

**MINUTES OF A COMMITTEE OF THE WHOLE MEETING
OSWEGO VILLAGE PRESIDENT AND BOARD OF TRUSTEES
OSWEGO VILLAGE HALL
100 PARKERS MILL, OSWEGO, ILLINOIS
March 11, 2023**

CALL TO ORDER

President Troy Parlier called the meeting to order at 9:03 a.m.

ROLL CALL

Board Members Physically Present: President Troy Parlier; Trustees Tom Guist, Kit Kuhrt, James Marter II (attended at 9:09 a.m.), Terry Olson, and Jennifer Jones Sinnott.

Board Members Absent: Trustee Brian Thomas

Staff Physically Present: Dan Di Santo, Village Administrator, Christina Burns, Asst. Village Administrator; Tina Touchette, Village Clerk; Jeff Burgner, Police Chief; Jennifer Hughes, Public Works Director; Andrea Lamberg, Finance Director; Rod Zenner, Community Development Services Director; Jason Bastin, Deputy Chief of Police; Bridget Bittman, Community Engagement Manager- Marketing; Joe Renzetti, IT/GIS Director; Kevin Leighty, Economic Development Director; and Kerry Behr, Village Engineer.

PUBLIC FORUM

Public Forum was opened at 9:03 a.m. There was no one who requested to speak. The public forum was closed at 9:03 a.m.

OLD BUSINESS

There was no old business.

NEW BUSINESS

G.1 Review Fiscal Year 2024 Budgets for Capital Improvement Funds

Director Lamberg addressed the Board regarding FY 2024 Capital Improvement Funds. The Capital Improvement Plan (CIP) includes five funds:

- Motor Fuel Tax Fund
- Tax Increment Financing Fund
- Capital Improvement Fund
- Water & Sewer Capital Fund
- Municipal Fleet Fund

The CIP is a working document that includes projects that are 20 years out. All projects are included in the FY24 draft.

The following was presented to the Board:

CIP 5 YEAR SUMMARY

- Projects totaling \$158,689,194 over the next five years.
 - Up from \$140,361,555 last year.
- Projects totaling \$30,982,654 in Fiscal Year 2024
 - Up from \$21,415,423 last year.

Projects by Category	2024	2025	2026	2027	2028	Total 2024-2028
AMENITIES	425,000	1,986,016	1,008,000	20,000		3,439,016
FACILITIES	636,000	97,000	5,746,000	91,000	4,026,000	10,596,000
OTHER	200,000	125,000	200,000	660,000		1,185,000
PUBLIC IMPROVEMENTS	4,501,000	1,984,300	128,000	1,540,000	7,535,000	15,688,300
ROADWAY IMPROVEMENTS	14,758,000	3,426,000	12,311,000	3,000,000	10,740,100	44,235,100
VEHICLES/EQUIPMENT	1,360,754	740,120	687,240	932,064	865,300	4,585,478
WATER & SEWER IMPROVEMENTS	9,101,900	2,690,000	24,640,200	35,480,200	7,128,000	79,040,300
Grand Total	30,982,654	11,048,436	44,720,440	41,723,264	30,294,400	158,769,194

Proposed Source of Funds	2024	2025	2026	2027	2028	Total 2024-2028
Capital Improvement Fund	13,724,300	4,610,416	17,765,000	2,368,200	13,115,000	51,582,916
Motor Fuel Tax	2,085,000	1,500,000	1,500,000	1,500,000	1,500,000	8,085,000
Municipal Fleet Fund	1,490,754	740,120	687,240	932,064	865,300	4,715,478
Tax Increment Financing Fund	5,700,300	1,409,300	128,000	1,430,000	6,886,000	15,553,600
Water & Sewer Capital Fund	7,982,300	2,708,600	24,640,200	35,493,000	7,928,100	78,752,200
Grand Total	30,982,654	10,968,436	44,720,440	41,723,264	30,294,400	158,689,194

- Over half is roadways
- Wolf's Crossing is budgeted in the CIP

Summary by Fund

\$13,324,300	Capital Improvement Fund
\$2,085,000	Motor Fuel Tax Fund
\$1,490,754	Municipal Fleet Fund
\$5,700,300	Tax Increment Financing Fund
\$7,982,300	Water & Sewer Capital Fund
\$30,982,654	Total

Fund Balance Projection

\$9,357,944 Beginning Balance

\$13,716,767 Revenue

\$15,886,869 Less Expenditures

(\$2,170,102) Surplus / (Deficit)

\$7,187,842 Ending Balance

Fund Balance Policy is for the Village to plan for future capital improvements to be paid from cash reserves by maintaining a reserve level based on capital projects scheduled for the next year.

- Cash reserve should be adequate to fund

FY24 Budget

SALES TAX-HOME RULE	\$4,500,000.00
LOCAL MOTOR FUEL TAX	\$900,000.00
DIRECT IMPACT FEE	\$500,000.00
EFC-RD RESURFACE RECAPTURE	\$0.00
FEDERAL GRANTS	\$4,950,267.00
STATE GRANTS	\$2,669,000.00
REIMBURSEMENTS (Lobbyists)	\$172,500.00
INTEREST	\$25,000.00
UNREALIZED GAIN/LOSS	\$0.00
DONATIONS/CONTRIBUTIONS	\$0.00
MISCELLANEOUS	\$0.00
TOTAL REVENUES	\$13,716,767.00

MISC PROFESSIONAL SERVICES	\$284,000.00
INFRASTRUCTURE	\$12,673,000.00
PUBLIC IMPROVEMENTS	\$142,500.00
BUILDINGS	\$308,800.00
POLICE FACILITY	\$0.00
VILLAGE HALL EXPENSE	\$0.00
OTHER EXPENDITURES	\$200,000.00
TRANSFERS TO OTHER FUNDS (TIF)	\$0.00
TRANSFER TO VEHICLE FUND	\$750,000.00
TRANSFER TO DEBT SERVICE FUND	\$1,528,569.00
TOTAL EXPENDITURES	\$15,886,869.00

- \$750,000 transferred to Fleet Fund
- Expected \$1.8 million to \$2.8 million, in impact fees, if all projects move forward

Grant Revenue

- \$100,000 State Grant for Police Evidence Garage
- \$65,000 State Grant for PW Parking Expansion
- \$94,000 State Grant for Pavement Analysis
- \$2,410,000 IDOT Grant for Minkler Bridge Reconstruction
- \$5,480,267 Various grants for Wolf's Crossing Roadwork
- \$8,149,267 Total Grant Revenue

- Grant revenue is covering 59% of Capital Improvement Fund spending in FY24
- Staff will keep an eye on cash flow

Fiscal Year 2024 – Proposed Projects

Capital Improvement Fund - Fiscal Year 2024	13,324,300
AMENITIES	25,000
Entertainment Venue 1012 Irrigation System	25,000
FACILITIES	308,800
Village Hall- HVAC Variable Frequency Drives/VFDs (*)	30,800
Police Evidence Garage	100,000
Public Works Facility Parking Expansion (*)	153,000
Public Works Facility Space Needs Study	25,000
OTHER	200,000
Virtual Appliance - Refresh for Police Dept. Facility	200,000
PUBLIC IMPROVEMENTS	117,500
Pavement Analysis	117,500
ROADWAY IMPROVEMENTS	12,673,000
Annual Road Program - CIP	1,500,000
Streetlights - New Various Locations	25,000
Bridge Reconstruction -Minkler Rd	2,680,000
Wolf's Crossing Segment 1 - Harvey Rd	7,418,000
Wolf's Crossing Road Reconstruction Segment 2 - Douglas Rd	1,050,000


* Denotes a projects that is split between the Capital Improvement Fund and the Water & Sewer Capital Fund.

Director Hughes presented the following:

Wolf's Crossing

- Phased design based on ability to obtain grant funding

Phase 1 - breaking ground beginning in April 2023

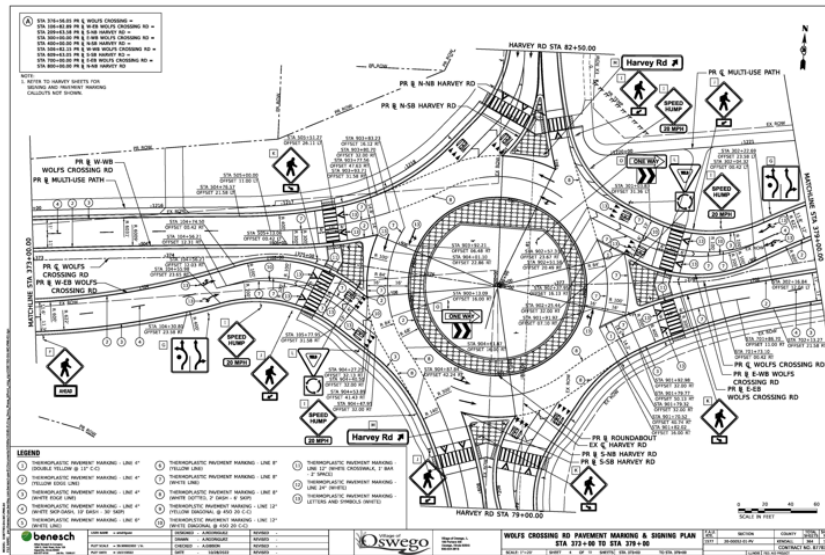
Project Information		Project Snapshot				
Project Name	Wolfs Crossing Road Recon - Harvey Rd (Seg 1)					
Account #						
Location	Wolfs Crossing Road					
Department	Public Works					
Category	Roadways					
New to CIP	No					
Prepared BY	Jennifer Hughes					
Useful Life	50 years					
Description						
Reconstruction of Wolf's Crossing Road to a five (5) lane cross section from US Route 34 to US Route 30. Reconstruction will include six (6) four leg intersections. The project may be constructed in ten (10) segments. This project is for the construction of segment 1 at the intersection of Harvey Road. The project includes construction of a roundabout, sidewalk, path, and landscaping. The project will be paired with the construction of a water main from Fifth Street to Devoe Drive (Wolf's Crossing Watermain Segment 1). The Village opened bids on January 20, 2023. Construction will start spring 2023. The budget conservatively estimates all construction costs will occur in FY24.						
Justification						
The Village completed Phase 1 engineering in 2020 which establishes the purpose and need for the project. Funding: Expenditures: Construction \$10,257,000 (of which \$1,739,000 is water main - See Wolf's Crossing Water Main CIP sheet); CE \$755,000 (of which 17% or \$128,000 is for water main); Utility relocation (Other) \$1,200,000 (FY23 - ARPA funds) - Est. 12.5% of construction completed in FY23. See 22-R-88 outlining how construction will be funded: Capital Fund: \$1,937,733; Source includes developer fees (pending board approval). MFT: \$585,000; Source: Rebuild Illinois: (remaining balance in FY24) Other: \$5,480,267; Total Federal funds of \$4,950,267 from Surface Transportation Program \$2,109,351; COVID funds \$2,749,096; Illinois Transportation Enhancement Program \$91,820; and a State grant of \$530,000.						
Prior Year Cost	2,700,200	Total Project Cost		10,703,200		
Expenditures	FY24	FY25	FY26	FY27	FY28 or >	Total
Engineering	549,000					549,000
Other						
Construction	7,454,000					7,454,000
Total	8,003,000					8,003,000
Funding Sources						
Capital Fund	1,937,733					1,937,733
TIF Fund						
MFT Fund	585,000					585,000
Water & Sewer Cap Fund						
Vehicle Fund						
Other	5,480,267					5,480,267
Other - Vendor Financed						
Total	8,003,000					8,003,000
Operational Impact/Other						

Costs are based on bid prices and engineering contracts. Operational costs will increase in years after the completion of the project from moving from a rural roadway to fully improved roadway.



1st Project – Harvey Road

- Road Limits: Start of Turn Lane into Oswego East High School to East Devoe Drive
- Water Main Limits: Fifth Street to Devoe Drive
- Project Awarded to Lake County Grading
- Cost: \$10,257,420
- Funding: >\$6M in Federal & State Funding
- Start Date: VERY SOON
- Completion: Thanksgiving 2023



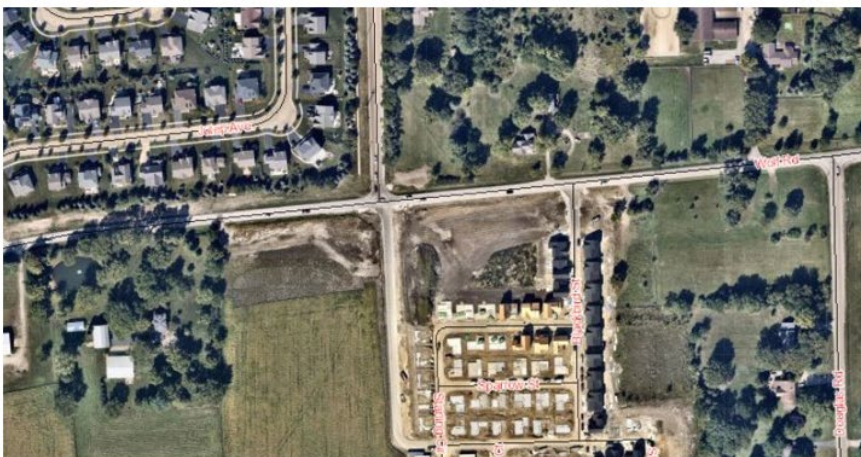
Wolfs Crossing

1st Project – Harvey Road

- Plan Elements
 - Roundabout at Harvey Road
 - Reconstructed Devoe Drive intersection
 - Four lanes of traffic
 - Bike Path – North Side
 - Sidewalk – South Side
 - Watermain: Fifth Street to Devoe

- Two lane roundabout
- East west water main


Phase 2- under engineering design; scheduled to begin Summer 2025



What's Next?

- Douglas Road Roundabout
 - Design is Underway
 - Secured \$2.5M in Federal Funding
- Water Main from Della Lane to Fifth Street
 - Design in Underway
 - Secured \$500,000 in ARPA funds through Kendall County

- 5th to Della Ln will be the secondary water project which is a prerequisite for the Lake Michigan water project

Project Information		Project Snapshot
Project Name	Wolfs Crossing Road Recon-Seg 3 - Douglas	
Account #		
Location	Wolfs Crossing Road	
Department	Public Works	
Category	Roadways	
New to CIP	No	
Prepared BY	Jennifer Hughes	
Useful Life	50 years	

Description
 Reconstruction of Wolf's Crossing Road from 0.03 miles west of Bluegrass Parkway to 0.05 miles west of Douglas Rd South, a distance of 0.39 miles. (CMAAP TIP ID: 09-16-0013). The project includes construction of a roundabout, five (5) lane cross section on Wolf's Crossing, sidewalk, path, and landscaping. This location is identified as Segment 3 within the Project Design Report.

Justification
 The Village completed Phase 1 engineering in 2020 which establishes the purpose and need for the project. The project has been awarded \$2,500,000 in the federal Surface Transportation Program - Local funds (shown as "Other" in the funding sources below).

Prior Year Cost	Total Project Cost				8,640,000	
	FY24	FY25	FY26	FY27	FY27 or >	Total
Engineering	700,000		990,000			1,690,000
Land Acquisition	350,000					350,000
Construction			6,600,000			6,600,000
Total	1,050,000		7,590,000			8,640,000

Funding Sources	Total Project Cost				8,640,000	
	FY24	FY25	FY26	FY27	FY27 or >	Total
Capital Fund	1,050,000		5,090,000			6,140,000
TIF Fund						
MFT Fund						
Water & Sewer Cap Fund						
Vehicle Fund						
Other			2,500,000			2,500,000
Other - Vendor Financed						
Total	1,050,000		7,590,000			8,640,000

Operational Impact/Other
 The cost estimate is on estimate prepared by Benesch in March 2022 in support of the Village's application for STP funds and assumes 2025 prices.

Director Hughes presented the following:

Public Works Indoor Vehicle and Equipment Storage

Limited Indoor Equipment Storage

Operational Issues Caused by Outdoor Storage

- December 26, 2022 – Four salt trucks had been preloaded with salt for the event. The salt froze in the trucks and staff could not use these trucks to salt their routes.
- February 1, 2023 – The new hot mix asphalt unit was stored outside. The charger was plugged in, but the oil line and filter were too cold to start the motor. The unit was brought into the shop and thawed and inspected by the mechanics.
- Winter Months– Constant jockeying and moving of vehicles, to indoor space, based on immediate needs. Ex: Bucket trucks have to be parked inside overnight to prevent the hydraulic lines from freezing.
- Year Round – 19 pieces of equipment are stored outdoors. The estimated value of these 19 pieces, is \$2M - \$2.5M

- Operational issue and wear & tear on equipment



Village Assets Stored Outdoors

- Additional Repairs Needed
- Shortened Life Span of Equipment
- Additional Staff Labor Moving Vehicles and Equipment



Three Portable Generators being stored outdoors.
Purchased for \$165K in 2018

Background

- On 2/1/22 the Board adopted the Strategic Plan, which includes an asset management analysis.
- There has been a plan to expand the existing building since 2008, knowing that the Village was growing. The existing building was constructed for a population of 20,000 to 25,000.
- On 12/13/22 the Board directed staff to bring discussion to the budget workshop about this issue.
- Staff has prepared four options for Board consideration:
 - Purchase existing building
 - Construct a new building
 - Cold Storage Building
 - Make no changes
- Millions invested in equipment

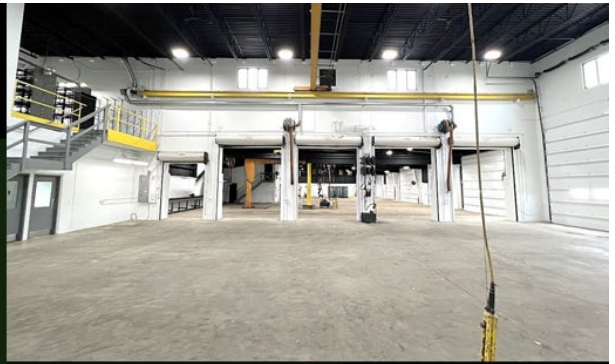
Fleet and Equipment Indoor Storage

- The Village has 9,792 sq ft of indoor vehicle and equipment storage presently.
- The existing 41 vehicles and 24 pieces of equipment would need 21,760 sq ft to allow everything to be stored indoors. Assuming the need for a drive aisle in a new building, a total of 31,120 sq ft would be required.
- The Public Works Department is projecting an additional 4 vehicles being purchased over the next 4 years. This would increase the space needed by 2,376 sq ft.
- Based on the information above, Public Works would need 33,496 sq ft of indoor storage over the next 10 years.
- The construction of a building of 39,275 sq ft, would allow for future growth beyond 2033.

7 Stonehill Road

25,000 SF Total
(14,800 SF Garage)
\$45,000 Per Month Lease
\$4.5M - \$5.2M to Purchase

This building provides the additional indoor storage for equipment and vehicles that are being stored outdoors presently. This building would also provide additional office, and material storage space.



Precast Building Estimated Cost \$9.8M-\$10.5M

105'W x 375L (39,375 sq. ft.) precast building

(4) Outswing walk-out doors, (2) 16'x16' overhead doors with operators

(10) 48" slat wall fans

Concrete Floor, Fire Suppression, Fire Alarm System, Lighting, CO/NO2 System, Heating, Floor Drains and Triple basin

This building could be added down the road, including office, and locker

Construct a Clear Span Building (price dependent on size)

Up to a 105'W x 375L metal building (39,375 sq. ft.)

(4) Outswing walk-out doors, (2) 16'x16' overhead doors with operators
(10) 48" slat wall fans

Concrete Floor, Fire Suppression, Fire Alarm System, Lighting, CO/NO2 System, Floor Drains and Triple basin
This building could be added to down the road, including office

- To avoid installing a fire suppression system, a clear span building would need to be less than 5,000 sf to store commercial vehicles and smaller than 12,000 sf for non-commercial vehicles.
- A clear span building will need to follow the following restrictive covenants related to building materials. A metal building would need 65% of the street elevation covered in stone.
- A clear span building would not provide the additional locker room or office space which is needed.

Option Recap

	Clear Span	7 Stonehill Rd	Precast
Estimated Cost	Dependent on size	\$4.5-\$5.2M	\$9.8M – \$10.5M
Life Span	20+ years	25-30+ years	40+ years
Move in Date	1-2 years	At purchase date	2-3 years
Pros	Resolves Indoor Vehicle and Equipment Storage. Allows for expansion (heating, offices, etc.) down the road.	Resolves Indoor Vehicle and Equipment Storage, provides additional space for offices, locker room, and small equipment/parts storage space. The building is move-in ready. Additional land for future salt or material storage.	Resolves Indoor Vehicle and Equipment Storage. This building would also have space for additional offices and a locker room.
Cons	Doesn't resolve need for additional office, locker room, or small equipment/parts storage space. Long timeframe until move in ready. Need a minimum of 65% of street elevation covered in stone. This type of building would need to be replaced or resurfaced at least one time, in the same life span of a precast building.	Removes this private property from the tax rolls.	The highest cost option, and the longest time frame to move in. The entire street elevation has to be architectural or colored precast panels.

Conclusion

- Looking for initial Board feedback
- FY24 Budget as presented includes \$25,000 to hire an architect firm for a space needs study.
 - How do we phase this in

Director Lamberg presented the following:

Motor Fuel Tax Fund

Fund Balance Projection

\$3,808,859	Beginning Balance
\$1,415,000	Revenue
\$2,085,000	Less Expenditures
(\$670,000)	Surplus / (Deficit)
\$3,183,859	Ending Balance

The Village will strive to maintain a minimum assigned fund balance equal to 50% of the estimated subsequent year's annual expenditures.

FY24 Budget

STATE GRANTS	\$0.00
MOTOR FUEL TAX ALLOTMENTS	\$800,000.00
MFT TRANSPORTATION ALLOTMENTS	\$600,000.00
INTEREST	\$15,000.00
MISCELLANEOUS	\$0.00
TOTAL REVENUES	\$1,415,000.00

PUBLIC IMPROVEMENTS	\$1,500,000.00
WOLF'S CROSSING RD	\$585,000.00
TRANSFER TO DEBT SERVICE FUND	\$0.00
TOTAL EXPENDITURES	\$2,085,000.00

- \$585,000.00 is from the Rebuild IL grant

Fiscal Year 2024 – Proposed Projects

Motor Fuel Tax - Fiscal Year 2024	2,085,000
ROADWAY IMPROVEMENTS	2,085,000
Annual Road Program - MFT	1,500,000
Wolf's Crossing Segment 1 - Harvey Rd	585,000

NOTE: The Annual Road Program has been increased from \$2,000,000 to \$3,000,000 in the FY24 budget.

- \$1,500,000 from the MFT Fund
- \$1,500,000 from the Capital Improvement Fund

- \$3 million increase is a long-term change unless something changes

Tax Increment Financing Fund

Fund Balance Projection

(\$10,106,780)	Beginning Balance
\$4,931,562	Revenue*
\$6,419,462	Less Expenditures
(\$1,487,900)	Surplus / (Deficit)
 (\$11,594,680)	 Ending Balance

*Excludes transfers required for cashflow.

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

- 7 years into a 23 year TIF
- Spending will start to exceed the revenue
- Will need an amendment to the TIF
- Transfers are budgeted this year

FY24 Budget

PROPERTY TAX	\$1,000,000.00
REIMBURSEMENTS	\$461,562.00
INTEREST	\$10,000.00
TRANSFERS IN	\$1,425,000.00
BOND PROCEEDS	\$3,460,000.00
TOTAL REVENUES	\$6,356,562.00

ENGINEERING SERVICE	\$94,300.00
LEGAL SERVICES	\$35,000.00
MISC PROFESSIONAL SERVICES	\$25,000.00
PAYING AGENT FEES	\$103,000.00
ADVERTISING-BIDS-RECORDS	\$300.00
POSTAGE & FREIGHT	\$0.00
INFRASTRUCTURE	\$0.00
PUBLIC IMPROVEMENTS	\$4,383,500.00
TRANSFER TO DEBT SERVICE FUND	\$461,562.00
UTILITY SYSTEM IMPROVEMENTS	\$1,316,800.00
TOTAL EXPENDITURES	\$6,419,462.00

- SSA can be put in place to cover shortfalls

Fiscal Year 2024 – Proposed Projects

Tax Increment Financing Fund - Fiscal Year 2024	5,700,300
PUBLIC IMPROVEMENTS	4,383,500
Public Parking Deck-RHC Building #2 - Deck	3,460,000
Traffic Signals (2) at Washington & Main and Harrison	334,000
Path Connection - IL31 - West Side Parkers Mill to River Run	155,000
Streetlights - Downtown Electrical Upgrade	200,000
Public Parking Deck-RHC Building #2 - Parking Counters	135,000
Public Parking Deck-RHC Building #2 - Security Cameras	49,500
Downtown Streetscape Study	50,000
WATER & SEWER IMPROVEMENTS	1,316,800
Water Main, Replace - Van Buren & S. Adams	1,316,800

- Traffic signals split over two fiscal years (\$1.2 million- which is a little more than the engineer’s estimate)
- Streetlights/Downtown electric upgrade is for electricity to all the downtown trees
- If it is a TIF project, it will be budgeted in the TIF Fund for increment to pay for the project

Municipal Fleet Fund

Fund Balance Projection

\$1,726,855	Beginning Balance
\$ 850,500	Revenue
<u>\$1,597,154</u>	<u>Less Expenditures</u>
(\$747,154)	Surplus / (Deficit)
\$ 979,201	Ending Balance

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.

FY24 Budget

INTEREST	\$500.00
GAIN/LOSS ON ASSETS	\$0.00
TRANSFERS IN	\$0.00
TRANSFER IN-W&S CAPITAL	\$100,000.00
TRANSFER IN-CAPITAL IMPROVEMNT	\$750,000.00
TRANSFER IN-GARBAGE FUND	\$0.00
ASSET SALES	\$0.00
CONTRIBUTED CAPITAL	\$0.00
TOTAL REVENUES	\$850,500.00

MAINTENANCE-VEHICLES	\$4,000.00
DEPRECIATION	\$0.00
MAINTENANCE-VEHICLES	\$1,500.00
DEPRECIATION	\$0.00
MAINTENANCE-VEHICLES	\$900.00
EQUIPMENT PURCHASE	\$0.00
PUBLIC SAFETY EXPENSE	\$0.00
MAINTENANCE-VEHICLES	\$27,000.00
VEHICLE PURCHASE	\$510,754.00
DEPRECIATION	\$0.00
MAINTENANCE-VEHICLES	\$73,000.00
EQUIPMENT PURCHASE	\$130,000.00
VEHICLE PURCHASE	\$850,000.00
DEPRECIATION	\$0.00
PUBLIC WORKS EXPENSE	\$0.00
TOTAL EXPENDITURES	\$1,597,154.00

Fiscal Year 2024 – Proposed Projects

Municipal Fleet Fund - Fiscal Year 2024	1,490,754
FACILITIES	130,000
Public Works Facility - Fuel Tanks	130,000
VEHICLES/EQUIPMENT	1,360,754
Replacement Vehicles - Police	510,754
Public Works 18 Replacement Swap Loader	390,000
Public Works 19 Replacement Dump Truck	300,000
Public Works 24 New Water Main Truck	100,000
Public Works 129 Replacement Pickup Truck	60,000

- Will make updates before final budget approval
- PW 18 replacement swap loader- part of the one ordered last year; won't have until the end of the year
- Moving of fuel tanks from State grant
 - Tanks are inside the yard; moving them outside the fence so there is 24 hour access for the police and fire department
- Adding parking for dog park
- Parking lot upgrades should be done by the Summer

Chief Burgner updated the Board on police department vehicle purchases. They are working with Morrow Brothers Ford to purchase three vehicles that are on their lot; vehicles have the options and meets their needs; picking up the vehicles on Monday; would normally have had the vehicles delivered, but it would take a month for delivery; picking up so they can get installs started; paying for the vehicles out of FY23 versus FY24; will be \$1,500-\$2,000 less; may cancel the order from Currie Motors if they can find additional vehicles through Morrow Brothers; getting rid of sedans and purchasing Ford Explorer Utility vehicles.

Water & Sewer Capital Fund

Fund Balance Projection

\$6,781,967 Beginning Balance

\$4,395,200 Revenue

\$8,112,300 Less Expenditures

(\$3,717,100) Surplus / (Deficit)

\$3,064,867 Ending Balance

Fund Balance Policy is for the Village to plan for future capital improvements to be paid from cash reserves by maintaining a reserve level based on capital projects scheduled for the next year.

REAL ESTATE TRANSFER TAX	\$450,000.00
FEDERAL GRANTS	\$500,000.00
WATER LINE CONTRIBUTION	\$100.00
SEWER LINE CONTRIBUTION	\$100.00
WATER TAP ON FEES	\$350,000.00
MXU FEES	\$75,000.00
INTEREST	\$20,000.00
UNREALIZED GAIN/LOSS	\$0.00
TRANSFERS IN	\$3,000,000.00
MISCELLANEOUS	\$0.00
TOTAL REVENUES	\$4,395,200.00

WATER METER SUPPLIES	\$30,000.00
BUILDINGS	\$197,200.00
UTILITY SYSTEM IMPROVEMENTS	\$7,785,100.00
TRANSFERS TO OTHER FUNDS	\$0.00
TRANSFER TO VEHICLE FUND	\$100,000.00
TOTAL EXPENDITURES	\$8,112,300.00

- Hitting projected revenue numbers
- Federal grants are the ARPA grants for Wolf’s Crossing
- Transfers in- typical amount; need to start increasing in the future (10-20% per year)
- Will know more after the water rate study this Summer

Fiscal Year 2024 – Proposed Projects

Water & Sewer Capital Fund - Fiscal Year 2024	7,982,300
FACILITIES	197,200
Roof Replacement - Wells 9 and 10	66,000
Well 11 Automatic Transfer Switch Repairs	30,000
Village Hall- HVAC Variable Frequency Drives/VFDs (*)	13,200
Public Works Facility Parking Expansion (*)	88,000
WATER & SEWER IMPROVEMENTS	7,785,100
Sanitary Sewer Lining & Televising	450,000
Water Main, New - Minkler-Collins-Grove	837,500
Water Main, New - Plainfield @ Woolley	155,600
PRV Station / Booster Station	375,000
Water Main, New - Wolfs Crossing	4,254,000
Lake Michigan Water Corrosion Analysis	375,000
Lake Michigan Water Receiving Stations	238,000
Lake Michigan Water Connection	1,100,000

* Denotes a project that is split between the Water & Sewer Capital Fund and the Capital Improvement Fund

- Received grant for the Lake Michigan water corrosion analysis
- Lake Michigan water connection- placeholder for expenses
- Detailed CIP sheet included in the Board packet
- Received draft agreement from DuPage Water Commission; they are asking us to fund an escrow account; will bring this to the Board in April

Unfunded Projects

Unfunded Projects	2024	2025	2026	2027	2028	Total 2024-2028
Capital Improvement Fund	400,000	2,255,416	16,019,000	68,200	11,615,000	30,357,616
AMENITIES	400,000	1,906,016	1,008,000			3,314,016
Entertainment Venue 1012 Entrance Signs		78,016				78,016
Entertainment Venue 1012 Gateway	300,000					300,000
Entertainment Venue 1012 Concession & Restrooms	75,000	1,153,000				1,228,000
Entertainment Venue 1012 Pond Walking Path	25,000	610,000				635,000
Entertainment Venue 1012 Site Amenities		65,000	1,008,000			1,073,000
FACILITIES		43,400	5,700,000	68,200	3,225,900	9,037,500
Public Works Facility Roof Replacement (*)					225,000	225,000
Public Works Facility			5,700,000			5,700,000
Village Hall Boiler Replacement (*)				5,600	140,000	145,600
Village Hall Buildout				50,000	2,100,000	2,150,000
Village Hall Chiller Replacement (*)				5,600	312,900	318,500
Village Hall Roof Replacement (*)	[No Title]			7,000	294,000	301,000
Village Hall New Wider Annex Door (*)		18,200				18,200
Village Hall Parking Lot Maintenance (*)		25,200			154,000	179,200
OTHER		125,000				125,000
Planimetric Capture		125,000				125,000
PUBLIC IMPROVEMENTS		75,000			649,000	724,000
Downtown Parking Lot Maintenance - Tap House		75,000			13,000	88,000
Path Connection - IL31 - East Side Washington to River Run					306,000	306,000
Path Construction - Harvey Road					330,000	330,000
ROADWAY IMPROVEMENTS		106,000	9,311,000		7,740,100	17,157,100
Goodwin Drive Extension		106,000	1,426,000			1,532,000
Old Reserve Drainage Improvements					686,000	686,000
Sidewalk and Traffic Signal Modifications - US 34 at Ogden Falls			295,000			295,000
Wolf's Crossing Road Reconstruction Segment 2 - Douglas Rd			7,590,000			7,590,000
Wolf's Crossing Road Reconstruction Segment 3 - Roth Rd					7,054,100	7,054,100
PUBLIC IMPROVEMENTS		1,341,300	128,000	1,430,000	6,886,000	9,785,300
Downtown Railroad Safety Improvements		1,229,300				1,229,300
S. Harrison Street Connection to Benton Street		112,000	128,000	1,430,000		1,670,000
Downtown New Surface Parking Lot					5,800,000	5,800,000
TIF Land Acquisition					1,086,000	1,086,000
Water & Sewer Capital Fund		1,853,600	23,581,200	33,587,000	4,061,100	63,082,900
FACILITIES		18,600		7,800	611,100	637,500
Public Works Facility Roof Replacement (*)					225,000	225,000
Village Hall Boiler Replacement (*)				2,400	60,000	62,400
Village Hall Chiller Replacement (*)				2,400	134,100	136,500
Village Hall Roof Replacement (*)				3,000	126,000	129,000
Village Hall New Wider Annex Door (*)		7,800				7,800
Village Hall Parking Lot Maintenance (*)		10,800			66,000	76,800
WATER & SEWER IMPROVEMENTS		1,835,000	23,581,200	33,579,200	3,450,000	62,445,400
Lake Michigan Water Internal Storage and Pumping					3,450,000	3,450,000
Lake Michigan Water Receiving Stations		238,000	3,183,300	3,183,300		6,604,600
Lake Michigan Water Connection		1,597,000	20,122,900	30,395,900		52,115,800
Lake Michigan Water SCADA Upgrades			275,000			275,000
Grand Total	400,000	5,450,316	39,728,200	35,085,200	22,562,100	103,225,816

- Could move forward if funding sources are identified
- Venue 1012
 - Review all projects and prioritize
 - Applying for an Oslad grant in September and will know in January if we get it; need to show them the budget;
 - ✓ Grant could be over \$1 million
 - ✓ Will hire consultant to help with the grant
 - ✓ Most of the time park districts get this grant; it's a great grant
 - Second phase will include sponsors; larger sponsorship and programs

Village Board and staff took a break at 9:43 a.m.

Village Board and staff resumed from the break and continued the Committee of the Whole meeting at 9:50 a.m.
G.2 Fiscal Year 2024 Village Budget Workshop

Director Lamberg addressed the Board regarding the FY24 budget. The budget is a year-round process and takes many months of work by all departments. This is her favorite part of the job. She presented the following:

All Funds – Revenue by Fund

Accounts	Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Draft	% Change
100 General Fund		(21,644,092.22)	(22,308,128.17)	(24,840,024.42)	(22,373,137.00)	(24,603,811.00)	10.0%
200 Motor Fuel Tax Fund		(1,304,020.98)	(2,535,974.71)	(2,240,850.16)	(2,163,851.00)	(1,415,000.00)	-34.6%
250 TIF-Dwntwn Redevelopment Fund		(14,692,105.52)	(176,988.49)	(327,042.47)	(1,941,000.00)	(6,356,562.00)	227.5%
300 Capital Improvement Fund		(4,328,128.00)	(4,905,595.51)	(6,482,767.85)	(7,999,625.00)	(13,716,767.00)	71.5%
400 Debt Service Fund		(4,200,617.00)	(2,827,566.05)	(23,653,342.45)	(2,722,051.00)	(3,180,041.00)	16.8%
500 Water Fund		(9,538,099.07)	(11,458,105.86)	(8,718,250.09)	(8,002,100.00)	(8,032,100.00)	0.4%
510 Water Capital Fund		(2,183,186.42)	(3,407,564.16)	(3,561,720.32)	(3,285,200.00)	(4,395,200.00)	33.8%
560 Garbage Collection Fund		(2,642,512.20)	(2,692,894.98)	(2,901,006.02)	(2,777,100.00)	(3,157,500.00)	13.7%
600 Municipal Fleet Fund		(294,391.81)	(611,332.65)	(805,203.83)	(1,599,695.00)	(850,500.00)	-46.8%
650 Municipal Parking Fund		0.00	(459.71)	(133,439.73)	(115,100.00)	(117,800.00)	2.3%
800 Police Pension Fund		(2,765,531.48)	(10,748,552.17)	856,347.89	(2,670,000.00)	(2,407,934.00)	-9.8%
Grand Total		(63,728,096.88)	(61,687,839.40)	(73,312,824.38)	(55,648,859.00)	(68,233,215.00)	22.6%

- Village Wide revenue is increasing \$12.6M, 22.6%
 - Most of the increase is from capital project grant revenue
 - The increase also reflects bond funds for construction of the second parking deck

All Funds – Revenue by Type

Accounts	Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Draft	Percent Change
40 Taxes		(24,443,195.74)	(25,991,932.82)	(30,812,473.99)	(28,438,489.00)	(32,302,141.00)	13.6%
41 Licenses & Permits		(1,482,198.05)	(1,395,004.34)	(2,104,994.40)	(1,302,350.00)	(1,390,050.00)	6.7%
42 Intergovernmental Re		(18,110.75)	(2,547,425.09)	(952,434.96)	(3,252,376.00)	(8,147,267.00)	150.5%
43 Charges for Services		(11,201,207.09)	(11,626,783.77)	(12,746,538.69)	(12,157,120.00)	(12,902,582.00)	6.1%
44 Fines & Forfeitures		(166,713.42)	(152,625.48)	(201,075.94)	(206,500.00)	(216,000.00)	4.6%
45 Investments & Contri		(2,332,426.45)	(9,526,290.29)	2,521,283.94	(1,186,640.00)	(1,123,800.00)	-5.3%
46 Financing Sources		(24,084,245.38)	(10,447,777.61)	(29,016,590.34)	(9,105,384.00)	(12,151,375.00)	33.5%
Grand Total		(63,728,096.88)	(61,687,839.40)	(73,312,824.38)	(55,648,859.00)	(68,233,215.00)	22.6%

- Tax revenue is increasing \$3.9M
- Intergovernmental Revenue, which includes grant revenue, is increasing \$4.9M
- Finance sources, which includes bond proceeds, is increasing \$3.0M

All Funds – Expenses by Fund

Accounts	Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Draft	Percent Change
100 General Fund		18,627,438.57	19,430,413.00	20,584,832.76	22,343,019.45	24,557,374.00	9.9%
200 Motor Fuel Tax Fund		1,162,623.22	1,604,937.11	1,860,355.30	2,653,078.00	1,809,300.00	-31.8%
230 Special Events Fund		162,398.12	37,142.29	140,885.89	0.00	281,717.00	0.0%
250 TIF-Dwntwn Redevelopment Fund		13,216,166.47	8,486,504.89	924,149.97	1,651,750.00	6,419,462.00	288.6%
300 Capital Improvement Fund		2,577,038.01	2,347,505.82	4,777,509.25	9,774,326.00	15,886,869.00	62.5%
400 Debt Service Fund		2,827,131.00	3,267,600.81	3,463,816.67	3,183,122.00	2,944,438.00	-7.5%
500 Water Fund		7,131,333.32	7,970,541.62	8,534,130.09	7,842,751.21	7,696,621.50	-1.9%
510 Water Capital Fund		2,263,613.36	3,552,884.03	939,927.14	5,802,929.00	8,112,300.00	39.8%
560 Garbage Collection Fund		2,584,452.24	2,675,075.73	2,821,512.26	3,290,000.00	3,080,000.00	-6.4%
600 Municipal Fleet Fund		524,851.25	391,178.96	491,846.11	1,599,195.00	1,597,154.00	-0.1%
650 Municipal Parking Fund		0.00	575.52	7,861.96	90,490.00	68,590.00	-24.2%
800 Police Pension Fund		1,143,315.24	1,236,673.50	1,386,460.30	1,476,250.00	1,761,600.00	19.3%
Grand Total		52,220,360.80	51,001,033.28	45,933,287.70	59,706,910.66	74,215,425.50	24.3%

- Overall spending is increasing \$14.5M
 - Capital spending is increasing \$12.3M
 - General Fund expenditures are increasing \$2.2M, 9.9%.
- Removal of business and contractor registration, and changes to permit fees are reflected in the budget

All Funds – Expense by Type

Accounts	Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Draft	Percent Change
51 Salaries & Wages		11,025,976.07	11,444,781.20	11,932,934.09	12,974,914.00	13,931,335.00	7.4%
52 Employee Benefits		4,448,930.96	4,918,414.92	5,157,576.52	5,764,550.00	5,719,379.00	-0.8%
53 Prof & Techn Service		4,764,006.77	4,445,486.62	4,810,640.98	4,906,167.35	5,811,439.00	18.5%
54 Contractual Services		2,941,161.40	3,156,189.73	3,540,029.67	4,116,489.72	4,609,386.00	12.0%
55 Other Services		997,014.41	1,135,029.64	1,014,533.64	965,224.00	895,896.00	-7.2%
56 Supplies		946,129.57	921,306.88	964,089.28	1,069,294.25	1,258,207.50	17.7%
57 Capital outlay		15,379,459.62	12,415,556.68	7,803,643.58	16,769,482.00	30,106,954.00	79.5%
58 Debt Service		3,123,131.34	3,327,865.27	3,192,935.23	4,212,583.34	3,462,528.00	-17.8%
59 Other Financing Us es		8,594,550.66	9,236,402.34	7,516,904.71	8,928,206.00	8,420,301.00	-5.7%
Grand Total		52,220,360.80	51,001,033.28	45,933,287.70	59,706,910.66	74,215,425.50	24.3%

- Village wide spending is increasing \$14.5M, 24.3%
 - Salaries and wages are increasing \$956,421, 7.4%
 - Professional Services are increasing \$905,272, 18.5%
 - Contractual Services are increasing \$492,896, 12%
 - Debt is decreasing \$750,055, 17.8%
- Decreasing of debt is for the early payment of debt

Police Pension Fund

Accounts	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Draft	Percent Change
40 Taxes	(1,400,000.53)	(1,474,844.75)	(1,528,498.33)	(1,582,322.00)	(1,654,600.00)	4.6%
45 Investments & Contri	(1,365,530.95)	(9,148,552.17)	2,657,146.22	(870,000.00)	(620,000.00)	-28.7%
46 Financing Sources	0.00	(125,155.25)	(272,300.00)	(217,678.00)	(133,334.00)	-38.7%
Total Revenues	(2,765,531.48)	(10,748,552.17)	856,347.89	(2,670,000.00)	(2,407,934.00)	-9.8%
51 Salaries & Wages	1,016,330.28	1,088,184.89	1,221,725.06	1,300,000.00	1,700,000.00	30.8%
53 Prof & Techn Service	111,302.83	135,795.89	151,044.93	161,000.00	50,000.00	-68.9%
55 Other Services	3,463.62	12,390.92	11,659.81	15,150.00	11,500.00	-24.1%
56 Supplies	12,218.51	301.80	2,030.50	100.00	100.00	0.0%
Total Expenses	1,143,315.24	1,236,673.50	1,386,460.30	1,476,250.00	1,761,600.00	19.3%
Police Pension Fund Total	(1,622,216.24)	(9,511,878.67)	2,242,808.19	(1,193,750.00)	(646,334.00)	

- Property tax revenue is increasing \$72,278, 4.6% - actuarial calculation
- Pension payments are increasing \$400,000, 30.8% - retirements and COLA increases
- Professional services is decreasing \$111,000, 68.9% - due to consolidation of investments
- Consolidation of investments- handled at State level versus local level
- Investment returns
- Actuarial smooths it out over five years

Municipal Parking Fund

Accounts	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Draft	Percent Change
43 Charges for Services	0.00	(459.71)	(133,263.10)	(115,000.00)	(117,500.00)	2.2%
45 Investments & Contributions	0.00	0.00	(176.63)	(100.00)	(300.00)	200.0%
Total Revenues	0.00	(459.71)	(133,439.73)	(115,100.00)	(117,800.00)	2.3%
53 Prof & Techn Service	0.00	0.00	1,105.44	52,000.00	15,172.00	-70.8%
54 Contractual Services	0.00	575.52	6,756.52	38,490.00	53,418.00	38.8%
Total Expenses	0.00	575.52	7,861.96	90,490.00	68,590.00	-24.2%
Parking Fund Total	0.00	115.81	(125,577.77)	(24,610.00)	(49,210.00)	

- Fiscal Year 2024 reflects a surplus of \$49,210.
- Professional services is decreasing due to the one time cost of implementing new parking software.
- Contractual services is increasing to account for charges related to administering the parking software.
- Will change with the second parking deck
- Overnight fee is included

Garbage Collection Fund

Accounts	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2023 Budget	2024 Draft	Percent Change
43 Charges for Services	(2,641,550.23)	(2,692,006.77)	(2,900,526.81)	(2,471,142.57)	(2,776,700.00)	(3,082,000.00)	11.0%
45 Investments & Contri	(961.97)	(888.21)	(479.21)	(483.17)	(400.00)	(500.00)	25.0%
46 Financing Sources	0.00	0.00	0.00	(75,000.00)	0.00	(75,000.00)	0.0%
Total Revenues	(2,642,512.2)	(2,692,894.98)	(2,901,006.02)	(2,546,625.74)	(2,777,100.00)	(3,157,500.00)	13.7%
53 Prof & Techn Service	2,584,452.24	2,675,075.73	2,821,512.26	2,443,167.68	2,775,000.00	3,080,000.00	11.0%
59 Other Financing Uses	0.00	0.00	0.00	0.00	515,000.00	0.00	-100.0%
Total Expenses	2,584,452.24	2,675,075.73	2,821,512.26	2,443,167.68	3,290,000.00	0.00	-100.0%
Garbage Fund Total	(58,059.96)	(17,819.25)	(79,493.76)	(103,458.06)	512,900.00	(77,500.00)	

- The Garbage Fund is a pass through fund.
- Fiscal Year 2024 reflects a surplus of \$77,500 – contribution from Groot.
- Groot contribution is part of the contract

Debt Service Fund

Accounts	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Draft	Percent Change
45 Investments & Contri	(6,873.01)	(2,515.79)	(678.45)	(40.00)	(2,500.00)	6150.0%
46 Financing Sources	(4,193,743.99)	(2,825,050.26)	(23,652,664.00)	(2,722,011.00)	(2,941,938.00)	8.1%
Total Revenues	(4,200,617.00)	(2,827,566.05)	(23,653,342.45)	(2,722,051.00)	(2,944,438.00)	8.2%
53 Prof & Techn Service	1,931.00	653.00	283,143.13	1,864.00	1,660.00	-10.9%
58 Debt Service	2,825,200.00	3,266,947.81	3,180,673.54	3,181,258.00	2,942,778.00	-7.5%
Total Expenses	2,827,131.00	3,267,600.81	3,463,816.67	3,183,122.00	2,944,438.00	-7.5%
Debt Service Fund Total	(1,373,486.00)	440,034.76	(20,189,525.78)	461,071.00	0.00	

- Debt payments are decreasing \$238,684, 7.5% - Due to early retirement of debt.
- Water debt is in the Water Fund

Water & Sewer Fund

Accounts	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Draft	Percent Change
41 Licenses & Permits	(60.00)	(20.00)	0.00	(100.00)	(100.00)	0.0%
42 Intergovernmental Re	0.00	0.00	0.00	0.00	0.00	0.0%
43 Charges for Services	(7,297,925.94)	(7,804,781.15)	(7,986,041.49)	(7,969,000.00)	(7,969,000.00)	0.0%
45 Investments & Contri	(101,046.63)	(27,373.98)	20,780.89	(30,000.00)	(60,000.00)	100.0%
46 Financing Sources	(2,139,066.50)	(3,625,930.73)	(752,989.49)	(3,000.00)	(3,000.00)	0.0%
Total Revenues	(9,538,099.07)	(11,458,105.86)	(8,718,250.09)	(8,002,100.00)	(8,032,100.00)	0.4%
51 Salaries & Wages	1,066,191.52	928,425.61	955,278.84	1,089,296.00	1,184,047.00	8.7%
52 Employee Benefits	385,459.21	365,821.14	374,733.73	454,519.00	432,817.00	-4.8%
53 Prof & Techn Service	147,621.92	183,502.89	190,948.58	218,490.87	387,995.00	77.6%
54 Contractual Services	1,142,364.29	1,116,096.34	1,176,458.74	1,343,690.00	1,448,483.00	7.8%
55 Other Services	88,274.40	96,749.92	102,424.86	99,640.00	93,235.00	-6.4%
56 Supplies	566,115.31	572,535.02	573,194.80	605,790.00	630,294.50	4.0%
57 Capital outlay	1,637,375.33	1,646,493.24	2,148,828.85	0.00	0.00	0.0%
58 Debt Service	297,931.34	60,917.46	12,261.69	1,031,325.34	519,750.00	-49.6%
59 Other Financing Uses	1,800,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,675,000.00	22.5%
Total Expenses	7,131,333.32	7,970,541.62	8,534,130.09	7,842,751.21	8,371,621.5	6.7%
Water & Sewer Fund Total	(2,406,765.75)	(3,487,564.24)	(184,120.00)	(159,348.79)	339,521.50	

The Water & Sewer Fund has a budgeted deficit of \$339,521 – no scheduled rate increase due to expiration of previous rate study.

- Revenue will cover the expenses due to growth
- Half million surplus for FY23
- Rates are static
- Rate study this Summer
- Transfer out \$3,675,000 with \$3 million to CIP and the remaining goes to TIF

Water & Sewer Fund Revenues by Type

Accounts	2020 Actuals	2021 Actuals	2022 Actuals	2032 Budget	2024 Draft	Percent Change
41 Licenses & Permits	(60.00)	(20.00)	0.00	(100.00)	(100.00)	0.0%
42 Intergovernmental Re	0.00	0.00	0.00	0.00	0.00	0.0%
43 Charges for Services	(7,297,925.94)	(7,804,781.15)	(7,986,041.49)	(7,969,000.00)	(7,969,000.00)	0.0%
45 Investments & Contri	(101,046.63)	(27,373.98)	20,780.89	(30,000.00)	(60,000.00)	100.0%
46 Financing Sources	(2,139,066.50)	(3,625,930.73)	(752,989.49)	(3,000.00)	(3,000.00)	0.0%
Water & Sewer Fund Revenue	(9,538,099.07)	(11,458,105.86)	(8,718,250.09)	(8,002,100.00)	(8,032,100.00)	0.4%

- Revenue is flat overall due to no planned increase in rates until the next Water Rate Study is conducted.

Water & Sewer Fund Expenses by Type

Accounts	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Draft	Percent Change
51 Salaries & Wages	1,066,191.52	928,425.61	955,278.84	1,089,296.00	1,184,047.00	8.7%
52 Employee Benefits	385,459.21	365,821.14	374,733.73	454,519.00	432,817.00	-4.8%
53 Prof & Techn Service	147,621.92	183,502.89	190,948.58	218,490.87	387,995.00	77.6%
54 Contractual Services	1,142,364.29	1,116,096.34	1,176,458.74	1,343,690.00	1,448,483.00	7.8%
55 Other Services	88,274.40	96,749.92	102,424.86	99,640.00	93,235.00	-6.4%
56 Supplies	566,115.31	572,535.02	573,194.80	605,790.00	630,294.50	4.0%
57 Capital outlay	1,637,375.33	1,646,493.24	2,148,828.85	0.00	0.00	0.0%
58 Debt Service	297,931.34	60,917.46	12,261.69	1,031,325.34	519,750.00	-49.6%
59 Other Financing Uses	1,800,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,675,000.00	22.5%
Water & Sewer Fund Expenses	7,131,333.32	7,970,541.62	8,534,130.09	7,842,751.21	8,371,621.50	6.7%

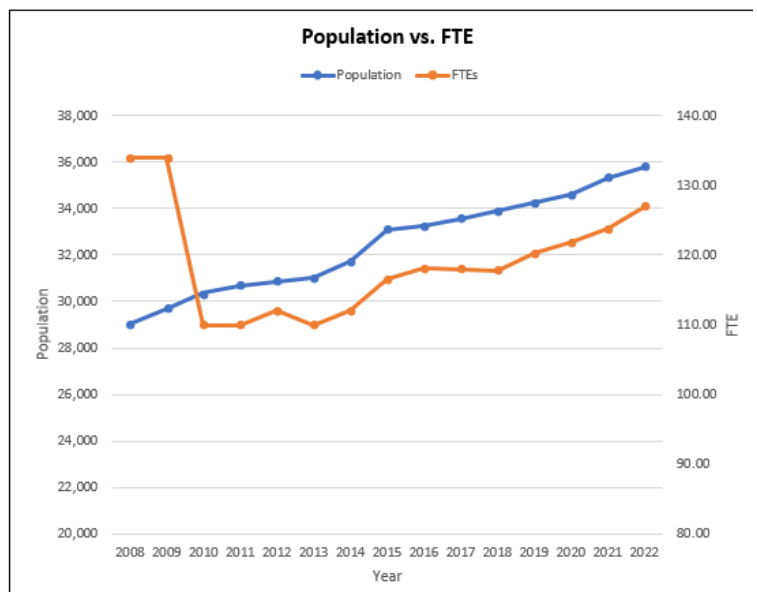
- Salaries and wages are increasing \$94,751, 8.7% - contract wages
 - Professional Services/IT Services are increasing \$169,504, 77.6%
 - Debt Service is decreasing \$511,575, 50% - early retirement of debt.
 - Transfers Out are increasing \$675,000, 6.7% - transferring \$675,000 to the TIF Fund for Water & Sewer projects occurring in the TIF District.
- Increase in contract wages is due to union contracts
 - Increase in professional services is for the new SCADA system
 - IMRF rate went down 7%
 - Oswego Township was never in our budget; they impacted our rates

Administrator Di Santo presented the following:

Staffing Presentation

Overview Staffing Analysis

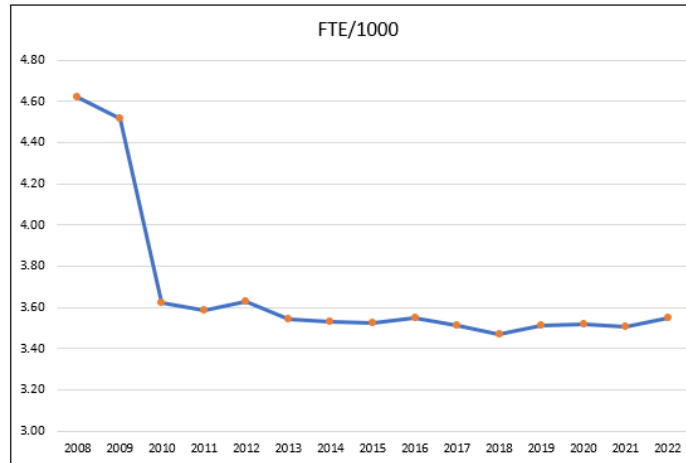
- Each year staff presents an updated Staffing Analysis at the annual Budget Workshop.
- As a rapidly growing village, it is important to have a staffing plan as the demand for services continues to increase.
- Village staff is currently comprised of 127 Full Time Equivalent (FTE). For comparison, Village staff peaked prior to the recession in 2009 with 134 FTE.
- Following the recession, the low point for Village staffing occurred between 2010-2013 with 110 FTE.
- In December, the Village Board authorized new personnel that brought us back on track to keep up with rising population



- Keep pace and level of service

Employee per Resident Ratio

- Another metric we track is FTE per 1,000 residents
- In FY09, the Village's FTE/1,000 was 4.62
- Today, the ratio is 3.55 FTE/1,000
 - Goal is to remain above 3.50, which requires hiring ~1-3 new hires/year
- Our comparable communities have a 3.88 FTE/1,000 ratio
- The new personnel authorized in December brought us back above 3.5



- IML did survey of Municipal budgets; staff will send the survey to the Board
- Oswego has less employees and doing a better job; efficient staff

Staffing Comparison

Department	2009 Oswego Staffing Level	FY23 Oswego Staffing Level	Difference Since 2009	Comparable Community Staffing Level	Difference w/ Comparables
Administration	9	7.5	(1.5)	7	+0.5
Building/Permits	12	8	(4)	6	+2
Development Services	8.5	5	(3.5)	5	-
Community Relations	1.5	2.75	+1.25	1	+1.75
Economic Development	0	1.25	+1.25	1	+0.25
Finance	6	6	-	7	(1)
IT	1	2	+1	3	(1)
Police (sworn)	53	52	(1)	50	+2
Police (non-sworn)	15	15	-	12	+3
Public Works (tech/seasonal)	21.5	17.5	(4)	23	(5.5)
Public Works (office/supervisors)	6.5	10	+3.5	15	(5)
Total	134	127	(7)	130	(3)

- Last study was in 2018; will refresh this year

Staffing Need Comparison*

Department	Gap vs. 2009 Budget	Gap v. <u>Comparables</u>	Need
Administration	-1 Admin Assistant -0.5 HR Director	-1 HR Director	0.5 Management Analyst (High) 1 HR Director (Medium)
Finance	-	-1 Admin or Supervisor position	1 Senior Accountant (Medium)
IT	-	-1 GIS Specialist	1 GIS Specialist (High)
Police	-1 Sworn Officer	-1 Commander	1 Patrol Officer (High) 0.5 Training Coordinator (High) 1 Commander (Medium) 1 Fulltime CSO (Medium) 1 Patrol Officer (Medium) 1 EMA Coordinator (Medium)
Public Works	-2.5 Technicians -1.5 Seasonal -0.5 Admin Assistant	-6 Technicians -1 Admin Assistant -2 Supervisors -1 Engineer -1 Engineering Tech	2 Technicians (Medium) 1 Admin Assistant (Medium)

*With the elimination of contractor and business registration, there is no longer a need for an Administrative Assistant in Building & Permits and the Community Relations Specialist position is converted from the Clerk's Administrative Assistant position

Current High Priority Position List

- The table below summarizes the 4 current high priority positions (3 FTE):

Current High Priority Position	Dept	FTE
GIS Specialist	IT	1.0
Patrol Officer	PD	1.0
Management Analyst	Admin	0.5
Training Coordinator	PD	0.5

Recommendation

- **Improve GIS level of service**
 - Geographic Information Systems (GIS) is the Village's mapping and data software.
 - This is the highest staffing priority in the FY 24 Budget.
 - Critical tool for all departments for land use, infrastructure, public information, and analytics.
 - No dedicated GIS position since FY17 when Joe Renzetti was promoted to IT Manager and later Director
 - Options include hiring in-house staff, joining a consortium, private sector contracting, or a combination.
- **Hire 1 Patrol Officer (+1 FTE)**
 - Would bring the Village to 53 sworn officers (would be the highest level ever in Oswego)
- **Hire 1 Part-Time Police Training Coordinator (+0.5 FTE)**
 - Would plan, schedule, track, and provide training to officers.
 - Currently done by existing sworn officers.
 - The workload burden will increase with SAFE-T Act implementation.
- **Convert Purchasing Manager to Fulltime Management Analyst (+0.5 FTE)**
 - Position would focus on purchasing, grants, and special projects
 - The Village hasn't had a grant writer since May 2017
 - Purchasing Manager position vacant since July 2022
 - Would dissolve shared Purchasing Manager position with Yorkville
- **GIS position**
 - Will bring back options should this be approved
 - An in-house hire would be at a higher level full-time position
 - ✓ Would be a benefit because they have more ownership of the position
 - If it's a shared position, it would be a lower level
 - Geneva has three GIS employees and they are a smaller community than Oswego
- **Training Coordinator- P/T for Oswego, or F/T if shared with other police departments**
- **Management Analyst- will maintain purchasing and handle grant writing; position would pay for itself**
 - Could be a steppingstone position for an admin intern

Board and staff discussion focused on how to prioritize positions; going to be hard to find personnel; a lot of work being done now by department heads; grant writer is very important; staff tracks grants and updates them; positions will be immediately put out for hiring; \$27 million in grants received this year.

Cost Implications (salary + benefits)

- **GIS Improvement: \$100,000 included in the FY24 Budget**
 - Would allow for a new employee, contracted service, or a combination
 - Staff will present an analysis and recommendation to the Village Board in the coming months
- **1 Patrol Officer: \$113,000 – \$161,000**
 - 2nd Cannabis dispensary approved, conservatively estimated to result in another \$200,000/year in revenue
 - Expenditures limited to police purposes and training, drug awareness curriculum, safety and crime prevention in schools, and legal fee recapture
- **Fulltime Management Analyst: No additional expense**
 - Loss of \$60,500 in annual revenues from Yorkville
- **Training Coordinator: \$30,000 – \$50,000**
 - Either a part-time Oswego position or a shared fulltime position (to be determined)

Budget Impact

- The total projected expense for these positions in FY 24 is \$300,000 – \$370,000
- The FY 24 Budget as presented is balanced, including these 2 net-new FTEs and the GIS funding
- As we have done in the past, staff will monitor our budget situation and workload throughout the year and make additional recommendations as necessary and if afforded by the budget
 - Costs already included in the budget

Deputy Administrator Burns presented the following:

Compensation Presentation

- **Collective Bargaining**
 - Metropolitan Alliance of Police (39 employees)
 - CBA renewed effective 5/1/22
 - 3% COLA
 - Overall increase of 5.4%
 - Steps range from 6.08% to 7.32%
 - Sergeant's agreement (9 employees)
 - 3% COLA
 - Local 150 (20 employees)
 - Agreement renewed effective 5/1/22
 - 4% COLA
 - Overall increase of 4.5%
 - All steps 2.5%
 - 52 full-time non-union and approximately 10 part-time positions
 - Merit increases, no COLA adjustments
- Wage adjustments for employees
 - Merit only increases
 - More than half through collective bargaining

Compensation Guidelines

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

- Administer individual salaries within a classification range/pay band based upon experience, qualifications and performance.
- Recognize individual job responsibilities, performance and contributions to Village objectives.
- Provide competitive compensation, which considers the value of all pay and benefits.
- Reward exceptional performance in a meaningful and ongoing way.
- Conduct a full market analysis every 4 years (2022/2023)
 - Last full market analysis completed in 2018/19 for FY20 salary ranges
 - 2021 Strategic Plan includes compensation and benefit benchmarking
 - Benchmark against private and public sector competitors
 - Goal is to be at market median
 - **Outcome: Salary ranges have generally kept up with market, however individual salaries show vulnerability against peer positions**
- Historically, adjust ranges annually by CPI-U
 - December 2022 12-month CPI-U: 6.5% (Bureau of Labor Statistics)
- Target wage budget increase based on national averages
 - In place since 2016
 - Salary study every four years
 - Rolling three-year average

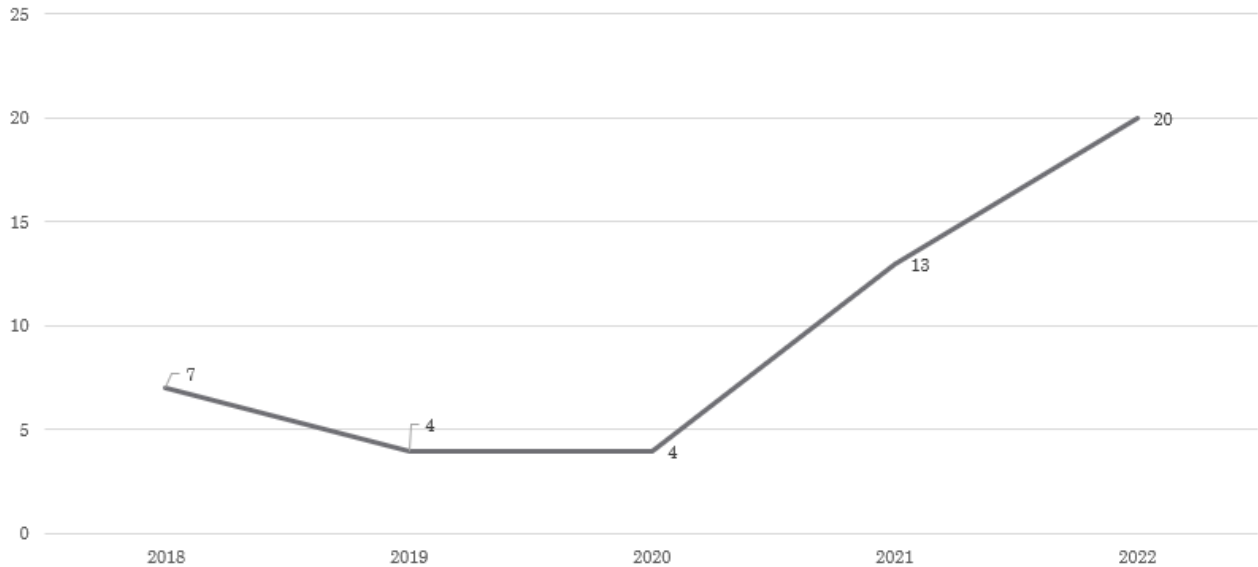
Wage pressure continues

Source	Average	Median
Empsight	3.91%	4%
Salary.com	4.40%	4%
Payscale	3.80%	
Willis Towers Watson	4.60%	
Mercer	4.20%	
WorldatWork	4.10%	4.00%
Conference Board	4.30%	
Korn Ferry	4.40%	4.00%

- November/December 2022 data
- We want to keep our employees

Toll of Turnover

Full-time Employee Separation by Year



- Includes all departments
- Seeing increase in turnover

FY24 Compensation Recommendation

- Merit pool of 4% (\$188,000)
- Salary ranges:
 - Adjust salary ranges by 3%; continue to monitor CPI and salary trends in coming years
 - Consider salary study before four-year cycle is complete
- Maintain Bonus pool of 1% (\$46,000)
- Continued focus on high performers; employee retention
- Current recommendation is incorporated into FY24 draft budget
 - This is included in the draft budget
 - Keeps us in line with comparables

Position changes

- Administrative Assistant (Grade IV) → Community Relations Specialist (Grade V)
- IT Systems Engineer (Grade VII) → IT Systems Manager (Grade IX)
- Public Works Supervisor → Public Works Superintendent (Utilities)
- Public Works Supervisor → Public Works Superintendent (Field Operations)
 - Community Relations Specialist- support role and taking over special event permits
 - Public Works Superintendent Utilities- filling Asst. Director positions
 - Public Works Superintendent Field Operations- succession planning

Board and staff discussion focused on whether the changes are in the roles or titles; 3-4% to try to retain; doing more than in the past; staff that we have now are important; recognizing and doing more; job market is different now; philosophy is in line with what we've done in the past; staying within the market; whether turnover goes down when taking out the retirements; how many personnel are leaving this year; don't have a definite count; when we know of retirements, it is already incorporated into the budget; five Public Works employees are eligible now to retire; upper management in Public Works will be gone in five years; can take up to a year to get police personnel hired; staff to provide retirement and non-retirement numbers; people want to work at home for less; thinking outside the box; Village does not have a work from home policy; look at a work from home policy and provide opportunities; be open for particular positions; option to work from home one day per week.

Director Lamberg presented the following:

General Fund Summary

Accounts	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Draft	Percent Change
40 Taxes	(17,815,143.03)	(18,832,831.63)	(22,289,102.66)	(20,091,167.00)	(22,397,541.00)	11.5%
41 Licenses & Permits	(1,203,394.94)	(844,719.78)	(999,660.29)	(894,250.00)	(889,950.00)	-0.5%
42 Intergovernmental Re	(18,110.75)	(1,425,048.14)	(179,183.66)	(40,000.00)	(28,000.00)	-30.0%
43 Charges for Services	(967,392.12)	(625,004.82)	(744,863.86)	(848,720.00)	(674,820.00)	-20.5%
44 Fines & Forfeitures	(166,713.42)	(152,625.48)	(201,075.94)	(206,500.00)	(216,000.00)	4.6%
45 Investments & Contri	(399,692.84)	(296,663.11)	(252,084.73)	(270,000.00)	(370,000.00)	37.0%
46 Financing Sources	(1,073,645.12)	(131,235.21)	(174,053.28)	(22,500.00)	(27,500.00)	22.2%
Total Revenues	(21,644,092.22)	(22,308,128.17)	(24,840,024.42)	(22,373,137.00)	(24,603,811.00)	10.0%
51 Salaries & Wages	8,943,454.27	9,428,170.70	9,755,930.19	10,585,618.00	11,008,963.00	4.0%
52 Employee Benefits	4,063,471.75	4,552,593.78	4,782,842.79	5,310,031.00	5,283,630.00	-0.5%
53 Prof & Techn Service	1,372,635.48	965,958.77	975,194.86	1,303,812.48	1,706,112.00	30.9%
54 Contractual Services	1,798,797.11	1,957,078.77	2,226,357.75	2,645,409.72	2,920,535.00	10.4%
55 Other Services	905,007.31	1,024,665.28	900,234.45	850,134.00	768,811.00	-9.6%
56 Supplies	337,858.89	304,054.45	385,841.36	433,404.25	495,913.00	14.4%
57 Capital outlay	0.00	0.00	0.00	0.00	0.00	0.0%
59 Other Financing Uses	1,206,213.76	1,197,891.25	1,558,431.36	1,214,610.00	2,373,410.00	95.4%
Total Expenditures	18,627,438.57	19,430,413.00	20,584,832.76	22,343,019.45	24,557,374.00	9.9%
General Fund Total	(3,016,653.65)	(2,877,715.17)	(4,255,191.66)	(30,117.55)	(46,437.00)	

- **The General Fund has a budgeted surplus of \$46,437.**
 - **IMRF rate decreased**
 - **Liability insurance costs decreased**
- IMRF rate decrease is a positive impact on employee benefits
- Liability insurance costs decreased because of joining an insurance pool

General Fund Administration

Accounts	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Draft	Percent Change
51 Salaries & Wages	739,170.88	769,818.30	746,308.71	804,035.00	843,544.00	4.9%
52 Employee Benefits	193,821.09	235,887.31	214,481.87	257,418.00	250,391.00	-2.7%
53 Prof & Techn Service	700,685.65	267,794.10	285,202.71	371,622.00	348,560.00	-6.2%
54 Contractual Services	47,839.30	48,975.60	49,946.30	50,000.00	50,000.00	0.0%
55 Other Services	133,073.91	249,649.18	128,369.52	97,830.00	90,153.00	-7.8%
56 Supplies	3,691.18	5,554.02	3,729.77	2,900.00	4,590.00	58.3%
59 Other Financing Uses	4,440.00	0.00	0.00	0.00	0.00	0.0%
Administration Grand Total	1,822,722.01	1,577,678.51	1,428,038.88	1,583,805.00	1,587,238.00	0.2%

- The overall budget is increasing \$3,433, .2%
 - Wages are increasing \$39,509, 4.9%
 - Staffing proposal includes a full-time management analyst which does not increase wages, but results in loss of revenue from the Village of Yorkville.
 - A position in the Clerk’s office is being reassigned to Community Relations.
 - Professional Services are decreasing \$23,062, 6.2% - no insurance consultant this year.

General Fund Community Relations

Accounts	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Draft	Percent Change
51 Salaries & Wages	135,126.12	145,700.89	135,920.11	193,240.00	236,950.00	22.6%
52 Employee Benefits	36,840.85	42,224.92	37,718.10	78,311.00	87,435.00	11.7%
53 Prof & Techn Service	115,260.65	67,019.54	92,400.07	100,600.00	94,600.00	-6.0%
54 Contractual Services	89.99	9,756.31	0.00	0.00	0.00	0.0%
55 Other Services	18,272.92	18,178.96	17,675.40	22,364.00	22,625.00	1.2%
56 Supplies	885.72	1,073.20	1,198.03	1,500.00	1,500.00	0.0%
59 Other Financing Uses	20,066.76	5,641.25	14,821.36	21,000.00	36,000.00	71.4%
Community Relations Grand Total	326,543.01	289,595.07	299,733.07	417,015.00	479,110.00	14.9%

- Wages are increasing \$43,710 due to the reassignment of a Clerk’s position to Community Relations.
- Other Financing Uses is increasing \$15,000, 71.4% due to the carryover of FY23 Funds into FY24 for the purchase of Bike Racks.
- Bike racks is a priority of the Cultural Arts Commission; they banked two years of funding to get the bike racks

General Fund Building & Permits

Accounts	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Draft	Percent Change
51 Salaries & Wages	516,855.16	547,741.30	549,592.88	558,895.00	571,638.00	2.3%
52 Employee Benefits	163,923.90	203,262.46	207,379.89	222,597.00	228,683.00	2.7%
53 Prof & Techn Service	4,416.00	6,836.00	3,318.00	35,300.00	60,300.00	70.8%
54 Contractual Services	380.96	0.00	0.00	0.00	0.00	0.0%
55 Other Services	47,433.87	48,519.41	49,793.54	49,172.00	32,504.00	-33.9%
56 Supplies	8,912.40	4,609.15	9,640.87	14,200.00	18,400.00	29.6%
Building & Permits Grand Total	741,922.29	810,968.32	819,725.18	880,164.00	911,525.00	3.6%

- Salaries and Wages are increasing only 2.3% due to staff restructuring. Combined with the staff restructuring in Development Services there was an overall savings.
- Professional Services are increasing \$31,982 for outsourcing of inspection services as needed.
- Supplies are increasing \$4,200 for the purchase of shelving due to need for additional filing space.
 - Shelving is for storage needs
 - Professional Services is a conservative number
 - Average inspections= 100-150 per week
 - Can assign inspections by project

General Fund Development Services

Accounts	Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Draft	Percent Change
51 Salaries & Wages		324,429.55	335,904.37	340,158.35	432,571.00	474,833.00	9.8%
52 Employee Benefits		94,953.10	100,043.38	94,326.26	165,220.00	117,081.00	-29.1%
53 Prof & Techn Service		1,962.70	104,918.03	3,066.05	39,100.00	108,500.00	177.5%
54 Contractual Services		423.69	0.00	0.00	0.00	0.00	0.0%
55 Other Services		25,680.93	28,502.02	24,473.26	26,764.00	29,585.00	10.5%
56 Supplies		6,294.38	4,073.39	8,969.18	9,520.00	12,020.00	26.3%
57 Capital outlay		0.00	0.00	0.00	0.00	0.00	0.0%
59 Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.0%
Development Services Grand Total		453,744.35	573,441.19	470,993.10	673,175.00	742,019.00	10.2%

- Development Services wages are increasing \$42,262, 9.8% due to staff restructuring. When combined with the staff restructuring that occurred in Building and Zoning there was an overall savings.
- Professional Services are increasing \$69,400, 177.5% due to funding of a housing study as outlined in the strategic plan.
- Supplies are increasing due to the one time purchase of a smart board for the Conference Room.

General Fund Economic Development

Accounts	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Draft	Percent Change
51 Salaries & Wages	120,059.67	84,518.76	123,788.66	162,666.00	150,297.00	-7.6%
52 Employee Benefits	33,997.20	30,329.30	49,377.47	73,401.00	41,815.00	-43.0%
53 Prof & Techn Service	8,250.00	20,000.00	3,525.00	46,000.00	46,000.00	0.0%
54 Contractual Services	0.00	0.00	0.00	0.00	0.00	0.0%
55 Other Services	14,532.10	13,187.68	12,069.04	15,428.00	21,844.00	41.6%
56 Supplies	189.59	139.90	931.98	550.00	550.00	0.0%
Economic Development Grand Total	177,028.56	148,175.64	189,692.15	298,045.00	260,506.00	-12.6%

- **Other Services increased due to budgeting for all staff to attend ICSC in the ED budget in FY24.**
 - **Trustee Kuhrt made a request that adding funds to the budget for a Trustee to attend ICSC be discussed during the budget process. \$2,500 would need to be added to the budget for each additional person attending ICSC.**
 - \$2,500 would be per person

Board and staff discussion focused on adding the ability to have Board members attend ICSC; currently, the Village President, Village Administrator, and the Economic Development Director attend ICSC; will improve if the Board attends; not sure there is a need; not an expert; can talk to a business to come here; anyone can talk to a business; can't cover the whole area; 90% of the meetings with the business are scheduled ahead of time; more information at the event; a lot done ahead of time; it's a tight schedule over 2-3 days; will still stop at booths; a lot of recon ahead of time; 80% of the businesses are not looking to expand in Oswego; success is the work done ahead of time; will still need to follow-up after the show; 90% of the time you already know who to meet with; visiting those that may want to expand in future years; need to determine how many people should attend the show; can't warrant the expense; return on investment; 4-5 people attending are too many; has to be structured with a plan and assignments; ED Director comfortable with three people attending; Administrator has the spending authority for attendance; do not need to budget; if they need extra help, they will reach out to the Trustees; next show is on May 21st.

General Fund Finance

Accounts	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2023 Budget	2024 Draft	Percent Change
51 Salaries & Wages	338,840.03	347,276.04	353,978.11	333,242.75	368,561.00	383,606.00	4.1%
52 Employee Benefits	108,046.71	122,539.97	110,100.22	119,654.54	114,219.00	137,203.00	20.1%
53 Prof & Techn Service	82,647.96	66,423.07	67,975.08	21,640.87	78,655.00	84,115.00	6.9%
54 Contractual Services	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
55 Other Services	39,954.03	38,762.44	39,154.84	30,195.76	48,842.00	37,165.00	-23.9%
56 Supplies	6,271.80	4,055.19	3,820.21	4,246.19	4,700.00	4,750.00	1.1%
Finance Grand Total	575,760.53	579,056.71	575,028.46	508,980.11	614,977.00	646,839.00	5.2%

- **Professional Services are \$5,460 due to contractual increases and a full OPEB valuation which occurs every other year.**

General Fund Information Technologies & GIS

Accounts	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Draft	Percent Change
51 Salaries & Wages	97,252.91	196,948.66	205,905.17	215,943.00	224,697.00	4.1%
52 Employee Benefits	32,874.21	71,801.34	73,861.92	79,502.00	79,968.00	0.6%
53 Prof & Techn Service	208,853.76	156,950.09	229,846.07	240,417.48	387,783.00	61.3%
54 Contractual Services	469,947.86	462,775.41	565,923.61	721,610.72	779,918.00	8.1%
55 Other Services	14,171.46	23,705.37	17,188.16	23,592.00	19,109.00	-19.0%
56 Supplies	29,121.46	11,197.06	19,560.14	15,300.00	15,300.00	0.0%
IT & GIS Grand Total	852,221.66	923,377.93	1,112,285.07	1,296,365.20	1,506,775.00	16.2%

- Professional Services is increasing \$147,365.
 - \$100,000 is included to fund a GIS consultant, or GIS contracted service.
- Contractual increases
- \$100,000 may move to salaries and benefits

General Fund Police

Accounts	2020 Actuals	2021 Actuals	2022 Actuals	2023 Budget	2024 Draft	Percent Change
51 Salaries & Wages	5,782,803.01	5,938,097.40	6,193,358.14	6,659,022.00	6,811,606.00	2.3%
52 Employee Benefits	3,081,531.75	3,328,815.20	3,569,798.60	3,844,489.00	3,867,949.00	0.6%
53 Prof & Techn Service	237,366.03	245,282.78	249,390.78	356,578.00	456,142.00	27.9%
54 Contractual Services	43,214.59	14,363.69	15,306.51	19,562.00	19,672.00	0.6%
55 Other Services	428,857.34	425,343.77	434,146.91	390,532.00	354,126.00	-9.3%
56 Supplies	118,383.28	127,947.54	136,098.97	156,168.00	206,979.00	32.5%
57 Capital outlay	0.00	0.00	0.00	0.00	0.00	0.0%
Police Grand Total	9,692,156.00	10,079,850.38	10,598,099.91	11,426,351.00	11,716,474.00	2.5%

- Wages are increasing 2.3%
 - The budget includes funding for an additional sworn officer and a shared training coordinator.
 - Savings from turnover offsets the increase in staffing.
 - Revenue from cannabis dispensaries will offset costs for the new position.
- Professional Services are increasing \$99,564, 27.9% due to an increase in dispatch service costs.
- Supplies are increasing \$50,811, 32.5% primarily due to fuel costs.
 - Dispatch service is for KenCom
 - Union contract; behind in comps and did a market adjustment
 - Four dispatchers left so they bumped the pay
 - Oswego and Kendall County are the largest service needs for dispatch
 - Assumption was there would be more lateral officers versus new officers

General Fund Public Works

Accounts	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2023 Budget	2024 Draft	Percent Change
51 Salaries & Wages	888,916.94	1,062,164.98	1,106,920.06	1,017,809.27	1,190,685.00	1,311,792.00	10.2%
52 Employee Benefits	317,482.94	417,689.90	425,798.46	367,228.05	474,874.00	473,105.00	-0.4%
53 Prof & Techn Service	13,192.73	30,735.16	40,471.10	24,820.31	35,540.00	120,112.00	238.0%
54 Contractual Services	1,236,900.72	1,421,207.76	1,595,181.33	1,237,980.27	1,854,237.00	2,070,945.00	11.7%
55 Other Services	183,030.75	178,816.45	177,363.78	162,413.38	175,610.00	161,700.00	-7.9%
56 Supplies	164,109.08	145,405.00	201,892.21	176,681.60	228,566.25	231,824.00	1.4%
57 Capital outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Public Works Grand Total	2,803,633.16	3,256,019.25	3,547,626.94	2,986,932.88	3,959,512.25	4,369,478.00	10.4%

- Salaries and wages are increasing \$121,107, 10.2%
 - Two new technicians
 - Promotion of two supervisors to superintendents
 - Bargaining contracts
- Professional Services are increasing \$84,572, 238.0%
 - \$25,000 in IT service costs associated with cameras downtown and at Venue 1012
 - \$57,500 for the one-time purchase of Tree Inventory, which is offset by a \$25,000 grant from the USDA Forest Service and IDNR.
- Contractual Services are increasing \$216,708, 11.7%.
 - Snow Removal services increased 27% primarily due to the cost of bulk road salt increasing from \$120,000 to \$250,000.
 - Building Maintenance increased \$64,109 related to a net increase in one-time repairs to Village Hall
- Road salt
 - Expect numbers to come down
 - Salt is the dome and under a tarp
 - Received by truckload when needed; everyone has extra salt
 - Still have 600 more tons to take in
 - Supply comes from New Orleans
 - Commodity prices may come down; ordering less next year
- Trees
 - Received a grant for tree inventory
 - Want accurate number of trees we trim
 - Understanding the impact of pear trees and future disease of trees
 - ✓ Hired a consultant
 - ✓ Started selective pear tree removal; every third tree and planting a tree
 - ✓ Will take three years to remove all pear trees

Additional Board and staff discussion focused on sales tax numbers continue to be well; record breaking sales numbers; State does not allow cannabis sales numbers to be listed on a single line unless we have four or more ; cannabis sales numbers are included in the sales tax numbers; goal is for the cannabis location, on Route 30, to be open in April; \$200,000 is an estimate of revenue numbers for cannabis; budget is balanced and in good condition; fund balance policy; GASB; staff is comfortable with what we have; same as what is seen with other communities; pay off debt if beneficial; keep Board updated; nothing callable for 2-3 years; staff always monitoring which includes refinancing; will bring back options for capital projects if there is a surplus; Groot contribution is left in the budget year to year. There was no further discussion.

CLOSED SESSION

There was no closed session.

ADJOURNMENT

The meeting adjourned at 11:12 a.m.

Tina Touchette
Village Clerk