increase in the Unrestricted Net Assets.

WATER & SEWER CAPITAL

Unrestricted Net Assets	5,561,908	6,342,892	6,262,464	6,262,464	5,643,537
Revenues	1,185,159	383,186	432,467	235,400	320,400
Expenses	163,169	159,838	3,260,887	4,659,281	3,004,357
Change in Unrestricted Net Assets	1,021,990	223,348	(2,828,420)	(4,423,881)	(2,683,957)
Other Financing Sources/(Uses)	(241,006)	(303,776)	2,209,493	2,460,000	2,875,000
Unrestricted Net Assets	6,342,892	6,262,464	5,643,537	4,298,583	5,834,580

Unrestricted Net Assets will increase \$191,043 if the budgets are realized as compared to FY 2021 projected balances. The balances will be used in subsequent years for improvements scheduled for the water distribution system.

GARBAGE

Unrestricted Net Assets	531,800	546,223	604,283	604,283	604,283
Revenues	2,479,430	2,642,512	2,668,113	2,566,650	2,677,000
Expenses	2,465,007	2,584,452	2,668,113	2,578,000	2,675,000
Change in Unrestricted Net Assets	14,423	58,060	-	(11,350)	2,000
Other Financing Uses	-	-	-	-	-
Unrestricted Net Assets	546,223	604,283	604,283	592,933	606,283

Unrestricted Net Assets is estimated to increase \$2,000 due to increases in the rate provided from the third party contractor.

FUND	Actual FY 2019	Actual FY 2020	Fiscal Year Projected FY 2021	Budget FY 2021	Budget FY 2022
MUNICIPAL FLEET FUND					
Unrestricted Net Assets	102,081	141,754	226,791	226,791	241,934
Revenues	672	1,602	1,183	700	500
Expenses	322,799	209,355	741,113	724,227	597,650
Change in Unrestricted Net Assets	(322,127)	(207,753)	(739,930)	(723,527)	(597,150)
Other Financing Sources	361,800	292,790	755,073	760,322	601,500
Unrestricted Net Assets	141,754	226,791	241,934	263,586	246,284

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

MUNICIPAL PARKING FUND					
Unrestricted Net Assets	-	-	-	-	(400)
Revenues	-	-	-	-	30,200
Expenses	-	-	400	-	25,700
Change in Unrestricted Net Assets	-	-	(400)	-	4,500
Other Financing Sources	-	-	-	-	-
Unrestricted Net Assets	-	-	(400)	-	4,100

This Fund was established for FY 2022 but a few expenses were incurred late in FY 2021. Parking permit revenue will be greater than expenses annually for a number of years to build up reserves for major maintenance in the future.

POLICE PENSION					
Net Assets held in Trust	29,120,577	31,949,416	33,571,631	33,571,631	41,861,474
Additions	3,954,608	2,765,531	9,423,525	2,560,000	2,773,800
Deductions	1,125,769	1,143,316	1,133,682	1,207,582	1,378,150
Change in Net Assets	2,828,839	1,622,215	8,289,843	1,352,418	1,395,650
Net Assets held in Trust	31,949,416	33,571,631	41,861,474	34,924,049	43,257,124

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. Greater than normal investment returns are responsible for the large increase in Net Assets in FY 2021. The budget does not include any amounts for market value gains on the investment portfolio.

Summary of Positions and Personnel Changes

Personnel Changes and Compensation

The Fiscal Year 2022 Budget includes the expenditures for 114 full time and 18 part time positions. There are no new positions included in the FY 22 Budget. Total salaries and wages have increased 4% or \$515,800 compared to the Fiscal Year 2021 Budget. The Employee benefit costs have increased 7% or \$373,800 from the Fiscal Year 2021 Budget. Salaries and wages cost increases are from normal wage growth and compensation adjustments. Employee benefits increases are due to the wage growth, insurance premium increases, and employee insurance enrollment changes.

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 2022 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, 2021, 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 2022 Pay Ranges and six-year history of staffing levels are detailed on the next few pages. Total staffing measured in FTE's has increased by 4.7 over the last six-year period. This amount is comprised of 3 full-time positions and 3 additional part-time employees.

VILLAGE OF OSWEGO - SALARY RANGES

Fiscal Year 2022				
Position	Minimum	Midpoint	Maximum	
<u>Grade 0</u>	\$12.0000	\$12.3827	\$17.6527	Hourly Pay
Police Cadet				
Public Works Seasonal				
Intern				
<u>Grade I</u>	\$17.6527	\$20.5948	\$23.5369	Hourly Pay
Community Service Officer				
Graduate Student Intern				
Part-time Records Clerk				
<u>Grade II</u>	\$40,293.98	\$48,755.71	\$57,217.45	
Part-time Administrative Assistant	\$19.3721	\$23.4402	\$27.5084	Hourly Pay
<u>Grade III</u>	\$43,562.11	\$52,710.15	\$61,858.19	
Records Clerk	\$20.9433	\$25.3414	\$29.7395	Hourly Pay
<u>Grade IV</u>	\$46,829.27	\$56,663.41	\$66,497.56	
Administrative Assistant	\$22.5141	\$27.2420	\$31.9700	Hourly Pay
<u>Grade V</u>	\$50,341.45	\$60,913.15	\$71,484.86	
Deputy Village Clerk	\$24.2026	\$29.2852	\$34.3677	Hourly Pay
Utility Billing Coordinator				
Development Services Coordinator				
Finance Assistant				
Police Command Assistant				
<u>Grade VI</u>	\$54,117.06	\$65,481.65	\$76,846.23	
Code Enforcement Officer	\$2,081.43	\$2,518.52	\$2,955.62	Bi-weekly Salary
Executive Assistant	\$26.0178	\$31.4816	\$36.9453	Hourly Pay
Accreditation Manager				
Evidence Custodian				
<u>Grade VII</u>	\$62,539.03	\$75,672.23	\$88,805.42	
Human Resource Generalist	\$2,405.35	\$2,910.47	\$3,415.59	Bi-weekly Salary
Plumbing Inspector	\$30.0668	\$36.3809	\$42.6949	Hourly Pay
Staff Accountant				
Building Inspector				
Community Engagement Coordinator				
Systems Engineer				
<u>Grade VIII</u>	\$67,229.46	\$81,347.64	\$95,465.83	
Chief Building Inspector	\$2,585.75	\$3,128.76	\$3,671.76	Bi-weekly Salary
Planner	\$32.3219	\$39.1094	\$45.8970	Hourly Pay
Chief Infrastructure Inspector				
<u>Grade IX</u>	\$70,277.20	\$85,035.41	\$99,793.62	
Village Clerk	\$2,702.97	\$3,270.59	\$3,838.22	Bi-weekly Salary
Records Supervisor				
Purchasing Manager				
Facilities Manager				
Project Engineer				
<u>Grade X</u>	\$78,710.46	\$98,388.07	\$118,065.68	
Assistant Public Works Director	\$3,027.33	\$3,784.16	\$4,540.99	Bi-weekly Salary
<u>Grade XI</u>	\$88,155.71	\$110,194.64	\$132,233.57	
Building and Permits Manager	\$3,390.60	\$4,238.26	\$5,085.91	Bi-weekly Salary
Assistant Finance Director				
Police Commander				

VILLAGE OF OSWEGO - SALARY RANGES

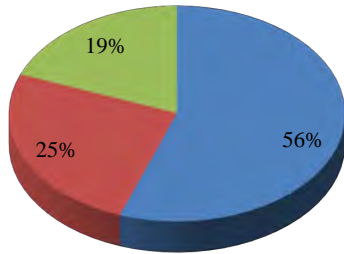
Fiscal Year 2022				
Position	Minimum	Midpoint	Maximum	
<u>Grade XII</u>				
Deputy Chief	\$98,734.39	\$123,417.99	\$148,101.59	
Economic Development Director	\$3,797.48	\$4,746.85	\$5,696.21	Bi-weekly Salary
Information Technology Director				
<u>Grade XIII</u>				
Deputy Village Administrator	\$110,582.51	\$138,228.14	\$165,873.77	
Development Services Director	\$4,253.17	\$5,316.47	\$6,379.76	Bi-weekly Salary
Finance Director				
Public Works Director				
Police Chief				
<u>Grade XIV</u>				
Vacant	\$123,852.43	\$154,815.54	\$185,778.64	
	\$4,763.55	\$5,954.44	\$7,145.33	Bi-weekly Salary
<u>Grade XV</u>				
Village Administrator (see agreement)	\$138,714.72	\$173,393.39	\$208,072.07	
	\$5,335.18	\$6,668.98	\$8,002.77	Bi-weekly Salary

<u>Represented Employees:</u>	<u>Min</u>	<u>Max</u>	<u>No. Steps</u>
Technician (5/1/2021 to 4/30/2022)	\$ 47,303.16	\$ 63,617.49	13
Mechanic (5/1/2021 to 4/30/2022)	\$ 54,371.45	\$ 73,123.55	13
Supervisor (5/1/2021 to 4/30/2022)	\$ 58,721.16	\$ 78,973.44	13
Superintendent (5/1/2021 to 4/30/2022)	\$ 65,245.74	\$ 87,748.26	13
Police Officer (5/1/2021 to 4/30/2022)	\$ 64,595.11	\$ 101,406.69	9
Sergeant (5/1/2021 to 4/30/2022)	\$ 111,538.15	\$ 116,615.44	3

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

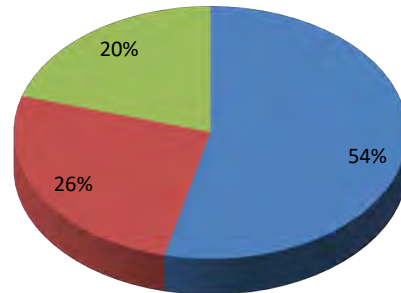
Village of Oswego

**Summary of Staffing by Function
2016**



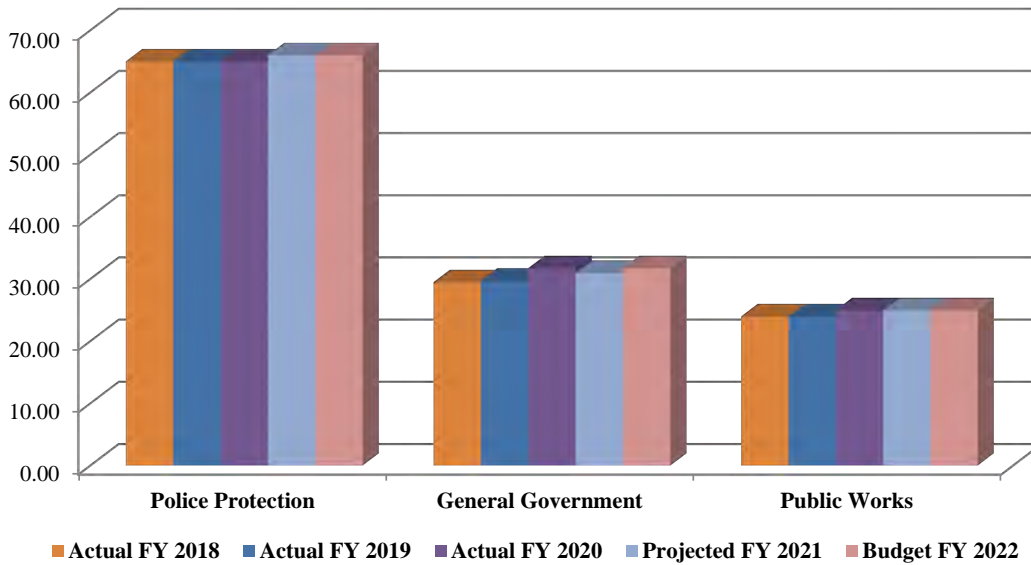
■ Police Protection ■ General Government
■ Public Works

**Summary of Staffing by Function
2022**



■ Police Protection ■ General Government
■ Public Works

Five-Year History of Staffing by Function



■ Actual FY 2018 ■ Actual FY 2019 ■ Actual FY 2020 ■ Projected FY 2021 ■ Budget FY 2022

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

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022	Change from FY 2021
<u>Administration</u>						
Village Administrator	1.00	1.00	1.00	1.00	1.00	-
Deputy Village Administrator	-	-	-	0.50	1.00	0.50
Assistant Village Administrator	0.50	0.50	0.50	-	-	-
Purchasing Manager	1.00	1.00	1.00	1.00	1.00	-
Executive Assistant	0.50	0.50	1.00	0.50	0.50	-
Graduate Student Intern	0.50	0.50	0.50	0.50	0.50	-
OHS Intern	-	-	-	-	-	-
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	7.50	7.50	8.00	7.50	7.50	-
<u>Community Relations</u>						
Community Engagement Coordinator- Marketing	-	1.00	1.00	1.00	1.00	-
Community Engagement Coordinator- Events	-	1.00	1.00	1.00	1.00	-
Community Relations Manager	1.00	-	-	-	-	-
Visitors' Bureau Assistant	1.00	-	-	-	-	-
Intern	0.25	0.25	0.25	-	0.25	0.25
Total	2.25	2.25	2.25	2.00	2.25	0.25
<u>Building and Permit Services</u>						
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	-
Building & Permit Assistant	1.00	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	0.50	0.50	1.50	1.00	1.50	0.50
Total	7.50	7.50	8.50	8.00	8.50	0.50

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

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022	Change from FY 2021
<u>Development Services</u>						
Development Services Director	1.00	1.00	1.00	1.00	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	-
Chief Infrastructure Inspector	1.00	1.00	1.00	1.00	1.00	-
Total	4.00	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	-
Executive Assistant	-	-	-	0.50	0.50	-
Total	1.00	1.00	1.00	1.50	1.50	-
<u>Finance</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	-
<u>Information Technology</u>						
IT Director	1.00	1.00	1.00	1.00	1.00	-
Systems Engineer	-	-	1.00	1.00	1.00	-
Intern	0.25	-	-	-	-	-
Total	1.25	1.00	2.00	2.00	2.00	-
<u>Police Department</u>						
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	-
Commander	1.00	1.00	1.00	1.00	1.00	-
Sergeants	8.00	8.00	8.00	9.00	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	-
Evidence Custodian	1.00	1.00	1.00	1.00	1.00	-
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	66.00	66.00	-
Sworn Personnel	49.00	49.00	49.00	50.00	50.00	-

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

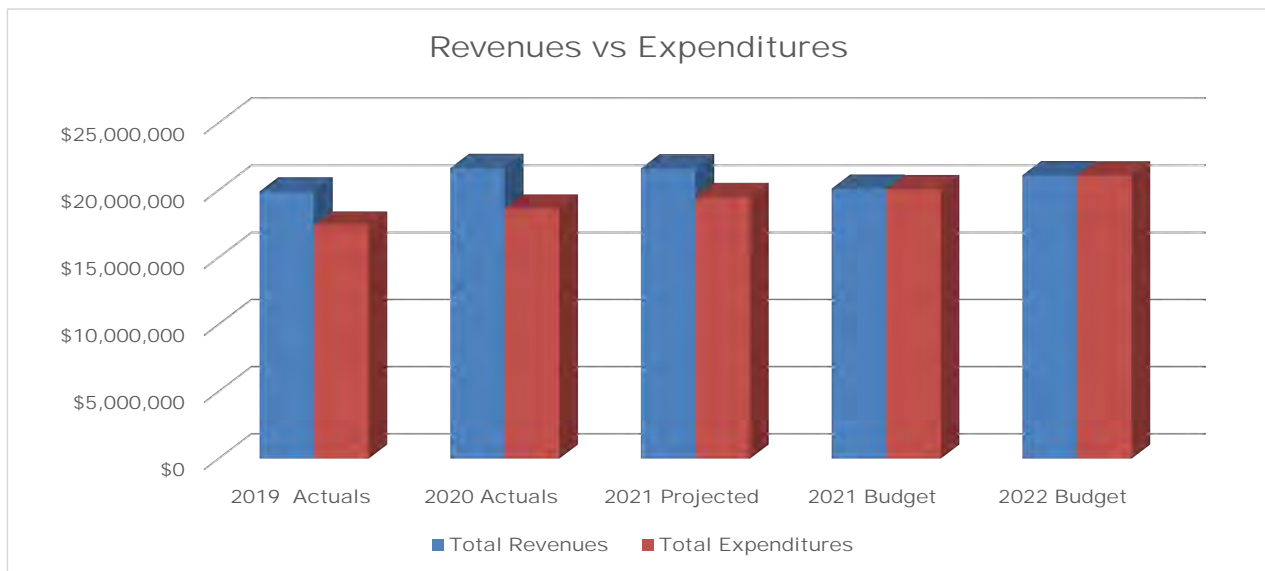
	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022	Change from FY 2021
<u>Public Works Department</u>						
Public Works Director	1.00	1.00	1.00	1.00	1.00	-
Utility Services Director	1.00	-	-	-	-	-
Public Works Assistant Director	1.00	2.00	2.00	2.00	2.00	-
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	-
Facilities Manager	1.00	1.00	1.00	1.00	1.00	-
Engineer/Project Manager	-	-	1.00	1.00	1.00	-
Operations Superintendent	2.00	2.00	1.00	1.00	1.00	-
Operations Supervisor	3.00	3.00	3.00	3.00	3.00	-
Technicians	13.00	13.00	14.00	14.00	14.00	-
Seasonal	1.00	1.00	1.00	0.50	1.00	0.50
Total	24.00	24.00	25.00	24.50	25.00	0.50
<u>Village Summary</u>						
Administration	7.50	7.50	8.00	7.50	7.50	-
Community Relations	2.25	2.25	2.25	2.00	2.25	0.25
Building and Permit Services	7.50	7.50	8.50	8.00	8.50	0.50
Development Services	4.00	4.00	4.00	4.00	4.00	-
Economic Development	1.00	1.00	1.00	1.50	1.50	-
Finance	6.00	6.00	6.00	6.00	6.00	-
Information Technology	1.25	1.00	2.00	2.00	2.00	-
Police Department	65.00	65.00	65.00	66.00	66.00	-
Public Works Department	24.00	24.00	25.00	24.50	25.00	0.50
Total Village Full-Time Equivalent Positions	118.50	118.25	121.75	121.50	122.75	1.25

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

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022	Change from FY 2021
<u>Reconciliation of FTE's to Number of Employees</u>						
Total Full-Time Employees						
Administration	7.00	7.00	8.00	6.50	6.50	-
Community Relations	2.00	2.00	2.00	2.00	2.00	-
Building and Permit Services	7.00	7.00	7.00	7.00	7.00	-
Development Services	4.00	4.00	4.00	4.00	4.00	-
Economic Development	1.00	1.00	1.00	1.50	1.50	-
Finance	6.00	6.00	6.00	6.00	6.00	-
Information Technology	1.00	1.00	2.00	2.00	2.00	-
Police Department	60.00	60.00	60.00	61.00	61.00	-
Public Works Department	22.00	22.00	24.00	24.00	24.00	-
Total Full-Time Employees	110.00	110.00	114.00	114.00	114.00	-
Total Part-Time Employees						
Administration	1.00	1.00	1.00	2.00	2.00	-
Community Relations	1.00	1.00	1.00	1.00	1.00	-
Building and Permit Services	1.00	1.00	2.00	2.00	3.00	1.00
Development Services	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Finance	-	-	-	-	-	-
Information Technology	1.00	-	-	-	-	-
Police Department	10.00	10.00	10.00	8.00	10.00	2.00
Public Works Department	3.00	3.00	2.00	2.00	2.00	-
Total Part-Time Employees	17.00	16.00	16.00	15.00	18.00	3.00
(Equates to Full-Time Equivalents)	8.50	8.25	7.75	7.50	8.75	1.25
Total Staff by FT Equivalents	118.50	118.25	121.75	121.50	122.75	1.25
Total Employees	127.00	126.00	130.00	129.00	132.00	3.00

GENERAL FUND SUMMARY

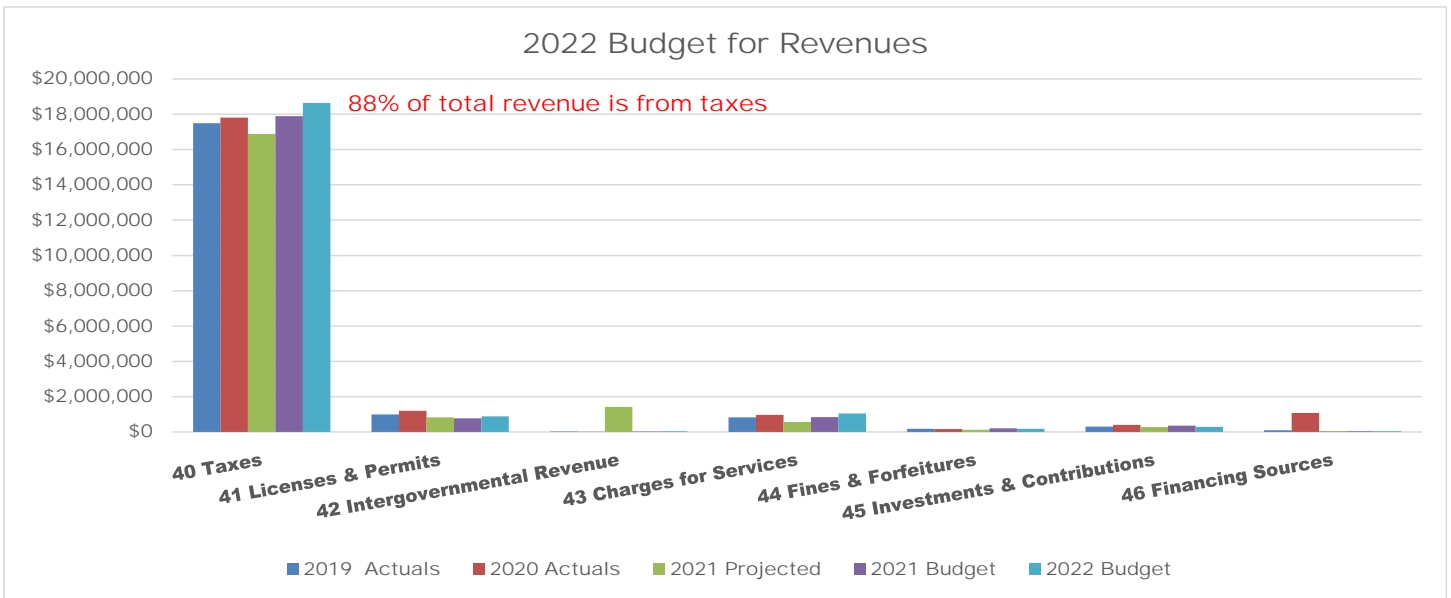
Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
40 Taxes	\$17,490,193	\$17,815,143	\$18,220,186	\$17,890,173	\$18,640,204	4.2%	\$750,031
41 Licenses & Permits	\$996,567	\$1,203,395	\$924,539	\$771,000	\$880,450	14.2%	\$109,450
42 Intergovernmental Revenue	\$20,540	\$18,111	\$1,413,249	\$20,000	\$35,500	77.5%	\$15,500
43 Charges for Services	\$829,442	\$967,392	\$582,054	\$840,769	\$1,051,095	25.0%	\$210,326
44 Fines & Forfeitures	\$176,958	\$166,713	\$142,420	\$199,000	\$177,750	-10.7%	-\$21,250
45 Investments & Contributions	\$295,071	\$399,693	\$285,985	\$350,000	\$285,500	-18.4%	-\$64,500
46 Financing Sources	\$94,486	\$1,073,645	\$51,014	\$40,000	\$37,500	-6.3%	-\$2,500
Total Revenues	\$19,903,258	\$21,644,092	\$21,619,447	\$20,110,942	\$21,107,999	5.0%	\$997,057
51 Salaries & Wages	\$8,325,190	\$8,943,454	\$9,371,389	\$9,691,076	\$10,035,628	3.6%	\$344,552
52 Employee Benefits	\$3,874,222	\$4,063,472	\$4,674,390	\$4,744,141	\$5,108,827	7.7%	\$364,686
53 Professional & Technical Services	\$1,010,203	\$1,372,635	\$940,814	\$1,138,150	\$1,112,985	-2.2%	-\$25,165
54 Contractual Services	\$1,763,057	\$1,798,797	\$1,923,929	\$1,953,882	\$2,191,793	12.2%	\$237,911
55 Other Services	\$866,269	\$905,007	\$1,007,143	\$935,991	\$1,060,339	13.3%	\$124,348
56 Supplies	\$352,439	\$337,859	\$354,551	\$384,451	\$376,129	-2.2%	-\$8,322
59 Other Financing Uses	\$1,168,953	\$1,206,214	\$1,212,250	\$1,218,866	\$1,209,110	-0.8%	-\$9,756
Total Expenditures	\$17,360,333	\$18,627,439	\$19,484,466	\$20,066,557	\$21,094,811	5.1%	\$1,028,254
Revenues Over/(Under) Expenditures	\$2,542,925	\$3,016,654	\$2,134,981	\$44,385	\$13,189	-70.3%	-\$31,197



GENERAL FUND REVENUE SUMMARY

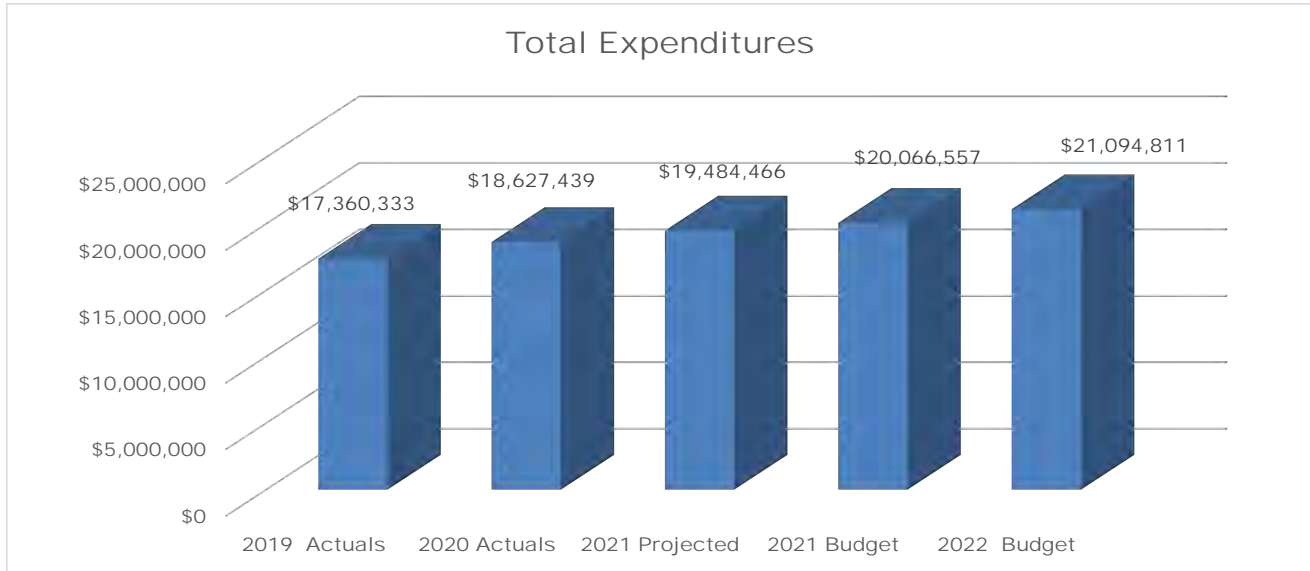
FY 2022 Budget vs
FY 2021 Budget

Accounts	Fiscal Year					Percent Change	Dollar Change
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget		
40 Taxes	\$17,490,193	\$17,815,143	\$18,220,186	\$17,890,173	\$18,640,204	4.2%	\$750,031
100 -10-000-9999-431100- PROPERTY TAX	\$619	\$25,346	\$191	\$200	\$200	0.0%	\$0
100 -10-000-9999-431101- PROPERTY TAXES-POLICE PENSION	\$1,341,943	\$1,397,304	\$1,474,856	\$1,475,800	\$1,527,700	3.5%	\$51,900
100 -10-000-9999-431102- ROAD AND BRIDGE TAXES	\$102,862	\$102,110	\$84,937	\$102,000	\$84,000	-17.6%	-\$18,000
100 -10-000-9999-431103- PERSONAL PROPERTY REPLACEMENT	\$10,207	\$13,474	\$9,653	\$7,500	\$7,500	0.0%	\$0
100 -10-000-9999-431110- PROPERTY TAX-SPECIAL SRVC AREA	\$517	\$617	\$942	\$1,173	\$1,204	2.6%	\$31
100 -10-000-9999-431300- SALES TAX	\$6,447,626	\$6,507,094	\$6,500,000	\$6,730,000	\$6,770,000	0.6%	\$40,000
100 -10-000-9999-431305- SALES TAX-HOME RULE	\$2,141,328	\$2,105,542	\$2,200,000	\$2,200,000	\$2,227,000	1.2%	\$27,000
100 -10-000-9999-431310- SALES TAX REBATE	-\$302,527	-\$333,633	-\$300,000	-\$300,000	-\$315,000	5.0%	-\$15,000
100 -10-000-9999-431313- SALES TAX, CANNABIS	\$0	\$5,413	\$25,000	\$0	\$31,000	100.0%	\$31,000
100 -10-000-9999-431315- USE TAX	\$1,023,337	\$1,182,267	\$1,450,000	\$1,150,000	\$1,500,000	30.4%	\$350,000
100 -10-000-9999-431500- INCOME TAX	\$3,211,509	\$3,585,136	\$3,700,000	\$3,250,000	\$3,775,000	16.2%	\$525,000
100 -10-000-9999-431600- GAMES TAX	\$175,651	\$175,958	\$140,000	\$176,000	\$180,000	2.3%	\$4,000
100 -10-000-9999-431601- COIN OPERATED DEVICE FEE	\$2,400	\$1,900	\$1,200	\$2,500	\$1,600	-36.0%	-\$900
100 -10-000-9999-431607- HOTEL/MOTEL TAX	\$71,953	\$67,171	\$35,000	\$75,000	\$35,000	-53.3%	-\$40,000
100 -10-000-9999-431801- TELECOMMUNICATIONS SURCHARGE	\$663,361	\$514,209	\$391,664	\$560,000	\$390,000	-30.4%	-\$170,000
100 -10-000-9999-431805- CABLE TV FRANCHISE FEES	\$470,911	\$459,897	\$470,000	\$460,000	\$425,000	-7.6%	-\$35,000
100 -10-000-9999-431810- UTILITY TAX	\$1,115,826	\$1,002,487	\$1,025,087	\$1,000,000	\$1,000,000	0.0%	\$0
100 -10-000-9999-431815- FOOD AND BEVERAGE TAX	\$1,012,670	\$1,002,851	\$1,011,656	\$1,000,000	\$1,000,000	0.0%	\$0
41 Licenses & Permits	\$996,567	\$1,203,395	\$924,539	\$771,000	\$880,450	14.2%	\$109,450
42 Intergovernmental Revenue	\$20,540	\$18,111	\$1,413,249	\$20,000	\$35,500	77.5%	\$15,500
43 Charges for Services	\$829,442	\$967,392	\$582,054	\$840,769	\$1,051,095	25.0%	\$210,326
44 Fines & Forfeitures	\$176,958	\$166,713	\$142,420	\$199,000	\$177,750	-10.7%	-\$21,250
45 Investments & Contributions	\$295,071	\$399,693	\$285,985	\$350,000	\$285,500	-18.4%	-\$64,500
46 Financing Sources	\$94,486	\$1,073,645	\$51,014	\$40,000	\$37,500	-6.3%	-\$2,500
Grand Total	\$19,903,258	\$21,644,092	\$21,619,447	\$20,110,942	\$21,107,999	5.0%	\$997,057



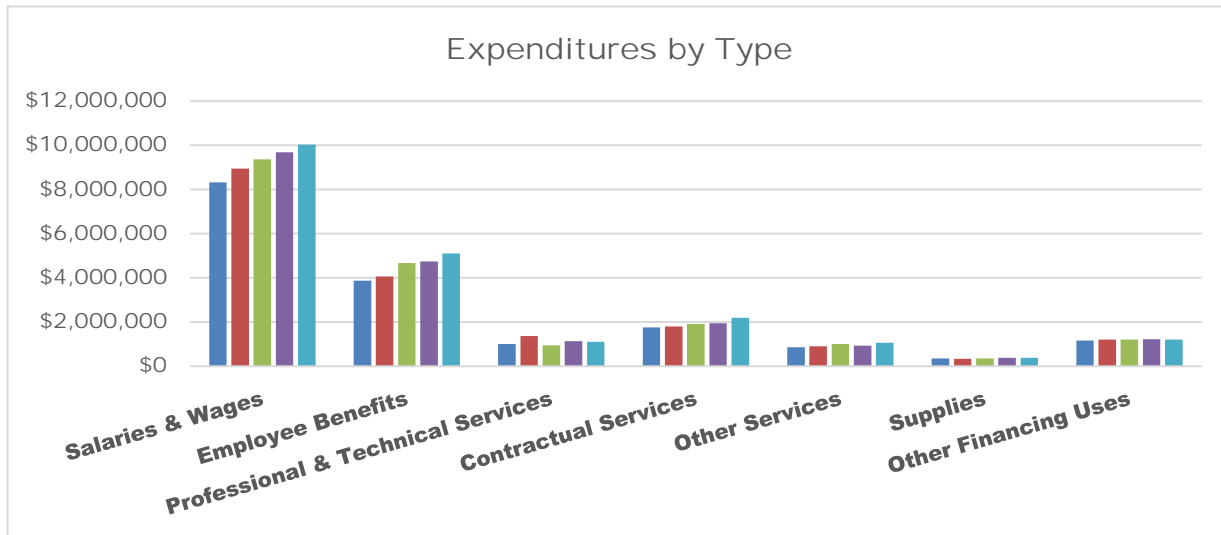
GENERAL FUND EXPENDITURE BY ORGANIZATION

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
1000000 Transfer to Debt Service Fund	\$1,139,050	\$1,181,707	\$1,192,250	\$1,193,366	\$1,183,610	-0.8%	-\$9,756
1001100 GF Administration	\$1,317,199	\$1,822,722	\$1,579,805	\$1,486,893	\$1,533,817	3.2%	\$46,924
1002000 GF Community Relations	\$304,563	\$326,543	\$296,867	\$384,152	\$360,216	-6.2%	-\$23,936
1002500 GF Building & Permit Services	\$702,295	\$741,922	\$855,230	\$816,661	\$845,873	3.6%	\$29,212
1003000 GF Development Services	\$451,907	\$453,744	\$553,449	\$517,473	\$509,344	-1.6%	-\$8,129
1003500 GF Economic Development	\$183,327	\$177,029	\$149,483	\$239,024	\$284,415	19.0%	\$45,391
1004000 GF Finance	\$540,833	\$575,761	\$585,269	\$629,240	\$634,961	0.9%	\$5,721
1004500 GF Information Technology	\$807,264	\$816,472	\$854,273	\$1,007,685	\$1,058,022	5.0%	\$50,338
1004550 GF GIS	\$14,318	\$35,750	\$12,736	\$37,000	\$52,300	41.4%	\$15,300
Total Information Technology	\$821,581	\$852,222	\$867,009	\$1,044,685	\$1,110,322	6.3%	\$65,638
1005030 GF Police - Support Services	\$5,192,302	\$5,077,213	\$5,496,741	\$5,726,910	\$5,887,773	2.8%	\$160,863
1005040 GF Police-Field Operations	\$4,232,814	\$4,614,943	\$4,613,388	\$4,770,325	\$5,208,289	9.2%	\$437,963
Total Police Department	\$9,425,116	\$9,692,156	\$10,110,129	\$10,497,235	\$11,096,061	5.7%	\$598,826
1006010 GF PW-Administration	\$402,800	\$395,572	\$436,680	\$440,559	\$407,962	-7.4%	-\$32,597
1006020 GF PW-Engineering	\$48,378	\$119,820	\$177,996	\$175,155	\$187,477	7.0%	\$12,322
1006030 GF PW-Roads	\$1,055,351	\$1,123,253	\$1,410,942	\$1,235,920	\$1,370,455	10.9%	\$134,535
1006040 GF PW-Forestry	\$458,134	\$461,516	\$535,881	\$621,829	\$738,964	18.8%	\$117,135
1006050 GF PW-Fleet	\$206,424	\$291,605	\$261,611	\$302,866	\$273,097	-9.8%	-\$29,769
1006060 GF PW-Facilities	\$303,375	\$411,867	\$471,865	\$481,499	\$558,237	15.9%	\$76,738
Total Public Works Department	\$2,474,461	\$2,803,633	\$3,294,975	\$3,257,828	\$3,536,191	8.5%	\$278,363
Grand Total	\$17,360,333	\$18,627,439	\$19,484,466	\$20,066,557	\$21,094,811	5.1%	\$1,028,254



GENERAL FUND EXPENDITURE BY TYPE ALL ORGANIZATIONS

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$8,325,190	\$8,943,454	\$9,371,389	\$9,691,076	\$10,035,628	3.6%	\$344,552
52 Employee Benefits	\$3,874,222	\$4,063,472	\$4,674,390	\$4,744,141	\$5,108,827	7.7%	\$364,686
53 Professional & Technical Services	\$1,010,203	\$1,372,635	\$940,814	\$1,138,150	\$1,112,985	-2.2%	-\$25,165
54 Contractual Services	\$1,763,057	\$1,798,797	\$1,923,929	\$1,953,882	\$2,191,793	12.2%	\$237,911
55 Other Services	\$866,269	\$905,007	\$1,007,143	\$935,991	\$1,060,339	13.3%	\$124,348
56 Supplies	\$352,439	\$337,859	\$354,551	\$384,451	\$376,129	-2.2%	-\$8,322
59 Other Financing Uses	\$1,168,953	\$1,206,214	\$1,212,250	\$1,218,866	\$1,209,110	-0.8%	-\$9,756
Grand Total	\$17,360,333	\$18,627,439	\$19,484,466	\$20,066,557	\$21,094,811	5.1%	\$1,028,254



Administration

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 Deputy Village Administrator is responsible for various Village functions including personnel management (Human Resources), purchasing and community relations. 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 purchasing manager is a shared position with the United City of Yorkville, which reimburses the Village half of all the employee costs. Department personnel have stayed between 8 and nine employee equivalents for the five-year period. Splitting full-time positions with multiple departments has caused the reduction in total FTEs in 2021 and 2022.

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022
Full Time	7	7	8	6.5	6.5
Part Time	1	1	1	2	2
Total	8	8	9	8.5	8.5

Administration 2022 Budget							
Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$689,752	\$739,171	\$762,514	\$771,650	\$777,706	0.8%	\$6,056
52 Employee Benefits	\$188,522	\$193,821	\$243,743	\$223,721	\$253,776	13.4%	\$30,055
53 Professional & Technical Services	\$300,627	\$700,686	\$269,415	\$337,410	\$338,389	0.3%	\$979
54 Contractual Services	\$46,484	\$47,839	\$50,100	\$49,500	\$50,000	1.0%	\$500
55 Other Services	\$88,013	\$133,074	\$250,663	\$100,812	\$110,346	9.5%	\$9,534
56 Supplies	\$3,296	\$3,691	\$3,370	\$3,800	\$3,600	-5.3%	-\$200
59 Other Financing Uses	\$504	\$4,440	\$0	\$0	\$0	0.0%	\$0
Grand Total	\$1,317,199	\$1,822,722	\$1,579,805	\$1,486,893	\$1,533,817	3.2%	\$46,924

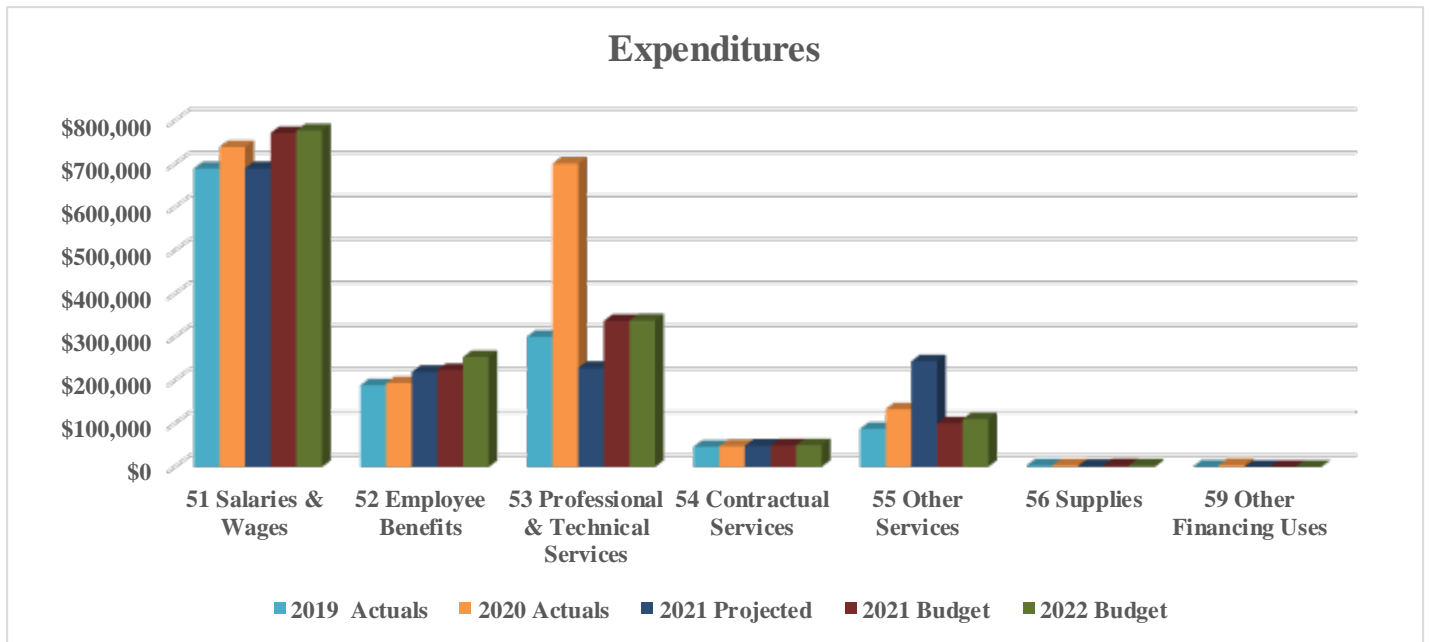
2022 Budget Comparisons

Total department budget expenditures increased 3.2% or \$46,924 compared to the FY 21 Budget due the following factors:

- Salaries & wages increased 1% or \$6,056 due to normal wage increases and some wage adjustments netted against position allocations to other departments.
- Employee benefits increased 13% or \$30,055 due health insurance cost increases of \$22,000 from premium increases and enrollment changes, and payroll tax increases of \$8,949.
- Professional & technical services increased \$979. The net result of \$10,966 decrease in Misc. Professional services, Human resource services increase of \$5,000, \$4,000 increase in the senior center contribution and a \$4,200 increase in codification of changes to the Village Code.
- Contractual Services has increased \$500 due to anticipated increase in the number of utility tax rebates to seniors.
- Other services are up \$9,534 from increases in general liability insurance of \$12,034, and a \$2,500 reduction in the telephone expense account as this line-item expenditure was moved to IT.
- Supplies budget decreased \$200 from a reduction in postage and an increase in books/publication expenditures.

Five Year Trend

The table shows personnel costs continue to increase year over year and are the largest expenditure in the department. The 2020 large jump in professional & technical services was due to a legal settlement and the 2021 projected amount in other services is the total non-budgeted Covid-19 expenditure purchases to be reimbursed through FEMA.



Accomplishments

The major focus in FY 2021 was the Village's response and adaptation to COVID-19, while continuing the Village's primary operations in serving the community. Major achievements include:

- Collaborating across departments to recommend the issuance of various Executive Orders to assist local businesses and residents changing needs because of COVID-19.
- Applying for and securing nearly \$1.4 million in Local CURE funding through the federal CARES Act, as well as tracking all COVID-19 related expenditures in preparation for requesting FEMA reimbursement. The Village also secured and distributed \$812,000 in local business grant funds through the Local CURE Economic Support program.
- Establishing employee policies and protocols based on state and CDC guidelines on workplace health and sanitation that mitigated the spread of COVID-19 in the workplace and allowed for normal, continued operations and service delivery.

Strategic Plan Goals and Objectives

The Village anticipates developing and implementing a new strategic plan in FY 22. Based on the current strategic plan, the following priorities are in place.

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 licensing portion of the ERP system, providing a more efficient tool for managing these processes.

Deputy Village Administrator

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

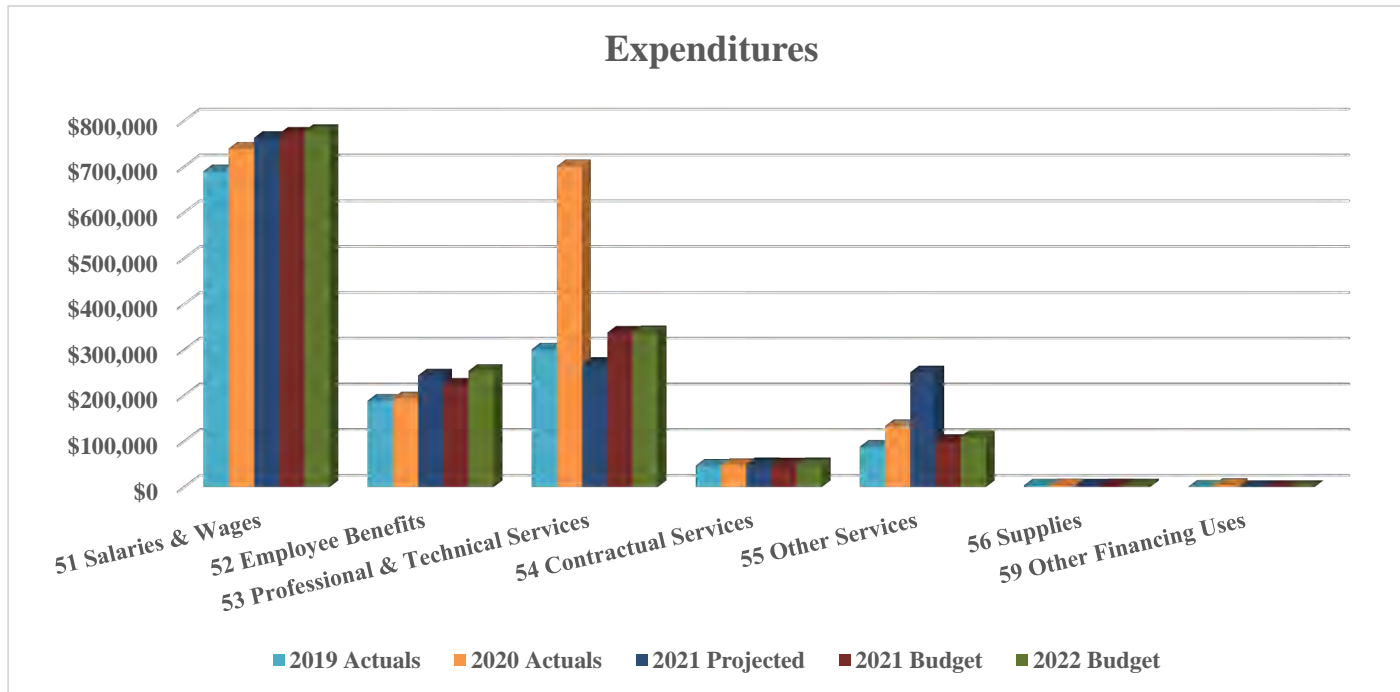
Performance Measures**Calendar Year**

	2016	2017	2018	2019	2020
<u>Human Resources</u>					
Staff Turnover	12	11	14	14	8
Number of insurance claims	28	22	25	20	22
<u>Village Clerk</u>					
Commercial Business Registrations Processed	684	678	699	675	498
Home Business Registrations Processed	359	344	320	227	191
No. of Ordinances	71	88	100	68	82
No. of Resolutions	94	107	98	90	119
FOIA Requests Processed	227	273	303	301	306
Bodyworks Licenses Processed			9	8	8
Coin Operated Device Licenses Processed	11	9	10	6	7
Liquor Licenses Processed	60	67	71	64	61
Mobile Food Registrations Processed (eliminated in 2020)			3	8	--
Mobile Food Licenses Processed					0
Pawnbroker Licenses Processed	2	2	2	4	3
Raffles Licenses Processed	12	13	11	6	3
Special Event Permits Processed	86	89	104	92	30
Tattoo Licenses Processed	3	3	2	2	2
Temporary Liquor Licenses Processed	27	22	16	21	1
Tobacco Licenses Processed	25	25	29	27	29
Video Gaming Licenses Processed	9	9	13	12	12
Video Gaming Distributor Licenses Processed			13	12	13

GENERAL FUND

Administration 2022 Budget

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$689,752	\$739,171	\$762,514	\$771,650	\$777,706	0.8%	\$6,056
52 Employee Benefits	\$188,522	\$193,821	\$243,743	\$223,721	\$253,776	13.4%	\$30,055
53 Professional & Technical Services	\$300,627	\$700,686	\$269,415	\$337,410	\$338,389	0.3%	\$979
54 Contractual Services	\$46,484	\$47,839	\$50,100	\$49,500	\$50,000	1.0%	\$500
55 Other Services	\$88,013	\$133,074	\$250,663	\$100,812	\$110,346	9.5%	\$9,534
56 Supplies	\$3,296	\$3,691	\$3,370	\$3,800	\$3,600	-5.3%	-\$200
59 Other Financing Uses	\$504	\$4,440	\$0	\$0	\$0	0.0%	\$0
Grand Total	\$1,317,199	\$1,822,722	\$1,579,805	\$1,486,893	\$1,533,817	3.2%	\$46,924



GENERAL FUND ADMINISTRATION

6-20-2021

Fiscal Year						Budget Analysis				
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget	
							Percent Change	Dollar Change	Percent Change	Dollar Change
100 Administration		\$1,317,199	\$1,822,722	\$1,579,805	\$1,486,893	\$1,533,817	-2.9%	-\$45,988	3.2%	\$46,924
51 Salaries & Wages		\$689,752	\$739,171	\$762,514	\$771,650	\$777,706	2.0%	\$15,192	0.8%	\$6,056
100-10-100-1010-511000-	SALARIES, FULL-TIME	\$626,570	\$651,243	\$685,418	\$682,050	\$686,466	0.2%	\$1,048	0.6%	\$4,416
100-10-100-1010-511005-	SALARIES, PART-TIME	\$9,500	\$17,555	\$35,410	\$41,000	\$42,640	20.4%	\$7,230	4.0%	\$1,640
100-10-100-1010-511010-	SALARIES, ELECTED OFFICIALS	\$28,080	\$27,600	\$27,600	\$27,600	\$27,600	0.0%	\$0	0.0%	\$0
100-10-100-1010-511015-	MEETING STIPEND	\$13,050	\$13,750	\$13,850	\$17,000	\$17,000	22.7%	\$3,150	0.0%	\$0
100-10-100-1010-511040-	CONTRACTUAL EMPLOYEES	\$10,286	\$28,230	\$0	\$2,000	\$2,000	100.0%	\$2,000	0.0%	\$0
100-10-100-1010-511300-	OVER-TIME	\$2,266	\$793	\$236	\$2,000	\$2,000	746.4%	\$1,764	0.0%	\$0
Total		\$689,752	\$739,171	\$762,514	\$771,650	\$777,706	2.0%	\$15,192	0.8%	\$6,056
52 Employee Benefits		\$188,522	\$193,821	\$243,743	\$223,721	\$253,776	4.1%	\$10,033	13.4%	\$30,055
100-10-100-1010-521000-	HEALTH INSURANCE	\$77,032	\$80,727	\$110,521	\$87,186	\$109,191	-1.2%	-\$1,330	25.2%	\$22,005
100-10-100-1010-521005-	LIFE INSURANCE	\$206	\$439	\$497	\$496	\$496	-0.2%	-\$1	0.0%	\$0
100-10-100-1010-521010-	DENTAL INSURANCE	\$6,590	\$7,897	\$8,222	\$8,060	\$7,161	-12.9%	-\$1,061	-11.2%	-\$899
100-10-100-1010-522000-	FICA/MEDI, VILLAGE SHARE	\$49,270	\$49,254	\$52,716	\$58,636	\$61,151	16.0%	\$8,435	4.3%	\$2,515
100-10-100-1010-522300-	IMRF, VILLAGE SHARE	\$55,424	\$55,504	\$71,787	\$69,343	\$75,777	5.6%	\$3,990	9.3%	\$6,434
Total		\$188,522	\$193,821	\$243,743	\$223,721	\$253,776	4.1%	\$10,033	13.4%	\$30,055
53 Prof & Techn Service		\$300,627	\$700,686	\$269,415	\$337,410	\$338,389	25.6%	\$68,974	0.3%	\$979
100-10-100-1010-533010-	LEGAL SERVICES	\$134,937	\$144,328	\$130,000	\$150,000	\$150,000	15.4%	\$20,000	0.0%	\$0
100-10-100-1010-533030-	MISC PROFESSIONAL SERVICES	\$24,961	\$75,763	\$20,000	\$41,110	\$30,114	50.6%	\$10,114	-26.7%	-\$10,996
100-10-100-1010-533045-	HUMAN RESOURCES PROF. SERVICES	\$8,008	\$13,640	\$7,000	\$5,700	\$15,700	124.3%	\$8,700	175.4%	\$10,000
100-10-100-1010-533050-	HUMAN RESOURCE PROGRAMS	\$23,739	\$24,395	\$15,500	\$39,000	\$34,000	119.4%	\$18,500	-12.8%	-\$5,000
100-10-100-1010-533060-	COMMUNITY SERVICES	\$40,000	\$40,000	\$44,000	\$40,000	\$44,000	0.0%	\$0	10.0%	\$4,000
100-10-100-1010-533085-	TRANSIT SERVICES	\$63,038	\$47,000	\$47,000	\$47,000	\$47,000	0.0%	\$0	0.0%	\$0
100-10-100-1010-533145-	CODIFICATION EXPENSE	\$3,408	\$5,566	\$4,500	\$12,000	\$16,200	260.0%	\$11,700	35.0%	\$4,200
100-10-100-1010-533155-	SETTLEMENTS	\$0	\$347,488	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
100-10-100-1010-533175-	PROPERTY TAX REBATE	\$2,537	\$2,507	\$1,415	\$2,600	\$1,375	-2.8%	-\$40	-47.1%	-\$1,225
Total		\$300,627	\$700,686	\$269,415	\$337,410	\$338,389	25.6%	\$68,974	0.3%	\$979

GENERAL FUND ADMINISTRATION

Fiscal Year							Budget Analysis			
							2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget	
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
54 Contractual Services		\$46,484	\$47,839	\$50,100	\$49,500	\$50,000	-0.2%	-\$100	1.0%	\$500
100 -10-100-1010-543025-	MAINTENANCE, EQUIPMENT	\$962	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
100 -10-100-1010-543080-	UTILITY TAX REBATE	\$45,522	\$47,839	\$50,100	\$49,500	\$50,000	-0.2%	-\$100	1.0%	\$500
Total		\$46,484	\$47,839	\$50,100	\$49,500	\$50,000	-0.2%	-\$100	1.0%	\$500
55 Other Services		\$88,013	\$133,074	\$250,663	\$100,812	\$110,346	-56.0%	-\$140,317	9.5%	\$9,534
100 -10-100-1010-552000-	UNEMPLOYMENT INSURANCE	\$0	\$11,957	\$0	\$5,000	\$5,000	100.0%	\$5,000	0.0%	\$0
100 -10-100-1010-552005-	GENERAL INSURANCE	\$33,571	\$35,827	\$40,654	\$39,554	\$51,588	26.9%	\$10,934	30.4%	\$12,034
100 -10-100-1010-553000-	TELEPHONE EXPENSE	\$7,490	\$7,973	\$1,400	\$2,500	\$0	-100.0%	-\$1,400	-100.0%	-\$2,500
100 -10-100-1010-554000-	ADVERTISING, BIDS & RECORDS	\$178	\$1,012	\$1,000	\$1,000	\$1,000	0.0%	\$0	0.0%	\$0
100 -10-100-1010-554005-	HR ADVERTISING	\$1,653	\$1,964	\$3,000	\$3,000	\$3,000	0.0%	\$0	0.0%	\$0
100 -10-100-1010-555000-	PRINTING EXPENSE	\$3,482	\$2,541	\$2,300	\$2,512	\$2,512	9.2%	\$212	0.0%	\$0
100 -10-100-1010-556000-	FEMA EXPENSES	\$0	\$26,769	\$175,909	\$0	\$0	-100.0%	-\$175,909	-100.0%	\$0
100 -10-100-1010-558000-	TRAVEL & TRAINING	\$18,206	\$20,780	\$2,800	\$20,700	\$20,700	639.3%	\$17,900	0.0%	\$0
100 -10-100-1010-558010-	MEETING EXPENSE	\$1,020	\$668	\$100	\$1,000	\$1,000	900.0%	\$900	0.0%	\$0
100 -10-100-1010-558015-	DUES	\$22,414	\$23,582	\$23,500	\$25,546	\$25,546	8.7%	\$2,046	0.0%	\$0
Total		\$88,013	\$133,074	\$250,663	\$100,812	\$110,346	-56.0%	-\$140,317	9.5%	\$9,534
56 Supplies		\$3,296	\$3,691	\$3,370	\$3,800	\$3,600	6.8%	\$230	-5.3%	-\$200
100 -10-100-1010-561005-	OFFICE SUPPLIES	\$1,528	\$1,840	\$1,500	\$2,000	\$2,000	33.3%	\$500	0.0%	\$0
100 -10-100-1010-561015-	POSTAGE & FREIGHT	\$500	\$597	\$550	\$500	\$0	-100.0%	-\$550	-100.0%	-\$500
100 -10-100-1010-561065-	MISCELLANEOUS	\$2	\$0	\$20	\$0	\$0	-100.0%	-\$20	-100.0%	\$0
100 -10-100-1010-564000-	BOOKS & PUBLICATIONS	\$1,266	\$1,255	\$1,300	\$1,300	\$1,600	23.1%	\$300	23.1%	\$300
Total		\$3,296	\$3,691	\$3,370	\$3,800	\$3,600	6.8%	\$230	-5.3%	-\$200
59 Other Financing Uses		\$504	\$4,440	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
100 -10-100-1010-595000-	COMMUNITY RELATIONS	\$504	\$4,440	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$504	\$4,440	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Grand Total		\$1,317,199	\$1,822,722	\$1,579,805	\$1,486,893	\$1,533,817	-2.9%	-\$45,988	3.2%	\$46,924

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. The Community Relations Department reports to the Deputy Village Administrator. 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 Deputy Village Administrator 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 received 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.

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022
Full Time	2	2	2	2	2
Part Time	1	1	1	1	1
Total	3	3	3	3	3

COMMUNITY RELATIONS 2022 BUDGET

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$131,779	\$135,126	\$132,336	\$141,289	\$147,743	4.6%	\$6,454
52 Employee Benefits	\$36,173	\$36,841	\$43,249	\$41,444	\$43,137	4.1%	\$1,693
53 Professional & Technical Services	\$82,660	\$115,261	\$73,402	\$136,800	\$109,800	-19.7%	-\$27,000
54 Contractual Services	\$199	\$90	\$9,756	\$0	\$0	0.0%	\$0
55 Other Services	\$22,160	\$18,273	\$17,196	\$37,469	\$32,536	-13.2%	-\$4,933
56 Supplies	\$2,193	\$886	\$928	\$1,650	\$1,500	-9.1%	-\$150
59 Other Financing Uses	\$29,399	\$20,067	\$20,000	\$25,500	\$25,500	0.0%	\$0
Grand Total	\$304,563	\$326,543	\$296,867	\$384,152	\$360,216	-6.2%	-\$23,936

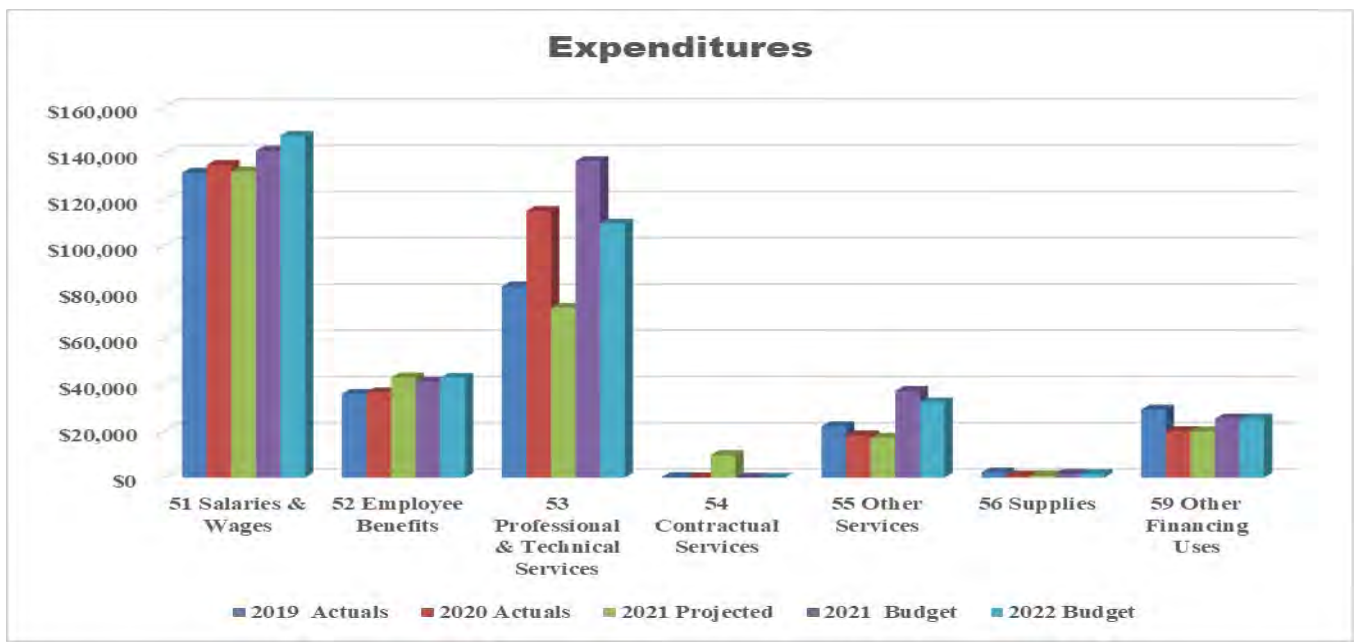
2022 Budget Comparisons

Total department budget decreased 6.2% or nearly \$24,000 due to decreased contribution to the AACVB.

- Salaries & wages increased by 4.6% or \$6,454 from wage increases, and overtime requirements.
- Employee benefits increased 4.1% or \$1,693 due to health insurance premium increases.
- Professional & technical services decreased 20% or \$27,000 due to the anticipated decrease in the contribution to the AACVB from the anticipated reduction in hotel/motel tax revenue. It is anticipated that this amount will continue to rebound as the industry recovers from COVID-19.
- Other services decreased 13% or \$4,933 from the reduction in the Advertising, bids, and records line-item account of \$5,000 due to purchasing less promotional items.

Five Year Trend

Personnel costs are the largest area of expenditure trending upward year over year. Professional & technical services spending has fluctuated over the years due to the specific needs in the given year. The 2021 actual amount was significantly lower than budget because of the pandemic and the toll it took on tourism. The 2022 budget is lower due to the expected lower contribution to the AACVB until the rebound in the tourism industry.



Fiscal Year FY 2021 Accomplishments

COVID-19 created significant challenges for the Community Relations department during the previous fiscal year, all while maintaining core information and community engagement functions of the department.

Community Relations ensured that Oswego businesses and residents had up to date information about the COVID-19 crisis, including distributing reliable public health information and state guidelines for businesses. The department applied new mediums to ensure an effective communications approach, including video, live feeds, and online events. Community Relations also supported the Village's business outreach efforts at the beginning of the pandemic.

To reframe the Village's typically event-heavy schedule, we developed more online and socially distanced events for the community to enjoy. These included social media challenges, live-streamed concerts, and vehicle scavenger hunts.

While accomplishing these COVID-19 related priorities, the department also successfully dealt with the following:

- Proactively and effectively communicating with the area business owners and public regarding downtown redevelopment
- Developing a new Village website
- Providing continually fresh content on the GoOswego.org website
- 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 the pandemic.

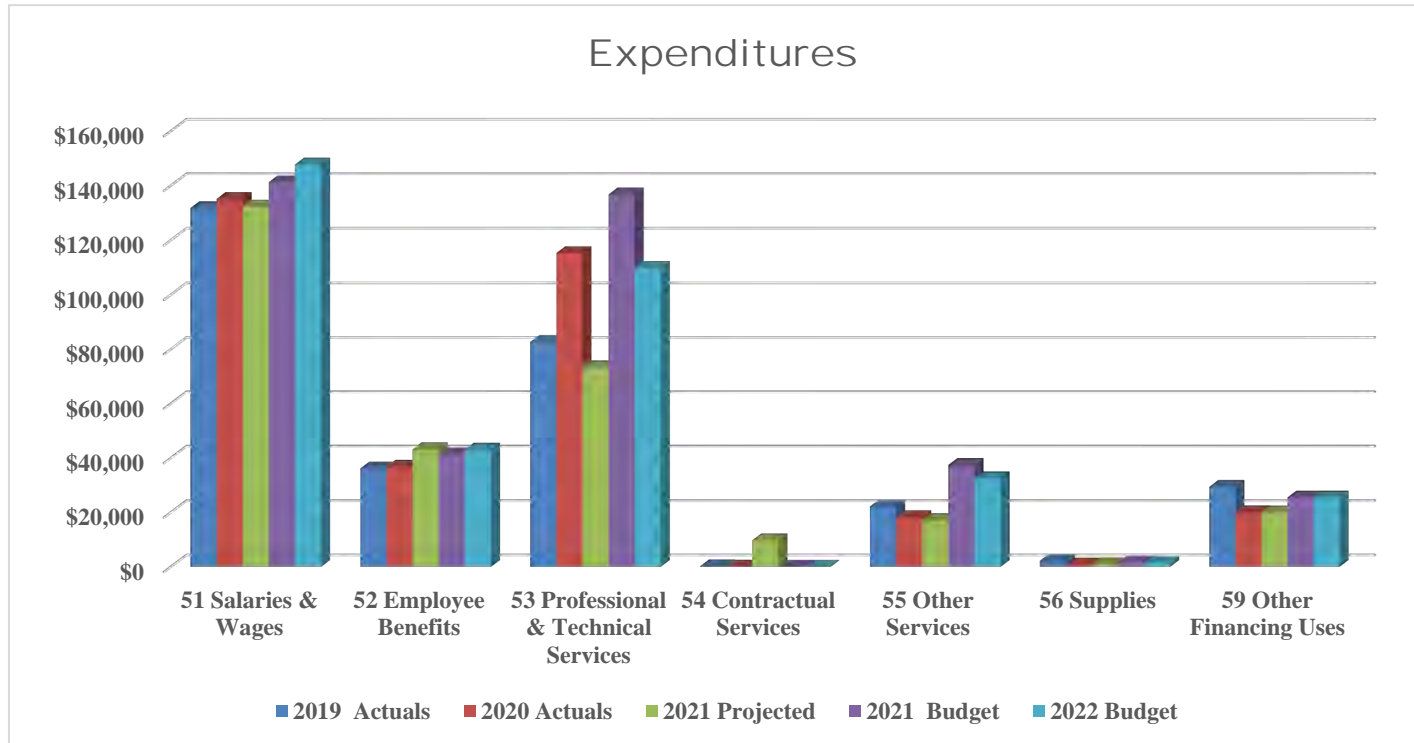
FY22 Strategic Initiatives

1. **Reinvigorate destination/place marketing.** Staff will be 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. This will be particularly important coming out of the pandemic and continued business growth in the downtown.
2. **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. As part of this effort, the Cultural Arts Commission will launch Art at Village Hall in the spring.
3. **Develop amphitheater funding and programming plan.** The Orchard Road entertainment venue will be completed and ready for programming for late summer 2021. Focus continues to be on raising funds to support the amphitheater's construction, including next-phase amenities. The Village will also require a rental policy and a programming calendar to continue to activate the site throughout the year.
4. **Return to a financially sustainable events program.** The COVID-19 pandemic impacted event formats and sponsorship opportunities. Moving into FY22, we expect COVID-19 to continue to result in modified event formats and impact on profitability. With an expanded events program, the Village will continue to focus on building sponsorship relationships to support events.
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

COMMUNITY RELATIONS 2022 BUDGET

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$131,779	\$135,126	\$132,336	\$141,289	\$147,743	4.6%	\$6,454
52 Employee Benefits	\$36,173	\$36,841	\$43,249	\$41,444	\$43,137	4.1%	\$1,693
53 Professional & Technical Services	\$82,660	\$115,261	\$73,402	\$136,800	\$109,800	-19.7%	-\$27,000
54 Contractual Services	\$199	\$90	\$9,756	\$0	\$0	0.0%	\$0
55 Other Services	\$22,160	\$18,273	\$17,196	\$37,469	\$32,536	-13.2%	-\$4,933
56 Supplies	\$2,193	\$886	\$928	\$1,650	\$1,500	-9.1%	-\$150
59 Other Financing Uses	\$29,399	\$20,067	\$20,000	\$25,500	\$25,500	0.0%	\$0
Grand Total	\$304,563	\$326,543	\$296,867	\$384,152	\$360,216	-6.2%	-\$23,936



GENERAL FUND COMMUNITY RELATIONS

							Budget Analysis			
							2022 Budget vs		2022 Budget vs	
							2021 Projected		2021 Budget	
Fiscal Year										
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
51 Salaries & Wages		\$131,779	\$135,126	\$132,336	\$141,289	\$147,743	11.6%	\$15,407	4.6%	\$6,454
<u>100 -10-200-2000-511000-</u>	SALARIES, FULL-TIME	\$124,505	\$129,326	\$136,000	\$131,389	\$137,843	1.4%	\$1,843	4.9%	\$6,454
<u>100 -10-200-2000-511005-</u>	SALARIES, PART-TIME	\$1,434	\$1,348	\$0	\$2,900	\$2,900	100.0%	\$2,900	0.0%	\$0
<u>100 -10-200-2000-511300-</u>	OVER-TIME	\$5,840	\$4,453	\$11,500	\$7,000	\$7,000	-39.1%	-\$4,500	0.0%	\$0
Total		\$131,779	\$135,126	\$132,336	\$141,289	\$147,743	11.6%	\$15,407	4.6%	\$6,454
52 Employee Benefits		\$36,173	\$36,841	\$43,249	\$41,444	\$43,137	-0.3%	-\$112	4.1%	\$1,693
<u>100 -10-200-2000-521000-</u>	HEALTH INSURANCE	\$13,871	\$14,626	\$16,350	\$15,711	\$16,427	0.5%	\$77	4.6%	\$716
<u>100 -10-200-2000-521005-</u>	LIFE INSURANCE	\$61	\$128	\$142	\$142	\$142	0.0%	\$0	0.0%	\$0
<u>100 -10-200-2000-521010-</u>	DENTAL INSURANCE	\$625	\$663	\$757	\$701	\$707	-6.6%	-\$50	0.9%	\$6
<u>100 -10-200-2000-522000-</u>	FICA/MEDI, VILLAGE SHARE	\$9,742	\$10,125	\$10,871	\$10,861	\$11,120	2.3%	\$249	2.4%	\$259
<u>100 -10-200-2000-522300-</u>	IMRF, VILLAGE SHARE	\$11,875	\$11,298	\$15,129	\$14,029	\$14,741	-2.6%	-\$388	5.1%	\$712
Total		\$36,173	\$36,841	\$43,249	\$41,444	\$43,137	-0.3%	-\$112	4.1%	\$1,693
53 Prof & Techn Service		\$82,660	\$115,261	\$73,402	\$136,800	\$109,800	49.6%	\$36,398	-19.7%	-\$27,000
<u>100 -10-200-2000-533030-</u>	MISC PROFESSIONAL SERVICES	\$47,225	\$79,664	\$37,000	\$72,000	\$45,000	21.6%	\$8,000	-37.5%	-\$27,000
<u>100 -10-200-2000-533035-</u>	WEB SITE	\$12,052	\$12,552	\$14,785	\$39,800	\$39,800	169.2%	\$25,015	0.0%	\$0
<u>100 -10-200-2000-533185-</u>	NEWSLETTER DELIVERY	\$23,383	\$23,045	\$21,617	\$25,000	\$25,000	15.6%	\$3,383	0.0%	\$0
Total		\$82,660	\$115,261	\$73,402	\$136,800	\$109,800	49.6%	\$36,398	-19.7%	-\$27,000
54 Contractual Services		\$199	\$90	\$9,756	\$0	\$0	-100.0%	-\$9,756	-100.0%	\$0
<u>100 -10-200-2000-543025-</u>	MAINTENANCE, EQUIPMENT	\$199	\$90	\$9,756	\$0	\$0	-100.0%	-\$9,756	0.0%	\$0
Total		\$199	\$90	\$9,756	\$0	\$0	-100.0%	-\$9,756	0.0%	\$0
55 Other Services		\$22,160	\$18,273	\$17,196	\$37,469	\$32,536	89.2%	\$15,340	-13.2%	-\$4,933
<u>100 -10-200-2000-552005-</u>	GENERAL INSURANCE	\$10,072	\$10,748	\$12,170	\$11,867	\$14,509	19.2%	\$2,339	22.3%	\$2,642
<u>100 -10-200-2000-553000-</u>	TELEPHONE EXPENSE	\$1,787	\$2,207	\$678	\$2,000	\$0	-100.0%	-\$678	-100.0%	-\$2,000
<u>100 -10-200-2000-554000-</u>	ADVERTISING, BIDS & RECORDS	\$4,199	\$3,808	\$2,085	\$15,000	\$10,000	379.6%	\$7,915	-33.3%	-\$5,000
<u>100 -10-200-2000-555000-</u>	PRINTING EXPENSE	\$5,641	\$1,362	\$1,214	\$3,827	\$3,827	215.2%	\$2,613	0.0%	\$0
<u>100 -10-200-2000-558000-</u>	TRAVEL & TRAINING	\$0	\$94	\$239	\$2,700	\$2,700	1029.7%	\$2,461	0.0%	\$0
<u>100 -10-200-2000-558005-</u>	REIMBURSEMENT, MEAL	\$0	\$0	\$0	\$75	\$0	0.0%	\$0	-100.0%	-\$75
<u>100 -10-200-2000-558010-</u>	MEETING EXPENSE	\$64	\$55	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -10-200-2000-558015-</u>	DUES	\$397	\$0	\$810	\$2,000	\$1,500	85.2%	\$690	-25.0%	-\$500
Total		\$22,160	\$18,273	\$17,196	\$37,469	\$32,536	89.2%	\$15,340	-13.2%	-\$4,933
56 Supplies		\$2,193	\$886	\$928	\$1,650	\$1,500	61.6%	\$572	-9.1%	-\$150
<u>100 -10-200-2000-561005-</u>	OFFICE SUPPLIES	\$820	\$168	\$36	\$700	\$500	1288.1%	\$464	-28.6%	-\$200
<u>100 -10-200-2000-561010-</u>	COMPUTER SUPPLIES	\$0	\$0	\$21	\$0	\$0	-100.0%	-\$21	-100.0%	\$0
<u>100 -10-200-2000-561015-</u>	POSTAGE & FREIGHT	\$33	\$26	\$14	\$250	\$200	1328.6%	\$186	-20.0%	-\$50
<u>100 -10-200-2000-561030-</u>	OPERATING SUPPLIES	\$65	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -10-200-2000-561065-</u>	MISCELLANEOUS	\$1,189	\$307	\$447	\$500	\$500	11.9%	\$53	0.0%	\$0
<u>100 -10-200-2000-564000-</u>	BOOKS & PUBLICATIONS	\$86	\$385	\$410	\$200	\$300	-26.8%	-\$110	50.0%	\$100
Total		\$2,193	\$886	\$928	\$1,650	\$1,500	61.6%	\$572	-9.1%	-\$150
59 Other Financing Uses		\$29,399	\$20,067	\$20,000	\$25,500	\$25,500	27.5%	\$5,500	0.0%	\$0
<u>100 -10-200-2000-595000-</u>	COMMUNITY RELATIONS	\$29,399	\$20,067	\$20,000	\$25,500	\$25,500	27.5%	\$5,500	0.0%	\$0
Total		\$29,399	\$20,067	\$20,000	\$25,500	\$25,500	27.5%	\$5,500	0.0%	\$0
Grand Total		\$304,563	\$326,543	\$296,867	\$384,152	\$360,216	21.3%	\$63,349	-6.2%	-\$23,936

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 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, special event permits 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.

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022
Full Time	7	7	7	7	7
Part Time	1	1	2	2	3
Total	8	8	9	9	10

BUILDING & PERMITTING SERVICES 2022 BUDGET

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$475,876	\$516,855	\$545,483	\$546,011	\$560,895	2.7%	\$14,884
52 Employee Benefits	\$159,128	\$163,924	\$211,732	\$186,296	\$192,165	3.2%	\$5,869
53 Professional & Technical Services	\$11,929	\$4,416	\$7,500	\$15,000	\$15,300	2.0%	\$300
54 Contractual Services	\$3,449	\$381	\$0	\$300	\$0	-100.0%	-\$300
55 Other Services	\$45,983	\$47,434	\$48,011	\$58,804	\$67,313	14.5%	\$8,509
56 Supplies	\$5,930	\$8,912	\$42,504	\$10,250	\$10,200	-0.5%	-\$50
Grand Total	\$702,295	\$741,922	\$855,230	\$816,661	\$845,873	3.6%	\$29,212

2022 Budget Comparisons

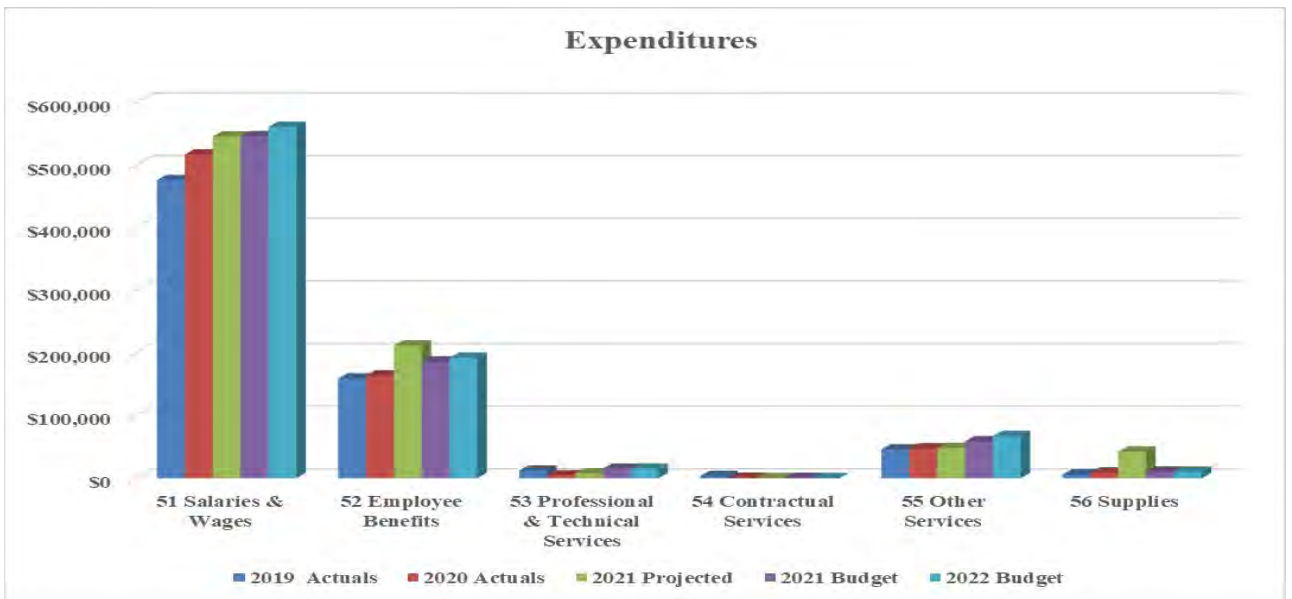
Total department budget has increased \$29,212 or 3.6% compared to FY 2021 Budget.

- Salaries & wages has increased 2.7% or \$14,884 from normal wage increases.
- Employee benefits has increased \$5,869 or 3.2% from health insurance cost increases and increased payroll taxes.

- Professional & Technical Services has increased \$300 as a line item for lawn mowing has been added.
- Contractual Services budget decreased \$300 as the landscaping services account was reduced to zero.
- Other Services have increased 14.5% or \$8,509 due to increases in liability insurance offset by decreases in telephone expense and travel/training costs.
- Supplies have decreased by \$50 due to decreases in the tools account.

Five Year Trend

Personnel costs are trending higher with year over increases and are the largest expenditure in this department. The other categories of expenditure stay relatively flat in total expenditures annually except for Other services which increase due to general liability insurance costs.



Challenges/Issues

The department had significant issues over the past year dealing with Covid-19. Through the closure of Village Hall during a portion of the year and the need to have much of the staff work remotely, the village was able to provide services to our customers. The department was able to shift many activities to a remote/online service. Inspections were still conducted in-person with limited inspections done remotely. Plan reviews, building permits, inspections, and customer service were still provided in a timely manner similar to the level of service experienced by our customers prior to the Covid restrictions.

Fiscal Year 2021 Accomplishments

- Maintained operational effectiveness of the department while under Covid restrictions.
- Continued Tyler Energov Implementation of basic services.
- Increased cross departmental and inter-jurisdictional communication and cooperation.

- Cross Training of Development and Building and Permit Services staff has helped maintain operational effectiveness.
- Staff training, and continuing education increased: Following best practices and the highest level of customer service.
- Maintained International Code Council 100% ICC certified department status.
- Increased safety updates were implemented for the sales counter.

Building Permits	Calendar Year						Actual	Projected
	2014	2015	2016	2017	2018	2019		
Single Family	103	53	54	27	112	40	71	100
Two Family	0	0	0	4	47	50	37	50
Multi-Family	10	0	0	0	280	0	176	50
Senior	77	19	2	10	0	0	0	0
Total	190	72	56	41	439	90	284	180
% Split								
Single Family	95%	100%	100%	100%	37%	100%	38%	75%
Multi Family	5%	0%	0%	0%	63%	0%	62%	25%

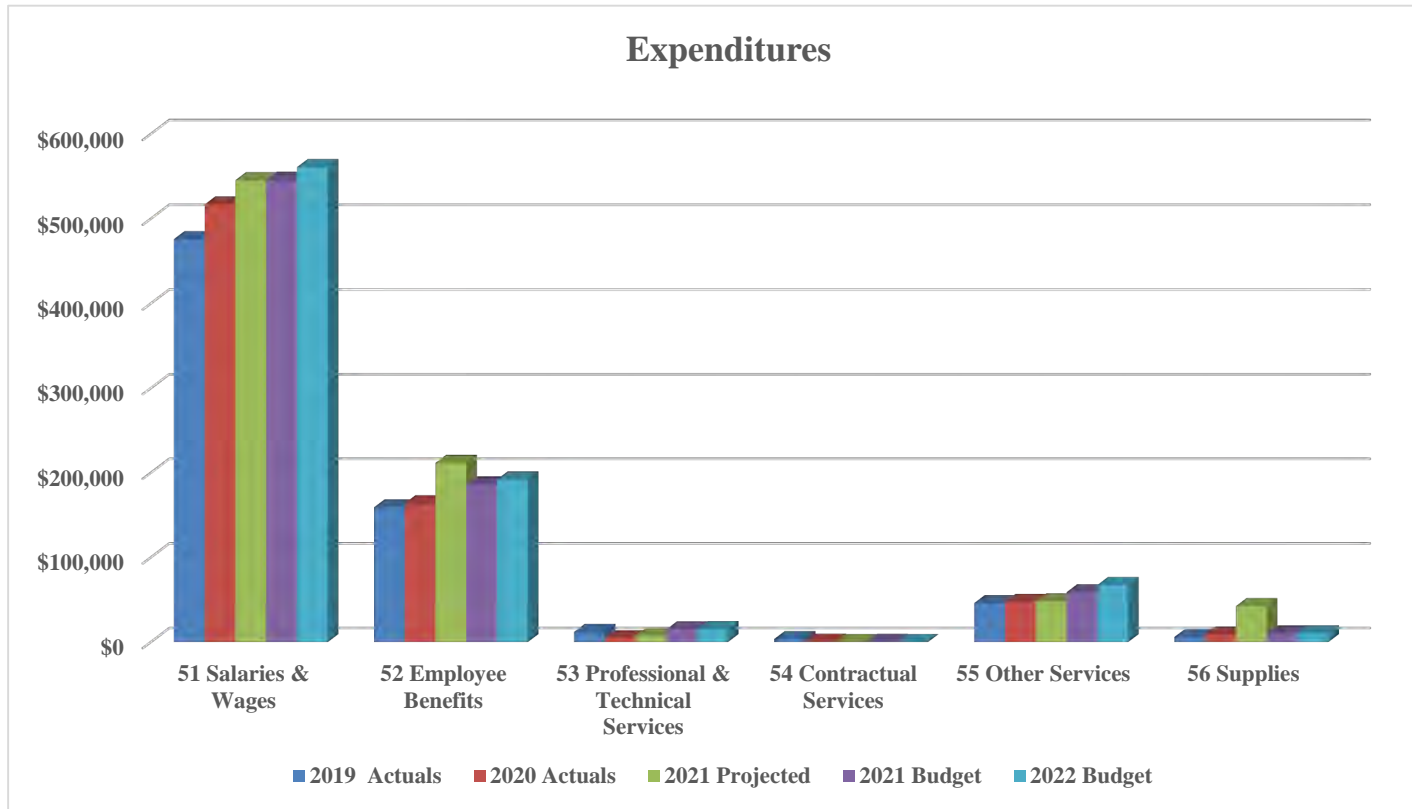
Strategic Plan Goals and Objectives

- Continue use of 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 2021 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

BUILDING & PERMITTING SERVICES 2022 BUDGET

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$475,876	\$516,855	\$545,483	\$546,011	\$560,895	2.7%	\$14,884
52 Employee Benefits	\$159,128	\$163,924	\$211,732	\$186,296	\$192,165	3.2%	\$5,869
53 Professional & Technical Services	\$11,929	\$4,416	\$7,500	\$15,000	\$15,300	2.0%	\$300
54 Contractual Services	\$3,449	\$381	\$0	\$300	\$0	-100.0%	-\$300
55 Other Services	\$45,983	\$47,434	\$48,011	\$58,804	\$67,313	14.5%	\$8,509
56 Supplies	\$5,930	\$8,912	\$42,504	\$10,250	\$10,200	-0.5%	-\$50
Grand Total	\$702,295	\$741,922	\$855,230	\$816,661	\$845,873	3.6%	\$29,212



GENERAL FUND BUILDING & PERMITTING SERVICES

							Budget Analysis			
Fiscal Year							2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget	
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
51 Salaries & Wages		\$475,876	\$516,855	\$545,483	\$546,011	\$560,895	2.8%	\$15,412	2.7%	\$14,884
<u>100 -20-250-2500-511000-</u>	SALARIES, FULL-TIME	\$467,553	\$487,240	\$493,256	\$496,011	\$510,895	3.6%	\$17,639	3.0%	\$14,884
<u>100 -20-250-2500-511005-</u>	SALARIES, PART-TIME	\$1,671	\$27,178	\$47,268	\$48,000	\$48,000	1.5%	\$732	0.0%	\$0
<u>100 -20-250-2500-511040-</u>	CONTRACTUAL EMPLOYEES	\$4,319	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -20-250-2500-511300-</u>	OVER-TIME	\$2,334	\$2,437	\$4,959	\$2,000	\$2,000	-59.7%	-\$2,959	0.0%	\$0
Total		\$475,876	\$516,855	\$545,483	\$546,011	\$560,895	2.8%	\$15,412	2.7%	\$14,884
52 Employee Benefits		\$159,128	\$163,924	\$211,732	\$186,296	\$192,165	-9.2%	-\$19,567	3.2%	\$5,869
<u>100 -20-250-2500-521000-</u>	HEALTH INSURANCE	\$72,778	\$74,029	\$109,293	\$84,352	\$87,782	-19.7%	-\$21,511	4.1%	\$3,430
<u>100 -20-250-2500-521005-</u>	LIFE INSURANCE	\$193	\$426	\$450	\$496	\$496	10.2%	\$46	0.0%	\$0
<u>100 -20-250-2500-521010-</u>	DENTAL INSURANCE	\$7,488	\$8,585	\$9,098	\$8,747	\$8,360	-8.1%	-\$738	-4.4%	-\$387
<u>100 -20-250-2500-521015-</u>	OPTICAL INSURANCE	\$155	\$214	\$147	\$232	\$232	57.8%	\$85	0.0%	\$0
<u>100 -20-250-2500-522000-</u>	FICA/MEDI, VILLAGE SHARE	\$35,185	\$38,580	\$40,380	\$41,485	\$42,596	5.5%	\$2,216	2.7%	\$1,111
<u>100 -20-250-2500-522300-</u>	IMRF, VILLAGE SHARE	\$43,061	\$41,658	\$52,364	\$50,484	\$52,199	-0.3%	-\$165	3.4%	\$1,715
<u>100 -20-250-2500-529010-</u>	UNIFORM ALLOWANCE	\$268	\$432	\$0	\$500	\$500	100.0%	\$500	0.0%	\$0
Total		\$159,128	\$163,924	\$211,732	\$186,296	\$192,165	-9.2%	-\$19,567	3.2%	\$5,869
53 Prof & Techn Service		\$11,929	\$4,416	\$7,500	\$15,000	\$15,300	104.0%	\$7,800	2.0%	\$300
<u>100 -20-250-2500-533030-</u>	MISC PROFESSIONAL SERVICES	\$11,929	\$4,416	\$7,500	\$15,000	\$15,000	100.0%	\$7,500	0.0%	\$0
<u>100 -20-250-2500-533095-</u>	LAWN MOWING SERVICES	\$0	\$0	\$0	\$0	\$300	100.0%	\$300	100.0%	\$300
Total		\$11,929	\$4,416	\$7,500	\$15,000	\$15,300	104.0%	\$7,800	2.0%	\$300
54 Contractual Services		\$3,449	\$381	\$0	\$300	\$0	0.0%	\$0	-100.0%	-\$300
<u>100 -20-250-2500-542400-</u>	LANDSCAPING SERVICES	\$0	\$0	\$0	\$300	\$0	0.0%	\$0	-100.0%	-\$300
<u>100 -20-250-2500-543025-</u>	MAINTENANCE, EQUIPMENT	\$851	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -20-250-2500-543090-</u>	MAINTENANCE, VEHICLE	\$2,598	\$381	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$3,449	\$381	\$0	\$300	\$0	0.0%	\$0	-100.0%	-\$300
55 Other Services		\$45,983	\$47,434	\$48,011	\$58,804	\$67,313	40.2%	\$19,302	14.5%	\$8,509
<u>100 -20-250-2500-552005-</u>	GENERAL INSURANCE	\$33,571	\$35,827	\$42,668	\$39,554	\$54,813	28.5%	\$12,145	38.6%	\$15,259
<u>100 -20-250-2500-553000-</u>	TELEPHONE EXPENSE	\$5,818	\$6,295	\$2,281	\$3,000	\$0	-100.0%	-\$2,281	-100.0%	-\$3,000
<u>100 -20-250-2500-554000-</u>	ADVERTISING, BIDS & RECORDS	\$477	\$723	\$268	\$250	\$1,000	273.1%	\$732	300.0%	\$750
<u>100 -20-250-2500-555000-</u>	PRINTING EXPENSE	\$2,453	\$1,938	\$1,443	\$2,500	\$2,500	73.3%	\$1,057	0.0%	\$0
<u>100 -20-250-2500-558000-</u>	TRAVEL & TRAINING	\$3,011	\$2,258	\$1,246	\$12,500	\$8,000	542.0%	\$6,754	-36.0%	-\$4,500
<u>100 -20-250-2500-558015-</u>	DUES	\$633	\$330	\$105	\$1,000	\$1,000	852.4%	\$895	0.0%	\$0
Total		\$45,983	\$47,434	\$48,011	\$58,804	\$67,313	40.2%	\$19,302	14.5%	\$8,509
56 Supplies		\$5,930	\$8,912	\$42,504	\$10,250	\$10,200	-76.0%	-\$32,304	-0.5%	-\$50
<u>100 -20-250-2500-561005-</u>	OFFICE SUPPLIES	\$2,178	\$2,566	\$884	\$2,500	\$2,500	182.9%	\$1,616	0.0%	\$0
<u>100 -20-250-2500-561015-</u>	POSTAGE & FREIGHT	\$513	\$750	\$609	\$1,000	\$1,000	64.2%	\$391	0.0%	\$0
<u>100 -20-250-2500-561025-</u>	TOOLS	\$5	\$0	\$0	\$250	\$200	100.0%	\$200	-20.0%	-\$50
<u>100 -20-250-2500-562600-</u>	FUEL PURCHASE	\$3,235	\$3,349	\$2,711	\$4,000	\$4,000	47.5%	\$1,289	0.0%	\$0
<u>100 -20-250-2500-564000-</u>	BOOKS & PUBLICATIONS	\$0	\$2,248	\$0	\$2,500	\$2,500	100.0%	\$2,500	0.0%	\$0
Total		\$5,930	\$8,912	\$4,204	\$10,250	\$10,200	142.6%	\$5,996	-0.5%	-\$50
Grand Total		\$702,295	\$741,922	\$855,230	\$816,661	\$845,873	-1.1%	-\$9,357	3.6%	\$29,212

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 consistent since FY 2018.

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022
Full Time	4	4	4	4	4
Part Time	0	0	0	0	0
Total	4	4	4	4	4

DEVELOPMENT SERVICES 2022 BUDGET

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$311,223	\$324,430	\$333,903	\$336,327	\$347,667	3.4%	\$11,340
52 Employee Benefits	\$104,208	\$94,953	\$103,188	\$105,844	\$101,877	-3.7%	-\$3,967
53 Professional & Technical Services	\$3,549	\$1,963	\$85,878	\$37,100	\$21,100	-43.1%	-\$16,000
54 Contractual Services	\$928	\$424	\$0	\$0	\$0	0.0%	\$0
55 Other Services	\$25,910	\$25,681	\$26,333	\$30,002	\$32,500	8.3%	\$2,498
56 Supplies	\$6,089	\$6,294	\$4,147	\$8,200	\$6,200	-24.4%	-\$2,000
Grand Total	\$451,907	\$453,744	\$553,449	\$517,473	\$509,344	-1.6%	-\$8,129

2022 Budget Comparisons

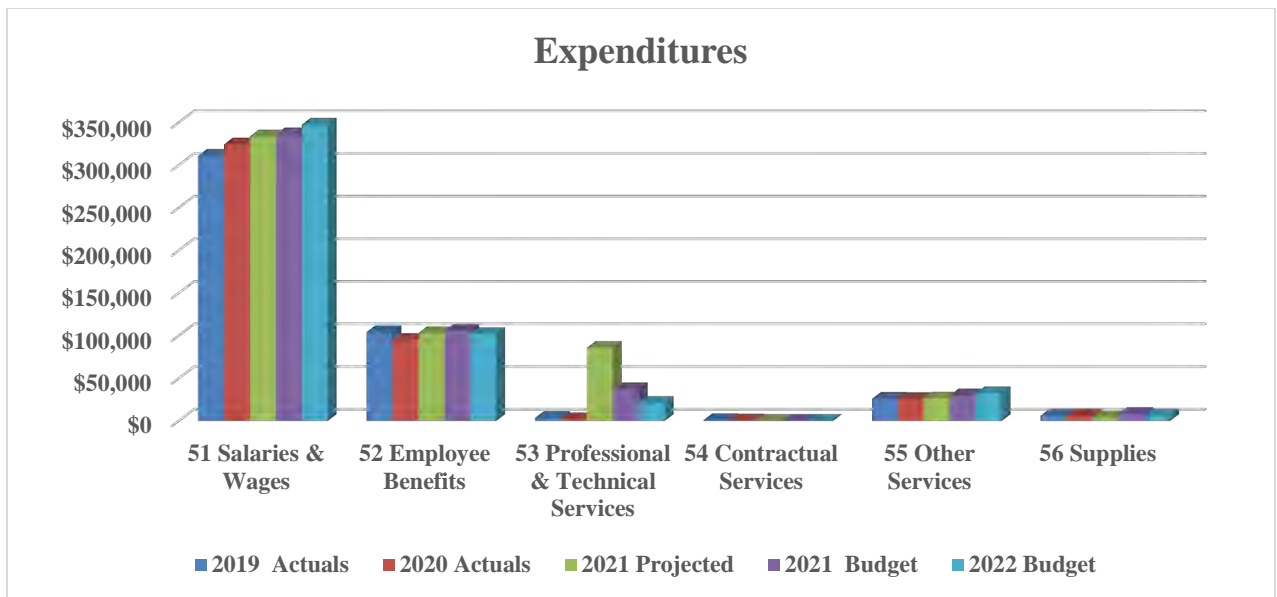
The department budget has decreased 1.6% or \$8,129 compared to the FY 21 Budget.

- Salaries & wages have increased 3.4% or \$11,340 due to normal wage increases.
- Employee benefits have decreased 3.7% or \$3,967 due to employee changes to enrollment with health insurance.

- Professional & Technical Services budget has decreased 43.1% or \$16,000 due to completing half of the financial obligation for the CMAP UDO Study begun last fiscal year.
- Other Services have increased 8.3% or \$2,498 due to liability insurance increases.
- Supplies budget decreased \$2,000 from eliminating the miscellaneous account budget.

Five Year Trend

Personnel costs are the largest area of expenditure in the department and trend higher year over year. Professional & technical services vary based on the given years requirements. Other services has an increasing trend due to liability insurance costs increasing.



Challenges/Issues

Fiscal Year 2021 was a challenging and productive one for the Development Services Department. With Covid restrictions, staff was forced to work remotely for a large portion of the year. Even though Village Hall was closed to the public, development projects proceeded through the review and entitlement process. The types of projects that the department was involved with over the past year were more involved and complex than previous years. The Village processed two annexation agreements and has been working on developers regarding green field developments.

The department also worked with other staff members and consultants on the implementation strategy of the TIF District. Several development projects were initiated and/or completed during the past year. Staff also worked with CMAP on the Village’s UDO project.

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 continue to 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 2021 Accomplishments

- Completed projects for the Reserve at Hudson Crossing and 113 Main Street and started construction of the Dari Barn.
- Processed two annexation agreements.
- 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 streamline some development fee processes.
- Continual surveying of neighboring communities fee structures.
- Promoted vacant and incomplete residential developments to the building community.

Strategic Planning Goals and Objectives

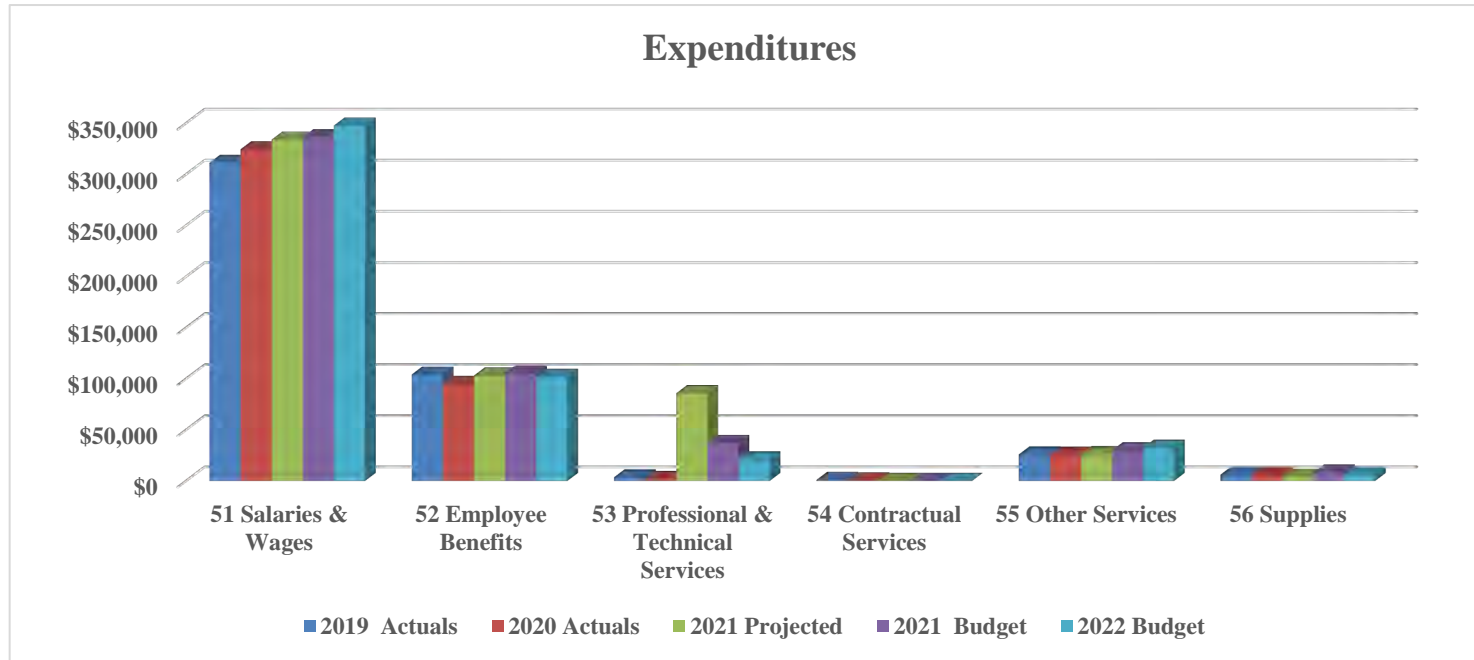
- Initiate work on the Unified development Ordinance (UDO)
- Maintain the database of residential developments. Continue to engage the building community regarding residential development.
- Reach out and assist developers to encourage completion of existing projects and take advantage of available opportunities.
- 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					
	2015	2016	2017	2018	2019	2020
Requests Submitted						
Annexation	0	1	0	0	0	2
Annexation Agreement	0	0	0	0	0	2
Rezoning: Residential	0	2	1	0	0	2
Rezoning: Commercial	0	2	2	4	0	2
Rezoning: Manufacturing	0	1	0	0	0	0
Concept Plan	0	2	1	0	0	4
PUD Agreement	0	1	1	1	0	0
Preliminary PUD: Residential	0	0	4	3	0	0
Preliminary PUD: Commercial	0	2	3	3	0	1
Preliminary PUD: Manufacturing	0	1	0	1	0	0
Preliminary Plat: Residential	0	0	4	5	0	2
Preliminary Plat: Commercial	0	2	4	3	0	0
Preliminary Plat: Manufacturing	0	1	0	1	0	0
Final PUD: Residential	0	1	1	3	2	2
Final PUD: Commercial	0	4	3	7	3	8
Final PUD: Manufacturing	1	1	0	2	0	1
Amendment to Final PUD	9	11	9	14	6	13
Final Plat: Residential	0	0	1	5	2	2
Final Plat: Commercial	1	1	1	5	1	0
Final Plat: Manufacturing	0	1	0	1	0	0
Special Use Permit: Residential	0	1	2	1	0	0
Special Use Permit: Commercial	1	2	5	10	1	2
Special Use Permit: Manufacturing	2	4	1	1	1	3
Site Plan: Staff Review Only	0	0	0	0	0	0
Site Plan:	4	1	1	1	1	0
Variances: Residential	3	2	3	2	1	1
Variances: Non-Residential	1	4	2	0	3	1
Zoning Ordinance Text Amendments	5	2	1	0	2	2
County Jurisdictional Review	0	0	0	0	0	0
Total Year-End Requested Actions	27	50	50	73	23	50
Projects Processed						
Plan Commission	21	21	28	33	17	25
Zoning Board of Appeals	6	5	0	0	0	0
Total Year-End Projects Processed	25	27	26	28	33	29
LENGTH OF REVIEW PROCESS	2015	2016	2017	2018	2019	2020
Average number of days between application submittal and Plan Commission Meeting	24 days	43 days	39 days	34 days	29 days	35 days
Days between application and Village Board decision	65 days	62 days	68 days	66 days	88 days	63 days

GENERAL FUND

DEVELOPMENT SERVICES 2022 BUDGET

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$311,223	\$324,430	\$333,903	\$336,327	\$347,667	3.4%	\$11,340
52 Employee Benefits	\$104,208	\$94,953	\$103,188	\$105,844	\$101,877	-3.7%	-\$3,967
53 Professional & Technical Services	\$3,549	\$1,963	\$85,878	\$37,100	\$21,100	-43.1%	-\$16,000
54 Contractual Services	\$928	\$424	\$0	\$0	\$0	0.0%	\$0
55 Other Services	\$25,910	\$25,681	\$26,333	\$30,002	\$32,500	8.3%	\$2,498
56 Supplies	\$6,089	\$6,294	\$4,147	\$8,200	\$6,200	-24.4%	-\$2,000
Grand Total	\$451,907	\$453,744	\$553,449	\$517,473	\$509,344	-1.6%	-\$8,129



GENERAL FUND DEVELOPMENT SERVICES

		Fiscal Year					Budget Analysis				
		2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget		
Accounts	Description						Percent Change	Dollar Change	Percent Change	Dollar Change	
51 Salaries & Wages		\$311,223	\$324,430	\$333,903	\$336,327	\$347,667	4.1%	\$13,764	3.4%	\$11,340	
<u>100 -30-300-3000-511000-</u>	SALARIES, FULL-TIME	\$309,828	\$317,123	\$333,903	\$336,327	\$346,917	3.9%	\$13,014	3.1%	\$10,590	
<u>100 -30-300-3000-511005-</u>	SALARIES, PART-TIME	\$0	\$5,221	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
<u>100 -30-300-3000-511040-</u>	CONTRACTUAL EMPLOYEES	\$0	\$1,778	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
<u>100 -30-300-3000-511300-</u>	OVER-TIME	\$1,395	\$307	\$0	\$0	\$750	100.0%	\$750	100.0%	\$750	
Total		\$311,223	\$324,430	\$333,903	\$336,327	\$347,667	4.1%	\$13,764	3.4%	\$11,340	
52 Employee Benefits		\$104,208	\$94,953	\$103,188	\$105,844	\$101,877	-1.3%	-\$1,311	-3.7%	-\$3,967	
<u>100 -30-300-3000-521000-</u>	HEALTH INSURANCE	\$48,852	\$40,536	\$40,468	\$42,932	\$37,358	-7.7%	-\$3,110	-13.0%	-\$5,574	
<u>101 -30-300-3000-521005-</u>	LIFE INSURANCE	\$117	\$117	\$238	\$284	\$284	19.3%	\$46	0.0%	\$0	
<u>100 -30-300-3000-521010-</u>	DENTAL INSURANCE	\$3,264	\$2,768	\$2,679	\$2,707	\$2,224	-17.0%	-\$455	-17.8%	-\$483	
<u>100 -30-300-3000-522000-</u>	FICA/MEDI, VILLAGE SHARE	\$23,306	\$24,235	\$24,924	\$25,577	\$26,454	6.1%	\$1,530	3.4%	\$877	
<u>100 -30-300-3000-522300-</u>	IMRF, VILLAGE SHARE	\$28,492	\$27,176	\$34,879	\$34,094	\$35,307	1.2%	\$428	3.6%	\$1,213	
Total		\$104,208	\$94,953	\$103,188	\$105,844	\$101,877	-1.3%	-\$1,311	-3.7%	-\$3,967	
53 Prof & Techn Service		\$3,549	\$1,963	\$85,878	\$37,100	\$21,100	-75.4%	-\$64,778	-43.1%	-\$16,000	
<u>100 -30-300-3000-533005-</u>	ENGINEERING SERVICE	\$1,494	\$0	\$50,000	\$2,000	\$2,000	-96.0%	-\$48,000	0.0%	\$0	
<u>100 -30-300-3000-533030-</u>	MISC PROFESSIONAL SERVICES	\$0	\$0	\$34,378	\$32,000	\$16,000	-53.5%	-\$18,378	-50.0%	-\$16,000	
<u>100 -30-300-3000-533105-</u>	HISTORIC PRESERVATION EXPENSE	\$355	\$388	\$0	\$1,000	\$1,000	100.0%	\$1,000	0.0%	\$0	
<u>100 -30-300-3000-553103-</u>	PLAN COMMISSION	\$1,700	\$1,575	\$1,500	\$2,100	\$2,100	40.0%	\$600	0.0%	\$0	
Total		\$3,549	\$1,963	\$85,878	\$37,100	\$21,100	-75.4%	-\$64,778	-43.1%	-\$16,000	
54 Contractual Services		\$928	\$424	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
<u>100 -30-300-3000-543025-</u>	MAINTENANCE, EQUIPMENT	\$311	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
<u>100 -30-300-3000-543090-</u>	MAINTENANCE, VEHICLE	\$617	\$424	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
Total		\$928	\$424	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
55 Other Services		\$25,910	\$25,680	\$26,333	\$30,002	\$32,500	23.4%	\$6,167	8.3%	\$2,498	
<u>100 -30-300-3000-552005-</u>	GENERAL INSURANCE	\$17,905	\$19,107	\$21,635	\$21,096	\$25,794	19.2%	\$4,159	22.3%	\$4,698	
<u>100 -30-300-3000-553000-</u>	TELEPHONE EXPENSE	\$2,529	\$3,194	\$662	\$1,200	\$0	-100.0%	-\$662	-100.0%	-\$1,200	
<u>101 -30-300-3000-554000-</u>	ADVERTISING, BIDS, RECORDS	\$902	\$619	\$1,853	\$700	\$700	-62.2%	-\$1,153	0.0%	\$0	
<u>100 -30-300-3000-555000-</u>	PRINTING EXPENSE	\$1,565	\$1,071	\$893	\$1,206	\$1,206	35.1%	\$313	0.0%	\$0	
<u>100 -30-300-3000-558000-</u>	TRAVEL & TRAINING	\$2,009	\$1,171	\$0	\$4,000	\$3,000	100.0%	\$3,000	-25.0%	-\$1,000	
<u>100 -30-300-3000-558010-</u>	MEETING EXPENSE	\$28	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
<u>101 -30-300-3000-558015-</u>	DUES	\$973	\$518	\$1,290	\$1,800	\$1,800	100.0%	\$510	100.0%	\$0	
Total		\$25,910	\$25,680	\$26,333	\$30,002	\$32,500	23.4%	\$6,167	8.3%	\$2,498	
56 Supplies		\$6,089	\$6,294	\$4,147	\$8,200	\$6,200	49.5%	\$2,053	-24.4%	-\$2,000	
<u>100 -30-300-3000-561005-</u>	OFFICE SUPPLIES	\$1,614	\$1,676	\$1,309	\$1,500	\$1,500	14.6%	\$191	0.0%	\$0	
<u>100 -30-300-3000-561010-</u>	COMPUTER SUPPLIES	\$282	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
<u>101 -30-300-3000-561015-</u>	POSTAGE & FREIGHT	\$737	\$1,626	\$338	\$700	\$700	100.0%	\$362	100.0%	\$0	
<u>100 -30-300-3000-561030-</u>	OPERATING SUPPLIES	\$1,107	\$628	\$0	\$1,500	\$1,500	100.0%	\$1,500	0.0%	\$0	
<u>100 -30-300-3000-561065-</u>	MISCELLANEOUS	\$0	\$0	\$0	\$2,000	\$0	0.0%	\$0	-100.0%	-\$2,000	
<u>100 -30-300-3000-562600-</u>	FUEL PURCHASE	\$2,163	\$2,365	\$2,500	\$2,500	\$2,500	0.0%	\$0	0.0%	\$0	
<u>100 -30-300-3000-564000-</u>	BOOKS & PUBLICATIONS	\$185	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
Total		\$6,089	\$6,294	\$4,147	\$8,200	\$6,200	49.5%	\$2,053	-24.4%	-\$2,000	
Grand Total		\$451,907	\$453,744	\$553,449	\$517,473	\$509,344	-8.0%	-\$44,105	-1.6%	-\$8,129	

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 consist of the Director and half of the full time Administrative Assistant's time as of 2021.

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022
Full Time	1	1	1	1.5	1.5
Part Time	0	0	0	0	0
Total	1	1	1	1.5	1.5

ECONOMIC DEVELOPMENT SERVICES 2022 BUDGET							
Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$118,460	\$120,060	\$84,192	\$125,877	\$145,540	15.6%	\$19,663
52 Employee Benefits	\$20,644	\$33,997	\$31,737	\$42,262	\$69,971	65.6%	\$27,709
53 Professional & Technical Services	\$26,215	\$8,250	\$20,000	\$52,000	\$52,000	0.0%	\$0
54 Contractual Services	\$139	\$0	\$0	\$0	\$0	0.0%	\$0
55 Other Services	\$17,254	\$14,532	\$13,420	\$18,060	\$16,004	-11.4%	-\$2,056
56 Supplies	\$616	\$190	\$134	\$825	\$900	9.1%	\$75
Grand Total	\$183,327	\$177,029	\$149,483	\$239,024	\$284,415	19.0%	\$45,391

2022 Budget Comparisons

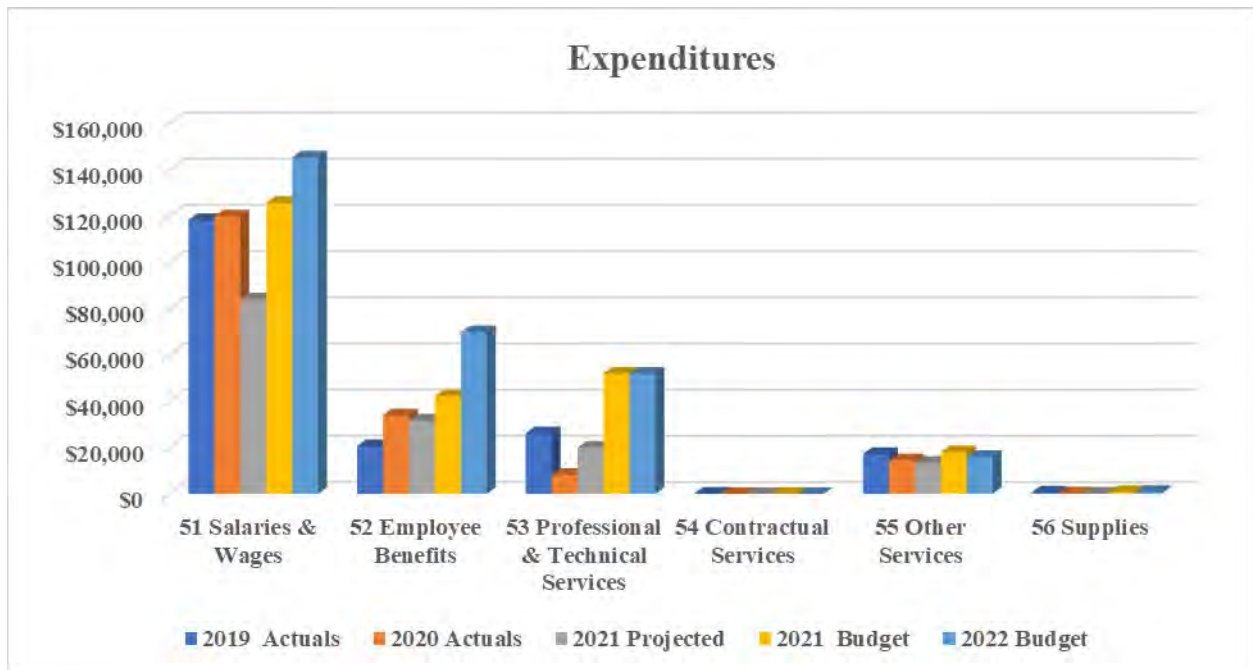
Total department budget is increasing 19% or \$45,391 compared to the FY 21 Budget due to increased personnel costs.

- Salaries & wages is increasing 15.6% or \$19,663 due to wage increases and the added cost of the Administrative Assistant position.

- Employee benefits are increasing 65.6% or \$27,709 due to the allocation of the Administrative Assistant insurance costs, health insurance premium increases and enrollment changes.
- Professional & Technical Services budget remains the same as the 2021 budget.
- Other Services is decreasing 11.4% or \$2,056 from lower anticipated advertising costs.
- Supplies has increased \$75.

Five Year Trend

Personnel costs combine for the greatest area of expenditure in the department. Professional & technical services varies year to year with the 2021 budget and 2022 budget remaining the same from increasing the amount for the economic incentive account. Other services has decreased in 2022 from a reduction in dues expenditures as a \$2,700 amount was moved to the IT department budget.



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 22, 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 22, 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 2021 Accomplishments

Development continued on projects already underway during Fiscal Year 2021. Multiple projects in the downtown completed 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, RIOT Pizza. 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 construction to be completed on an ice-cream and hamburger joint, the Dairy Barn, by the summer of 2021.

On Rt. 71 and Washington, also within the downtown TIF district, the new 7-Eleven and Mobil gas station are open for business. Barra DeMarco Italian restaurant also opened in Washington Square Plaza.

The Rt 34 commercial corridor welcomed Raising Cane’s chicken restaurant along with some other commercial businesses. 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 are building Oswego’s new Popeye’s Chicken restaurant. 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 8%. This number is anticipated to fluctuate, increasing to some extent due to the significant changes in the retail market and decreasing when new tenants occupy large spaces.

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

Economic Metrics:

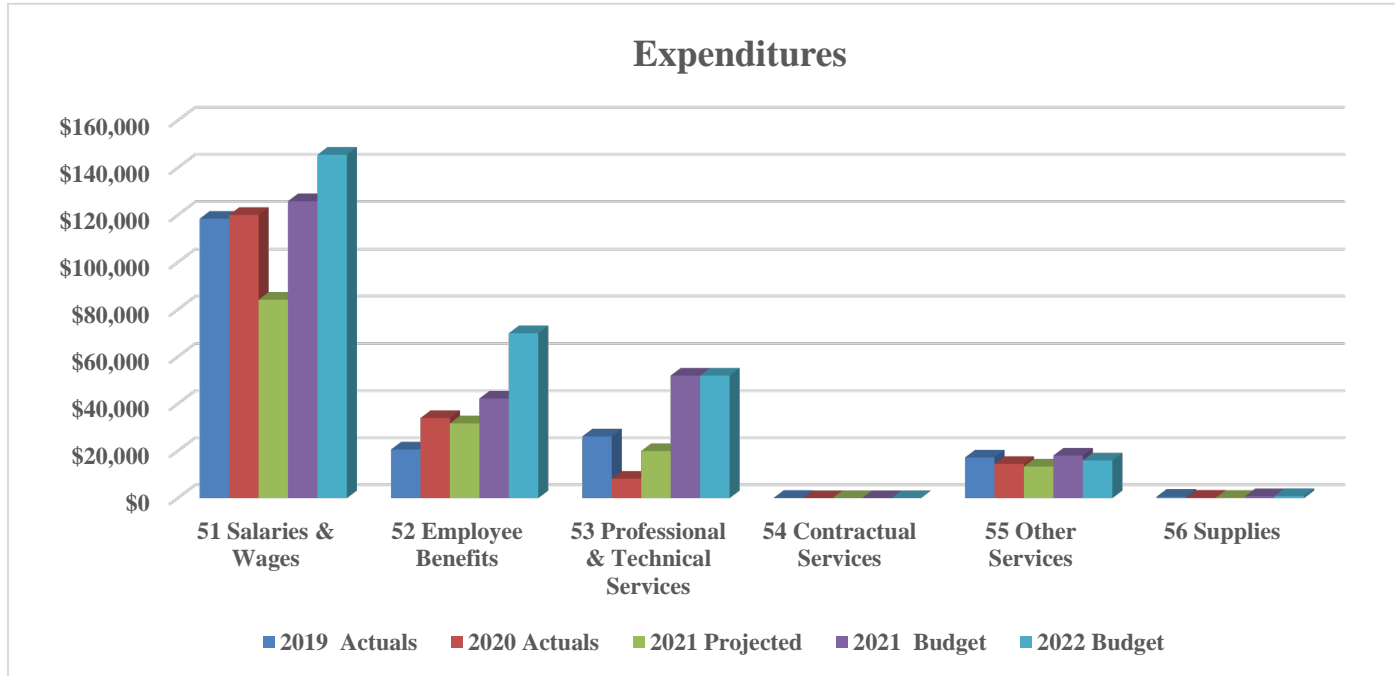
	Fiscal (FY) or Calendar (CY)					FY 21 vs FY 20 Increase/(Decrease)
	2017	2018	2019	2020	2021	
TIF Annual Increment (FY)	\$0	\$19,259	\$32,683	\$56,277	\$154,383	\$98,106
Annual Sales Tax (FY)	\$6,041,568	\$6,248,837	\$6,447,626	\$6,507,094	\$6,500,000	(\$7,094)
Annual Food & Beverage Tax (FY)	\$0	\$546,263	\$1,012,670	\$1,002,851	\$1,011,656	\$8,805
Number of Business Licenses Issued (CY)						
Commercial	\$678	\$699	\$675	\$498	tbd	
Home based	\$344	\$320	\$227	\$191	tbd	

- Commercial Vacancy Rates
 - Commercial corridor vacancy rates:
 - Orchard: 2.4%
 - Rt. 34: 5.3%
 - Rt. 71: 12.2%
 - Rt. 30: 3.6%
 - Office vacancy rate: 3.1%
 - Industrial / flex vacancy rate: 1.5%
- Overall, 5.1%

GENERAL FUND

ECONOMIC DEVELOPMENT SERVICES 2022 BUDGET

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$118,460	\$120,060	\$84,192	\$125,877	\$145,540	15.6%	\$19,663
52 Employee Benefits	\$20,644	\$33,997	\$31,737	\$42,262	\$69,971	65.6%	\$27,709
53 Professional & Technical Services	\$26,215	\$8,250	\$20,000	\$52,000	\$52,000	0.0%	\$0
54 Contractual Services	\$139	\$0	\$0	\$0	\$0	0.0%	\$0
55 Other Services	\$17,254	\$14,532	\$13,420	\$18,060	\$16,004	-11.4%	-\$2,056
56 Supplies	\$616	\$190	\$134	\$825	\$900	9.1%	\$75
Grand Total	\$183,327	\$177,029	\$149,483	\$239,024	\$284,415	19.0%	\$45,391



GENERAL FUND ECONOMIC DEVELOPMENT SERVICES

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Fiscal Year							Budget Analysis			
							2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget	
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
51 Salaries & Wages		\$118,460	\$120,060	\$84,192	\$125,877	\$145,540	72.9%	\$61,348	15.6%	\$19,663
<u>100 -30-350-3500-511000-</u>	SALARIES, FULL-TIME	\$116,980	\$120,060	\$84,192	\$125,877	\$145,540	72.9%	\$61,348	15.6%	\$19,663
<u>100 -30-350-3500-511005-</u>	SALARIES, PART-TIME	\$1,480	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$118,460	\$120,060	\$84,192	\$125,877	\$145,540	72.9%	\$61,348	15.6%	\$19,663
52 Employee Benefits		\$20,644	\$33,997	\$31,737	\$42,262	\$69,971	120.5%	\$38,234	65.6%	\$27,709
<u>100 -30-350-3500-521000-</u>	HEALTH INSURANCE	\$11	\$13,673	\$15,819	\$18,656	\$42,631	169.5%	\$26,812	128.5%	\$23,975
<u>100 -30-350-3500-521005-</u>	LIFE INSURANCE	\$31	\$64	\$42	\$71	\$106	154.0%	\$64	49.3%	\$35
<u>100 -30-350-3500-521010-</u>	DENTAL INSURANCE	\$892	\$1,145	\$826	\$1,211	\$1,832	121.8%	\$1,006	51.3%	\$621
<u>100 -30-350-3500-522000-</u>	FICA/MEDI, VILLAGE SHARE	\$9,112	\$9,116	\$6,257	\$9,564	\$10,590	69.3%	\$4,333	10.7%	\$1,026
<u>100 -30-350-3500-522300-</u>	IMRF, VILLAGE SHARE	\$10,598	\$10,000	\$8,793	\$12,760	\$14,812	68.5%	\$6,019	16.1%	\$2,052
Total		\$20,644	\$33,997	\$31,737	\$42,262	\$69,971	120.5%	\$38,234	65.6%	\$27,709
53 Prof & Techn Service		\$26,215	\$8,250	\$20,000	\$52,000	\$52,000	160.0%	\$32,000	0.0%	\$0
<u>100 -30-350-3500-533025-</u>	ECONOMIC INCENTIVE PROGRAM	\$25,000	\$5,000	\$20,000	\$40,000	\$40,000	100.0%	\$20,000	0.0%	\$0
<u>100 -30-350-3500-533030-</u>	MISC PROFESSIONAL SERVICES	\$1,215	\$3,250	\$0	\$12,000	\$12,000	100.0%	\$12,000	0.0%	\$0
Total		\$26,215	\$8,250	\$20,000	\$52,000	\$52,000	160.0%	\$32,000	0.0%	\$0
55 Other Services		\$17,254	\$14,532	\$13,420	\$18,060	\$16,004	19.3%	\$2,584	-11.4%	-\$2,056
<u>100 -30-350-3500-552005-</u>	GENERAL INSURANCE	\$4,477	\$4,777	\$5,288	\$5,274	\$6,448	21.9%	\$1,160	22.3%	\$1,174
<u>100 -30-350-3500-553000-</u>	TELEPHONE EXPENSE	\$1,055	\$1,063	\$498	\$780	\$0	-100.0%	-\$498	-100.0%	-\$780
<u>100 -30-350-3500-554000-</u>	ADVERTISING, BIDS & RECORDS	\$1,119	\$3,271	\$117	\$0	\$250	113.3%	\$133	100.0%	\$250
<u>100 -30-350-3500-555000-</u>	PRINTING EXPENSE	\$698	\$779	\$753	\$1,006	\$1,006	33.6%	\$253	0.0%	\$0
<u>100 -30-350-3500-558000-</u>	TRAVEL & TRAINING	\$6,177	\$3,102	\$3,164	\$6,500	\$6,500	105.5%	\$3,336	0.0%	\$0
<u>100 -30-350-3500-558010-</u>	MEETING EXPENSE	\$193	\$755	\$0	\$1,000	\$1,000	100.0%	\$1,000	0.0%	\$0
<u>100 -30-350-3500-558015-</u>	DUES	\$3,535	\$785	\$3,600	\$3,500	\$800	-77.8%	-\$2,800	-77.1%	-\$2,700
Total		\$17,254	\$14,532	\$13,420	\$18,060	\$16,004	19.3%	\$2,584	-11.4%	-\$2,056
56 Supplies		\$616	\$190	\$134	\$825	\$900	571.7%	\$766	9.1%	\$75
<u>100 -30-350-3500-561005-</u>	OFFICE SUPPLIES	\$97	\$127	\$134	\$200	\$250	86.6%	\$116	25.0%	\$50
<u>100 -30-350-3500-561010-</u>	COMPUTER SUPPLIES	\$50	\$20	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -30-350-3500-561015-</u>	POSTAGE & FREIGHT	\$469	\$43	\$0	\$375	\$400	100.0%	\$400	6.7%	\$25
<u>100 -30-350-3500-564000-</u>	BOOKS & PUBLICATIONS	\$0	\$0	\$0	\$250	\$250	100.0%	\$250	0.0%	\$0
Total		\$616	\$190	\$134	\$825	\$900	571.7%	\$766	9.1%	\$75
Grand Total		\$183,327	\$177,029	\$149,483	\$239,024	\$284,415	90.3%	\$134,932	19.0%	\$45,391

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 has remained at 6 since 2011. Software implementations and process improvements has kept the need for more staff from increasing. Bringing payroll processing back in-house has put a burden on staff which was not anticipated so the suggestion of hiring another full-time position has been proposed but not approved yet. The department has long term employees with respective service times of 5, 11, 13, 20 and two positions at 21 years.

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022
Full Time	6	6	6	6	6
Part Time	0	0	0	0	0
Total	6	6	6	6	6

FINANCE 2022 BUDGET

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$326,099	\$338,840	\$345,887	\$349,337	\$357,184	2.2%	\$7,847
52 Employee Benefits	\$98,254	\$108,047	\$127,097	\$135,352	\$128,201	-5.3%	-\$7,151
53 Professional & Technical Services	\$71,419	\$82,648	\$71,420	\$86,153	\$84,529	-1.9%	-\$1,624
54 Contractual Services	\$717	\$0	\$0	\$0	\$0	0.0%	\$0
55 Other Services	\$41,773	\$39,954	\$36,852	\$54,398	\$61,147	12.4%	\$6,749
56 Supplies	\$2,571	\$6,272	\$4,013	\$4,000	\$3,900	-2.5%	-\$100
Grand Total	\$540,833	\$575,761	\$585,269	\$629,240	\$634,961	0.9%	\$5,721

2022 Budget Comparisons

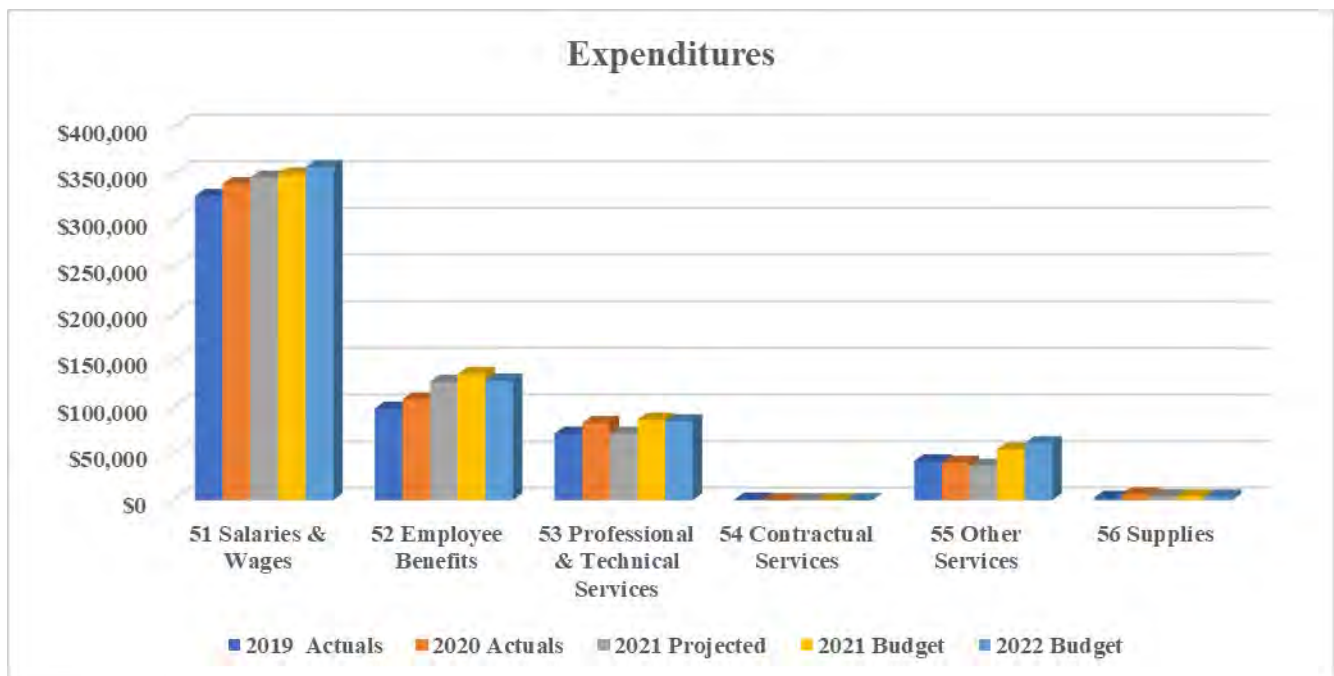
Total department budget is up less than 1% or \$5,721 compared to the FY 21 Budget because of increased Personnel costs and Other services netted with decreases in Professional & Technical Services costs.

- Salaries & wages have increased 2.2% or \$7,847 due to increased wages.

- Employee benefits has decreased \$7,151 or 5.3% from health insurance premium increases and changes to enrollment in the health plan.
- Professional & Technical Services has decreased \$1,624 or 1.9% due to decreases in credit card processing fees offset partially by increases in Auditing expenditures.
- Other Services have increased 12.4% or \$6,749 from increases in general insurance costs.
- Supplies have decreased 2.5% or \$100 due to increases in office supply costs and decreases in computer supplies and postage accounts.

Five Year Trend

Personnel costs is the largest area of expenditure in the department showing an increasing trend year over year. Professional & technical services vary year to year due to the lower costs of actuarial valuations in the respective years. Other services costs increase due to the upward trend in liability insurance and printing expenditures.



Challenges/Issues

Time is the biggest challenge facing the department. Trying to cross-train employees in multiple positions just cannot be accomplished with the current staffing levels. The ERP implementation has provided some efficiencies in processing which has allowed staff the time to devote to new areas of work and projects. As more processing enhancements are implemented, additional tasks are identified to complete. Staff is still learning all the nuances of the new MUNIS software in all areas of the department and must embark on the next stage of learning the interactions of the various modules to develop more efficient operating procedures. This will require more time from staff to move this forward.

Fiscal Year 2021 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, and the Tax Increment Financing District Report.

- ✓ Maintained an in-office presence throughout the pandemic keeping up with all department tasks as most staff worked remotely
- ✓ Completed Phase 5 ERP implementation
- ✓ Updated the Capital Improvement Plan and presented to the Village Board for discussion
- ✓ Presented Capital Fund Financial Forecast to Village Board showing the financial projections for the next five years.
- ✓ Kept Village Board apprised of revenue streams and any shortfalls throughout the year due to the pandemic in case action needed to be taken.
- ✓ Initiated new phone IVR payment system and numerous process revisions.
- ✓ Developed application and website payment system for new parking permits required for new downtown parking garage.

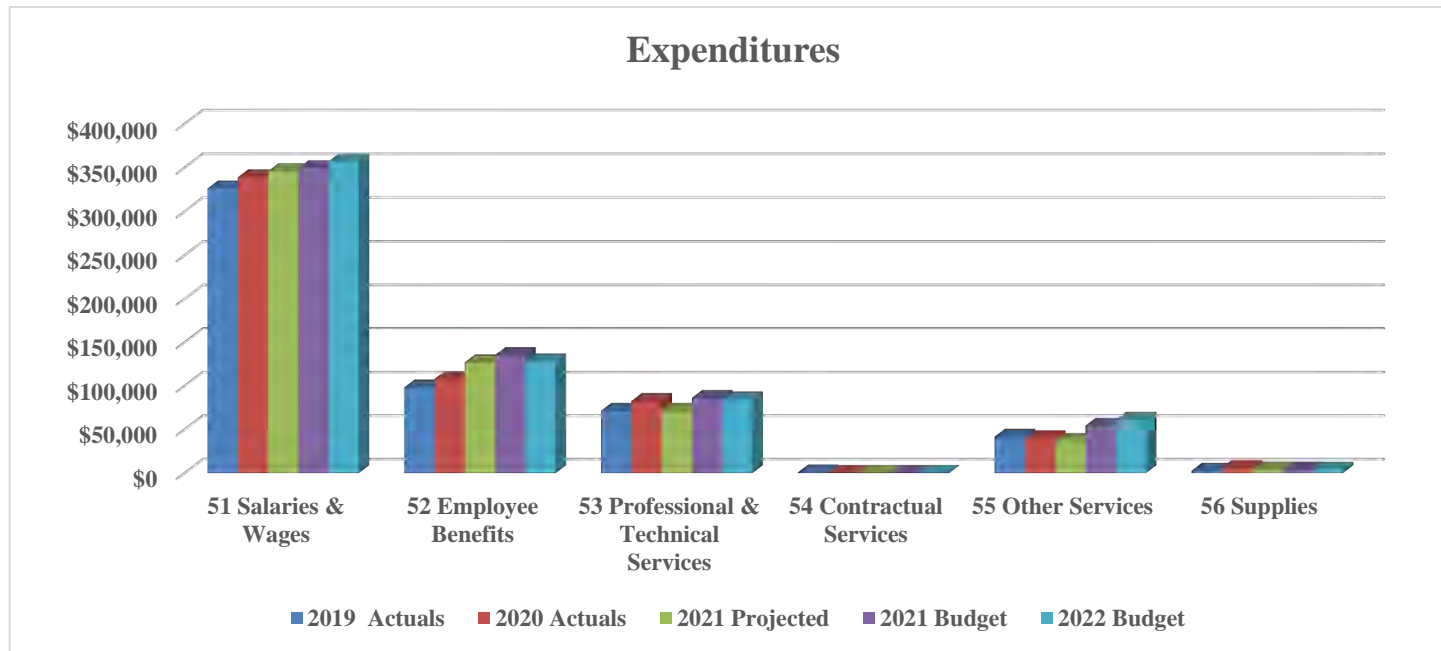
Strategic Plan Goals and Objectives

- Complete all State required financial reporting and file with respective agencies on time.
- Work with Information Technology to schedule training for end users of the ERP systems to create more efficient operations.
- Refine parking permit system after first round of permit purchases correcting any deficiencies identified.
- Identify any Village debt for refinancing opportunities and bring forth to Village Board.
- Complete the documentation of all ERP modules implemented such that process manuals are available for any new incoming staff.

Finance Department Performance Objectives	Fiscal Year					
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Present balanced budget to Village Board	Yes	Yes	Yes	Yes	Yes	Yes
Complete long-term financial forecast	Yes	Yes	Yes	Yes	Yes	Yes
Survey revenues & present to Village Board	Yes	Yes	Yes	Yes	Yes	Yes
Receive GFOA CAFR Award	Yes	Yes	Yes	Yes	Yes	Yes
Number of CAFR Award Comments	2	4	7	6	3	TBD
Number of Auditor Management Comments	1	1	0	0	2	0
Receive GFOA Budget Award	Yes	Yes	Yes	Yes	Yes	Yes
Number of Budget Award Comments	9	7	8	6	7	12
Review department procedures	Yes	Yes	Yes	Yes	Yes	Yes
Accounts Payable Invoices Processed	5,600	5,200	4,700	4,898	5,442	5,163
Dollar Value of A/P Processed	\$17,113,696	\$17,459,434	\$19,940,007	\$33,770,043	\$34,215,487	\$33,379,769
Accounts Receivable Invoices Processed	399	380	325	280	271	282
Journal Entries Processed	774	675	722	739	782	599

GENERAL FUND
FINANCE 2022 BUDGET

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$326,099	\$338,840	\$345,887	\$349,337	\$357,184	2.2%	\$7,847
52 Employee Benefits	\$98,254	\$108,047	\$127,097	\$135,352	\$128,201	-5.3%	-\$7,151
53 Professional & Technical Services	\$71,419	\$82,648	\$71,420	\$86,153	\$84,529	-1.9%	-\$1,624
54 Contractual Services	\$717	\$0	\$0	\$0	\$0	0.0%	\$0
55 Other Services	\$41,773	\$39,954	\$36,852	\$54,398	\$61,147	12.4%	\$6,749
56 Supplies	\$2,571	\$6,272	\$4,013	\$4,000	\$3,900	-2.5%	-\$100
Grand Total	\$540,833	\$575,761	\$585,269	\$629,240	\$634,961	0.9%	\$5,721



GENERAL FUND FINANCE

					Budget Analysis					
Fiscal Year					2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget			
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
51 Salaries & Wages		\$326,099	\$338,840	\$345,887	\$349,337	\$357,184	3.3%	\$11,297	2.2%	\$7,847
100 -10-400-4000-511000-	SALARIES, FULL-TIME	\$323,314	\$336,097	\$344,687	\$344,337	\$354,684	2.9%	\$9,997	3.0%	\$10,347
100 -10-400-4000-511300-	OVER-TIME	\$2,785	\$2,743	\$1,200	\$5,000	\$2,500	108.3%	\$1,300	-50.0%	-\$2,500
Total		\$326,099	\$338,840	\$345,887	\$349,337	\$357,184	3.3%	\$11,297	2.2%	\$7,847
52 Employee Benefits		\$98,254	\$108,047	\$127,097	\$135,352	\$128,201	0.9%	\$1,104	-5.3%	-\$7,151
100 -10-400-4000-521000-	HEALTH INSURANCE	\$39,826	\$49,341	\$59,894	\$68,139	\$59,469	-0.7%	-\$425	-12.7%	-\$8,670
100 -10-400-4000-521005-	LIFE INSURANCE	\$118	\$247	\$273	\$273	\$273	0.0%	\$0	0.0%	\$0
100 -10-400-4000-521010-	DENTAL INSURANCE	\$4,350	\$4,503	\$5,113	\$4,763	\$4,778	-6.6%	-\$335	0.3%	\$15
100 -10-400-4000-521015-	OPTICAL INSURANCE	\$285	\$232	\$213	\$232	\$232	8.9%	\$19	0.0%	\$0
100 -10-400-4000-522000-	FICA/MEDI, VILLAGE SHARE	\$23,745	\$24,696	\$25,452	\$26,532	\$27,097	6.5%	\$1,645	2.1%	\$565
100 -10-400-4000-522300-	IMRF, VILLAGE SHARE	\$29,930	\$29,027	\$36,152	\$35,413	\$36,352	0.6%	\$200	2.7%	\$939
Total		\$98,254	\$108,047	\$127,097	\$135,352	\$128,201	0.9%	\$1,104	-5.3%	-\$7,151
53 Prof & Techn Service		\$71,419	\$82,648	\$71,420	\$86,153	\$84,529	18.4%	\$13,109	-1.9%	-\$1,624
100 -10-400-4000-533000-	AUDITING EXPENSE	\$35,088	\$37,027	\$38,420	\$41,953	\$46,829	21.9%	\$8,409	11.6%	\$4,876
100 -10-400-4000-533020-	PAYROLL SERVICES	\$18,810	\$8,763	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
100 -10-400-4000-533030-	MISC PROFESSIONAL SERVICES	\$17,521	\$36,858	\$33,000	\$44,200	\$37,700	14.2%	\$4,700	-14.7%	-\$6,500
Total		\$71,419	\$82,648	\$71,420	\$86,153	\$84,529	18.4%	\$13,109	-1.9%	-\$1,624
54 Contractual Services		\$717	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
100 -10-400-4000-543025-	MAINTENANCE, EQUIPMENT	\$717	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$717	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
55 Other Services		\$41,773	\$39,954	\$36,852	\$54,398	\$61,147	65.9%	\$24,295	12.4%	\$6,749
100 -10-400-4000-552005-	GENERAL INSURANCE	\$26,851	\$28,661	\$32,453	\$31,642	\$38,691	19.2%	\$6,238	22.3%	\$7,049
100 -10-400-4000-553000-	TELEPHONE EXPENSE	\$1,514	\$1,191	\$58	\$0	\$0	-100.0%	-\$58	0.0%	\$0
100 -10-400-4000-554000-	ADVERTISING, BIDS & RECORDS	\$2,015	\$2,005	\$975	\$2,100	\$2,000	105.1%	\$1,025	-4.8%	-\$100
100 -10-400-4000-555000-	PRINTING EXPENSE	\$899	\$2,111	\$1,727	\$2,356	\$2,156	24.8%	\$429	-8.5%	-\$200
100 -10-400-4000-558000-	TRAVEL & TRAINING	\$9,988	\$5,563	\$965	\$17,500	\$17,500	1713.5%	\$16,535	0.0%	\$0
100 -10-400-4000-558015-	DUES	\$506	\$423	\$674	\$800	\$800	18.7%	\$126	0.0%	\$0
Total		\$41,773	\$39,954	\$36,852	\$54,398	\$61,147	65.9%	\$24,295	12.4%	\$6,749
56 Supplies		\$2,571	\$6,272	\$4,013	\$4,000	\$3,900	-2.8%	-\$113	-2.5%	-\$100
100 -10-400-4000-561005-	OFFICE SUPPLIES	\$1,175	\$1,870	\$2,055	\$1,500	\$2,000	-2.7%	-\$55	33.3%	\$500
100 -10-400-4000-561010-	COMPUTER SUPPLIES	\$154	\$0	\$0	\$500	\$200	100.0%	\$200	-60.0%	-\$300
100 -10-400-4000-561015-	POSTAGE & FREIGHT	\$1,242	\$1,410	\$1,958	\$2,000	\$1,700	-13.2%	-\$258	-15.0%	-\$300
100 -10-400-4000-561065-	MISCELLANEOUS	\$0	\$2,992	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$2,571	\$6,272	\$4,013	\$4,000	\$3,900	-2.8%	-\$113	-2.5%	-\$100
Grand Total		\$540,833	\$575,761	\$585,269	\$629,240	\$634,961	8.5%	\$49,692	0.9%	\$5,721

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 consisted of one position which oversaw the outsourced IT functions until spring of 2020. The decision was made in 2020 to discontinue outsourcing the IT maintenance and system development functions and rely on Village employees. A Systems Engineer was hired in the spring of 2020 doubling the size of the department. The Systems Engineer is positioned at the Police Department daily but assists the IT Director in all areas.

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022
Full Time	1	1	2	2	2
Part Time	1	0	0	0	0
Total	2	1	2	2	2

INFORMATION TECHNOLOGY 2022 BUGET

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$87,161	\$97,253	\$196,469	\$190,000	\$206,320	8.6%	\$16,320
52 Employee Benefits	\$31,653	\$32,874	\$74,706	\$85,654	\$77,113	-10.0%	-\$8,541
53 Professional & Technical Services	\$212,083	\$208,854	\$141,943	\$180,695	\$212,410	17.6%	\$31,715
54 Contractual Services	\$465,309	\$469,948	\$424,185	\$563,062	\$581,582	3.3%	\$18,521
55 Other Services	\$15,198	\$14,171	\$21,238	\$10,274	\$17,897	74.2%	\$7,623
56 Supplies	\$10,179	\$29,121	\$8,468	\$15,000	\$15,000	0.0%	\$0
Grand Total	\$821,581	\$852,222	\$867,009	\$1,044,685	\$1,110,322	6.3%	\$65,638

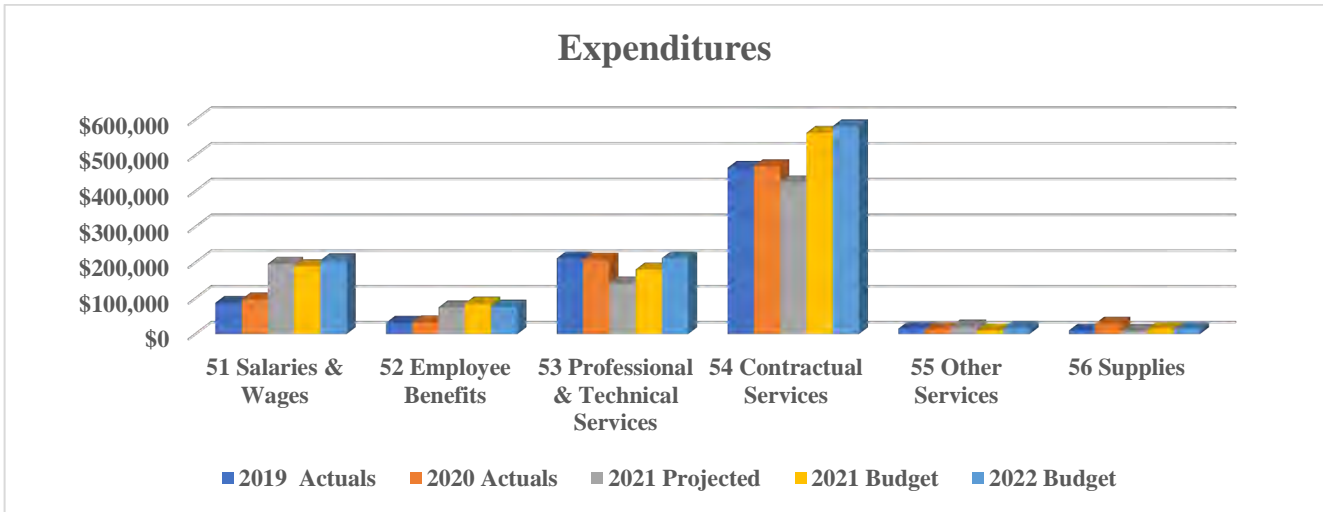
Fiscal Year 2022 Budget

The total budget for Fiscal Year 2022 has increased 6.3% or \$65,638 compared to the FY 2021 budget due to personnel changes, contractual licensing and moving the cellular 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.

- Salaries & wages are up 8.6% or \$16,320 from annual wage increases and wage adjustments made during fiscal year 2021.
- Employee benefits decreased by 10% or \$8,541 due to employee enrollment changes in the health insurance plan.
- Professional & Technical services have increased 17.6% or \$31,715, net of a \$30,000 reduction in IT service and an increase of \$43,715 in communication costs as all telephone expenses are now under IT.
- Contractual services are up 3.3% or \$18,521 due to software licensing cost increases & new software.
- Other Services is up 74% or \$7,623 due to increases in liability insurance premiums.
- GIS Professional & Technical service is up 100% or \$18,000 for needed upgrades.
- GIS Contractual service is lower by 7.3% or \$2,700 due to cost refinements.

Five Year Trend

The chart on the next page depicts the current trends in the expenditure categories of the department. The largest area of expenditure in the department is in the contractual services category due to the costs associated with all the licensing required to maintain and protect the IT infrastructure and allow the work to be completed by all the Village departments. New software programs are added annually as departments streamline operations and computerize manual processes. The increasing trend in costs is expected to continue. Personnel costs also will continue to trend upward annually. Professional & technical services will also trend upward as communications costs for phone service and internet services costs are increasing annually.



Challenges/Issues

This year was a stressful year for the Information Technology Department as staff reacted swiftly to prepare other departments with the ability to work remotely due to the Coronavirus. From setting up dozens of laptops and mobile devices, to migrating phones accounts so that Village services could continue as normally as possible. Along with a remote workforce, IT staff continued the roll out of the remaining modules of the ERP system.

Fiscal Year 2021 Major Accomplishments

- Implemented a new IVR (interactive voice response) system for residents.
- Migrated VoIP phone system to a virtual environment.
- Upgraded the IT ticket tracking system.
- Implemented Next Generation A/V system.
- Switch to new CRM from See-Click-Fix to MyCivic 311.
- Assisted in rolling out the Enterprise Asset Management system for Public Works.

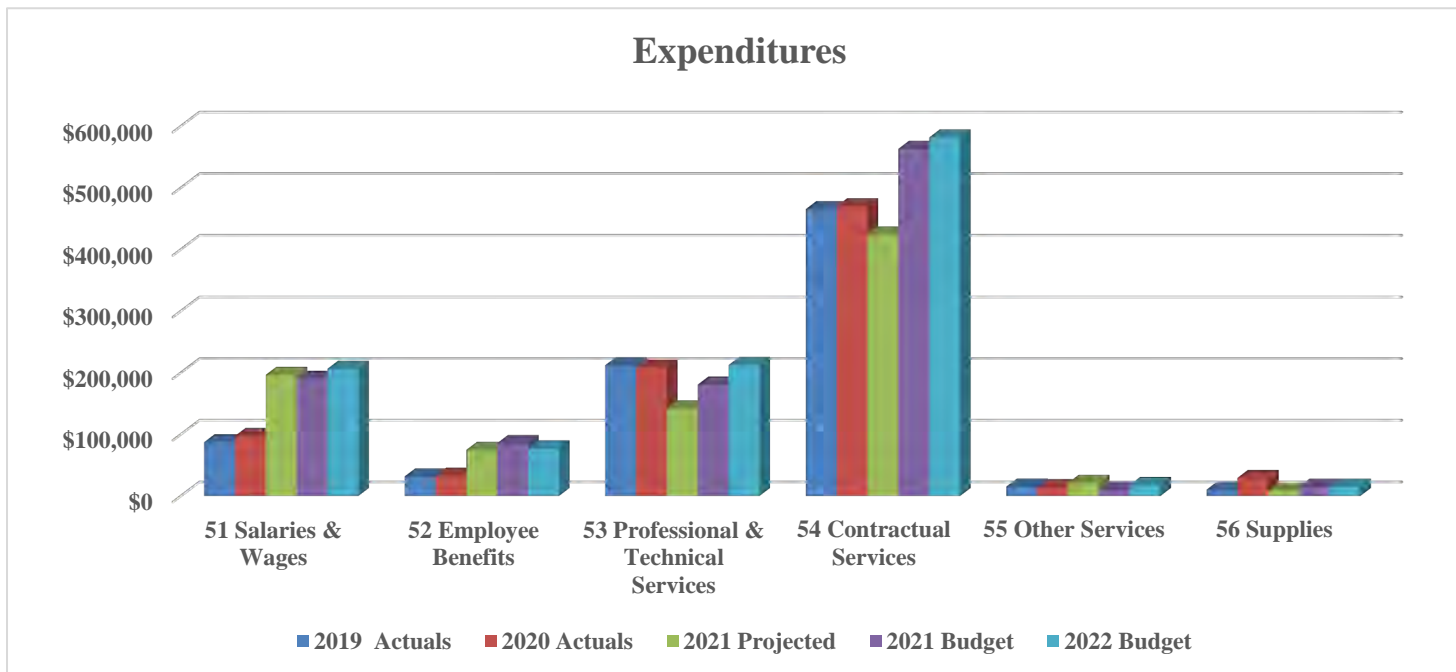
Strategic Plan Goals and Objectives

- Implement a new four node virtual appliance for the Village Hall.
- Roll out a Multi-Factor Authentication solution.
- Password manager application for all Village staff
- Managed Threat Detection & Response implantation
- Upgrade the Village GIS to Amazon Web Services.

GENERAL FUND

INFORMATION TECHNOLOGY 2022 BUDGET

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$87,161	\$97,253	\$196,469	\$190,000	\$206,320	8.6%	\$16,320
52 Employee Benefits	\$31,653	\$32,874	\$74,706	\$85,654	\$77,113	-10.0%	-\$8,541
53 Professional & Technical Services	\$212,083	\$208,854	\$141,943	\$180,695	\$212,410	17.6%	\$31,715
54 Contractual Services	\$465,309	\$469,948	\$424,185	\$563,062	\$581,582	3.3%	\$18,521
55 Other Services	\$15,198	\$14,171	\$21,238	\$10,274	\$17,897	74.2%	\$7,623
56 Supplies	\$10,179	\$29,121	\$8,468	\$15,000	\$15,000	0.0%	\$0
Grand Total	\$821,581	\$852,222	\$867,009	\$1,044,685	\$1,110,322	6.3%	\$65,638



GENERAL FUND INFORMATION TECHNOLOGY

						Budget Analysis				
Fiscal Year						2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget		
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
51 Salaries & Wages		\$87,161	\$97,253	\$196,469	\$190,000	\$206,320	5.0%	\$9,851	8.6%	\$16,320
<u>100-10-450-4500-511000-</u>	SALARIES, FULL-TIME	\$87,161	\$97,253	\$194,969	\$190,000	\$204,320	4.8%	\$9,351	7.5%	\$14,320
<u>100-10-450-4500-511300-</u>	OVER-TIME	\$0	\$0	\$1,500	\$0	\$2,000	33.3%	\$500	100.0%	\$2,000
Total		\$87,161	\$97,253	\$196,469	\$190,000	\$206,320	5.0%	\$9,851	8.6%	\$16,320
52 Employee Benefits		\$31,653	\$32,874	\$74,706	\$85,654	\$77,113	3.2%	\$2,407	-10.0%	-\$8,541
<u>100-10-450-4500-521000-</u>	HEALTH INSURANCE	\$16,018	\$16,355	\$36,793	\$49,833	\$37,892	3.0%	\$1,099	-24.0%	-\$11,941
<u>100-10-450-4500-521005-</u>	LIFE INSURANCE	\$31	\$64	\$142	\$142	\$142	0.0%	\$0	0.0%	\$0
<u>100-10-450-4500-521010-</u>	DENTAL INSURANCE	\$1,080	\$1,145	\$2,518	\$2,421	\$2,442	-3.0%	-\$76	0.9%	\$21
<u>100-10-450-4500-522000-</u>	FICA/MEDI, VILLAGE SHARE	\$6,564	\$7,308	\$14,811	\$13,997	\$15,639	5.6%	\$828	11.7%	\$1,642
<u>100-10-450-4500-522300-</u>	IMRF, VILLAGE SHARE	\$7,960	\$8,002	\$20,442	\$19,261	\$20,998	2.7%	\$556	9.0%	\$1,737
Total		\$31,653	\$32,874	\$74,706	\$85,654	\$77,113	3.2%	\$2,407	-10.0%	-\$8,541
53 Prof & Techn Service		\$212,083	\$208,854	\$141,943	\$180,695	\$212,410	49.6%	\$70,467	17.6%	\$31,715
<u>100-10-450-4500-533015-</u>	IT SERVICES	\$140,725	\$142,418	\$12,500	\$45,000	\$15,000	20.0%	\$2,500	-66.7%	-\$30,000
<u>100-10-450-4500-534005-</u>	COMMUNICATION INFRASTRUCTURE	\$69,924	\$66,435	\$129,443	\$135,695	\$179,410	38.6%	\$49,967	32.2%	\$43,715
<u>100-10-450-4550-533015-</u>	IT SERVICES	\$0	\$0	\$0	\$0	\$18,000	100.0%	\$18,000	100.0%	\$18,000
Total		\$212,083	\$208,854	\$141,943	\$180,695	\$212,410	49.6%	\$70,467	17.6%	\$31,715
54 Contractual Services		\$465,309	\$469,948	\$424,185	\$563,062	\$581,582	37.1%	\$157,397	3.3%	\$18,521
<u>100-10-450-4500-543025-</u>	MAINTENANCE, EQUIPMENT	\$60,651	\$10,952	\$12,464	\$25,900	\$6,000	-51.9%	-\$6,464	-76.8%	-\$19,900
<u>100-10-450-4500-543040-</u>	MAINTENANCE, LICENSING	\$390,341	\$423,246	\$395,795	\$500,162	\$541,282	36.8%	\$145,487	8.2%	\$41,121
<u>100-10-450-4550-543040-</u>	MAINTENANCE, LICENSING	\$14,318	\$35,750	\$15,926	\$37,000	\$34,300	115.4%	\$18,374	-7.3%	-\$2,700
Total		\$465,309	\$469,948	\$424,185	\$563,062	\$581,582	37.1%	\$157,397	3.3%	\$18,521
55 Other Services		\$15,198	\$14,171	\$21,238	\$10,274	\$17,897	-15.7%	-\$3,341	74.2%	\$7,623
<u>100-10-450-4500-552005-</u>	GENERAL INSURANCE	\$5,143	\$4,777	\$7,511	\$5,274	\$12,897	71.7%	\$5,386	144.5%	\$7,623
<u>100-10-450-4500-553000-</u>	TELEPHONE EXPENSE	\$3,252	\$2,214	\$8,421	\$0	\$0	-100.0%	-\$8,421	0.0%	\$0
<u>100-10-450-4500-555000-</u>	PRINTING EXPENSE	\$1,302	\$5,175	\$4,719	\$0	\$0	-100.0%	-\$4,719	0.0%	\$0
<u>100-10-450-4500-558000-</u>	TRAVEL & TRAINING	\$4,926	\$1,983	\$159	\$5,000	\$5,000	3044.7%	\$4,841	0.0%	\$0
<u>100-10-450-4500-558015-</u>	DUES	\$575	\$22	\$428	\$0	\$0	-100.0%	-\$428	0.0%	\$0
Total		\$15,198	\$14,171	\$21,238	\$10,274	\$17,897	-15.7%	-\$3,341	74.2%	\$7,623
56 Supplies		\$10,179	\$29,121	\$8,468	\$15,000	\$15,000	77.1%	\$6,532	0.0%	\$0
<u>100-10-450-4500-561005-</u>	OFFICE SUPPLIES	\$473	\$261	\$84	\$0	\$0	-100.0%	-\$84	0.0%	\$0
<u>100-10-450-4500-561010-</u>	COMPUTER SUPPLIES	\$9,655	\$28,729	\$8,384	\$15,000	\$15,000	78.9%	\$6,616	0.0%	\$0
<u>100-10-450-4500-561015-</u>	POSTAGE & FREIGHT	\$50	\$110	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100-10-450-4500-565015-</u>	COMPUTER SOFTWARE	\$0	\$21	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$10,179	\$29,121	\$8,468	\$15,000	\$15,000	77.1%	\$6,532	0.0%	\$0
Grand Total		\$821,581	\$852,222	\$867,009	\$1,044,685	\$1,110,322	28.1%	\$243,313	6.3%	\$65,638

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 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, 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 71 employees with 50 sworn personnel. In FY 21 we increased our sworn staffing from 49 to 50 in October of 2020.

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022
Full Time	60	60	60	61	61
Part Time	10	10	10	8	10
Total	70	70	70	69	71

POLICE DEPARTMENT 2022 BUDGET

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$5,562,709	\$5,782,803	\$5,912,623	\$6,152,535	\$6,375,963	3.6%	\$223,428
52 Employee Benefits	\$3,004,369	\$3,081,532	\$3,406,154	\$3,493,467	\$3,793,768	8.6%	\$300,301
53 Professional & Technical Services	\$276,864	\$237,366	\$242,892	\$256,152	\$247,517	-3.4%	-\$8,635
54 Contractual Services	\$42,444	\$43,215	\$13,603	\$14,982	\$17,752	18.5%	\$2,770
55 Other Services	\$403,410	\$428,857	\$418,354	\$440,079	\$519,331	18.0%	\$79,252
56 Supplies	\$135,320	\$118,383	\$116,503	\$140,020	\$141,730	1.2%	\$1,710
Grand Total	\$9,425,116	\$9,692,156	\$10,110,129	\$10,497,235	\$11,096,061	5.7%	\$598,826

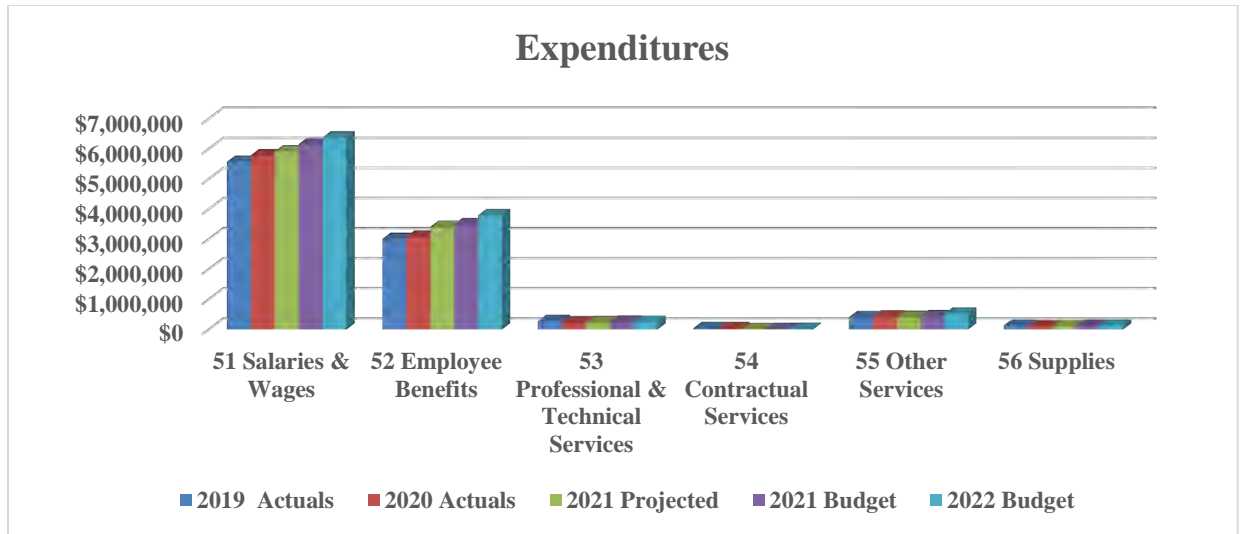
2022 Budget Comparisons

Total Department budget is up 5.7% or \$598,826 with a total operating budget of \$11,096,061.

- Salaries & wages increased 3.6% or \$223,428 due to annual wage increases.
- Employee benefits are up 8.6% or \$300,301 from health insurance premium increases and the pension contribution increase of \$200,000.
- Professional & Technical Services are down 3.4% or \$8,635 due to a decrease in police commission expenses.
- Contractual Services increased 18.5% or \$2,770 for increased cost of equipment maintenance.
- Other Services are up approximately 18% or \$79,252 due to an increase in liability insurance and training/travel costs.
- Supplies are up 1.2% or \$1,710 for cost increases in the operating supplies account.

Five Year Trend

Personnel costs are the largest area of expenditure within this budget. Annual increases in salaries & wages and insurance costs will cause these expenditures to trend higher. Other categories remain static except for Other services which will trend higher annually due to the increases in liability insurance coverages. These trends are shown in the chart that follows.



FY 2021 Major Accomplishments

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

	Part 1 Crimes	Part 2 Crimes
2020	274	347
2019	331	439
Difference	57 (Down 17%)	92 (down 21%)

- The Department developed Lateral Transfer program for patrol officers to assist in attracting more experienced officers from other Departments. This should assist in sustaining staffing levels due to upcoming retirements.
- The Department implemented electronic citation software/hardware (Tyler – Brazzos) to assist in streamlining the ticketing/written warning/ordinance ticket process. The Department also implemented an upgrade to our uniform crime reporting called NIBRS (National Incident-Based Reporting System) that is mandated by the State of Illinois regarding uniform crime reporting to the FBI.
- The Department received our certification from CALEA that we meet the requirements set forth by the U.S. Department of Justice regarding our use of force policies and procedures. This certification ensures the Department is eligible for federal grants. This requirement was established in the Presidential Executive Order on Safe Policing.

Strategic Plan Goals and Objectives

- Goal #1** **Develop and implement an effective plan to increase the Patrol Officer and Records Clerk employee retention rate from the beginning of employment through the end of probation.**
- Goal #2** **Provide proper training and mentorship for future leaders within the Department.**
- Goal #3** **Increase the number of patrol officers providing street coverage in the Village.**
- Goal #4** **Develop and implement a holistic officer wellness program that includes training, ongoing wellness practices and professional support services for staff in need of counseling or treatment.**

Comparisons

To provide a benchmark for expenditures, we surveyed communities with a similar population size and created the following table for FY 22. 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 figures for personnel, total budget, and population.

FULLTIME PERSONNEL INCLUDES SWORN AND CIVILIAN PERSONNEL FOR THE PD					
City / Village	Fulltime Personnel	Part-time Personnel	Total Budget	Population	Cost Per Capita
	Total Authorized	Total Authorized			
Bartlett	76	2	\$14,287,508.00	41,487	\$344.39
Batavia	49	4	\$10,270,069.00	26,045	\$394.32
Bloomington	60	3	\$10,668,545.00	22,027	\$484.34
Carol Stream	90	1.3	\$17,144,390.00	39,711	\$431.73
Darien	39	5	\$8,296,121.00	21,304	\$389.42
Glen Ellyn	48	9	\$9,897,918.00	27,500	\$359.92
Lisle	46.5	4	\$8,662,337.00	23,440	\$369.55
Lockport	45	6	\$9,687,400.00	25,590	\$378.56
New Lenox	43	2	\$8,874,760.00	28,884	\$307.26
Plainfield	72	13	\$14,053,059.00	43,048	\$326.45
Roselle	32	10	\$8,546,395.00	22,763	\$375.45
St. Charles	68	7	\$14,443,836.00	33,366	\$432.89
West Chicago	51	0	\$10,943,200.00	27,447	\$398.70
Westmont	47	0	\$10,267,125.00	24,685	\$415.93
Woodridge	59	4	\$8,748,484.00	33,476	\$261.34
Average	55.03	5	\$10,986,076.47	29,385	\$378.02
Oswego	61	10	\$10,638,034.79	36,252	\$293.45

Police Department Statistics

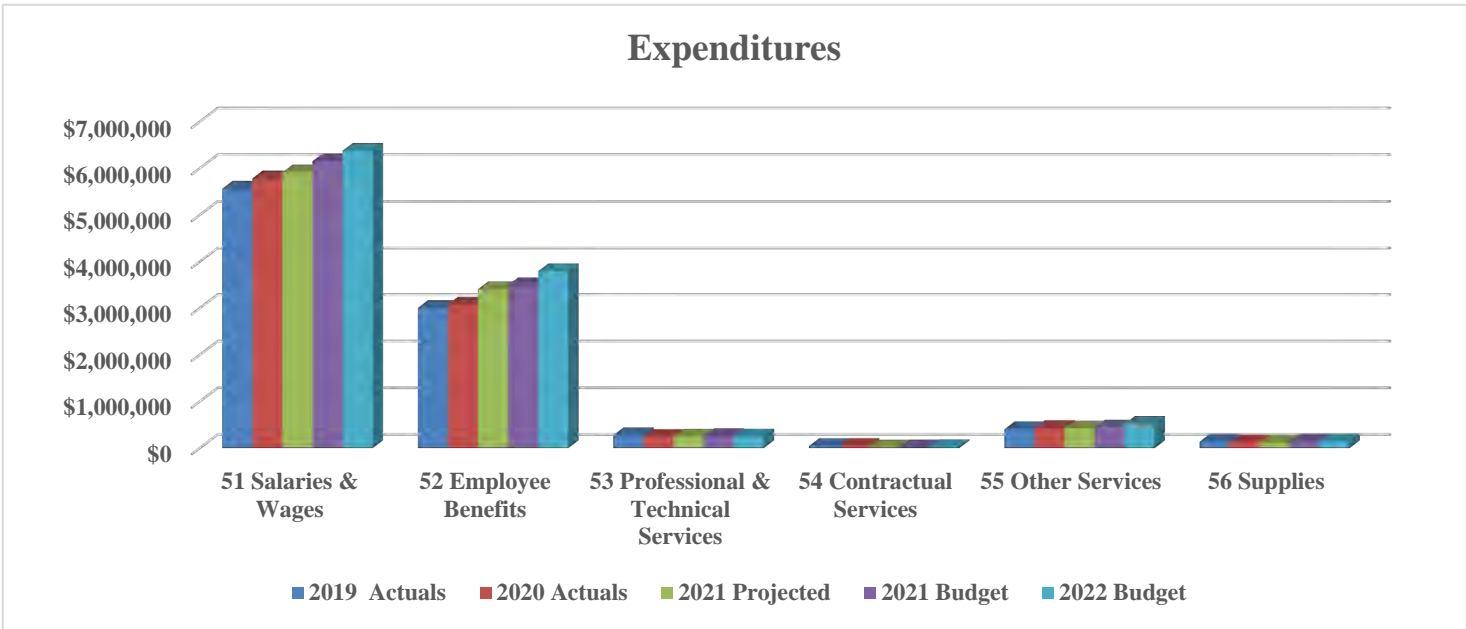
The Department has provided the projected statistics for fiscal year 2021 and included actual statistics for fiscal years 2019 and 2020 for comparison. The reason for this table is so one can relate and identify with the Department's changes in service demands.

Fiscal Year	FY 2019	FY 2020	FY2021
Population	34,833	35,237	36,252
Full Time Personnel (Authorized)	59	59	61
Part Time Personnel	10	10	10
Police Reports	3,368	3,375	2,590
Criminal	1,104	1,145	906
Non-criminal	731	684	467
Calls for Service	22,210	28,534	21,387
Total Arrests	622	677	460
Felony	77	56	43
Misdemeanors	545	621	417
D.U.I.	42	49	36
Accident Reports	747	780	635
Property Damage	562	574	464
Personal Injury	86	104	80
Hit & Run	98	101	90
Fatal	1	0	1
Traffic Citations	1,304	1,249	1,165
Traffic Warnings	7,089	8,393	7,127
Ordinance Citations	2,341	2,583	2,394
Miles Patrolled	386,992	400,573	367,500
Total Alarm Calls	915	836	592
Burglar	899	814	554
Hold Up	16	22	38
Court Dispositions	\$62,145	\$57,994	\$60,705
Total Fines/Fees & Reimbursements	\$484,919	\$434,237	\$305,628
Hours Worked	124,952	111,761	109,211
Comp Time Earned	3,441	3,356	3,149
Total Overtime (Hours)	3,306	4,998	3,564
Contractual Service Hours	396	300	35
Training Hours	7,692	5,448	7,747

GENERAL FUND

POLICE DEPARTMENT 2022 BUDGET

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$5,562,709	\$5,782,803	\$5,912,623	\$6,152,535	\$6,375,963	3.6%	\$223,428
52 Employee Benefits	\$3,004,369	\$3,081,532	\$3,406,154	\$3,493,467	\$3,793,768	8.6%	\$300,301
53 Professional & Technical Services	\$276,864	\$237,366	\$242,892	\$256,152	\$247,517	-3.4%	-\$8,635
54 Contractual Services	\$42,444	\$43,215	\$13,603	\$14,982	\$17,752	18.5%	\$2,770
55 Other Services	\$403,410	\$428,857	\$418,354	\$440,079	\$519,331	18.0%	\$79,252
56 Supplies	\$135,320	\$118,383	\$116,503	\$140,020	\$141,730	1.2%	\$1,710
Grand Total	\$9,425,116	\$9,692,156	\$10,110,129	\$10,497,235	\$11,096,061	5.7%	\$598,826



GENERAL FUND POLICE DEPARTMENT ALL DEPARTMENTS

		Fiscal Year				Budget Analysis				
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
						2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget		
51 Salaries & Wages		\$5,562,709	\$5,782,803	\$5,912,623	\$6,152,535	\$6,375,963	7.8%	\$463,340	3.6%	\$223,428
<u>100 -40-500-5030-511000-</u>	SALARIES, FULL-TIME	\$2,214,930	\$2,225,668	\$2,372,782	\$2,512,016	\$2,452,956	3.4%	\$80,174	-2.4%	-\$59,060
<u>100 -40-500-5030-511005-</u>	SALARIES, PART-TIME	\$26	\$1,392	\$0	\$9,600	\$9,600	100.0%	\$9,600	0.0%	\$0
<u>100 -40-500-5030-511020-</u>	OTHER SALARIES	\$1,220	\$3,719	\$180	\$0	\$0	-100.0%	-\$180	0.0%	\$0
<u>100 -40-500-5030-511000-</u>	OVER-TIME	\$118,525	\$129,276	\$113,546	\$103,402	\$110,988	-2.3%	-\$2,558	7.3%	\$7,586
<u>100 -40-500-5040-511000-</u>	SALARIES, FULL-TIME	\$2,994,761	\$3,182,386	\$3,231,660	\$3,223,049	\$3,461,455	7.1%	\$229,795	7.4%	\$238,406
<u>100 -40-500-5040-511005-</u>	SALARIES, PART-TIME	\$84,332	\$89,876	\$83,461	\$104,506	\$120,000	43.8%	\$36,539	14.8%	\$15,494
<u>100 -40-500-5040-511020-</u>	OTHER SALARIES	\$28,555	\$19,249	\$7,875	\$23,712	\$24,624	212.7%	\$16,749	3.8%	\$912
<u>100 -40-500-5040-511300-</u>	OVER-TIME	\$120,360	\$131,236	\$103,119	\$176,250	\$196,340	90.4%	\$93,221	11.4%	\$20,090
Total		\$5,562,709	\$5,782,803	\$5,912,623	\$6,152,535	\$6,375,963	7.8%	\$463,340	3.6%	\$223,428
52 Employee Benefits		\$3,004,369	\$3,081,532	\$3,406,154	\$3,493,467	\$3,793,768	11.4%	\$387,614	8.6%	\$300,301
<u>100 -40-500-5030-521000-</u>	HEALTH INSURANCE	\$528,059	\$539,874	\$588,610	\$674,739	\$672,327	14.2%	\$83,717	-0.4%	-\$2,412
<u>100 -40-500-5030-521005-</u>	LIFE INSURANCE	\$874	\$1,840	\$2,065	\$2,189	\$2,073	0.4%	\$8	-5.3%	-\$116
<u>100 -40-500-5030-521010-</u>	DENTAL INSURANCE	\$27,846	\$28,975	\$33,240	\$36,249	\$36,165	8.8%	\$2,925	-0.2%	-\$84
<u>100 -40-500-5030-521015-</u>	OPTICAL INSURANCE	\$1,911	\$2,262	\$2,288	\$1,985	\$1,985	-13.2%	-\$303	0.0%	\$0
<u>100 -40-500-5030-522000-</u>	FICA/MEDI, VILLAGE SHARE	\$173,183	\$173,503	\$182,755	\$195,041	\$191,215	4.6%	\$8,460	-2.0%	-\$3,826
<u>100 -40-500-5030-522300-</u>	IMRF, VILLAGE SHARE	\$53,357	\$51,507	\$64,837	\$68,716	\$62,705	-3.3%	-\$2,132	-8.7%	-\$6,011
<u>100 -40-500-5030-522305-</u>	PENSION CONTRIBUTIONS	\$1,400,000	\$1,400,001	\$1,600,000	\$1,600,000	\$1,800,000	12.5%	\$200,000	12.5%	\$200,000
<u>100 -40-500-5030-529005-</u>	UNIFORM PURCHASE	\$8,042	\$9,340	\$8,004	\$8,000	\$7,700	-3.8%	-\$304	-3.8%	-\$300
<u>100 -40-500-5030-529010-</u>	UNIFORM ALLOWANCE	\$4,300	\$4,500	\$5,500	\$4,850	\$4,850	-11.8%	-\$650	0.0%	\$0
<u>100 -40-500-5040-521000-</u>	HEALTH INSURANCE	\$510,931	\$564,687	\$613,781	\$575,834	\$663,409	8.1%	\$49,628	15.2%	\$87,575
<u>100 -40-500-5040-521005-</u>	LIFE INSURANCE	\$961	\$2,085	\$2,350	\$2,340	\$2,518	7.1%	\$168	7.6%	\$178
<u>100 -40-500-5040-521010-</u>	DENTAL INSURANCE	\$27,847	\$31,383	\$34,864	\$32,232	\$32,561	-6.6%	-\$2,303	1.0%	\$329
<u>100 -40-500-5040-522000-</u>	FICA/MEDI, VILLAGE SHARE	\$239,608	\$253,551	\$254,249	\$264,772	\$284,190	11.8%	\$29,941	7.3%	\$19,418
<u>100 -40-500-5040-529005-</u>	UNIFORM PURCHASE	\$26,751	\$17,324	\$12,911	\$25,820	\$31,720	145.7%	\$18,809	22.9%	\$5,900
<u>100 -40-500-5040-529010-</u>	UNIFORM ALLOWANCE	\$700	\$700	\$700	\$700	\$350	-50.0%	-\$350	-50.0%	-\$350
Total		\$3,004,369	\$3,081,532	\$3,406,154	\$3,493,467	\$3,793,768	11.4%	\$387,614	8.6%	\$300,301
53 Prof & Techn Service		\$276,864	\$237,366	\$242,892	\$256,152	\$247,517	1.9%	\$4,625	-3.4%	-\$8,635
<u>100 -40-500-5030-532005-</u>	DISPATCHING SERVICES	\$187,331	\$176,134	\$156,578	\$156,578	\$159,409	1.8%	\$2,831	1.8%	\$2,831
<u>100 -40-500-5030-533015-</u>	IT SERVICES	\$33,801	\$12,827	\$17,987	\$21,393	\$20,486	13.9%	\$2,499	-4.2%	-\$907
<u>100 -40-500-5030-533030-</u>	MISC PROFESSIONAL SERVICES	\$21,680	\$25,733	\$23,215	\$28,491	\$27,552	18.7%	\$4,337	-3.3%	-\$939
<u>100 -40-500-5030-533115-</u>	POLICE COMMISSION EXPENSE	\$15,620	\$9,067	\$32,391	\$32,350	\$16,105	-50.3%	-\$16,286	-50.2%	-\$16,245
<u>100 -40-500-5030-533125-</u>	CRIME PREVENTION	\$8,420	\$3,532	\$1,040	\$4,840	\$4,440	326.9%	\$3,400	-8.3%	-\$400
<u>100 -40-500-5030-533130-</u>	TOBACCO/ALC COMPLIANCE CHECKS	\$267	\$225	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -40-500-5030-533135-</u>	JUVENILE ASSISTANCE	\$6,970	\$7,600	\$9,988	\$7,600	\$10,000	0.1%	\$12	31.6%	\$2,400
<u>100 -40-500-5040-532005-</u>	DISPATCHING SERVICES	\$1,023	\$897	\$0	\$1,000	\$1,100	100.0%	\$1,100	10.0%	\$100
<u>100 -40-500-5040-533015-</u>	IT SERVICES	\$0	\$0	\$0	\$400	\$0	0.0%	\$0	-100.0%	-\$400
<u>100 -40-500-5040-533030-</u>	MISC PROFESSIONAL SERVICES	\$1,385	\$1,010	\$960	\$1,250	\$6,025	527.6%	\$5,065	382.0%	\$4,775
<u>100 -40-500-5040-533125-</u>	CRIME PREVENTION	\$292	\$341	\$733	\$2,250	\$2,400	227.4%	\$1,667	6.7%	\$150
<u>100 -40-500-5040-533130-</u>	TOBACCO/ALC COMPLIANCE CHECKS	\$75	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$276,864	\$237,366	\$242,892	\$256,152	\$247,517	1.9%	\$4,625	-3.4%	-\$8,635

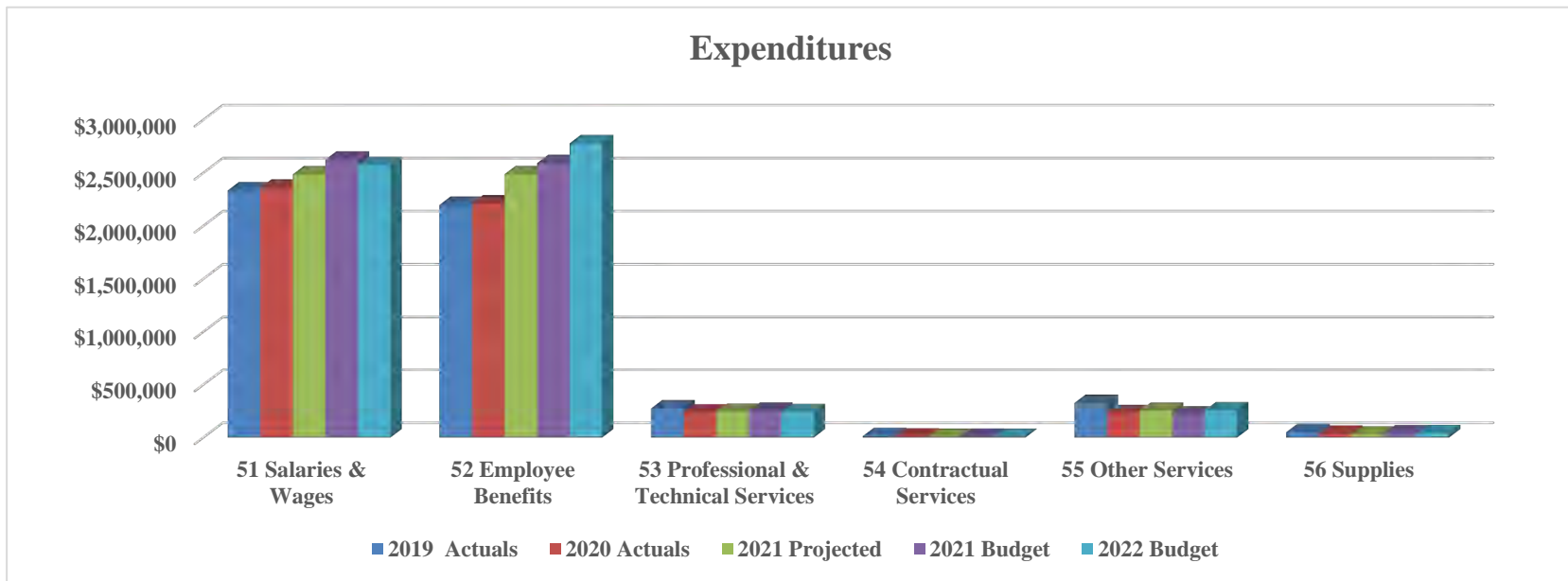
GENERAL FUND POLICE DEPARTMENT ALL DEPARTMENTS

						Budget Analysis				
Fiscal Year						2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget		
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
54 Contractual Services		\$42,444	\$43,215	\$13,603	\$14,982	\$17,752	30.5%	\$4,149	18.5%	\$2,770
<u>100 -40-500-5030-543025-</u>	MAINTENANCE, EQUIPMENT	\$9,859	\$6,790	\$1,882	\$2,200	\$2,200	16.9%	\$318	0.0%	\$0
<u>100 -40-500-5030-543026-</u>	MAINTENANCE, POLICE EQUIPMENT	\$1,125	\$112	\$317	\$850	\$600	89.3%	\$283	-29.4%	-\$250
<u>100 -40-500-5030-543090-</u>	MAINTENANCE, VEHICLE	\$315	\$254	\$655	\$902	\$202	-69.2%	-\$453	-77.6%	-\$700
<u>100 -40-500-5030-544200-</u>	RENTAL SERVICE	\$461	\$0	\$1,969	\$1,080	\$1,080	-45.1%	-\$889	0.0%	\$0
<u>100 -40-500-5040-543026-</u>	MAINTENANCE, POLICE EQUIPMENT	\$5,529	\$6,957	\$7,280	\$7,700	\$10,620	45.9%	\$3,340	37.9%	\$2,920
<u>100 -40-500-5040-543090-</u>	MAINTENANCE, VEHICLE	\$25,154	\$29,096	\$1,500	\$2,250	\$3,050	103.3%	\$1,550	35.6%	\$800
Total		\$42,444	\$43,215	\$13,603	\$14,982	\$17,752	30.5%	\$4,149	18.5%	\$2,770
55 Other Services		\$403,410	\$428,857	\$418,354	\$440,079	\$519,331	24.1%	\$100,977	18.0%	\$79,252
<u>100 -40-500-5030-552005-</u>	GENERAL INSURANCE	\$231,946	\$143,412	\$208,362	\$150,306	\$193,455	-7.2%	-\$14,907	28.7%	\$43,149
<u>100 -40-500-5030-553000-</u>	TELEPHONE EXPENSE	\$51,193	\$52,172	\$14,204	\$13,892	\$0	-100.0%	-\$14,204	-100.0%	-\$13,892
<u>100 -40-500-5030-554000-</u>	ADVERTISING, BIDS & RECORDS	\$140	\$193	\$58	\$250	\$250	333.6%	\$192	0.0%	\$0
<u>100 -40-500-5030-555000-</u>	PRINTING EXPENSE	\$12,094	\$11,699	\$13,366	\$14,306	\$12,669	-5.2%	-\$698	-11.4%	-\$1,638
<u>100 -40-500-5030-558000-</u>	TRAVEL & TRAINING	\$29,384	\$19,919	\$13,216	\$35,650	\$46,001	248.1%	\$32,785	29.0%	\$10,351
<u>100 -40-500-5030-558015-</u>	DUES	\$920	\$1,795	\$1,374	\$1,995	\$2,495	81.6%	\$1,121	25.1%	\$500
<u>100 -40-500-5040-552005-</u>	GENERAL INSURANCE	\$61,523	\$169,175	\$145,746	\$189,860	\$238,594	63.7%	\$92,848	25.7%	\$48,734
<u>100 -40-500-5040-553000-</u>	TELEPHONE EXPENSE	\$0	\$7,496	\$8,746	\$9,960	\$0	-100.0%	-\$8,746	-100.0%	-\$9,960
<u>100 -40-500-5040-555000-</u>	PRINTING EXPENSE	\$0	\$0	\$0	\$0	\$1,563	100.0%	\$1,563	100.0%	\$1,563
<u>100 -40-500-5040-558000-</u>	TRAVEL & TRAINING	\$15,121	\$21,502	\$12,917	\$22,320	\$22,920	77.4%	\$10,003	2.7%	\$600
<u>100 -40-500-5040-558015-</u>	DUES	\$1,090	\$1,493	\$365	\$1,540	\$1,385	279.5%	\$1,020	-10.1%	-\$155
Total		\$403,410	\$428,857	\$418,354	\$440,079	\$519,331	24.1%	\$100,977	18.0%	\$79,252
56 Supplies		\$135,320	\$118,383	\$116,503	\$140,020	\$141,730	21.7%	\$25,227	1.2%	\$1,710
<u>100 -40-500-5030-561005-</u>	OFFICE SUPPLIES	\$7,453	\$4,050	\$4,424	\$6,650	\$6,515	47.3%	\$2,091	-2.0%	-\$135
<u>100 -40-500-5030-561015-</u>	POSTAGE & FREIGHT	\$2,804	\$2,894	\$2,002	\$2,800	\$2,300	14.9%	\$298	-17.9%	-\$500
<u>100 -40-500-5030-561030-</u>	OPERATING SUPPLIES	\$33,857	\$23,492	\$18,519	\$24,440	\$25,550	38.0%	\$7,031	4.5%	\$1,110
<u>100 -40-500-5030-561065-</u>	MISCELLANEOUS	\$3,669	\$2,080	\$1,287	\$2,950	\$3,100	140.9%	\$1,813	5.1%	\$150
<u>100 -40-500-5030-562600-</u>	FUEL PURCHASE	\$96	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -40-500-5030-564000-</u>	BOOKS & PUBLICATIONS	\$625	\$1,375	\$100	\$600	\$800	700.0%	\$700	33.3%	\$200
<u>100 -40-500-5040-561005-</u>	OFFICE SUPPLIES	\$0	\$37	\$0	\$0	\$115	100.0%	\$115	100.0%	\$115
<u>100 -40-500-5040-561015-</u>	POSTAGE & FREIGHT	\$183	\$140	\$157	\$50	\$50	-68.2%	-\$107	0.0%	\$0
<u>100 -40-500-5040-561030-</u>	OPERATING SUPPLIES	\$12,482	\$14,789	\$33,172	\$15,330	\$17,600	-46.9%	-\$15,572	14.8%	\$2,270
<u>100 -40-500-5040-561065-</u>	MISCELLANEOUS	\$347	\$333	\$241	\$200	\$700	190.8%	\$459	250.0%	\$500
<u>100 -40-500-5040-562600-</u>	FUEL PURCHASE	\$73,805	\$69,193	\$56,601	\$87,000	\$85,000	50.2%	\$28,399	-2.3%	-\$2,000
Total		\$135,320	\$118,383	\$116,503	\$140,020	\$141,730	21.7%	\$25,227	1.2%	\$1,710
Grand Total		\$9,425,116	\$9,692,156	\$10,110,129	\$10,497,235	\$11,096,061	9.8%	\$985,932	5.7%	\$598,826

GENERAL FUND

POLICE DEPARTMENT SUPPORT SERVICES 2022 BUDGET

Accounts	Fiscal Year					2022 Budget vs 2021 Budget		
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	
51 Salaries & Wages	\$2,334,700	\$2,360,055	\$2,486,508	\$2,625,018	\$2,573,544	-2.0%	-\$51,474	
52 Employee Benefits	\$2,197,572	\$2,211,801	\$2,487,299	\$2,591,769	\$2,779,020	7.2%	\$187,251	
53 Professional & Technical Services	\$274,089	\$235,118	\$241,199	\$251,252	\$237,992	-5.3%	-\$13,260	
54 Contractual Services	\$11,761	\$7,156	\$4,823	\$5,032	\$4,082	-18.9%	-\$950	
55 Other Services	\$325,676	\$229,191	\$250,580	\$216,399	\$254,870	17.8%	\$38,471	
56 Supplies	\$48,503	\$33,891	\$26,332	\$37,440	\$38,265	2.2%	\$825	
Grand Total	\$5,192,302	\$5,077,213	\$5,496,741	\$5,726,910	\$5,887,773	2.8%	\$160,863	



GENERAL FUND POLICE DEPARTMENT SUPPORT SERVICES

						Budget Analysis				
Fiscal Year						2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget		
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
51 Salaries & Wages		\$2,334,700	\$2,360,055	\$2,486,508	\$2,625,018	\$2,573,544	3.5%	\$87,036	-2.0%	-\$51,474
<u>100 -40-500-5030-511000-</u>	SALARIES, FULL-TIME	\$2,214,930	\$2,225,668	\$2,372,782	\$2,512,016	\$2,452,956	3.4%	\$80,174	-2.4%	-\$59,060
<u>100 -40-500-5030-511005-</u>	SALARIES, PART-TIME	\$26	\$1,392	\$0	\$9,600	\$9,600	100.0%	\$9,600	0.0%	\$0
<u>100 -40-500-5030-511020-</u>	OTHER SALARIES	\$1,220	\$3,719	\$180	\$0	\$0	-100.0%	-\$180	0.0%	\$0
<u>100 -40-500-5030-511300-</u>	OVER-TIME	\$118,525	\$129,276	\$113,546	\$103,402	\$110,988	-2.3%	-\$2,558	7.3%	\$7,586
Total		\$2,334,700	\$2,360,055	\$2,486,508	\$2,625,018	\$2,573,544	3.5%	\$87,036	-2.0%	-\$51,474
52 Employee Benefits		\$2,197,572	\$2,211,801	\$2,487,299	\$2,591,769	\$2,779,020	11.7%	\$291,721	7.2%	\$187,251
<u>100 -40-500-5030-521000-</u>	HEALTH INSURANCE	\$528,059	\$539,874	\$588,610	\$674,739	\$672,327	14.2%	\$83,717	-0.4%	-\$2,412
<u>100 -40-500-5030-521005-</u>	LIFE INSURANCE	\$874	\$1,840	\$2,065	\$2,189	\$2,073	0.4%	\$8	-5.3%	-\$116
<u>100 -40-500-5030-521010-</u>	DENTAL INSURANCE	\$27,846	\$28,975	\$33,240	\$36,249	\$36,165	8.8%	\$2,925	-0.2%	-\$84
<u>100 -40-500-5030-521015-</u>	OPTICAL INSURANCE	\$1,911	\$2,262	\$2,288	\$1,985	\$1,985	-13.2%	-\$303	0.0%	\$0
<u>100 -40-500-5030-522000-</u>	FICA/MEDI, VILLAGE SHARE	\$173,183	\$173,503	\$182,755	\$195,041	\$191,215	4.6%	\$8,460	-2.0%	-\$3,826
<u>100 -40-500-5030-522300-</u>	IMRF, VILLAGE SHARE	\$53,357	\$51,507	\$64,837	\$68,716	\$62,705	-3.3%	-\$2,132	-8.7%	-\$6,011
<u>100 -40-500-5030-522305-</u>	PENSION CONTRIBUTIONS	\$1,400,000	\$1,400,001	\$1,600,000	\$1,600,000	\$1,800,000	12.5%	\$200,000	12.5%	\$200,000
<u>100 -40-500-5030-529005-</u>	UNIFORM PURCHASE	\$8,042	\$9,340	\$8,004	\$8,000	\$7,700	-3.8%	-\$304	-3.8%	-\$300
<u>100 -40-500-5030-529010-</u>	UNIFORM ALLOWANCE	\$4,300	\$4,500	\$5,500	\$4,850	\$4,850	-11.8%	-\$650	0.0%	\$0
Total		\$2,197,572	\$2,211,801	\$2,487,299	\$2,591,769	\$2,779,020	11.7%	\$291,721	7.2%	\$187,251
53 Prof & Techn Service		\$274,089	\$235,118	\$241,199	\$251,252	\$237,992	-1.3%	-\$3,207	-5.3%	-\$13,260
<u>100 -40-500-5030-532005-</u>	DISPATCHING SERVICES	\$187,331	\$176,134	\$156,578	\$156,578	\$159,409	1.8%	\$2,831	1.8%	\$2,831
<u>100 -40-500-5030-533015-</u>	IT SERVICES	\$33,801	\$12,827	\$17,987	\$21,393	\$20,486	13.9%	\$2,499	-4.2%	-\$907
<u>100 -40-500-5030-533030-</u>	MISC PROFESSIONAL SERVICES	\$21,680	\$25,733	\$23,215	\$28,491	\$27,552	18.7%	\$4,337	-3.3%	-\$939
<u>100 -40-500-5030-533115-</u>	POLICE COMMISSION EXPENSE	\$15,620	\$9,067	\$32,391	\$32,350	\$16,105	-50.3%	-\$16,286	-50.2%	-\$16,245
<u>100 -40-500-5030-533125-</u>	CRIME PREVENTION	\$8,420	\$3,532	\$1,040	\$4,840	\$4,440	326.9%	\$3,400	-8.3%	-\$400
<u>100 -40-500-5030-533130-</u>	TOBACCO/ALC COMPLIANCE CHECKS	\$267	\$225	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -40-500-5030-533135-</u>	JUVENILE ASSISTANCE	\$6,970	\$7,600	\$9,988	\$7,600	\$10,000	0.1%	\$12	31.6%	\$2,400
Total		\$274,089	\$235,118	\$241,199	\$251,252	\$237,992	-1.3%	-\$3,207	-5.3%	-\$13,260
54 Contractual Services		\$11,761	\$7,156	\$4,823	\$5,032	\$4,082	-15.4%	-\$741	-18.9%	-\$950
<u>100 -40-500-5030-543025-</u>	MAINTENANCE, EQUIPMENT	\$9,859	\$6,790	\$1,882	\$2,200	\$2,200	16.9%	\$318	0.0%	\$0
<u>100 -40-500-5030-543026-</u>	MAINTENANCE, POLICE EQUIPMENT	\$1,125	\$112	\$317	\$850	\$600	89.3%	\$283	-29.4%	-\$250
<u>100 -40-500-5030-543090-</u>	MAINTENANCE, VEHICLE	\$315	\$254	\$655	\$902	\$202	-69.2%	-\$453	-77.6%	-\$700
<u>100 -40-500-5030-544200-</u>	RENTAL SERVICE	\$461	\$0	\$1,969	\$1,080	\$1,080	-45.1%	-\$889	0.0%	\$0
Total		\$11,761	\$7,156	\$4,823	\$5,032	\$4,082	-15.4%	-\$741	-18.9%	-\$950

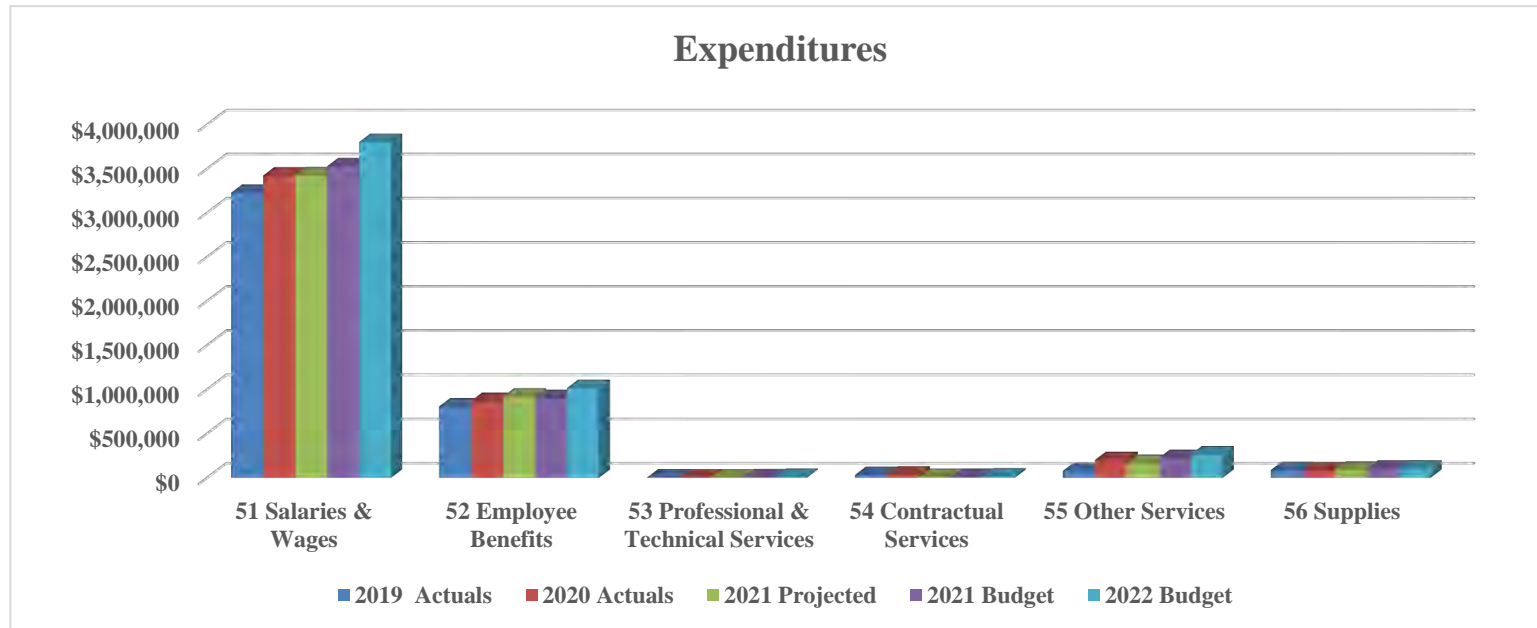
GENERAL FUND POLICE DEPARTMENT SUPPORT SERVICES

						Budget Analysis				
Fiscal Year						2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget		
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
55 Other Services		\$325,676	\$229,191	\$250,580	\$216,399	\$254,870	1.7%	\$4,290	17.8%	\$38,471
<u>100 -40-500-5030-552005-</u>	GENERAL INSURANCE	\$231,946	\$143,412	\$208,362	\$150,306	\$193,455	-7.2%	-\$14,907	28.7%	\$43,149
<u>100 -40-500-5030-553000-</u>	TELEPHONE EXPENSE	\$51,193	\$52,172	\$14,204	\$13,892	\$0	-100.0%	-\$14,204	-100.0%	-\$13,892
<u>100 -40-500-5030-554000-</u>	ADVERTISING, BIDS & RECORDS	\$140	\$193	\$58	\$250	\$250	333.6%	\$192	0.0%	\$0
<u>100 -40-500-5030-555000-</u>	PRINTING EXPENSE	\$12,094	\$11,699	\$13,366	\$14,306	\$12,669	-5.2%	-\$698	-11.4%	-\$1,638
<u>100 -40-500-5030-558000-</u>	TRAVEL & TRAINING	\$29,384	\$19,919	\$13,216	\$35,650	\$46,001	248.1%	\$32,785	29.0%	\$10,351
<u>100 -40-500-5030-558015-</u>	DUES	\$920	\$1,795	\$1,374	\$1,995	\$2,495	81.6%	\$1,121	25.1%	\$500
Total		\$325,676	\$229,191	\$250,580	\$216,399	\$254,870	1.7%	\$4,290	17.8%	\$38,471
56 Supplies		\$48,503	\$33,891	\$26,332	\$37,440	\$38,265	45.3%	\$11,933	2.2%	\$825
<u>100 -40-500-5030-561005-</u>	OFFICE SUPPLIES	\$7,453	\$4,050	\$4,424	\$6,650	\$6,515	47.3%	\$2,091	-2.0%	-\$135
<u>100 -40-500-5030-561015-</u>	POSTAGE & FREIGHT	\$2,804	\$2,894	\$2,002	\$2,800	\$2,300	14.9%	\$298	-17.9%	-\$500
<u>100 -40-500-5030-561030-</u>	OPERATING SUPPLIES	\$33,857	\$23,492	\$18,519	\$24,440	\$25,550	38.0%	\$7,031	4.5%	\$1,110
<u>100 -40-500-5030-561065-</u>	MISCELLANEOUS	\$3,669	\$2,080	\$1,287	\$2,950	\$3,100	140.9%	\$1,813	5.1%	\$150
<u>100 -40-500-5030-562600-</u>	FUEL PURCHASE	\$96	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -40-500-5030-564000-</u>	BOOKS & PUBLICATIONS	\$625	\$1,375	\$100	\$600	\$800	700.0%	\$700	33.3%	\$200
Total		\$48,503	\$33,891	\$26,332	\$37,440	\$38,265	45.3%	\$11,933	2.2%	\$825
Grand Total		\$5,192,302	\$5,077,213	\$5,496,741	\$5,726,910	\$5,887,773	7.1%	\$391,032	2.8%	\$160,863

GENERAL FUND

POLICE DEPARTMENT FIELD OPERATIONS 2022 BUDGET

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$3,228,009	\$3,422,748	\$3,426,115	\$3,527,517	\$3,802,419	7.8%	\$274,902
52 Employee Benefits	\$806,797	\$869,730	\$918,855	\$901,698	\$1,014,748	12.5%	\$113,050
53 Professional & Technical Services	\$2,774	\$2,248	\$1,693	\$4,900	\$9,525	94.4%	\$4,625
54 Contractual Services	\$30,683	\$36,058	\$8,780	\$9,950	\$13,670	37.4%	\$3,720
55 Other Services	\$77,734	\$199,666	\$167,774	\$223,680	\$264,462	18.2%	\$40,782
56 Supplies	\$86,816	\$84,492	\$90,171	\$102,580	\$103,465	0.9%	\$885
Grand Total	\$4,232,814	\$4,614,943	\$4,613,388	\$4,770,325	\$5,208,289	9.2%	\$437,963



GENERAL FUND POLICE DEPARTMENT FIELD OPERATIONS

						Budget Analysis				
Fiscal Year						2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget		
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
51 Salaries & Wages		\$3,228,009	\$3,422,748	\$3,426,115	\$3,527,517	\$3,802,419	11.0%	\$376,304	7.8%	\$274,902
100 -40-500-5040-511000-	SALARIES, FULL-TIME	\$2,994,761	\$3,182,386	\$3,231,660	\$3,223,049	\$3,461,455	7.1%	\$229,795	7.4%	\$238,406
100 -40-500-5040-511005-	SALARIES, PART-TIME	\$84,332	\$89,876	\$83,461	\$104,506	\$120,000	43.8%	\$36,539	14.8%	\$15,494
100 -40-500-5040-511020-	OTHER SALARIES	\$28,555	\$19,249	\$7,875	\$23,712	\$24,624	212.7%	\$16,749	3.8%	\$912
100 -40-500-5040-511300-	OVER-TIME	\$120,360	\$131,236	\$103,119	\$176,250	\$196,340	90.4%	\$93,221	11.4%	\$20,090
Total		\$3,228,009	\$3,422,748	\$3,426,115	\$3,527,517	\$3,802,419	11.0%	\$376,304	7.8%	\$274,902
52 Employee Benefits		\$806,797	\$869,730	\$918,855	\$901,698	\$1,014,748	10.4%	\$95,893	12.5%	\$113,050
100 -40-500-5040-521000-	HEALTH INSURANCE	\$510,931	\$564,687	\$613,781	\$575,834	\$663,409	8.1%	\$49,628	15.2%	\$87,575
100 -40-500-5040-521005-	LIFE INSURANCE	\$961	\$2,085	\$2,350	\$2,340	\$2,518	7.1%	\$168	7.6%	\$178
100 -40-500-5040-521010-	DENTAL INSURANCE	\$27,847	\$31,383	\$34,864	\$32,232	\$32,561	-6.6%	-\$2,303	1.0%	\$329
100 -40-500-5040-522000-	FICA/MEDI, VILLAGE SHARE	\$239,608	\$253,551	\$254,249	\$264,772	\$284,190	11.8%	\$29,941	7.3%	\$19,418
100 -40-500-5040-529005-	UNIFORM PURCHASE	\$26,751	\$17,324	\$12,911	\$25,820	\$31,720	145.7%	\$18,809	22.9%	\$5,900
100 -40-500-5040-529010-	UNIFORM ALLOWANCE	\$700	\$700	\$700	\$700	\$350	-50.0%	-\$350	-50.0%	-\$350
Total		\$806,797	\$869,730	\$918,855	\$901,698	\$1,014,748	10.4%	\$95,893	12.5%	\$113,050
53 Prof & Techn Service		\$2,774	\$2,248	\$1,693	\$4,900	\$9,525	462.6%	\$7,832	94.4%	\$4,625
100 -40-500-5040-532005-	DISPATCHING SERVICES	\$1,023	\$897	\$0	\$1,000	\$1,100	100.0%	\$1,100	10.0%	\$100
100 -40-500-5040-533015-	IT SERVICES	\$0	\$0	\$0	\$400	\$0	0.0%	\$0	-100.0%	-\$400
100 -40-500-5040-533030-	MISC PROFESSIONAL SERVICES	\$1,385	\$1,010	\$960	\$1,250	\$6,025	527.6%	\$5,065	382.0%	\$4,775
100 -40-500-5040-533125-	CRIME PREVENTION	\$292	\$341	\$733	\$2,250	\$2,400	227.4%	\$1,667	6.7%	\$150
100 -40-500-5040-533130-	TOBACCO/ALC COMPLIANCE CHECKS	\$75	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$2,774	\$2,248	\$1,693	\$4,900	\$9,525	462.6%	\$7,832	94.4%	\$4,625
54 Contractual Services		\$30,683	\$36,058	\$8,780	\$9,950	\$13,670	55.7%	\$4,890	37.4%	\$3,720
100 -40-500-5040-543000-	MAINTENANCE & REPAIR SERVICES	\$0	\$5	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
100 -40-500-5040-543026-	MAINTENANCE, POLICE EQUIPMENT	\$5,529	\$6,957	\$7,280	\$7,700	\$10,620	45.9%	\$3,340	37.9%	\$2,920
100 -40-500-5040-543090-	MAINTENANCE, VEHICLE	\$25,154	\$29,096	\$1,500	\$2,250	\$3,050	103.3%	\$1,550	35.6%	\$800
Total		\$30,683	\$36,058	\$8,780	\$9,950	\$13,670	55.7%	\$4,890	37.4%	\$3,720
55 Other Services		\$77,734	\$199,666	\$167,774	\$223,680	\$264,462	57.6%	\$96,688	18.2%	\$40,782
100 -40-500-5040-552005-	GENERAL INSURANCE	\$61,523	\$169,175	\$145,746	\$189,860	\$238,594	63.7%	\$92,848	25.7%	\$48,734
100 -40-500-5040-553000-	TELEPHONE EXPENSE	\$0	\$7,496	\$8,746	\$9,960	\$0	-100.0%	-\$8,746	-100.0%	-\$9,960
100 -40-500-5040-555000-	PRINTING EXPENSE	\$0	\$0	\$0	\$0	\$1,563	100.0%	\$1,563	100.0%	\$1,563
100 -40-500-5040-558000-	TRAVEL & TRAINING	\$15,121	\$21,502	\$12,917	\$22,320	\$22,920	77.4%	\$10,003	2.7%	\$600
100 -40-500-5040-558015-	DUES	\$1,090	\$1,493	\$365	\$1,540	\$1,385	279.5%	\$1,020	-10.1%	-\$155
Total		\$77,734	\$199,666	\$167,774	\$223,680	\$264,462	57.6%	\$96,688	18.2%	\$40,782
56 Supplies		\$86,816	\$84,492	\$90,171	\$102,580	\$103,465	14.7%	\$13,294	0.9%	\$885
100 -40-500-5040-561005-	OFFICE SUPPLIES	\$0	\$37	\$0	\$0	\$115	100.0%	\$115	100.0%	\$115
100 -40-500-5040-561015-	POSTAGE & FREIGHT	\$183	\$140	\$157	\$50	\$50	-68.2%	-\$107	0.0%	\$0
100 -40-500-5040-561030-	OPERATING SUPPLIES	\$12,482	\$14,789	\$33,172	\$15,330	\$17,600	-46.9%	-\$15,572	14.8%	\$2,270
100 -40-500-5040-561065-	MISCELLANEOUS	\$347	\$333	\$241	\$200	\$700	190.8%	\$459	250.0%	\$500
100 -40-500-5040-562600-	FUEL PURCHASE	\$73,805	\$69,193	\$56,601	\$87,000	\$85,000	50.2%	\$28,399	-2.3%	-\$2,000
Total		\$86,816	\$84,492	\$90,171	\$102,580	\$103,465	14.7%	\$13,294	0.9%	\$885
Grand Total		\$4,232,814	\$4,614,943	\$4,613,388	\$4,770,325	\$5,208,289	12.9%	\$594,901	9.2%	\$437,963

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 26 employees. The employees of the department are allocated to the Public Works and the Water and Sewer Fund based upon work assignments. Two full time additions were made in FY 2020 at the expense of a reduction in one part-time position.

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022
Full Time	22	22	24	24	24
Part Time	3	3	2	2	2
Total	25	25	26	26	26

PUBLIC WORKS DEPARTMENT 2022 BUDGET ALL DEPARTMENTS

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$622,132	\$888,917	\$1,057,982	\$1,078,050	\$1,116,610	3.6%	\$38,560
52 Employee Benefits	\$231,272	\$317,483	\$432,784	\$430,101	\$448,819	4.4%	\$18,718
53 Professional & Technical Services	\$24,858	\$13,193	\$28,364	\$36,840	\$31,940	-13.3%	-\$4,900
54 Contractual Services	\$1,203,387	\$1,236,901	\$1,426,285	\$1,326,039	\$1,542,459	16.3%	\$216,420
55 Other Services	\$206,567	\$183,031	\$175,076	\$186,093	\$203,265	9.2%	\$17,172
56 Supplies	\$186,246	\$164,109	\$174,484	\$200,706	\$193,099	-3.8%	-\$7,607
Grand Total	\$2,474,461	\$2,803,633	\$3,294,975	\$3,257,828	\$3,536,191	8.5%	\$278,363

2022 Budget Comparisons

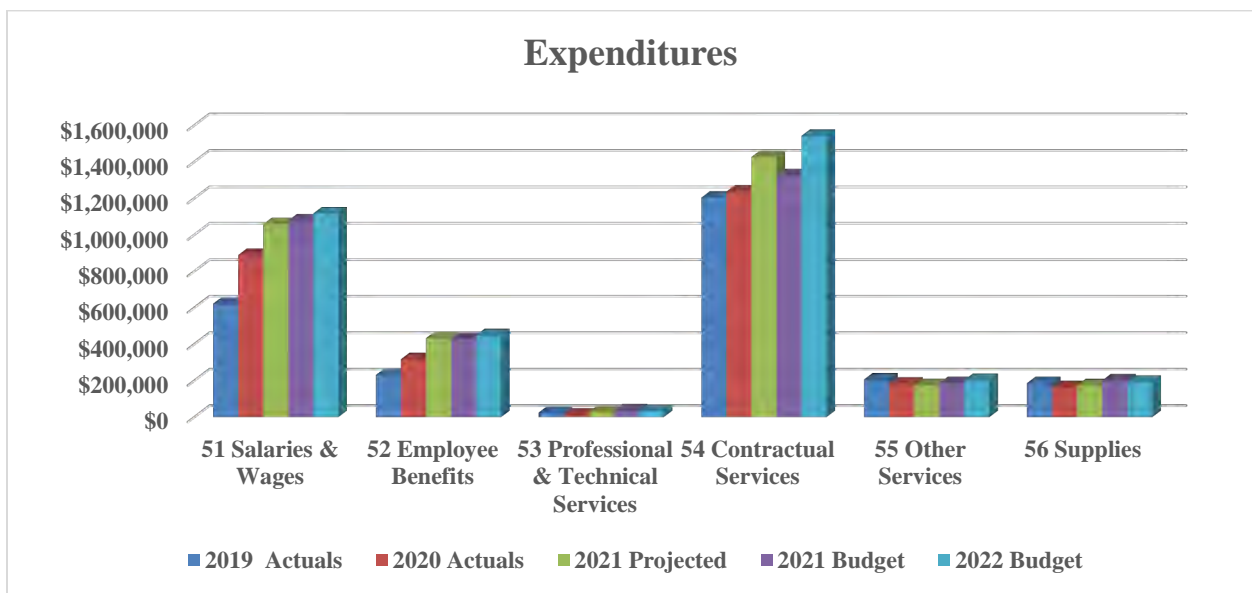
The department budget is up 8.5% or \$278,363 compared to the 2021 budget. Personnel costs and Contractual services have seen the largest increases in the budget.

- Salaries & wages have increases 3.6% or \$38,560 due to annual wage increases per contract and the merit pay system for non-union employees.

- Employee benefits have increases 4.4% or \$18,718 from health insurance premium increases and enrollment changes and payroll tax increases.
- Professional & technical services are lower by 13.3% or \$4,900 from a decrease in budgeted engineering service fees.
- Contractual services have increased 16.3% or \$216,420 due to increases in numerous maintenance line-item accounts.
- Other services are up 9.2% or \$17,172 due to liability insurance increases.
- Supplies is lower by 3.8% or \$7,607 due to decreases in budgets for tools, street lighting and fuel purchases.

Five Year Trend

Personnel costs followed closely by contractual services are the largest areas of expenditure within the department. Both categories show increasing trends year over year while other categories of expenditure fluctuate up or down slightly in any given year.



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.

Fiscal Year 2021 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 received approval of the Phase I engineering on June 12, 2020. The Village then submitted an engineering contract with its consultant to the Illinois Department of Transportation for approval. This agreement is for Phase 2 (design) and land acquisition services.
- The Village received the prestigious Arbor Day Foundation’s “Tree City USA” award for the 26th 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 also received the Growth Award recognizing annual activities that combine to build sustainable community forestry programs.
- 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. The system went live in April 2021, replacing our See-Click-Fix platform.
- The Village coordinated future road projects with Kendall County including Collins Road. The County started design engineering and land acquisition for Collins Road in 2020. As part of the project, the Village will construct a watermain from the Hunt Club water tower west along Collins Road to Minkler Road, and south along Minkler Road to the Hunt Club subdivision.
- We completed annual street resurfacing program.
- The Village received approval from the Illinois Department of Transportation to install traffic signals at the intersections of Washington Street with Main Street and Harrison Street. The Village petitioned the Illinois Commerce Commission to order the Illinois Railway to connect the crossing signals with the traffic signals.
- We provided technical assistance and completed the TIF projects including the reconstruction of Adams Streets, Harrison Street, Jackson Street, and improvements to Block 11 of the original subdivision of Oswego.

Strategic Plan Goals and Objectives for 2022

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 with Kendall County the Collins Road extension. The Village will construct a new watermain within the limits of this project. The county started design engineering and land acquisition in FY 21 with construction scheduled after FY22.
5. Complete annual street resurfacing program.
6. Continue to refine the Enterprise Asset Management project.
7. Complete engineering and obtain permits for the installation of traffic signals at the intersections of Washington Street with Main Street and Harrison Street.
8. Continue engineering leading to the implementation of a railroad quiet zone in downtown.
9. Complete the construction of the Oswego Entertainment Venue.

Department Divisions

6010 – Administration

The Administration division performs management oversight of the Public Works Department, including capital planning, engineering, environmental, water & sewer, engineering, street, right of ways, traffic control, street lighting, forestry, refuse, recycling and other public works projects and programs ensuring technical competence and compliance with all current codes and criteria. Manages engineering consultants and service contractors who perform service to the Public Works Department.

2022 Budget Comparison

- Administration budget lower by 7.4% or \$32,597.
 - Salaries & wages lower 14.8% or \$31,781 from revised wage allocations between divisions.
 - Employee benefits is less by 17% or \$15,050 due to wage and health insurance cost allocation changes.
 - Other services increased 12.2% or \$14,294 from liability insurance and Travel/training increases netted with Telephone expense reductions.

Performance Indicator	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budgeted FY 2021	Projected FY 2021	Budgeted FY 2022
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Work Orders - Total

Total Work Orders Issued	1,685	2,990	2,782	2,600	2,600	2,600
Total Work Orders Completed	1684	2,840	2,393	2,600	2,600	2,600
Percentage Work Orders Completed	100%	95%	86%	100%	100%	100%

Special Events

Number of events assisted	65	60	42	64	64	64
Hours	558.25	916	748.25	928	928	928
Work Orders Issued	83	120	42	128	128	128
Work Orders Completed	71	120	42	128	128	128
Percentage Work Orders Completed		100%	100%	100%	100%	100%

6020 – Engineering

This division performs duties related to the creation, review, and approval of public and private infrastructure within the Village. Professional and technical duties in the planning, organizing, and conducting of civil engineering assignments in accordance with best practices and legal guidelines.

2022 Budget Comparison

- Engineering budget is up 7% or \$12,322 due to personnel cost increases.
 - Salaries & wages has increased 9.6% or \$11,058 due to a \$10,000 addition for a Part Time Intern.
 - Employee benefits is up 29.8% or \$10,022 due to health insurance premium increases.
 - Professional & technical services decreased 55.6% from a decrease of \$10,000 in engineering costs.
 - Other services increased 15.7% or \$1,242 from liability insurance cost increases.

6030 – Roads

This division performs maintenance of streets, signs, streetlights, sidewalks, and other constructed elements within the right-of-way. It is responsible for snow and ice control. The stormwater system is also managed by this division.

2022 Budget Comparison

- Road's budget is up 10.9% or \$134,535 due to Personnel and Contractual services increases in the budget.
 - Salaries & wages is up 18.2% or \$46,628 from contractual annual wage increases.
 - Employee benefits is up 18.3% or \$21,425 due to increases in health insurance increases and payroll taxes.
 - Professional & technical services has increased 300% or \$5,100 due to an increase to the engineering service account budget.
 - Contractual services have increased 10% or \$70,467 from increases in multiple accounts: Snow removal up \$46,000, Maintenance Sidewalks up \$5,000, Maintenance streetlights up \$25,000, Maintenance traffic signals up \$32,000 and reductions in Maintenance Pavement markings of \$35,000.
 - Supplies has decreased 6.9% or \$9,396 from a reduction in the Tools line item and Street lighting expenditure line item.

Performance Indicator	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budgeted FY 2021	Projected FY 2021	Budgeted FY 2022
<u>Streets</u>						
Lane miles	325	325	330	330	330	330
Pothole patch (tons)	25.13	34	42	35	35	35
Street sweeping - miles	288	288	293	293	293	293
Total street signs	N/A	N/A	N/A	N/A	N/A	N/A
Street signs repaired/replaced	131	96	77	120	102	125
Sidewalk repairs	67	56	69	100	118	100
Curb repairs	11	17	18	15	9	15

Performance Indicator	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budgeted FY 2021	Projected FY 2021	Budgeted FY 2022
<u>Streetlights/Traffic Signals</u>						
Percentage Lights Repaired	20%	32%	17%	36%	36%	26%
Light Heads Replaced	1	2	6	25	25	25
Photo Cells Replaced	55	123	50	100	100	100
Work Orders Issued	508	854	457	800	800	800
Work Orders Completed	501	838	397	800	800	800
Percentage Work Orders Completed	99%	98%	87%	100%	100%	100%
<u>Traffic Signals</u>						
Total Traffic Signals	28	28	30	30	30	30
Work Orders Issued	10	18	20	15	15	15
Work Orders Completed	10	18	20	15	15	15
Percentage Work Orders Completed	100%	100%	100%	100%	100%	100%
<u>Snow & Ice Control</u>						
Total snow (inches)	43.17	34.5	30.32	35	35	35
Times Plowed or Salted	11	27	21	25	25	25
Contractor Call-outs	19	18	24	9	9	12
Total salt used (tons)	2,000	1,440	1,040	2,400	2,400	2,400
Total Hours	1,150	/	1,400	1,500	1,500	1,500
Mailboxes damaged	25	22	15	20	20	20
Hours/Plow Event	181.82	53.33	49.54	96.00	96.00	
<u>Storm Drains</u>						
Number of Inlets	4,020	4,020	4,020	4,020	4,020	4,020
Inlets inspected	75	41	300	300	300	300
Percentage inspected	2%	1%	7%	7%	7%	7%
Inlets cleaned	113	78	100	100	100	100
Percentage cleaned	3%	1%	2%	2%	2%	2%
Total Outfalls	184	184	184	184	184	184
Outfalls inspected	0	0	25	159	114	100
Percentage inspected	0%	0%	14%	86%	62%	54%

6040 – Forestry

This division performs and supervises a variety of tasks serving the Village with grounds and forestry needs including mowing, brush and leaf collection, tree maintenance, grounds checks, and mosquito management.

2022 Budget Comparison

- Forestry budget is up 18.8% or \$117,135 from increases in the Contractual services category.
 - Salaries & wages are up 2.1% or \$5,174 from contractual annual wage increases.
 - Employee benefits is up slightly.
 - Contractual services are up 45.1% or \$110,430 from increases in landscaping services of \$72,023, Tree purchase of \$9,737 and tree removal of \$29,000.
 - Supplies account increased 127.3% due to the \$1,200 increase in the Tools line-item account.

Performance Indicator	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budgeted FY 2021	Projected FY 2021	Budgeted FY 2022
<u>Parkway Tree Maintenance</u>						
Total Trees	16,040	16,094	16,300	16,400	16,400	16,400
Tree removals	<u>151</u>	166	<u>187</u>	<u>100</u>	<u>100</u>	<u>300</u>
EAB	10	8	5	50	0	0
Storm damage/other	140	158	40	100	117	300
Percentage Trees Removed	1%	1%	1%	1%	1%	1%
Remaining EAB Trees	100	92	37	50	50	50
Tree Planted	433	222	100	300	100	300
EAB	333	0	0	50	0	0
Other	100	222	100	200	100	300
Trees pruned	1,184	647	1,000	1,000	1,000	1,000
Percentage Trees Pruned	7%	4%	6%	6%	6%	6%
Stumps removed	175	89	100	200	110	200
Wood Chips Produced (yds)	3,600	3,800	3,500	3,500	3,500	3,500
Work Orders Issued	310	296	599	400	400	400
Work Orders Completed	290	296	387	400	400	400
Percentage Work Orders Completed	94%	100%	65%	100%	100%	100%
<u>Landscaping</u>						
Leaf Collection (loads)	317	289	254	325	325	325

Mowing

Fine cut mowing - cycles	25	25	17	26	26	26
Rough cut mowing- cycles	6	6	4	6	6	6
Landscape maintenance - cycles	25	24	13	26	13	13

Mosquito Abatement

Catch basins treated	3,699	3,937	3,937	4,000	3,815	4,000
Adulticide applications	10	10	10	8	8	8

6050 – Fleet

The Fleet division performs skilled maintenance and repair work ensuring for the safety and proper working order of Village equipment and vehicles. Responsibilities include developing and implementing a program for the maintenance and repair of the fleet, ordering parts and supplies, and promoting the safe and efficient operation of vehicles and equipment.

2022 Budget Comparison

Fleet department budget has decreased 9.8% or \$29,769 due to a \$38,500 reduction in the contractual services category.

- Salaries & wages has increased 5.3% or \$6,132 from contractual annual wage increases.
- Employee benefits has increased 3.3% or \$1,633 due to health insurance premium and payroll tax increases.
- Contractual services have decreased 58.7% or \$38,500 due to maintenance & repair services account decreases budgeted.

6060 – Facilities

This division performs duties related to the operation and maintenance of municipal buildings for the Village. Professional and administrative duties in the planning, developing, and implementing of building maintenance services in accordance with best practices and legal guidelines.

2022 Budget Comparison

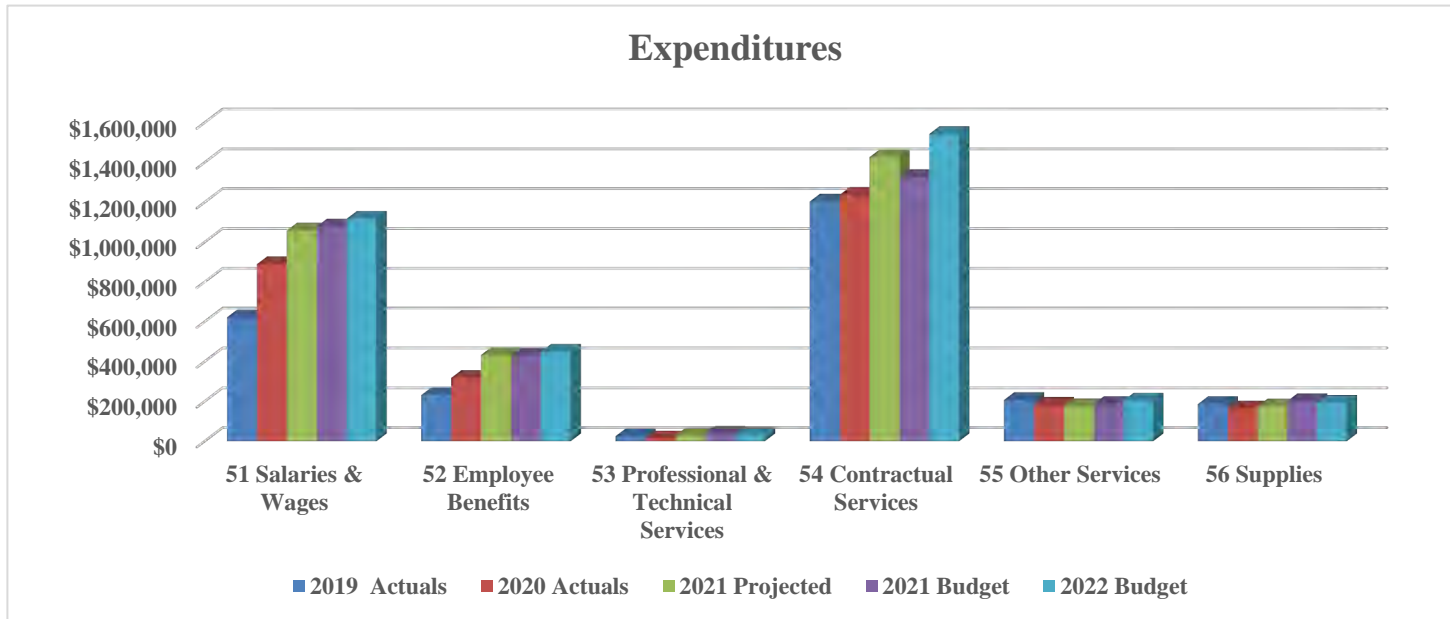
Facilities department budget has increased 15.9% or \$76,738 from the increase in Contractual services.

- Contractual services increased 23.9% or \$74,023 from increases in the maintenance building line item. Facilities need repairs commanding the budget increase.

GENERAL FUND

PUBLIC WORKS DEPARTMENT 2022 BUDGET ALL DEPARTMENTS

Accounts	Fiscal Year					2022 Budget vs 2021 Budget	
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
51 Salaries & Wages	\$622,132	\$888,917	\$1,057,982	\$1,078,050	\$1,116,610	3.6%	\$38,560
52 Employee Benefits	\$231,272	\$317,483	\$432,784	\$430,101	\$448,819	4.4%	\$18,718
53 Professional & Technical Services	\$24,858	\$13,193	\$28,364	\$36,840	\$31,940	-13.3%	-\$4,900
54 Contractual Services	\$1,203,387	\$1,236,901	\$1,426,285	\$1,326,039	\$1,542,459	16.3%	\$216,420
55 Other Services	\$206,567	\$183,031	\$175,076	\$186,093	\$203,265	9.2%	\$17,172
56 Supplies	\$186,246	\$164,109	\$174,484	\$200,706	\$193,099	-3.8%	-\$7,607
Grand Total	\$2,474,461	\$2,803,633	\$3,294,975	\$3,257,828	\$3,536,191	8.5%	\$278,363



GENERAL FUND PUBLIC WORKS ADMINISTRATION BUDGET

							Budget Analysis			
		Fiscal Year				2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget		
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
51 Salaries & Wages		\$149,503	\$163,811	\$217,526	\$214,424	\$182,643	-16.0%	-\$34,883	-14.8%	-\$31,781
<u>100 -50-600-6010-511000-</u>	SALARIES, FULL-TIME	\$140,354	\$148,884	\$197,142	\$193,724	\$165,343	-16.1%	-\$31,799	-14.7%	-\$28,381
<u>100 -50-600-6010-511005-</u>	SALARIES, PART-TIME	\$4,840	\$14,628	\$13,627	\$20,400	\$16,800	23.3%	\$3,173	-17.6%	-\$3,600
<u>100 -50-600-6010-511300-</u>	OVER-TIME	\$4,309	\$300	\$6,757	\$300	\$500	-92.6%	-\$6,257	66.7%	\$200
Total		\$149,503	\$163,811	\$217,526	\$214,424	\$182,643	-16.0%	-\$34,883	-14.8%	-\$31,781
52 Employee Benefits		\$64,651	\$64,252	\$84,706	\$88,285	\$73,235	-13.5%	-\$11,471	-17.0%	-\$15,050
<u>100 -50-600-6010-521000-</u>	HEALTH INSURANCE	\$32,231	\$35,627	\$43,191	\$43,492	\$34,417	-20.3%	-\$8,774	-20.9%	-\$9,075
<u>100 -50-600-6010-521005-</u>	LIFE INSURANCE	\$42	\$113	\$143	\$142	\$102	-28.7%	-\$41	-28.2%	-\$40
<u>100 -50-600-6010-521010-</u>	DENTAL INSURANCE	\$1,981	\$2,198	\$2,572	\$2,505	\$2,050	-20.3%	-\$522	-18.2%	-\$455
<u>100 -50-600-6010-521015-</u>	OPTICAL INSURANCE	\$498	\$464	\$426	\$464	\$464	8.9%	\$38	0.0%	\$0
<u>100 -50-600-6010-522000-</u>	FICA/MEDI, VILLAGE SHARE	\$10,495	\$11,661	\$15,710	\$16,244	\$13,874	-11.7%	-\$1,836	-14.6%	-\$2,370
<u>100 -50-600-6010-522300-</u>	IMRF, VILLAGE SHARE	\$13,258	\$12,476	\$20,662	\$19,638	\$16,828	-18.6%	-\$3,834	-14.3%	-\$2,810
<u>100 -50-600-6010-529000-</u>	UNIFORM SERVICE	\$6,016	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -50-600-6010-529010-</u>	UNIFORM ALLOWANCE	\$130	\$1,713	\$2,002	\$5,800	\$5,500	174.7%	\$3,498	-5.2%	-\$300
Total		\$64,651	\$64,252	\$84,706	\$88,285	\$73,235	-13.5%	-\$11,471	-17.0%	-\$15,050
53 Prof & Techn Service		\$8,838	\$5,589	\$1,049	\$8,260	\$8,260	687.7%	\$7,211	0.0%	\$0
<u>100 -50-600-6010-533030-</u>	MISC PROFESSIONAL SERVICES	\$8,838	\$5,589	\$1,049	\$8,260	\$8,260	687.7%	\$7,211	0.0%	\$0
Total		\$8,838	\$5,589	\$1,049	\$8,260	\$8,260	687.7%	\$7,211	0.0%	\$0
54 Contractual Services		\$2,839	\$2,434	\$474	\$1,500	\$1,500	216.2%	\$1,026	0.0%	\$0
<u>100 -50-600-6010-543020-</u>	MAINTENANCE, BUILDING	\$1,186	\$876	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -50-600-6010-543025-</u>	MAINTENANCE, EQUIPMENT	\$553	\$459	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -50-600-6010-543045-</u>	MAINTENANCE, OFFICE EQUIPMENT	\$35	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -50-600-6010-543055-</u>	MAINTENANCE, SAFETY EQUIPMENT	\$1,066	\$1,099	\$474	\$1,500	\$1,500	216.2%	\$1,026	0.0%	\$0
Total		\$2,839	\$2,434	\$474	\$1,500	\$1,500	216.2%	\$1,026	0.0%	\$0
55 Other Services		\$164,736	\$152,995	\$129,570	\$117,010	\$131,304	1.3%	\$1,734	12.2%	\$14,294
<u>100 -50-600-6010-550005-</u>	MOSQUITO CONTROL SERVICE	\$98,468	\$83,398	\$85,066	\$87,000	\$89,000	4.6%	\$3,934	2.3%	\$2,000
<u>100 -50-600-6010-552005-</u>	GENERAL INSURANCE	\$57,407	\$58,298	\$37,485	\$13,712	\$23,215	-38.1%	-\$14,270	69.3%	\$9,503
<u>100 -50-600-6010-553000-</u>	TELEPHONE EXPENSE	\$2,122	\$771	\$1,894	\$813	\$0	-100.0%	-\$1,894	-100.0%	-\$813
<u>100 -50-600-6010-554000-</u>	ADVERTISING, BIDS & RECORDS	\$0	\$1,847	\$1,627	\$1,000	\$1,250	-23.2%	-\$377	25.0%	\$250
<u>100 -50-600-6010-555000-</u>	PRINTING EXPENSE	\$1,175	\$519	\$1,075	\$2,280	\$1,824	69.7%	\$749	-20.0%	-\$456
<u>100 -50-600-6010-558000-</u>	TRAVEL & TRAINING	\$4,715	\$7,150	\$1,248	\$10,955	\$14,765	1083.1%	\$13,517	34.8%	\$3,810
<u>100 -50-600-6010-558015-</u>	DUES	\$850	\$1,012	\$1,175	\$1,250	\$1,250	6.4%	\$75	0.0%	\$0
Total		\$164,736	\$152,995	\$129,570	\$117,010	\$131,304	1.3%	\$1,734	12.2%	\$14,294
56 Supplies		\$12,233	\$6,491	\$3,355	\$11,080	\$11,020	228.5%	\$7,665	-0.5%	-\$60
<u>100 -50-600-6010-560005-</u>	DECORATIONS	\$10,575	\$3,492	\$1,667	\$5,000	\$5,000	199.9%	\$3,333	0.0%	\$0
<u>100 -50-600-6010-561005-</u>	OFFICE SUPPLIES	\$1,041	\$932	\$825	\$1,500	\$1,500	81.8%	\$675	0.0%	\$0
<u>100 -50-600-6010-561015-</u>	POSTAGE & FREIGHT	\$0	\$7	\$25	\$250	\$250	904.4%	\$225	0.0%	\$0
<u>100 -50-600-6010-561055-</u>	RADIOS, COMMUNICATION EQUIPMENT	\$203	\$0	\$0	\$900	\$900	100.0%	\$900	0.0%	\$0
<u>100 -50-600-6010-561065-</u>	MISCELLANEOUS	\$414	\$1,978	\$750	\$3,180	\$3,120	316.0%	\$2,370	-1.9%	-\$60
<u>100 -50-600-6010-564000-</u>	BOOKS & PUBLICATIONS	\$0	\$82	\$88	\$250	\$250	184.5%	\$162	0.0%	\$0
Total		\$12,233	\$6,491	\$3,355	\$11,080	\$11,020	228.5%	\$7,665	-0.5%	-\$60
Grand Total		\$402,800	\$395,572	\$436,680	\$440,559	\$407,962	-6.6%	-\$28,718	-7.4%	-\$32,597

GENERAL FUND PUBLIC WORKS ENGINEERING BUDGET

						Budget Analysis				
		Fiscal Year				2022 Budget vs Projected		2022 Budget vs 2021 Budget		
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
51 Salaries & Wages		\$27,778	\$87,249	\$115,809	\$115,622	\$126,680	9.4%	\$10,871	9.6%	\$11,058
<u>100 -50-600-6020-511000-</u>	SALARIES, FULL-TIME	\$24,814	\$87,246	\$115,379	\$115,622	\$116,680	1.1%	\$1,301	0.9%	\$1,058
<u>100 -50-600-6020-511005-</u>	SALARIES, PART-TIME	\$2,503	\$0	\$0	\$0	\$10,000	100.0%	\$10,000	100.0%	\$10,000
<u>100 -50-600-6020-511300-</u>	OVER-TIME	\$462	\$3	\$430	\$0	\$0	-100.0%	-\$430	0.0%	\$0
Total		\$27,778	\$87,249	\$115,809	\$115,622	\$126,680	9.4%	\$10,871	9.6%	\$11,058
52 Employee Benefits		\$6,364	\$28,321	\$43,551	\$33,636	\$43,658	0.2%	\$107	29.8%	\$10,022
<u>100 -50-600-6020-521000-</u>	HEALTH INSURANCE	\$1,987	\$14,037	\$22,076	\$12,100	\$21,400	-3.1%	-\$676	76.9%	\$9,300
<u>100 -50-600-6020-521005-</u>	LIFE INSURANCE	\$5	\$59	\$85	\$84	\$82	-3.5%	-\$3	-2.4%	-\$2
<u>100 -50-600-6020-521010-</u>	DENTAL INSURANCE	\$121	\$614	\$973	\$899	\$916	-5.9%	-\$57	1.9%	\$17
<u>100 -50-600-6020-522000-</u>	FICA/MEDI, VILLAGE SHARE	\$1,864	\$6,247	\$8,325	\$8,832	\$9,385	12.7%	\$1,060	6.3%	\$553
<u>100 -50-600-6020-522300-</u>	IMRF, VILLAGE SHARE	\$2,385	\$7,363	\$12,092	\$11,721	\$11,875	-1.8%	-\$217	1.3%	\$154
<u>100 -50-600-6020-529010-</u>	UNIFORM ALLOWANCE	\$3	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$6,364	\$28,321	\$43,551	\$33,636	\$43,658	0.2%	\$107	29.8%	\$10,022
53 Prof & Techn Service		\$12,678	\$2,680	\$15,355	\$18,000	\$8,000	-47.9%	-\$7,355	-55.6%	-\$10,000
<u>100 -50-600-6020-533005-</u>	ENGINEERING SERVICE	\$12,678	\$2,680	\$15,355	\$18,000	\$8,000	-47.9%	-\$7,355	-55.6%	-\$10,000
Total		\$12,678	\$2,680	\$15,355	\$18,000	\$8,000	-47.9%	-\$7,355	-55.6%	-\$10,000
55 Other Services		\$1,558	\$1,441	\$3,214	\$7,897	\$9,139	184.3%	\$5,925	15.7%	\$1,242
<u>100 -50-600-6020-552005-</u>	GENERAL INSURANCE	\$0	\$0	\$1,800	\$6,329	\$7,739	329.9%	\$5,939	22.3%	\$1,410
<u>100 -50-600-6020-553000-</u>	TELEPHONE EXPENSE	\$0	\$0	\$608	\$268	\$0	-100.0%	-\$608	-100.0%	-\$268
<u>100 -50-600-6020-558000-</u>	TRAVEL & TRAINING	\$1,073	\$1,111	\$316	\$500	\$500	58.4%	\$184	0.0%	\$0
<u>100 -50-600-6020-558015-</u>	DUES	\$485	\$330	\$490	\$800	\$900	83.7%	\$410	12.5%	\$100
Total		\$1,558	\$1,441	\$3,214	\$7,897	\$9,139	184.3%	\$5,925	15.7%	\$1,242
56 Supplies		\$0	\$129	\$67	\$0	\$0	-100.0%	-\$67	0.0%	\$0
<u>100 -50-600-6020-561015-</u>	POSTAGE & FREIGHT	\$0	\$0	\$67	\$0	\$0	-100.0%	-\$67	0.0%	\$0
<u>100 -50-600-6020-561055-</u>	RADIOS, COMMUNICATION EQUIPMENT	\$0	\$129	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$0	\$129	\$67	\$0	\$0	-100.0%	-\$67	0.0%	\$0
Grand Total		\$48,378	\$119,820	\$177,996	\$175,155	\$187,477	5.3%	\$9,481	7.0%	\$12,322

GENERAL FUND PUBLIC WORKS ROADS BUDGET

							Budget Analysis			
Accounts	Description	Fiscal Year					2022 Budget vs Projected		2022 Budget vs 2021 Budget	
		2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
51 Salaries & Wages		\$110,645	\$177,138	\$217,591	\$256,577	\$303,205	39.3%	\$85,614	18.2%	\$46,628
100 -50-600-6030-511000-	SALARIES, FULL-TIME	\$97,082	\$157,358	\$190,875	\$199,377	\$246,005	28.9%	\$55,130	23.4%	\$46,628
100 -50-600-6030-511300-	OVER-TIME	\$13,563	\$19,780	\$26,716	\$57,200	\$57,200	114.1%	\$30,484	0.0%	\$0
Total		\$110,645	\$177,138	\$217,591	\$256,577	\$303,205	39.3%	\$85,614	18.2%	\$46,628
52 Employee Benefits		\$47,435	\$70,882	\$106,469	\$117,106	\$138,531	30.1%	\$32,062	18.3%	\$21,425
100 -50-600-6030-521000-	HEALTH INSURANCE	\$27,042	\$39,007	\$60,910	\$59,758	\$73,368	20.5%	\$12,458	22.8%	\$13,610
100 -50-600-6030-521005-	LIFE INSURANCE	\$51	\$161	\$230	\$230	\$271	17.8%	\$41	17.8%	\$41
100 -50-600-6030-521010-	DENTAL INSURANCE	\$1,779	\$2,273	\$3,204	\$3,797	\$3,395	6.0%	\$191	-10.6%	-\$402
100 -50-600-6030-522000-	FICA/MEDI, VILLAGE SHARE	\$8,207	\$13,129	\$16,342	\$21,544	\$24,840	52.0%	\$8,498	15.3%	\$3,296
100 -50-600-6030-522300-	IMRF, VILLAGE SHARE	\$10,196	\$15,294	\$24,392	\$28,777	\$33,657	38.0%	\$9,265	17.0%	\$4,880
100 -50-600-6030-529010-	UNIFORM ALLOWANCE	\$160	\$1,018	\$1,391	\$3,000	\$3,000	115.6%	\$1,609	0.0%	\$0
Total		\$47,435	\$70,882	\$106,469	\$117,106	\$138,531	30.1%	\$32,062	18.3%	\$21,425
53 Prof & Techn Service		\$3,342	\$2,979	\$4,960	\$1,700	\$6,800	37.1%	\$1,840	300.0%	\$5,100
100 -50-600-6030-533005-	ENGINEERING SERVICE	\$3,000	\$2,979	\$4,960	\$1,700	\$6,800	37.1%	\$1,840	300.0%	\$5,100
100 -50-600-6030-533110-	DISPOSAL EXPENSE	\$342	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$3,342	\$2,979	\$4,960	\$1,700	\$6,800	37.1%	\$1,840	300.0%	\$5,100
54 Contractual Services		\$714,627	\$717,832	\$915,417	\$703,707	\$774,174	-15.4%	-\$141,243	10.0%	\$70,467
100 -50-600-6030-542100-	DISPOSAL SERVICE	\$240	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
100 -50-600-6030-542200-	SNOW REMOVAL SERVICE	\$456,783	\$376,149	\$595,000	\$355,215	\$401,694	-32.5%	-\$193,306	13.1%	\$46,479
100 -50-600-6030-542400-	LANDSCAPING SERVICES	\$0	\$0	\$12,442	\$0	\$0	-100.0%	-\$12,442	0.0%	\$0
100 -50-600-6030-543000-	MAINTENANCE & REPAIR SERVICES	\$0	\$78	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
100 -50-600-6030-543005-	MAINTENANCE PAVEMENT MARKINGS	\$83,133	\$51,804	\$22,577	\$92,500	\$57,500	154.7%	\$34,923	-37.8%	-\$35,000
100 -50-600-6030-543015-	MAINTENANCE, BRIDGES	\$0	\$174	\$1,360	\$2,500	\$2,500	83.8%	\$1,140	0.0%	\$0
100 -50-600-6030-543020-	MAINTENANCE, BUILDING	\$1,039	\$0	\$36	\$0	\$0	0.0%	-\$36	0.0%	\$0
100 -50-600-6030-543025-	MAINTENANCE, EQUIPMENT	\$563	\$30	\$86	\$0	\$0	-100.0%	-\$86	0.0%	\$0
100 -50-600-6030-543055-	MAINTENANCE, SAFETY EQUIPMENT	\$971	\$8,434	\$5,237	\$5,500	\$1,000	-80.9%	-\$4,237	-81.8%	-\$4,500
100 -50-600-6030-543065-	MAINTENANCE, SIDEWALKS	\$9,986	\$4,499	\$12,554	\$26,000	\$31,000	146.9%	\$18,446	19.2%	\$5,000
100 -50-600-6030-543070-	MAINTENANCE, STREET LIGHTS	\$55,691	\$88,243	\$85,231	\$55,000	\$80,000	-6.1%	-\$5,231	45.5%	\$25,000
100 -50-600-6030-543075-	MAINTENANCE, STREETS/SAFETY SIGNS	\$6,564	\$15,053	\$9,316	\$10,000	\$16,780	80.1%	\$7,464	67.8%	\$6,780
100 -50-600-6030-543080-	MAINTENANCE, STREETS/STORM SEWER	\$61,931	\$79,829	\$60,305	\$110,850	\$105,450	74.9%	\$45,145	-4.9%	-\$5,400
100 -50-600-6030-543085-	MAINTENANCE, TRAFFIC SIGNALS	\$35,563	\$93,527	\$110,000	\$45,142	\$77,250	-29.8%	-\$32,750	71.1%	\$32,108
100 -50-600-6030-543090-	MAINTENANCE, VEHICLE	\$0	\$12	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
100 -50-600-6030-544200-	RENTAL SERVICE	\$2,162	\$0	\$1,272	\$1,000	\$1,000	-21.4%	-\$272	0.0%	\$0
Total		\$714,627	\$717,832	\$915,417	\$703,707	\$774,174	-15.4%	-\$141,243	10.0%	\$70,467

GENERAL FUND PUBLIC WORKS FORESTRY BUDGET

						Budget Analysis				
Fiscal Year						2022 Budget vs Projected		2022 Budget vs 2021 Budget		
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
51 Salaries & Wages		\$138,829	\$196,496	\$231,426	\$247,552	\$252,726	9.2%	\$21,300	2.1%	\$5,174
<u>100 -50-600-6040-511000-</u>	SALARIES, FULL-TIME	\$122,468	\$173,304	\$207,226	\$227,552	\$232,726	12.3%	\$25,500	2.3%	\$5,174
<u>100 -50-600-6040-511005-</u>	SALARIES, PART-TIME	\$400	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -50-600-6040-511300-</u>	OVER-TIME	\$15,961	\$23,192	\$24,200	\$20,000	\$20,000	-17.4%	-\$4,200	0.0%	\$0
Total		\$138,829	\$196,496	\$231,426	\$247,552	\$252,726	9.2%	\$21,300	2.1%	\$5,174
52 Employee Benefits		\$54,685	\$78,079	\$104,267	\$106,000	\$106,445	2.1%	\$2,178	0.4%	\$445
<u>100 -50-600-6040-521000-</u>	HEALTH INSURANCE	\$29,393	\$42,223	\$57,122	\$59,147	\$58,669	2.7%	\$1,547	-0.8%	-\$478
<u>100 -50-600-6040-521005-</u>	LIFE INSURANCE	\$65	\$199	\$263	\$262	\$259	-1.5%	-\$4	-1.1%	-\$3
<u>100 -50-600-6040-521010-</u>	DENTAL INSURANCE	\$1,921	\$2,907	\$3,861	\$3,775	\$3,753	-2.8%	-\$108	-0.6%	-\$22
<u>100 -50-600-6040-522000-</u>	FICA/MEDI, VILLAGE SHARE	\$10,411	\$14,872	\$17,308	\$17,249	\$17,579	1.6%	\$271	1.9%	\$330
<u>100 -50-600-6040-522300-</u>	IMRF, VILLAGE SHARE	\$12,641	\$16,878	\$24,513	\$23,067	\$23,685	-3.4%	-\$828	2.7%	\$618
<u>100 -50-600-6040-529010-</u>	UNIFORM ALLOWANCE	\$255	\$1,000	\$1,200	\$2,500	\$2,500	108.3%	\$1,300	0.0%	\$0
Total		\$54,685	\$78,079	\$104,267	\$106,000	\$106,445	2.1%	\$2,178	0.4%	\$445
54 Contractual Services		\$261,527	\$185,614	\$190,872	\$244,882	\$355,312	86.2%	\$164,440	45.1%	\$110,430
<u>100 -50-600-6040-542100-</u>	DISPOSAL SERVICE	\$827	\$668	\$552	\$1,250	\$1,250	126.4%	\$698	0.0%	\$0
<u>100 -50-600-6040-542400-</u>	LANDSCAPING SERVICES	\$98,506	\$75,486	\$70,530	\$80,682	\$152,705	116.5%	\$82,175	89.3%	\$72,023
<u>100 -50-600-6040-542405-</u>	LANDSCAPING MATERIAL	\$1,983	\$3,272	\$14,529	\$16,500	\$16,500	13.6%	\$1,971	0.0%	\$0
<u>100 -50-600-6040-542410-</u>	TREE PURCHASE	\$99,680	\$54,038	\$27,916	\$54,200	\$63,937	129.0%	\$36,021	18.0%	\$9,737
<u>100 -50-600-6040-542415-</u>	TREE REMOVAL SERVICE	\$30,970	\$22,539	\$47,523	\$51,000	\$80,000	68.3%	\$32,477	56.9%	\$29,000
<u>100 -50-600-6040-542420-</u>	LEAF REMOVAL EXPENSE	\$17,840	\$27,911	\$27,326	\$38,500	\$37,500	37.2%	\$10,174	-2.6%	-\$1,000
<u>100 -50-600-6040-543025-</u>	MAINTENANCE, EQUIPMENT	\$4,373	\$1,522	\$2,496	\$2,000	\$2,420	-3.1%	-\$76	21.0%	\$420
<u>100 -50-600-6040-543055-</u>	MAINTENANCE, SAFETY EQUIPMENT	\$0	\$179	\$0	\$250	\$500	100.0%	\$500	100.0%	\$250
<u>100 -50-600-6040-543065-</u>	MAINTENANCE, SIDEWALKS	\$6,290	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -50-600-6040-544200-</u>	RENTAL SERVICE	\$1,059	\$0	\$0	\$500	\$500	100.0%	\$500	0.0%	\$0
Total		\$261,527	\$185,614	\$190,872	\$244,882	\$355,312	86.2%	\$164,440	45.1%	\$110,430
55 Other Services		\$2,377	\$793	\$8,408	\$22,295	\$21,981	161.4%	\$13,573	-1.4%	-\$314
<u>100 -50-600-6040-552005-</u>	GENERAL INSURANCE	\$0	\$0	\$4,501	\$15,822	\$19,346	329.8%	\$14,845	22.3%	\$3,524
<u>100 -50-600-6040-553000-</u>	TELEPHONE EXPENSE	\$0	\$0	\$3,280	\$3,948	\$0	-100.0%	-\$3,280	-100.0%	-\$3,948
<u>100 -50-600-6040-554000-</u>	ADVERTISING, BIDS & RECORDS	\$0	\$123	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -50-600-6040-558000-</u>	TRAVEL & TRAINING	\$1,292	\$195	\$0	\$1,325	\$1,325	100.0%	\$1,325	0.0%	\$0
<u>100 -50-600-6040-558015-</u>	DUES	\$1,085	\$475	\$627	\$1,200	\$1,310	109.1%	\$683	9.2%	\$110
Total		\$2,377	\$793	\$8,408	\$22,295	\$21,981	161.4%	\$13,573	-1.4%	-\$314
56 Supplies		\$716	\$534	\$908	\$1,100	\$2,500	175.4%	\$1,592	127.3%	\$1,400
<u>100 -50-600-6040-561025-</u>	TOOLS	\$458	\$534	\$908	\$1,000	\$2,200	142.3%	\$1,292	120.0%	\$1,200
<u>100 -50-600-6040-561065-</u>	MISCELLANEOUS	\$241	\$0	\$0	\$100	\$300	100.0%	\$300	200.0%	\$200
Total		\$716	\$534	\$908	\$1,100	\$2,500	175.4%	\$1,592	127.3%	\$1,400
Grand Total		\$458,134	\$461,516	\$535,881	\$621,829	\$738,964	37.9%	\$203,083	18.8%	\$117,135

GENERAL FUND PUBLIC WORKS ROADS BUDGET

							Budget Analysis			
Accounts	Description	Fiscal Year					2022 Budget vs Projected		2022 Budget vs 2021 Budget	
		2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
55 Other Services		\$37,260	\$27,762	\$26,837	\$20,875	\$21,185	-21.1%	-\$5,652	1.5%	\$310
100 -50-600-6030-552005-	GENERAL INSURANCE	\$25,408	\$19,680	\$23,348	\$16,877	\$20,635	-11.6%	-\$2,713	22.3%	\$3,758
100 -50-600-6030-553000-	TELEPHONE EXPENSE	\$9,200	\$7,245	\$3,280	\$3,948	\$0	-100.0%	-\$3,280	-100.0%	-\$3,948
100 -50-600-6030-554000-	ADVERTISING, BIDS & RECORDS	\$929	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
100 -50-600-6030-555000-	PRINTING EXPENSE	\$87	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
100 -50-600-6030-558000-	TRAVEL & TRAINING	\$1,594	\$629	\$209	\$0	\$500	139.2%	\$291	100.0%	\$500
100 -50-600-6030-558015-	DUES	\$42	\$208	\$0	\$50	\$50	100.0%	\$50	0.0%	\$0
Total		\$37,260	\$27,762	\$26,837	\$20,875	\$21,185	-21.1%	-\$5,652	1.5%	\$310
56 Supplies		\$142,041	\$126,660	\$139,668	\$135,956	\$126,560	-9.4%	-\$13,108	-6.9%	-\$9,396
100 -50-600-6030-561005-	OFFICE SUPPLIES	\$23	\$11	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
100 -50-600-6030-561015-	POSTAGE & FREIGHT	\$24	\$0	\$38	\$0	\$0	0.0%	-\$38	0.0%	\$0
100 -50-600-6030-561025-	TOOLS	\$247	\$662	\$7,136	\$10,000	\$4,000	-43.9%	-\$3,136	-60.0%	-\$6,000
100 -50-600-6030-561045-	STREET SIGN PURCHASE	\$5,696	\$4,981	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
100 -50-600-6030-561065-	MISCELLANEOUS	\$294	\$143	\$94	\$180	\$360	283.0%	\$266	100.0%	\$180
100 -50-600-6030-562205-	STREET LIGHTING EXPENSE	\$135,757	\$120,837	\$132,400	\$125,776	\$122,200	-7.7%	-\$10,200	-2.8%	-\$3,576
Total		\$142,041	\$126,660	\$139,668	\$135,956	\$126,560	-9.4%	-\$13,108	-6.9%	-\$9,396
Grand Total		\$1,055,351	\$1,123,253	\$1,410,942	\$1,235,920	\$1,370,455	-2.9%	-\$40,487	10.9%	\$134,535

GENERAL FUND PUBLIC WORKS FLEET BUDGET

Accounts	Description	Fiscal Year				Budget Analysis		2022 Budget vs Projected		2022 Budget vs 2021 Budget	
		2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change	
51 Salaries & Wages		\$68,694	\$100,754	\$128,120	\$116,521	\$122,653	-4.3%	\$6,132	5.3%	\$6,132	
100 -50-600-6050-511000-	SALARIES, FULL-TIME	\$57,779	\$86,680	\$108,400	\$109,521	\$115,653	6.7%	\$6,132	5.6%	\$6,132	
100 -50-600-6050-511005-	SALARIES, PART-TIME	\$40	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
100 -50-600-6050-511300-	OVER-TIME	\$10,875	\$14,075	\$19,720	\$7,000	\$7,000	-64.5%	\$0	0.0%	\$0	
Total		\$68,694	\$100,754	\$128,120	\$116,521	\$122,653	-4.3%	\$6,132	5.3%	\$6,132	
52 Employee Benefits		\$26,811	\$37,676	\$53,593	\$49,746	\$51,379	-4.1%	\$1,633	3.3%	\$1,633	
100 -50-600-6050-521000-	HEALTH INSURANCE	\$13,808	\$19,601	\$28,095	\$27,447	\$27,963	-0.5%	\$516	1.9%	\$516	
100 -50-600-6050-521005-	LIFE INSURANCE	\$27	\$82	\$109	\$108	\$110	0.9%	\$2	1.9%	\$2	
100 -50-600-6050-521010-	DENTAL INSURANCE	\$929	\$1,374	\$1,923	\$1,779	\$1,795	-6.7%	\$16	0.9%	\$16	
100 -50-600-6050-522000-	FICA/MEDI, VILLAGE SHARE	\$5,167	\$7,605	\$9,578	\$8,310	\$8,741	-8.7%	\$431	5.2%	\$431	
100 -50-600-6050-522300-	IMRF, VILLAGE SHARE	\$6,564	\$8,614	\$13,288	\$11,102	\$11,770	-11.4%	\$668	6.0%	\$668	
100 -50-600-6050-529000-	UNIFORM SERVICE	\$216	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
100 -50-600-6050-529010-	UNIFORM ALLOWANCE	\$100	\$400	\$600	\$1,000	\$1,000	66.7%	\$0	0.0%	\$0	
Total		\$26,811	\$37,676	\$53,593	\$49,746	\$51,379	-4.1%	\$1,633	3.3%	\$1,633	
53 Prof & Techn Service		\$0	\$1,945	\$7,000	\$8,880	\$8,880	26.9%	\$0	0.0%	\$0	
100 -50-600-6050-533015-	IT SERVICES	\$0	\$1,945	\$7,000	\$8,880	\$8,880	26.9%	\$0	0.0%	\$0	
Total		\$0	\$1,945	\$7,000	\$8,880	\$8,880	26.9%	\$0	0.0%	\$0	
54 Contractual Services		\$79,316	\$120,986	\$39,522	\$65,638	\$27,138	-31.3%	-\$38,500	-58.7%	-\$38,500	
100 -50-600-6050-543020-	MAINTENANCE, BUILDING	\$0	\$0	\$722	\$0	\$0	-100.0%	\$0	0.0%	\$0	
100 -50-600-6050-543025-	MAINTENANCE, EQUIPMENT	\$17,796	\$32,882	\$31,000	\$57,688	\$19,188	-38.1%	-\$38,500	-66.7%	-\$38,500	
100 -50-600-6050-543035-	MAINTENANCE, GARAGE	\$10,613	\$17,765	\$7,798	\$6,700	\$6,700	-14.1%	\$0	0.0%	\$0	
100 -50-600-6050-543055-	MAINTENANCE, SAFETY EQUIPMENT	\$41	\$0	\$0	\$250	\$250	100.0%	\$0	0.0%	\$0	
100 -50-600-6050-543090-	MAINTENANCE, VEHICLE	\$50,867	\$69,630	\$32	\$0	\$0	-100.0%	\$0	0.0%	\$0	
Total		\$79,316	\$120,986	\$39,522	\$65,638	\$27,138	-31.3%	-\$38,500	-58.7%	-\$38,500	
55 Other Services		\$530	\$40	\$3,322	\$9,811	\$10,328	210.9%	\$517	5.3%	\$517	
100 -50-600-6050-552005-	GENERAL INSURANCE	\$0	\$0	\$2,100	\$7,383	\$9,028	329.8%	\$1,645	22.3%	\$1,645	
100 -50-600-6050-553000-	TELEPHONE EXPENSE	\$0	\$0	\$943	\$1,128	\$0	-100.0%	-\$1,128	-100.0%	-\$1,128	
100 -50-600-6050-554000-	ADVERTISING, BIDS & RECORDS	\$140	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
100 -50-600-6050-555000-	PRINTING EXPENSE	\$180	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
100 -50-600-6050-558000-	TRAVEL & TRAINING	\$210	\$40	\$279	\$1,200	\$1,200	330.1%	\$0	0.0%	\$0	
100 -50-600-6050-558015-	DUES	\$0	\$0	\$0	\$100	\$100	100.0%	\$0	0.0%	\$0	
Total		\$530	\$40	\$3,322	\$9,811	\$10,328	210.9%	\$517	5.3%	\$517	
56 Supplies		\$31,073	\$30,204	\$30,054	\$52,270	\$52,719	75.4%	\$449	0.9%	\$449	
100 -50-600-6050-561010-	COMPUTER SUPPLIES	\$0	\$0	\$0	\$1,300	\$0	0.0%	-\$1,300	-100.0%	-\$1,300	
100 -50-600-6050-561015-	POSTAGE & FREIGHT	\$32	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
100 -50-600-6050-561025-	TOOLS	\$4,717	\$8,768	\$1,000	\$17,000	\$22,800	2180.0%	\$5,800	34.1%	\$5,800	
100 -50-600-6050-561055-	RADIOS, COMMUNICATION EQUIPMENT	\$0	\$493	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
100 -50-600-6050-562600-	FUEL PURCHASE	\$26,324	\$20,943	\$29,054	\$33,970	\$29,799	2.6%	-\$4,171	-12.3%	-\$4,171	
Total		\$31,073	\$30,204	\$30,054	\$52,270	\$52,719	75.4%	\$449	0.9%	\$449	
Grand Total		\$206,424	\$291,605	\$261,611	\$302,866	\$273,097	4.4%	-\$29,769	-9.8%	-\$29,769	

GENERAL FUND PUBLIC WORKS FACILITIES BUDGET

						Budget Analysis				
		Fiscal Year				2022 Budget vs Projected		2022 Budget vs 2021 Budget		
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
51 Salaries & Wages		\$126,683	\$163,469	\$147,510	\$127,354	\$128,703	-12.7%	-\$18,807	1.1%	\$1,349
<u>100 -50-600-6060-511000-</u>	SALARIES, FULL-TIME	\$122,971	\$156,856	\$142,910	\$127,354	\$128,703	-9.9%	-\$14,207	1.1%	\$1,349
<u>100 -50-600-6060-511300-</u>	OVER-TIME	\$3,712	\$6,612	\$4,600	\$0	\$0	-100.0%	-\$4,600	0.0%	\$0
Total		\$126,683	\$163,469	\$147,510	\$127,354	\$128,703	-12.7%	-\$18,807	1.1%	\$1,349
52 Employee Benefits		\$31,326	\$38,273	\$40,198	\$35,328	\$35,571	-11.5%	-\$4,627	0.7%	\$243
<u>100 -50-600-6060-521000-</u>	HEALTH INSURANCE	\$9,573	\$11,017	\$12,395	\$11,855	\$11,385	-8.1%	-\$1,010	-4.0%	-\$470
<u>100 -50-600-6060-521005-</u>	LIFE INSURANCE	\$46	\$110	\$121	\$109	\$108	-10.7%	-\$13	-0.9%	-\$1
<u>100 -50-600-6060-521010-</u>	DENTAL INSURANCE	\$531	\$602	\$823	\$747	\$727	-11.7%	-\$96	-2.7%	-\$20
<u>100 -50-600-6060-522000-</u>	FICA/MEDI, VILLAGE SHARE	\$9,479	\$12,354	\$10,873	\$9,707	\$9,802	-9.9%	-\$1,071	1.0%	\$95
<u>100 -50-600-6060-522300-</u>	IMRF, VILLAGE SHARE	\$11,644	\$13,864	\$15,536	\$12,910	\$13,099	-15.7%	-\$2,437	1.5%	\$189
<u>100 -50-600-6060-529010-</u>	UNIFORM ALLOWANCE	\$53	\$325	\$450	\$0	\$450	0.0%	\$0	100.0%	\$450
Total		\$31,326	\$38,273	\$40,198	\$35,328	\$35,571	-11.5%	-\$4,627	0.7%	\$243
54 Contractual Services		\$145,077	\$210,035	\$280,000	\$310,312	\$384,335	37.3%	\$104,335	23.9%	\$74,023
<u>100 -50-600-6060-542200-</u>	SNOW REMOVAL SERVICE	\$0	\$229	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -50-600-6060-543020-</u>	MAINTENANCE, BUILDING	\$144,736	\$209,714	\$280,000	\$309,812	\$383,835	37.1%	\$103,835	23.9%	\$74,023
<u>100 -50-600-6060-543025-</u>	MAINTENANCE, EQUIPMENT	\$166	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -50-600-6060-543035-</u>	MAINTENANCE, GARAGE	\$175	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -50-600-6060-543065-</u>	MAINTENANCE, SIDEWALKS	\$0	\$0	\$41	\$0	\$0	-100.0%	-\$41	0.0%	\$0
<u>100 -50-600-6060-544200-</u>	RENTAL SERVICE	\$0	\$0	\$0	\$500	\$500	100.0%	\$500	0.0%	\$0
Total		\$145,077	\$210,035	\$280,000	\$310,312	\$384,335	37.3%	\$104,335	23.9%	\$74,023
55 Other Services		\$106	\$0	\$3,725	\$8,205	\$9,328	150.4%	\$5,603	13.7%	\$1,123
<u>100 -50-600-6060-552005-</u>	GENERAL INSURANCE	\$0	\$0	\$2,100	\$7,383	\$9,028	329.8%	\$6,928	22.3%	\$1,645
<u>100 -50-600-6060-553000-</u>	TELEPHONE EXPENSE	\$0	\$0	\$1,533	\$522	\$0	-100.0%	-\$1,533	-100.0%	-\$522
<u>100 -50-600-6060-554000-</u>	ADVERTISING, BIDS & RECORDS	\$0	\$0	\$91	\$0	\$0	-100.0%	-\$91	-100.0%	\$0
<u>100 -50-600-6060-558000-</u>	TRAVEL & TRAINING	\$35	\$0	\$0	\$300	\$300	100.0%	\$300	0.0%	\$0
<u>100 -50-600-6060-558010-</u>	MEETING EXPENSE	\$71	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$106	\$0	\$3,725	\$8,205	\$9,328	150.4%	\$5,603	13.7%	\$1,123
56 Supplies		\$184	\$91	\$432	\$300	\$300	-30.6%	-\$132	0.0%	\$0
<u>100 -50-600-6060-561005-</u>	OFFICE SUPPLIES	\$13	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>100 -50-600-6060-561025-</u>	TOOLS	\$93	\$64	\$432	\$300	\$300	-30.6%	-\$132	0.0%	\$0
<u>100 -50-600-6060-561065-</u>	MISCELLANEOUS	\$78	\$27	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$184	\$91	\$432	\$300	\$300	-30.6%	-\$132	0.0%	\$0
Grand Total		\$303,375	\$411,867	\$471,865	\$481,499	\$558,237	18.3%	\$86,372	15.9%	\$76,738

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. Resurfacing is performed by a contractor while other activities are performed by in-house staff or contractors. 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.

Starting in summer 2020, there were additional disbursements into the MFT account from the proceeds of the State's "Rebuild Illinois" bond sale. Expenditures were specifically allotted for "bondable" projects, defined as projects with an average useful life cycle of 13 years or greater. This revenue will occur in six installments over three years, ending in 2022. The Village will use this revenue to partially fund construction of the Wolfs Crossing roadway project.

2022 Budget Revenue/Expenditures

- State shared motor fuel tax allotments are estimated at \$775,000, down \$50,000 or 6.1% from the 2021 budget.
- The Village will receive revenue from the State of Illinois Transportation Relief Fund. \$600,000 is estimated to be received in the 2022 budget year.
- The Village will receive revenue from the State of Illinois Rebuild Illinois Fund. \$748,251 is earmarked for the Village to receive in the 2022 budget. This money will be applied to the Wolfs Crossing Harvey Rd Project.
- \$1,536,000 is budgeted for repairs to be completed to selected roadways and the Wolfs Crossing road reconstruction project.
- \$240,654 is budgeted to transfer to the Debt Service fund.
- Estimated Restricted Fund Balance as of April 30, 2022 is \$2,950,219.

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 were 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 2021 Major Accomplishments

The Village spent \$1,402,118 of MFT Funds for resurfacing the following roads:

Street	Location
Resurface	
Main St	Van Buren to the south limit
Wilson Pl	Madison to Main St
Maple St	Madison to Main St
Judson Ave	Madison to Main St
Fuller Ave	Madison to Main St
Greenview	Washington to Clearwater
Clearwater	Washington to Greenview/Stonewater
Stonewater	Washington to Clearwater
Various downtown alleys	

FY 2022 Expenditure descriptions:


The Village is anticipating spending \$600,000 of reserved funding for the FY 22 road program and \$936,000 for the Wolfs Crossing road reconstruction project. The following streets will be repaired:

Street	Location
Resurface	
Farmington Lakes Drive	Douglas Road to Fifth Street
Kensington Drive	Douglas Road to Manchester Drive
Fifth Street	US 34 to Yoakum Drive
Bohannon Circle - East	Steeplechase Blvd. to Kendall Point Drive
Boulder Hill Pass	US 34 to Circle Drive West
Brockway Drive	Northampton Drive to Boulder Hill Pass

Station Drive	Mill Road to Park-and-Ride
Rosebush	Blossom Lane to Carnation Drive
Northgate Circle	All
Bell Court	All
Main Street	Washington Street to Tyler Street
Downtown Alleys	Various
Woolley Road	Plainfield Road to Juniper Street
Stephens Road	Grove Road to end
Benson Street	Patching – various locations
Harvey Road	Patching - @ Treasure Drive

Strategic Plan Outcome

- Safe and efficient infrastructure

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. Included in the project for FY 22 will be the alley west of Madison, between Jackson and Jefferson (\$25,000), as well as surface coat for a portion of the Block 11 alley adjacent to 113 Main (\$8,000). It may also include the alley bounded by Main, Madison, Tyler and Van Buren, which was deferred due to possible development (\$15,000). This alley would need to be done in conjunction with the alley headwall project. The remainder of the streets to be chosen in the winter.

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'22	FY'23	FY'24	FY'25	FY'26 or >	Total
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

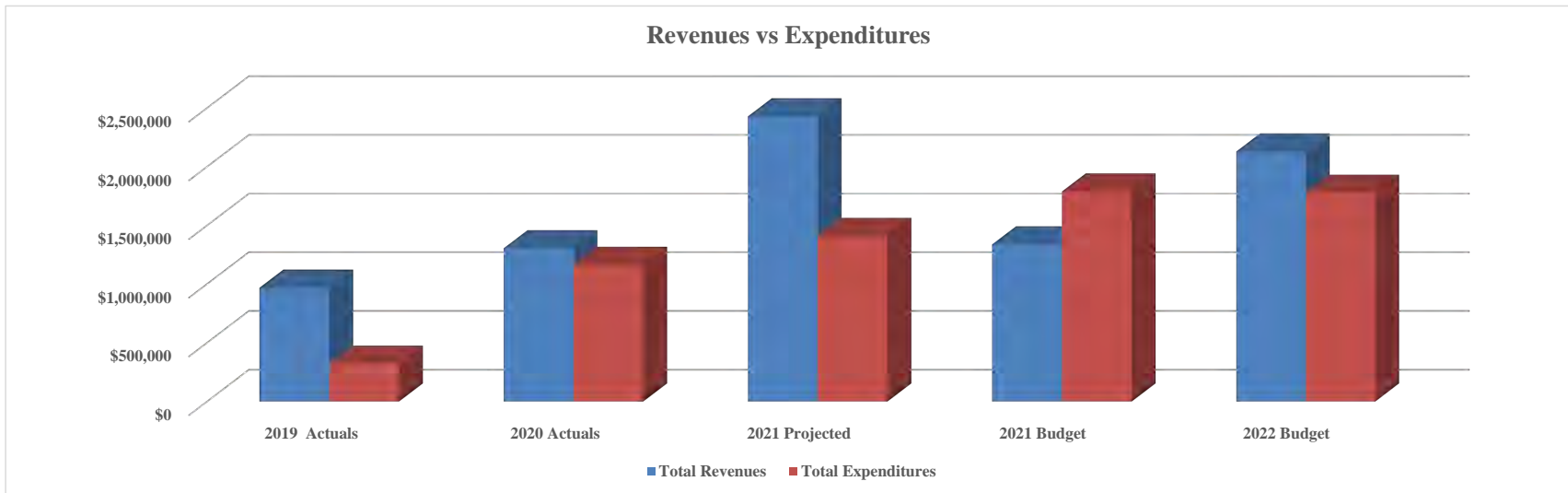
Funding Sources						
Capital Fund	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	7,000,000
TIF Fund						
MFT Fund	600,000	600,000	600,000	600,000	600,000	3,000,000
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000

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.

MOTOR FUEL TAX FUND SUMMARY

							Budget Analysis			
			Fiscal Year				2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget	
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
40 Taxes		\$943,491	\$1,276,499	\$1,302,333	\$1,325,000	\$1,375,000	5.6%	\$50,000	3.8%	\$50,000
<u>200 -00-000-9999-433503-</u>	MOTOR FUEL TAX ALLOTMENTS	\$943,491	\$854,179	\$707,730	\$825,000	\$775,000	9.5%	-\$50,000	-6.1%	-\$50,000
<u>200 -00-000-9999-433505-</u>	MFT TRANSPORTATION ALLOTMENTS	\$0	\$422,320	\$594,603	\$500,000	\$600,000	0.9%	\$100,000	20.0%	\$100,000
Total		\$943,491	\$1,276,499	\$1,302,333	\$1,325,000	\$1,375,000	5.6%	\$50,000	3.8%	\$50,000
42 Intergovernmental Re		\$0	\$0	\$1,122,377	\$0	\$748,251	-33.3%	\$748,251	100.0%	\$748,251
<u>200 -00-000-9999-433401-</u>	STATE GRANTS	\$0	\$0	\$1,122,377	\$0	\$748,251	-33.3%	\$748,251	100.0%	\$748,251
Total		\$0	\$0	\$1,122,377	\$0	\$748,251	-33.3%	\$748,251	100.0%	\$748,251
45 Investments & Contri		\$24,399	\$27,522	\$3,548	\$12,000	\$6,000	69.1%	-\$6,000	-50.0%	-\$6,000
<u>200 -00-000-9999-436100-</u>	INTEREST	\$24,399	\$27,522	\$3,548	\$12,000	\$6,000	69.1%	-\$6,000	-50.0%	-\$6,000
Total		\$24,399	\$27,522	\$3,548	\$12,000	\$6,000	69.1%	-\$6,000	-50.0%	-\$6,000
Total Revenues		\$967,890	\$1,304,021	\$2,428,258	\$1,337,000	\$2,129,251	-12.3%	\$792,251	59.3%	\$792,251
57 Capital outlay		\$57,869	\$900,123	\$1,171,158	\$1,550,000	\$1,536,000	31.2%	-\$14,000	-0.9%	-\$14,000
<u>200 -50-600-6030-572010-</u>	PUBLIC IMPROVEMENTS	\$57,869	\$900,123	\$1,171,158	\$1,550,000	\$1,536,000	31.2%	-\$14,000	-0.9%	-\$14,000
Total		\$57,869	\$900,123	\$1,171,158	\$1,550,000	\$1,536,000	31.2%	-\$14,000	-0.9%	-\$14,000
59 Other Financing Uses		\$262,500	\$262,500	\$237,900	\$237,900	\$240,654	1.2%	\$2,754	1.2%	\$2,754
<u>200 -50-600-6030-591400-</u>	TRANSFER TO DEBT SERVICE FUND	\$262,500	\$262,500	\$237,900	\$237,900	\$240,654	1.2%	\$2,754	1.2%	\$2,754
Total		\$262,500	\$262,500	\$237,900	\$237,900	\$240,654	1.2%	\$2,754	1.2%	\$2,754
Total Expenditures		\$320,369	\$1,162,623	\$1,409,058	\$1,787,900	\$1,776,654	26.1%	-\$11,246	-0.6%	-\$11,246
Revenues Over/(Under) Expenditures		\$647,522	\$141,397	\$1,019,200	(\$450,900)	\$352,597	-65.4%	\$803,497	-178.2%	\$803,497



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. Development projects are underway within the district including the largest downtown project in the Village's history.

2022 Budget Revenues and Expenditures

- Revenue's total \$424,250 including transfers from the Capital Improvement Fund of \$197,750.
- Total expenditures of \$227,050.
- Estimated ending Fund Balance of (\$7,116,934).

Challenges/Issues

The TIF District will be five years old in September 2021. It will be another year 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 other municipal funds. Types of expenditures incurred to date have been for legal fees, consultant fees, land purchases and other development related costs.

Major Accomplishments

- The reconstruction of the alley between Main Street and Adams Street is complete. This project included extension of potable water and sanitary sewers, burial of overhead utility lines, and construction of a new 20-space parking lot and three additional street side parking spaces.
- The first building for the Reserve at Hudson Crossing is now substantially complete and residents have started to move in. This \$62 million residential and commercial development includes 245 luxury rental units in two buildings and 506 total parking spaces. The two public parking decks within the buildings will be deeded over to the Village. The 12,000 square foot of commercial space for restaurants and retail is currently unoccupied but one restaurant is working on a build-out.
- 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 now complete, and the restaurant has been operating since fall 2020.

Additional developments of mention within the TIF:

- The Village entered into an economic incentive agreement with Imperial Investments for a family style restaurant and ice cream shop at 121 Main St. That construction is underway, and the restaurant is anticipated to open late summer of 2021.
- The 7-Eleven at Washington and Route 71 received its Final Certificate of Occupancy in fall of 2020 and is open for business.

- Rehabilitation of the old Firehouse Pizza building at 65 W Washington, now La Marimba, is well underway and appears to be nearing inspections for a Certificate of Occupancy.

2022 Budget Expenditure Descriptions:

- Preliminary work for downtown traffic signals along Washington Street at Harrison and Main Streets is underway on this main artery in the downtown.
- The process to obtain a railroad quiet zone within the downtown is underway. It may take two years to realize this enhancement.
- Preliminary work on the second Reserve at Hudson Crossing building is budgeted.

Strategic Plan Outcome

- Expanded downtown.
- Expand commercial investment.



Project Information		Project Snapshot
Project Name	New Traffic Signals	
Account #		
Location	Washington Street at Main and Harrison Streets	
Department	Public Works	
Category	Roadways	
New to CIP	No	
Prepared BY	J. Hughes	
Useful Life	50 Years	

Description

Install traffic and pedestrian signals at the intersections of Washington Street with Main Street and Harrison Street in the downtown. These signals will include preemption and will be interconnected with the railroad crossing of Washington Street.

Justification


The Village conducted a study in FY'21 which determined the warrants for the signals based upon projected vehicle and pedestrian counts at the intersection. Volumes will increase as development occurs in the neighborhood. Many pedestrians utilize this intersection to travel between parking lots, parks, and businesses. Traffic control signals will facilitate pedestrian and vehicle movements in the area. The projects are being designed in FY'21 & '22 with the intent to start construction as soon as possible. However, it is likely due to material acquisition times and necessary improvements at the Washington Street railroad crossing, signal construction may not start until FY'23. The budget includes an allowance of \$100,000 in "Other" for railroad crossing improvements to be completed by the railroad and paid by the Village. This work must be completed before the traffic signals are installed. The railroad work could take 12-18 months to schedule and complete, thereby moving the signal cost into FY'23.

Prior Year Cost	85,500		Total Project Cost		1,422,500	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Engineering		167,000				167,000
Construction		1,070,000				1,070,000
Other	100,000					100,000
Total	100,000	1,237,000				1,337,000

Funding Sources						
Capital Fund						
TIF Fund	100,000	1,237,000				1,337,000
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	100,000	1,237,000				1,337,000

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	Downtown Quiet Zone	
Account #		
Location	Downtown	
Department	Public Works	
Category	Roadways	
New to CIP	No	
Prepared BY	J. 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 implement a Quiet Zone for 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	9,500		Total Project Cost		1,238,800	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Engineering	29,300					29,300
Construction		1,200,000				1,200,000
Other						
Total	29,300	1,200,000				1,229,300

Funding Sources						
Capital Fund						
TIF Fund	29,300	1,200,000				1,229,300
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	29,300	1,200,000				1,229,300

Operational Impact/Other

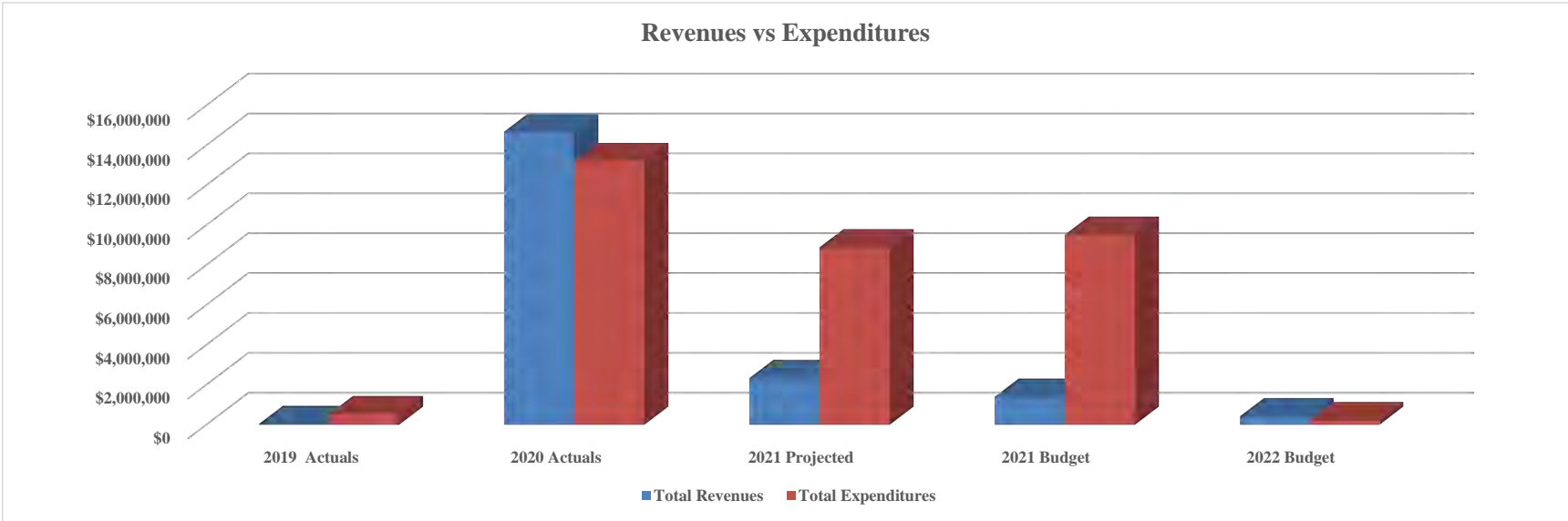
The Village may take on increased liability for accidents that occur between trains and vehicles or pedestrians at intersections located within the Quiet Zone by not having all the crossing gates installed. This is a non-recurring one-time expenditure and no impact on future operating budgets.

TAX INCREMENT FINANCING FUND SUMMARY

							Budget Analysis			
		Fiscal Year					2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget	
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
40 Taxes		\$32,683	\$56,277	\$154,383	\$75,000	\$225,000	45.7%	\$70,617	200.0%	\$150,000
<u>250 -00-000-9999-431100-</u>	PROPERTY TAX	\$32,683	\$56,277	\$154,383	\$75,000	\$225,000	45.7%	\$70,617	200.0%	\$150,000
Total		\$32,683	\$56,277	\$154,383	\$75,000	\$225,000	45.7%	\$70,617	200.0%	\$150,000
45 Investments & Contri		\$3,955	\$50,828	\$9,331	\$1,000	\$1,500	-83.9%	-\$7,831	50.0%	\$500
<u>250 -00-000-9999-436100-</u>	INTEREST	\$3,955	\$50,828	\$9,331	\$1,000	\$1,500	-83.9%	-\$7,831	50.0%	\$500
Total		\$3,955	\$50,828	\$9,331	\$1,000	\$1,500	-83.9%	-\$7,831	50.0%	\$500
46 Financing Sources		\$0	\$14,585,000	\$2,176,581	\$1,324,000	\$197,750	-90.9%	-\$1,978,831	-85.1%	-\$1,126,250
<u>250 -00-000-9999-439100-</u>	TRANSFERS IN	\$0	\$0	\$2,176,581	\$1,324,000	\$197,750	-90.9%	-\$1,978,831	-85.1%	-\$1,126,250
<u>250 -00-000-9999-439300-</u>	BOND PROCEEDS	\$0	\$14,585,000	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$0	\$14,585,000	\$2,176,581	\$1,324,000	\$197,750	-90.9%	-\$1,978,831	-85.1%	-\$1,126,250
Total Revenues		\$36,638	\$14,692,106	\$2,340,295	\$1,400,000	\$424,250	-81.9%	-\$1,916,045	-69.7%	-\$975,750
53 Prof & Techn Service		\$194,347	\$425,718	\$257,075	\$105,450	\$97,000	-62.3%	-\$160,075	-8.0%	-\$8,450
<u>250 -30-350-3500-533005-</u>	ENGINEERING SERVICE	\$66,345	\$68,463	\$34,277	\$15,000	\$15,000	-56.2%	-\$19,277	0.0%	\$0
<u>250 -30-350-3500-533010-</u>	LEGAL SERVICES	\$64,384	\$69,051	\$48,798	\$50,000	\$35,000	-28.3%	-\$13,798	-30.0%	-\$15,000
<u>250 -30-350-3500-533015-</u>	IT SERVICES	\$0	\$93	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>250 -30-350-3500-533030-</u>	MISC PROFESSIONAL SERVICES	\$63,618	\$69,450	\$174,000	\$40,000	\$47,000	-73.0%	-\$127,000	17.5%	\$7,000
<u>250 -30-350-3500-533140-</u>	PAYING AGENT/REGISTRAR FEES	\$0	\$218,663	\$0	\$450	\$0	0.0%	\$0	-100.0%	-\$450
Total		\$194,347	\$425,718	\$257,075	\$105,450	\$97,000	-62.3%	-\$160,075	-8.0%	-\$8,450
55 Other Services		\$2,319	\$269	\$707	\$500	\$300	-57.6%	-\$407	-40.0%	-\$200
<u>250 -30-350-3500-554000-</u>	ADVERTISING, BIDS & RECORDS	\$2,319	\$269	\$707	\$500	\$300	-57.6%	-\$407	-40.0%	-\$200
Total		\$2,319	\$269	\$707	\$500	\$300	-57.6%	-\$407	-40.0%	-\$200
56 Supplies		\$0	\$150	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>250 -30-350-3500-561005-</u>	OFFICE SUPPLIES	\$0	\$4	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>250 -30-350-3500-561015-</u>	POSTAGE & FREIGHT	\$0	\$146	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$0	\$150	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
57 Capital outlay		\$333,740	\$11,423,692	\$8,631,575	\$9,413,000	\$129,300	-98.5%	-\$8,502,275	-98.6%	-\$9,283,700
<u>250 -30-350-3500-572000-</u>	INFRASTRUCTURE	\$5,000	\$3,288,702	\$1,814,575	\$0	\$0	-100.0%	-\$1,814,575	0.0%	\$0
<u>250 -30-350-3500-572010-</u>	PUBLIC IMPROVEMENTS	\$328,740	\$8,134,989	\$6,817,000	\$9,413,000	\$129,300	-98.1%	-\$6,687,700	-98.6%	-\$9,283,700
Total		\$333,740	\$11,423,692	\$8,631,575	\$9,413,000	\$129,300	-98.5%	-\$8,502,275	-98.6%	-\$9,283,700

TAX INCREMENT FINANCING FUND SUMMARY

Accounts	Description	Fiscal Year					Budget Analysis			
		2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget	
							Percent Change	Dollar Change	Percent Change	Dollar Change
59 Other Financing Uses		\$0	\$1,366,337	\$0	\$0	\$450	0.0%	\$450	0.0%	\$450
250 -30-350-3500-591400-	TRANSFER TO DEBT SERVICE FUND	\$0	\$1,366,337	\$0	\$0	\$450	100.0%	\$450	100.0%	\$450
Total		\$0	\$1,366,337	\$0	\$0	\$450	100.0%	\$450	100.0%	\$450
Total Expenditures		\$530,405	\$13,216,166	\$8,889,357	\$9,518,950	\$227,050	-97.4%	-\$8,662,307	-97.6%	-\$9,291,900
Revenues Over/(Under) Expenditures		(\$493,767)	\$1,475,939	(\$6,549,062)	(\$8,118,950)	\$197,200	-103.0%	\$6,746,262	-102.4%	\$8,316,150



Capital Improvement Fund

The Capital Improvement Fund is used to account for all major capital projects undertaken by the Village. These projects may be 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.

2022 Budget Revenues and Expenditures

- Revenue's total \$4,429,629 including tax revenue of \$4,050,000.
- Expenditure budget of \$5,198,400 including \$2,057,200 in transfers to other Funds.
- There are 12 projects budgeted including the Oswego Entertainment Venue, Wolfs Crossing Harvey Road design and land acquisition, facilities and parking lot improvements, bridge repairs, and road engineering.

Challenges/Issues

Funding for FY 22 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

- Implemented phase 5 of the enterprise resource planning software.
- Obtained approval for the Wolf's Crossing Phase I (environmental) engineering and beginning Phase II (design) engineering for the roundabout at Harvey Road.
- Participated in IDOT's US 30 reconstruction project at Harvey Road and Treasure Drive
- Completed engineering to support installation of traffic signals for US 34 at the intersections of Main and Harrison Streets.
- Completed engineering for the Oswego Entertainment Venue


2022 Budget Expenditure Descriptions:

- Annual road program of \$1,400,000 for road improvements.
- \$195,000 for repairs to two Village owned bridges.
- A condensing unit replacement budget of \$22,500 for the Public Works Facility.
- Engineering for the Minkler Bridge Replacement project of \$316,100.
- Park N Ride Curb ramp repairs (\$35,000), parking lot repairs, sealcoating, and striping (\$87,000).

- Patch and seal the parking lot on Harrison Street, \$14,000.
- Village Hall pavement repairs and curb ramp replacement for \$52,000.
- Public Works Facility Parking lot repairs, \$100,000.
- Replacement of downtown walking path between Main St and Adams St- \$25,000.
- Construct the Oswego Entertainment Venue on Station Drive \$400,000 to host concerts, plays, and other public entertainment events.
- The initial year of a systematic conversion to LED bulbs in streetlights, being addressed subdivision by subdivision- \$31,220.
- Replacement of three solar powered streetlights with wired lights in the Cedar Glen Subdivision- \$36,380.
- Expansion of Public Works Facility lunchroom- \$10,000.
- Village Hall server refresh - \$183,000.

Strategic Plan Outcome

- Safe and efficient infrastructure
- Safe and efficient Wolfs Crossing Roadway

Project Information		Project Snapshot
Project Name	Pathway Asphalt Replacement - Main to Adams	
Account #		
Location	Downtown between Main & Adams	
Department	Public Works	
Category	Other	
New to CIP	Yes	
Prepared BY	S. Quasney	
Useful Life	20 years	

Description

The project will consist of a full replacement of the existing 253' x 10' asphalt path.

Justification


The pathway was installed in 2001 using stamped asphalt colored red. There is significant edge cracking and several large transverse cracks. The color of the asphalt cannot be matched with sealant or patches. In 2019, the west end of the path was removed and replaced with standard asphalt, along with an ADA ramp, as part of the Reserve at Hudson Crossing development. Crack sealant was applied to the larger cracks in 2020. Some of the worst sections were removed with the development work, but the remainder will continue to deteriorate, increasing the risk of trips and falls.

Prior Year Cost			Total Project Cost		25,000	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Construction	25,000					25,000
Total	25,000					25,000

Funding Sources						
Capital Fund	25,000					25,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	25,000					25,000

Operational Impact/Other

The path will continue to degrade and will require continued repairs and patching. As this occurs, the decorative look will be compromised.

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. Included in the project for FY 22 will be the alley west of Madison, between Jackson and Jefferson (\$25,000), as well as surface coat for a portion of the Block 11 alley adjacent to 113 Main (\$8,000). It may also include the alley bounded by Main, Madison, Tyler and Van Buren, which was deferred due to possible development (\$15,000). This alley would need to be done in conjunction with the alley headwall project. The remainder of the streets to be chosen in the winter.

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'22	FY'23	FY'24	FY'25	FY'26 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	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	7,000,000
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	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000

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.

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

Description

Repair to two bridges: Barnaby Road and Pearces Ford Road over Waubonsie Creek. The scope of work includes removal and replacement of the bridge decks to expose the culvert and place a waterproofing membrane, as well as curb, sidewalk, and drainage structure repairs.

Justification

HR Green conducts regular inspection of these bridges in accordance with IDOT guidelines. The bridges are in relatively good shape and are not a safety hazard but do require maintenance to prevent more severe deterioration in the future. This project was originally scheduled for FY2017 but has been delayed due to fiscal constraints.

Engineering for these two bridges plus Old Post bridge was performed in FY 21. Repairs were more costly than originally estimated, so Old Post bridge was repaired in FY 21, and maintenance to Barnaby and Pearces Ford were deferred.

Prior Year Cost	13,400		Total Project Cost		208,400	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Planning/Design						
Engineering	15,000					15,000
Construction	180,000					180,000
Total	195,000					195,000

Funding Sources						
Capital Fund	195,000					195,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	195,000					195,000

Operational Impact/Other

Estimate per bridge, based on HR Green estimate from 5/20:

Pearces Ford Bridge: \$75,000


Barnaby Bridge: \$105,000

Future inspection dates:

Bridge Inspection: 047 - 6304 - Pearces Ford over Waubonsie Creek Due April 18, 2022

Bridge Inspection: 047 - 6303 - Barnaby Drive over Waubonsie Creek Due March 17, 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 and more dollars. These are non-recurring expenditures.

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. Engineering is being performed in conjunction with the Collins Rd extension, and timing of reconstruction will need to be coordinated with the County's project. The Village commissioned the engineering work in 2020.

Prior Year Cost	200,000		Total Project Cost		3,112,600	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Engineering	185,600				190,500	376,100
Land Acquisition	130,500					130,500
Construction					2,406,000	2,406,000
Total	316,100				2,596,500	2,912,600

Funding Sources						
Capital Fund	316,100				519,300	835,400
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other					2,077,200	2,077,200
Other - Vendor Financed						
Total	316,100				2,596,500	2,912,600

Operational Impact/Other


Future Inspection Dates:

March, 2021

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.

No impact on operating budgets since this is a one-time non-recurring expenditure.

Project Information		Project Snapshot	
Project Name	LED Streetlight, pilot program change-out		
Account #			
Location	Blackberry Knoll, Gates Creek West		
Department	Public Works		
Category	Other		
New to CIP	No		
Prepared BY	Brian Evans		
Useful Life	25 years		

Description

Pilot Program to start converting existing Village streetlights to LED lights. The Village has 2,500 streetlights which need to be converted to the LED light. This proposed project would be to gauge how quickly staff can change out 100 fixtures. New fixtures cost \$312.20 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 proposed subdivisions for the program are on the northwest side of town. We would work on replacing the streetlights working from west to east over the course of time to change out all streetlights in town.

PROJECTED COMED REBATE: \$10,290.00

Annual Energy Savings of existing lighting system (175 watt metal halide) vs Proposed LED lights - 68% (21,500 watts vs 6,800 watts)


Supplier expects 2.2 year RO

Prior Year Cost			Total Project Cost		32,600	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Equipment	31,600					31,600
Materials	1,000					1,000
Total	32,600					32,600

Funding Sources						
Capital Fund	32,600					32,600
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	32,600					32,600

Operational Impact/Other

The current 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. By executing this pilot program it will provide the data for staff to devise and budget a change out program throughout the entire village.

Project Information		Project Snapshot
Project Name	Streetlight Replacement - Cedar Glen	
Account #		
Location	Ashlawn Ave	
Department	Public Works	
Category	Other	
New to CIP	Yes	
Prepared BY	Susan Quasney	
Useful Life	30 years	

Description

Removal and replacing solar streetlights with permanent hard wired streetlights along Ashlawn Ave between Orchard and Oaklawn.

Justification

Cedar Glen is an older subdivision that was not designed with streetlights and is inconsistently lit by the solar lights and some Comed pole-mounted lights.


There are 5 solar lights along Ashlawn constantly in need of maintenance due to the solar panels. The batteries need to be replaced frequently and replacement parts are difficult to get. They are not reliable in winter due to snow covering the panels and the lack of sunlight. Three of these locations have overhead power lines nearby to feed the new poles, and these will be addressed in FY '22. Modifications also include working with Comed to position pole-mounted lights in two places on Oaklawn, at no expense to the Village. The two other solar light replacements, as well as streetlight additions at two unlit intersections, are anticipated for FY '23.

Prior Year Cost			Total Project Cost		85,000	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Installation	35,000	50,000				85,000
Total	35,000	50,000				85,000

Funding Sources						
Capital Fund	35,000	50,000				85,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	35,000	50,000				85,000

Operational Impact/Other

By replacing these 3 lights and having them on direct power with LED it should decrease the amount of calls that we receive for lights being out during the winter. It will also save money by not having to frequently purchase and change the batteries though energy costs will increase from the addition of 5 new dusk-to-dawn lights.

Project Information		Project Snapshot
Project Name	Village Hall Parking Lot Flatwork and ADA Ramps	
Account #		
Location	100 Parkers Mill - Village Hall	
Department	Public Works	
Category	Facilities	
New to CIP	No	
Prepared BY	Steve Raasch	
Useful Life	20 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. This project was approved in the FY21 Capital Budget, but was placed on hold because of budget constraints as result of COVID-19.

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		52,000	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Construction	52,000					52,000
Total	52,000					52,000

Funding Sources						
Capital Fund	52,000					52,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	52,000					52,000

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 FY22 estimate includes a 3% increase, per year, from the original budget number. The preventative maintenance repair has the potential to save an estimated \$75,000 to \$100,000 which would be spent to mill and repave the entire lot.

Project Information		Project Snapshot
Project Name	Public Works Facility - Permanent Addition	
Account #		
Location	100 Theodore Drive	
Department	Public Works	
Category	Facilities	
New to CIP	No	
Prepared BY	Mark Runyon	
Useful Life	40 Years	

Description

The Village commissioned Legat Architects in 2008 to develop a master plan to expand the Public Works Facility to accommodate growth within the Village. Legat developed a multi-phase plan and presented it in 2009. Phase 1 consists of construction of a 15,674 sq.ft heated storage space to the south of the existing building to provide for heated vehicle storage. Phase 2 and 3 construct additional buildings to the south & east of phase 1 to house additional vehicles and equipment. Phase 3 provides additional vehicle maintenance facilities. Phase 4 and 5 add office space and shop supply storage. It has been over 10 years since the initial design of this project.

Justification

Our needs have changed since 2008. We now utilize liquids for anti-icing, and our equipment is more specialized. Therefore, we propose to update the master plan and budget to provide guidance for site modifications. As things have changed over the last 10 years in regards to construction materials, concepts, site needs, and storage just to name a few.


When this was initially designed, phase 1 would help reduce maintenance costs incurred due to equipment being stored outside causing breakdowns and cold season starting issues while increasing longevity of equipment. We are unable to store all of our vehicles and equipment inside a building at this time. Future phases are dependent upon growth and available capital funding. The phase 1 estimated cost in 2009 by Legat Architects was \$2,625,102. It was also recommended that approx. 20% be added as "Soft Costs", for anything not directly attributable to construction costs. This figure is listed under "other" expenditures. These costs could be items such as: furniture, fixtures, equipment, etc. Staff has been budgeting for this project since 2009. We have adjusted project costs 3% per year. We are now projecting planning/design stage in 2025 with construction beginning in 2026.

Prior Year Cost			Total Project Cost		5,673,994	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Planning/Design	10,000			457,320		467,320
Construction					4,338,894	4,338,894
Other					867,780	867,780
Total	10,000			457,320	5,206,674	5,673,994

Funding Sources						
Capital Fund	10,000			228,660	2,603,337	2,841,997
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund				228,660	2,603,337	2,831,997
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	10,000			457,320	5,206,674	5,673,994

Operational Impact/Other

The longer expansion is delayed, the longer vehicles and equipment are stored outside. Additional costs will ultimately be incurred to maintain equipment in safe operable condition and planning and construction costs will also increase.

Project Information		Project Snapshot
Project Name	Public Works Facility Condensing Unit Replace	
Account #		
Location	100 Theodore Drive - Public Works Facility	
Department	Public Works	
Category	Facilities	
New to CIP	No	
Prepared BY	Steve Raasch	
Useful Life	20 years	

Description

The project will consist of: recovering the existing R-22 refrigerant and disposal of it per EPA regulations, removing the existing condensing unit, evaporator coil, and all related piping. Installation of a new condensing unit, evaporator coil, DX piping, pipe insulation, and equipment startup/operational verification.

Justification

The existing 20 ton condensing unit, evaporator coil, and related piping are original to the building in 2002. Two fan motors and electronic board were replaced in FY21. The existing system has R-22 refrigerant, which has been decommissioned, and the cost of it increases annually. The ASHRAE equipment life expectancy for a condensing unit is 20 years, and this unit will be 19 years old in FY22.

Prior Year Cost			Total Project Cost		45,000	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Equipment	45,000					45,000
Total	45,000					45,000

Funding Sources						
Capital Fund	22,500					22,500
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	22,500					22,500
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	45,000					45,000

Operational Impact/Other

Failure to replace this condensing unit, evaporator coil, and piping, could result in large repair costs in the future or complete failure of the unit. The cost of R-22 refrigerant continues to raise, and would be costly if the system leaked. By replacing this equipment as a scheduled item, this would reduce the cost, in comparison to replacing it on an emergency basis, if the unit failed completely. Budget number of \$38,090 provided by Trico Mechanical in FY20, and was escalated 3%, each year, from that budget number. By completing this work, it would reduce the energy consumption for the condensing unit and the HVAC equipment, as they would operate more efficiently. The actual energy reduction would be calculated at the time of installation. This would be a positive impact to staff, since they will have comfortable working conditions.

Project Information		Project Snapshot
Project Name	Public Works Facility Parking Lot Repairs	
Account #		
Location	100 Theodore Drive - Public Works Facility	
Department		
Category	Facilities	
New to CIP	No	
Prepared BY	Steve Raasch	
Useful Life	20 years	

Description

The project consists of:

- Demo and removal of approx. 7,475 sf of existing asphalt along the south side of the building in front of the roll up doors. Replace with concrete.
- Demo and replace approx. 2,205 sf of existing asphalt along the SW exterior corner of the yard, to alleviate ponding.
- Demo and replace approx. 3,655 sf of existing asphalt inside the fenced yard, due to broken pavement, pot holes, and ponding.
- Supply and Install 3 sets of double barrier gates on the roadways leading into the Public Works Facility.
- Addition of 5,000 sf of pavement to move storage bins to south side of the drive

Justification

The Oswego Public Works building was built in 2002 at 100 Theodore Drive. The asphalt area along the south side of the building in front of the roll up doors has deteriorated to the point that it needs to be replaced. Though more costly, concrete is recommended due to the constant truck and equipment turning movement in this area. Two other areas hold water and ice up during the winter, and are deteriorated to the point of replacement. Repair of the deteriorated areas will improve safety. Installing the gates will provide an added level of security to prevent non-authorized vehicles from entering the facility.


Prior Year Cost			Total Project Cost		200,000	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Other	200,000					200,000
Total	200,000					200,000

Funding Sources						
Capital Fund	100,000					100,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	100,000					100,000
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	200,000					200,000

Operational Impact/Other

Failure to repair the lot may require extensive and more costly repairs at a later date. This also could result in trip and falls. Abbey Paving provided the total budget amount for this work on 9/24/19. The FY22 estimate includes a 3% increase per year, from the original budget number.

The Village has been approved for a grant from the State of Illinois in the amount of \$65,000, to be included as Revenue when this project is completed.

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-striping 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'22	FY'23	FY'24	FY'25	FY'26 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	Entertainment Venue-Curb Ramp Upgrades	
Account #		
Location	1000 Station Drive - Park-and-Ride	
Department	Public Works	
Category	Facilities	
New to CIP	No	
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. Improvements to the site trigger the requirement that the site's ADA facilities. 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. This project was included in the FY21 budget, and was delayed due to COVID-19 budget constraints.

Prior Year Cost			Total Project Cost		35,000	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 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

The budget estimate provided is based on a similar budget provide by Abbey Paving in FY20 for 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. There would be no impact to the operating budget as these are one time expenditures.

Project Information		Project Snapshot
Project Name	Entertainment Venue	
Account #		
Location	1010 Station Drive	
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. The Village opened bids for the project on December 8, 2020. Construction is anticipated to continue through June 2021, necessitating budgeting of construction funds in FY'22.

Prior Year Cost	350,000		Total Project Cost		750,000	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Engineering						
Construction	400,000					400,000
Total	400,000					400,000

Funding Sources						
Capital Fund	400,000					400,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	400,000					400,000

Operational Impact/Other

The operational impact is yet to be determined and will depend upon the complexity of the facility, intensity of use and whether the future maintenance of the site is completed by a third party agreement or completed by the Village. Operating costs will increase if the Village completes the maintenance in an amount of \$7,000 to \$10,000 annually.

Project Information		Project Snapshot
Project Name	Village Parking Lot Seal Coating & Repairs	
Account #		
Location	Village Hall; Park-and-Ride; Public Works Facility	
Department	Public Works	
Category	Facilities	
New to CIP	No	
Prepared BY	Steve Raasch	
Useful Life	2-3 years	

Description

The project will consist of: crack filling large cracks, application of 2 coats of industrial seal coating, and installation of pavement markings.

Entertainment Venue - Approximately 18,000 sq. yds. including the parking lots and roadways. \$87,000 (FY 22 & FY 25)

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 lots are used for events and day to day parking and need to be maintained properly, to help minimize safety issues.

Prior Year Cost			Total Project Cost		87,000	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'25 or >	Total
Maintenance	87,000					87,000
Total	87,000					87,000

Funding Sources						
Capital Fund	87,000					87,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	87,000					87,000

Operational Impact/Other

Failure to seal coat and repair the lot could require, extensive and more costly repairs at a later date. James Novak Paving and Abbey Paving provided the budget amounts 9/26/19. The estimate for FY22 includes a 3% increase per year, from those budget number. By combining these projects, the Village will realize substantial cost savings over a full repaving of these lots.

Project Information		Project Snapshot
Title Project	Virtual Appliance - Refresh	
Account #		
Location	Village Hall	
Department	Information Technology	
Type		
New to CIP	No	
Prepared BY	Director of Technology	
Useful Life	4 Years	

Description

Replacing servers and other critical hardware allows the Village to deploy updated equipment intended to improve reliability, enable new and anticipated capabilities, and save money in the long term. Memory constitutes a particularly crucial feature of servers in virtual environments, because VMs (virtual machines) are essentially disk images that reside in server memory. More memory is vital for higher levels of consolidation, and the reliability of that memory will impact the overall reliability of all the VMs on that server. Future capabilities may include support for new chipsets that can handle additional memory types, faster I/O, and higher bus speeds.

Justification

- Servers are replaced or refreshed for many different reasons. Some of the reasons, or drivers, for server refresh that are:
- Servers are no longer viable or desirable for upgrades or need additional capability that is not available through an upgrade.
 - Existing system is being retired because of nonsupport or maintenance issues.
 - The system is unable to support the growth of the current application and will be re-purposed to run another application.
 - To meet consolidation requirements, a server with higher performance, more memory capacity, and increased I/O capabilities is required.
 - Restructuring, using virtualization to gain better utilization and flexibility, exceeds the system's capabilities.
 - Power and cooling constraints and/or goals require more efficient systems.
 - Space constraints require servers with "smaller footprints."
 - Operational efficiency requires more efficient server systems.

Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Equipment	\$183,000.00				\$200,000.00	\$383,000.00
Total	\$183,000.00				\$200,000.00	\$383,000.00

Funding Sources						
Capital Fund	\$183,000.00				\$200,000.00	\$383,000.00
General Fund						
Vehicle Fund						
Water & Sewer Fund						
Other - Vendor Financed						
Total	\$183,000.00				\$200,000.00	\$383,000.00

Operational Impact/Other

Recurring CIP funds for Server replacements every four years.

CAPITAL IMPROVEMENT FUND SUMMARY

		Fiscal Year				Budget Analysis					
				2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget					
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change	
FUND REVENUES											
40 Taxes		\$4,009,634	\$3,895,276	\$3,553,618	\$3,912,000	\$4,050,000	14.0%	\$496,382	3.5%	\$138,000	
<u>300 -00-000-9999-431305-</u>	SALES TAX-HOME RULE	\$3,211,992	\$3,158,314	\$2,865,451	\$3,162,000	\$3,300,000	15.2%	\$434,549	4.4%	\$138,000	
<u>300 -00-000-9999-431820-</u>	LOCAL MOTOR FUEL TAX	\$797,642	\$736,962	\$688,167	\$750,000	\$750,000	9.0%	\$61,833	0.0%	\$0	
Total		\$4,009,634	\$3,895,276	\$3,553,617	\$3,912,000	\$4,050,000	14.0%	\$496,383	3.5%	\$138,000	
41 Licenses & Permits		\$1,426,041	\$278,743	\$544,619	\$85,000	\$200,000	-63.3%	-\$344,619	135.3%	\$115,000	
<u>300 -00-000-9999-432310-</u>	DIRECT IMPACT FEE	\$1,377,741	\$208,664	\$502,619	\$85,000	\$200,000	-60.2%	-\$302,619	135.3%	\$115,000	
<u>300 -00-000-9999-432315-</u>	EFC-RD RESURFACE RECAPTURE	\$48,300	\$70,079	\$42,000	\$0	\$0	-100.0%	-\$42,000	0.0%	\$0	
Total		\$1,426,041	\$278,743	\$544,619	\$85,000	\$200,000	-63.3%	-\$344,619	135.3%	\$115,000	
42 Intergovernmental Re		\$171,470	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
<u>300 -00-000-9999-433401-</u>	STATE GRANTS	\$171,470	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
Total		\$171,470	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
43 Charges for Services		\$0	\$28,000	\$59,542	\$56,000	\$168,500	183.0%	\$108,958	200.9%	\$112,500	
<u>300 -00-000-9999-434170-</u>	REIMBURSEMENTS	\$0	\$28,000	\$59,542	\$56,000	\$168,500	183.0%	\$108,958	200.9%	\$112,500	
Total		\$0	\$28,000	\$59,542	\$56,000	\$168,500	183.0%	\$108,958	200.9%	\$112,500	
45 Investments & Contri		\$237,280	\$126,109	\$28,571	\$45,000	\$11,129	-61.0%	-\$17,442	-75.3%	-\$33,871	
<u>300 -00-000-9999-436100-</u>	INTEREST	\$232,390	\$97,257	\$28,571	\$45,000	\$11,129	-61.0%	-\$17,442	-75.3%	-\$33,871	
<u>300 -00-000-9999-436115-</u>	UNREALIZED GAIN/LOSS	\$4,890	\$28,852	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
Total		\$237,280	\$126,109	\$28,571	\$45,000	\$11,129	-61.0%	-\$17,442	-75.3%	-\$33,871	
46 Financing Sources		\$0	\$0	\$113,311	\$0	\$0	-100.0%	-\$113,311	0.0%	\$0	
<u>300 -00-000-9999-439500-</u>	MISCELLANEOUS	\$0	\$0	\$113,311	\$0	\$0	-100.0%	-\$113,311	0.0%	\$0	
Total		\$0	\$0	\$113,311	\$0	\$0	-100.0%	-\$113,311	0.0%	\$0	
Total Revenues		\$5,844,425	\$4,328,128	\$4,299,660	\$4,098,000	\$4,429,629	3.0%	\$129,969	0.0%	\$331,629	
FUND EXPENDITURES											
53 Prof & Techn Service		\$35,000	\$120,345	\$193,479	\$124,000	\$234,000	20.9%	\$40,521	88.7%	\$110,000	
<u>300 -30-300-3000-533030-</u>	MISC PROFESSIONAL SERVICES	\$35,000	\$120,345	\$193,479	\$124,000	\$234,000	20.9%	\$40,521	88.7%	\$110,000	
Total		\$35,000	\$120,345	\$193,479	\$124,000	\$234,000	20.9%	\$40,521	88.7%	\$110,000	
57 Capital outlay		\$12,172,131	\$763,367	\$358,937	\$4,217,800	\$2,907,200	709.9%	\$2,548,263	-31.1%	-\$1,310,600	
<u>300 -30-300-3000-572000-</u>	INFRASTRUCTURE	\$72,605	\$2,518	\$229,274	\$3,116,000	\$1,936,100	744.4%	\$1,706,827	-37.9%	-\$1,179,900	
<u>300 -30-300-3000-572010-</u>	PUBLIC IMPROVEMENTS	\$116,539	\$302,972	\$44,471	\$0	\$67,600	52.0%	\$23,129	100.0%	\$67,600	
<u>300 -30-300-3000-573000-</u>	BUILDINGS	\$469,974	\$95	\$18,302	\$1,101,800	\$720,500	3836.7%	\$702,198	-34.6%	-\$381,300	
<u>300 -30-300-3000-573005-</u>	POLICE FACILITY	\$11,295,540	\$322,103	\$27,877	\$0	\$0	-100.0%	-\$27,877	0.0%	\$0	
<u>300 -30-300-3000-573010-</u>	VILLAGE HALL EXPENSE	\$217,464	\$135,679	\$39,013	\$0	\$183,000	369.1%	\$143,987	100.0%	\$183,000	
Total		\$12,172,131	\$763,367	\$358,937	\$4,217,800	\$2,907,200	709.9%	\$2,548,263	-31.1%	-\$1,310,600	
59 Other Financing Uses		\$1,753,150	\$1,693,326	\$3,084,803	\$2,893,672	\$2,057,200	-33.3%	-\$1,027,603	-28.9%	-\$836,472	
<u>300 -30-300-3000-591000-</u>	TRANSFERS TO OTHER FUNDS	\$1,753,150	\$1,693,326	\$3,084,803	\$2,893,672	\$197,750	-93.6%	-\$2,887,053	-93.2%	-\$2,695,922	
<u>300 -30-300-3000-591310-</u>	TRANSFER TO VEHICLE FUND	\$0	\$0	\$0	\$0	\$456,500	0.0%	\$456,500	100.0%	\$456,500	
<u>300 -30-300-3000-591400-</u>	TRANSFER TO DEBT SERVICE FUND	\$0	\$0	\$0	\$0	\$1,402,950	0.0%	\$1,402,950	100.0%	\$1,402,950	
Total		\$1,753,150	\$1,693,326	\$3,084,803	\$2,893,672	\$2,057,200	-33.3%	-\$1,027,603	-28.9%	-\$836,472	
Total Expenditures		\$13,960,281	\$2,577,038	\$3,637,219	\$7,235,472	\$5,198,400	42.9%	\$1,561,181	0.0%	-\$2,037,072	
Revenues Over/(Under) Expenditures		\$8,115,856	-\$1,751,090	-\$505,628	\$3,137,472	\$768,771	-252.0%	\$1,274,399	-75.5%	-\$2,368,701	

CAPITAL IMPROVEMENT FUND DETAIL EXPENDITURES

Accounts	Description		2022 Budget
53 Professional & Technical Services			\$234,000
<u>300 -30-300-3000-533030-</u>	MISC PROFESSIONAL SERVICES		\$234,000
		Description	Detail Amount
		Lobbyist Services contract	\$84,000
		Federal Lobbyist services	\$150,000
57 Capital outlay			\$2,907,200
<u>300 -30-300-3000-572000-</u>	INFRASTRUCTURE		\$1,936,100
		Description	Detail Amount
		Path reconstruction- Main to Adams	\$25,000
		Annual Village wide road improvements	\$1,400,000
		Bridge repairs- Barnaby, Old Post, and Pearces Ford	\$195,000
		Minkler Road bridge improvements	\$316,100
<u>300 -30-300-3000-572010-</u>	PUBLIC IMPROVEMENTS		\$67,600
		Description	Detail Amount
		Streetlight conversion Cedar Glen Subdivision \$36,380 and LEED conversions \$31,220	\$67,600
<u>300 -30-300-3000-573000-</u>	BUILDINGS		\$720,500
		Description	Detail Amount
		Village Hall parking lot repairs- ADA ramp replacement	\$52,000
		Public Works facility improvements- Expansion- \$10,000	
		Replace condensing unit-\$22,500	\$132,500
		Parking lot repairs- \$100,000	
		Harrison Street parking lot sealcoat & repairs	\$14,000
		Park & ride curb/ramp upgrades	\$35,000
		Venue at Park & Ride	\$400,000
		Venue parking lot repairs, sealcoat and striping	\$87,000
<u>300 -30-300-3000-573010-</u>	VILLAGE HALL EXPENSE		\$183,000
		Description	Detail Amount
		Virtual appliance refresh	\$183,000
59 Other Financing Uses			\$2,057,200
<u>300 -30-300-3000-591000-</u>	TRANSFERS TO OTHER FUNDS	Transfer to TIF Fund	\$197,750
<u>300 -30-300-3000-591310-</u>	TRANSFER TO VEHICLE FUND		\$456,500
<u>300 -30-300-3000-591400-</u>	TRANSFER TO DEBT SERVICE FUND		\$1,402,950
		Description	Detail Amount
		2016 GO Bonds interest	\$1,202,500
		2016 GO Bonds paying agent fee	\$450
Grand Total			\$5,198,400

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. Tax increment from the TIF Fund will be used to pay the debt service on the 2019 Series Bonds. 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.

2022 Budget Revenues and Expenditures

- \$2,828,314 in total estimated revenue.
- \$3,288,775 will be spent on paying debt service.
- \$542,420 estimated ending Restricted Fund Balance on April 30, 2022.

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, 2021, the Village has total gross outstanding debt of \$68,793,642 of which \$48,090,000 is principal. Additional descriptions of each bond issue are provided in the Financial Policy Section of the budget. The four outstanding debt issuances accounted for in this Fund are as follows:

- **Corporate Purpose 2011 Refunding Bonds**
Original Issue Amount: \$2,300,000 Outstanding Principal: \$870,000
Date of Maturity: December 15, 2024 Outstanding Interest: \$76,650

- **Corporate Purpose 2013 Refunding Bonds**
Original Issue Amount: \$6,770,000 Outstanding Principal: \$6,110,000
Date of Maturity: December 15, 2027 Outstanding Interest: \$643,500

- **Corporate Purpose Bond Series of 2016**
Original Issue Amount: \$27,105,000 Outstanding Principal: \$26,525,000
Date of Maturity: December 15, 2039 Outstanding Interest: \$13,806,950

- Corporate Purpose Taxable Bond Series of 2019

Original Issue Amount: \$14,585,000
Date of Maturity: December 15, 2040

Outstanding Principal: \$14,585,000
Outstanding Interest: \$6,176,542

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, 2021, 5% of the equalized assessed valuation was approximately \$50,675,899. Outstanding principal of \$48,090,000 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

VILLAGE OF OSWEGO, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING
BOND SERIES OF 2011- GOVERNMENTAL ACTIVITIES**

April 30, 2020

Date of Issue	December 20, 2011
Date of Maturity	December 15, 2024
Authorized Issue	\$ 4,055,000
Actual Issue	\$ 4,055,000
Denomination of Bonds	1 - 811 - \$5,000
Interest Rates	
	Bonds
	1-119 2.000%
	120-368 3.000%
	369-811 3.500%

Principal Maturity Date	December 15
Interest Dates	December 15 and June 15
Payable at	BNY Mellon

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Bond Numbers	Tax Levy			Interest Due on			
		Principal	Interest	Totals	June 15	Amount	December 15	Amount
2020	508-579	210,000	30,450	\$ 240,450	2021	15,225	2021	\$ 15,225
2021	580-656	220,000	23,100	\$ 243,100	2022	11,550	2022	\$ 11,550
2022	657-734	220,000	15,400	\$ 235,400	2023	7,700	2023	\$ 7,700
2023	735-811	220,000	7,700	\$ 227,700	2024	3,850	2024	\$ 3,850
		<u>\$ 870,000</u>	<u>\$ 76,650</u>	<u>\$ 946,650</u>		<u>\$ 38,325</u>		<u>\$ 38,325</u>

VILLAGE OF OSWEGO, ILLINOIS
LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING
BOND SERIES 2013 - GOVERNMENTAL ACTIVITIES

April 30, 2020

Date of Issue	May 17, 2013
Date of Maturity	December 15, 2027
Authorized Issue	\$ 11,300,000
Actual Issue	\$ 8,595,000
Denomination of Bonds	1 - 1719 - \$5,000
Interest Rate	

Bonds	
1-68	2.000%
69-1719	3.000%

Principal Maturity Date	December 15
Interest Dates	December 15 and June 15

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Bond Numbers	Tax Levy			Interest Due on			
		Principal	Interest	Totals	June 15	Amount	December 15	Amount
2020	184-425	1,000,000	183,300	1,183,300	2021	91,650	2021	91,650
2021	426-675	1,040,000	153,300	1,193,300	2022	76,650	2022	76,650
2022	676-931	1,065,000	122,100	1,187,100	2023	61,050	2023	61,050
2023	932-1195	1,090,000	90,150	1,180,150	2024	45,075	2024	45,075
2024	1196-1460	1,095,000	57,450	1,152,450	2025	28,725	2025	28,725
2025	1461-1587	400,000	24,600	424,600	2026	12,300	2026	12,300
2026	1588-1719	420,000	12,600	432,600	2027	6,300	2027	6,300
		\$ 6,110,000	\$ 643,500	\$ 6,753,500			\$ 321,750	\$ 321,750

VILLAGE OF OSWEGO, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION
BOND SERIES 2016 - TOTAL**

April 30, 2020

Date of Issue	June 8, 2016
Date of Maturity	December 15, 2037
Authorized Issue	\$ 32,000,000
Actual Issue	\$ 27,105,000
Denomination of Bonds	1 - 5421 - \$5,000
Interest Rate	3%-5%

Principal Maturity Date	December 15
Interest Dates	December 15 and June 15

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Bond Numbers	Tax Levy			Interest Due on			
		Principal	Interest	Totals	June 15	Amount	December 15	Amount
2020	117-156	200,000	1,202,500	1,402,500	2021	601,250	2021	601,250
2021	157-195	195,000	1,194,500	1,389,500	2022	597,250	2022	597,250
2022	196-238	215,000	1,186,700	1,401,700	2023	593,350	2023	593,350
2023	239-286	240,000	1,180,250	1,420,250	2024	590,125	2024	590,125
2024	287-386	500,000	1,170,650	1,670,650	2025	585,325	2025	585,325
2025	387-636	1,250,000	1,150,650	2,400,650	2026	575,325	2026	575,325
2026	637-897	1,305,000	1,088,150	2,393,150	2027	544,075	2027	544,075
2027	898-1258	1,805,000	1,022,900	2,827,900	2028	511,450	2028	511,450
2028	1259-1637	1,895,000	932,650	2,827,650	2029	466,325	2029	466,325
2029	1638-2035	1,990,000	837,900	2,827,900	2030	418,950	2030	418,950
2030	2036-2452	2,085,000	738,400	2,823,400	2031	369,200	2031	369,200
2031	2453-2890	2,190,000	634,150	2,824,150	2032	317,075	2032	317,075
2032	2891-3350	2,300,000	524,650	2,824,650	2033	262,325	2033	262,325
2033	3351-3833	2,415,000	409,650	2,824,650	2034	204,825	2034	204,825
2034	3834-4340	2,535,000	288,900	2,823,900	2035	144,450	2035	144,450
2035	4341-4873	2,665,000	162,150	2,827,150	2036	81,075	2036	81,075
2036	4874-5421	2,740,000	82,200	2,822,200	2037	41,100	2037	41,100
		<u>\$ 26,525,000</u>	<u>\$ 13,806,950</u>	<u>\$ 40,331,950</u>	<u>\$ 6,903,475</u>		<u>\$ 6,903,475</u>	

VILLAGE OF OSWEGO, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
TAXABLE GENERAL OBLIGATION
BOND SERIES 2019

April 30, 2020

Date of Issue	December 30, 2019
Date of Maturity	December 15, 2040
Authorized Issue	\$ 17,000,000
Actual Issue	\$ 14,585,000
Denomination of Bonds	1 - 2917 - \$5,000
Interest Rate	2%-4%

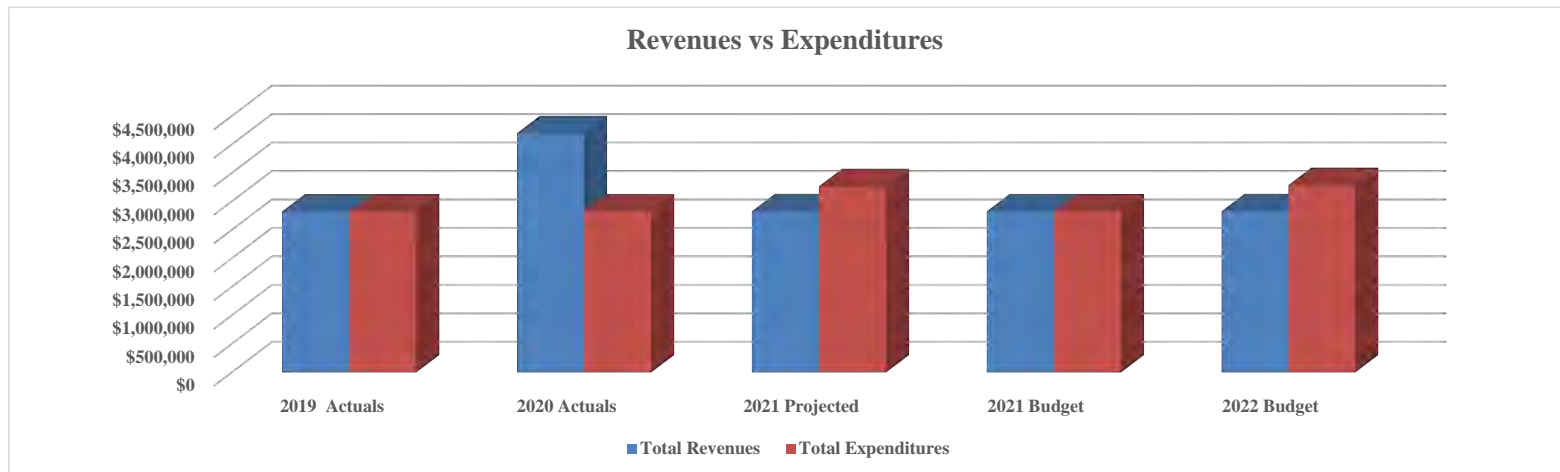
Principal Maturity Date	December 15
Interest Dates	December 15 and June 15

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Bond Numbers	Tax Levy			Interest Due on			
		Principal	Interest	Totals	June 15	Amount	December 15	Amount
2022	0	-	461,111	461,111	2024	230,555	2024	230,555
2023	1-136	680,000	461,111	1,141,111	2025	230,555	2025	230,555
2024	137-275	695,000	445,240	1,140,240	2026	222,620	2026	222,620
2025	276-417	710,000	428,275	1,138,275	2027	214,137	2027	214,137
2026	418-563	730,000	410,163	1,140,163	2028	205,081	2028	205,081
2027	564-713	750,000	390,657	1,140,657	2029	195,328	2029	195,328
2028	714-867	770,000	370,317	1,140,317	2030	185,158	2030	185,158
2029	868-1025	790,000	348,665	1,138,665	2031	174,332	2031	174,332
2030	1026-1188	815,000	325,423	1,140,423	2032	162,711	2032	162,711
2031	1189-1356	840,000	300,875	1,140,875	2033	150,437	2033	150,437
2032	1357-1529	865,000	274,734	1,139,734	2034	137,367	2034	137,367
2033	1530-1708	895,000	246,691	1,141,691	2035	123,345	2035	123,345
2034	1709-1892	920,000	217,675	1,137,675	2036	108,837	2036	108,837
2035	1893-2083	955,000	185,273	1,140,273	2037	92,636	2037	92,636
2036	2084-2281	990,000	151,637	1,141,637	2038	75,819	2038	75,819
2037	2282-2485	1,020,000	116,770	1,136,770	2039	58,385	2039	58,385
2038	2486-2697	1,060,000	79,315	1,139,315	2040	39,658	2040	39,658
2039	2698-2917	1,100,000	40,392	1,140,392	2041	20,196	2041	20,196
		<u>\$ 14,585,000</u>	<u>\$ 5,254,321</u>	<u>\$ 19,839,321</u>	<u>\$ 2,627,160</u>		<u>\$ 2,627,160</u>	

DEBT SERVICE FUND SUMMARY

Accounts	Description	Fiscal Year				Budget Analysis		2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget	
		2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change	
FUND REVENUES											
45 Investments & Contri		\$403	\$6,873	\$2,479	\$100	\$200	-91.9%	-\$2,279	100.0%	\$100	
400 -00-000-9999-436100-	INTEREST	\$403	\$6,873	\$2,479	\$100	\$200	-91.9%	-\$2,279	100.0%	\$100	
Total		\$403	\$6,873	\$2,479	\$100	\$200	-91.9%	-\$2,279	100.0%	\$100	
46 Financing Sources		\$2,824,200	\$4,193,744	\$2,825,050	\$2,826,616	\$2,828,114	0.1%	\$3,064	0.1%	\$1,498	
400 -00-000-9999-439100-	TRANSFERS IN	\$2,824,200	\$2,827,407	\$2,825,050	\$2,826,616	\$2,827,664	0.1%	\$2,614	0.0%	\$1,048	
400 -00-000-9999-439250-	TRANSFER FROM TIF	\$0	\$1,366,337	\$0	\$0	\$450	100.0%	\$450	100.0%	\$450	
400 -00-000-9999-439500-	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
Total		\$2,824,200	\$4,193,744	\$2,825,050	\$2,826,616	\$2,828,114	0.1%	\$3,064	0.1%	\$1,498	
Total Revenues		\$2,824,603	\$4,200,617	\$2,827,529	\$2,826,716	\$2,828,314	0.0%	\$785	0.1%	\$1,598	
FUND EXPENDITURES											
53 Prof & Techn Service		\$897	\$1,931	\$653	\$757	\$1,414	116.5%	\$761	86.8%	\$657	
400 -80-400-4000-533140-	PAYING AGENT/REGISTRAR FEES	\$897	\$1,931	\$653	\$757	\$1,414	116.5%	\$761	86.8%	\$657	
Total		\$897	\$1,931	\$653	\$757	\$1,414	116.5%	\$761	86.8%	\$657	
58 Debt Service		\$2,823,300	\$2,825,200	\$3,266,948	\$2,825,050	\$3,287,361	0.6%	\$20,413	16.4%	\$462,311	
400 -80-400-4000-580105-	DEBT PRINCIPAL	\$1,285,000	\$1,325,000	\$1,365,000	\$1,365,000	\$1,410,000	3.3%	\$45,000	3.3%	\$45,000	
400 -80-400-4000-580205-	BOND PAYMENTS, INTEREST	\$1,538,300	\$1,500,200	\$1,901,948	\$1,460,050	\$1,877,361	-1.3%	-\$24,587	28.6%	\$417,311	
Total		\$2,823,300	\$2,825,200	\$3,266,948	\$2,825,050	\$3,287,361	0.6%	\$20,413	16.4%	\$462,311	
Total Expenditures		\$2,824,197	\$2,827,131	\$3,267,601	\$2,825,807	\$3,288,775	0.6%	\$21,174	16.4%	\$462,968	
Revenues Over/(Under) Expenditures		\$406	\$1,373,486	(\$440,072)	\$909	(\$460,461)	4.6%	-\$20,389	-50755.8%	-\$461,370	



DEBT SERVICE FUND
REVENUE AND EXPENDITURE DETAILS

Accounts	Description	2022 Budget
000 Other Financing Sources/Uses		2,828,314.00
45 Investments & Contributions		200.00
<u>400 -00-000-9999-436100-</u>	INTEREST	200.00
46 Financing Sources		2,828,114.00
<u>400 -00-000-9999-439100-</u>	TRANSFERS IN	2,827,664.00
	<u>Description</u>	<u>Detail Amount</u>
	Transfer from General Fund	1,183,610.00
	Transfer from CIP Fund	1,402,950.00
	Transfer from MFT Fund	240,654.00
	Transfer from TIF Fund	450.00
<u>400 -00-000-9999-439250-</u>	TRANSFER FROM TIF	450.00
400 Finance		3,288,775.00
53 Prof & Techn Service		1,414.00
<u>400 -80-400-4000-533140-</u>	PAYING AGENT/REGISTRAR FEES	1,414.00
58 Debt Service		3,287,361.00
<u>400 -80-400-4000-580105-</u>	DEBT PRINCIPAL	1,410,000.00
	<u>Description</u>	<u>Detail Amount</u>
	2011 GO Bonds	210,000.00
	2013 GO Bonds	1,000,000.00
	2019 GO Bonds	0.00
	2016 GO Bonds	200,000.00
<u>400 -80-400-4000-580205-</u>	BOND PAYMENTS, INTEREST	1,877,361.00
	<u>Description</u>	<u>Detail Amount</u>
	2011 GO Bonds	30,450.00
	2013 GO Bonds	183,300.00
	2019 GO Bonds	461,111.00
	2016 GO Bonds	1,202,500.00

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, 190 miles of water main, 2,990 fire hydrants and several thousand feet of water service lines. The system has 11,700 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 26 employees. The employees of the department are allocated to the Public Works and the Water and Sewer Fund based upon work assignments. Two full time additions were made in FY 2020 at the expense of a reduction in one part-time position.

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022
Full Time	22	22	24	24	24
Part Time	3	3	2	2	2
Total	25	25	26	26	26

Fiscal Year 2022 Budget

Revenues

- Total revenue budget of \$7.6 million which is \$117,800 less than 2021 Budget.
- Usage charges budget is \$7.5 million which is \$138,000 less than 2021 Budget.
- Water rate increase of \$0.10 per 100 cubic feet on May 1, 2021 and May 1, 2022.

Expenses

- Salaries & wages up 4.1% or \$37,999 due to contractual wage increases.
- Employee benefits up 2.5% or \$9,144 due to payroll tax increases and increase in the uniform allowance account.
- Professional & technical services has increased 5.8% or \$15,751. A reduction in engineering of \$12,000 partially offset an increase in IT services of \$28,386.
- Contractual services are up less than 1% or \$5,201 from increase in building maintenance and fire hydrant maintenance.
- Other services increased 11.6% or \$13,355 due to liability insurance increases.
- Supplies have decreased 2.3% or \$14,354 due decreases in the fuel purchase account.

- Debt service has decreased 12% or \$137,451 due to the maturity of a bond issue in 2020. The IEAPA loan, 2011, 2013, and 2017 General Obligation Bonds are outstanding.
- Other financing services remains at \$3,000,000 for the transfer to the Water & Sewer Capital Fund.
- Fund reserve estimated at \$2.7 million.

Challenges/Issues

The primary source of revenue for this Fund is from 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.

Fiscal Year 2021 Major Accomplishments

- The Village continues to study the feasibility of obtaining Lake Michigan water through the DuPage Water Commission, American Water through Plainfield, or the new Joliet option.
- Completed annual cleaning and televising of sanitary sewer lines in the downtown area of the Village and started lining repairs to reduce inflow and infiltration of storm water into the sanitary sewers and will continue to line sewers in the next few years.
- Continued the annual leak detection and well meter testing programs to reduce real losses, and the addition of fire hydrant maintenance and flow testing.
- 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 #6 pump.
- Completed the replacement of deteriorated water main in Brock Ct., Sedgewick Ct. and Faro Ct. and upsized the 2" water main to a 6" water main with the addition of fire hydrants for water quality and firefighting.

Strategic Planning Objectives for Fiscal Year 2022

- Safe and efficient infrastructure - Rehab/relining program of deteriorating sanitary lines continues within the Village to reduce inflow and infiltration of storm water into the sanitary sewers and continue to clean and televise sanitary sewers.
- Sustainable water source – Select the preferred water source and begin preliminary engineering regarding system requirements.
- Safe and efficient infrastructure –Complete the replacement of outdated water meters throughout the Village.
- Complete the required Risk Resilience and source water protection plan report required by the EPA.

Performance Measures

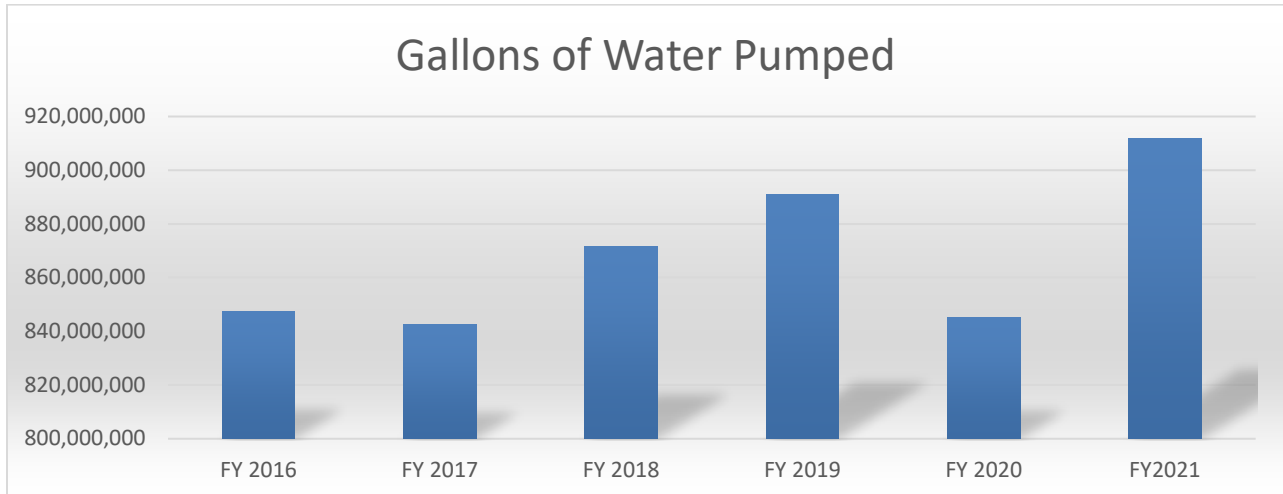
Billed Water Accounts on a Bi-Monthly Basis for the Last Six Fiscal Years

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY2021
May	10,900	11,083	11,186	11,220	11,491	11,631
July	10,890	11,068	11,193	11,216	11,494	11,644
September	10,970	11,123	11,215	11,236	11,560	11,658
November	10,915	11,120	11,204	11,297	11,571	11,684
January	10,995	11,117	11,233	11,305	11,579	11,701
March	11,000	11,125	11,218	11,320	11,604	11,718

Water Pumped by Month for the Last Six Fiscal Years

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY2021
May	72,035,000	75,755,000	70,647,000	78,496,000	71,442,000	78,277,000
June	72,181,000	83,512,000	84,221,000	79,409,000	74,156,000	92,805,000
July	79,457,000	83,066,000	86,314,000	96,952,000	89,929,000	96,648,000
August	89,103,000	83,482,000	83,224,000	95,505,000	85,216,000	100,905,000
September	77,146,000	74,998,000	85,155,000	80,439,000	72,010,000	81,539,000
October	69,747,000	70,424,000	73,642,000	75,675,000	65,775,000	70,677,000
November	63,146,000	60,109,000	63,234,000	62,699,000	60,804,000	64,121,000
December	64,379,000	63,850,000	66,646,000	64,043,000	67,874,000	63,540,000
January	65,434,000	61,686,000	67,293,000	66,424,000	65,396,000	66,881,000
February	61,452,000	56,300,000	60,012,000	59,947,000	60,275,000	60,395,000
March	63,457,000	61,728,000	66,195,000	63,738,000	68,539,000	67,942,000
April	69,978,000	67,487,000	64,887,000	67,608,000	63,740,000	*68,000,000
Totals:	847,515,000	842,397,000	871,470,000	890,935,000	845,156,000	911,730,000

*Estimated



Performance Indicator	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Budgeted FY 2022
Water System						
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	11,800
Population Served	34,647	34,414	35,237	36,911	36,911	37,649
Wells out of service (total hours)	3,000	3,336	4,416	3,500	4,416	1,900
Media change outs	4	1	2	2	3	2
Total B-boxes	11,081	11,440	11,600	11,640	11,600	11,750
B-box Inspected	1,663	1,792	2,761	3,000	3,000	2,500
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	11,700	11,800
Meter/reader repaired	75	12	35	50	123	50
Percentage Meter/reader repaired	0	<1%	<1%	<1%	<1%	<1%
Customer Meter Readings	67,167	45,800	70,528	79,065	70,00	72,445
Final reads	1,033	1,023	3,244	2,000	1,400	1,600
Well Readings	5,480	5,480	5,480	5,480	5,480	2,920
Shutoff (letter/shutoffs)	1,154	1,279	1,300	2,000	2,200	2,200
Service Calls from Property Owner	312	226	425	450	450	650
Miles of water main	172	151	173	172	190	210
Water leaks in main line	12	11	9	16	12	9
Leaks / mile of main	0	0	0.05	0	0.05	0.04
Water leaks in service line	26	7	8	15	10	8
Water valves repaired or replaced	6	25	6	10	5	15
Total fire hydrants	2,772	2,672	2,699	2,750	2,990	3,093
Hydrants flushed	4,200	2,778	4,321	4,200	6,000	12,000
Percentage flushed	152%	104%	160%	153%	201%	388%
Hydrants repaired or replaced	13	15	12	40	15	10
Percentage repaired	0	>1 %	<1%	>2%	<1%	<1%
Sanitary System						
# of Accounts	10,846	10,950	11,000	11,200	11,300	11,700
Shutoff for Fox Metro (letter/shutoffs)	291	265	285	550	320	300
Service Calls from Property Owner	25	25	33	40	48	50
<u>J.U.L.I.E. Locate Tickets</u>	9,795	9,299	10,000	10,000	10,000	8,000

VILLAGE OF OSWEGO, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING
BOND SERIES OF 2011- BUSINESS-TYPE ACTIVITIES

April 30, 2020

Date of Issue	December 20, 2011
Date of Maturity	December 15, 2024
Authorized Issue	\$ 4,055,000
Actual Issue	\$ 4,055,000
Denomination of Bonds	1 - 811 - \$5,000
Interest Rates	
	Bonds
	1-119 2.000%
	120-368 3.000%
	369-811 3.500%

Principal Maturity Date	December 15
Interest Dates	December 15 and June 15
Payable at	BNY Mellon

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Bond Numbers	Tax Levy			Interest Due on			
		Principal	Interest	Totals	June 15	Amount	December 15	Amount
2020	508-579	150,000	22,925	\$ 172,925	2021	11,463	2021	\$ 11,463
2021	580-656	165,000	17,675	\$ 182,675	2022	8,838	2022	\$ 8,838
2022	657-734	170,000	11,900	\$ 181,900	2023	5,950	2023	\$ 5,950
2023	735-811	170,000	5,950	\$ 175,950	2024	2,975	2024	\$ 2,975
		<u>\$ 805,000</u>	<u>\$ 86,625</u>	<u>\$ 891,625</u>		<u>\$ 43,313</u>		<u>\$ 43,313</u>

VILLAGE OF OSWEGO, ILLINOIS
LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING
BOND SERIES 2013 - BUSINESS-TYPE ACTIVITIES

April 30, 2020

Date of Issue	May 17, 2013
Date of Maturity	December 15, 2027
Authorized Issue	\$ 11,300,000
Actual Issue	\$ 8,595,000
Denomination of Bonds	1 - 1719 - \$5,000
Interest Rate	

Bonds	
1-68	2.000%
69-1719	3.000%

Principal Maturity Date	December 15
Interest Dates	December 15 and June 15

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Bond Numbers	Tax Levy			Interest Due on			
		Principal	Interest	Totals	June 15	Amount	December 15	Amount
2020	184-425	210,000	47,100	257,100	2021	23,550	2021	23,550
2021	426-675	210,000	40,800	250,800	2022	20,400	2022	20,400
2022	676-931	215,000	34,500	249,500	2023	17,250	2023	17,250
2023	932-1195	230,000	28,050	258,050	2024	14,025	2024	14,025
2024	1196-1460	230,000	21,150	251,150	2025	10,575	2025	10,575
2025	1461-1587	235,000	14,250	249,250	2026	7,125	2026	7,125
2026	1588-1719	240,000	7,200	247,200	2027	3,600	2027	3,600
		\$ 1,570,000	\$ 193,050	\$ 1,763,050			\$ 96,525	\$ 96,525

VILLAGE OF OSWEGO, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION
BOND SERIES 2017

April 30, 2020

Date of Issue	July 25, 2017
Date of Maturity	December 15, 2029
Authorized Issue	\$ 5,600,000
Actual Issue	\$ 5,070,000
Denomination of Bonds	1 - 1014 - \$5,000
Interest Rate	2%-4%

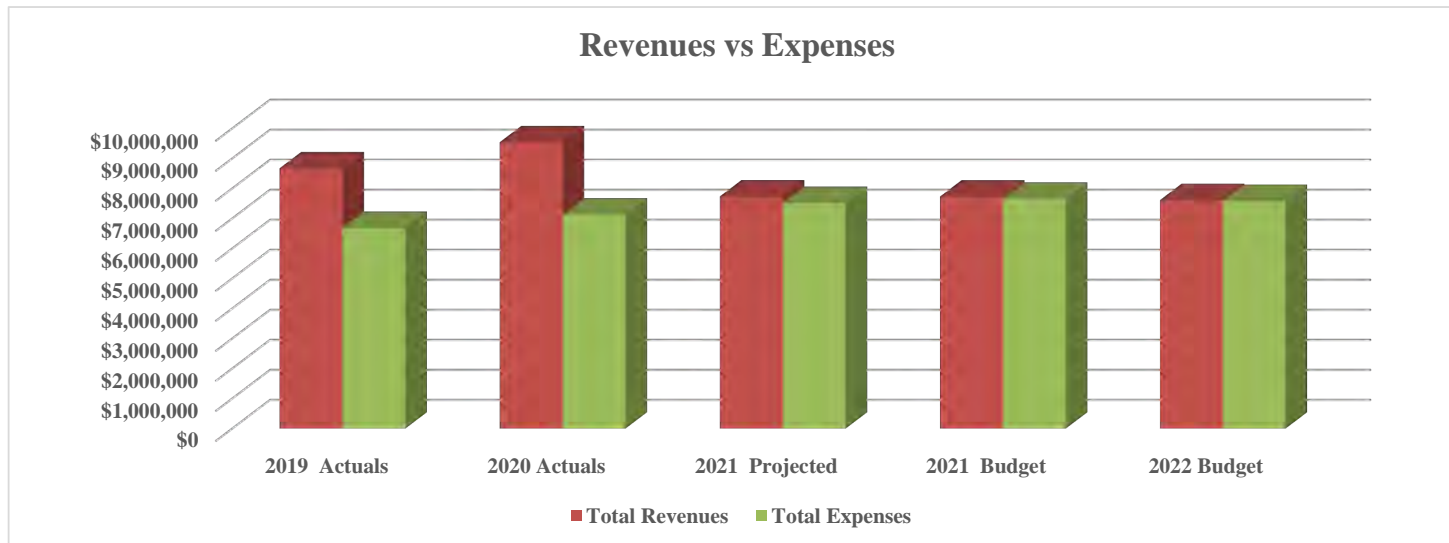
Principal Maturity Date	December 15
Interest Dates	December 15 and June 15

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy	Bond	Tax Levy			Interest Due on			
2020	73 205-277	365,000	138,450	503,450	2021	69,225	2021	69,225
2021	76 278-353	380,000	131,150	511,150	2022	65,575	2022	65,575
2022	80 354-433	400,000	119,750	519,750	2023	59,875	2023	59,875
2023	84 434-517	420,000	107,750	527,750	2024	53,875	2024	53,875
2024	89 518-606	445,000	95,150	540,150	2025	47,575	2025	47,575
2025	93 607-699	465,000	81,800	546,800	2026	40,900	2026	40,900
2026	98 700-797	490,000	63,200	553,200	2027	31,600	2027	31,600
2027	106 798-903	530,000	43,600	573,600	2028	21,800	2028	21,800
2028	112 904-1015	560,000	22,400	582,400	2029	11,200	2029	11,200
		<u>\$ 4,055,000</u>	<u>\$ 803,250</u>	<u>\$ 4,858,250</u>	<u>\$ 401,625</u>		<u>\$ 401,625</u>	

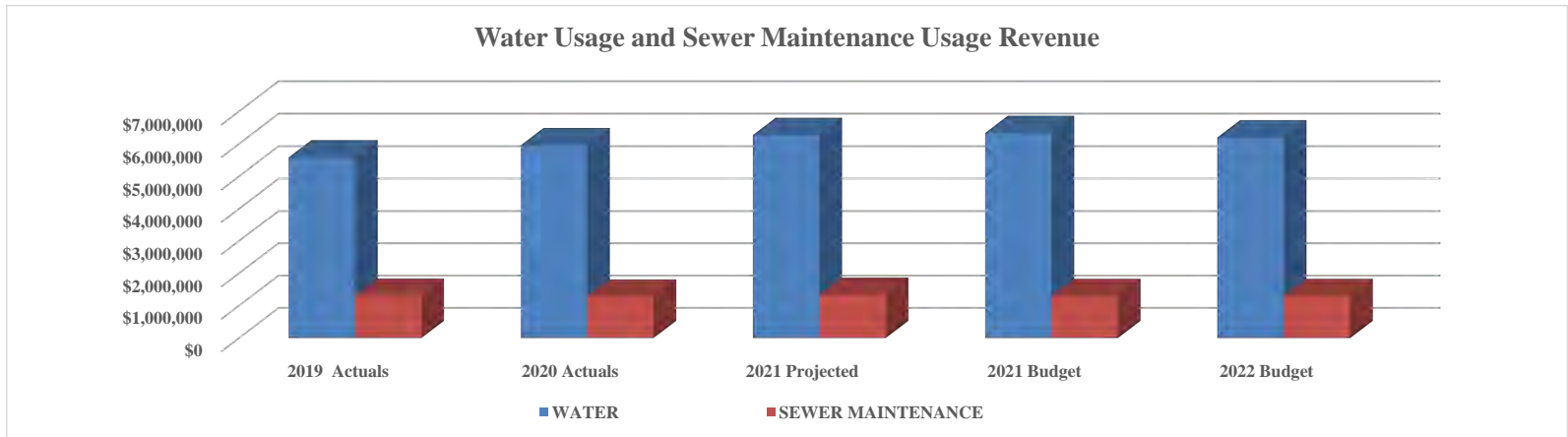
WATER & SEWER FUND SUMMARY

Accounts	Fiscal Year				2022 Budget vs 2021 Budget		
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change
41 Licenses & Permits	\$20	\$60	\$20	\$200	\$100	-50.0%	-\$100
43 Charges for Services	\$6,983,326	\$7,297,926	\$7,681,665	\$7,698,500	\$7,568,000	-1.7%	-\$130,500
45 Investments & Contributions	\$72,791	\$101,047	\$47,443	\$30,000	\$39,768	32.6%	\$9,768
46 Financing Sources	\$1,612,313	\$2,139,067	\$2,765	\$0	\$3,000	100.0%	\$3,000
Total Revenues	\$8,668,449	\$9,538,099	\$7,731,893	\$7,728,700	\$7,610,868	-1.5%	-\$117,832
51 Salaries & Wages	\$1,197,915	\$1,066,192	\$925,346	\$937,059	\$975,058	4.1%	\$37,999
52 Employee Benefits	\$430,601	\$385,459	\$379,082	\$370,504	\$379,648	2.5%	\$9,144
53 Professional & Technical Services	\$178,308	\$147,622	\$197,383	\$269,306	\$285,057	5.8%	\$15,751
54 Contractual Services	\$921,882	\$1,142,364	\$1,166,609	\$1,190,677	\$1,195,878	0.4%	\$5,201
55 Other Services	\$77,868	\$88,274	\$93,585	\$114,707	\$128,062	11.6%	\$13,355
56 Supplies	\$657,199	\$566,115	\$597,007	\$614,335	\$599,981	-2.3%	-\$14,354
57 Capital outlay	\$1,635,179	\$1,637,375	\$0	\$0	\$0	0.0%	\$0
58 Debt Service	\$287,659	\$297,931	\$1,157,626	\$1,157,626	\$1,020,175	-11.9%	-\$137,451
59 Other Financing Uses	\$1,300,000	\$1,800,000	\$3,000,000	\$3,000,000	\$3,000,000	0.0%	\$0
Total Expenses	\$6,686,611	\$7,131,333	\$7,516,638	\$7,654,214	\$7,583,859	-0.9%	-\$70,355
Revenues Over/(Under) Expenses	\$1,981,838	\$2,406,766	\$215,255	\$74,486	\$27,009	-63.7%	-\$47,477



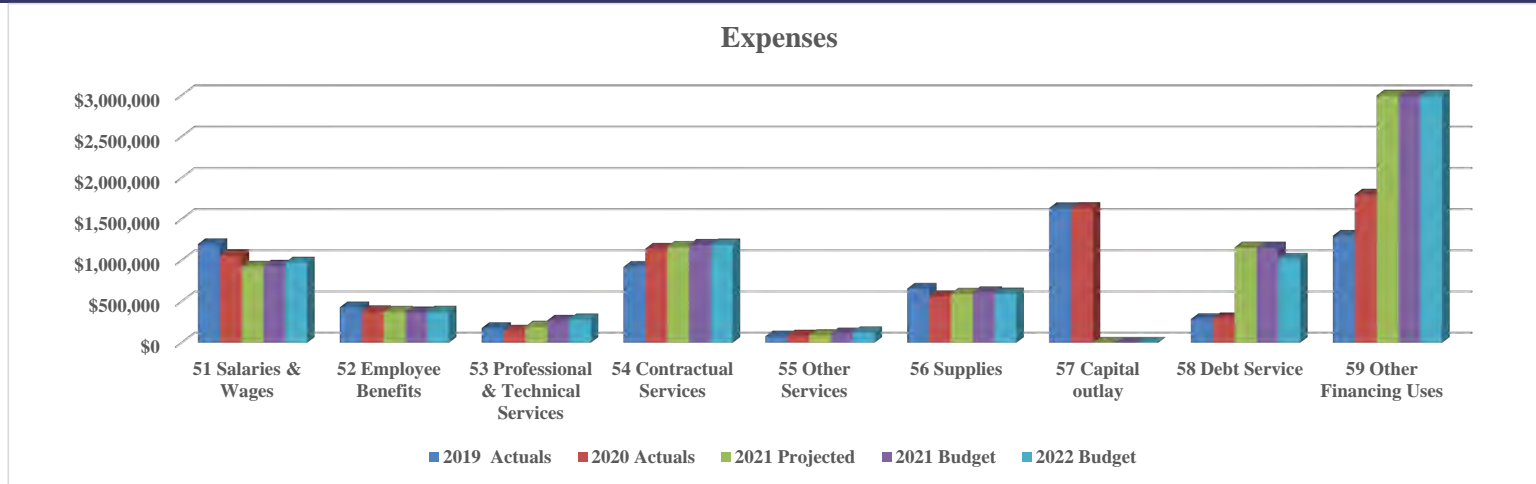
WATER & SEWER FUND REVENUE SUMMARY

Accounts	Description	Fiscal Year				Budget Analysis				
		2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget	
							Percent Change	Dollar Change	Percent Change	Dollar Change
41 Licenses & Permits		\$20	\$60	\$20	\$200	\$100	100.0%	\$80	-50.0%	-\$100
500 -00-000-9999-432110-	TEMPORARY WATER PERMITS	\$20	\$60	\$20	\$200	\$100	100.0%	\$80	-50.0%	-\$100
Total		\$20	\$60	\$20	\$200	\$100	100.0%	\$80	-50.0%	-\$100
43 Charges for Services		\$6,983,326	\$7,297,926	\$7,681,665	\$7,698,500	\$7,568,000	-1.5%	-\$113,665	-1.7%	-\$130,500
500 -00-000-9999-434110-	INSPECTION/OBSERVATION FEE	\$12,109	\$10,453	\$8,114	\$10,000	\$10,000	23.2%	\$1,886	0.0%	\$0
500 -00-000-9999-434170-	REIMBURSEMENTS	\$24,163	\$16,109	\$2,718	\$10,000	\$10,000	267.9%	\$7,282	0.0%	\$0
500 -00-000-9999-434801-	WATER	\$5,584,557	\$5,958,452	\$6,275,695	\$6,338,000	\$6,200,000	-1.2%	-\$75,695	-2.2%	-\$138,000
500 -00-000-9999-434805-	SEWER MAINTENANCE	\$1,304,866	\$1,277,612	\$1,337,998	\$1,300,000	\$1,300,000	-2.8%	-\$37,998	0.0%	\$0
500 -00-000-9999-434810-	WATER & SEWER RECAPTURE	\$10,901	\$9,397	\$7,518	\$0	\$0	-100.0%	-\$7,518	0.0%	\$0
500 -00-000-9999-434815-	METER SALES	\$1,614	\$0	\$0	\$1,500	\$0	0.0%	\$0	-100.0%	-\$1,500
500 -00-000-9999-434830-	BULK WATER SALES	\$12,061	\$3,617	\$14,796	\$5,000	\$15,000	1.4%	\$204	200.0%	\$10,000
500 -00-000-9999-434835-	CONSUMPTION REPORTS	\$33,054	\$22,287	\$34,827	\$34,000	\$33,000	-5.2%	-\$1,827	-2.9%	-\$1,000
Total		\$6,983,326	\$7,297,926	\$7,681,665	\$7,698,500	\$7,568,000	-1.5%	-\$113,665	-1.7%	-\$130,500
45 Investments & Contri		\$72,791	\$101,047	\$47,443	\$30,000	\$39,768	-16.2%	-\$7,675	32.6%	\$9,768
500 -00-000-9999-436100-	INTEREST	\$66,246	\$93,367	\$38,904	\$30,000	\$30,000	-22.9%	-\$8,904	0.0%	\$0
500 -00-000-9999-436115-	UNREALIZED GAIN/LOSS	\$2,972	\$2,811	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
500 -00-000-9999-436401-	MEMBER CONTRIBUTIONS	\$3,573	\$4,869	\$8,539	\$0	\$9,768	14.4%	\$1,229	100.0%	\$9,768
Total		\$72,791	\$101,047	\$47,443	\$30,000	\$39,768	-16.2%	-\$7,675	32.6%	\$9,768
46 Financing Sources		\$1,612,313	\$2,139,067	\$2,765	\$0	\$3,000	8.5%	\$235	100.0%	\$3,000
500 -00-000-9999-439100-	TRANSFERS IN	\$1,541,006	\$2,103,776	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
500 -00-000-9999-439500-	MISCELLANEOUS	\$0	\$5	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
500 -00-000-9999-439601-	INSURANCE PROCEEDS	\$446	\$35,286	\$2,765	\$0	\$3,000	8.5%	\$235	100.0%	\$3,000
500 -00-000-9999-439700-	CONTRIBUTED CAPITAL	\$70,861	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$1,612,313	\$2,139,067	\$2,765	\$0	\$3,000	8.5%	\$235	100.0%	\$3,000
Grand Total		\$8,668,449	\$9,538,099	\$7,731,893	\$7,728,700	\$7,610,868	-1.6%	-\$121,025	-1.5%	-\$117,832



WATER & SEWER FUND EXPENSES SUMMARY

Accounts	Fiscal Year					Budget Analysis			
	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget	
						Percent Change	Dollar Change	Percent Change	Dollar Change
51 Salaries & Wages	\$1,197,915	\$1,066,192	\$925,346	\$937,059	\$975,058	5.4%	\$49,712	4.1%	\$37,999
52 Employee Benefits	\$430,601	\$385,459	\$379,082	\$370,504	\$379,648	0.1%	\$566	2.5%	\$9,144
53 Professional & Technical Services	\$178,308	\$147,622	\$197,383	\$269,306	\$285,057	44.4%	\$87,674	5.8%	\$15,751
54 Contractual Services	\$921,882	\$1,142,364	\$1,166,609	\$1,190,677	\$1,195,878	2.5%	\$29,269	0.4%	\$5,201
55 Other Services	\$77,868	\$88,274	\$93,585	\$114,707	\$128,062	36.8%	\$34,477	11.6%	\$13,355
56 Supplies	\$657,199	\$566,115	\$597,007	\$614,335	\$599,981	0.5%	\$2,974	-2.3%	-\$14,354
57 Capital outlay	\$1,635,179	\$1,637,375	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
58 Debt Service	\$287,659	\$297,931	\$1,157,626	\$1,157,626	\$1,020,175	-11.9%	-\$137,451	-11.9%	-\$137,451
59 Other Financing Uses	\$1,300,000	\$1,800,000	\$3,000,000	\$3,000,000	\$3,000,000	0.0%	\$0	0.0%	\$0
Grand Total	\$6,686,611	\$7,131,333	\$7,516,638	\$7,654,214	\$7,583,859	0.9%	\$67,221	-0.9%	-\$70,355



WATER & SEWER FUND EXPENSE DETAIL BUDGET

						Budget Analysis				
Fiscal Year						2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget		
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
51 Salaries & Wages		\$1,197,915	\$1,066,192	\$925,346	\$937,059	\$975,058	5.4%	\$49,712	4.1%	\$37,999
<u>500 -70-600-6070-511000-</u>	SALARIES, FULL-TIME	\$1,079,798	\$961,723	\$841,200	\$879,859	\$917,858	9.1%	\$76,658	4.3%	\$37,999
<u>501 -70-600-6070-511300-</u>	OVERTIME	\$118,117	\$104,469	\$84,146	\$57,200	\$57,200	-32.0%	-\$26,946	0.0%	\$0
Total		\$1,197,915	\$1,066,192	\$925,346	\$937,059	\$975,058	5.4%	\$49,712	4.1%	\$37,999
52 Employee Benefits		\$430,601	\$385,459	\$379,082	\$370,504	\$379,648	0.1%	\$566	2.5%	\$9,144
<u>500 -70-600-6070-521000-</u>	HEALTH INSURANCE	\$215,348	\$191,307	\$193,318	\$188,749	\$189,217	-2.1%	-\$4,101	0.2%	\$468
<u>500 -70-600-6070-521005-</u>	LIFE INSURANCE	\$514	\$927	\$909	\$918	\$924	1.7%	\$15	0.7%	\$6
<u>500 -70-600-6070-521010-</u>	DENTAL INSURANCE	\$14,690	\$12,863	\$12,724	\$11,953	\$11,580	-9.0%	-\$1,144	-3.1%	-\$373
<u>500 -70-600-6070-522000-</u>	FICA/MEDI, VILLAGE SHARE	\$88,181	\$80,981	\$68,858	\$71,393	\$73,791	7.2%	\$4,933	3.4%	\$2,398
<u>500 -70-600-6070-522300-</u>	IMRF, VILLAGE SHARE	\$107,865	\$91,776	\$98,332	\$94,991	\$99,236	0.9%	\$904	4.5%	\$4,245
<u>500 -70-600-6070-529000-</u>	UNIFORM SERVICE	\$2,478	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>500 -70-600-6070-529010-</u>	UNIFORM ALLOWANCE	\$1,525	\$7,606	\$4,941	\$2,500	\$4,900	-0.8%	-\$41	96.0%	\$2,400
Total		\$430,601	\$385,459	\$379,082	\$370,504	\$379,648	0.1%	\$566	2.5%	\$9,144
53 Prof & Techn Service		\$178,308	\$147,622	\$197,383	\$269,306	\$285,057	44.4%	\$87,674	5.8%	\$15,751
<u>500 -70-600-6070-533005-</u>	ENGINEERING SERVICE	\$1,970	\$154	\$46,564	\$75,000	\$63,000	35.3%	\$16,436	-16.0%	-\$12,000
<u>500 -70-600-6070-533010-</u>	LEGAL SERVICES	\$0	\$0	\$194	\$2,000	\$2,000	930.6%	\$1,806	0.0%	\$0
<u>500 -70-600-6070-533015-</u>	IT SERVICES	\$53,600	\$76,106	\$115,550	\$146,246	\$174,632	51.1%	\$59,082	19.4%	\$28,386
<u>500 -70-600-6070-533030-</u>	MISC PROFESSIONAL SERVICES	\$78,785	\$69,286	\$34,850	\$44,660	\$44,660	28.1%	\$9,810	0.0%	\$0
<u>500 -70-600-6070-533140-</u>	PAYING AGENT/REGISTRAR FEES	\$1,309	\$1,975	\$225	\$1,400	\$765	240.0%	\$540	-45.4%	-\$635
<u>500 -70-600-6070-533150-</u>	UNCOLLECTABLE UTILITY BILLS	\$42,644	\$101	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$178,308	\$147,622	\$197,383	\$269,306	\$285,057	44.4%	\$87,674	5.8%	\$15,751
54 Contractual Services		\$921,882	\$1,142,364	\$1,166,609	\$1,190,677	\$1,195,878	2.5%	\$29,269	0.4%	\$5,201
<u>500 -70-600-6070-541000-</u>	JULIE	\$12,572	\$10,123	\$9,350	\$12,000	\$21,000	124.6%	\$11,650	75.0%	\$9,000
<u>500 -70-600-6070-541005-</u>	UTILITIES	\$2,907	\$5,552	\$1,345	\$3,000	\$3,000	123.1%	\$1,655	0.0%	\$0
<u>500 -70-600-6070-542405-</u>	LANDSCAPING MATERIAL	\$0	\$0	\$45	\$0	\$0	-100.0%	-\$45	0.0%	\$0
<u>500 -70-600-6070-543010-</u>	MAINTENANCE, BOOSTER STATIONS	\$1,697	\$21	\$1,389	\$3,000	\$3,000	115.9%	\$1,611	0.0%	\$0
<u>500 -70-600-6070-543020-</u>	MAINTENANCE, BUILDING	\$18,104	\$32,004	\$44,472	\$42,324	\$52,143	17.2%	\$7,671	23.2%	\$9,819
<u>500 -70-600-6070-543025-</u>	MAINTENANCE, EQUIPMENT	\$30,885	\$39,618	\$29,500	\$47,500	\$46,500	57.6%	\$17,000	-2.1%	-\$1,000
<u>500 -70-600-6070-543030-</u>	MAINTENANCE, FIRE HYDRANTS	\$7,005	\$7,916	\$31,787	\$37,000	\$46,910	47.6%	\$15,123	26.8%	\$9,910
<u>500 -70-600-6070-543035-</u>	MAINTENANCE, GARAGE	\$0	\$0	\$0	\$1,000	\$1,000	100.0%	\$1,000	0.0%	\$0
<u>500 -70-600-6070-543055-</u>	MAINTENANCE, SAFETY EQUIPMENT	\$297	\$2,318	\$518	\$5,000	\$8,000	1443.4%	\$7,482	60.0%	\$3,000
<u>500 -70-600-6070-543060-</u>	MAINTENANCE, SEWER MAIN	\$62,499	\$67,704	\$95,230	\$115,300	\$94,300	-1.0%	-\$930	-18.2%	-\$21,000
<u>500 -70-600-6070-543090-</u>	MAINTENANCE, VEHICLE	\$3,756	\$7	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>500 -70-600-6070-543095-</u>	MAINTENANCE, WATER MAIN	\$85,852	\$71,402	\$139,800	\$129,568	\$125,000	-10.6%	-\$14,800	-3.5%	-\$4,568
<u>500 -70-600-6070-543100-</u>	MAINTENANCE, WATER METERS	\$7,556	\$5,271	\$5,166	\$12,200	\$13,000	151.7%	\$7,834	6.6%	\$800
<u>500 -70-600-6070-543105-</u>	MAINTENANCE, WATER TOWER	\$6,040	\$11,246	\$42,465	\$8,000	\$8,500	-80.0%	-\$33,965	6.3%	\$500
<u>500 -70-600-6070-543110-</u>	MAINTENANCE, WELLS	\$252,212	\$459,914	\$279,000	\$344,000	\$341,000	22.2%	\$62,000	-0.9%	-\$3,000
<u>500 -70-600-6070-543115-</u>	MAINTENANCE; RADIUM REMOVAL	\$404,977	\$398,620	\$460,000	\$400,000	\$400,000	-13.0%	-\$60,000	0.0%	\$0
<u>500 -70-600-6070-543155-</u>	WATER ANALYSIS	\$25,523	\$30,649	\$26,542	\$27,785	\$29,525	11.2%	\$2,983	6.3%	\$1,740
<u>500 -70-600-6070-544200-</u>	RENTAL SERVICE	\$0	\$0	\$0	\$3,000	\$3,000	100.0%	\$3,000	0.0%	\$0
Total		\$921,882	\$1,142,364	\$1,166,609	\$1,190,677	\$1,195,878	2.5%	\$29,269	0.4%	\$5,201

WATER & SEWER FUND EXPENSE DETAIL BUDGET

						Budget Analysis				
Fiscal Year						2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget		
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
55 Other Services		\$77,868	\$88,274	\$93,585	\$114,707	\$128,062	36.8%	\$34,477	11.6%	\$13,355
<u>500 -70-600-6070-552005-</u>	GENERAL INSURANCE	\$26,857	\$38,149	\$60,578	\$59,068	\$72,223	19.2%	\$11,645	22.3%	\$13,155
<u>500 -70-600-6070-553000-</u>	TELEPHONE EXPENSE	\$31,324	\$35,563	\$15,534	\$25,579	\$25,579	64.7%	\$10,045	0.0%	\$0
<u>500 -70-600-6070-554000-</u>	ADVERTISING, BIDS & RECORDS	\$142	\$343	\$634	\$500	\$500	-21.2%	-\$134	0.0%	\$0
<u>500 -70-600-6070-555000-</u>	PRINTING EXPENSE	\$12,095	\$12,775	\$12,420	\$20,100	\$20,100	61.8%	\$7,680	0.0%	\$0
<u>500 -70-600-6070-558000-</u>	TRAVEL & TRAINING	\$3,604	\$785	\$439	\$5,150	\$5,150	1073.1%	\$4,711	0.0%	\$0
<u>500 -70-600-6070-558015-</u>	DUES	\$3,846	\$660	\$3,979	\$4,310	\$4,510	13.3%	\$531	4.6%	\$200
Total		\$77,868	\$88,274	\$93,585	\$114,707	\$128,062	36.8%	\$34,477	11.6%	\$13,355
56 Supplies		\$657,199	\$566,115	\$597,007	\$614,335	\$599,981	0.5%	\$2,974	-2.3%	-\$14,354
<u>500 -70-600-6070-561005-</u>	OFFICE SUPPLIES	\$1,651	\$366	\$351	\$3,000	\$3,000	754.7%	\$2,649	0.0%	\$0
<u>500 -70-600-6070-561015-</u>	POSTAGE & FREIGHT	\$32,137	\$31,983	\$28,700	\$36,000	\$39,000	35.9%	\$10,300	8.3%	\$3,000
<u>500 -70-600-6070-561025-</u>	TOOLS	\$1,367	\$631	\$1,731	\$1,500	\$1,500	-13.3%	-\$231	0.0%	\$0
<u>500 -70-600-6070-561030-</u>	OPERATING SUPPLIES	\$0	\$0	\$91	\$0	\$0	-100.0%	-\$91	0.0%	\$0
<u>500 -70-600-6070-561040-</u>	WATER METER SUPPLIES	\$35,246	\$4,585	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>500 -70-600-6070-561065-</u>	MISCELLANEOUS	\$0	\$0	\$0	\$1,360	\$1,360	100.0%	\$1,360	0.0%	\$0
<u>500 -70-600-6070-561070-</u>	MAINTENANCE SUPPLIES	\$0	\$90	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>500 -70-600-6070-562200-</u>	PUMPING EXPENSE, ELECTRICITY	\$555,097	\$495,835	\$512,526	\$514,667	\$514,500	0.4%	\$1,974	0.0%	-\$167
<u>500 -70-600-6070-562600-</u>	FUEL PURCHASE	\$31,702	\$32,625	\$53,608	\$57,608	\$40,421	-24.6%	-\$13,187	-29.8%	-\$17,187
<u>500 -70-600-6070-564000-</u>	BOOKS & PUBLICATIONS	\$0	\$0	\$0	\$200	\$200	0.0%	\$200	0.0%	\$0
Total		\$657,199	\$566,115	\$597,007	\$614,335	\$599,981	0.5%	\$2,974	-2.3%	-\$14,354
57 Capital outlay		\$1,635,179	\$1,637,375	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>500 -70-600-6070-579000-</u>	DEPRECIATION	\$1,635,179	\$1,637,375	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$1,635,179	\$1,637,375	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
58 Debt Service		\$287,659	\$297,931	\$1,157,626	\$1,157,626	\$1,020,175	-11.9%	-\$137,451	-11.9%	-\$137,451
<u>500 -70-600-6070-580100-</u>	WATER REVOLVING LOAN, PRINCIPAL	\$0	\$0	\$77,051	\$77,051	\$78,989	2.5%	\$1,938	2.5%	\$1,938
<u>500 -70-600-6070-580115-</u>	2013 BOND PAYMENT, PRINCIPAL	\$0	\$0	\$195,000	\$195,000	\$210,000	7.7%	\$15,000	7.7%	\$15,000
<u>500 -70-600-6070-580120-</u>	2014 BOND PAYMENT, PRINCIPAL	\$0	\$0	\$145,000	\$145,000	\$0	-100.0%	-\$145,000	-100.0%	-\$145,000
<u>500 -70-600-6070-580135-</u>	2011 REFUND PAYMENT, PRINCIPAL	\$0	\$0	\$150,000	\$150,000	\$150,000	0.0%	\$0	0.0%	\$0
<u>500 -70-600-6070-580145-</u>	2017 BOND PAYMENT, PRINCIPLE	\$0	\$0	\$350,000	\$350,000	\$365,000	4.3%	\$15,000	4.3%	\$15,000
<u>500 -70-600-6070-580200-</u>	WATER REVOLVING LOAN, INTEREST	\$12,850	\$10,992	\$9,650	\$9,650	\$7,711	-20.1%	-\$1,939	-20.1%	-\$1,939
<u>500 -70-600-6070-580210-</u>	2012 BOND PAYMENT, INTEREST	\$18,050	\$7,300	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>500 -70-600-6070-580215-</u>	2013 BOND PAYMENT, INTEREST	\$53,275	\$53,075	\$52,950	\$52,950	\$47,100	-11.0%	-\$5,850	-11.0%	-\$5,850
<u>500 -70-600-6070-580220-</u>	2014 BOND PAYMENT, INTEREST	\$18,919	\$9,881	\$4,350	\$4,350	\$0	-100.0%	-\$4,350	-100.0%	-\$4,350
<u>500 -70-600-6070-580235-</u>	2011 REFUND PAYMENT, INTEREST	\$36,144	\$31,456	\$28,175	\$28,175	\$22,925	-18.6%	-\$5,250	-18.6%	-\$5,250
<u>500 -70-600-6070-580245-</u>	2017 BOND PAYMENT, INTEREST	\$156,275	\$149,638	\$145,450	\$145,450	\$138,450	-4.8%	-\$7,000	-4.8%	-\$7,000
<u>500 -70-600-6070-581100-</u>	INTEREST EXPENSE	\$6,302	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>500 -70-600-6070-581150-</u>	AMORTIZATION COSTS	\$0	(\$13,196)	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>500 -70-600-6070-587600-</u>	OPEB CHANGE-PW	\$7,456	\$31,578	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
<u>500 -70-600-6070-587800-</u>	PENSION EXPENSE-GASB68	(\$21,612)	\$17,207	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total		\$287,659	\$297,931	\$1,157,626	\$1,157,626	\$1,020,175	-11.9%	-\$137,451	-11.9%	-\$137,451
59 Other Financing Uses		\$1,300,000	\$1,800,000	\$3,000,000	\$3,000,000	\$3,000,000	0.0%	\$0	0.0%	\$0
<u>500 -70-600-6070-591510-</u>	TRANSFER TO WATER CAPITAL FUND	\$1,300,000	\$1,800,000	\$3,000,000	\$3,000,000	\$3,000,000	0.0%	\$0	0.0%	\$0
Total		\$1,300,000	\$1,800,000	\$3,000,000	\$3,000,000	\$3,000,000	0.0%	\$0	0.0%	\$0
Grand Total		\$6,686,611	\$7,131,333	\$7,516,638	\$7,654,214	\$7,583,859	0.9%	\$67,221	-0.9%	-\$70,355

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 11,567 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 six lift stations.

2022 Budget Revenues and Expenses

- Total revenues of \$3,320,400 including \$3,000,000 transferred from the Water & Sewer Fund.
- Total expenses of \$3,129,357 including a transfer of \$125,000 to the Municipal Fleet Fund.
- Ending Unrestricted Net Assets Balance of \$5.8 million on April 30, 2022.

Challenges/Issues

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. The Village treats water to inhibit leaching and has taken an aggressive stance in dealing with this issue. The Village inspected all service lines as part of the meter changeout program and confirmed five lead lines. In FY 2021, the five known lead service line were replaced.

Major Accomplishments

- Contractually replaced approximately 4,400 water meters with new meters in FY 21. This brings the total number of replaced meters to almost 11,300. The Village accelerated the program in FY 20 to reduce the proposed replacement schedule from five to three years. The remaining 350 meters will be replaced in FY 2022
- Contractually completed \$180,000 in sanitary sewer cleaning and televising and lining in FY 2021.
- We purchased emergency generators and constructed quick connectors at lift stations to provide emergency power.
- We completed the decommissioning of the Woolley Road sanitary lift station.
- Upgraded the master control center and other electric components at Wells 6 & 8.
- Completed repairs to and installed a new pump at Well #6.

2022 Budget Expenditure Descriptions:

Water Meter Replacement Program

\$171,200 is budgeted to complete the water meter replacement program. This year's program is the fourth 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 \$450,000 to continue the annual sewer-lining and repair program along with the continuation of cleaning and televising the next section of the Village. The program will eliminate deteriorating clay pipe, tree root blockages and infiltration problems in the system.

West Van Buren St., South Adams, and Wilson Pl. Water Main Replacement

The water main that supplies this area was constructed in 1975 and is at the end of its useful life. There have been three failures on the Adams section in the last three years. During construction of Block 11 improvements, the line was inspected, and the Village determined that the section on Van Buren should be replaced. Replacing the water main will increase the fire flow and give reliable source of water for 50 years. The budget for engineering and construction is \$725,937.

Future Water Source

Included in the budget is \$100,000 to be used for costs associated with proceeding with the initial planning for a future water plant or a connection to Lake Michigan for the future supply of water to the Village.

Fox Chase Water Tower

This project involves the removal of old coating and the painting of the 300,000-gallon Fox Chase water tower in FY 22. Budget of \$722,000.

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 work began in FY 2021. The remainder of this project will be completed in FY 22. The W&S fund share of this project is \$17,500 and the total project cost of \$22,500. In addition to this project, the Public Works parking lot will be resurfaced. The W&S fund share is \$100,000

Minkler, Collins and Grove Watermain

Perform engineering for the construction a new 12" water main (12,000') along the new Collins Rd. and Minkler Road to provide a loop to the Hunt Club subdivision. Additionally, the Grove Rd water main will be upsized for the future water source demands. The budget for engineering is \$197,720.

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 \$485,000.

Strategic Plan Outcome

- Safe and efficient infrastructure
- Sustainable water source

Project Information		Project Snapshot
Project Name	Sanitary Cleaning Televising Inspection Lining	
Account #		
Location	Entire Sanitary System	
Department	Public Works	
Category	Water & Sewer Improvments	
New to CIP	No	
Prepared BY	Timothy Zasada	
Useful Life	10-15 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. Engineering includes project management, preparation of project specifications, review of inspection reports, and updating of utility atlases. Maintenance includes cleaning and televising lines. Construction includes lining and repairs of lines.

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 identify corrective actions. In 2019, the Village identified \$1,200,000 of repairs to the downtown sewer system. In 2020, the Village completed \$90,000 of lining and grouting sanitary lines in the Stonehill Business Park and the downtown system. More than \$1,100,000.00 in repairs remain and with additional cleaning and televising anticipated to identify more work. This program meets the requirements of the Illinois Environmental Protection Agency for the reduction of infiltration into the sanitary system.

Prior Year Cost	180,000		Total Project Cost		2,430,000	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Engineering	100,000	100,000	100,000	100,000	100,000	500,000
Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
Construction	250,000	250,000	250,000	250,000	250,000	1,250,000
Total	450,000	450,000	450,000	450,000	450,000	2,250,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	450,000	450,000	450,000	450,000	450,000	2,250,000
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	450,000	450,000	450,000	450,000	450,000	2,250,000

Operational Impact/Other

Operators 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	Water Meter and Reader Replacement	
Account #		
Location	The Entire Village	
Department	Public Works	
Category	Water & Sewer Improvments	
New to CIP	No	
Prepared BY	Timothy Zasada	
Useful Life	20 years	

Description

Replace the remaining meters as part of the ongoing multi-year program. As of November 2020, there are approximately 1,000 meters left to install in FY2021. It is anticipated that we will need some funds to complete an unknown number of meters in FY2022. The Village has approximately 11,178 water meter accounts. In accordance with industry best practices and equipment obsolescence, the Village is replacing all water meters and outside readers. It is anticipated that the program will be completed in FY2022.

Justification

The Village instituted a program to replace all water meters in the Village. 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 water meters had been in service for 20-35 years and have reached the end of their useful lives. Replacing old meters improves revenue recovery. The project also included replacing outside transmitters whose production and maintenance was discontinued 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.

Equipment 350 meters at \$264 = \$92,400 Installation 350 at \$225 = \$78,750

Prior Year Cost	2,040,796		Total Project Cost		2,211,996	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Equipment	92,400					92,400
Installation	78,800					78,800
Total	171,200					171,200

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	171,200					171,200
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	171,200					171,200

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	Minkler-Collins-Grove Water Main	
Account #		
Location	Minkler Rd., Collins Rd., Grove	
Department	Public Works	
Category	Water & Sewer Improvments	
New to CIP	No	
Prepared BY	Timothy Zasada	
Useful Life	50+Years	

Description

Construct a new 12" water main approximately (8,000') along Minkler Road and the proposed Collins Road extension to provide a loop to the Hunt Club subdivision and install approximately (4,000) feet of water main in the distribution system downstream of the future Connection No. 2 (Hunt Club Tank) to improve flow within the middle pressure zone.

Justification

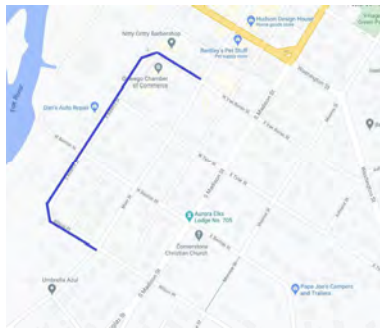
One 12" water main currently feeds the Hunt Club subdivision. The proposed 12" water main from the Hunt Club tower to Minkler Road provides a second source of water to the subdivision, alleviating potential issues when the existing water main needs to be shut down for repair. This portion of new main is also prerequisite for repairs to Well #10 tower and will be necessary for property development northwest of this tower. Looping the system will provide better water quality and pressure. The majority of this work is in alignment with Kendall County's Collins Road extension project and constructing the watermain in front of the county project, estimated to start in 2023, will save significant money by avoiding the need for restoration. Under existing conditions, the pipes convey far less flow and are therefore not sized accordingly. However, with the Lake Michigan connection, more flow is required to distribute water to the rest of the pressure zone. This project is based upon recommendations in AECOM's "Addendum to Feasibility Study to Receive Lake Michigan Water Via the DuPage Water Commission" dated October 2018. See Figure 2 in Appendix B and Appendix C-1.1 for more information. Construction cost estimate, 4,000' 16" X \$283 - \$1,132,000, 8,000' 12" X \$283 - \$2,264,000 Total Construction Cost \$ 3,396,000 Engineering Design 7% \$237,720 Construction Observation 8% \$271,680

Prior Year Cost	40,000		Total Project Cost		3,935,400	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Engineering	197,720	271,680				469,400
Construction		3,396,000				3,396,000
Land Acquisition		30,000				30,000
Total	197,720	3,697,680				3,895,400

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	197,720	3,697,680				3,895,400
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	197,720	3,697,680				3,895,400

Operational Impact/Other

Kendall County started Phase 2 engineering for the Collins Road project in 2020. The county anticipates engineering will take two years with an estimated completion date of January 1, 2022. Construction is scheduled for 2023 and 2024 in the Multi-Year CIP. If a Lake Michigan option is chosen as an alternative water source, the Village will need to install a transmission main in this vicinity. Collins Rd and Minkler Rd have been identified as routes to provide water to Yorkville and Montgomery. There may be some future contribution to this project by Yorkville and Montgomery as discussions for the alternative water source project progress.

Project Information		Project Snapshot
Project Name	Water Main Replacement Van Buren, S. Adams	
Account #		
Location	Van Buren St. and South Adams St.	
Department	Public Works	
Category	Water & Sewer Improvments	
New to CIP	Yes	
Prepared BY	Timothy Zasada	
Useful Life	50 + Years	

Description

Water Main Replacement project, install new ductile iron pipe size 6" to 8".

W. Van Buren St. from Adams to Main Streets (325 feet) and Adams St. from W. Van Buren St. around Wilson Pl. to Main St. (1,400 feet). Resurfacing of the streets will be included in this project.

Justification

The water main that supplies this area was constructed in 1975 and is at the end of its useful life. There have been three failures on the Adams section in the last three years. During construction of Block 11 improvements, the line was inspected and the Village determined that the section on Van Buren should be replaced. Replacing the water main will increase the fire flow and give reliable source of water for 50 years.

Total 1,725 feet: \$250 per foot for construction

Watermain construction \$431,250 plus resurfacing \$200,000 = \$631,250

Design (8% of construction costs): \$50,500


Construction services (7% of construction costs): \$44,187

Prior Year Cost			Total Project Cost		725,937	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Construction	631,250					631,250
Engineering	94,687					94,687
Total	725,937					725,937

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	725,937					725,937
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	725,937					725,937

Operational Impact/Other

Fewer breaks saves money by eliminating repairs and lost water revenue and increased fire flow.

Project Information		Project Snapshot
Project Name	Wolf Road Water Main	
Account #		
Location	Wolf Road	
Department	Public Works	
Category	Water & Sewer Improvments	
New to CIP	No	
Prepared BY	Timothy Zasada	
Useful Life	50+Years	

Description

Construct a new 12" water main along Wolf Road from Della Lane to Devoe Drive (US 34 to US 30). Phase 1 includes the purchase of right-of-way for the entire limits. It includes full design of the main from Devoe Drive to Fifth Street and 30% design from Della Lane to Fifth Street. This phase includes construction of the watermain from to Harvey Road. Phase 2 includes final engineering and construction of the watermain from Fifth Street to Devoe Dr.

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 aquisition will take approximately 1-1/2 years. This project should be completed in conjunction with system improvements to the Hunt Club water tower.

Prior Year Cost	56,000		Total Project Cost		3,994,000	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Engineering	69,000	72,000	160,000	13,000		314,000
Land Acquisition	416,000	208,000				624,000
Construction		833,000	2,000,000	167,000		3,000,000
Total	485,000	1,113,000	2,160,000	180,000		3,938,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	485,000	1,113,000	2,160,000	180,000		3,938,000
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	485,000	1,113,000	2,160,000	180,000		3,938,000

Operational Impact/Other

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.

Project Information		Project Snapshot
Project Name	Fox Chase Tower Rehabilitation	
Account #		
Location	245 Lennox Rd	
Department	Public Works	
Category	Water & Sewer Improvments	
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 with construction in FY2022.

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	33,000		Total Project Cost		755,000	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Construction	700,000					700,000
Engineering	22,000					22,000
Total	722,000					722,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	722,000					722,000
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	722,000					722,000

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.

Project Information		Project Snapshot
Project Name	Public Works Facility Parking Lot Repairs	
Account #		
Location	100 Theodore Drive - Public Works Facility	
Department		
Category	Facilities	
New to CIP	No	
Prepared BY	Steve Raasch	
Useful Life	20 years	

Description

The project consists of:

- Demo and removal of approx. 7,475 sf of existing asphalt along the south side of the building in front of the roll up doors. Replace with concrete.
- Demo and replace approx. 2,205 sf of existing asphalt along the SW exterior corner of the yard, to alleviate ponding.
- Demo and replace approx. 3,655 sf of existing asphalt inside the fenced yard, due to broken pavement, pot holes, and ponding.
- Supply and Install 3 sets of double barrier gates on the roadways leading into the Public Works Facility.
- Addition of 5,000 sf of pavement to move storage bins to south side of the drive

Justification

The Oswego Public Works building was built in 2002 at 100 Theodore Drive. The asphalt area along the south side of the building in front of the roll up doors has deteriorated to the point that it needs to be replaced. Though more costly, concrete is recommended due to the constant truck and equipment turning movement in this area. Two other areas hold water and ice up during the winter, and are deteriorated to the point of replacement. Repair of the deteriorated areas will improve safety. Installing the gates will provide an added level of security to prevent non-authorized vehicles from entering the facility.

Prior Year Cost			Total Project Cost		200,000	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Other	200,000					200,000
Total	200,000					200,000

Funding Sources						
Capital Fund	100,000					100,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund	100,000					100,000
Vehicle Fund						
Other						
Other - Vendor Financed						
Total	200,000					200,000

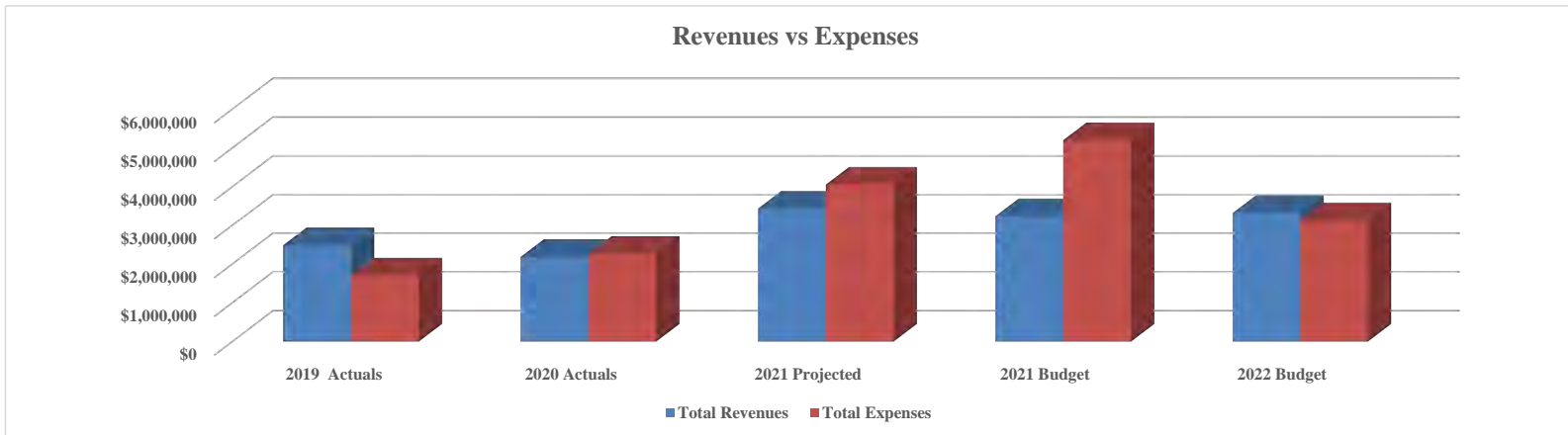
Operational Impact/Other

Failure to repair the lot may require extensive and more costly repairs at a later date. This also could result in trip and falls. Abbey Paving provided the total budget amount for this work on 9/24/19. The FY22 estimate includes a 3% increase per year, from the original budget number.

The Village has been approved for a grant from the State of Illinois in the amount of \$65,000, to be included as Revenue when this project is completed.

WATER & SEWER CAPITAL FUND SUMMARY

Accounts	Description	Fiscal Year					Budget Analysis			
		2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget	
							Percent Change	Dollar Change	Percent Change	Dollar Change
43 Charges for Services		\$1,081,144	\$266,339	\$377,515	\$200,400	\$290,400	-23.1%	-\$87,115	44.9%	\$90,000
510 -00-000-9999-434820-	WATER LINE CONTRIBUTION	\$400	\$600	\$400	\$200	\$200	-50.0%	-\$200	0.0%	\$0
510 -00-000-9999-434825-	SEWER LINE CONTRIBUTION	\$400	\$600	\$400	\$200	\$200	-50.0%	-\$200	0.0%	\$0
510 -00-000-9999-434850-	WATER TAP ON FEES	\$967,950	\$211,200	\$300,300	\$150,000	\$230,000	-23.4%	-\$70,300	53.3%	\$80,000
510 -00-000-9999-434855-	MXU FEES	\$112,394	\$53,939	\$76,415	\$50,000	\$60,000	-21.5%	-\$16,415	20.0%	\$10,000
Total		\$1,081,144	\$266,339	\$377,515	\$200,400	\$290,400	-23.1%	-\$87,115	44.9%	\$90,000
45 Investments & Contri		\$104,014	\$116,848	\$29,952	\$35,000	\$30,000	0.2%	\$48	-14.3%	-\$5,000
510 -00-000-9999-436100-	INTEREST	\$104,014	\$116,848	\$29,952	\$35,000	\$30,000	0.2%	\$48	-14.3%	-\$5,000
Total		\$104,014	\$116,848	\$29,952	\$35,000	\$30,000	0.2%	\$48	-14.3%	-\$5,000
46 Financing Sources		\$1,300,000	\$1,800,000	\$3,025,000	\$3,000,000	\$3,000,000	-0.8%	-\$25,000	0.0%	\$0
510 -00-000-9999-439100-	TRANSFERS IN	\$1,300,000	\$1,800,000	\$3,000,000	\$3,000,000	\$3,000,000	0.0%	\$0	0.0%	\$0
510 -00-000-9999-439500-	MISCELLANEOUS	\$0	\$0	\$25,000	\$0	\$0	-100.0%	-\$25,000	0.0%	\$0
Total		\$1,300,000	\$1,800,000	\$3,025,000	\$3,000,000	\$3,000,000	-0.8%	-\$25,000	0.0%	\$0
Total Revenues		\$2,485,159	\$2,183,186	\$3,432,467	\$3,235,400	\$3,320,400	-3.3%	-\$112,067	2.6%	\$85,000
56 Supplies		\$64,315	\$29,787	\$44,416	\$30,000	\$30,000	-32.5%	-\$14,416	0.0%	\$0
510 -70-600-6070-561040-	WATER METER SUPPLIES	\$64,315	\$29,787	\$44,416	\$30,000	\$30,000	-32.5%	-\$14,416	0.0%	\$0
Total		\$64,315	\$29,787	\$44,416	\$30,000	\$30,000	-32.5%	-\$14,416	0.0%	\$0
57 Capital outlay		\$98,854	\$130,051	\$3,216,471	\$4,629,281	\$2,974,357	-7.5%	-\$242,114	-35.7%	-\$1,654,924
510 -70-600-6070-574000-	UTILITY SYSTEM IMPROVEMENTS	\$98,854	\$130,051	\$3,216,471	\$4,629,281	\$2,974,357	-7.5%	-\$242,114	-35.7%	-\$1,654,924
Total		\$98,854	\$130,051	\$3,216,471	\$4,629,281	\$2,974,357	-7.5%	-\$242,114	-35.7%	-\$1,654,924
59 Other Financing Uses		\$1,541,006	\$2,103,776	\$790,507	\$540,000	\$125,000	-84.2%	-\$665,507	-76.9%	-\$415,000
510 -70-600-6070-591000-	TRANSFERS TO OTHER FUNDS	\$1,541,006	\$2,103,776	\$710,157	\$460,000	\$0	-100.0%	-\$710,157	-100.0%	-\$460,000
510 -70-600-6070-591310-	TRANSFER TO VEHICLE FUND	\$0	\$0	\$80,350	\$80,000	\$125,000	55.6%	\$44,650	56.3%	\$45,000
Total		\$1,541,006	\$2,103,776	\$790,507	\$540,000	\$125,000	-84.2%	-\$665,507	-76.9%	-\$415,000
Total Expenses		\$1,704,176	\$2,263,613	\$4,051,393	\$5,199,281	\$3,129,357	-22.8%	-\$922,036	-39.8%	-\$2,069,924
Revenues Over/(Under) Expenses		\$780,982	(\$80,427)	(\$618,926)	(\$1,963,881)	\$191,043	-130.9%	\$809,969	-109.7%	\$2,154,924



WATER & SEWER CAPITAL FUND DETAIL PROJECTS

Accounts	Description	2022 Budget
56 Supplies		\$30,000
<u>510 -70-600-6070-561040-</u>	WATER METER SUPPLIES	\$30,000
	<u>Description</u>	<u>Detail Amount</u>
	Meters for New Construction	\$30,000
57 Capital outlay		\$2,974,357
<u>510 -70-600-6070-574000-</u>	UTILITY SYSTEM IMPROVEMENTS	\$2,974,357
	<u>Description</u>	<u>Detail Amount</u>
	Sanitary Cleaning Televising Inspection Lining	\$450,000
	Meter replacement program Year 4	\$171,200
	Alternative water source planning	\$100,000
	Minkler-Collins-Grove Water Main	\$197,720
	W Van Buren St Water Main Replacement	\$725,937
	Wolf Road watermain replacement	\$485,000
	Fox Chase Water tower Inspect, repair, and paint	\$722,000
	Complete - Public Works facility boiler and re-piping repairs;	\$22,500
	Public works parking lot repairs 50% of costs	\$100,000
59 Other Financing Uses		\$125,000
<u>510 -70-600-6070-591310-</u>	TRANSFER TO VEHICLE FUND	\$125,000
Grand Total		\$3,129,357

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 2022 rates are \$21.19 per month for regular residential service and \$16.95 per month for senior citizen residential. Rates increase each May 1 based on the February to February CPI increase but not less than 2% or greater than 4%. These services are billed bi-monthly. Residents pay \$2.50 per sticker for yard waste stickers. The current garbage contract expires on April 30, 2022.

2022 Budget Revenues and Expenses

- Total expenses exceed revenues by \$2,000.
- Estimated reserve balance of \$593,417 on April 30, 2022.

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.

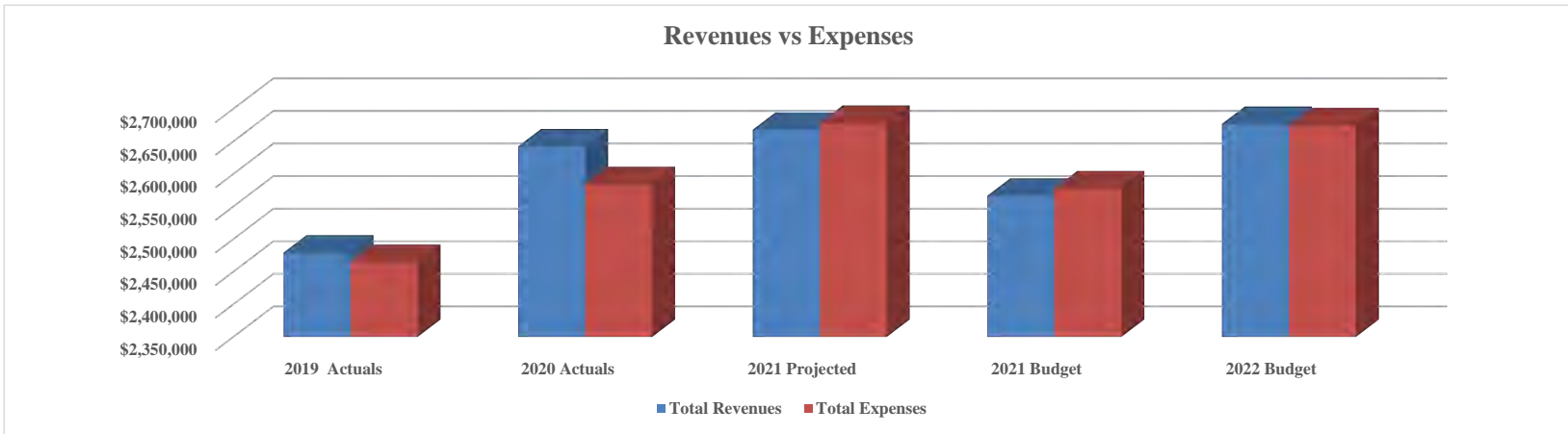
Garbage Collection Accounts on a Bi-Monthly Basis for the Last Five Fiscal Years

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
May	10,545	10,568	10,589	10,589	10,785
July	10,564	10,580	10,583	10,573	10,796
September	10,577	10,601	10,602	10,599	10,830
November	10,591	10,585	10,656	10,626	10,868
January	10,596	10,614	10,670	10,653	10,896
March	10,602	10,600	10,615	10,674	10,906

GARBAGE COLLECTION FUND SUMMARY

2022-2023

						Budget Analysis				
Fiscal Year						2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget		
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
FUND REVENUES										
43	Charges for Services	\$2,479,258	\$2,641,550	\$2,667,240	\$2,566,500	\$2,676,500	0.3%	\$9,260	4.3%	\$110,000
<u>560 -00-000-9999-434840-</u>	DISPOSAL FEES	\$2,477,575	\$2,639,736	\$2,666,040	\$2,565,000	\$2,675,000	0.3%	\$8,960	4.3%	\$110,000
<u>560 -00-000-9999-434845-</u>	WASTE STICKERS & BINS	\$1,683	\$1,815	\$1,200	\$1,500	\$1,500	25.0%	\$300	0.0%	\$0
Total		\$2,479,258	\$2,641,550	\$2,667,240	\$2,566,500	\$2,676,500	0.3%	\$9,260	4.3%	\$110,000
45	Investments & Contri	\$172	\$962	\$873	\$150	\$500	-42.7%	-\$373	233.3%	\$350
<u>560 -00-000-9999-436100-</u>	INTEREST	\$172	\$962	\$873	\$150	\$500	-42.7%	-\$373	233.3%	\$350
Total		\$172	\$962	\$873	\$150	\$500	-42.7%	-\$373	233.3%	\$350
Total Revenues		\$2,479,430	\$2,642,512	\$2,668,113	\$2,566,650	\$2,677,000	0.3%	\$8,887	4.3%	\$110,350
FUND EXPENDITURES										
53	Prof & Techn Service	\$2,463,284	\$2,584,452	\$2,678,611	\$2,576,000	\$2,675,000	-0.1%	-\$3,611	3.8%	\$99,000
<u>560 -70-600-6010-533030-</u>	MISC PROFESSIONAL SERVICES	\$0	\$0	\$7,070	\$11,000	\$0	-100.0%	-\$7,070	-100.0%	-\$11,000
<u>560 -70-600-6010-533110-</u>	DISPOSAL EXPENSE	\$2,463,284	\$2,584,452	\$2,671,541	\$2,565,000	\$2,675,000	0.1%	\$3,459	4.3%	\$110,000
Total		\$2,463,284	\$2,584,452	\$2,678,611	\$2,576,000	\$2,675,000	-0.1%	-\$3,611	3.8%	\$99,000
56	Supplies	\$1,723	\$0	\$0	\$2,000	\$0	0.0%	\$0	-100.0%	-\$2,000
<u>560 -70-600-6010-561030-</u>	OPERATING SUPPLIES	\$1,723	\$0	\$0	\$2,000	\$0	0.0%	\$0	-100.0%	-\$2,000
Total		\$1,723	\$0	\$0	\$2,000	\$0	0.0%	\$0	-100.0%	-\$2,000
Total Expenses		\$2,465,007	\$2,584,452	\$2,678,611	\$2,578,000	\$2,675,000	-0.1%	-\$3,611	3.8%	\$97,000
Revenues Over/(Under) Expenses		\$14,423	\$58,060	(\$10,498)	(\$11,350)	\$2,000	-119.1%	\$12,498	-117.6%	\$13,350



Municipal Fleet Fund

The Municipal Fleet Fund is used to account for all major equipment and vehicle purchases. Centralization of vehicle and equipment purchases allows the Village to simplify tracking of purchases and prioritize purchases for all departments.

2022 Budget

In FY 22, the Village continues to centralize all fleet expenditures in the vehicle fund. Contractual maintenance services were reallocated from department budgets in the General and Water and Sewer Funds to the Vehicle Fund with the 2021 budget.

\$597,650 is included in the budget for the purchase of Vehicle and equipment. The purchases will benefit the Police and Public Works departments. Funding will be provided from the Capital Improvement Fund from sales tax collections, the Water & Sewer Capital Fund, and Drug Enforcement Administration funds.

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. In response to these challenges, the Village rebuilds public works vehicles with chassis and engines that are good to fair condition to defer the cost of full replacement.

FY 2022 Expenditure descriptions:

Vehicles


- Police
 - Patrol SUV's \$180,050
 - Replacement Vehicle \$ 69,100
- Public Works
 - PW18 – rebuild truck \$ 70,000
 - PW127 – replace w/ bucket truck \$110,000
- Building & Zoning
 - None

Equipment

- Public Works
 - PW17 – Replace backhoe \$125,000

Strategic Plan Outcome

- Safe and efficient infrastructure

Project Information		Project Snapshot
Title Project	Police Vehicles	
Account #		
Location	3355 Woolley Road	
Department	Police	
Type		
New to CIP	No	
Prepared BY	Chief Jeff Burgner	
Useful Life	4-5 Years	

Description

The Police Department is requesting approval for the purchase of (3) Patrol SUV's and (1) CSO Vehicle. Patrol SUV's 14 & 16 meet the vehicle scoring replacement criteria. These two squads will be sold and replaced with new patrol SUV's. Squad 7 is currently a re-purposed front line squad that was moved to administration. Squad 7 will be sold and replaced with a new patrol SUV. An existing front-line patrol vehicle will be moved to administration. CSO Squad 12 has met the vehicle scoring replacement criteria. Squad 12 was re-purposed from a front line patrol unit to a CSO Squad a few years ago. A Ford Transit will be purchased as it's replacement. Old Squad 12 will be sold. One vehicle will be paid with Seized DEA funds.

Justification


Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26or >	Total
Vehicles	\$148,500.00	\$187,425.00	\$218,650.00	\$162,150.00	\$194,400.00	\$911,125.00
Equipment	\$100,650.00	\$114,869.00	\$94,380.00	\$71,530.00	\$137,280.00	\$518,709.00
Total	\$249,150.00	\$302,294.00	\$313,030.00	\$233,680.00	\$331,680.00	\$1,429,834.00

Funding Sources	FY'22	FY'23	FY'24	FY'25	FY'26or >	Total
Capital Fund						
General Fund						
Vehicle Fund	\$249,150.00	\$302,294.00	\$313,030.00	\$233,680.00	\$331,680.00	\$1,429,834.00
Water & Sewer Fund						
Other - Vendor Financed						
Total	\$249,150.00	\$302,294.00	\$313,030.00	\$233,680.00	\$331,680.00	\$1,429,834.00

Operational Impact/Other

The police department continues to have front-line squads that are driven daily. We will continue with this operation as it appears to be working. The police department will continue to use the village's vehicle scoring replacement guide as well, as it serves as a good measure for maintaining the health of the fleet. The Public Works Department continues to provide the maintenance for the entire fleet. Some repairs will also continue to be performed by Riverview Ford when needed. This current 5 year plan of replacing vehicles would roughly turn over 66% of the current fleet.

- FY'23 - 4 Vehicles
- FY'24 - 5 Vehicles
- FY'25 - 4 Vehicles
- FY'26 - 4 Vehicles

Project Information		Project Snapshot
Project Name	PW18 Rebuild - 5-Yard Dump Truck	
Account #		
Location		
Department	Public Works	
Category	Vehicles/Equipment	
New to CIP	Yes	
Prepared BY	A. Bavuso	
Useful Life	12-15 Years	

Description

Rebuild PW18, a 5-yard dump truck instead of replacing it. Replace the dump body and controls while keeping the existing chassis.

Justification

The dump body and auxiliary equipment is in need of replacement. This deterioration is mostly caused by corrosion from the harsh road salt and liquid brine that is hauled and distributed by these vehicles and not the miles or hours of operation. The rebuild would consist of new stainless-steel dump body, control cables, and the latest anti-icing systems. The vehicle was purchased in 2007 with a current vehicle score of 28 which qualifies for replacement.

The estimated cost to replace this truck is \$200,000. Thus, the Village will realize considerable cost savings by rebuilding the truck.


This project was scheduled for FY'21 but was delayed to COVID-19 budget impacts.

Prior Year Cost			Total Project Cost		70,000	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Vehicles	70,000					70,000
Total	70,000					70,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund	70,000					70,000
Other						
Other - Vendor Financed						
Total	70,000					70,000

Operational Impact/Other

Rebuilding the vehicle will reduce maintenance time and cost.

Project Information		Project Snapshot
Project Name	PW127 Replacement - Bucket Truck	
Account #		
Location		
Department	Public Works	
Category	Vehicles/Equipment	
New to CIP	Yes	
Prepared BY	A. Bavuso	
Useful Life	15 Years	

Description

2022 bucket truck

Justification

Replace PW127, a 2006 Ford F-250 with a vehicle rating of 27, Condition III (qualifies for replacement). Purchase a 2022 bucket truck for the public works department. The vehicle would have locking tool compartments, strobe lights for safety and material rack for transporting long items if necessary.

The purchase of a new bucket truck would continue with the fleet restructure replacing pickup trucks with specialized vehicles. This vehicle will help resolve conflicts between the Forestry and Streets divisions over the use of the existing bucket truck. This will increase our productivity, allowing us to be more efficient with tree trimming and street light repairs.


A rental unit costs the Village \$360 per day. The vehicle would be paid back after approximately 280 uses. Staff will explore the market at time of purchase to determine if a used vehicle is available, thereby reducing the cost.

Prior Year Cost			Total Project Cost		110,000	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
Vehicles	110,000					110,000
Total	110,000					110,000

Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund	110,000					110,000
Other						
Other - Vendor Financed						
Total	110,000					110,000

Operational Impact/Other

The vehicle replaces an 11 year old pick-up truck that qualifies for replacement. Decreased maintenance costs of the older vehicle will be offset by the cost of annual inspections and maintenance of the bucket. The vehicle it is replacing will be sold with proceeds deposited into the Village's Vehicle Fund.

Project Information		Project Snapshot
Project Name	PW17 Replacement - Backhoe/Loader	
Account #		
Location	Fleet	
Department	Public Works	
Category	Vehicles/Equipment	
New to CIP	No	
Prepared BY	A. Bavuso	
Useful Life	20 Years	

Description

Replace the existing combination backhoe Caterpillar 430D in 2022 with a new combination machine.

Justification

Replace PW17, a 2005 430D backhoe with a Vehicle Rating of (30) condition III (qualifies for replacement). The backhoe is showing signs of normal wear and tear as well as severe corrosion due to the handling of road salt. The backhoe has gone through several major repairs such as axle replacement, front suspension repairs and engine work. As the machine ages, more expensive repairs will be necessary in the near future if continued to be used as a primary backhoe. A transfer from the Water & Sewer Capital Fund will be completed for the purchase of this piece of equipment.

Prior Year Cost			Total Project Cost		125,000	
Expenditures	FY'22	FY'23	FY'24	FY'25	FY'26 or >	Total
	125,000					125,000
Total	125,000					125,000

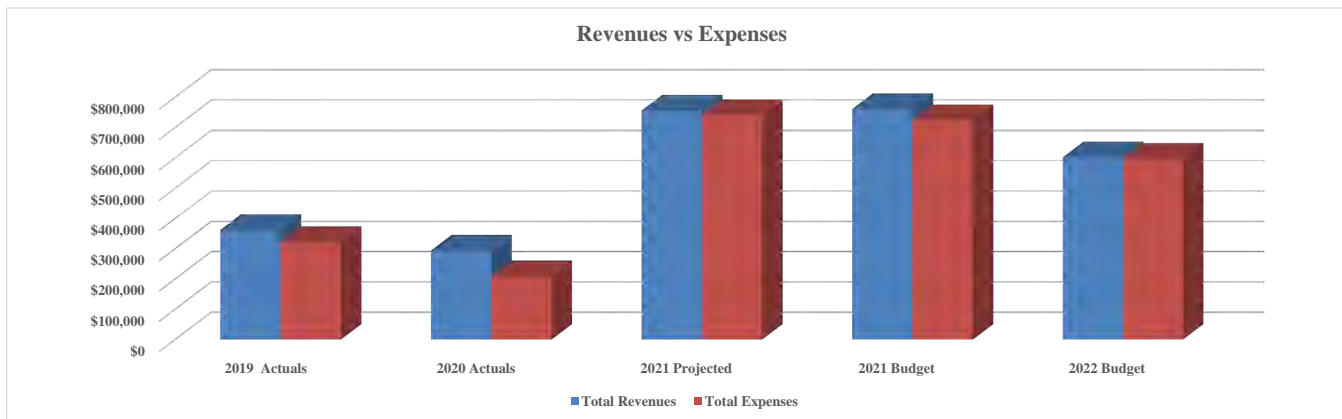
Funding Sources						
Capital Fund						
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund	125,000					125,000
Other						
Other - Vendor Financed						
Total	125,000					125,000

Operational Impact/Other

This backhoe is a crucial tool used throughout the Village to load road salt, clear roadways, repair watermain, and lift materials in the vehicle maintenance shop for repairing and setting up different pieces of equipment for the changing seasons.

MUNICIPAL FLEET FUND SUMMARY

Accounts	Description	Fiscal Year				Budget Analysis					
		2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change	
45 Investments & Contri		\$672	\$1,602	\$1,183	\$700	\$500	-57.7%	-\$683	-28.6%	-\$200	
600 -00-000-9999-436100-	INTEREST	\$672	\$1,602	\$1,183	\$700	\$500	-57.7%	-\$683	-28.6%	-\$200	
Total		\$672	\$1,602	\$1,183	\$700	\$500	-57.7%	-\$683	-28.6%	-\$200	
46 Financing Sources		\$361,800	\$292,790	\$755,073	\$760,322	\$601,500	-20.3%	-\$153,573	-20.9%	-\$158,822	
600 -00-000-9999-439110-	TRANSFER IN-W&S CAPITAL	\$0	\$0	\$125,000	\$80,000	\$125,000	0.0%	\$0	56.3%	\$45,000	
600 -00-000-9999-439120-	TRANSFER IN-CAPITAL IMPROVEMENT	\$330,500	\$281,126	\$616,913	\$645,322	\$456,500	-26.0%	-\$160,413	-29.3%	-\$188,822	
600 -00-000-9999-439210-	ASSET SALES	\$31,300	\$11,664	\$13,160	\$35,000	\$20,000	52.0%	\$6,840	-42.9%	-\$15,000	
Total		\$361,800	\$292,790	\$755,073	\$760,322	\$601,500	-20.3%	-\$153,573	-20.9%	-\$158,822	
Total Revenues		\$362,472	\$294,392	\$756,256	\$761,022	\$602,000	-20.4%	-\$154,256	-20.9%	-\$159,022	
54 Contractual Services		\$0	\$0	\$72,976	\$73,522	\$112,600	54.3%	\$39,624	53.2%	\$39,078	
600 -20-250-2500-543090-	MAINTENANCE, VEHICLE	\$0	\$0	\$1,955	\$4,000	\$4,000	104.6%	\$2,045	0.0%	\$0	
600 -30-300-3000-543090-	MAINTENANCE, VEHICLE	\$0	\$0	\$94	\$1,500	\$1,500	1493.0%	\$1,406	0.0%	\$0	
600 -40-500-5030-543090-	MAINTENANCE, VEHICLE	\$0	\$0	\$145	\$902	\$900	520.7%	\$755	-0.2%	-\$2	
600 -40-500-5040-543090-	MAINTENANCE, VEHICLE	\$0	\$0	\$21,929	\$27,000	\$27,000	23.1%	\$5,071	0.0%	\$0	
600 -50-600-6050-543090-	MAINTENANCE, VEHICLE	\$0	\$0	\$48,853	\$40,120	\$79,200	62.1%	\$30,347	97.4%	\$39,080	
Total		\$0	\$0	\$72,976	\$73,522	\$112,600	54.3%	\$39,624	53.2%	\$39,078	
57 Capital outlay		\$322,799	\$209,355	\$668,137	\$650,705	\$485,050	-27.4%	-\$183,087	-25.5%	-\$165,655	
600 -10-000-1000-575100-	EQUIPMENT PURCHASE	\$0	\$0	\$120,610	\$0	\$0	-100.0%	-\$120,610	0.0%	\$0	
600 -10-000-1000-575150-	EQUIPMENT-POLICE	\$19,550	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
600 -10-000-1000-575160-	EQUIPMENT-PUBLIC WORKS	\$0	\$61,869	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
600 -10-000-1000-575200-	VEHICLE PURCHASE	\$144,050	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
600 -10-000-1000-575225-	VEHICLE PURCHASE-B&Z	\$28,240	\$29,256	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
600 -10-000-1000-575250-	VEHICLE PURCHASE-POLICE	\$130,959	\$53,850	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
600 -10-000-1000-575260-	VEHICLE PURCHASE-PW	\$0	\$64,380	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	
600 -40-500-5040-575100-	EQUIPMENT PURCHASE	\$0	\$0	\$2,516	\$0	\$0	-100.0%	-\$2,516	0.0%	\$0	
600 -40-500-5040-575200-	VEHICLE PURCHASE	\$0	\$0	\$99,610	\$140,800	\$180,050	80.8%	\$80,440	27.9%	\$39,250	
600 -50-600-6050-575100-	EQUIPMENT PURCHASE	\$0	\$0	\$0	\$32,000	\$125,000	100.0%	\$125,000	290.6%	\$93,000	
600 -50-600-6050-575200-	VEHICLE PURCHASE	\$0	\$0	\$445,401	\$477,905	\$180,000	-59.6%	-\$265,401	-62.3%	-\$297,905	
Total		\$322,799	\$209,355	\$668,137	\$650,705	\$485,050	-27.4%	-\$183,087	-25.5%	-\$165,655	
Total Expenses		\$322,799	\$209,355	\$741,113	\$724,227	\$597,650	-19.4%	-\$143,463	-17.5%	-\$126,577	
Revenues Over(Under) Expenses		\$39,673	\$85,037	\$15,143	\$36,795	\$4,350	-71.3%	-\$10,793	-88.2%	-\$32,445	



Municipal Parking Fund

The Municipal Parking Fund was established for fiscal year 2022 to account for the revenues and expenses associated with the new parking garages in the downtown. The south parking garage will open in May 2021. The North parking garage will be completed within the next couple of years.

2022 Budget

The first-year budgets are estimates and may be understated. Revenues from parking permits are budgeted at \$30,200 with expenses for potential maintenance of \$25,700.

Challenges/Issues

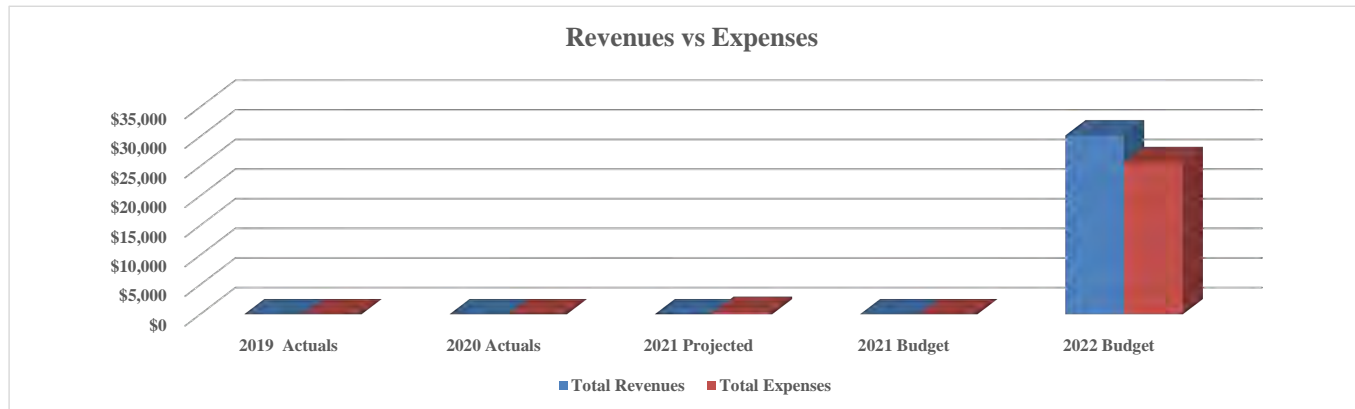
This is the first of two parking garages to be built in the downtown. Staff will be able to estimate revenues and expenses with greater accuracy after the first year of operation for each garage. Reserving enough money for future repairs must be accomplished through the parking revenue generated from the two sites.

Strategic Plan Outcome

- Safe and efficient infrastructure

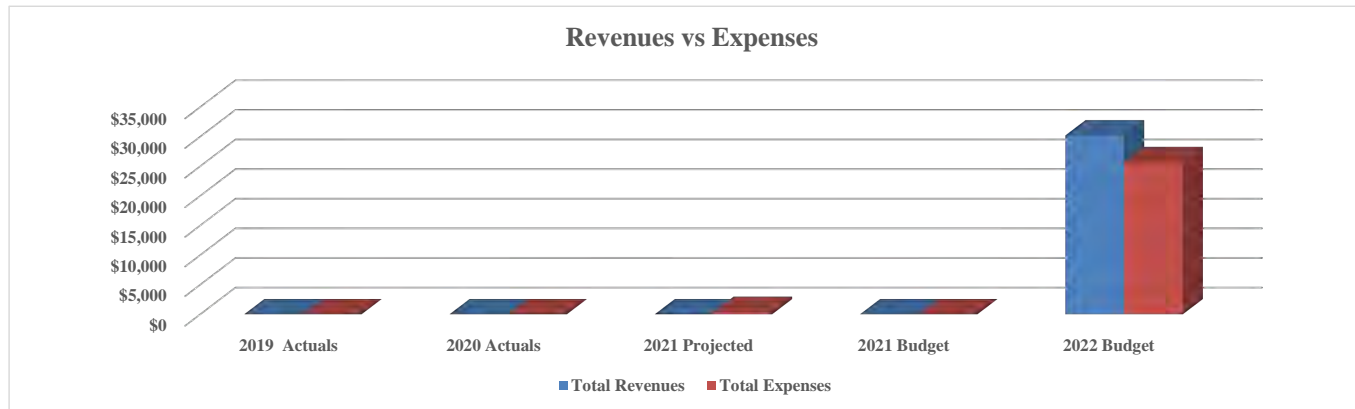
MUNICIPAL PARKING FUND SUMMARY

		Fiscal Year					Budget Analysis			
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	2022 Budget vs 2021 Projected		2022 Budget vs 2021 Budget	
							Percent Change	Dollar Change	Percent Change	Dollar Change
43 Charges for Services		\$0	\$0	\$0	\$0	\$30,000	100.0%	\$30,000	100.0%	\$30,000
<u>650 -00-000-9999-432210-</u>	PERMITS, PARKING LOTS	\$0	\$0	\$0	\$0	\$30,000	100.0%	\$30,000	100.0%	\$30,000
Total		\$0	\$0	\$0	\$0	\$30,000	100.0%	\$30,000	100.0%	\$30,000
45 Investments & Contri		\$0	\$0	\$0	\$0	\$200	100.0%	\$200	100.0%	\$200
<u>650 -00-000-9999-436100-</u>	INTEREST	\$0	\$0	\$0	\$0	\$200	100.0%	\$200	100.0%	\$200
Total		\$0	\$0	\$0	\$0	\$200	100.0%	\$200	100.0%	\$200
Total Revenues		\$0	\$0	\$0	\$0	\$30,200	100.0%	\$30,200	100.0%	\$30,200
54 Contractual Services		\$0	\$0	\$400	\$0	\$25,700	6325.0%	\$25,300	100.0%	\$25,700
<u>650 -50-600-6060-543035-</u>	MAINTENANCE, GARAGE	\$0	\$0	\$400	\$0	\$25,700	6325.0%	\$25,300	100.0%	\$25,700
Total		\$0	\$0	\$400	\$0	\$25,700	6325.0%	\$25,300	100.0%	\$25,700
Total Expenses		\$0	\$0	\$400	\$0	\$25,700	6325.0%	\$25,300	100.0%	\$25,700
Revenues Over/(Under) Expenses		\$0	\$0	(\$400)	\$0	\$4,500	-1225.0%	\$4,900	100.0%	\$4,500



MUNICIPAL PARKING FUND SUMMARY

Fiscal Year							Budget Analysis					
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	2022 Budget vs 2021 Projected	2022 Budget vs 2021 Budget	Percent Change	Dollar Change	Percent Change	Dollar Change
43 Charges for Services		\$0	\$0	\$0	\$0	\$30,000	100.0%	\$30,000	100.0%	\$30,000	100.0%	\$30,000
<u>650 -00-000-9999-432210-</u>	PERMITS, PARKING LOTS	\$0	\$0	\$0	\$0	\$30,000	100.0%	\$30,000	100.0%	\$30,000	100.0%	\$30,000
Total		\$0	\$0	\$0	\$0	\$30,000	100.0%	\$30,000	100.0%	\$30,000	100.0%	\$30,000
45 Investments & Contri		\$0	\$0	\$0	\$0	\$200	100.0%	\$200	100.0%	\$200	100.0%	\$200
<u>650 -00-000-9999-436100-</u>	INTEREST	\$0	\$0	\$0	\$0	\$200	100.0%	\$200	100.0%	\$200	100.0%	\$200
Total		\$0	\$0	\$0	\$0	\$200	100.0%	\$200	100.0%	\$200	100.0%	\$200
Total Revenues		\$0	\$0	\$0	\$0	\$30,200	100.0%	\$30,200	100.0%	\$30,200	100.0%	\$30,200
54 Contractual Services		\$0	\$0	\$400	\$0	\$25,700	6325.0%	\$25,300	100.0%	\$25,300	100.0%	\$25,700
<u>650 -50-600-6060-543035-</u>	MAINTENANCE, GARAGE	\$0	\$0	\$400	\$0	\$25,700	6325.0%	\$25,300	100.0%	\$25,300	100.0%	\$25,700
Total		\$0	\$0	\$400	\$0	\$25,700	6325.0%	\$25,300	100.0%	\$25,300	100.0%	\$25,700
Total Expenses		\$0	\$0	\$400	\$0	\$25,700	6325.0%	\$25,300	100.0%	\$25,300	100.0%	\$25,700
Revenues Over/(Under) Expenses		\$0	\$0	(\$400)	\$0	\$4,500	-1225.0%	\$4,900	100.0%	\$4,500	100.0%	\$4,500



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.

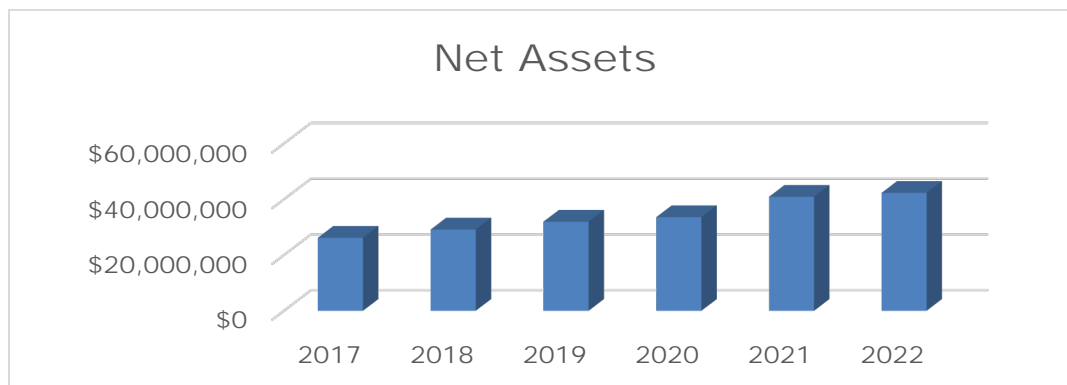
2022 Budget Revenues and Expenses

- Total revenues exceed expenditures by \$1,395,650.
- Municipal contribution of \$1,800,000 is \$200,000 greater than last fiscal year's contribution. The actuarially required amount is \$1,783,331.
- Expense's total \$1.4 million with the largest increase in professional & technical services for investment services.
- Estimated Ending Net Assets Balance of \$42.2 million.

Challenges/Issues

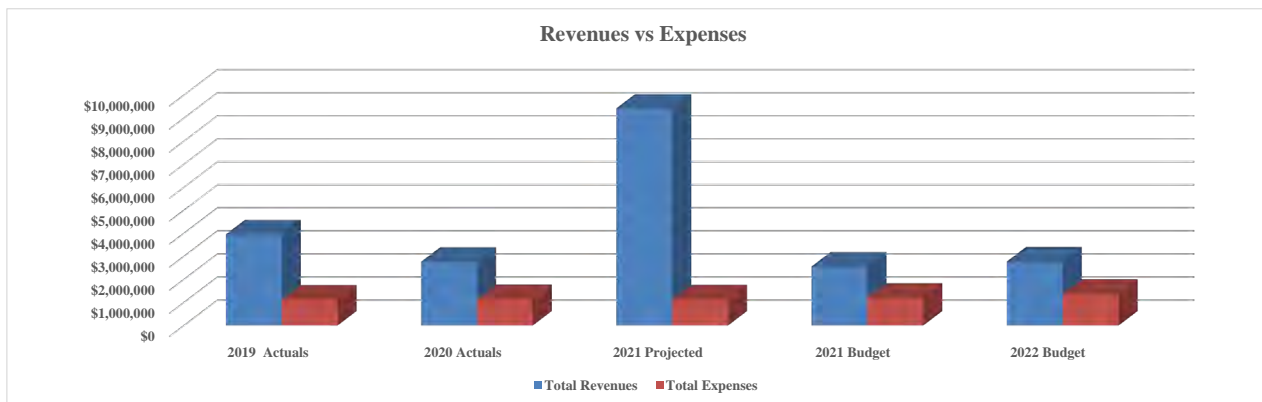
The Village is responsible for determining, on an annual basis through an actuarial study, the amount of employer contributions, usually from the property tax levy, that the Village must contribute to the fund in order to provide monies for future pension costs. The annual contribution to be provided 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 2022, the Village is contributing an additional \$16,669 above the actuarial required amount. The actuarial report, presenting the actuarial position of the Fund as of April 30, 2020, showed that the Police Pension Fund had a funding level of 73% and a return on its investments of 5.2%. As of April 30, 2020, the Police Pension Fund had fourteen retirees collecting benefits and two members entitled to benefits but not yet receiving them.



POLICE PENSION FUND SUMMARY

Fiscal Year						Budget Analysis				
Accounts	Description	2019 Actuals	2020 Actuals	2021 Projected	2021 Budget	2022 Budget	2022 Budget vs 2021 Projected	2022 Budget vs 2021 Budget	Percent Change	Dollar Change
40 Taxes		\$1,341,943	\$1,400,001	\$1,474,845	\$1,475,800	\$1,527,700			3.6%	\$52,855
800 -00-000-9999-431100-	PROPERTY TAX	\$1,341,943	\$1,400,001	\$1,474,845	\$1,475,800	\$1,527,700			3.6%	\$52,855
Total		\$1,341,943	\$1,400,001	\$1,474,845	\$1,475,800	\$1,527,700			3.6%	\$52,855
45 Investments & Contributions		\$2,554,608	\$1,365,531	\$7,823,525	\$960,000	\$973,800			-87.6%	-\$6,849,725
800 -00-000-9999-436100-	INTEREST	\$1,266,764	\$952,207	\$173,932	\$500,000	\$500,000			187.5%	\$326,068
800 -00-000-9999-436110-	REALIZED GAIN/LOSS	\$799,258	(\$82,224)	\$7,201,273	\$0	\$0			-100.0%	-\$7,201,273
800 -00-000-9999-436401-	MEMBER CONTRIBUTIONS	\$447,805	\$495,548	\$411,115	\$460,000	\$473,800			15.2%	\$62,685
800 -00-000-9999-436410-	MEMBER CONTRIBUTIONS-PRIOR SVC	\$14,529	\$0	\$37,205	\$0	\$0			-100.0%	-\$37,205
800 -00-000-9999-436415-	INTEREST-PRIOR SVC CONTRIBUTIONS	\$26,251	\$0	\$0	\$0	\$0			0.0%	\$0
Total		\$2,554,608	\$1,365,531	\$7,823,525	\$960,000	\$973,800			-87.6%	-\$6,849,725
46 Financing Sources		\$58,057	\$0	\$125,155	\$124,200	\$272,300			117.6%	\$147,145
800 -00-000-9999-439500-	MISCELLANEOUS	\$58,057	\$0	\$125,155	\$124,200	\$272,300			117.6%	\$147,145
Total		\$58,057	\$0	\$125,155	\$124,200	\$272,300			117.6%	\$147,145
Total Revenues		\$3,954,608	\$2,765,531	\$9,423,525	\$2,560,000	\$2,773,800			-70.6%	-\$6,649,725
51 Salaries & Wages		\$1,005,185	\$1,016,330	\$993,089	\$1,066,707	\$1,200,000			20.8%	\$206,911
800 -00-000-1000-511025-	PENSION PAYMENTS	\$907,694	\$1,011,788	\$993,089	\$1,066,707	\$1,200,000			20.8%	\$206,911
800 -00-000-1000-511030-	REFUND OF CONTRIBUTIONS	\$45,052	\$4,542	\$0	\$0	\$0			0.0%	\$0
800 -00-000-1000-511035-	SERVICE CREDIT TRANSFER	\$52,439	\$0	\$0	\$0	\$0			0.0%	\$0
Total		\$1,005,185	\$1,016,330	\$993,089	\$1,066,707	\$1,200,000			20.8%	\$206,911
53 Professional & Technical Services		\$106,575	\$111,303	\$127,900	\$124,450	\$161,000			25.9%	\$33,100
800 -00-000-1000-533010-	LEGAL SERVICES	\$2,880	\$2,168	\$3,900	\$4,000	\$10,000			156.4%	\$6,100
800 -00-000-1000-533155-	ACCOUNTING SERVICES	\$11,700	\$9,825	\$14,000	\$15,450	\$16,000			14.3%	\$2,000
800 -00-000-1000-533160-	INVESTMENT EXPENSE	\$91,995	\$99,310	\$110,000	\$105,000	\$135,000			22.7%	\$25,000
55 Other Services		\$4,096	\$3,464	\$12,391	\$15,925	\$16,650			34.4%	\$4,259
800 -00-000-1000-552005-	GENERAL INSURANCE	\$0	\$0	\$4,049	\$4,130	\$4,300			6.2%	\$251
800 -00-000-1000-558000-	TRAVEL & TRAINING	\$4,096	\$2,669	\$1,155	\$5,000	\$5,000			332.9%	\$3,845
800 -00-000-1000-558015-	DUES	\$0	\$795	\$7,187	\$6,795	\$7,350			2.3%	\$163
Total		\$4,096	\$3,464	\$12,391	\$15,925	\$16,650			34.4%	\$4,259
56 Supplies		\$9,913	\$12,219	\$302	\$500	\$500			100.0%	\$198
800 -00-000-1000-560000-	SUPPLIES	\$0	\$0	\$0	\$500	\$500			100.0%	\$500
800 -00-000-1000-561065-	MISCELLANEOUS	\$9,913	\$12,219	\$302	\$500	\$500			100.0%	\$198
Total		\$9,913	\$12,219	\$302	\$500	\$500			100.0%	\$198
Total Expenses		\$1,125,768	\$1,143,316	\$1,133,682	\$1,207,582	\$1,378,150			21.6%	\$244,468
Revenues Over/(Under) Expenses		\$2,828,840	\$1,622,216	\$8,289,843	\$1,352,418	\$1,395,650			-83.2%	-\$6,894,193



**VILLAGE OF OSWEGO
KENDALL AND WILL COUNTIES, ILLINOIS**

ORDINANCE NO. 21 - 47

**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, 2021 AND ENDING ON APRIL 30, 2022**

**ADOPTED BY
THE PRESIDENT AND BOARD OF TRUSTEES
OF THE
VILLAGE OF OSWEGO**

This 20th day of April, 2021

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 21, 2021.

ORDINANCE NO. 21 - 47

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, 2021 AND ENDING ON APRIL 30, 2022

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 March 2, 2021, 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, 2021 and ending on April 30, 2022; and

WHEREAS, a Public Hearing on said proposed Budget was conducted on April 20, 2021 pursuant to legal notice published April 8, 2021 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, 2021 and ending April 30, 2022 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 20th day of April 2021.

JAMES MARTER	<u>AYE</u>	LUIS PEREZ	<u>ABSENT</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 20th day of April 2021.



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, 2021 AND ENDING ON APRIL 30, 2022

which Ordinance was duly adopted by said Board of Trustees at a meeting held on the 20th day of April 2021, and thereafter approved by the Village President on the 20th day of April 2021.

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

IN WITNESS WHEREOF, I have hereunto set my hand this 21st day of April 2021.



Tina Touchette, Village Clerk
Village of Oswego



FY 2022 EMPLOYEE COMPENSATION DISCLOSURE (Public Act 97-0609)

(Amounts are based on Budgeted Salaries as of 5/01/21)

Employee Name	Employee Title	Department	Salaries FY 22		Car Allowance	Phone Allowance	Uniform Allowance	Employer Pension Contribution	Total Insurance	Total Compensation	Vacation Days Granted	Sick Days Granted
Di Santo, Daniel	Village Administrator	Administration	206,896	FT	6,000	480		33,165	2,817	249,358	20	12
Burgner, Jeffrey	Police Chief	Police	162,016	FT			700	36,000	7,107	205,823	20	12
Hughes, Jennifer	Public Works Director	Public Works	165,550	FT	6,000			17,508	12,900	201,958	20	12
Norwood, Kevin	Deputy Chief	Police	137,131	FT			350	36,000	27,818	201,299	20	12
Delphey, Bradford	Deputy Chief	Police	140,099	FT			700	36,000	19,291	196,089	20	12
Horton, Mark	Finance Director	Finance	154,180	FT				15,692	19,291	189,162	18	12
Bastin, Jason	Police Commander	Police	131,417	FT			350	36,000	19,291	187,058	20	12
Burns, Christina	Deputy Village Administrator	Administration	141,440	FT		480		14,444	27,818	184,182	20	12
Bond, Page	Sergeant	Police	116,618	PT			700	36,000	27,818	181,136	24	12
Barajas, Michael	Sergeant	Police	116,618	FT				36,000	27,818	180,436	20	12
Biggs, Christopher	Sergeant	Police	116,618	FT				36,000	27,818	180,436	24	12
Blessing, William	Sergeant	Police	116,618	FT				36,000	27,818	180,436	24	12
Foote, Kenneth	Sergeant	Police	116,618	FT				36,000	19,291	171,909	18	12
Nehring, Brian	Sergeant	Police	116,618	FT				36,000	19,291	171,909	24	12
Santa, Andrew	Sergeant	Police	116,618	FT				36,000	19,291	171,909	24	12
Yackley, Shane	Sergeant	Police	116,618	FT				36,000	19,291	171,909	20	12
Cosimo, Kelly	Police Officer	Police	101,407	FT				36,000	27,818	165,225	20	12
Snow, Anthony	Police Officer	Police	101,407	FT				36,000	27,818	165,225	20	12
Torrance, Michael	Police Officer	Police	101,407	FT				36,000	27,818	165,225	24	12
Slocum, Daniel	Police Officer	Police	100,077	FT				36,000	27,818	163,895	15	12
Zenner, Rodney	Development Services Director	Development Services	134,308	FT		480		13,718	12,900	161,405	20	12
Lawrence, Steven	Sergeant	Police	114,863	FT				36,000	8,788	159,650	24	12
Lombardi, Jordan	Police Officer	Police	93,354	FT				36,000	27,818	157,172	15	12
Sterioti, Frank	Police Officer	Police	101,407	FT				36,000	19,291	156,698	18	12
Cummins, Bryan	Police Officer	Police	101,407	FT				36,000	19,291	156,698	24	12
Dilg, Brandon	Police Officer	Police	101,407	FT				36,000	19,291	156,698	20	12
Gerry, Joshua	Police Officer	Police	101,407	FT				36,000	19,291	156,698	24	12
Graver, Justin	Police Officer	Police	101,407	FT				36,000	19,291	156,698	18	12
Hackl, Benjamin	Police Officer	Police	101,407	FT				36,000	19,291	156,698	20	12
Hart, Scott	Police Officer	Police	101,407	FT				36,000	19,291	156,698	24	12
Melhouse, Ryan	Police Officer	Police	101,407	FT				36,000	19,291	156,698	20	12
Pan, Justin	Police Officer	Police	101,407	FT				36,000	19,291	156,698	20	12
Vargas, Chad	Police Officer	Police	101,407	FT				36,000	19,291	156,698	20	12
Wicyk, Patrick	Police Officer	Police	101,407	FT				36,000	19,291	156,698	24	12
Heitzman, Kristyn	Police Officer	Police	101,407	FT				36,000	18,618	156,025	15	12
Bailey, Stephen	Police Officer	Police	101,407	FT				36,000	18,618	156,025	20	12
Dickey, Chad	Police Officer	Police	101,407	FT				36,000	18,618	156,025	24	12
Hayes, Rebecca	Police Officer	Police	101,407	FT				36,000	18,392	155,799	24	12
Most, Andrew	Police Officer	Police	100,343	FT				36,000	19,291	155,634	15	12
McMaster, Scott	Economic Development Director	Economic Development	114,400	FT				11,643	27,818	153,861	15	9

FY 2022 EMPLOYEE COMPENSATION DISCLOSURE (Public Act 97-0609)

(Amounts are based on Budgeted Salaries as of 5/01/21)

Employee Name	Employee Title	Department	Salaries FY 22		Car Allowance	Phone Allowance	Uniform Allowance	Employer Pension Contribution	Total Insurance	Total Compensation	Vacation Days Granted	Sick Days Granted
Szilage, Joseph	Police Officer	Police	101,407	FT				36,000	12,900	150,306	18	12
Renzetti, Joseph	Information Technology Director	Technology	115,440	FT		480		11,798	19,291	147,009	18	12
Spears, Cheresse	Police Officer	Police	101,407	FT				36,000	8,788	146,194	20	12
Robinson, Billie	Assistant Finance Director	Finance	110,334	FT				11,229	19,291	140,854	20	12
Burgwald, Shane	Police Officer	Police	101,407	FT				36,000	1,950	139,357	20	12
Zasada, Timothy	Assistant P.W. Director Utilities	Public Works	108,228	FT		480		11,064	19,291	139,063	15	12
Mumm, Matthew	Police Officer	Police	101,407	FT				36,000	1,596	139,003	24	12
Hoover, James	Building & Permit Manager	Building & Permits	102,796	FT		480		10,511	19,291	133,078	15	12
Runyon, Mark	Assistant P.W. Director Operations	Public Works	107,933	FT				10,985	12,900	131,817	20	12
Gallup, Matthew	Police Officer	Police	76,274	FT				36,000	19,291	131,565	15	12
Heiss, Cassandra	Police Officer	Police	93,354	FT				36,000	1,596	130,950	15	12
Denatale, Anthony	Police Officer	Police	81,831	FT				36,000	12,900	130,731	15	12
Wagner, Andrew	Police Officer	Police	76,121	FT				36,000	12,900	125,021	13	9
Novy, James	Police Officer	Police	80,810	FT				36,000	6,099	122,909	15	12
Townsend, Zachary	Police Officer	Police	70,989	FT				36,000	12,477	119,466	13	9
Laurenzo, Timothy	Police Officer	Police	76,121	FT				36,000	6,099	118,221	13	9
Mall, John	Police Officer	Police	68,255	FT				36,000	12,900	117,154	24	12
Yeun, Andrew	Systems Engineer	Technology	87,920	FT		480		8,997	19,291	116,688	10	9
Quasney, Susan	Project Engineer	Public Works	90,875	FT				9,249	16,469	116,593	15	9
Zavala, Jose	Chief Building Inspector	Building & Permits	87,581	FT				8,914	19,291	115,786	15	9
Campione, Lindsey	Police Officer	Police	67,301	FT				36,000	8,788	112,089	10	9
Jardine, Zachary	P.W. Supervisor	Public Works	82,648	FT			500	8,411	19,291	110,850	20	12
Garcia, Raymond	P.W. Supervisor	Public Works	81,988	FT			500	8,344	19,291	110,123	20	12
Raasch, Stephen	Facilities Manager	Public Works	97,853	FT				9,959	1,596	109,407	13	9
Evans, Brian	P.W. Supervisor	Public Works	81,988	FT			500	8,344	18,070	108,902	12	9
Jackson, Connie	Records Supervisor	Police	79,574	FT			350	8,099	19,291	107,313	20	12
Bavuso, Anthony	P.W. Superintendent	Public Works	78,909	FT			500	8,031	19,291	106,731	15	12
Weyenberg, Cassie	Police Officer	Police	67,992	FT				36,000	1,950	105,941	10	9
Carrington, Nicholas	Police Officer	Police	67,377	FT				36,000	1,950	105,327	10	9
Burbridge, James	Chief Infrastructure Inspector	Development Services	82,910	FT				8,438	12,900	104,248	20	12
Morphey, Ricky	Plumbing Inspector	Building & Permits	82,603	FT				8,407	12,900	103,910	20	12
Touchette, Tina	Village Clerk	Administration	80,597	FT				8,203	12,900	101,699	15	12
Parker, Carri	Purchasing Manager	Administration	73,843	FT				7,515	19,291	100,649	15	12
Simpson, Kenneth	Evidence Custodian	Police	59,984	FT			350	6,105	27,818	94,257	15	12
Miller, Tracy	P.W. Technician	Public Works	66,248	FT			500	6,742	19,291	92,781	20	12
Lawrence, Denise	Executive Assistant	Police	75,402	FT			350	7,674	8,788	92,213	20	12
Markowski, David	P.W. Technician	Public Works	66,248	FT			500	6,742	18,618	92,108	20	12
Schultz, Daniel	P.W. Technician	Public Works	65,208	FT			500	6,636	19,291	91,635	20	12
Zine, Natalie	Planner	Development Services	77,234	FT				7,860	6,099	91,193	13	9
Doud, Patrick	P.W. Technician	Public Works	64,478	FT			500	6,562	19,291	90,832	18	12

FY 2022 EMPLOYEE COMPENSATION DISCLOSURE (Public Act 97-0609)

(Amounts are based on Budgeted Salaries as of 5/01/21)

Employee Name	Employee Title	Department	Salaries FY 22		Car Allowance	Phone Allowance	Uniform Allowance	Employer Pension Contribution	Total Insurance	Total Compensation	Vacation Days Granted	Sick Days Granted
St. Laurent, Kevin	Public Works Mechanic	Public Works	64,365	FT			500	6,551	19,291	90,707	15	12
Justiz, Hector	Code Enforcement Officer	Building & Permits	64,563	FT				6,571	19,291	90,424	18	12
Fisher, Michael	Building Inspector	Building & Permits	70,628	FT				7,188	12,477	90,293	20	12
Guisti, Terry	Police Officer	Police	25,352	FT				36,000	27,765	89,117	20	12
Schiber, Erin	Hr Generalist	Administration	68,152	FT				6,936	12,900	87,988	20	12
Johnson, Pamela	Executive Assistant	Administration	62,280	FT				6,339	19,291	87,910	15	12
Derdzinski, Velva	Deputy Village Clerk	Administration	66,592	FT				6,777	12,900	86,269	20	12
Nevara, Cathleen	Accreditation Manager	Police	65,567	FT			350	6,673	12,477	85,067	20	12
Mikutis, Eric	P.W. Technician	Public Works	59,118	FT			500	6,017	19,291	84,925	18	12
Sturges, Jenette	Community Engagement Coord Marketing	Community Relations	71,023	FT		480		7,277	6,099	84,879	15	12
Klatt, Lisa	Utility Billing Coordinator	Finance	64,326	FT				6,547	12,900	83,772	20	12
King, Robert	P.W. Technician	Public Works	62,407	FT			500	6,351	12,900	82,158	18	12
Hoffman, Julie	Community Engagement Coord Events	Community Relations	65,861	FT		480		6,752	8,788	81,880	13	12
Blair, Darcy	Staff Accountant	Finance	66,579	FT				6,776	6,967	80,322	20	12
Gunter, Michael	P.W. Technician	Public Works	66,768	PT			500	6,795	6,099	80,162	20	12
Palomo, Ramon	P.W. Technician	Public Works	53,118	FT			500	5,406	19,291	78,314	15	12
Navarro, Jesus	P.W. Technician	Public Works	53,017	FT			500	5,396	19,291	78,204	15	12
Gatske, Jennifer	Finance Assistant	Finance	53,308	FT				5,425	19,291	78,024	15	12
Weihofen, Christine	Records Clerk	Police	44,766	FT				4,556	27,818	77,140	10	9
Amodio, Pietro	P.W. Technician	Public Works	51,969	FT			500	5,289	19,291	77,049	15	12
Tallman, Justin	P.W. Technician	Public Works	50,940	FT			500	5,184	19,291	75,916	15	12
Densberger, Amy	Administrative Assistant	Police	56,860	FT			350	5,787	12,896	75,893	15	12
Walat, Karen	Records Clerk	Police	50,749	FT				5,165	19,291	75,205	20	12
Marsh, Yvonne	Records Clerk	Police	44,766	FT				4,556	18,872	68,195	12	9
Schiltz, Kathleen	Administrative Assistant	Finance	50,052	FT				5,094	12,900	68,045	18	12
McGillis, Joseph	P.W. Technician	Public Works	53,268	FT			500	5,421	6,099	65,289	15	12
Krueger, Rachel	Records Clerk	Police	47,204	FT				4,804	12,477	64,485	15	12
Stoner, Kimberly	Records Clerk	Police	46,566	FT				4,739	12,900	64,205	15	12
Bliss, Mary	Development Services Assistant	Development Services	51,985	FT				5,291	6,099	63,376	12	9
Bates, Amy	Building & Permit Assistant	Building & Permits	53,884	FT				5,484	2,398	61,766	15	12
Schmitt, Meredith	Administrative Assistant	Public Works	49,698	FT				5,058	6,099	60,855	15	12
Lowe, Branden	P.W. Technician	Public Works	49,092	FT			500	4,996	6,099	60,687	12	9
Unger, Matthew	Police Officer	Police	17,551	FT				36,000	3,215	56,766	20	12
Anderson, Jeanne	Administrative Assistant	Building & Permits	48,360	FT				4,922	2,817	56,099	13	9
Rivera, Julissa	Records Clerk	Police	44,679	FT				4,547	2,817	52,044	10	9
Parlier, Troy	Village President	Administration	8,400	PT				858		9,258	N/A	N/A
Guist, Tom	Trustee	Administration	6,000	PT						6,000	N/A	N/A
Jones Sinnott, Jennifer	Trustee	Administration	6,000	PT						6,000	N/A	N/A
Kuhrt, Kit	Trustee	Administration	6,000	PT						6,000	N/A	N/A
Marter, James	Trustee	Administration	6,000	PT						6,000	N/A	N/A

FY 2022 EMPLOYEE COMPENSATION DISCLOSURE (Public Act 97-0609)

(Amounts are based on Budgeted Salaries as of 5/01/21)

Employee Name	Employee Title	Department	Salaries FY 22		Car Allowance	Phone Allowance	Uniform Allowance	Employer Pension Contribution	Total Insurance	Total Compensation	Vacation Days Granted	Sick Days Granted
Olson, Terry	Trustee	Administration	6,000	PT						6,000	N/A	N/A
Thomas, Brian	Trustee	Administration	6,000	PT						6,000	N/A	N/A

ACRONYMS

ACFR	Annual Comprehensive Annual Financial Report or Certificate of Achievement in Financial Reporting
AICPA	American Institute of Certified Public Accountants
APA	American Planning Association
BOCA	Building Officials Code Administrators
BVM	Burglary to Motor Vehicles
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
DEA	Drug Enforcement Administration
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.

Annual Comprehensive Financial Report: Annual financial report in compliance with the Government Finance Officers Association reporting award program.

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