



Village of
Oswego



Annual Budget
Village of Oswego, Illinois
Fiscal Year May 1, 2010 – April 30, 2011

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

History and Community Profile

Historical Background

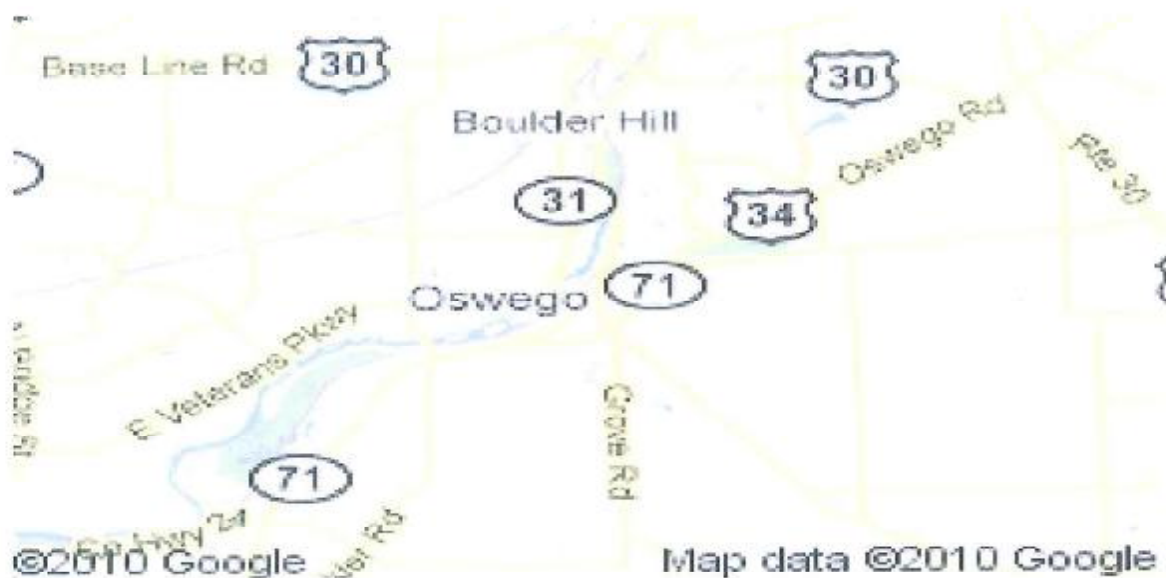
The Village of Oswego is located approximately 50 miles southwest of the Chicago Loop in the northeast section of Kendall County at the border of the three "collar" counties: Will, Kane and DuPage. This four county area is recognized as one of the most rapidly growing regions in Illinois and the Midwest.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

The first permanent settlers came to the area in 1833. At the time, Waubonsee, principal war chief of the Potawatomi Indians, still lived nearby on the banks of the Fox River. In honor of the Chief, a creek that winds through the Village, an area high school and the area's community college all share the name Waubonsee. In 1835, two businessmen platted Oswego and called the town Hudson, but the name was changed in 1837 when a post office was established. The new name, Oswego, taken from a town in the state of New York, is a Mohawk Indian word for "mouth of the stream" and refers to the Waubonsee Creek flowing into the Fox River. In 1845, the four-year-old Kendall County government was moved to Oswego, but was moved back to Yorkville in 1864 based on the desire of a more central location for the county seat. Oswego was formally incorporated as a village in 1852.

The Village first developed and prospered as an agricultural community and as a stopover point for stagecoach travelers on the Chicago-Galena Road (U.S. 34) and the Chicago-Ottawa Trail (Illinois Route 71). A dam was constructed at the crossing of the Fox River at this location and river power was used to operate a sawmill, a grain mill, brewery, creamery and other commercial activities in the Village for the first one hundred years of its existence. In 1950, the Village began benefitting from large industrial companies locating within Oswego Township. Caterpillar Tractor Company, Western Electric Company and other industries were locating in the Village of Montgomery and City of Aurora just outside the northwest border of the Village. This industrial growth stimulated residential growth within and outside of Village limits as workers were needed for the industrial plants. The unincorporated community of Boulder Hill, adjacent to the Village of Oswego to the North, was developed and is the largest unincorporated planned community in the State with a population of approximately 11,025. A small portion of this subdivision is located within the corporate limits of Oswego.

The Village of Oswego's population was 1,220 residents as of the 1950 Census. Population increases annually over each of the next four decades increased the Village's population to 3,876 residents per the 1990 census. The Village's population per the 2000 Census was 13,326, an increase of 9,450 residents or 243.8% from the 1990 Census. A Special Census was conducted in the spring of 2004 revealing the population of the Village grew to 19,956. There was a full Special Census conducted in the summer of 2008 and the Village's official population rose to 29,012. This is an increase of 45.4% in 4 years. The Village is projected to have a total population of at least 50,000 by the year 2030. The incorporated land area of the Village is approximately 14.5 square miles.

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 northeast of the Village, respectively. Private and corporate aircraft are based at the Aurora Airport, 15 minutes northwest from the Village. Commuter rail service is available at Aurora's Transportation Center northeast of the Village. The Village completed a Park and Ride facility at the beginning of FY 04/05 that allows residents the convenience of a parking lot in the Village and public transportation running to the Aurora commuter rail service. Usage of the Park and Ride has steadily increased over the years, strengthening the position of the Village of Oswego with its desire to secure a Metra train depot within the incorporated area of the Village.

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 110 employees. The first collective bargaining agreement in the Village was agreed to in FY 2010 for the Police patrol officers.

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

The Police Department of the Village is located on Route 34 across the street from the Fox Bend golf course. The facility was built in 1991 and is approximately 23,000 square feet. 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 Villages system consists of eight deep wells and five water towers that serve as storage facilities. The towers have capacities in excess of three million gallons. The Village, in conjunction with its engineering firm, plans for the increase in the systems size on a continual basis. The system currently serves approximately 10,481 water customers. Average daily consumption is approximately 2.46 million gallons. Fox Metro Water Reclamation District treats all wastewater that the Village's wastewater delivery system handles. 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 Oswego Economic Development Corporation (OEDC) is a public-private partnership whose purpose is to bring commercial and industrial businesses to the Village. The OEDC has four staff members, the Executive Director, Director of Marketing, Executive Assistant and Project Manager. The Oswego Visitor's Bureau is a program of the OEDC and is run by the OEDC's staff. The Visitor's Bureau markets the Village of Oswego as a tourist destination. The Village of Oswego contributes \$85,000 annually to the OEDC and works very closely with it to attract and retain business to Oswego.

The Village of Oswego is served by the 10th largest public community school district in the State; Community Unit School District 308. The District employs 1,600 employees across the thirteen elementary, four junior and two senior high schools. District 308 covers 68 square miles and the 09/10 enrollment is 16,182 students.

Waubonsee Community College District 516 serves the Village of Oswego for post secondary education. The main campus is just north of the Village in Sugar Grove and there is a satellite campus just north of the Village in Aurora. 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 810 acres. The largest amenity, Fox Bend Golf Course, (located within Village limits), covers 14 acres and is a championship sized golf course consistently rated in the top public courses in the Chicagoland area. Other amenities for the Park District include two community centers, two outdoor swimming pools, one which has a water park, outdoor tennis courts, bike trails, baseball and soccer fields and a skate park.

The Oswego Public Library District has served the Village since 1964. The Library District has two libraries serving village residents. The Library owns over 173,226 volumes and resources and there were 269,657 visitors to its facilities over the course of 2008. The Library is part of the Prairie Area Library System (PALS) which enables users to utilize facilities of other member libraries.

The Oswego Fire Protection District provides fire protection to Oswego's residents. The fire district has 59 full-time and 20 paid-on-call firefighters. It provides fire protection and emergency medical services to a 64 square mile area with over 40,000 residents. The district opened its fourth station in January, 2006 and has plans for a fifth, central station in the coming years.

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.

ORDINANCE NO. 10-34

AN ORDINANCE ADOPTING THE BUDGET FOR ALL CORPORATE PURPOSES OF THE VILLAGE OF OSWEGO, KENDALL COUNTY, ILLINOIS, IN LIEU OF THE APPROPRIATION ORDINANCE FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF MAY, 2010 AND ENDING ON THE THIRTIETH DAY OF APRIL, 2011.

WHEREAS, on March 16, 2010, there was submitted to the Village President and Board of Trustees of the Village of Oswego, Kendall County, Illinois, a proposed Budget of all corporate purposes of the Village of Oswego for the fiscal year commencing on the first day of May, 2010 and ending on the thirtieth day of April, 2011; and

WHEREAS, a Public Hearing on said proposed Budget was conducted on April 6, 2010 pursuant to legal notice published March 25, 2010 in the *Oswego Ledger-Sentinel*, 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 COUNTY, ILLINOIS; and

WHEREAS, the Village has enacted such ordinance under the provisions of the Illinois Municipal Code, including 65 ILCS 5/8-2-1/ et seq.; and

NOW THEREFORE, BE IT ORDAINED by the Village President and Board of Trustees of the Village of Oswego, Kendall County, Illinois by a vote of at least 2/3 of the corporate authorities as follows:

SECTION 1: That the Budget for all corporate purposes of the Village of Oswego, Kendall County, Illinois for the fiscal year commencing on the first day of May, 2010 and ending on the thirtieth day of April, 2011 is attached hereto as Exhibit A and which Budget, as amended, is incorporated by reference as a public record, is hereby adopted.

SECTION 2: The Budget is adopted in lieu of the statutory appropriation, and the amounts set forth in the Budget for the various corporate purposes shall constitute the aggregate amount of the appropriations for the Village of Oswego, Kendall County, Illinois.

SECTION 3: If any section, paragraph, 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.

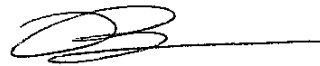
SECTION 4: All Ordinances, or parts of Ordinances, in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 5: This Ordinance shall be in full force and effect upon its passage, approval and publication in pamphlet form as provided by law.

PASSED by the Board of Trustees of the Village of Oswego, Kendall County, this 30th day of April, 2010.

JEFF LAWSON	<u>AYE</u>	SCOTT VOLPE	<u>AYE</u>
TONY GILES	<u>AYE</u>	TERRY MICHELS	<u>AYE</u>
DAVID SCHLAKER	<u>AYE</u>	JUDY SOLLINGER	<u>AYE</u>

APPROVED by me as President of the Board of Trustees of the Village of Oswego, Kendall County, Illinois this 30th day of April, 2010.



BRIAN LeCLERCQ, VILLAGE PRESIDENT



JEANNE HOCH, VILLAGE CLERK

VILLAGE OF OSWEGO, ILLINOIS
ANNUAL BUDGET
FISCAL YEAR 2010/2011
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**VILLAGE OF OSWEGO
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Principal Officials

Village President

Brian LeClercq
(Term Expires April 2011)

Village Trustees

Tony Giles
(Term Expires April 2011)

Jeff Lawson
(Term Expires April 2013)

Terry Michels
(Term Expires April 2011)

Dave Schlaker
(Term Expires April 2011)

Judy Sollinger
(Term Expires April 2013)

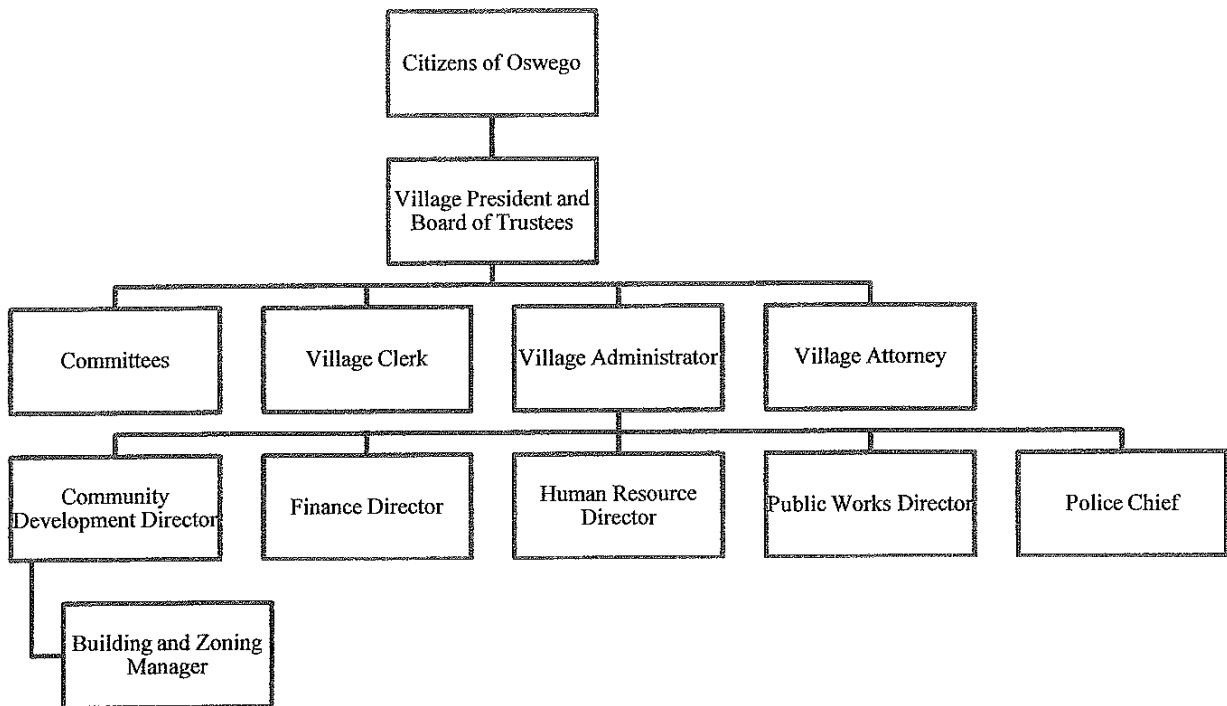
Scott Volpe
(Term Expires April 2013)

Appointed Positions

Jeanne Hoch	Village Clerk
Gary Adams	Village Administrator
Mark Horton	Finance Director/Village Treasurer
Ann Spears	Human Resources Director
Rod Zenner	Community Development Director
Jerry Weaver	Public Works Director
Dwight Baird	Police Chief

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011

VILLAGE OF OSWEGO ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Oswego

Illinois

For the Fiscal Year Beginning

May 1, 2009

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the Village of Oswego, Illinois for its annual budget for the fiscal year beginning May 1, 2009.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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

April 30, 2010

The Honorable Village President and Village Trustees
Village Administrator
Village Residents

The Annual Budget outlines the various services and programs that will be provided to Village residents. The Budget document is comprised of three major sections; Introduction section, Overview section and Individual Fund section. The Introduction section and Overview section should be reviewed by every reader who desires a quick broad understanding of the Village Budget and financial picture. The Individual Fund section is for the reader who desires more detailed information on the Village departments and where the actual revenues and expenditures are accounted for. The following principles guide the planning and spending decisions when compiling the annual budget:

- Provide quality municipal services while improving efficiency and effectiveness with limited resources
- Provide funding for the improvement of the Village's streets, water and sewer infrastructure and municipal facilities
- Maintain financial strength, fiscal responsibility and plan for long-term sustainability

Always mindful of the above principles, the current economic environment, future prognostications and the potential for the unexpected made the budget process extremely difficult. Finance department projections for Fiscal Year 2010/2011 (FY 2011) showed the Village's General Fund shortfall at \$1.5 million and the Water and Sewer Fund shortfall at \$2.2 million after compiling the department requests. Department Heads were informed to reduce their respective department budgets to assist in alleviating the projected shortfalls. Even with further expenditure reductions, the Village Board agreed to implement a Local Home Rule Sales Tax to increase revenues in the General Fund and agreed to increase Village water usage rates to increase revenues in the Water and Sewer Fund. Together, all of these decisions allowed for a balanced Budget to be presented to the Village Board. A balanced budget is a budget in which revenues meet or exceed expenditures and cash reserves or fund balance 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 as detailed in the Financial Policies section of this document. The FY 2011 Budget is presented with all Funds balanced except for the Water and Sewer Fund. The Water and Sewer Fund was balanced by including a non-operating transfer from the General Fund reserves balance to offset the remaining projected shortfall.

The FY 2011 Village Budget was adopted on April 30, 2010 in compliance with State Statutes. The Village has adopted the Budget Act as defined in Chapter 65, Section 5/8-2-9 of the 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 FY 2011 Village Budget has projected total revenues of \$27.8 million and total expenditures of \$26.3 million. The following tables detail the breakdown of revenues and expenditures by Fund comparing the FY 2011 Budget with the FY 2010 Budget.

REVENUES - ALL FUNDS

FUND	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 BUDGET	CHANGE FY 11 BUDGET vs FY 10 BUDGET
General	11,940,060	11,921,462	12,481,337	13,716,567	15.06%
Motor Fuel Tax	702,932	766,316	1,008,600	762,500	-0.50%
Debt Service	1,469,685	1,483,872	1,482,842	1,821,894	22.78%
Capital Reserve	412,250	454,500	352,600	0	-100.00%
Capital Improvement	404,918	2,106,966	2,363,500	86,000	-95.92%
Water and Sewer	5,443,434	5,093,412	12,054,292	7,674,197	50.67%
Garbage Collection	2,052,357	2,095,412	2,096,537	2,095,500	0.00%
Police Pension	194,137	1,551,539	2,842,320	1,628,700	4.97%
TOTAL REVENUES	22,619,773	25,473,479	34,682,028	27,785,358	9.08%

Total revenues have increased 9.08% or \$2.3 million compared to the final budget for Fiscal Year 2009/2010 (FY 2010). General Fund revenues for FY 2011 are 15% greater than the FY 2010 Budget but only 9.9% greater than FY 2010 estimated revenues. Stronger second half receipts in FY 2010 and the implementation of a new source of revenue for FY 2011 accounts for the increase. The Capital Reserve and Capital Improvements Funds have substantial decreases in revenues compared with FY 2010 Budget amounts. The Capital Reserve Fund is being closed out and minimal increases in revenue are anticipated for the Capital Improvement Fund. The Water and Sewer Fund revenues have increased from FY 2010 Budget amounts because of a usage rate increase and the transfer of money from the General Fund reserves included in the FY 2011 Budget. Police Pension Fund revenues have increased due to more property tax dollars to be distributed to the Fund and greater anticipated investment income.

The Total expenditures have decreased 20.8% or \$6.9 million compared to the final budget for FY 2010. General Fund expenditures have increased 26% from FY 2010 Budget amounts because of the increase in non-operating transfers to the Debt Service and Water and Sewer Funds. Debt Service Fund expenditures have increased due to the addition of the 2009 Bond debt service requirements. The Capital Reserve and Capital Improvement Fund expenditures have decreased substantially because of no new improvements being included in the Budget and

existing projects being completed. The Water and Sewer and Garbage Collection Funds have expenses less than FY 2010 due to general expense reductions and the 2010 Well and Water Tower project being substantially completed in FY 2010. The Police Pension Fund expenditures have increased because of additional investment and accounting fees to be incurred in FY 2011.

EXPENDITURES - ALL FUNDS

FUND	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 BUDGET	CHANGE FY 11 BUDGET vs FY 10 BUDGET
General	12,104,009	12,218,136	12,631,254	15,384,861	25.92%
Motor Fuel Tax	646,670	787,249	1,069,249	762,500	-3.14%
Debt Service	1,483,475	1,483,421	1,483,421	1,821,894	22.82%
Capital Reserve	743,923	684,020	896,455	0	-100.00%
Capital Improvement	5,465,900	2,933,000	3,431,490	306,213	-89.56%
Water and Sewer	6,140,340	12,791,930	10,582,956	5,754,363	-55.02%
Garbage Collection	1,982,932	2,076,622	2,000,000	2,000,000	-3.69%
Police Pension	202,228	285,643	340,820	304,863	6.73%
TOTAL EXPENSES	28,769,477	33,260,021	32,435,645	26,334,694	-20.82%

Fiscal Year 2010 Budget Recap

The Village Budget for FY 2010 originally had total revenues of \$27.4 million and expenditures of \$28.9 million. Two months into the fiscal year, the Village Board was informed the fiscal year revenues were potentially going to be far less than budget due to the deterioration of the economy. Reacting proactively, the Village Board approved staff recommendations amending the FY 2010 General Fund budget reducing revenues by \$1.7 million and eliminating \$1.0 million of expenditures in August, 2009. As part of the budget amendment, the Water and Sewer Fund expenses were reduced by \$0.8 million and the remaining balance in the Special Census Fund of \$.02 million was transferred to the General Fund. Fearing the Village's major revenue streams would deteriorate further, the Village Board approved a second budget amendment in November, 2009. The General Fund expenditures were reduced an additional \$0.6 million, the Water and Sewer Fund expenses were reduced an additional \$0.1 million and the Capital Improvement Fund transferred \$0.3 million to another Fund to pay debt service. These reductions included the elimination of twelve employee positions leaving remaining staff the task of trying to maintain current levels of service to the residents. The resulting General Fund budget after the two amendments showed a shortfall of \$0.3 million. The latest projections estimate the shortfall to be only \$0.15 million. The Water and Sewer Fund revised budget showed a shortfall of \$7.7 million but projections reveal the Fund will have a yearend surplus of \$1.5 million due to bond proceeds received and budgeted project expenses not being fully expended.

Overview of Fiscal Year 2011 Budget

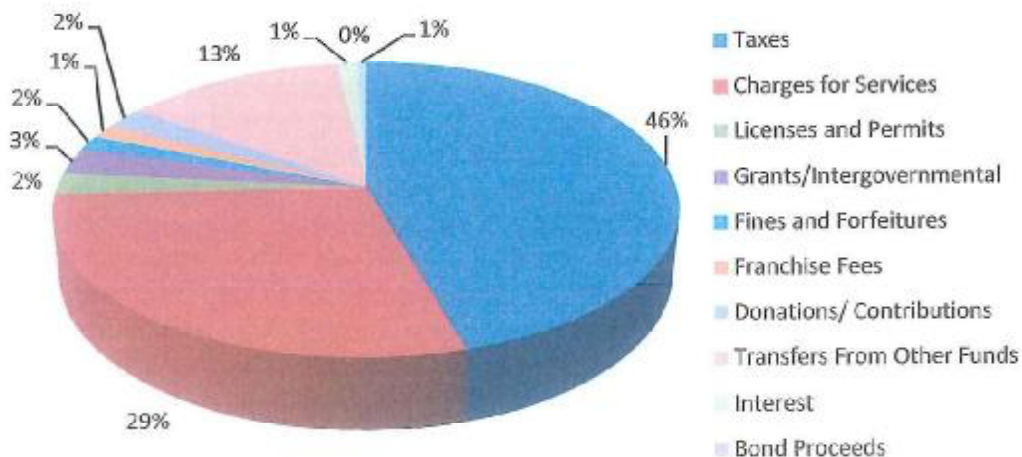
Revenues

Total revenues for FY 2011 are estimated at \$27.8 million compared with total expenditures of \$26.4 million. Total revenues are \$1.2 million or 4.82% greater than the prior year budget but \$6.9 million less than the FY 2010 projected revenues. The increase in total revenues is due to the new Local Home Rule Sales tax revenues, increased permit revenues, treasury rebate for the Build America Bond 2009 issuance and increase in non operating transfers between Funds. Comparing major revenue sources to the prior fiscal year projections reveal the following:

- Tax revenues are estimated to increase 14.3% or \$1.6 million compared to FY 2010 projected tax revenues, the net effect of the new Home Rule Sales Tax, increased property taxes for pensions and increases in sales tax revenues
- Charges for services are budgeted to increase \$0.2 million because of the water usage rate increase effective June 1, 2010
- Donations/contributions revenue is estimated to increase \$0.3 million or 5.6% because of the employee contributions being recorded as revenue and not recorded (netted against) the health insurance expenditure accounts.
- Non-operating revenues are \$1.5 million greater than FY 2010 because of the transfer of General Fund reserves to the Water and Sewer Fund.

The following chart shows the Village's total revenues for all Funds classified by type of revenue for FY 2011. Taxes are the largest revenue source accounting for 46% of total revenues. Tax revenues are comprised of locally imposed taxes (58.6%); state shared taxes (23.4%) and property taxes (10.6%). Charges for Services are the second largest revenue source accounting for 29% of the total revenues. The Village's enterprise funds account for 96% of the total Charges for Services revenues. Tax revenues and Charges for Services revenues combined account for 75% of the entire Village's revenues.

Fiscal Year 2010/2011 Revenues



The majority of the Village's revenue sources are elastic revenues which are dependent on the economy. Revenues will increase in good economic times and decrease dramatically in

recessionary periods. FY 2010 total revenues did not decrease as expected because of the population growth and the 2009 special census which afforded the Village a greater share of State shared tax revenues. FY 2011 total revenues are expected to increase moderately because of the new Home Rule Sales tax revenue. If economic conditions fail to sustain continual growth, Village revenues will remain at FY 2011 levels for subsequent years. The Village may rely more on property tax revenues in the future as a means to pay for growing demand for village services. Property tax revenue is the one major revenue source which is not elastic. The Village Board determines the amount of property tax to be levied annually for the Village.

Expenditures

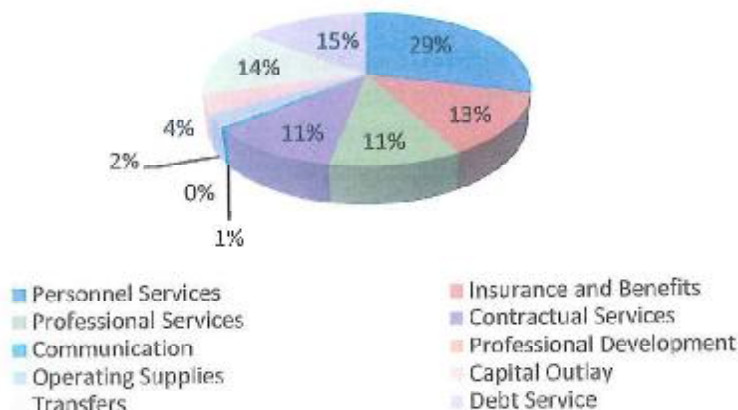
Total expenditures for FY 2011 are \$26.3 million, a decrease of \$6.1 million or 18.8% less than FY 2010 projected expenditures. The decrease is because of expenditure reductions across all departments and a major reduction in Capital Outlay expenditures.

The change in FY 2011 expenditures is attributable to the following expenditure categories as compared to the projected FY 2010 expenditures.

- Personnel services/employee benefits have decreased \$0.3 million, the net result of eliminating eighteen budgeted full time positions and no salary/wage increases for Department Heads and non-union employees
- Capital Outlay expenditures are projected to decrease \$7.8 million as no major projects have been included in the FY 2011 Budget.
- Decreases in Professional Services and Communications categories of small amounts combine with the above decreases to offset slight increases of other categories.

The following table details the various categories for Village expenditures across all funds. The Village is a service provider and as expected Personnel Services combined with Insurance and Benefits account for 42% of total expenditures. Debt Service expenditures account for 15%, followed by Transfers to other Funds at 14%. Operating expenditure categories of Contractual Services, Communication, Professional Services, Operating Supplies and Capital Outlay combined account for only 29% of total expenditures.

Fiscal Year 2010/2011 Expenditures



Strategic Planning and Goals

The Village Board and Staff combined to participate in a strategic planning session in March 2008. The session produced the following long-term and short-term goals of which some have been completed as noted in the Individual Department Summaries and many are still a work in progress.

1. **Develop, adopt and implement a set of core values.** (Long-term and short-term goal) *This process has been developed and adopted by the Board.* The core values are:
 - Customer Service (internal and external) - Our customers come first and we will strive to serve and help them in a friendly, fair, respectful, cost-effective and timely manner.
 - Honesty and integrity - We will always speak and act truthfully, acknowledge our mistakes, keep commitments, listen to and express opinions in a respectful manner, and be reputable and trustworthy.
 - Cooperative Teamwork - We will all work together to achieve common goals; looking beyond self-interests while remaining helpful to everyone, encouraging compromise, teamwork and positive change, and recognizing that a common commitment leads to organizational excellence.
 - Quality - Strive to continuously improve to be the best we can be.
 - Innovation - Encourage a work environment that supports and fosters thinking beyond the norm, calculated risk-taking and being creative.
 - Accountability - We are personally and collectively responsible for our behavior, actions and performance.
 - Respect - We are respectful of each other; differing opinions add to the discussion. These opinions will be accepted without embarrassing or humiliating others.

2. **Recruit, hire, develop and retain the best people possible.** (Long-term and short-term goal) *The objectives for this goal have been developed and adopted by the Board. Many of the individual bullet points are being continually developed.*
 - Provide an economically feasible insurance program that attracts and retains employees.
 - Bi-annual compensation studies.
 - Identify and propose non-traditional benefits.
 - Review and revise paid time-off policies.
 - Identify training and development needs.
 - Define and implement an on-going training and development program.
 - Review and develop employee relations strategies.
 - Implement a comprehensive recruitment and hiring process.
 - Review and consider additional retirement plans.

3. **Establish and implement a long range plan for the Village that is fluid and revisited every two years.** (Long-term goal) *The Comprehensive Plan, Downtown Plan and Transportation Plan have been completed.* Village staff will work on the two remaining plans and update the others in the next two years.
 - Comprehensive Plan
 - Downtown Plan

- Environmental Plan
 - Transportation Plan
 - Orchard Road Corridor Plan
4. **Continue to provide the resources necessary to meet current needs and fulfill the long-range plan through conventional and alternative resources.** (Long term and short-term goal) This goal is accomplished each year through the budget process. Procedures will be continually refined each year in order to provide the best services to Village residents.
- Update the staffing and capital plans.
 - Try to implement the strategic planning goals, as much as possible, within each fiscal year's budget.
 - Determine alternative funding sources that are open to the Village and maximize these sources.
5. **Provide opportunities for Board and Staff teambuilding and other interactions.** (Short-term and long-term goal) *The third bullet point has been completed and the remaining bullet points will be completed as time permits.*
- Semi-annual Board/Staff Dinner (at one family event).
 - Annual Strategic Planning Retreat and follow-up sessions.
 - Develop and implement a new-trustee orientation program.
 - Quarterly Elected Official/Staff Dialogue meeting.
 - Develop and implement procedures for Board to Staff communication.
6. **Ensure that the Village has the programs, facilities and services that meet the needs of our community.** (Long-term goal) This goal has the longest implementation range of all six goals listed. The entire process will take five years and, after the process is complete, will start over again and be a continual process.
- Each Department or Department Head analyze current services provided.
 - Survey residents on expectations.
 - Survey other communities.
 - Review survey results to analyze the requested needs and wants of the community.
 - Prioritize projected new programs and services.
 - Determine the resources necessary to implement new programs, facilities and services.
 - Conduct a follow-up survey of the community.

Because of the reductions in staff due to the recession, completion of all the objectives has not been accomplished regarding the short term goals. However, work on the long term and remaining short term goals will be attended to as staff time allows. The Board has agreed to review these goals and objectives to update them based on the 2010 economic environment, the Village's current financial picture and current Village staffing levels. Directives will then be given to department heads to accomplish the revised goals and will be included in the respective department's goals and objectives for the Fiscal Year 2012 Budget.

Impact of Capital Outlay on Operations

As mentioned previously in this summary, the capital outlay expenditures have been decreased from the FY 2010 amount of \$8.9 million to the FY 2011 budget amount of \$1.0 million. The

FY 2011 budget includes \$33,133 for the purchase of a new police squad car in the General Fund, \$500,000 for the Annual road program in the Motor Fuel Tax Fund, \$210,000 for Utility system improvements for Well #6 in the Water and Sewer Fund and \$357,167 to finish the Downtown parking lot in the Capital Improvement Fund. Budget constraints deterred any other capital expenditures to be included in the FY 2011 Budget.

All of the above expenditures impact operations as the funds could be utilized for daily operations. The \$357,167 for the Downtown parking lot is the remainder of grant money received in FY 2010 which would not be able to be used for other purposes and thus does not impact operating budgets.

Future capital outlay will continue to take needed funds away from operations or cause the Village to forego and delay projects which will cause the projects to be more expensive when finally completed. Two major water and sewer infrastructure projects are on the horizon;

- Route 71 water main relocation, \$3.5 million estimated cost
- Paradise Parkway water main extension and loop, \$2.0 million estimated cost

These projects and all other capital projects would require the Village to enter into some form of financing arrangements to pay for the improvements. Any of these financing arrangements will cause the Village to increase property taxes or find other new revenue sources to pay for the projects.

General Fund

The General Fund is the largest fund of the Village accounting for all of the services provided for the residents. Police protection, public works services (street maintenance, forestry, snow plowing), building and code enforcement, economic development, planning and zoning, engineering, legal services, and general administration are accounted for in this fund. General Fund revenues comprise 49% of the total revenue budgeted for FY 2011 and General Fund expenditures are 58% of total expenditures included in the FY 2011 Budget.

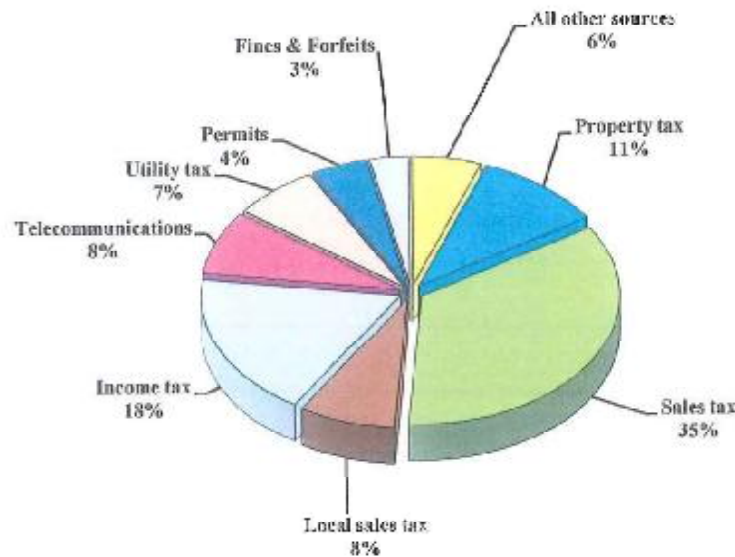
General Fund Revenues

Most of the major revenues that the Village receives are allocated to this fund. Some of the more significant revenues include the Village's property taxes levied for general purposes and pensions, sales tax, income tax, telecommunications fees and utility tax revenues.

The General Fund revenues budget for FY 2011 is \$13.7 million compared to FY 2010 projected revenues of \$12.5 million, an increase of \$1.2 million or 9.9%. The increase in revenues is because of the new Local Home Rule Sales Tax of .50% effective July 1, 2010 which is estimated to generate over \$1.0 million for FY 2011 and the recognition of employee health insurance contributions of \$0.2 million.

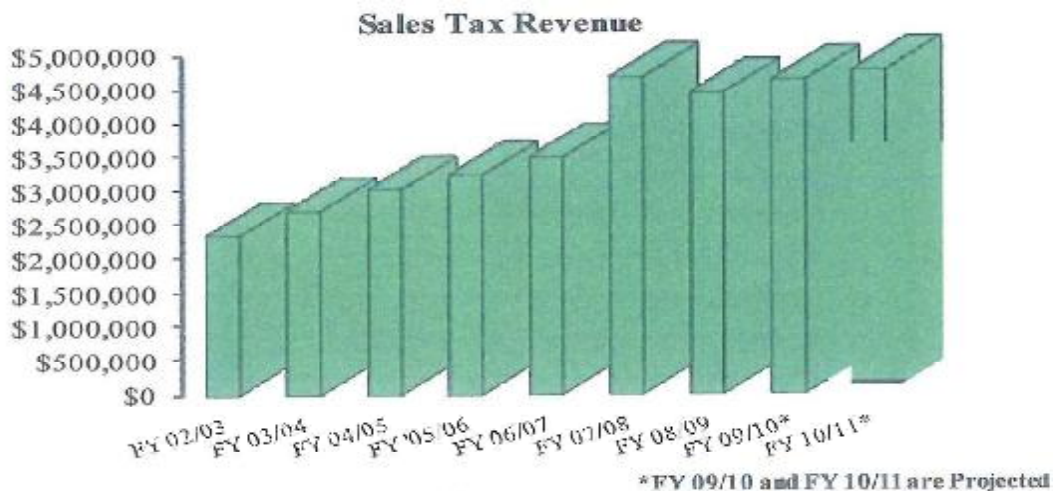
As the chart which follows shows, five (5) revenue sources comprise 80% of all General Fund revenues. These five sources are sales tax, income tax, property tax, local home rule sales tax, and telecommunications tax.

**General Fund Revenues
FY 2010/2011 \$13,716,567**



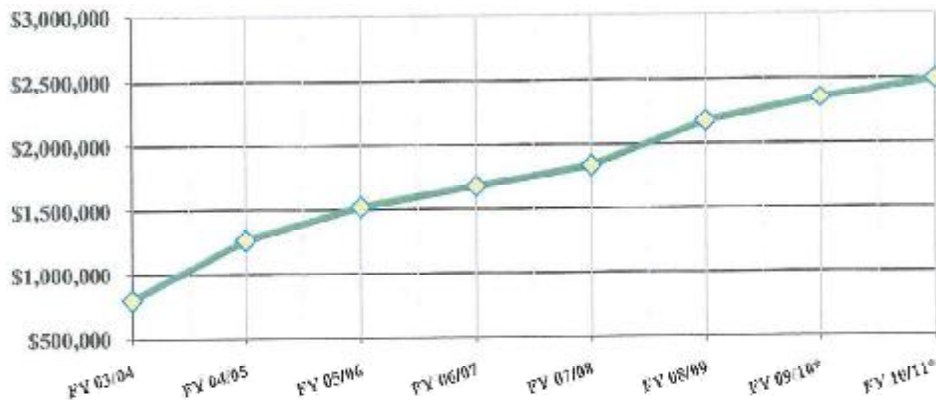
Taxes, which comprise 87% of General Fund revenues, are budgeted to increase \$1.5 million compared to FY 2010 projected revenues. Sales tax revenues and income tax revenues are the two largest sources of tax revenues accounting for 35% and 18% respectively. State shared revenues (revenues collected by the state and distributed on a per capita basis) account for 60% of the total tax revenues received. These revenues are collected by the State of Illinois and remitted to the municipality monthly. Recently, the State's fiscal problems have caused delays in receiving the monthly distributions for the State Use tax and State income tax.

State shared sales tax revenue is the largest source of revenue for the Village. Sales tax revenue has increased 2.3% on average for the past three years but is projected to increase 3% in FY 2011. The continued retail growth over the past four years has sustained the annual increases in this revenue source. The next two fiscal years may experience smaller increases due to the slowness of the economic recovery and slower growth in the Village's population.



Income tax revenues are the second major revenue source for General Fund. Income tax receipts have steadily increased annually since FY 2004 due the population growth of the Village over this same time period. This tax is distributed on a per capita basis from the State of Illinois. For FY 2011, Income tax revenues are projected to increase 6% compared to the FY 2010 projected revenue amount. Once the general unemployment rate in Illinois begins to decline, the Village should experience even greater amounts from this revenue source.

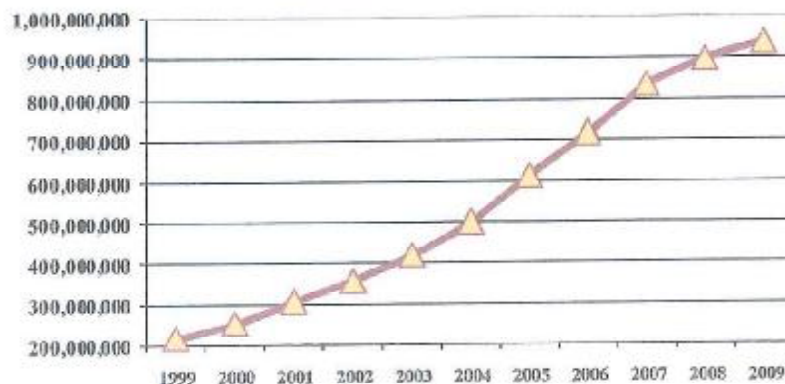
Income Tax Revenue



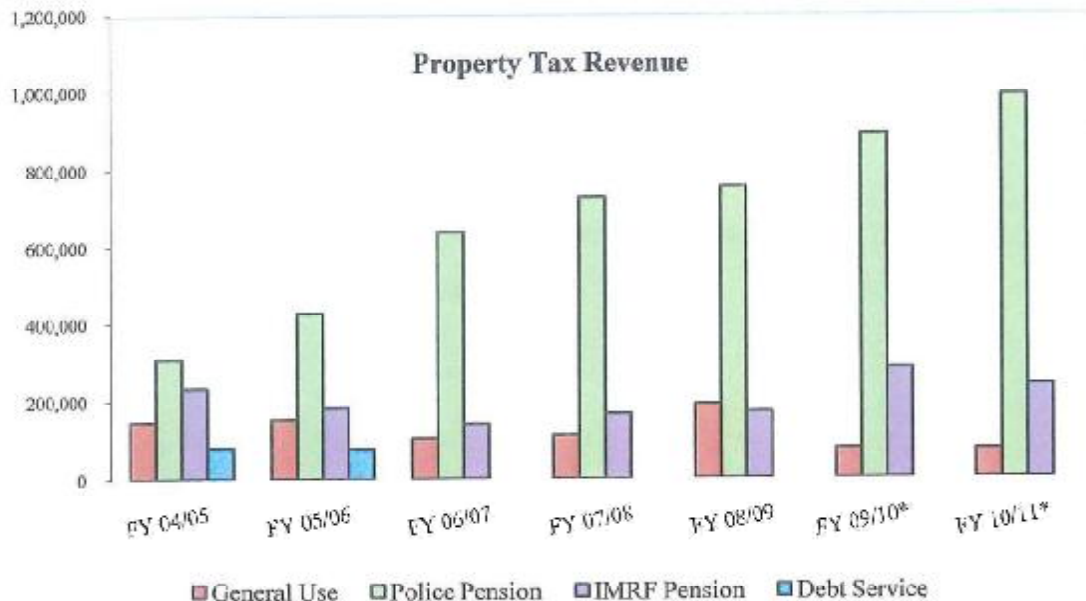
*FY 09/10 and FY 10/11 are Projected

Property tax revenue is the third 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. Since the property tax rate is a function of the Village's property tax levy versus the total Village taxable equalized assessed valuation (EAV), the property tax rate will decrease if the percentage increase in the property tax levy is less than the increase in the EAV for the Village. The Village's tax base continues to grow as evidenced by the 2009 EAV increasing \$35 million or 3.9% to \$933.3 billion. The City's EAV has averaged greater than 15% over the past ten years allowing the tax rate to decline to the 2009 rate of \$0.14 cents per \$100 of EAV.

**Village of Oswego
Equalized Assessed Valuation**



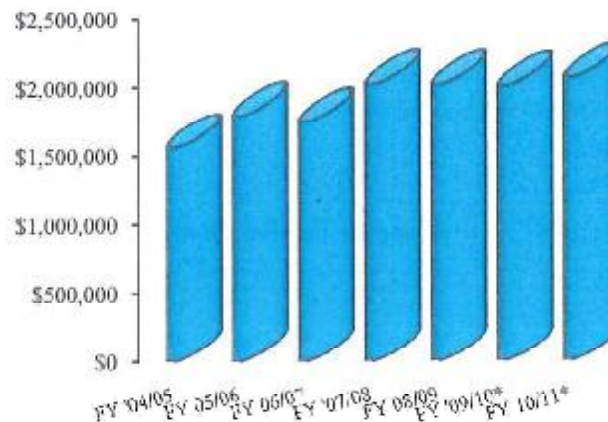
The Village is expecting the total EAV to experience lower annual increases beginning in calendar year 2010 due to the current economic crisis and declining valuations in the housing market. The lower annual EAV increases may have an impact on the Village tax rate if property taxes are increased to support Village operations.



The chart above shows how the property tax revenues are distributed between the respective Funds. The majority of the 2009 property tax levy will be used to pay for the Village's required contributions to employees pensions. The Police Officer's Pension Fund will receive 76% of the total property tax receipts. The annual distribution to the Police Officers Pension Fund has increased reducing the amount of property tax revenue available to support general operations. The Village also contributes to the non-public safety employees' pension system (Illinois Municipal Retirement Fund; IMRF). The IMRF contribution for FY 2011 has decreased to \$241,270 or 18.5% of the total projected receipts. The IMRF contribution decrease is because of the twelve employee reductions during FY 2010. Combined, the two pension funds account for 94.3% of the entire property tax revenue expected to be received in FY 2011.

Utility tax revenue is the fourth largest revenue source for the Village's General Fund. The Village taxes the use of three utilities: natural gas, electricity, and telecommunications. The rates for each tax are: .045 cents per therm for natural gas on those users subject to the gas use tax, a 3% of gross charges for natural gas on the users not subject to the gas use tax, 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. The use tax on natural gas and electricity are based on usage and the 3% tax on natural gas and 6% tax on telecommunications are based on gross charges.

Utility Tax Revenue



*FY 09/10 and FY 10/11 are Projected

Telecommunications taxes generate 54% of the total annual utility tax revenue, the tax on electricity generates 31% and the tax on natural gas generates the remaining 15%. Total utility tax revenues have declined slightly for the past two fiscal years and appear to be leveling off at an annual amount of \$2.0 million.

The Village Board approved a **Local Home Rule Sales tax** of .50% effective July 1, 2010 to provide additional revenues to support the operating costs of the General Fund. The local sales tax applies to approximately 65% of all sales made within the Village and is expected to generate \$1.0 million in revenue for FY 2011. Annually, this new revenue source will generate approximately \$1.3 million.

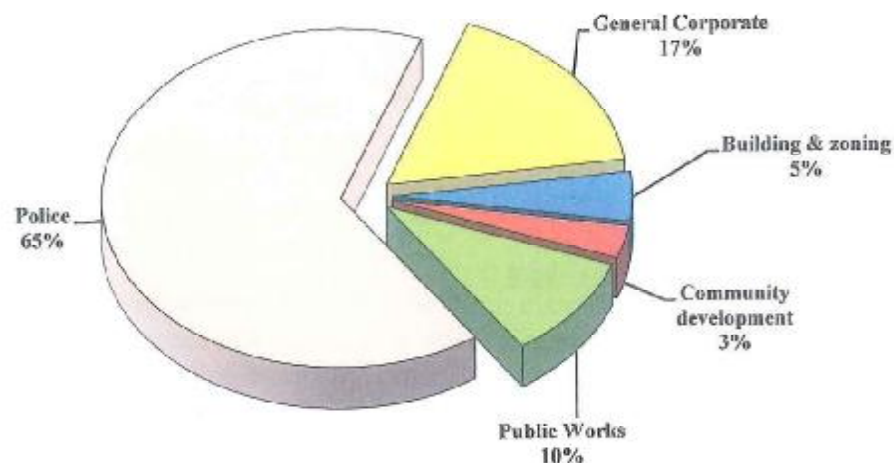
The remaining 20% of General Fund revenues include Charges for services, Licenses, Permits, Intergovernmental, Fines, Franchise fees, Donations/contributions, Interest Income and Miscellaneous. Most of these revenues have experienced decreases over the last three years due to the economic recession.

General Fund Expenditures

The General Fund accounts for all of the expenditures for the operating organizations including corporate administration, building and zoning, community development, road & bridge and police protection. General Fund expenditures for FY 2011 total \$15 million compared to FY 2010 projected expenditures of \$13 million, an increase of \$2 million or 15%. The entire increase in total General Fund expenditures is due to the \$2 million non operating transfer to the Water and Sewer Fund budgeted for FY 2011. Excluding the transfers to the Debt Service and Water & Sewer Funds, the FY 2011 Budget for operating expenditures is slightly less than the total projected operating expenditures for FY 2010. As shown in the chart, the Police department accounts for 65% of the total General Fund expenditures, General corporate 17%,

Public Works (road & bridge) 10% and Development (Building & zoning and community development) 8%.

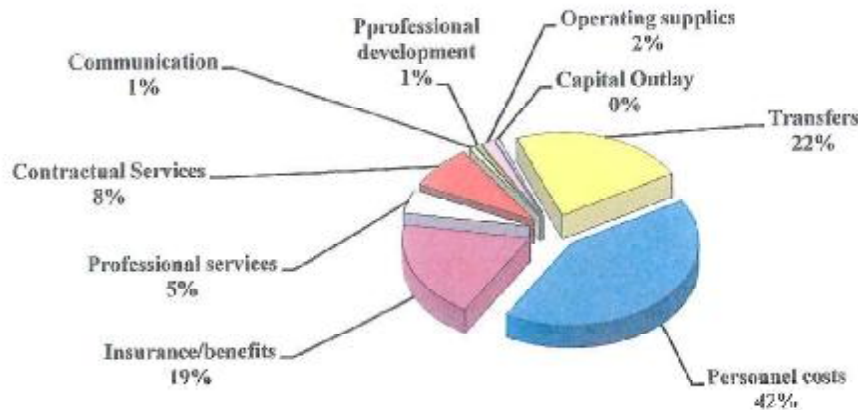
General Fund Expenditures by Function



General Fund expenditures for operations did **not** increase compared to the FY 2010 projected amounts as well as the FY 2010 final budget amount. Reductions in all expenditure categories and personnel reductions during FY 2010 allowed the Village to hold the line on expenditures. Every department's budget was scrutinized to eliminate as much as possible from their budgets in an effort to spend no more than what is estimated to be received for FY 2011. The Corporate budget is lower than the FY 2010 budget by 4%, Building & zoning is lower by 20%, community development is lower by 16%, Road & bridge (Public Works) is lower by 6% and the Police department budget is greater by 3% because of personnel cost increases and a needed vehicle purchase.

General expenditures budgeted for FY 2011 by category are detailed in the next chart. Personnel costs are 42% of the total, employer insurance and benefit costs are 19%, non-operating transfers to other funds are 22% with the remaining categories all under 8%. As expected with a governmental entity whose primary function is to provide services, personnel related costs are the largest expense. Personnel costs combined with the employer insurance and benefit costs total 61% of the total expenditures. Sixty one cents of every dollar is spent on employee related costs to provide Village services to the residents. Twenty two cents of every dollar is to be spent on debt service and supporting the Water & Sewer Fund and the remaining seventeen cents of every dollar spent is for necessary materials and items to provide Village services.

**General Fund Expenditures
FY 2010/2011 \$15,384,861**



Fund Balance of the General Fund

The Village will strive to maintain a minimum total fund balance of 35%, an unreserved fund balance of 30% and a cash balance of 25% of the estimated subsequent year's annual operating expenditures excluding capital improvements. Reserve balances at these levels provide the Village the ability to maintain current operations during down economic cycles and address unexpected emergencies. See the Policies and Procedures section of the FY 2011 Budget Financial Management Policies for specifics on the fund balance/cash reserve policies. For the General Fund, the policy and projected balances as of April 30, 2011 are:

	Budget Policy	Projected % April 30, 2010	Projected Amount April 30, 2010
Total Fund Balance	35%	26%	\$3.1 million
Total Unreserved Fund Balance	30%	25%	\$3.0 million
Total Cash Balance	25%	18%	\$2.1 million

Total fund balance and total unreserved fund balance amounts differ by the amount of fund balance reservations/designations. Fund balance reservations are amounts which are not available for appropriation because the amounts are legally restricted or not spendable. The only reservations of fund balance in the General Fund are amounts for prepaid items (expenses for the subsequent fiscal year paid in the current fiscal year). All three of the Fund Balance indicators are projected to be below the respective policy level at April 30, 2011. The Village Board must discuss options for restoring the fund balances to the desired levels to insure the Village's ongoing financial sustainability as part of the fiscal year 2012 budget deliberations.

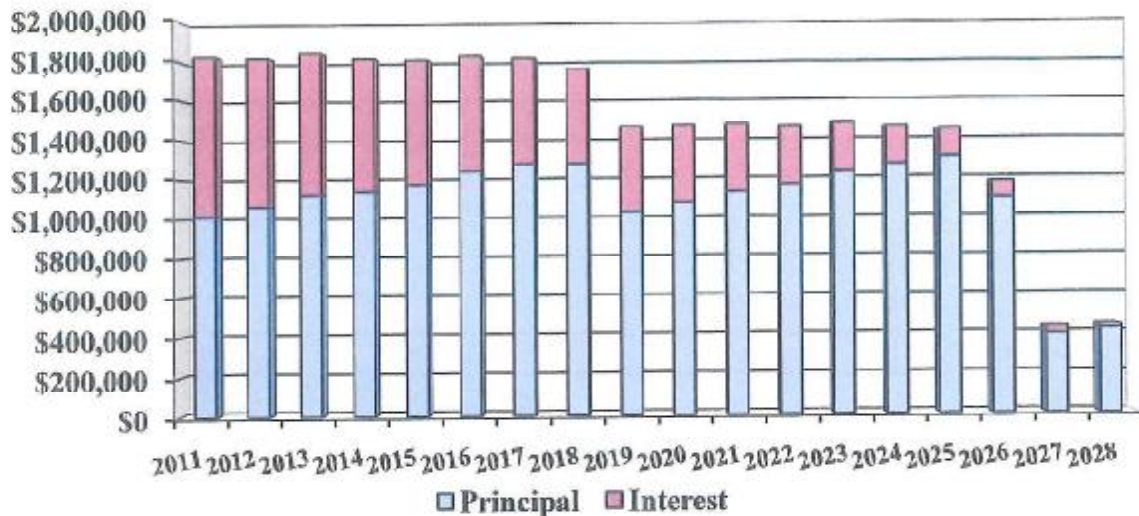
Other Funds

A brief summary of the Village's other accounting Funds follows. These Funds all have a direct effect on the Village's General Fund as they utilize administrative services expensed in the General Fund, are dependent on property tax dollars for supporting operations or receive transfers of revenues from the General Fund to support operations.

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 have been pledged to

finance the annual debt service costs. If the pledged revenues are insufficient in any given year, then the Village is required to extend the tax levy for the respective debt issuance to insure the debt is paid. The total outstanding principal and interest at April 30, 2010 is \$26.6 million. The following chart shows the annual amount of pledged revenues necessary to pay the annual debt service on the outstanding bond issuances.

**Total Debt Service Payments
General Sales Tax Pledged**



FY 2011 revenues have increased \$0.3 million compared to the projected FY 2010 revenue of \$1.5 million. The General Fund and Motor Fuel Tax Fund will each transfer money to the Debt Service Fund in FY 2011 totaling \$1.8 million. The Village has four separate debt issuances outstanding which are paid out of the Debt Service Fund. Expenditures in the Debt Service Fund for FY 2011 total \$1.8 million. The reader may refer to the Financial Policies section of this document for a more detailed discussion of the Village's outstanding debt.

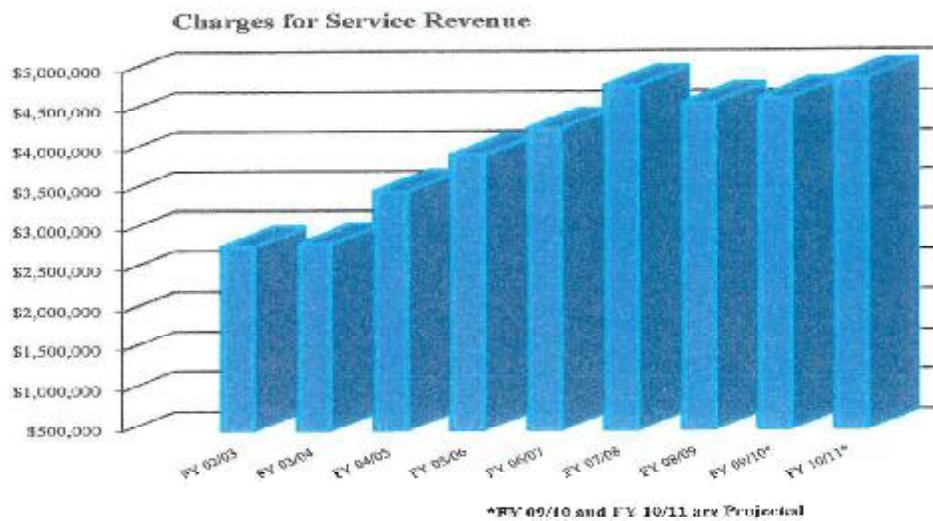
Capital Projects Funds are used to account for bond proceeds issued for the construction of municipal facilities, roads and other infrastructure improvements. There are two separate capital project funds included in the FY 2011 Budget. The Capital Reserve Fund has no budget for FY 2011 and is being closed out as of April 30, 2010. The Capital Improvement Fund has an expenditure budget of \$0.3 million to complete a project started in the prior fiscal year from grant money received from the State of Illinois specifically to be used for the project.

Enterprise Operations

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

Water and Sewer Fund revenues are dependent on water usage and the associated water rate calculated by the Village. Annually, as part of the budget process, a water rate study is completed to determine the water rate needed to support the expenses of the Fund. The Village Board authorized a \$.20 cent increase in the Water rate effective June 1, 2010. This increase is expected to increase water service charges revenue by \$0.3 million for FY 2011. The current water rate is projected to generate \$3.6 million in water service charges in FY 2011 based on normal usage.

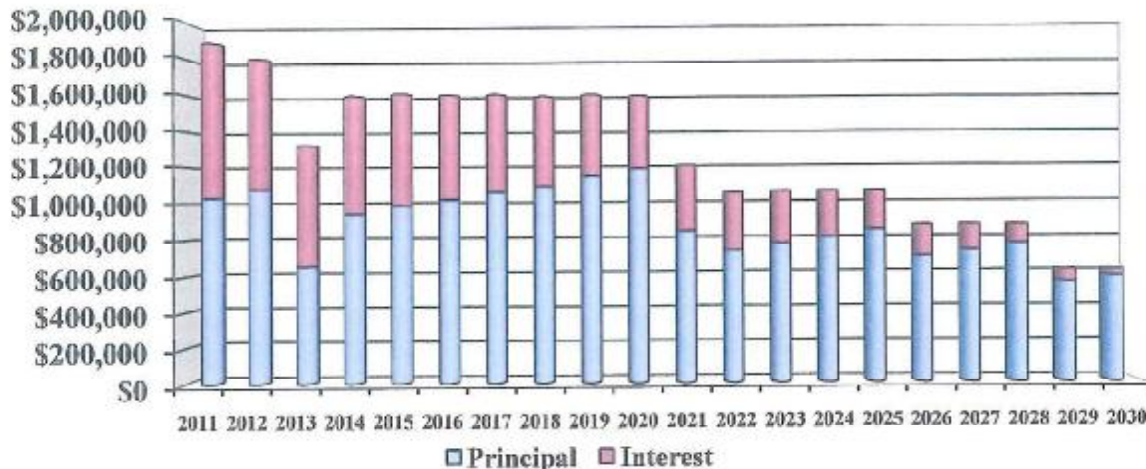
Water revenues have increased steadily in the past decade due to the population growth of the community peaking in Fiscal year 2008. Revenues dropped minimally in the last two fiscal years from the peak and are projected to increase 5% over FY 2010 projected revenues. Expenses of the Water and Sewer Fund have been reduced dramatically each of the last three fiscal years from \$6.1 million in Fiscal Year 2009 to the budget for FY 2011 of \$5.7 million, a 6.6% decrease. Expenses are expected to increase in subsequent years because of increases in employee personnel costs and needed capital repairs not being able to be delayed any longer.



The Water and Sewer Fund pledges water and sewer revenues to pay the debt service for six outstanding Alternate Revenue Bond issuances and two Illinois Environmental Protection Agency loans. The total FY 2011 debt service is \$2.0 million. 41% of the estimated water and sewer charges revenue will be used to pay the debt service in FY 2011. The total outstanding principal and interest at April 30, 2010 is \$25.3 million. The reader may refer to the Financial Policies section of this document for further discussion on the Fund's debt.

The following chart shows the amount of annual revenues pledged to pay the debt payments to the year of maturity, 2030.

Total Debt Service Payments Water & Sewer Revenues Pledged



Total revenues generated annually from this Fund have not been sufficient to cover the total operating, capital and depreciation expenses for a number of years. The Village Board approved in April, 2010 to increase water rates \$.20 cents per 100 cubic feet used and also transfer \$1.8 million of General Fund reserves to effectively balance the Water and Sewer Fund budget for FY 2011. The Village Board will continue studying the revenues and expenses of this Fund and implement measures to bring reserve balances in line with policy levels for the continued sustainability of the Fund.

Garbage Collection Fund

The Village contracts with a licensed waste hauler for the removal of trash from residents homes. The contract price is passed onto the residents who are billed monthly for the service. Total revenues have stabilized at \$2.0 million over the past three fiscal years offsetting the total expenses of the same amount. The Fund reserve balance is at 28% of expenses providing a sufficient reserve should any unexpected circumstances occur.

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's contribution to the pension fund has increased the last two years based on the actuarial report as of the end of each fiscal year. The Village will contribute \$1.0 million from property tax receipts to the Police Pension Fund in FY 2011. As long as the Pension Fund meets the actuarial determined investment return, the village contribution amount should not increase. FY 2010 projected revenues are \$2.6 million greater than FY 2009 because of a \$1.0 million market value gain on the investment portfolio and are conservatively estimated at \$1.6 million for FY 2011.

Expenditures have increased because of two new retirees and annual pension increases mandated by Illinois State Law to a total budget for FY 2011 of \$0.3 million. The Fund Administration expenditures have increased because of the outsourcing of the Fund's accounting to an outside firm and greater investment expenses. The Fund will have an estimated reserve balance at April 30, 2011 of \$11.8 million or a ratio of 39:1 for paying pension benefits.

Personnel Changes and Compensation

The Fiscal Year 2011 Budget includes the expenditures for 106 full time and 4 part time positions. The total full time equivalent (FTE) positions has decreased from the FY 2010 Budget total of 130 FTE's to 110 FTE's for FY 2011. Staff reductions of 18 budgeted full time positions (vacant and filled) and 4 part time positions have not been included in the FY 2011 Budget. These positions were eliminated during FY 2010 due to the projected revenue reductions and as a means of balancing the FY 2011 Budget. The Village is trying to provide services to residents with the reduced staffing by having all remaining employees assist in other areas as necessary. Village management knows some aspects of current services will have to be sacrificed especially in the area of customer service because of the staff reductions.

Village employees are compensated based on individual contracts 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, 2011.

Non-union employees are covered by the Village Compensation Policy. The Compensation Policy grants pay increases annually based on performance and a scoring system tied to a 0% to 4% wage increase. There is no cost of living increase afforded to employees. Non-union employees did not receive any merit increases in FY 2010 nor are budgeted to receive any increase in FY 2011.

The first collective bargaining agreement was approved by the Village Board in March, 2010 for the village police patrol officers. The Metropolitan Alliance of Police (MAP) represents the police patrol officers. A total of 37 police patrol officers are represented by MAP. The agreement awarded patrol officers a 2.75% increase effective May 1, 2009 and a six step pay plan with step increases ranging from 6.44% to 8.67% on the employee anniversary date if not at the highest step. The agreement outlined 0% increases for May 1, 2010, 2.25% for May 1, 2011 and 2.5% for May 1, 2012. The agreement expires April 30, 2013.

The Village was notified in April, 2010 that the Public Works employees were seeking union representation and it appears the Village will be negotiating the first bargaining agreement with this group of employees in the fall of 2010. The group will be represented by Local 150 Operating Engineers Union.

Financial Reporting and 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 seven consecutive Certificates of Achievement for Excellence in Financial Reporting from the Government Finance Officer's Association (GFOA). In addition, the Village received the GFOA's Distinguished Budget Award for the sixth straight year for the FY 2010 Annual Budget. The FY 2011 Annual Budget complies with the high

standards established by this program and will be submitted to the GFOA Award Program. Sections of the budget have been enhanced to improve the presentation and understanding of this document for the community. The Finance department will work with all Village departments to convert their current Objectives sections to a performance based measurement focus. Staff will attempt to have the FY 2012 Village Budget contain performance measurement data for the entire document.

The Finance Department annually updates the Five-Year Financial Forecast which provides projections for all Village revenues and expenditures. The document allows the Village Board and staff to discuss and focus on long-term planning issues and goals, and the future funding availability to achieve those goals. Long-term planning 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 review of the financial forecast prior to the development of the annual budget allows for trends in revenues and operating/capital expenditures to be identified and discussed with the Village Board. Any adjustments in funding or service levels may then be considered before and during the annual budget process.

Monitoring of revenues and expenditures will continue be a priority as long as expenditure growth continues to outpace revenue growth. Strategic plans to replenish the reserve levels and eliminate the structural funding gap between revenues and expenses in the Water and Sewer Fund will need to be accomplished.

Acknowledgments

The preparation of the FY 2011 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.

Respectfully submitted,



Mark G. Horton
Director of Finance

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011
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 goal of the Budget Officer is to present a balanced budget to the Village Board for review and adoption. A balanced budget is a budget in which revenues meet or exceed expenditures and cash reserves or fund balance is not considered a revenue source. The Village will sometimes drawdown cash reserves or fund balance to return the reserves to the desired levels as stated in the Village's policy on Fund Balances.

The Village's annual budget is prepared on a May 1 through April 30 fiscal year basis. 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 every fund. Total expenditures may not exceed the total amount approved for each fund unless a budget amendment is approved by the Village board.

Long-Term Financial and Capital Planning

During the months of September and October, the Finance Department coordinates the preparation of the Village's Five-Year Capital and Five-Year Staffing Plans. These Plans are used in developing the Five Year Financial Forecast which includes estimated revenues and expenditures/expenses for all Village Funds for subsequent fiscal years. The Five Year Financial Forecast is used to assist the Village Board in proactively planning for the future of the Village so all municipal services can continue to be provided for Village residents.

Budget Preparation

Preparation of the annual budget begins in September. A six month financial review is conducted with each department to establish spending patterns and current fiscal year projections as compared to the current year budget. These discussions assist in developing budget worksheets for each department head containing the current year budget, yearend projections and prior fiscal

year actual data. The Village Administrator and budget officer provide broad directives regarding the development of each Department's budget. Each department then prepares a budget for each line item under that Department's scope of responsibility. Budgets are required to be completed and submitted to the budget officer by mid December.

The preliminary Request Budget is compiled by the Finance Department for review by the Village Administrator and Finance Director. Included in the Request Budget are revenue projections for each Fund which are used for controlling requested expenditures. Meetings with individual department heads are held to review their respective portion of the Request Budget. If necessary, changes are made and the Draft Budget is prepared and presented to the Finance Committee which consists of two Village Trustees, four citizen representatives and the Finance Director. After the finance committee review, the Draft Budget is presented to all members of the Village Board, Department Heads and other staff and is made available for public review.

The Draft Budget is discussed at a Committee of the Whole meeting in March which is open to the public. A formal Public Hearing on the budget is held in March/April and the public is invited to comment on any issues concerning the budget for the upcoming year. Any final changes to the budget as a result of the public hearing are processed and the final budget is adopted at a Village Board meeting in April.

Amending the Budget

If necessary, the annual budget may be amended by the Village Board during the year, increasing or decreasing total revenues or expenditures for a particular 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 may be authorized by the Finance Director.

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011
Budget Calendar**

Calendar year 2009

- November, 2009 - Discussions with Department Heads on the financial results for the first half of the current fiscal year
- Wednesday, December 16, 2009- Budget instructions and worksheets given to department heads

Calendar year 2010

- Tuesday, January 5, 2010 - April 30, 2009 Village Audit presented to Village Board
- Monday, January 11, 2010 - Budget worksheets should be submitted to the Finance Director**
- Monday, January 25, 2010 - Request Budget submitted to Village Administrator
- January 27-28, 2010 - Village Administrator and Budget Staff review Request Budget
- February 1-5, 2010 - Meetings with individual department heads regarding department budgets
- Wednesday, February 10, 2010 - Budget review with Finance committee
Wednesday, February 24, 2010- Budget review with Finance committee
- Monday, March 14, 2010 - Draft budget delivered to Village President and Trustees**
- Tuesday, March 16, 2010 - Review Draft Budget at Committee of the Whole meeting**
- Tuesday, April 6, 2010 - Public Hearing – Budget
- Friday, April 30, 2010 - Adoption of Fiscal Year 2010/2011 Budget

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

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, recent changes in governmental financial reporting for state and local governments now classify individual funds as either "Major" or "Nonmajor." 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, Water & Sewer Fund, are considered "Major" Funds and all of the other funds are considered "Nonmajor" Funds (See Glossary for definition of these terms). It is useful to provide an overview of the Village's fund structure since the budget is prepared, organized and presented on a fund basis. The following fund types and each fund budgeted for by the Village which falls into that fund type classification, are further described:

1. General Fund: The General Fund (a Governmental Fund) is by far the largest Fund of the Village and accounts for most expenditures traditionally associated with government, including police protection, road and bridge (street improvements), building and zoning, community development 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 particular functions or activities of government and which therefore can not be diverted to other uses. The Village has one Special Revenue Fund:

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.

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

4. Capital Improvement Fund: The Capital Improvement Fund accounts for the acquisition and construction of major capital facilities and other capital improvements financed primarily through the issuance of debt. The Downtown Parking Lot project is the only project included in the budget for Fiscal Year 2010/2011. \$357,167 is still available from the \$750,000 grant received from the State of Illinois in 2009. The grant money will be used to complete lighting and crosswalk improvements within the parking area and access to the parking area. The following projects were completed in FY 2009/10:

Douglas Road Reconstruction Widening project financed by two bond issuances; 2007B and 2009 Bond issues.

Orchard Road crosswalk project was also completed and paid for by Kendall County.

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 similar 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, repairs and improvements of 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.

Garbage Collection Fund: This Fund accounts for the revenues and expenses related to the collection and disposal of garbage, recycling and yard waste. All activities necessary to provide such services including administration, operations, maintenance, billing and collection are included.

7. 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.

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 have any agency funds established). 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 and internal service funds (the Village currently does not have any internal service funds established), 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 \$5,000.
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.

**VILLAGE OF OSWEGO
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Financial Management Policies

Fund Balance and Cash Reserve Policies

The Village of Oswego has established the following fund balance and/or cash reserve policies. 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 sufficient monies for the purchase of capital equipment, construction of capital improvements, and unanticipated expenditures that may occur. The reserve balances in all of the Village's Funds are not restricted as to the use of the reserves except for the Motor Fuel Tax, Debt Service and Water & Sewer Funds. Unrestricted reserve balances will be utilized for emergency expenditures, annual budget shortfalls or other approved capital projects.

All of these policies refer to the fund balance or cash reserve level at 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.

General Fund

The Village will strive to maintain a minimum total fund balance of 35% and an unreserved fund balance level in the General Fund equal to 30% of the estimated subsequent year's annual operating expenditures excluding capital improvements. 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 unreserved fund balance in the Motor Fuel Tax Fund 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.

Debt Service Fund

The Village will strive to maintain a cash reserve level in the Debt Service Fund sufficient 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 assets balance equal to 30% of the estimated subsequent year's annual operating expenditures. The Village will also maintain an additional reserve sufficient 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. In addition, the Village shall responsibly plan for future capital improvements to be paid from cash reserves by gradually increasing the reserve level on an annual basis. Annual budgets will be adopted which will replenish the reserve balance to the appropriate levels after any drawdown's.

Garbage Collection Fund

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

Revenue and Expenditure Policies

Revenue

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

- Through the Village's economic development program, the Village will strive to strengthen its revenue base.
- Through the annual financial forecast process, the Village will project each revenue source for at least the next five years and will update this forecast 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 sufficient 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.

Expenditure

- 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 forecast process, the Village will forecast expenditures for each of the next five years and will update this forecast annually, taking into account 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.

Budgeting, Accounting, Auditing and Reporting Policies

- The Village will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principals (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB)
- The accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).
- Where possible, the reporting system will also provide monthly information on the total cost of specific services by type of expenditure and by Fund.
- An independent firm of certified public accountants will perform an annual financial and compliance audit of the Village's financial statements according to Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.
- The Village will annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting Award and the GFOA Distinguished Budget Award.
- The Village will promote full disclosures in its annual financial statements and its bond presentations.
- The Village will comply with all financial reporting requirements including all annual reports to be filed with the State and all annual debt disclosures filed with the respective agencies.

Cash Management / Investment Policies

- An investment policy has been adopted by the Village Board. The investment policy provides guidelines for the prudent investment of the temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate 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.
- In order 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, taking into account 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.

**VILLAGE OF OSWEGO
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Debt Guidelines, Summary of Debt Issuances and Outstanding Debt

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.

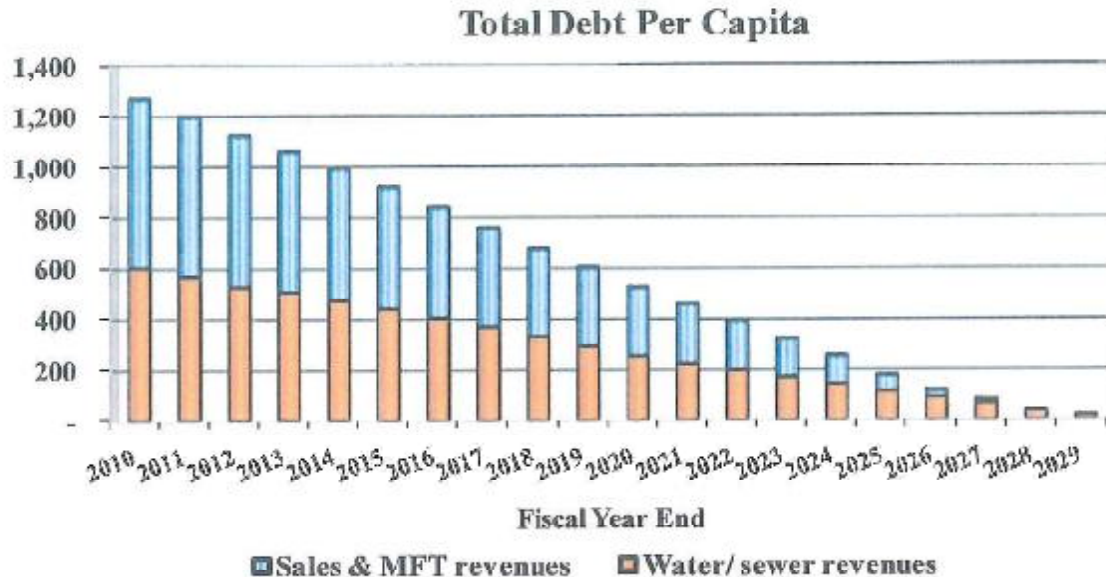
Debt Guidelines

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

1. 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.
2. 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.
3. 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.
4. 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.
5. 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 taxable equalized assessed valuation for the 2009 levy year is \$933,315,018.

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 \$80,498,420. As of May 1, 2010, the Village had \$36,830,000 in debt 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, 2010, the Village's debt to EAV ratio calculates to 3.95% using the 2009 taxable equalized assessed valuation.



The Village's current bond rating is Aa3. The official U.S. Census population for the village is 29,012 which results in a gross debt per capita as of May 1, 2010 of \$1,269. The debt per capita for issuances supported by pledged Sales taxes and Motor Fuel Tax (MFT) revenues is \$667 compared to the issuances supported by water & sewer revenues of \$602. Of the nine outstanding debt issuances described below, the 2004A, 2006A, 2007B and a portion of the 2009 debt issuances are to be repaid from sales and MFT revenues and the 1997B, 2004, 2004B, 2006B, 2007A and a portion of the 2009 debt issuances are to be repaid from water & sewer revenues. All of the debt issuances would be supported from property tax levies if the pledged revenue sources were not sufficient to cover the annual debt service requirements.

Summary of Current Debt Issues as of May 1, 2010

- Corporate Purpose Taxable Bond Series of 1997B**
 Original Issue Amount: \$4,400,000 Outstanding Principal: \$875,000
 Original Issue Date: July 1, 1997 Outstanding Interest: \$66,250
 Date of Maturity: May 1, 2012
 Description: Bonds issued to provide funding for water & sewer infrastructure improvements. Financing is being provided by water & sewer revenues from the Water & Sewer Fund. The debt is being retired by the Water & Sewer Fund.

- Corporate Purpose Refunding Bond Series of 2004
 Original Issue Amount: \$4,045,000 Outstanding Principal: \$3,300,000
 Original Issue Date: May 30, 2004 Outstanding Interest: \$732,430
 Date of Maturity: December 30, 2019
 Description: Bonds issued to refund \$2,430,000 of Corporate Purpose Bond Series 1999. Financing is being provided from water and sewer revenues. The debt is being retired by the Water & Sewer Fund.

- Corporate Purpose Bond Series of 2004A
 Original Issue Amount: \$3,300,000 Outstanding Principal: \$2,685,000
 Original Issue Date: August 15, 2004 Outstanding Interest: \$985,712
 Date of Maturity: December 15 2024
 Description: Bonds issued to fund the Town Center Renovation project. The project consisted of road rehabilitation, street lighting, and sidewalks. Financing is being provided from sales tax revenues generated within the Village. The debt is being retired by the Debt Service Fund.

- Corporate Purpose Bond Series of 2004B
 Original Issue Amount: \$2,500,000 Outstanding Principal: \$2,035,000
 Original Issue Date: August 15, 2004 Outstanding Interest: \$757,060
 Date of Maturity: December 15, 2024
 Description: Bonds issued to fund the Town Center Renovation project for the water & sewer infrastructure replacement. Financing is being provided from water & sewer revenues. The debt is being retired by the Water & Sewer Fund.

- Corporate Purpose Bond Series of 2006A
 Original Issue Amount: \$9,970,000 Outstanding Principal: \$8,810,000
 Original Issue Date: May 15, 2006 Outstanding Interest: \$3,609,413
 Date of Maturity: December 15, 2025
 Description: Bonds issued to provide funding for the Town Center Renovation project and construction of a new Village Hall. Financing is being provided from sales tax revenues generated within the Village. The debt is being retired by the Debt Service Fund.

- Corporate Purpose Bond Series of 2006B
 Original Issue Amount: \$1,585,000 Outstanding Principal: \$1,285,000
 Original Issue Date: May 15, 2006 Outstanding Interest: \$351,031
 Date of Maturity: December 15, 2020
 Description: Bonds issued to provide funding for the Town Center Renovation project. Financing is being provided from water and sewer revenues. The debt is being retired by the Water & Sewer Fund.

- Corporate Purpose Bond Series of 2007A
 Original Issue Amount: \$3,500,000 Outstanding Principal: \$3,250,000
 Original Issue Date: December 15, 2007 Outstanding Interest: \$1,404,056
 Date of Maturity: December 15, 2027
 Description: Bonds issued to provide funding for the construction of the new Village Hall. Financing is being provided from water and sewer revenues. The debt is being retired by the Water & Sewer Fund.

- Corporate Purpose Bond Series of 2007B
 Original Issue Amount: \$6,000,000 Outstanding Principal: \$5,575,000
 Original Issue Date: December 15, 2007 Outstanding Interest: \$2,326,900
 Date of Maturity: December 15, 2027
 Description: Bonds issued to provide funding for the reconstruction and widening of Douglas Road. Financing is being provided from MFT tax revenues and sales tax revenues. The debt is being retired by the Debt Service Fund.

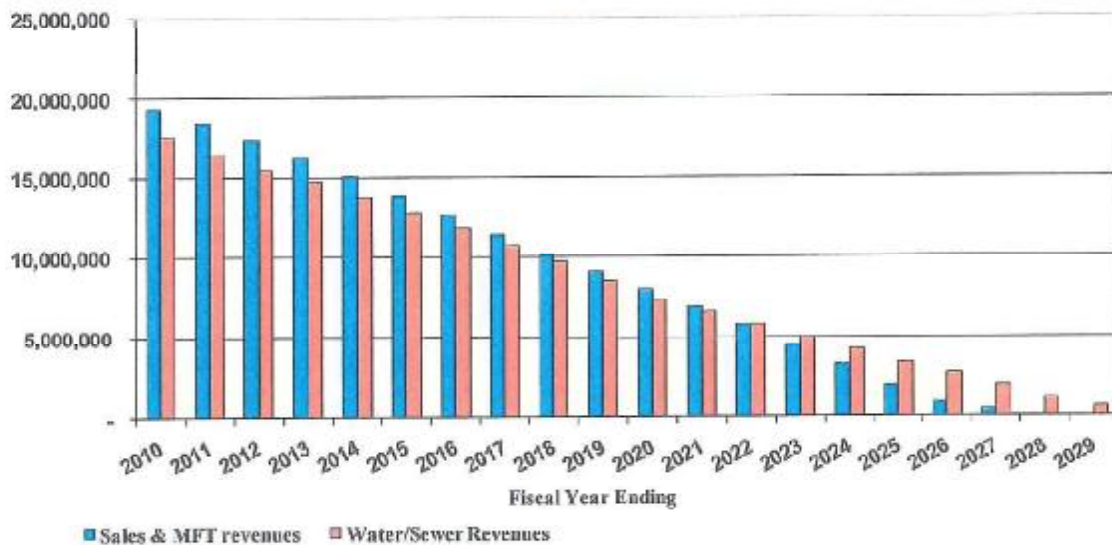
- Corporate Purpose Bond Series of 2009
 Original Issue Amount: \$9,015,000 Outstanding Principal: \$9,015,000
 Original Issue Date: August 15, 2009 Outstanding Interest: \$4,981,506
 Date of Maturity: December 15, 2029
 Description: Bonds issued to provide funding to complete the Douglas Road project and construct Well #11 and Water Tower. Financing is being provided from motor fuel tax revenues, sales tax revenues and water and sewer revenues. The debt is being retired by the Debt Service Fund (\$2,285,000) and the Water & Sewer Fund (\$6,730,000).

- IEPA Low Interest Loan
 Original Loan Amount: \$907,735 Outstanding Principal: \$391,420
 Loan Date: April 27, 1997 Outstanding Interest: \$43,738
 Date of Maturity: April 27, 2017
 Description: Loan acquired to convert sewerage treatment facility to a pump station. The loan is being paid from water and sewer revenues from the Water and Sewer Fund.

- IEPA Low Interest Loan
 Original Loan Amount: \$1,346,766 Outstanding Principal: \$1,078,943
 Loan Date: January 15, 2005 Outstanding Interest: \$221,567
 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.

The following chart shows a history/projection of the amount of outstanding debt supported by Sales/MFT revenues and outstanding debt supported by water and sewer revenues.

Debt Outstanding (Principal Only)



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. Of the \$3,702,380 in Bond principal and interest payments to be made in FY 2010/11, \$ 1,820,114 will be paid from general sales tax and motor fuel tax revenue and \$1,882,266 will be paid from water and sewer revenues.

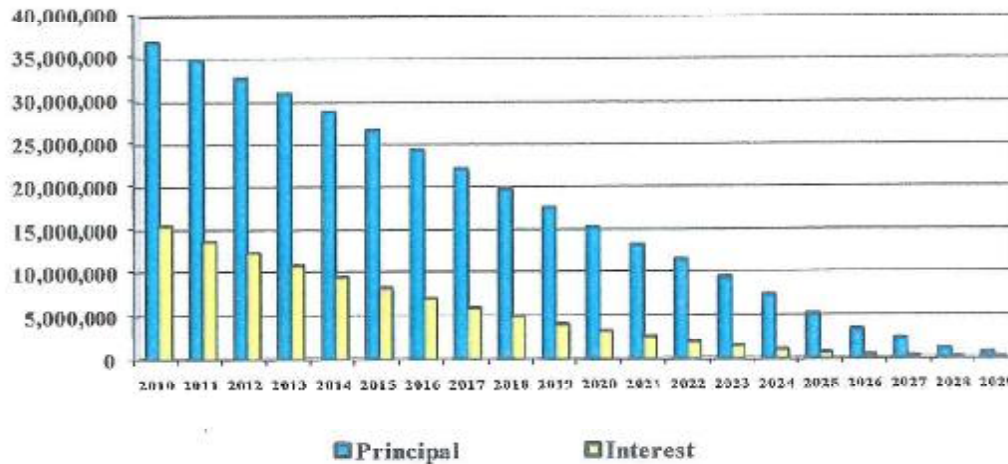
Summary of Debt Outstanding and Fiscal Year 2010-2011 Debt Service Requirements

Debt Issuance Name	Original Issue	Principal		Interest Due 10/11	Total Due 10/11
		Outstanding as Of May 1, 2010	Principal Due 10/11		
1997B (W/S system improvements)	4,400,000	875,000	425,000	43,750	468,750
2004 (refund portion of 99 Issues)	4,045,000	3,300,000	280,000	121,740	401,740
2004A (Town Center renovation)	3,300,000	2,665,000	135,000	108,359	243,359
2004B (Town Center)	2,500,000	2,035,000	100,000	82,913	182,913
2006A (Town Center & Village Hall)	9,970,000	8,810,000	410,000	365,275	795,275
2006B (Town Center)	1,585,000	1,285,000	100,000	54,861	154,861
2007A (Village Hall)	3,500,000	3,250,000	125,000	132,275	257,275
2007B (Douglas Road)	6,000,000	5,575,000	225,000	218,675	443,675
2009 (Douglas Road & Well #11)	9,015,000	9,015,000	240,000	514,412	754,412
Total Debt Service	44,315,000	36,830,000	2,040,000	1,862,380	3,702,380
1999 IEPA Loan #17-0783	907,735	391,420	51,221	10,944.61	62,165.36
2004 IEPA Loan #17-1445	1,346,766	1,078,943	60,100	26,600.27	86,700.69
	2,254,501	1,470,362	111,321	37,545	148,866
Total Debt and Loans	46,569,501	38,300,362	2,151,321	1,899,924	3,851,246

The Water and Sewer Fund is also responsible for repaying the IEPA loans. The principle and interest to be paid in FY 2010/2011 on these two loans totals \$148,866.

The following chart and table shows the total future annual principal and interest payments by year of maturity based on the Village's current outstanding debt issuances. The IEPA Loans are not included in this chart.

Total Future Debt Service Payments



Fiscal Year	Future Debt Service Payments		Total	Tax Rate*
	Principal	Interest		
2011	2,135,000	1,469,688	3,604,688	0.3876
2012	1,770,000	1,385,355	3,155,355	0.3393
2013	2,075,000	1,319,670	3,394,670	0.3650
2014	2,155,000	1,242,505	3,397,505	0.3653
2015	2,250,000	1,160,523	3,410,523	0.3667
2016	2,325,000	1,072,278	3,397,278	0.3653
2017	2,355,000	979,293	3,334,293	0.3585
2018	2,165,000	880,824	3,045,824	0.3275
2019	2,255,000	790,166	3,045,166	0.3274
2020	1,965,000	694,434	2,659,434	0.2860
2021	1,880,000	609,595	2,499,595	0.2688
2022	1,995,000	527,068	2,522,068	0.2712
2023	2,065,000	438,969	2,503,969	0.2692
2024	2,145,000	346,894	2,491,894	0.2679
2025	1,785,000	251,125	2,036,125	0.2189
2026	1,130,000	170,656	1,300,656	0.1399
2027	1,190,000	118,063	1,308,063	0.1407
2028	555,000	62,700	617,700	0.0664
2029	585,000	32,175	617,175	0.0664
	<u>34,790,000</u>	<u>13,551,978</u>	<u>48,341,978</u>	

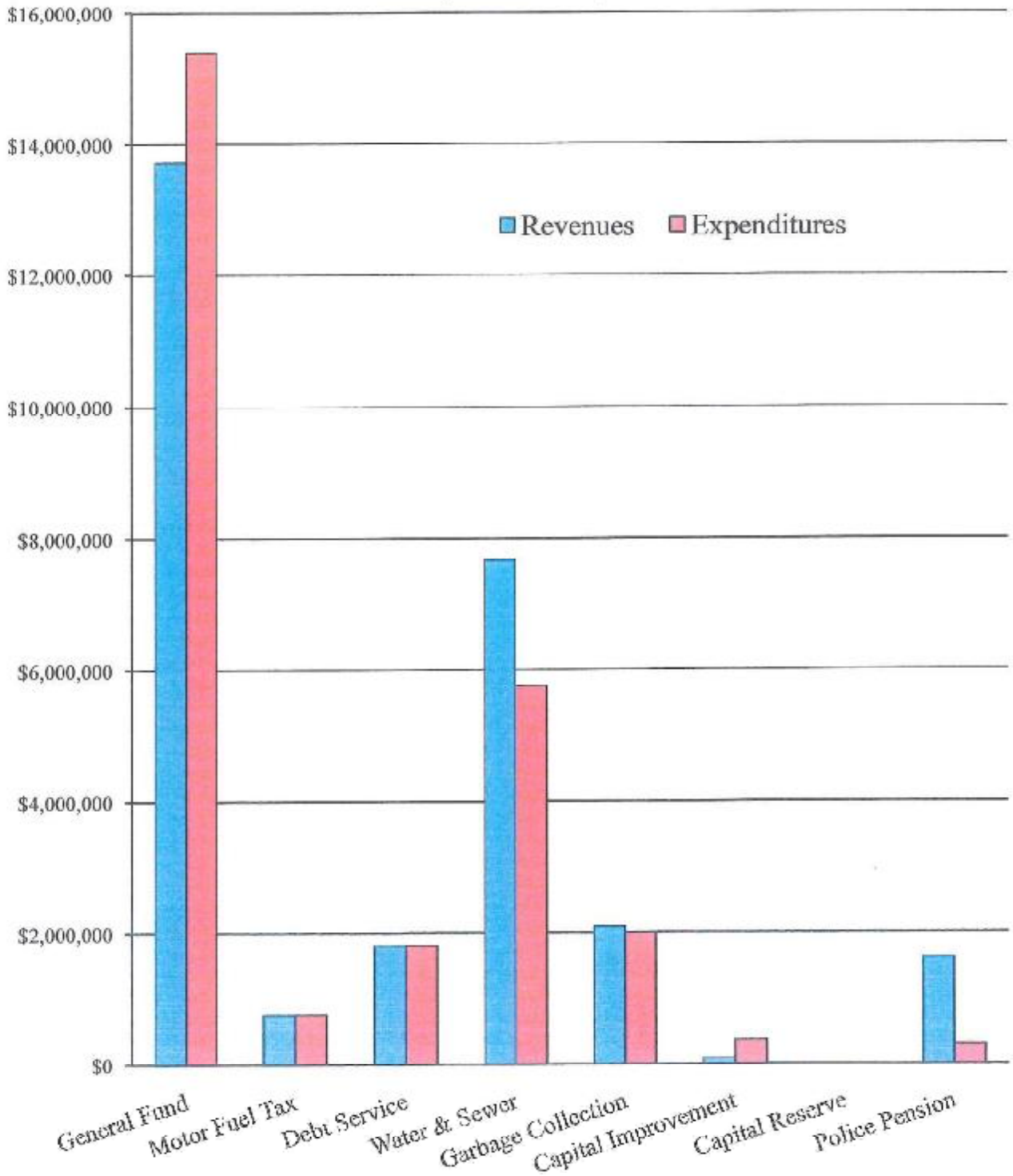
**Tax Rate based on 2009 estimated EAV

933,315,018

The Village's total annual debt service requirements for the Village's nine bond issues decline from the FY 2010/2011 amount of \$3.6 million to \$3.1 million for FY 2011/2012 and then average \$3.4 million for the next four fiscal years. The Village has abated the tax levies for all of these debt issuances each year in the past. However, if the pledged revenues are not sufficient to meet the annual debt service, these debt issuances if left on the property tax rolls would create the tax rates indicated in the chart. The Tax rates reflect the Village's desire to maintain a level debt service structure to avoid large variations year over year.

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Revenues and Expenditures by Fund



**VILLAGE OF OSWEGO
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Budget Year Comparison Summary - All Funds

Fund	Fiscal Year 2010/2011 Revenues	Fiscal Year 2010/2011 Expenditures	Fiscal Year 2010/2011 Difference
<u>Major Governmental Funds</u>			
General Fund	\$13,716,567	\$15,384,861	(\$1,668,294)
Capital Improvement Fund	86,000	306,213	(220,213)
Total Major Governmental Funds	13,802,567	15,691,074	(1,888,507)
<u>Non-Major Governmental Funds</u>			
Motor Fuel Tax Fund	762,500	762,500	0
Capital Reserve Fund	0	0	0
Debt Service Fund	1,821,894	1,821,894	0
Total Non Major Governmental Funds	2,584,394	2,584,394	0
<u>Proprietary Funds</u>			
<u>Enterprise Funds</u>			
Waterworks & Sewer Fund	7,674,197	5,754,363	1,919,834
Garbage Fund	2,095,500	2,000,000	95,500
Total Proprietary Funds	9,769,697	7,754,363	2,015,334
Total Operating Funds	26,156,658	26,029,831	126,827
<u>Non Operating Funds</u>			
<u>Fiduciary Funds</u>			
Police Officers' Pension Fund	1,628,700	304,863	1,323,837
Total Fiduciary Funds	1,628,700	304,863	1,323,837
Total Non Operating Funds	1,628,700	304,863	1,323,837
Total All Funds	\$27,785,358	\$26,334,694	\$1,450,664

**VILLAGE OF OSWEGO
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Summary of Fund Balances and Unrestricted Net Assets

FUND	Fiscal Year				
	Actual 2007/2008	Actual 2008/2009	Budget 2009/2010	Projected 2009/2010	Budget 2010/2011
GENERAL					
Beginning Fund Balance	5,087,147	5,262,022	4,938,468	4,938,468	4,788,551
Revenues	12,040,261	11,940,060	11,921,462	12,481,337	13,716,567
Expenditures	11,865,386	12,104,009	12,001,647	12,058,951	11,944,267
Change in Fund Balance	174,875	(163,949)	(80,185)	422,386	1,772,300
Other Financing Sources/(Uses)		(159,605)	(216,489)	(572,303)	(3,440,594)
Ending Fund Balance	5,262,022	4,938,468	4,641,794	4,788,551	3,120,257
MOTOR FUEL TAX					
Beginning Fund Balance	149,597	551,347	607,609	607,609	546,960
Revenues	647,965	702,932	766,316	1,008,600	762,500
Expenditures	246,215	646,670	787,249	1,069,249	762,500
Change in Fund Balance	401,750	56,262	(20,933)	(60,649)	0
Ending Fund Balance	551,347	607,609	586,676	546,960	546,960
DEBT SERVICE					
Beginning Fund Balance	1,303,846	28,958	15,167	15,167	14,588
Revenues	656,017	1,469,685	1,483,872	1,482,842	1,821,894
Expenditures	1,930,905	1,483,475	1,483,421	1,483,421	1,821,894
Change in Fund Balance	(1,274,888)	(13,790)	451	(579)	0
Ending Fund Balance	28,958	15,168	15,618	14,588	14,588
CAPITAL RESERVE					
Unrestricted Net Assets	0	875,560	543,887	543,887	32
Revenues	875,560	412,250	454,500	352,600	0
Expenses	0	743,923	684,020	896,455	0
Change in Unrestricted Net Assets	875,560	(331,673)	(229,520)	(543,855)	0
Unrestricted Net Assets	875,560	543,887	314,367	32	32
CAPITAL IMPROVEMENT FUND					
Beginning Fund Balance	6,849,780	6,349,185	1,288,203	1,288,203	220,213
Revenues	378,473	404,918	2,106,966	2,363,500	86,000
Expenditures	6,831,068	5,465,900	2,933,000	3,431,490	306,213
Change in Fund Balance	(6,452,595)	(5,060,982)	(826,034)	(1,067,990)	(220,213)
Other Financing Source/Use	5,952,000				
Ending Fund Balance	6,349,185	1,288,203	462,169	220,213	0
WATER & SEWER					
Unrestricted Net Assets	4,021,888	1,737,706	1,361,000	1,361,000	2,632,336
Revenues	6,790,870	5,443,379	5,093,412	12,054,292	7,674,197
Expenses	6,866,834	6,140,340	12,791,930	10,582,956	5,754,363
Change in Unrestricted Net Assets	(75,964)	(696,961)	(7,698,518)	1,471,336	1,919,834
Other Financing Source/Use	(2,208,218)	320,255	1,168,919	(200,000)	(4,578,000)
Unrestricted Net Assets	1,737,706	1,361,000	(5,168,599)	2,632,336	(25,830)

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

Summary of Fund Balances and Unrestricted Net Assets

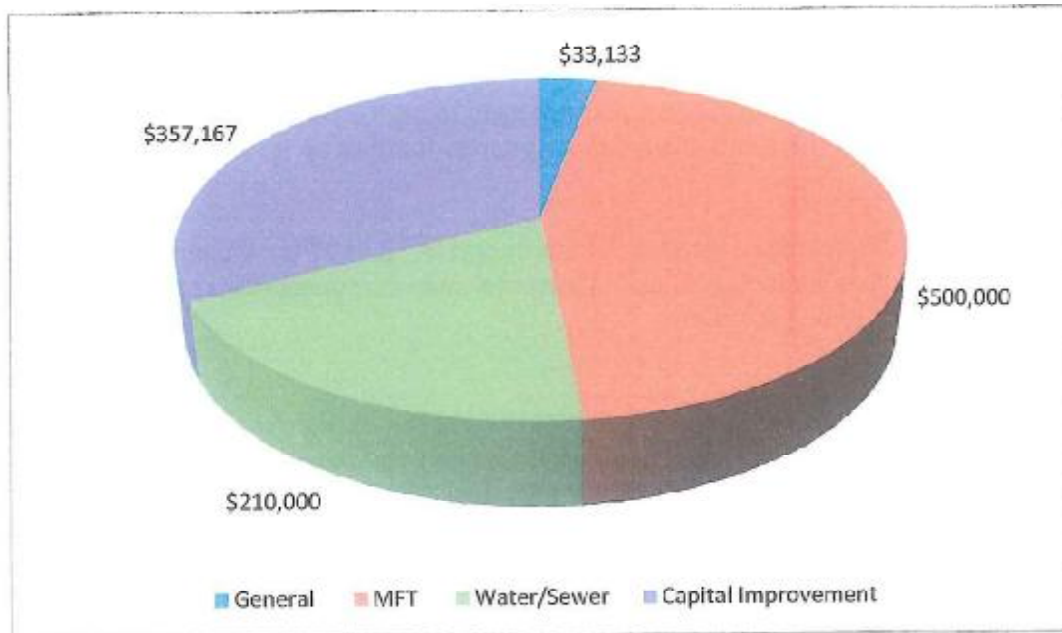
FUND	Fiscal Year				
	Actual 2007/2008	Actual 2008/2009	Budget 2009/2010	Projected 2009/2010	Budget 2010/2011
GARBAGE					
Unrestricted Net Assets	244,107	305,913	375,338	375,338	471,875
Revenues	1,737,426	2,052,357	2,095,412	2,096,537	2,095,500
Expenses	1,675,620	1,982,932	2,076,622	2,000,000	2,000,000
Change in Unrestricted Net Asset	61,806	69,425	18,790	96,537	95,500
Unrestricted Net Assets	305,913	375,338	394,128	471,875	567,375
POLICE PENSION					
Net Assets held in Trust	6,784,405	7,998,615	7,990,524	7,990,524	10,492,024
Additions	1,453,151	194,137	1,551,539	2,842,320	1,628,700
Deductions	238,941	202,228	285,643	340,820	304,863
Change in Net Assets	1,214,210	(8,091)	1,265,896	2,501,500	1,323,837
Ending Fund Balance	7,998,615	7,990,524	9,256,420	10,492,024	11,815,861
SUB TOTAL OF FUNDS Excludes Restricted Funds- MFT, Debt, Capital Reserve, Pension					
Beginning Fund Balance	16,202,922	13,654,826	7,963,009	7,963,009	8,112,975
Revenues	20,947,030	19,840,714	21,217,252	28,995,666	23,572,264
Expenditures	27,238,908	25,693,181	29,803,199	28,073,397	20,004,843
Change in Fund Balance	(6,291,878)	(5,852,467)	(8,585,947)	922,269	3,567,421
Other Financing Source/Use	3,743,782	160,650	952,430	(772,303)	(8,018,594)
Ending Fund Balance	13,654,826	7,963,009	329,492	8,112,975	3,661,802
TOTAL ALL FUNDS					
Beginning Fund Balance	24,440,770	23,109,306	17,120,196	17,120,196	19,166,579
Revenues	24,579,723	22,619,718	25,473,479	34,682,028	27,785,358
Expenditures	29,654,969	28,769,477	33,043,532	31,863,342	22,894,100
Change in Fund Balance	(5,075,246)	(6,149,759)	(7,570,053)	2,818,686	4,891,258
Other Financing Source/Use	3,743,782	160,650	952,430	(772,303)	(8,018,594)
Ending Fund Balance	23,109,306	17,120,197	10,502,573	19,166,579	16,039,243

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

Capital Improvement Summary-All Funds

Improvement Description	General Fund	Motor Fuel Tax Fund	Water/Sewer Fund	Capital Improvement Fund
Squad car purchase	\$33,133			
Annual road program		\$500,000		
System improvements			\$210,000	
Downtown parking lot				\$357,167
TOTAL	\$33,133	\$500,000	\$210,000	\$357,167

Capital Improvement Projects By Fund



**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

Major Capital Improvements

The Village's five year Capital Plan for Fiscal Year 2009/2010 detailed capital expenditures for the five year period of \$15.6, \$35.7, \$14.2, \$21.7 and \$17.2 million in each respective year (FY 2010-FY2014). However, because of the severity of the economic recession, the FY 2010 capital expenditure total for all Funds was only \$8.9 million. Approximately, \$6.7 million in planned expenditures were delayed or put off until funding becomes available. The FY 2011 Budget has only \$1.1 million included for capital expenditures of which \$0.3 million is funded from remaining grant revenues received in FY 2010. The Village Board has decided to delay all capital expenditures until such time as a funding source is identified to pay for the projects. The Board does not wish to increase the Village debt to move forward with some of the projects.

Staff will be updating the Village's Capital Plan during the summer of 2010 to present to the Village Board to prioritize the list of existing \$95.5 million capital expenditures and work on identifying sources of funding to move forward with the identified capital projects.

A brief description of the capital expenditures included in the FY 2011 Budget follows as well as the two Water and Sewer Fund infrastructure projects listed as on the immediate horizon.

General Fund

The only capital expenditure included in the Budget is \$33,133 for the purchase and transfer of equipment for a new police squad car. Three new cars were requested and are needed, but only one was approved to be purchased.

Motor Fuel Tax Fund

The annual capital expenditures charged to this Fund are for the **Annual Road Program**. The amount of work to be completed is dependent upon the amount of revenue expected to be received from the State of Illinois's Motor Fuel Tax. The Village has been attempting to spend \$0.5 million annually and rehabilitate as many miles of streets as the money will allow. \$0.5 million is in the FY 2011 Budget for road infrastructure improvements consisting of only milling and repaving existing roads. The roads are determined based on the Public Works departments rating condition of the streets, street usage and other local agencies factors.

Water and Sewer Fund

The only capital expense included in the FY 2011 Budget was \$0.2 million for maintenance of Well #6. The maintenance includes the removal and rehabilitation of the 18 year old pump and motor along with general well improvements.

Manhole Relining Program - This will be the fourth year for this program which consists of relining old manhole structures to seal the voids from water and debris. The Budget contains \$10,000 and will continue until all old structures are repaired.

Capital Improvement Fund

Grant money received in Fiscal Year 2010 in the amount of \$750,000 was to be use for the construction of additional surface parking in the downtown, installation of lighting, two lighted enhancer crosswalks, upgrade electrical panels for street lights, sidewalk replacement in the downtown and repainting of 200 parking stalls in the downtown. The FY 2011 Budget contains the balance of the grant money, \$357,167 to complete these various improvements for the downtown area.

For subsequent fiscal years, the amounts outlined above in the current Capital Plan will only be included in the Budget if funding can be identified. Staff will be working on funding sources in the summer of 2010 as stated earlier. Two projects are on the horizon, (within two years), and will need to be accomplished in conjunction with other infrastructure roadwork projects being completed by the State of Illinois.

Route #71 & Watermain Relocation

Route 71 will be converted from a two lane road to a five lane road with turn lanes as early as June, 2012. Approximately, two miles of roadway will be widened. The Village has an existing watermain in the right of way which must be relocated in conjunction with this road widening project. The estimated cost to relocate the watermain is \$3.5 million if the Village completes the work.

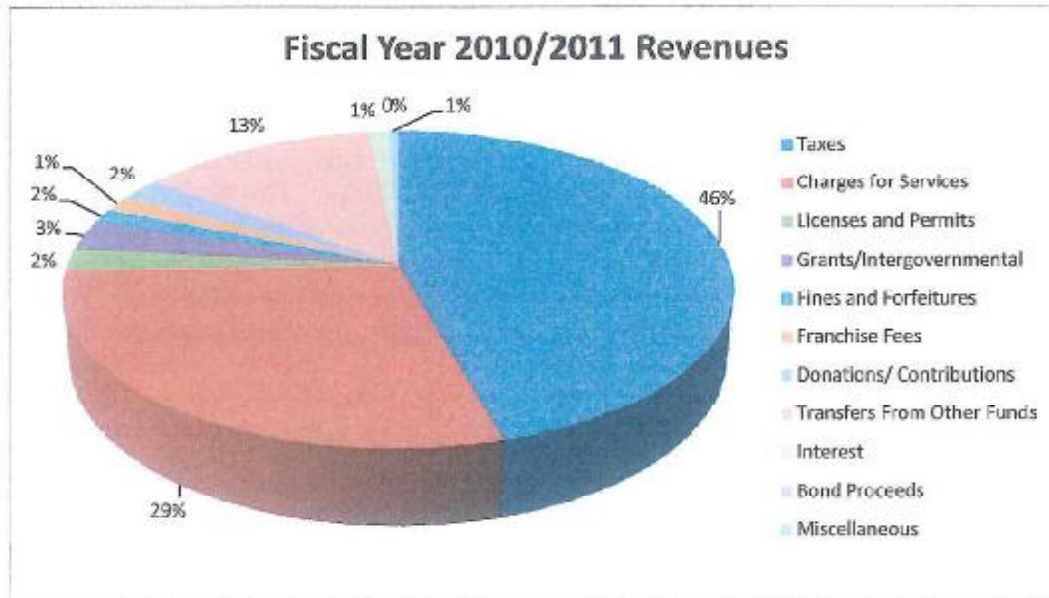
Paradise Parkway Loop

This project consists of connecting the South/East side of the Village water system with the North/West side of the system by installing 12" Watermain under the Orchard Road Bridge which crosses the Fox River on the southern edge of the Village. This project is estimated to cost \$2.0 million and would be best to be completed at the time of the Rt. 71 watermain relocation project. The loop would allow for the wells and water tower on the west side of the river to be connected with the wells and water towers on the east side of the river. This connection would provide for a failsafe if any of the Village wells were inoperable for a period of time.

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

REVENUES BY SOURCE - ALL FUNDS

REVENUES	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	CHANGE FY 11 BUDGET vs FY 10 BUDGET
Taxes	10,375,589	11,097,571	11,086,695	12,672,682	14.19%
Charges for Services	7,814,391	7,507,071	7,815,592	8,000,000	6.57%
Licenses and Permits	633,647	442,658	586,095	626,900	41.62%
Grants/Intergovernmental	867,436	813,016	821,846	810,000	-0.37%
Fines and Forfeitures	249,292	586,290	445,465	430,000	-26.66%
Franchise Fees	410,220	373,596	401,072	410,200	9.80%
Donations/ Contributions	541,721	401,469	417,341	649,728	61.84%
Transfers From Other Funds	2,503,505	1,775,758	2,244,551	3,703,094	108.54%
Interest	(796,954)	472,550	1,649,485	329,650	-30.24%
Bond Proceeds	0	2,000,000	8,958,187	0	-100.00%
Miscellaneous	20,926	3,500	255,699	153,104	4274.40%
TOTAL REVENUE	22,619,773	25,473,479	34,682,028	27,785,358	9.08%



**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

EXPENDITURES BY TYPE - ALL FUNDS

EXPENDITURES	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	CHANGE FY
					11 BUDGET vs FY 10 BUDGET
Personnel Services	7,899,644	8,024,162	7,950,436	7,671,355	-4.40%
Insurance and Benefits	2,978,842	3,200,691	3,271,608	3,436,032	7.35%
Professional Services	3,063,945	3,025,609	2,959,538	2,861,900	-5.41%
Contractual Services	2,713,356	2,708,385	2,835,259	2,845,888	5.08%
Communication	184,378	237,225	187,806	183,290	-22.74%
Professional Development	121,851	114,085	96,914	100,890	-11.57%
Operating Supplies	691,101	657,709	560,107	582,795	-11.39%
Capital Outlay	5,507,310	9,935,000	8,883,472	1,098,206	-88.95%
Transfers	2,488,504	1,710,657	2,044,007	3,703,094	116.47%
Debt Service	3,120,546	3,646,498	3,646,498	3,851,245	5.61%
TOTAL EXPENSES	28,769,477	33,260,021	32,435,645	26,334,694	-20.82%

Fiscal Year 2010/2011 Expenditures



**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

REVENUES - ALL FUNDS

FUND	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 BUDGET	CHANGE FY 11 BUDGET vs FY 10 BUDGET
General	11,940,060	11,921,462	12,481,337	13,716,567	15.06%
Motor Fuel Tax	702,932	766,316	1,008,600	762,500	-0.50%
Debt Service	1,469,685	1,483,872	1,482,842	1,821,894	22.78%
Capital Reserve	412,250	454,500	352,600	0	-100.00%
Capital Improvement	404,918	2,106,966	2,363,500	86,000	-95.92%
Water and Sewer	5,443,434	5,093,412	12,054,292	7,674,197	50.67%
Garbage Collection	2,052,357	2,095,412	2,096,537	2,095,500	0.00%
Police Pension	194,137	1,551,539	2,842,320	1,628,700	4.97%
TOTAL REVENUES	22,619,773	25,473,479	34,682,028	27,785,358	9.08%

FY 10/11 Water & Sewer Fund Budget Includes \$1,883,000 transfer from the General Fund

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

EXPENDITURES - ALL FUNDS

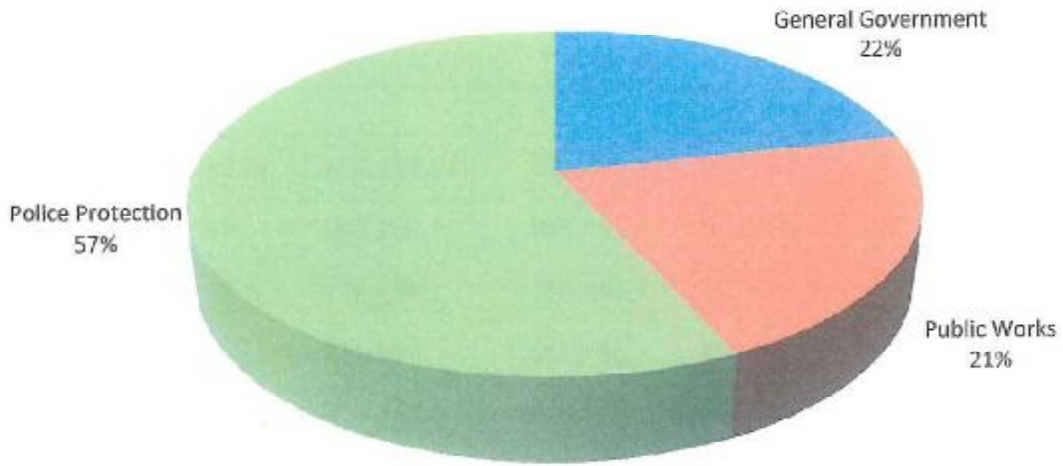
FUND	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 BUDGET	CHANGE FY 11 BUDGET vs FY 10 BUDGET
General	12,104,009	12,218,136	12,631,254	15,384,861	25.92%
Motor Fuel Tax	646,670	787,249	1,069,249	762,500	-3.14%
Debt Service	1,483,475	1,483,421	1,483,421	1,821,894	22.82%
Capital Reserve	743,923	684,020	896,455	0	-100.00%
Capital Improvement	5,465,900	2,933,000	3,431,490	306,213	-89.56%
Water and Sewer	6,140,340	12,791,930	10,582,956	5,754,363	-55.02%
Garbage Collection	1,982,932	2,076,622	2,000,000	2,000,000	-3.69%
Police Pension	202,228	285,643	340,820	304,863	6.73%
TOTAL EXPENSES	28,769,477	33,260,021	32,435,645	26,334,694	-20.82%

FY 10/11 General Fund Budget includes \$1,883,000 transfer to the Water & Sewer Fund

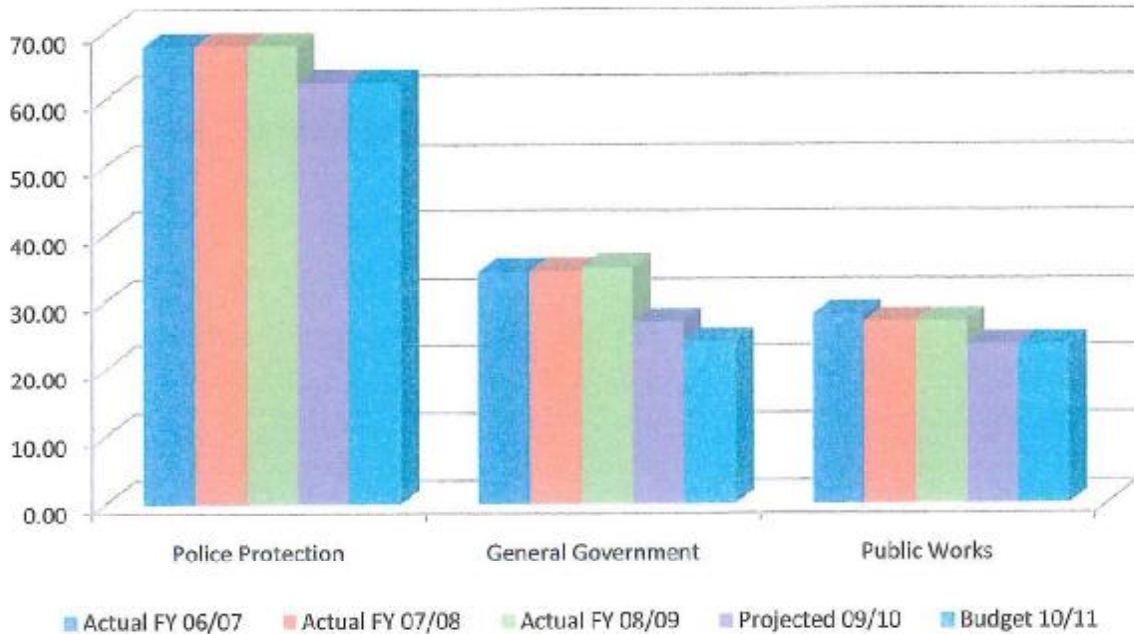
VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2010/2011

Summary/History of Staffing by Function

Summary of Staffing by Function



Five-Year History of Staffing by Function



**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

Summary of Staffing by Full-Time Equivalents (FTE)

	Actual FY 07/08	Actual FY 08/09	Budget FY 09/10	Projected FY 09/10	Budget FY 10/11
<u>Village Clerk</u>					
Village Clerk	1.00	1.00	1.00	1.00	1.00
Assistant to the Village Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00	3.00
<u>Corporate</u>					
Village Administrator	1.00	1.00	1.00	1.00	1.00
Executive Assistant to the Village Administrator	1.00	1.00	1.00	1.00	1.00
Resident Service Manager	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	1.00	0.00	1.00	1.00	1.00
Receptionist	1.00	2.00	1.00	0.00	0.00
Utility Billing Coordinator	1.00	1.00	1.00	1.00	1.00
Utility Billing/Administrative Assistant	0.00	0.00	0.50	0.00	0.00
Facilities Technician	1.00	0.00	0.00	0.00	0.00
Human Resources Director	1.00	1.00	1.00	1.00	1.00
Human Resources Generalist	1.00	1.00	1.00	1.00	1.00
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	0.00	1.00	1.00	1.00	1.00
Community Relations Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant (Comm. Relations)	0.50	0.50	0.50	0.00	0.00
Total	13.50	13.50	14.00	12.00	11.00
<u>Community Development</u>					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Project Coordinator	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	0.00	0.00	0.00	0.00
Staff Planner	2.00	3.00	3.00	2.00	1.00
Mapping Technician	1.00	1.00	1.00	1.00	1.00
Total	6.00	6.00	6.00	5.00	4.00
<u>Building & Zoning</u>					
Building & Zoning Manager	1.00	1.00	1.00	1.00	1.00
Chief Building Inspector	1.00	1.00	1.00	1.00	1.00
Senior Building Inspector	1.00	0.00	0.00	0.00	0.00
Building Inspector	2.00	3.00	3.00	1.00	1.00
Plumbing Inspector	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	2.00	2.00	2.00	1.00	1.00
Permit Coordinator	0.00	1.00	1.00	1.00	1.00
Project Coordinator	0.00	0.00	1.00	1.00	0.00
Building & Zoning Assistant	3.00	2.00	1.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	0.00	0.00
Total	12.00	12.00	12.00	7.00	6.00

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

Summary of Staffing by Full-Time Equivalents (FTE)

	Actual FY 07/08	Actual FY 08/09	Budget FY 09/10	Projected FY 09/10	Budget FY 10/11
<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
Captain	3.00	3.00	3.00	3.00	3.00
Sergeants	8.00	8.00	8.00	8.00	8.00
Patrol Officers	41.00	41.00	41.00	37.00	37.00
Community Service Officers	3.00	3.00	3.00	3.00	3.00
Administrative Assistants	3.00	3.00	3.00	2.00	2.00
CALEA Manger/Evidence Tech.	1.00	1.00	1.00	1.00	1.00
Records Supervisor	1.00	1.00	1.00	1.00	1.00
Receptionist	5.00	5.00	5.00	5.00	5.00
Police Cadet	1.00	1.00	1.00	0.50	0.50
Police Department Grand Total	68.00	68.00	68.00	62.50	62.50
Sworn Personnel	53.00	53.00	53.00	49.00	49.00
<u>Public Works Department</u>					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Public Works Assistant Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.50	1.50	1.50	1.50	1.50
Inspector Superintendent	1.00	1.00	1.00	1.00	1.00
Inspector	2.00	1.00	1.00	0.00	0.00
Operations Superintendent	3.00	3.00	3.00	3.00	3.00
Operations Supervisor	0.00	3.00	3.00	3.00	3.00
Technicians I	12.00	12.00	10.00	8.00	8.00
Technicians II	6.00	3.00	5.00	5.00	5.00
Facilities Tech.	0.50	0.50	0.50	0.00	0.00
Total	28.00	27.00	27.00	23.50	23.50
<u>Village Summary</u>					
Village President, Trustees, Clerk's Depart	3.00	3.00	3.00	3.00	3.00
Corporate	13.50	13.50	14.00	12.00	11.00
Community Development	6.00	6.00	6.00	5.00	4.00
Building and Zoning	12.00	12.00	12.00	7.00	6.00
Police Department	68.00	68.00	68.00	62.50	62.50
Public Works Department	28.00	27.00	27.00	23.50	23.50
Total Village Full-Time Equivalent Positions	130.50	129.50	130.00	113.00	110.00

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

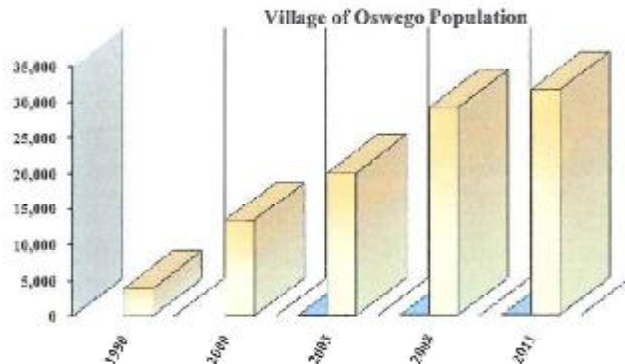
Summary of Staffing by Full-Time Equivalents (FTE)

	Actual FY 07/08	Actual FY 08/09	Budget FY 09/10	Projected FY 09/10	Budget FY 10/11
<u>Reconciliation of FTE's to Number of Employees</u>					
Total Full-Time Employees					
Village President, Trustees, Clerk's Depart	3.00	3.00	3.00	3.00	3.00
Corporate	13.00	13.00	13.00	12.00	11.00
Community Development	6.00	6.00	6.00	5.00	4.00
Building & Zoning	12.00	12.00	12.00	7.00	6.00
Police Department	64.00	64.00	64.00	59.00	59.00
Public Works Department	27.00	26.00	26.00	23.00	23.00
Total Full-Time Employees	125.00	124.00	124.00	109.00	106.00
Total Part-Time Employees					
Village President, Trustees, Clerk's Depart	0.00	0.00	0.00	0.00	0.00
Corporate	1.00	1.00	2.00	0.00	0.00
Community Development	0.00	0.00	0.00	0.00	0.00
Building & Zoning	0.00	0.00	0.00	0.00	0.00
Police Department	8.00	8.00	8.00	7.00	7.00
Public Works Department	2.00	2.00	2.00	1.00	1.00
Total Part-Time Employees	11.00	11.00	12.00	8.00	8.00
(Equates to Full-Time Equivalents)	5.50	5.50	6.00	4.00	4.00
Total Staffing by Full-Time Equivalents	130.50	129.50	130.00	113.00	110.00

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011
Trends**

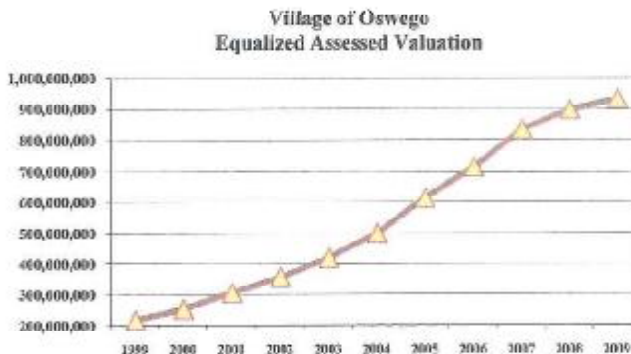
Year	Population
1990	3,876
2000	13,326
2005 *	19,956
2008 *	29,012
2011 **	31,504

* Special Census **Projection



Over the past 20 years the Village of Oswego population has grown to exceed 30,000 residents. The greatest growth and development expansion for Oswego took place between 2000 and 2008 when the Village's population increased by over 117%. Oswego's population is expected to continue to grow reaching an estimated 50,000 by the year 2030.

Levy Year	EAV
1999	218,325,092
2000	254,233,182
2001	306,863,298
2002	357,730,531
2003	419,786,321
2004	500,191,704
2005	615,025,070
2006	715,294,792
2007	835,403,862
2008	897,802,932
2009	933,315,018



The Village of Oswego's total property Equalized Assessed Valuation (EAV) has increased at an average rate of 15.3% for the past ten years. Tax levy year 2005 was the largest single year increase of 23%. The calendar year 2009 EAV increased 3.9%. Annual increases in EAV are anticipated to remain above 4% in subsequent years.

Total Village Property Tax Collections

Levy Year	Property Tax Collections	% Change
1999	\$ 621,827	
2000	\$ 689,169	10.83%
2001	\$ 742,815	7.78%
2002	\$ 805,993	8.51%
2003	\$ 875,573	8.63%
2004	\$ 957,286	9.33%
2005	\$ 1,008,124	5.31%
2006	\$ 1,149,608	14.03%
2007	\$ 1,258,277	9.45%
2008	\$ 1,249,460	-0.70%



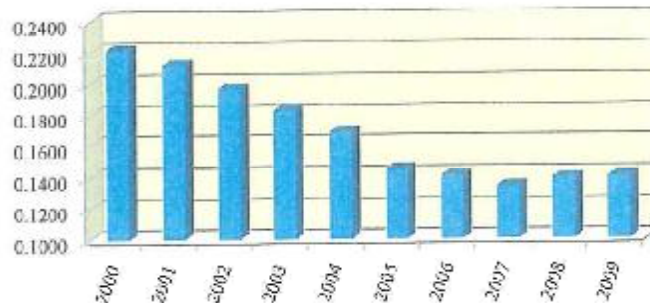
The Village's property tax collection consists of taxes levied for general corporate use, municipal employee's pensions, and police officers pensions. Collections for levy year 2006 increased 14% compared to the 2005 levy collections because of increased levy amounts for pensions and operating costs. Collections from the 2007 levy increased 9.5% to provide funding for increased pension costs and operations. The 2008 levy collections decreased slightly compared to the 2007 levy.

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011
Trends**

Total Village Property Tax Rate

Levy Year	Tax Rate	% Change
1999	0.2484	
2000	0.2214	-10.87%
2001	0.2118	-4.34%
2002	0.1967	-7.13%
2003	0.1832	-6.86%
2004	0.1682	-8.19%
2005	0.1439	-14.45%
2006	0.1404	-2.43%
2007	0.1335	-4.91%
2008	0.1393	4.34%
2009	** 0.1399	0.46%

Village of Oswego Tax Rate



**estimated

The Village of Oswego provides services to citizens within the Village's corporate boundaries. Some of the quality services provided are: police protection, water and sewer service, and street and sanitation. Operating costs for these services are funded annually from property taxes. For the 2009 tax levy year, the Village of Oswego's rate is projected to be 0.1399. The Village property tax rate has averaged 0.1677 over the past ten years.

Police Protection Service Costs

Fiscal Year	Operating Cost	Resident Cost
2004	\$ 3,822,043	286.81
2005	\$ 4,213,471	211.14
2006	\$ 5,256,773	263.42
2007	\$ 5,897,271	295.51
2008	\$ 7,110,063	356.29
2009	\$ 7,121,774	245.48
2010	* \$ 7,146,866	246.34
2011	* \$ 7,767,657	246.56

Police Protection Cost per Resident



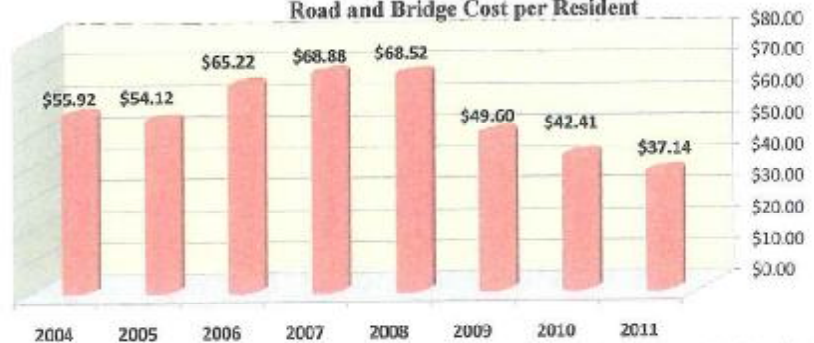
* projected

The police protection costs per resident increased \$141 from FY 07 to FY 08 due to the department expenditures increasing a total of \$1,660,389 across all expenditure categories. The Village's population was certified at 29,012 (an increase of 9,056) in 2009 and is the reason per resident costs declined in FY 09. Per resident costs are budgeted to increase less than \$0.25 cents for Fiscal Year 10/11 because of reductions in personnel and holding the line on all other expenditures.

Road and Bridge Service Costs

Fiscal Year	Operating Cost	Resident Cost
2004	\$ 745,176	55.92
2005	\$ 1,080,022	54.12
2006	\$ 1,301,598	65.22
2007	\$ 1,374,483	68.88
2008	\$ 1,367,463	68.52
2009	\$ 1,438,984	49.60
2010	* \$ 1,230,277	42.41
2011	* \$ 1,170,007	37.14

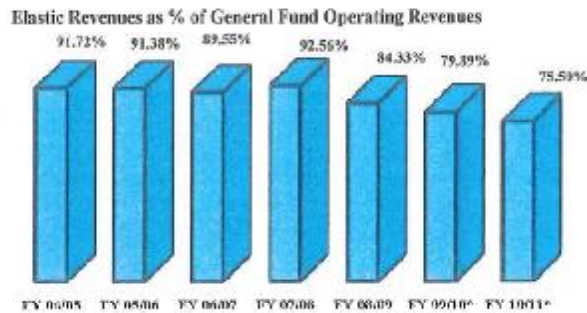
Road and Bridge Cost per Resident



* projected

The Road and Bridge costs per resident increased annually peaking in FY 2007 and have been declining since. The reduction in FY 2009 was due to the Village population increase. The decreases since FY 2009 are due to the staffing reductions implemented in FY 2010 and an overall reduction in operating costs throughout the road and bridge department. As the Village continues to delay infrastructure improvements, expectations are for the per resident costs to increase dramatically in subsequent years when repairs will have to be completed.

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011
Trends**



* indicates projected total revenues

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 pushes up revenue yield, 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 becomes more vulnerable because inflation pushes up the price of services but not the yields of new revenues.

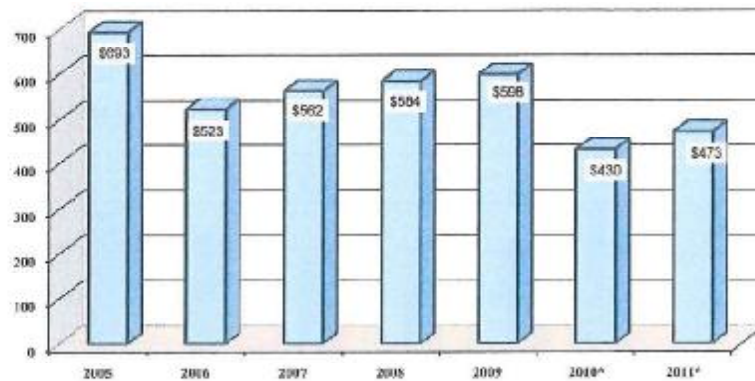
Trend Analysis

As the graph indicates, the Village's general fund sources of operating revenue are mainly elastic in nature. The percentage of elastic revenues peaked in FY 2007/08 at 93% of general operating revenues. The percentage of elastic revenues declined to a low of 80% of general operating revenues in FY 09/10, an 11% decline. This should have been expected due to decline in the global economy. Once, the economy begins to accelerate, the percentage of elastic revenues should return to the 90% levels. The Village would benefit from implementing more non-elastic revenue sources if possible to reduce the volatility in total revenues during economic downturns.

General Fund Operating Revenue per Resident

Fiscal Year	Operating Revenue
2005	\$ 9,240,485
2006	\$ 10,431,201
2007	\$ 11,220,612
2008	\$ 11,644,688
2009	\$ 11,940,060
2010*	\$ 12,484,603
2011*	\$ 13,716,567

* Projected



Indicator Description

The graph above displays general fund operating revenue per resident. In Fiscal Years 2005 to 2008 revenues per resident are calculated using the Village population of 19,956 and subsequent fiscal years use the special census population of 29,012. As the Village's population increases, it is expected the cost of services will need to increase proportionately. Decreasing per resident revenues may indicate the Village may not be able to maintain existing service levels unless new revenue sources are identified.

Trend Analysis

As illustrated above, the Village's revenue per resident decreased \$170/resident in FY 2006 due to the Village population increasing 6,630 residents. As expected, operating costs increased each subsequent year until the new population count of 29,012 was used in FY 2010 creating a low of \$430/resident. The Village implemented a new Home Rule Sales tax in FY 2011 increasing the per resident revenue amount to \$473 per resident. If revenues continue to increase, the Village may be able to sustain the current service levels provided to residents.

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011
Trends**

<u>Fiscal Year</u>	<u>Operating Expenditures</u>
2004	\$ 6,984,807
2005	\$ 8,316,616
2006	\$ 9,420,037
2007	\$ 10,516,391
2008	\$ 11,515,386
2009	\$ 12,104,014
2010*	\$ 12,314,434
2011*	\$ 13,501,870

* Projected



Expenditures do not include Capital Improvements

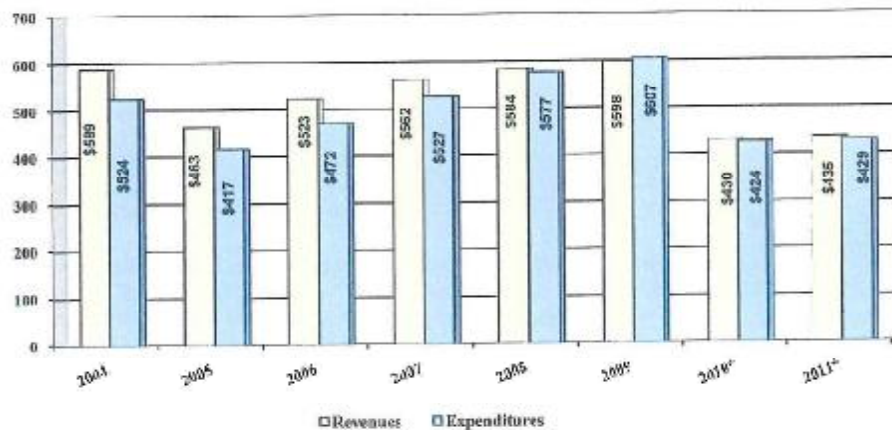
Indicator Description

The graph shows operating expenditures for the general fund per Village of Oswego resident. In fiscal year 2004, revenues per resident are calculated using the 2000 U.S. Census Bureau census count of 13,326 for the Village of Oswego. In fiscal years 2005-2008, the 2005 special census count increased the population to 19,956. Another special census was completed in 2008 and the Village population was recertified in 2009 at 29,012. For fiscal year 2011, staff is estimating the Village's population to be 31,504. Changes in expenditures per resident fluctuate as expenditures and population changes. If the population remains constant and expenditures continue to increase the cost per resident will increase indicating the need for greater operating revenues. If expenditures remain constant and population increases, the expenditure cost per resident will decline which could suggest the current level of expenditures is not sufficient to provide the same level of services to the residents.

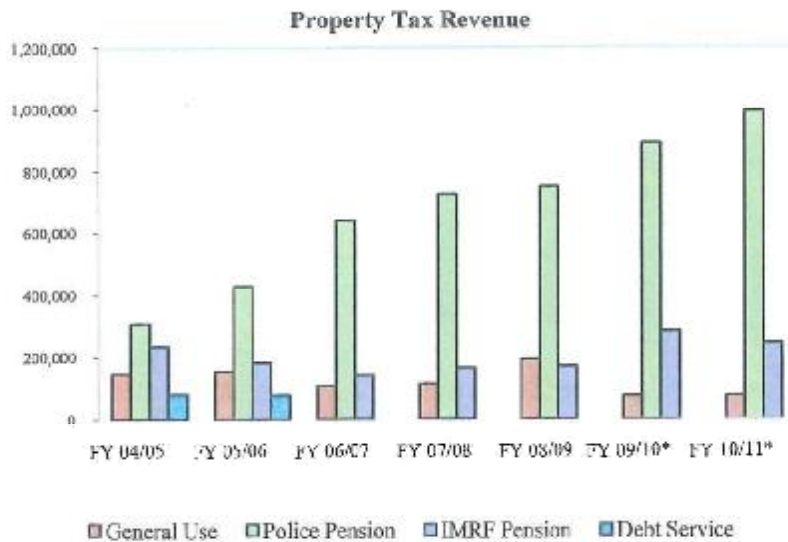
Trend Analysis

As shown in the graph above, operating expenditures per resident peaked in FY 2008 at \$577/resident. The FY 2011 budget details a per resident cost of \$429. During 2009, the Village reduced operating expenditures through eliminating personnel and proposing cost reductions for subsequent years. It is yet to be determined what the cost per resident needs to be to provide services for the new population of 31,000.

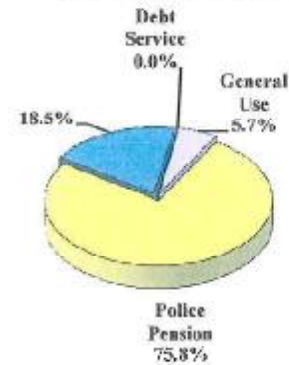
Comparison of General Fund Revenue & Expenditures per Resident



General fund revenues per resident exceeded expenditures per resident through FY 2007/08 increasing the city's reserve funds. In FY 2009, expenditures exceeded revenues causing the reserve balances to be utilized to maintain service levels. Expenditure reductions are projected to allow the revenues to exceed expenditures for fiscal years 2010 and 2011. Reserve balances may be replenished if the trend can continue into the future.



% of Property Tax Revenue
Fiscal Year 2010/2011



Description

The Village levies a property tax for general purposes based on the assessed valuation of each property. 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 2009 for calendar year 2009 will be collected between June 2010 and January 2011 and finance FY 10/11. The levy on the tax bill includes the taxes levied to fund: General Use, the Village (IMRF) and Police Pensions, and Debt Service (when levied). All property tax collections are recorded as revenue in the General Fund when received except for collections for Debt Service which would be recorded directly in the Debt Service Fund. The taxes levied for the Police Pension are expensed in the General Fund and recorded as Employer contributions in the Police Pension Fund.

Analysis and Trends

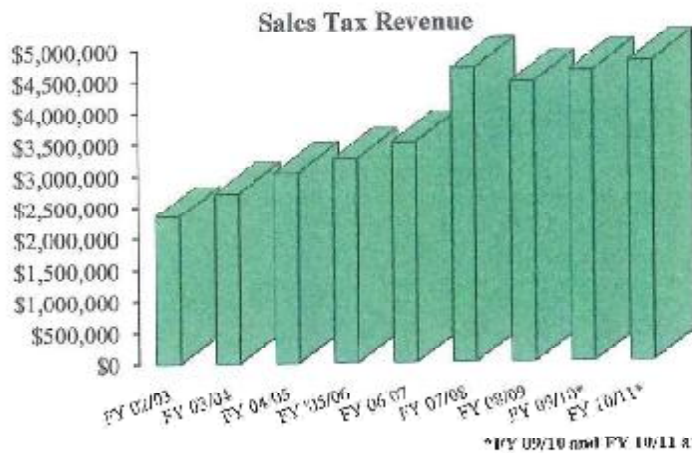
The amount of property tax levied has increased annually since fiscal year 2005 and will continue to be increased in subsequent fiscal years to sustain Village operations. Increases in general operating costs, personnel salary/wage increases, contributions to pension funds and decreasing revenue from other sources have contributed to a greater reliance on property tax revenues. The bar chart above shows that general use revenue has decreased since FY 05 while the amount contributed to the Police pension Fund has steadily increased. The Village may need to begin increasing property taxes for general use if other revenue sources do not increase and the State of Illinois adopts legislation reducing the amount distributed to the Village from State shared revenue taxes (i.e. income tax).

Fiscal Year	General Use	Police Pension	IMRF Pension	Debt Service	General Use % of Total
2004/05	146,000	309,293	233,000	79,725	19.0%
2005/06	152,250	428,286	183,000	76,575	18.1%
2006/07	104,713	638,206	141,002	0	11.8%
2007/08	111,368	726,606	165,432	0	11.1%
2008/09	191,433	752,163	171,259	0	17.2%
2009/10*	75,357	890,070	284,335	0	6.0%
2010/11*	74,157	990,650	241,270	0	5.7%

* Projected

**Village of Oswego
General Fund**

Sales Tax Revenue



Fiscal Year	Sales Tax Revenue	Percent Change
2002/03	2,357,665	
2003/04	2,723,305	15.5%
2004/05	3,039,574	11.6%
2005/06	3,254,904	7.1%
2006/07	3,514,246	8.0%
2007/08	4,697,952	33.7%
2008/09	4,469,957	-4.9%
2009/10*	4,650,000	4.0%
2010/11*	4,789,922	3.0%

*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 1.00% 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 current total sales tax rate for the Village is 7.25%.

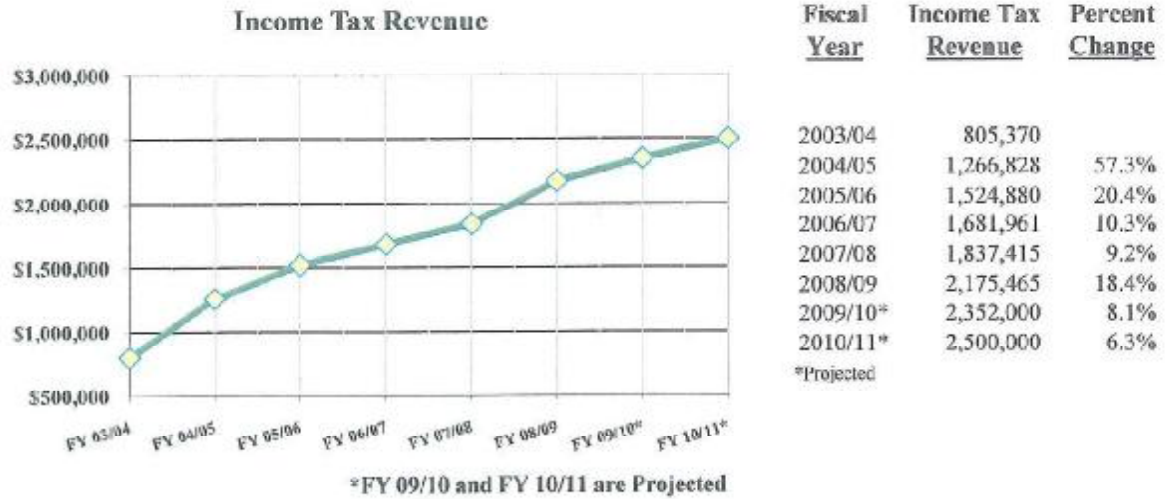
Analysis and Trends

Changes in sales tax revenue received by the Village are directly related to the dollar value of sales made within the Village limits. The Village's sales tax revenue comes from a variety of business types described in the table below. Sales tax revenue has been increasing annually for the Village due to the expansion of new retail developments locating within the village because of community growth. As indicated below, the foundation of the Village's sales tax receipts come from the sale of General merchandise and auto/filling station categories. Awareness of what percentage certain retail goods constitutes of the whole can provide Village officials with some sense of the diversity of the sales tax base and how well that diversity can withstand economic slow downs. Village officials may also utilize this data to determine what new retail would benefit the community more than others. The diversification and non-reliance on specific business types provides stability as businesses start and end, and as fluctuations in economic cycles occur.

Category	2005		2006		2007		2008		2009	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	427,467	12.6%	543,782	12.4%	835,823	18.2%	1,026,304	21.8%	1,017,002	21.6%
Food	687,128	20.3%	687,390	15.7%	626,897	13.6%	469,987	10.0%	608,638	13.0%
Drinking & Eating Places	281,626	8.3%	366,868	8.4%	388,960	8.5%	418,317	8.9%	543,990	11.6%
Apparel	42,128	1.2%	53,429	1.2%	182,697	4.0%	203,385	4.3%	200,655	4.3%
Furniture & Fixtures	36,501	1.1%	49,469	1.1%	251,549	5.5%	310,674	6.6%	260,491	5.5%
Lumber, Bldg, Hardware	555,657	16.4%	407,660	9.3%	432,350	9.4%	366,169	7.8%	302,034	6.4%
Auto & Filling Stations	569,694	16.8%	591,150	13.5%	869,332	18.9%	1,033,223	22.0%	1,004,753	21.4%
Drugs & Misc Retail	356,124	10.5%	403,805	9.2%	469,358	10.2%	489,005	10.4%	501,300	10.7%
Agriculture & All Others	245,646	7.3%	204,769	6.0%	305,607	6.6%	258,909	5.5%	184,054	3.9%
Manufacturers	12,687	0.4%	15,849	0.4%	20,973	0.5%	24,764	0.5%	76,516	1.6%
Total	3,215,638	95.0%	3,384,169	77.18%	4,384,546	95.30%	4,600,737	97.90%	4,699,432	100.00%

**Village of Oswego
General Fund**

Income Tax Revenue

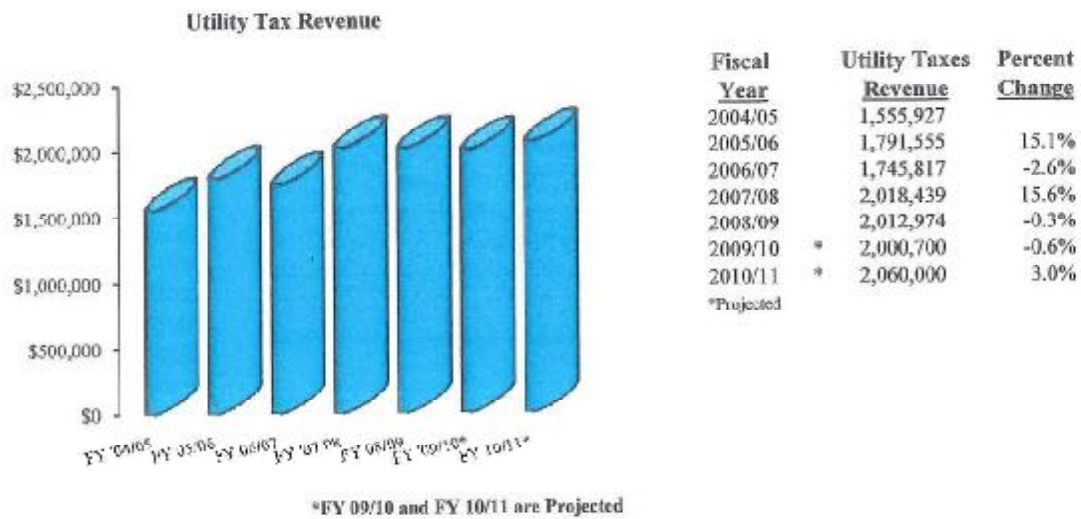


Description

The State of Illinois currently has an income tax rate of 3% for individuals, trusts and estates and 4.8% for corporations. Of the total net income tax collections received by the State, 1/10th 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.

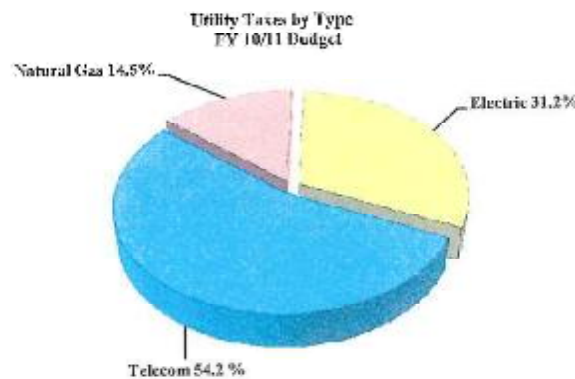
Analysis and Trends

The Village's share of income tax revenue continues to increase annually because of the growth experienced in the community over the past ten years. Income tax receipts have increased on average 18.6% annually since fiscal year 2004. The Village was fortunate to experience growth in this state shared revenue source even with the economic downturn over the past few years. The special census completed by the Village allowed greater distributions to be received by the Village because of the increase in population. Income tax receipts have begun to level off and may decline if the State of Illinois reduces the share of this revenue remitted to local governments.



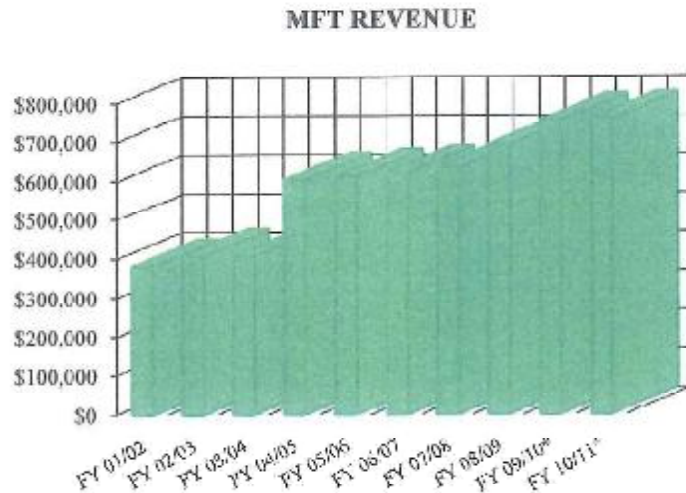
Description

The Village taxes the use of three utilities: natural gas, electricity, and telecommunications. The rates for each tax are: .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. The use tax on natural gas and electricity are based on usage and the 3% tax on natural gas and 6% tax on telecommunications are based on gross charges. Payments for the taxes on natural gas and electricity are made directly to the Village every month by the utility companies; Nicor for natural gas and Exceolon, 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 were increasing annually through Fiscal Year 2009 because of telecommunication providers passing on cost increases for operations and because of the growth in new residents. Natural gas usage and electric usage will fluctuate from year to year based on the price of the commodity and on individual usage. With the onset of more and more efficient appliances being installed in homes and businesses, the revenue received from the tax on natural gas and electric may well stabilize and even decrease in years to come. Telecom revenues have also began to level off as of Fiscal Year 2010. It is anticipated the revenue from utility taxes may only show minimal annual increases in subsequent years.



*FY 08/09 through FY 10/11 are Projected

Fiscal Year	Total MFT Allotment	Percent Change
2001/02	381,105	
2002/03	407,773	7.0%
2003/04	406,742	-0.3%
2004/05	604,118	48.5%
2005/06	612,750	1.4%
2006/07	621,730	1.5%
2007/08	635,580	2.2%
2008/09	693,600	9.1%
2009/10*	755,000	8.9%
2010/11*	760,000	0.7%

*Projected

Description

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

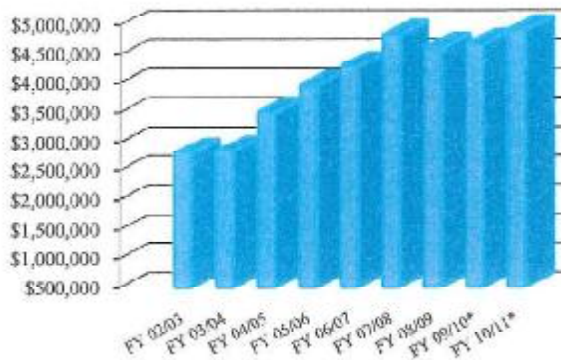
Analysis and Trends

Motor Fuel Tax revenues have increased over the last ten years from an annual amount of \$381,000 to the projected amount for FY 2010/11 of \$760,000. This revenue source is one of the state shared revenues distributed on a per capita basis. The Village population increases over the past ten years has allowed the Village to receive a greater share of this revenue. You can see when the population changes occurred by viewing the chart. Except for the population changes, annual revenue remains relatively the same year over year. As more drivers in the State turn to greater conservation measures, this revenue source may also show declines in subsequent years. The Village is projecting a small reduction in revenue to be received in Fiscal Year 2010/2011 compared to the current fiscal year.

**Village of Oswego
Water and Sewer Fund**

Water & Sewer Revenue

Charges for Service Revenue



<u>Fiscal Year</u>	<u>Charges for Service</u>	<u>Percent Change</u>
2002/03	2,806,003	
2003/04	2,840,290	1.2%
2004/05	3,501,031	23.3%
2005/06	3,955,995	13.0%
2006/07	4,282,511	8.3%
2007/08	4,817,086	12.5%
2008/09	4,598,924	-4.5%
2009/10*	4,662,300	1.4%
2010/11*	4,901,300	5.1%

*FY 09/10 and FY 10/11 are Projected

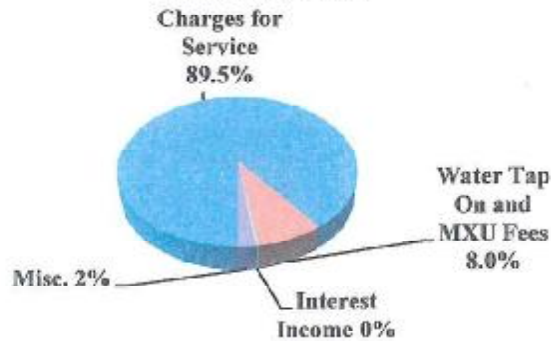
Description

Water service charges represent 90% of all Water and Sewer Fund revenue. Water customers are billed bi-monthly for water and sewer services used at the current rate of \$2.83 for every 100 cubic feet of water used (\$3.03 beginning July 2010) and \$1.28 per 100 cubic feet of water used 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, five 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 system.

Water and Sewer Fund Revenue

FY 10/11

Revenues by Source



Analysis and Trends

Water and sewer usage fees account for 90% of all the revenues received to be used for maintaining and operating the water and sewer system. The Village experienced annual increases in water and sewer fees revenues up through FY 08 due to new resident growth within the Village. FY 09 had a 4.5% decrease in usage but FY 10 is projected to have a 1.4% increase in usage. FY 11 revenues will increase 5.1% due to a rate increase of \$0.20 beginning in July 2010. Expenses continue to increase and the current revenues are not sufficient to support the operating, capital, and debt service costs. The Village is analyzing various methods to increase revenues to support the on-going operations of the system.

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**Village of Oswego
Annual Budget
Fiscal Year 2010/2011
Revenue History - By Fund**

	Actual 2007-2008	Actual 2008-2009	Budget 2009-2010	Projected 2009-2010	Budget 2010-2011
General Fund					
Taxes					
Property Tax	278,163	364,258	359,692	359,389	315,427
Property Tax- Police Pension	728,387	752,747	890,070	890,070	990,650
Road and Bridge Tax	143,057	141,270	143,000	145,705	145,500
Sales Tax	4,351,325	4,082,570	3,918,738	4,650,000	4,789,922
Local Sales Tax					1,083,333
Sales Tax Rebate	(1,102,638)	(1,025,769)	(717,821)	(780,000)	(815,000)
Telecommunications	1,022,217	1,055,923	1,110,873	1,025,700	1,100,000
Utility Tax	972,764	957,051	1,002,714	975,000	960,000
Use Tax	279,804	369,291	420,674	330,000	360,000
Games Tax	3,179	3,217	3,200	2,700	3,200
Hotel/Motel Tax	7,879	6,587	9,000	64,000	65,000
Income Tax	1,837,415	2,175,465	2,561,760	2,352,000	2,500,000
Replacement Tax	11,864	10,365	10,059	9,200	9,000
Total Taxes	8,533,416	8,892,975	9,711,959	10,023,764	11,507,032
Charges for Services					
Coin Operated Device Fee	10,229	11,400	7,500	8,700	8,800
Vehicle Parking Stickers	120	50	100	0	0
Inspection/Observation Fee	40,286	20,123	9,124	17,376	18,000
Filing Fees	23,026	12,972	17,500	4,700	5,000
Lag Fees/Property Tax	0	0	13,765	0	0
Plan Review Fees	82,130	60,347	7,358	73,888	75,000
Elevator Inspections	2,572	623	1,500	1,800	1,800
Community Room Rental	0	200	0	0	0
Accident Report Fees	3,280	2,925	3,000	2,700	2,700
Fingerprint Fees	4,026	3,772	3,500	3,710	3,700
Sex Offender Registration Fee	150	180	150	200	150
Subpoena Fee	570	707	500	685	500
Books, Maps, & Plans	490	140	500	316	450
Reimbursements	80,793	15,362	10,000	6,135	9,000
Newsletter Advertising Fees	18,291	17,082	16,500	15,000	16,500
Calendar Sales/Advertising	5,481	0	0	0	0
BFI Rebate	5,000	6,000	12,000	6,000	6,000
Police Security	260,723	249,942	235,000	254,407	166,250
Salary Reimbursement	30,521	12,802	15,000	9,647	9,500
Total Charges for Services	567,688	414,627	352,997	405,264	323,350

	Budget Analysis			
	Budget vs Budget		Budget vs Projected	
	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
General Fund				
Taxes				
Property Tax	(44,265)	-12.31%	(43,962)	-12.23%
Property Tax- Police Pension	100,580	11.30%	100,580	11.30%
Road and Bridge Tax	2,500	1.75%	(205)	-0.14%
Sales Tax	871,184	22.23%	139,922	3.01%
Local Sales Tax	1,083,333	100.00%	1,083,333	100.00%
Sales Tax Rebate	(97,179)	13.54%	(35,000)	4.49%
Telecommunications	(10,873)	-0.98%	74,300	7.24%
Utility Tax	(42,714)	-4.26%	(15,000)	-1.54%
Use Tax	(60,674)	-14.42%	30,000	9.09%
Games Tax	0	0.00%	500	18.52%
Hotel/Motel Tax	56,000	622.22%	1,000	1.56%
Income Tax	(61,760)	-2.41%	148,000	6.29%
Replacement Tax	(1,059)	-10.53%	(200)	-2.17%
Total Taxes	1,795,073	18.48%	1,483,268	14.80%
Charges for Services				
Coin Operated Device Fee	1,300	17.33%	100	1.15%
Vehicle Parking Stickers	(100)	-100.00%	0	0.00%
Inspection/Observation Fee	8,876	97.28%	624	3.59%
Filing Fees	(12,500)	-71.43%	300	6.38%
Lag Fees/Property Tax	(13,765)	-100.00%	0	0.00%
Plan Review Fees	67,642	919.30%	1,112	1.50%
Elevator Inspections	300	20.00%	0	0.00%
Community Room Rental	0	0.00%	0	0.00%
Accident Report Fees	(300)	-10.00%	0	0.00%
Fingerprint Fees	200	5.71%	(10)	-0.27%
Sex Offender Registration Fee	0	0.00%	(50)	-25.00%
Subpoena Fee	0	0.00%	(185)	-27.01%
Books, Maps, & Plans	(50)	-10.00%	134	42.41%
Reimbursements	(1,000)	-10.00%	2,865	46.70%
Newsletter Advertising Fees	0	0.00%	1,500	10.00%
Calendar Sales/Advertising	0	0.00%	0	0.00%
BFI Rebate	(6,000)	-50.00%	0	0.00%
Police Security	(68,750)	-29.26%	(88,157)	-34.65%
Salary Reimbursement	(5,500)	-36.67%	(147)	-1.52%
Total Charges for Services	(29,647)	-8.40%	(81,914)	-20.21%

**Village of Oswego
Annual Budget
Fiscal Year 2010/2011
Revenue History - By Fund**

	Actual 2007-2008	Actual 2008-2009	Budget 2009-2010	Projected 2009-2010	Budget 2010-2011
Licenses and Permits					
Liquor Licenses	76,600	68,745	70,000	80,000	80,000
Tobacco License Fee	1,650	1,600	1,000	1,800	1,800
Contractor Registration	106,926	78,687	75,000	59,834	65,000
Building Permits	927,799	376,166	183,008	314,528	350,000
Sign Permits	37,842	19,095	20,000	16,045	16,000
Repair Permits	75,926	54,870	65,000	84,916	85,000
Demolition Permits	0	100	0	0	0
Business Registration	15,340	19,865	14,000	21,880	22,000
Truck Permits	26,470	11,270	11,500	3,600	3,600
Solicitors Permits	1,490	1,612	1,200	1,767	1,700
Special Event Permits	1,350	1,130	1,200	1,425	1,500
Misc. Licenses	5	7	0	0	0
Total Licenses and Permits	1,271,398	633,147	441,908	585,795	626,600
Grants					
State Grants	7,861	116,753	50,000	62,366	50,000
Federal Grants	59,425	2,127	0	4,480	0
COPS Grant	0	0	0	0	0
County Grants	0	0	0	0	0
Total Grants	67,286	118,880	50,000	66,846	50,000
Fines					
Liquor Violations	0	3,000	4,500	6,250	5,000
Ordinance Violation Fines	33,099	40,309	30,000	109,023	125,000
Code Violation Fines	0	27,281	27,000	0	0
Court Fines	213,358	178,647	228,000	158,822	150,000
Booking/Bonding of Arrestees	0	0	0	13,320	0
Handicap Park-Temp. Hang Tags	0	0	0	50	0
Administrative Tow Fee	0	0	212,000	158,000	150,000
Parking Violation Fines	0	0	84,790	0	0
Misc. Fines	10	0	0	0	0
Total Fines	246,467	249,237	586,290	445,465	430,000

	Budget Analysis			
	Budget vs Budget		Budget vs Projected	
	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Licenses and Permits				
Liquor Licenses	10,000	14.29%	0	0.00%
Tobacco License Fee	800	80.00%	0	0.00%
Contractor Registration	(10,000)	-13.33%	5,166	8.63%
Building Permits	166,992	91.25%	35,472	11.28%
Sign Permits	(4,000)	-20.00%	(45)	-0.28%
Repair Permits	20,000	30.77%	84	0.10%
Demolition Permits	0	0.00%	0	0.00%
Business Registration	8,000	57.14%	120	0.55%
Truck Permits	(7,900)	-68.70%	0	0.00%
Solicitors Permits	500	41.67%	(67)	-3.79%
Special Event Permits	300	25.00%	75	5.26%
Misc. Licenses	0	0.00%	0	0.00%
Total Licenses and Permits	184,692	41.79%	40,805	6.97%
Grants				
State Grants	0	0.00%	(12,366)	-19.83%
Federal Grants	0	0.00%	(4,480)	-100.00%
COPS Grant	0	0.00%	0	0.00%
County Grants	0	0.00%	0	0.00%
Total Grants	0	0.00%	(16,846)	-25.20%
Fines				
Liquor Violations	500	11.11%	(1,250)	-20.00%
Ordinance Violation Fines	95,000	316.67%	15,977	14.65%
Code Violation Fines	(27,000)	-100.00%	0	0.00%
Court Fines	(78,000)	-34.21%	(8,822)	-5.55%
Booking/Bonding of Arrestees	0	0.00%	(13,320)	-100.00%
Handicap Park-Temp. Hang Tags	0	0.00%	(50)	-100.00%
Administrative Tow Fee	(62,000)	-29.25%	(8,000)	-5.06%
Parking Violation Fines	(84,790)	-100.00%	0	0.00%
Misc. Fines	0	0.00%	0	0.00%
Total Fines	(156,290)	-26.66%	(15,465)	-3.47%

**Village of Oswego
Annual Budget
Fiscal Year 2010/2011
Revenue History - By Fund**

	Actual 2007-2008	Actual 2008-2009	Budget 2009-2010	Projected 2009-2010	Budget 2010-2011
Franchise Fees					
Transition Fees	491,418	310,873	139,678	172,861	175,000
Public Notice Signs	600	150	300	50	0
Building Rent	0	0	0	350	200
Tower Rent	23,660	31,895	32,000	34,272	34,000
Cable TV Franchise Fees	260,140	316,968	311,330	300,000	310,000
Total Franchise Fees	775,818	659,886	483,308	507,533	519,200
Donations/Contributions					
Member Contributions	0	0	0	0	192,661
Earthday Donations	925	366	0	0	0
Community Relations Contributions	251	0	0	0	0
Asset Sales	13,426	16,396	10,000	8,091	8,000
Total Donations/Contributions	14,602	16,762	10,000	8,091	200,661
Transfers					
Transfers In	821,509	872,371	200,000	412,979	0
Total Transfers In	821,509	872,371	200,000	412,979	0
Interest					
Interest	179,440	66,321	82,500	20,000	20,000
Total Interest	179,440	66,321	82,500	20,000	20,000
Miscellaneous					
Cash Shortage/Overage	4	(16)	0	0	0
Miscellaneous	1,980	15,870	2,500	5,600	39,724
Total Miscellaneous	1,984	15,854	2,500	5,600	39,724
Total General Fund	12,479,608	11,940,060	11,921,462	12,481,337	13,716,567
Motor Fuel Tax Fund					
Taxes					
Motor Fuel Tax Allotments	635,579	693,600	763,016	755,000	760,000
Other					
Other	0	0	0	250,000	0
Interest					
Interest	12,385	9,332	3,300	3,600	2,500
Total Motor Fuel Tax Fund	647,964	702,932	766,316	1,008,600	762,500

	Budget Analysis			
	Budget vs Budget		Budget vs Projected	
	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Franchise Fees				
Transition Fees	35,322	25.29%	2,139	1.24%
Public Notice Signs	(300)	-100.00%	(50)	-100.00%
Building Rent	200	0.00%	(150)	-42.86%
Tower Rent	2,000	6.25%	(272)	-0.79%
Cable TV Franchise Fees	(1,330)	-0.43%	10,000	3.33%
Total Franchise Fees	35,892	7.43%	11,667	2.30%
Donations/Contributions				
Member Contributions	192,661	0.00%	192,661	0.00%
Earthday Donations	0	0.00%	0	0.00%
Community Relations Contributions	0	0.00%	0	0.00%
Asset Sales	(2,000)	-20.00%	(91)	-1.12%
Total Donations/Contributions	190,661	1906.61%	192,570	2380.05%
Transfers				
Transfers In	(200,000)	-100.00%	(412,979)	-100.00%
Total Transfers In	(200,000)	-100.00%	(412,979)	-100.00%
Interest				
Interest	(62,500)	-75.76%	0	0.00%
Total Interest	(62,500)	-75.76%	0	0.00%
Miscellaneous				
Cash Shortage/Overage	0	0.00%	0	0.00%
Miscellaneous	37,224	1488.96%	34,124	609.36%
Total Miscellaneous	37,224	1488.96%	34,124	609.36%
Total General Fund	1,795,105	15.06%	1,235,230	9.90%
Motor Fuel Tax Fund				
Taxes				
Motor Fuel Tax Allotments	(3,016)	-0.40%	5,000	0.66%
Other				
Other	0	0.00%	(250,000)	-100.00%
Interest				
Interest	(800)	-24.24%	(1,100)	-30.56%
Total Motor Fuel Tax Fund	(3,816)	-24.64%	(246,100)	-129.89%

**Village of Oswego
Annual Budget
Fiscal Year 2010/2011
Revenue History - By Fund**

	Actual 2007-2008	Actual 2008-2009	Budget 2009-2010	Projected 2009-2010	Budget 2010-2011
Debt Service Fund					
Transfers					
Transfers In	611,933	1,465,176	510,353	510,303	1,557,594
Transfer from MFT			287,249	287,249	262,500
Transfer from Capital Reserve			684,020	684,020	0
Total Tranfers	611,933	1,465,176	1,481,622	1,481,572	1,820,094
Interest	44,082	4,509	2,250	1,270	1,800
Total Debt Service Fund	656,015	1,469,685	1,483,872	1,482,842	1,821,894
Capital Reserve Fund					
Transfers					
Transfers In	874,252	400,000	450,000	350,000	0
Total Tranfers	874,252	400,000	450,000	350,000	0
Interest	1,308	12,250	4,500	2,600	0
Total Capital Reserve Fund	875,560	412,250	454,500	352,600	0
Capital Improvement Fund					
Charges for Services	10,000	5,000	0	0	0
Grants		54,956	0	0	0
Franchise Fees	127,141	61,207	29,966	66,400	66,000
Transfers In		184,952	0	0	0
Interest	241,329	98,803	77,000	26,500	20,000
Bond Proceeds	6,000,000	0	2,000,000	2,270,600	0
Total Capital Improvement Fund	6,378,470	404,918	2,106,966	2,363,500	86,000
Water and Sewer Fund					
Charges for Services					
Inspection/Observation Fees	25,932	12,421	1,962	5,850	5,000
Water	3,298,430	3,285,195	3,327,686	3,342,000	3,592,000
Sewer Maintenance	1,341,149	1,290,797	1,304,388	1,304,300	1,304,300
Water & Sewer Recapture	1,502	0	0	0	0
Meter Sales	11,446	707	1,000	414	500
Water Tap On Fees	1,535,983	598,390	357,841	525,000	550,000
MXU Fees	209,073	91,576	35,785	68,000	70,000
Water Line Contribution	600	0	0	0	0
Sewer Line Contribution	600	0	0	142	0
Bulk Water Sales	28,584	22,932	0	13,000	5,000
Consumption Reports	23,481	24,271	30,000	29,800	29,700
Reimbursements	88,056	21,403	0	25,800	25,000
Total Charges for Services	6,564,836	5,347,692	5,058,662	5,314,306	5,581,500

	Budget Analysis			
	Budget vs Budget		Budget vs Projected	
	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Debt Service Fund				
Transfers				
Transfers In	1,047,241	205.20%	1,047,291	205.23%
Transfer from MFT	(24,749)	-8.62%	(24,749)	-8.62%
Transfer from Capital Reserve	(684,020)	-100.00%	(684,020)	-100.00%
Total Tranfers	338,472	22.84%	338,522	22.85%
Interest	(450)	-20.00%	530	41.73%
Total Debt Service Fund	338,022	22.78%	339,052	22.87%
Capital Reserve Fund				
Transfers				
Transfers In	(450,000)	-100.00%	(350,000)	-100.00%
Total Tranfers	(450,000)	-100.00%	(350,000)	-100.00%
Interest	(4,500)	-100.00%	(2,600)	-100.00%
Total Capital Reserve Fund	(454,500)	-100.00%	(352,600)	-100.00%
Capital Improvement Fund				
Charges for Services	0	0.00%	0	0.00%
Grants	0	0.00%	0	0.00%
Franchise Fees	36,034	120.25%	(400)	0.00%
Transfers In	0	0.00%	0	0.00%
Interest	(57,000)	-74.03%	(6,500)	-24.53%
Bond Proceeds	(2,000,000)	-100.00%	(2,270,600)	-100.00%
Total Capital Improvement Fund	(2,020,966)	-95.92%	(2,277,500)	-96.36%
Water and Sewer Fund				
Charges for Services				
Inspection/Observation Fees	3,038	154.84%	(850)	-14.53%
Water	264,314	7.94%	250,000	7.48%
Sewer Maintenance	(88)	-0.01%	0	0.00%
Water & Sewer Recapture	0	0.00%	0	0.00%
Meter Sales	(500)	-50.00%	86	20.77%
Water Tap On Fees	192,159	53.70%	25,000	4.76%
MXU Fees	34,215	95.61%	2,000	2.94%
Water Line Contribution	0	0.00%	0	0.00%
Sewer Line Contribution	0	0.00%	(142)	-100.00%
Bulk Water Sales	5,000	0.00%	(8,000)	-61.54%
Consumption Reports	(300)	-1.00%	(100)	-0.34%
Reimbursements	25,000	0.00%	(800)	-3.10%
Total Charges for Services	522,838	10.34%	267,194	5.03%

**Village of Oswego
Annual Budget
Fiscal Year 2010/2011
Revenue History - By Fund**

	Actual 2007-2008	Actual 2008-2009	Budget 2009-2010	Projected 2009-2010	Budget 2010-2011
Licenses and Permits					
Temporary Water Permits	1,100	500	750	300	300
Fines					
Ordinance Violation Fines	500	55	0	0	0
Donations/Contributions					
Member Contributions	0	0	0	0	81,017
Developer Contributions	27,495	0	0	0	0
Total Donations/Contributions	27,495	0	0	0	81,017
Transfers In	0	0	0	0	1,883,000
Interest	227,526	95,115	33,000	52,000	15,000
Miscellaneous					
Miscellaneous	(3,097)	72	1,000	100	113,380
Bond Proceeds	0	0	0	6,687,586	0
Total Miscellaneous	(3,097)	72	1,000	6,687,686	113,380
Total Water and Sewer Fund	6,818,360	5,443,434	5,093,412	12,054,292	7,674,197
Garbage Collection Fund					
Charges for Services					
Disposal Fees	1,734,880	2,050,338	2,093,412	2,094,844	2,094,000
Waste Stickers	1,988	1,734	2,000	1,178	1,150
Total Charges for Services	1,736,868	2,052,072	2,095,412	2,096,022	2,095,150
Interest	557	285	0	515	350
Total Garbage Collection Fund	1,737,425	2,052,357	2,095,412	2,096,537	2,095,500
Police Pension Fund					
Property Taxes	728,387	752,747	890,070	890,070	990,650
Donations/Contributions					
Member Contributions	335,817	361,599	391,469	388,000	365,000
Member Contributions- Prior Service	58,077	162,820	0	13,500	2,800
Interest-Prior Service Contribution	418	540	0	7,750	250
Total Donations/Contributions	394,312	524,959	391,469	409,250	368,050
Interest					
Realized Gain/Loss	128,786	(1,357,620)	100,000	1,200,000	100,000
Interest	201,662	274,051	170,000	343,000	170,000
Total Interest	330,448	(1,083,569)	270,000	1,543,000	270,000
Total Police Pension Fund	1,453,147	194,137	1,551,539	2,842,320	1,628,700
Total Revenues	31,046,549	22,619,773	25,473,479	34,682,028	27,785,358

	Budget Analysis			
	Budget vs Budget		Budget vs Projected	
	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Licenses and Permits				
Temporary Water Permits	(450)	-60.00%	0	0.00%
Fines				
Ordinance Violation Fines	0	0.00%	0	0.00%
Donations/Contributions				
Member Contributions	81,017	100.00%	0	0.00%
Developer Contributions	0	0.00%	0	0.00%
Total Donations/Contributions	81,017	0.00%	81,017	0.00%
Transfers In	1,883,000	0.00%	1,883,000	0.00%
Interest	(18,000)	-54.55%	(37,000)	-71.15%
Miscellaneous				
Miscellaneous	112,380	11238.00%	113,280	113280.00%
Bond Proceeds	0	0.00%	(6,687,586)	-100.00%
Total Miscellaneous	112,380	11238.00%	(6,574,306)	-98.30%
Total Water and Sewer Fund	2,580,785	50.67%	(4,380,095)	-36.34%
Garbage Collection Fund				
Charges for Services				
Disposal Fees	588	0.03%	(844)	-0.04%
Waste Stickers	(850)	-42.50%	(28)	-2.38%
Total Charges for Services	(262)	-0.01%	(872)	-0.04%
Interest	350	0.00%	(165)	-32.04%
Total Garbage Collection Fund	88	0.00%	(1,037)	-0.05%
Police Pension Fund				
Property Taxes	100,580	11.30%	100,580	11.30%
Donations/Contributions				
Member Contributions	(26,469)	-6.76%	(23,000)	-5.93%
Member Contributions- Prior Service	2,800	0.00%	(10,700)	-79.26%
Interest-Prior Service Contribution	250	0.00%	(7,500)	-96.77%
Total Donations/Contributions	(23,419)	-5.72%	(41,200)	-10.07%
Interest				
Realized Gain/Loss	0	0.00%	(1,100,000)	-91.67%
Interest	0	0.00%	(173,000)	-50.44%
Total Interest	0	0.00%	(1,273,000)	-82.50%
Total Police Pension Fund	77,161	4.97%	(1,213,620)	-42.70%
Total Revenues	2,311,879	9.08%	(6,896,670)	-19.89%

Village of Oswego
Annual Budget
Fiscal Year 2010/2011
Expenditure History - ALL Funds

	Actual 2007-2008	Actual 2008-2009	Budget 2009-2010	Projected 2009-2010	Budget 2010-2011
General Fund					
Corporate					
Salaries/Personnel Services	866,786	912,136	933,911	958,373	845,139
Insurance & Benefits	308,794	311,877	327,460	345,650	350,082
Professional Services	560,350	706,884	654,127	709,651	604,600
Contractual Services	113,842	120,411	124,840	259,968	189,510
Communication	42,319	34,990	42,500	34,937	28,500
Professional Development	37,474	36,646	29,225	31,372	28,575
Operating Supplies	25,177	23,730	19,650	12,975	13,600
Capital Outlay	56,549	44,202	10,000	10,000	5,000
Total Corporate	2,011,291	2,190,876	2,141,713	2,362,926	2,065,006
Building & Zoning					
Salaries/Personnel Services	575,027	517,309	451,157	462,018	350,170
Insurance & Benefits	250,525	191,807	185,337	194,500	165,880
Professional Services	33,762	16,070	0	2,910	1,000
Contractual Services	93,638	23,242	28,005	22,923	27,695
Communication	18,788	12,578	21,500	11,491	9,300
Professional Development	6,690	6,440	6,300	2,869	4,800
Operating Supplies	22,499	20,004	18,100	9,640	9,800
Capital Outlay	0	0	0	0	0
Total Building & Zoning	1,000,929	787,450	710,399	706,351	568,645
Community Development					
Salaries/Personnel Services	286,843	288,032	278,855	292,000	235,252
Insurance & Benefits	83,677	86,822	88,501	94,313	90,757
Professional Services	38,324	133,314	40,500	12,200	13,100
Contractual Services	10,301	12,230	10,879	22,713	18,821
Communication	9,790	10,635	11,600	5,104	6,600
Professional Development	4,322	4,760	4,800	4,350	3,800
Operating Supplies	9,508	4,184	4,625	2,425	2,625
Capital Outlay	22,199	24,982	2,000	2,000	2,000
Total Community Development	464,964	564,959	441,760	435,105	372,955

	Budget Analysis			
	Budget vs Budget		Budget vs Projected	
	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
General Fund				
Corporate				
Salaries/Personnel Services	(88,772)	-9.5%	(113,234)	-11.82%
Insurance & Benefits	22,622	6.9%	4,432	1.28%
Professional Services	(49,527)	-7.6%	(105,051)	-14.80%
Contractual Services	64,670	51.8%	(70,458)	-27.10%
Communication	(14,000)	-32.9%	(6,437)	-18.42%
Professional Development	(650)	-2.2%	(2,797)	-8.92%
Operating Supplies	(6,050)	-30.8%	625	4.82%
Capital Outlay	(5,000)	-50.0%	(5,000)	-50.00%
Total Corporate	(76,707)	-3.6%	(297,920)	-12.61%
Building & Zoning				
Salaries/Personnel Services	(100,987)	-22.4%	(111,848)	-24.21%
Insurance & Benefits	(19,457)	-10.5%	(28,620)	-14.71%
Professional Services	1,000	0.0%	(1,910)	-65.64%
Contractual Services	(310)	-1.1%	4,772	20.82%
Communication	(12,200)	-56.7%	(2,191)	-19.07%
Professional Development	(1,500)	-23.8%	1,931	67.31%
Operating Supplies	(8,300)	-45.9%	160	1.66%
Capital Outlay	0	0.0%	0	0.00%
Total Building & Zoning	(141,754)	-20.0%	(137,706)	-19.50%
Community Development				
Salaries/Personnel Services	(43,603)	-15.6%	(56,748)	-19.43%
Insurance & Benefits	2,256	2.5%	(3,556)	-3.77%
Professional Services	(27,400)	-67.7%	900	7.38%
Contractual Services	7,942	73.0%	(3,892)	-17.14%
Communication	(5,000)	-43.1%	1,496	29.31%
Professional Development	(1,000)	-20.8%	(550)	-12.64%
Operating Supplies	(2,000)	-43.2%	200	8.25%
Capital Outlay	0	0.0%	0	0.00%
Total Community Development	(68,805)	-15.6%	(62,150)	-14.28%

Village of Oswego
Annual Budget
Fiscal Year 2010/2011
Expenditure History - ALL Funds

	Actual 2007-2008	Actual 2008-2009	Budget 2009-2010	Projected 2009-2010	Budget 2010-2011
Road & Bridge					
Salaries/Personnel Services	343,686	348,712	357,088	329,300	342,116
Insurance & Benefits	145,851	150,430	150,266	157,750	164,974
Professional Services	36,675	37,895	35,000	83,000	35,000
Contractual Services	721,418	798,475	615,036	589,430	559,916
Communication	13,161	14,230	13,000	9,500	13,000
Professional Development	6,226	7,210	0	8	0
Operating Supplies	46,368	54,303	49,000	49,200	49,000
Capital Outlay	54,060	27,711	28,000	18,450	6,000
Total Road & Bridge	1,367,445	1,438,966	1,247,390	1,236,638	1,170,006
Police					
Salaries/Personnel Services	4,262,839	4,527,536	4,662,919	4,530,500	4,671,355
Insurance & Benefits	1,087,126	1,787,037	1,982,642	2,005,095	2,191,364
Professional Services	59,474	56,865	59,560	47,808	56,400
Contractual Services	330,387	334,297	401,750	413,200	485,668
Communication	61,796	49,212	77,625	61,774	59,890
Professional Development	60,660	58,044	61,260	50,715	55,215
Operating Supplies	203,321	186,260	214,629	172,867	178,770
Capital Outlay	316,056	122,507	0	35,972	68,993
Total Police	6,381,659	7,121,758	7,460,385	7,317,931	7,767,655
Transfers Out					
To Water & Sewer Fund					1,883,000
To Capital Reserve	0	0	62,000	62,000	0
To Debt Service Fund	350,000	0	154,489	510,303	1,557,594
Total Transfers	350,000	0	216,489	572,303	3,440,594
Total General Fund	11,576,288	12,104,009	12,218,136	12,631,254	15,384,861
Motor Fuel Tax Fund					
Public Improvements	246,215	344,412	500,000	782,000	500,000
Transfers to Debt Service Fund	0	302,258	287,249	287,249	262,500
Total Motor Fuel Tax Fund	246,215	646,670	787,249	1,069,249	762,500

	Budget Analysis			
	Budget vs Budget		Budget vs Projected	
	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Road & Bridge				
Salaries/Personnel Services	(14,972)	-4.2%	12,816	3.89%
Insurance & Benefits	14,708	9.8%	7,224	4.58%
Professional Services	0	0.0%	(48,000)	-57.83%
Contractual Services	(55,120)	-9.0%	(29,514)	-5.01%
Communication	0	0.0%	3,500	36.84%
Professional Development	0	0.0%	(8)	-100.00%
Operating Supplies	0	0.0%	(200)	-0.41%
Capital Outlay	(22,000)	-78.6%	(12,450)	-67.48%
Total Road & Bridge	(77,384)	-6.2%	(66,632)	-5.39%
Police				
Salaries/Personnel Services	8,436	0.2%	140,855	3.11%
Insurance & Benefits	208,722	10.5%	186,269	9.29%
Professional Services	(3,160)	-5.3%	8,592	17.97%
Contractual Services	83,918	20.9%	72,468	17.54%
Communication	(17,735)	-22.8%	(1,884)	-3.05%
Professional Development	(6,045)	-9.9%	4,500	8.87%
Operating Supplies	(35,859)	-16.7%	5,903	3.41%
Capital Outlay	68,993	0.0%	33,021	91.80%
Total Police	307,270	4.1%	449,724	6.15%
Transfers Out				
To Water & Sewer Fund	1,883,000	100.0%	1,883,000	100.00%
To Capital Reserve	(62,000)	-100.0%	(62,000)	-100.00%
To Debt Service Fund	1,403,105	908.2%	1,047,291	205.23%
Total Transfers	3,224,105	1489.3%	2,868,291	501.18%
Total General Fund	3,166,725	25.9%	2,753,607	21.80%
Motor Fuel Tax Fund				
Public Improvements	0	0.0%	(282,000)	-36.06%
Transfers to Debt Service Fund	(24,749)	-8.6%	(24,749)	-8.62%
Total Motor Fuel Tax Fund	(24,749)	-3.1%	(306,749)	-28.69%

Village of Oswego
Annual Budget
Fiscal Year 2010/2011
Expenditure History - ALL Funds

	Actual 2007-2008	Actual 2008-2009	Budget 2009-2010	Projected 2009-2010	Budget 2010-2011
Debt Service Fund					
Professional Services	1,625	1,250	1,800	1,800	1,800
Transfers Out	874,252	0	0	0	0
Debt Service	1,055,027	1,482,225	1,481,621	1,481,621	1,820,094
Total Debt Service Fund	1,930,904	1,483,475	1,483,421	1,483,421	1,821,894
Capital Reserve Fund					
Transfers Out	0	743,923	684,020	896,455	0
Total Capital Reserve Fund	0	743,923	684,020	896,455	0
Capital Improvement Fund					
Professional Services	0	0	0	60	0
Capital Outlay	6,831,065	4,880,948	2,645,000	3,143,430	306,213
Transfers Out	0	584,952	288,000	288,000	0
Total Capital Improvement	6,831,065	5,465,900	2,933,000	3,431,490	306,213
Water & Sewer Fund					
Salaries/Personnel Services	1,036,791	1,113,515	1,069,589	1,046,925	979,459
Insurance & Benefits	455,151	450,869	466,485	474,300	472,975
Professional Services	220,292	118,911	143,000	92,669	93,000
Contractual Services	1,511,045	1,424,701	1,527,875	1,527,025	1,564,278
Communication	63,404	62,733	71,000	65,000	66,000
Professional Development	9,784	8,751	12,500	7,600	8,500
Operating Supplies	565,945	402,620	351,705	313,000	329,000
Transfers Out	821,509	857,371	234,899	0	0
Debt Service	1,334,763	1,638,321	2,164,877	2,164,877	2,031,151
Capital Outlay	440,297	62,548	6,750,000	4,891,560	210,000
Total Water & Sewer Fund	6,458,981	6,140,340	12,791,930	10,582,956	5,754,363

	Budget Analysis			
	Budget vs Budget		Budget vs Projected	
	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Debt Service Fund				
Professional Services	0	0.0%	0	0.00%
Transfers Out	0	0.0%	0	0.00%
Debt Service	338,473	22.8%	338,473	22.84%
Total Debt Service Fund	338,473	22.8%	338,473	22.82%
Capital Reserve Fund				
Transfers Out	0	0.0%	(896,455)	-100.00%
Total Capital Reserve Fund	0	0.0%	(896,455)	-100.00%
Capital Improvement Fund				
Professional Services	(60)	0.0%	(60)	-100.00%
Capital Outlay	(2,837,217)	100.0%	(2,837,217)	-90.26%
Transfers Out	0	0.0%	(288,000)	0.00%
Total Capital Improvement	(2,837,277)	-96.7%	(3,125,277)	-91.08%
Water & Sewer Fund				
Salaries/Personnel Services	(90,130)	-8.43%	(67,466)	-6.44%
Insurance & Benefits	6,490	1.39%	(1,325)	-0.28%
Professional Services	(50,000)	-34.97%	331	0.36%
Contractual Services	36,403	2.38%	37,253	2.44%
Communication	(5,000)	-7.04%	1,000	1.54%
Professional Development	(4,000)	-32.00%	900	11.84%
Operating Supplies	(22,705)	-6.46%	16,000	5.11%
Transfers Out	(234,899)	-100.00%	0	0.00%
Debt Service	(133,726)	-6%	(133,726)	-6.18%
Capital Outlay	(6,540,000)	-97%	(4,681,560)	-95.71%
Total Water & Sewer Fund	(7,037,567)	-55.0%	(4,828,593)	-45.63%

**Village of Oswego
Annual Budget
Fiscal Year 2010/2011
Expenditure History - ALL Funds**

	Actual 2007-2008	Actual 2008-2009	Budget 2009-2010	Projected 2009-2010	Budget 2010-2011
Garbage Collection Fund					
Disposal Service	1,675,620	1,982,932	2,076,622	2,000,000	2,000,000
Total Garabage Collection	1,675,620	1,982,932	2,076,622	2,000,000	2,000,000
Police Pension Fund					
Pension Payments	163,199	168,095	240,643	280,500	247,863
Refund of Contributions	64,363	24,309	30,000	50,820	0
Accounting Expense					10,000
Investment Expense	11,378	9,824	15,000	9,500	47,000
Total Police Pension Fund	238,940	202,228	285,643	340,820	304,863
Total Expenditures/Expenses	28,958,013	28,769,477	33,260,021	32,435,645	26,334,694

	Budget Analysis			
	Budget vs Budget		Budget vs Projected	
	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Garbage Collection Fund				
Disposal Service	(76,622)	-3.69%	0	0.00%
Total Garbage Collection	(76,622)	-3.69%	0	0.00%
Police Pension Fund				
Pension Payments	7,220	3.00%	(32,637)	-11.64%
Refund of Contributions	(30,000)	-100.00%	(50,820)	-100.00%
Accounting Expense	10,000	100.00%	10,000	100.00%
Investment Expense	32,000	213.33%	37,500	394.74%
Total Police Pension Fund	19,220	6.73%	(35,957)	-10.55%
Total Expenditures/Expenses	(9,289,074)	-0.279286	(6,100,951)	-0.188094

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND FUND SUMMARY

	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
Beginning Fund Balance	5,094,153	5,284,557	4,938,468	4,788,551	
<u>REVENUES</u>					
Taxes	9,203,848	9,851,637	10,196,625	11,682,032	18.58%
Charges for Services	414,627	352,997	405,264	323,350	-8.40%
Licenses and Permits	633,147	441,908	585,795	626,600	41.79%
Grants	118,880	50,000	66,846	50,000	0.00%
Fines and Forfeitures	249,237	586,290	445,465	430,000	-26.66%
Franchise Fees	349,013	343,630	334,672	344,200	0.17%
Donations/Contributions	16,762	10,000	8,091	200,661	1906.61%
Transfers from Other Fund	872,371	200,000	412,979	0	-100.00%
Interest	66,321	82,500	20,000	20,000	-75.76%
Miscellaneous	15,854	2,500	5,600	39,724	1488.96%
TOTAL REVENUE	11,940,060	11,921,462	12,481,337	13,716,567	15.06%
<u>EXPENDITURES</u>					
General Corporate	2,190,876	2,141,713	2,362,926	2,065,006	-3.58%
Building and Zoning	787,450	710,399	706,351	568,645	-19.95%
Community Development	564,959	441,760	435,105	372,955	-15.58%
Road and Bridge	1,438,966	1,247,390	1,236,638	1,170,006	-6.20%
Police	7,121,758	7,460,385	7,317,931	7,767,655	4.12%
Operating Expenditures	12,104,009	12,001,647	12,058,951	11,944,267	-0.48%
Revenues Over/Under Expenditures	(163,949)	(80,185)	422,386	1,772,300	
Other Financing Sources/(Uses)	8,264	(216,489)	(572,303)	(3,440,594)	1489.27%
Change in Fund Balance	(155,685)	(296,674)	(149,917)	(1,668,294)	462%
Ending Fund Balance	4,938,468	4,987,883	4,788,551	3,120,257	

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND REVENUE SUMMARY

REVENUE	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
Property Taxes	1,258,275	1,392,762	1,395,164	1,451,577	4.22%
Sales Taxes	4,082,570	3,918,738	4,650,000	4,789,922	22.23%
Sales Tax Rebate	(1,025,769)	(717,821)	(780,000)	(815,000)	13.54%
Local Sales Tax	0	0	0	1,083,333	100.00%
Transition Fees	310,873	139,678	172,861	175,000	25.29%
Use Tax	369,291	420,674	330,000	360,000	-14.42%
Income Tax	2,175,465	2,561,760	2,352,000	2,500,000	-2.41%
Replacement Tax	10,365	10,059	9,200	9,000	-10.53%
Telecommunications	1,055,923	1,110,873	1,025,700	1,100,000	-0.98%
Utility Tax	957,051	1,002,714	975,000	960,000	-4.26%
Games Tax	3,217	3,200	2,700	3,200	0.00%
Hotel/Motel Tax	6,587	9,000	64,000	65,000	622.22%
Total Tax Revenues	<u>9,203,848</u>	<u>9,851,637</u>	<u>10,196,625</u>	<u>11,682,032</u>	<u>18.58%</u>
Charges for Services	414,627	352,997	405,264	323,350	-8.40%
Licenses and Permits	633,147	441,908	585,795	626,600	41.79%
Grants	118,880	50,000	66,846	50,000	0.00%
Fines and Forfeitures	249,237	586,290	445,465	430,000	-26.66%
Franchise Fees	349,013	343,630	334,672	344,200	0.17%
Member Contributions	16,762	10,000	8,091	200,661	100.00%
Transfers from Other Funds	872,371	200,000	412,979	0	-100.00%
Interest	66,321	82,500	20,000	20,000	-75.76%
Miscellaneous	15,854	2,500	5,600	39,724	1488.96%
TOTAL REVENUES	<u>11,940,060</u>	<u>11,921,462</u>	<u>12,481,337</u>	<u>13,716,567</u>	<u>15.06%</u>

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

**GENERAL FUND
EXPENDITURE SUMMARY BY DEPARTMENT**

EXPENDITURES	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
General Corporate	2,190,876	2,141,713	2,362,926	2,065,006	-3.58%
Building and Zoning	787,450	710,399	706,351	568,645	-19.95%
Community Development	564,959	441,760	435,105	372,955	-15.58%
Road and Bridge	1,438,966	1,247,390	1,236,638	1,170,006	-6.20%
Police	7,121,758	7,460,385	7,317,931	7,767,655	4.12%
Sub-Total Expenditures	12,104,009	12,001,647	12,058,951	11,944,267	-0.48%
Transfer to Capital Reserve	0	62,000	62,000	0	-100.00%
Transfer to Debt Service		154,489	510,303	1,557,594	908.22%
Transfer to Water and Sewer Fund	0	0	0	1,883,000	100.00%
Total Transfers Out	0	216,489	572,303	3,440,594	1489.27%
TOTAL EXPENDITURES	12,104,009	12,218,136	12,631,254	15,384,861	25.92%

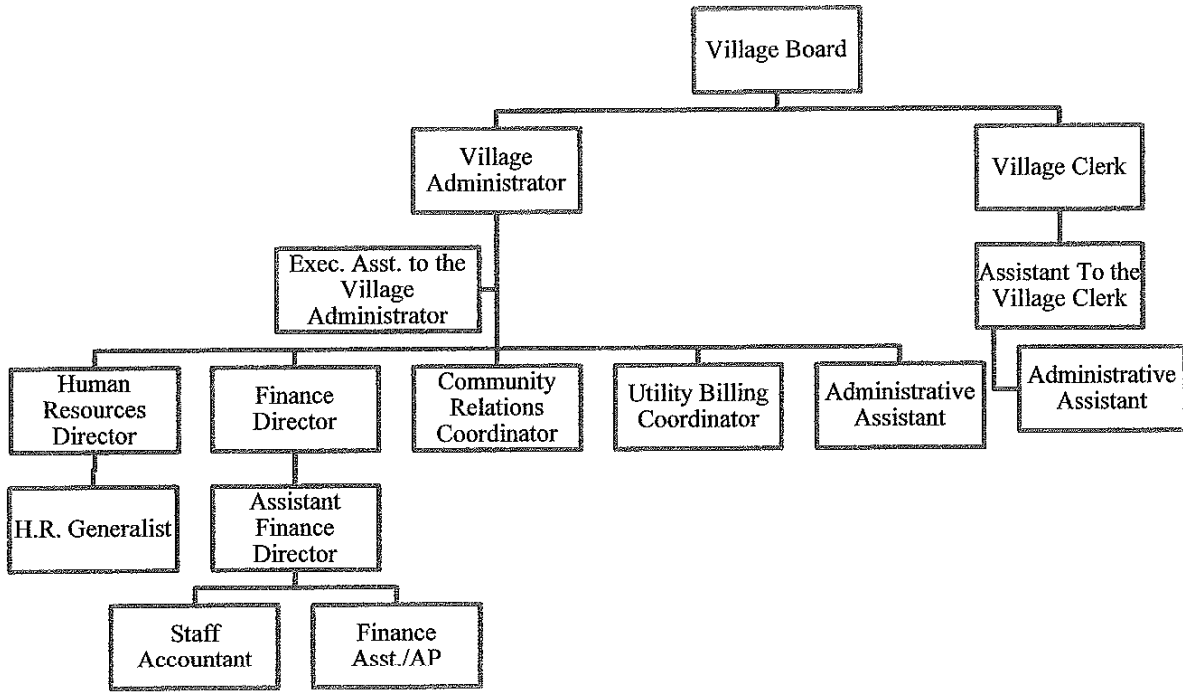
**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

**GENERAL FUND
EXPENDITURES BY TYPE-ALL DEPARTMENTS**

EXPENDITURES	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
Personnel Services					
Salaries Full-Time	6,096,306	6,147,358	6,132,224	5,927,508	-4%
Salaries Part-Time	305,096	347,327	263,949	330,500	-5%
Overtime	171,955	167,245	152,018	164,024	-2%
Stipends	20,368	22,000	24,000	22,000	0%
Total Personnel Services	6,593,725	6,683,930	6,572,191	6,444,032	-4%
Insurance and Benefits	2,527,973	2,734,206	2,797,308	2,963,057	8%
Professional Services	951,028	789,187	855,569	710,100	-10%
Contractual Services	1,288,655	1,180,510	1,308,234	1,281,610	9%
Communication	121,645	166,225	122,806	117,290	-29%
Professional Development	113,100	101,585	89,314	92,390	-9%
Operating Supplies	288,481	306,004	247,107	253,795	-17%
Capital Outlay	219,402	40,000	66,422	81,993	105%
Total Operating Expenditures	12,104,009	12,001,647	12,058,951	11,944,267	
Transfers	0	216,489	572,303	3,440,594	1489%
TOTAL EXPENDITURES	12,104,009	12,218,136	12,631,254	15,384,861	26%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011

CORPORATE ORGANIZATIONAL CHART



**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011
DEPARTMENT SUMMARY**

Corporate

The Corporate department of the General Fund contains four areas that function together as the General Administration of all Village activity: Administration, Finance, Human Resources and the Village Clerk's Office. The Village Board (Board) is accounted for under Administration. The Board is responsible for all the actions and activities of the Village. The Board is comprised of the Village President and six Trustees all elected to four year overlapping terms. The Board appoints a Village Administrator, Village Clerk, Village Treasurer and all Department Heads. The Village Administrator and Village Clerk report directly to the Village President while all other department heads report directly to the Village Administrator.

Staffing levels have decreased in the Corporate department because of budget constraints the Village has been confronted with, due to the economic recession. The remaining employees work as one team supporting all four individual areas in an effort to maintain current service levels. One Receptionist position and the part time Community Relations' Administrative Assistant were eliminated during Fiscal Year 09/10. The other Receptionist position was reclassified to Administrative Assistant. A part time Utility Billing/Administrative Assistant position was created and then removed within Fiscal Year 09/10. The Resident Services Manager position was also eliminated at the end of fiscal year 09/10. These changes created a loss equivalent to 3 full time positions.

Position	Fiscal Year 08/09	Fiscal Year 09/10	Fiscal Year 10/11
Village Administrator	1.0	1.0	1.0
Finance Director	1.0	1.0	1.0
Asst. Finance Director	1.0	1.0	1.0
Village Clerk	1.0	1.0	1.0
Resident Services Manger	1.0	1.0	0.0
Human Resources Director	1.0	1.0	1.0
Staff Accountant	1.0	1.0	1.0
Community Relations Coordinator	1.0	1.0	1.0
Asst. to the Village Clerk	1.0	1.0	1.0
H.R. Generalist	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0
Utility Billing Coordinator	1.0	1.0	1.0
Utility Billing/Admin Asst.	0.0	0.0	0.0
Finance Asst./A.P.	1.0	1.0	1.0
Administrative Assistant	1.0	2.0	2.0
Receptionist	2.0	0.0	0.0
Administrative Asst. (Com. Relations)	0.5	0.0	0.0
Totals	16.5	15.0	14.0

Administration

Administration is responsible for overseeing the activities of all Village Departments. The Village Administrator is the head of all day-to-day administrative functions of the Village and is appointed by the Village President with the advice and consent of the Village Board for a definite term. The Administrator shall execute all contracts for goods, materials, services, construction or improvements approved by the Board.

The Village Administrator supervises all departments of the Village, except the Village Clerk which reports directly to the Village President. The Administrator is responsible for the efficient administration of the Village according to the scope of the position as set forth by the Illinois Compiled Statutes and ordinances of the Village of Oswego.

Primary responsibility for the implementation of the Village Board's goals rests with Administration. Although many of the objectives appear in various other departments and are budgeted in those departments, coordination of the activities takes place through the Village Administrator.

The Human Resource Director is responsible for the personnel management of the Village. The Human Resource Director will maintain a centralized personnel program that assists departments with recruiting, safety training, motivating and supervising the Village work force while complying with local, state and federal laws. This position coordinates the Village's health, risk and liability insurance programs and is the Authorized Agent for the Illinois Municipal Retirement Fund (IMRF), which is the retirement system for the non-sworn-police employees within the Village.

The Community Relations Coordinator serves as planner and coordinator of a variety of community events, publications, promotional materials, press releases and other written communications for the Village.

Fiscal Year 2009/2010 Administrative Objectives: Status

The Village Board and staff conducted a Strategic Planning retreat in the spring of 2008. This session produced a set of six (6) broad goals that were approved by the entire group. The staff then identified specific strategies, objectives, responsibilities, time frames and performance indicators for each goal. This was presented to the Board and was approved unanimously.

The entire staff has worked continuously on the various strategies and objectives since 2008/2009 fiscal year. Many of these strategies have been accomplished, some are on-going and others have been delayed due to the fiscal restraints caused by the recession.

The Board and staff are scheduled to complete a second goal setting and strategic planning session in summer of 2010. When this planning process is completed, staff will meet to define new strategies, objectives, responsibilities and time frames necessary to address the new plan. Staff will continue to work on those goals that are yet to be accomplished in the plan as currently adopted.

Fiscal Year 2010/2011 Administrative Objectives

I. Develop, adopt and implement a set of core values.

The core values we will stress include honesty, integrity, cooperative teamwork, accountability and respect. To assist staff, we will accomplish the following:

- Continue staff training in various areas with emphasis on customer service and teambuilding.
- Increase and enhance communication between the Board and Staff.
- Continue customer evaluation surveys.
- Continue working on the Performance Measurement system.

II. Recruit, hire, develop and retain the best staff possible.

To accomplish this goal, we will research and investigate the following:

- Review the total insurance package offered to employees annually to provide the best, most economically feasible program that will retain employees.
- Research the availability of wellness programs for employees.
- Conduct bi-annual compensation studies.
- Continually review all leave policies for enhancements and inequities.
- Review and implement a comprehensive recruitment and hiring process.

III. Establish and implement a long range plan for the Village.

- Adopt a coordinated Orchard Road corridor plan.
- Partner with the Village of Montgomery on the Orchard Road area.

IV. Provide the resources to meet the Village's long range plan.

- Implement and accomplish the strategic planning goals of the Village.
- Investigate and develop alternative funding sources.

V. Develop opportunities for Board and Staff teambuilding and additional interactions.

- Implement semi-annual Board/Staff social event.
- Continue annual Strategic Planning retreat.
- Develop new-trustee orientation program.
- Establish quarterly elected/staff meetings.

VI. Ensure that Village programs, facilities and services meet the needs of the community.

- Each Department annually evaluates and analyzes services provided.
- Conduct surveys of citizens, staff and other communities on services provided or needed and costs associated with each.

Finance Department Overview

The Finance Department administers all financial operations of the Village. The Department performs two distinct functions: day-to-day operations and other financial reporting/operating

functions. Day-to-day operations include processing accounts payable, monitoring the outsourced payroll processing functions, providing assistance to all Village departments, recording cash receipts in the general ledger system, reconciling bank and broker statements, monitoring the Motor Fuel Tax (MFT) financial status and reconciling developer escrow accounts. Financial reporting and operating functions include scheduling and oversight of the annual Village audit, the compilation and coordination of the annual Village budget, preparation and publication of the annual Treasurer's Report, grant reporting, fixed asset tracking and monitoring of all and production of some calendar year tax documentation, including W-2's and 1099's. The Finance Department provides the oversight and administration of economic development incentive agreements within the Village.

The Finance Director is appointed as Village Treasurer and Budget Officer and is responsible for investing, monitoring and insuring the safety of Village funds as well as preparing the annual Village budget. The Finance Director also serves as the Purchasing Director for the Village. As such, the Finance Director monitors the purchases of all Village departments to insure that the Village's purchasing policy is followed. The Finance Director also serves as the Treasurer on the Board of the Police Pension Fund. In this capacity, the Finance Director's role is to safeguard the assets of the pension fund. The Assistant Finance Director and the Staff Accountant aid the Finance Director in the discharge of the operations of the Finance Department including the processing of most day-to-day functions. The Assistant Finance Director is in charge of the annual Village audit and manages the day-to-day activities of the department. The department also has a Finance Assistant/Accounts Payable Clerk who processes all of the Village's payments.

Information Technology (IT) oversight is also a responsibility of the Finance Director. IT oversight includes all computer hardware and software applications for all Village Departments, with the exception of the Police department. The Village contracts with a private firm for day-to-day oversight of all Village computer systems and networks, hardware and software. The GIS mapping technician is troubleshooting routine daily pc problems.

Fiscal Year 2009/2010 Finance Department Objectives: Status

1. Complete the revamping of the accounts payable system along with creation of new forms.

The revamping has begun and will be completed in FY 10/11

2. Invest in departmental training on recent GASB pronouncements.

Budget constraints have not allowed staff to get the desired training. We will continue to try and stay as current as possible on pronouncements through other no cost opportunities

3. Survey surrounding and like-sized communities to benchmark the Village's fees to those of similarly sized and structured municipalities.

Some of the fees were surveyed; however a complete study still needs to be completed

4. Continue to study/analyze the funding and revenue possibilities Home Rule status gives the Village.

An analysis was completed and revenue sources were identified

5. Continue to develop an inventory control program for office supplies in the Village Hall.

The department assisted the Office Manager with this objective on an as needed basis

6. Assist in economic development decisions for the downtown as well as the entire Village.

This will be accomplished when development agreements are presented to the Village

7. Develop suggestions and recommendations for funding options for the Board to aid in the implementation of their strategic planning goals.

Dialogue with the board continues on their strategic goals

8. Work with the IT Committee to determine if the Village's IT hardware should be updated to more "cutting edge" technology or continue on its current path.

The committee didn't meet until late in the fiscal year and solutions are being identified

9. Work to develop funding options for the Police facility and the expansion of the Public Works facility.

These capital purchases have been put on hold

10. Closely monitor all Village financial operations given the nature of the economy. Propose adjustments to operations, if warranted.

This was accomplished with the monthly financial analysis report delivered to the Board

11. Work with Village cash investments to determine if better yields than standard or premium money market rates can be earned.

This will be accomplished during the next fiscal year

Fiscal Year 2010/2011 Finance Department Objectives:

1. Complete the revamping of the accounts payable system along with creation of new forms.
2. Invest in departmental training on recent GASB pronouncements.
3. Survey surrounding and like-sized communities to benchmark the Village's fees to those of similarly sized and structured municipalities.
4. Continue to develop an inventory control program for office supplies in the Village Hall.
5. Assist in economic development decisions for the downtown as well as the entire Village.
6. Develop suggestions and recommendations for funding options for the Board to aid in the implementation of their strategic planning goals.
7. Work with the IT Committee to determine if the Village's IT hardware should be updated to more "cutting edge" technology or continue on its current path.
8. Monitor all Village financial operations given the nature of the economy. Propose adjustments to operations, if warranted.
9. Work with Village cash investments to determine if better yields than standard or premium money market rates can be earned.

<u>Performance Measures</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010 (est.)</u>
Payroll checks processed:	3,995	Outsourced	Outsourced
Accounts Payable checks processed:	3,203	3,499	2,488

Village Clerk's Office

The Village Clerk's Office is the official keeper of the records for all Village ordinances, resolutions, minutes of Board meetings and all other legal documentation in regards to the actions of the Village of Oswego. The Village Clerk is appointed by the Village President with the advice and consent of the Board of Trustees.

The Village Clerk is responsible for assembling all information presented to the Village Board of Trustees at Board and Committee of the Whole meetings. As such, the Clerk coordinates with

all Village Departments in order to receive and copy all pertinent information that will be distributed, reviewed and voted on at the Village Board meetings.

Records retention, storage and destruction are functions of the Village Clerk. Illinois Statutes require that most information generated or received by a City, Town or Village be stored for a specified amount of time or indefinitely. The Village Clerk maintains the inventory of such records and coordinates their destruction, if necessary.

The Village Clerk's Office is separate from the Corporate Department in terms of oversight. The Village Clerk reports directly to the Village President, not to the Village Administrator.

Fiscal Year 2009/2010 Village Clerk Objectives: Status

1. Full Implementation of the Document Management System

As time permits we are scanning documents and assisting other departments with implementation of this process. This has greatly improved the retrieval time for those documents that we have scanned. Staff no longer needs to wait for someone in the Clerk's Office to pull and copy documents.

2. Review of records with Local Records Commission and review the system for Records Management throughout the Village departments

To date I have not submitted a list to the Local Records Commission; I anticipate that this will be done before the end of the fiscal year.

3. Continue to cross train staff so that office runs smoothly even when there are absences in the department.

The Clerk's staff is being trained in all aspects of this office; with recent staff reductions we are also training to help with Community Relations events and duties and utility billing and reception. We will continue to cross train to make sure everything runs as smoothly as possible.

4. Administrative Adjudication -- Work with Department Heads, Attorney, Board, and the Legislative, Policy and Human Resource Committee to review Village Ordinances and assist with implementation of the adjudication process.

The Clerk's Office and other administrative staff assist with check-in; hearing procedures; payment; and paperwork of the Administrative Adjudication process along with staff from the Police Department. We have assisted in the review of ordinances, procedures and software implementation.

5. Training of staff and professionalize operation of the Clerk's Office

I have been able to attend quarterly seminars but missed the annual Academy this year. In light of new OMA and FOIA regulations these training sessions are very important to make sure we abide by all new laws and requirements.

6. Assist the Board in the achievement of their goals

The Clerk's Office will continue to assist the Board in the achievement of their goals.

Board Goals from Strategic Planning Session (FY 10/11)

1. Develop, adopt and implement a set of core values

The Clerk's Office will help by continuing to improve staff training; participate in customer evaluation surveys; communicate promptly with staff and/or board and make sure that we gather all pertinent facts and information. We will work together towards common goals and participate in teambuilding retreats; will continue to evaluate our performance and respond to quality of performance and cost and/or time-saving ideas. The core values will be considered as part of the annual employee evaluation process.

2. Recruit, hire, develop and retain the best people possible.

While this will fall mostly on the HR Department we will assist with the development of a training schedule and in any other way that we can.

3. Establish and implement a long range plan for the Village that is fluid and revisited every two years.

Assist with the review and implementation of various plans such as the comprehensive and downtown plans; and the development of an environmental plan and Orchard Road corridor plan for the Village. We will also continue to maintain a historical library of past plans approved by the Board enabling us to review what has been done; what has worked and what has not.

4. Continue to provide the resources necessary to meet current needs and fulfill the long-range plan through conventional and alternative resources.

Keep the Clerk's Office staffing and capital plans up to date; consider different options for routine tasks that will save time, money and man power; and stay within each FY's budget barring any unforeseen circumstances.

5. Provide opportunities for Board and Staff teambuilding and other interactions.

We have offered assistance to candidates and set up a brief meeting with them to answer questions and provide information about the Village. IML currently offers sessions to new trustees that are very helpful; if the Board desires we can set up a meeting with staff and the new trustees here at the Village. There was mention of quarterly meetings between staff and the Board; when these are established the Clerk's Office will do all we can to make them successful.

6. Ensure that the Village has the programs, facilities and services that meet the needs of our community.

We will review community surveys and address concerns and needs of the citizens. We have already instituted an electronic document management system; hopefully we will be able to offer more information about the Village, its code of ordinances, and other important information to the citizens either through a public computer station in the lobby or through our web site.

Fiscal Year 2010/2011 Village Clerk Objectives:

1. Document Management System

The Clerk's Office will continue to scan documents into Laserfiche as time permits. We have Ordinances back to 2003; Resolutions back to 2006; Village Board minutes back to 1979; COTW minutes back to 2003; committee minutes for 2008 and 2009; and meeting packets for Village Board and COTW for 2008 - 2010. This will be an on-going goal; we will continue to scan the most current documents and work our way backwards as time. Documents that are scanned (with the exception of minutes) will then be moved to the third floor for archival storage. In the future we would like to research the cost of providing a link to scanned documents on the web site so the public will also have access to Village records.

2. Review of records with Local Records Commission and Establish a system for Records Management throughout the Village departments

In conjunction with the move all departments purged unnecessary records. While doing this they also put in place a system of their choosing (which conforms to the Local Records Act) to manage their records. We will assist other village departments with this process. We will strive for an annual submittal of request to destroy documents.

3. Continue to cross train staff so that office runs smoothly even when there are absences in the department.

This is an ongoing goal; the Clerk's Office now has an additional full-time administrative assistant. We will continue to cross train staff so ensure that the office runs smoothly even when there are absences. Added to our responsibilities this last year was Administrative Adjudication and Alarm Registration. We are now also assisting with Community Relations and the front reception and utility payments so we have expanded our training to include these areas.

4. Work with Department Heads, Attorney, Board, and the Legislative, Policy and Human Resource Committee to review Village Ordinances.

With the new Home Rule status for the Village and the implementation of the Administrative Adjudication process the Clerk's Office will work closely with the Department Heads, Attorney, Board and the Legislative, Policy and Human Resources Committee to review Village Ordinances.

5. Training and Professional Operation of the Clerk's Office

Education is key to successfully operating this office; I would like to continue to attend the quarterly seminars and annual Academy and Institute that are put on by MCI and the IIMC. If training is removed from the budget I would ask that I be allowed to attend these paying for the costs myself. Especially with the recent legislative changes, these sessions offer important timely information required to effectively run this office and make sure we are abiding by all legal requirements.

6. New FOIA and OMA regulations

January 1, 2010 was the effective date for the new FOIA and OMA regulations. The clerk's office will be working closely with the attorneys and departments to ensure that the new regulations are being complied with. I have completed both the Open Meetings Act and FOIA training; additional staff will also be taking these training sessions to assist with FOIA response.

7. Assist the Board in the achievement of their goals

The Clerk's Office will continue to assist the Board in the achievement of their goals.

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

**GENERAL FUND
CORPORATE**

EXPENDITURES	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
Personnel Services					
Salaries Full-Time	870,921	880,701	901,124	795,539	-10%
Salaries Part-Time	10,401	3,360	5,649	0	-100%
Overtime	1,146	250	0	0	-100%
Salaries, Elected Officials	9,300	27,600	27,600	27,600	
Stipends	20,368	22,000	24,000	22,000	0%
Total Personnel Services	912,136	933,911	958,373	845,139	-10%
Insurance and Benefits	311,877	327,460	345,650	350,082	7%
Professional Services	706,884	654,127	709,651	604,600	-8%
Contractual Services	120,411	124,840	259,968	189,510	52%
Communication	34,990	42,500	34,937	28,500	-33%
Professional Development	36,646	29,225	31,372	28,575	-2%
Operating Supplies	23,730	19,650	12,975	13,600	-31%
Capital Outlay	44,202	10,000	10,000	5,000	-50%
TOTAL EXPENDITURES	2,190,876	2,141,713	2,362,926	2,065,006	-4%

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

**GENERAL FUND
CORPORATE**

**Budget
2010/2011**

Personnel Services

6210	Salaries, Full-Time		
	Administration	252,361	
	Clerks Office	146,874	
	Human Resources	127,102	
	Finance	269,202	
	Total Salaries, Full-Time		795,539
6222	Salaries, Part-Time		0
6230	Overtime		0
6245	Salaries, Elected Officials		27,600
6250	Meeting Stipend		22,000
	Total Personnel Services		845,139

Insurance and Benefits

6310	FICA, Village Share		61,674
6315	IMRF, Village Share		83,280
6330	Health Insurance		193,642
6335	Dental Insurance		11,486
	Total Insurance and Benefits		350,082

Professional Services

6405	Auditing Expense		32,000
6470	Economic Development		
	Oswego Economic Development Corporation	85,000	
	Hotel/Motel Tax portion for Oswego Visitor's Bureau	58,500	
	Total Economic Development		143,500
6480	Engineering Service		20,000

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND			Budget
CORPORATE			2010/2011
6520	Legal Service		200,000
	Village Corporation Counsel		
6522	IT Services		35,000
	Contractual IT Administration		
6523	Payroll Services		14,000
6530	Miscellaneous Professional Service		
	Distinguished Budget Presentation(GFOA)	400	
	CAFR Audit Award(GFOA)	500	
	Employee Assistance Program (EAP)	2,400	
	Alarm Services - Village Hall	3,600	
	Miscellaneous Professional Services	<u>3,000</u>	
	Total Miscellaneous Professional Service		9,900
6537	Web Site		2,500
6760	Human Resources Professional Services		
	Flex Spending	1,200	
	Length of Service Awards	<u>1,500</u>	
	Total Human Resources Professional Services		2,700
6790	Community Relations Professional Services		
	Fireworks	8,500	
	Drag strip Days	1,000	
	House Walk	500	
	Prairie Fest	500	
	Art Fair	6,000	
	Christmas Walk	7,500	
	Community Relations	1,000	
	-ground breakings, condolences, citizen awareness		
	Cultural Arts Commission	2,000	
	Movies in the Park	<u>1,000</u>	
	Total Community Relations		28,000

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND CORPORATE	Budget 2010/2011
6791 Senior Center	
Committee Operations	2,000
Village Support for Senior Center	28,000
Total Senior Committee	30,000
6794 Citizen Committee for Women	2,000
6840 PACE Services(net of fare revenues)	85,000
Total Professional Services	604,600
<u>Contractual Services</u>	
6325 Unemployment Insurance	60,000
6420 Cleaning Service	9,000
Cleaning Services for the New Village Hall	
6500 General Insurance	
I.M.L. Insurance	49,820
Life Insurance	540
Total General Insurance	50,360
6605 Property Tax Rebate	1,250
Westphal Chevrolet	
6807 Newsletter Delivery	23,000
4 Newsletters	
7310 Maintenance, Building	22,000
Various Maintenance and Upkeep on Village Hall	
7315 Maintenance, Equipment	
Maint. Contract on Village Computer Software	10,500
Maint. Contract on Village Hall Telephone Sys.	4,200
Maint. Contracts on Laser Fiche	1,400
T-1 Line Maintenance	4,200
Maint. Contracts on Office Equipment	3,600
Total Maintenance, Equipment	23,900
Total Contractual Services	189,510

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

**GENERAL FUND
CORPORATE**

**Budget
2010/2011**

Communication

6505	Codification Expense Sterling Codifiers - Update of Code Books	4,000
6550	Printing Expense Various Forms and Stationary	2,000
6715	Advertising, Bids and Records Legally Required Village Postings	2,000
6720	HR Advertising Advertising for Open Village Positions	500
6765	Postage and Freight	7,000
6785	Telephone Expense Village Hall Telephone Service; Cell Phones	13,000
	Total Communication	28,500

Professional Development

6566	Travel and Training	
	Village Administrator - ICMA, Metro Managers	2,500
	Finance Department	2,700
	Village Clerk's Office	1,700
	ICSC Conference	2,220
	Mileage Reimbursements	2,500
	Various Training Seminars	1,000
	Total Travel and Training	12,620

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

**GENERAL FUND
CORPORATE**

**Budget
2010/2011**

6730	Dues		
	International City Managers Association(ICMA)	600	
	Illinois City Managers Association (ILCMA)	1,100	
	HR Dues	910	
	Government Finance Officers Association	250	
	Illinois Government Finance Officers Association	350	
	Illinois Municipal Treasurers Association	140	
	Metro West Council of Governments	10,155	
	Illinois Municipal League	1,650	
	Municipal Clerks of Illinois	300	
	Oswego Chamber of Commerce	500	
	Total Dues	15,955	15,955
	Total Professional Development		28,575
 <u>Operating Supplies</u>			
6720	Books and Publications		
	Administration	250	
	Human Resource Publications	400	
	Total Books and Publications	650	650
6735	Gasoline		750
6740	Office Supplies		
	Minute Books	200	
	Village Clerk Filing Supplies	2,000	
	Various Office Supplies	6,000	
	Total Office Supplies	8,200	8,200
6750	Computer Supplies		4,000
	Consumable Tech Supplies		
	Total Operating Supplies		13,600

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

**GENERAL FUND
CORPORATE**

**Budget
2010/2011**

Capital Outlay

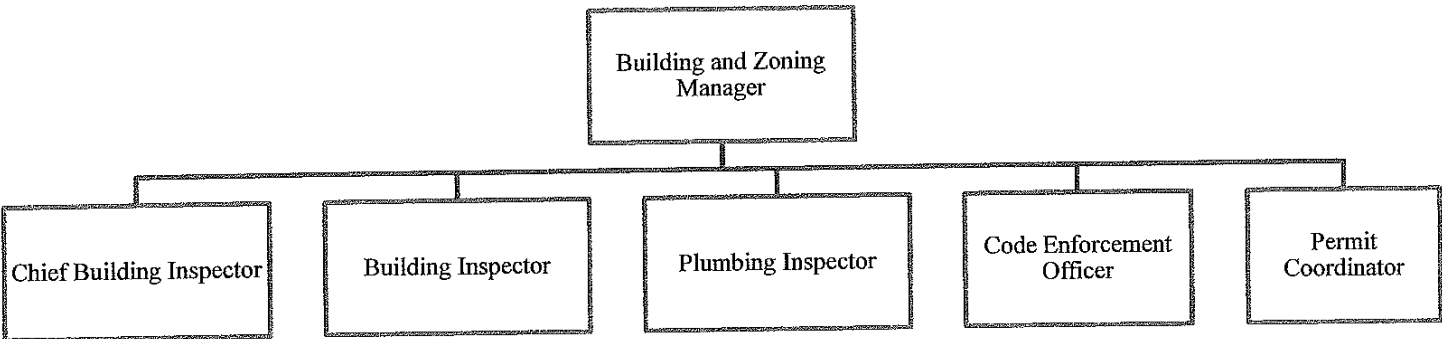
7822	Computer Hardware		
	Computer Replacements, Laptops & Printers	<u>5,000</u>	
	Total Computer Hardware		<u>5,000</u>
	Total Capital Outlay		5,000

TOTAL CORPORATE

2,065,006

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011

BUILDING AND ZONING ORGANIZATIONAL CHART



**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011
DEPARTMENT SUMMARY**

Building and Zoning

The function of the Building and Zoning Department is to protect 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 Zoning Department Mission Statement: The mission of the Building and Zoning Department is to protect the public health, safety and welfare and to safeguard that all buildings, structures, and their accessory uses and equipment are safe for use and occupancy in accordance with all applicable Village ordinances and State building codes.

The Building and Zoning Department Guiding Principals:

SERVICE – Quality, timeliness and cost efficiency of service with applicable solutions to the challenges that arise, is the number one priority. The citizens of the Village of Oswego are our #1 customers and the reason for our existence.

PROFESSIONALISM – Our staff is the source of our strength, its competence, knowledge, and experience reflects on the Village's reputation and vitality.

INTEGRITY – The Building and Zoning Department must conduct itself in a manner that is socially responsible and gains recognition and respect for its functions and positive contributions to the Village of Oswego.

RESOURCEFULNESS – Pursue new ways to get the job done.

INOVATION – Be open to innovative ways to address issues, provide solutions to difficult challenges, and promote the Department's Mission.

TEAMWORK & INTERACTION – Are essential to our success as individuals, and as a Department.

The Department staff consists of a Building and Zoning Manager, two building inspectors, one plumbing inspector, one code enforcement officer, and one front office person. The Department presides over three divisions: Inspectional Services, Administrative Services and Code Compliance.

The purpose of the Inspectional Services operation of the Department is to secure the expressed intent of the building code "to ensure public health and safety insofar as they are affected by building construction". The purpose is accomplished by performing two

primary functions: plan review and field inspection. The purpose of plan review is to determine that the plans and specifications conform to the requirements of the building code. The purpose of field inspections is to determine that the construction conforms to the plans and specifications. Field inspection is not construction supervision, but is a review of the construction at various stages to verify that the job copy of the approved plans and specifications is followed.

The Code Compliance Division is responsible for ensuring compliance with those ordinance and portions of the Village of Oswego code dealing with non-criminal matter such as public nuisances, zoning violations, solid waste disposal violations, inoperable vehicles, weeds and signage. Code Compliance Division works to maintain a high-quality community environment in accordance with all relevant Village standards and to ensure cooperation and coordination between code enforcement and the public and to respond with a timely response to complaints and adequate follow-up to ensure complaint resolution.

The Administrative function of the Department is responsible for the development of processes and procedures to ensure the effective and convenient flow of work traffic pertaining to the Department's function. The front office staff does building permit entry and billing, customer service, inspection scheduling, code enforcement coordination and contractor registration.

A Senior Building Inspector, one additional Inspector, three Building & Zoning Assistants, one part-time Code Enforcement Officer and one Administrative Assistant positions were eliminated in Fiscal Year 09/10. One new position was created, a Permit Coordinator. A Project Coordinator position was also created and then eliminated at the end of the fiscal year. The net result of these changes was a reduction of six positions because of the severe downturn in the housing industry and Village budget constraints.

Position	Fiscal Year 08/09	Fiscal Year 09/10	Fiscal Year 10/11
Building and Zoning Department Manager	1.0	1.0	1.0
Chief Building Inspector	1.0	1.0	1.0
Senior Building Inspector	1.0	0.0	0.0
Inspector	2.0	1.0	1.0
Plumbing Inspector	1.0	1.0	1.0
Building and Zoning Assistant(s)	3.0	0.0	0.0
Project Coordinator	0.0	1.0	0.0
Code Enforcement Officer	2.0	1.0	1.0
Permit Coordinator	0.0	1.0	1.0
Administrative Assistant (s)	1.0	0.0	0.0
TOTALS	12.0	7.0	6.0

Fiscal Year 2009/2010 Building and Zoning Department Objectives/Status

1. Continue Education through seminars and ICC certification.

Chief Building Inspector:

*2006 International Residential Code-Plan Review
2006 International Building Code-Plan Review
2009 International Energy Conservation Code-Commercial
2009 Illinois Plumbing/Safety Code-Swimming Pool Code Requirements*

Plumbing Inspector:

*Illinois Plumbing Code-Electrical/Plumbing
Illinois Plumbing Code-Continuing Education
Illinois Plumbing Code-Understanding 2004 Plumbing Code
2009 Illinois Plumbing/Safety Code-Swimming Pool Code Requirements*

Inspector:

*2009 International Energy Conservation Code-Commercial
2009 Illinois Plumbing/Safety Code-Swimming Pool Code Requirements*

Code Enforcement Officer:

Adjudication training

2. Continue to improve customer service through education and policy change.

Customer service in general continues to improve. Turnaround time on plan review is approximately two to three days on residential approximately one week on commercial, depending on the scope of the project. Permit issuance is completed same day in most cases. Electronic processing continues to be refined, making the process of permit issuance expeditious and extremely accurate.

3. Complete, revise, and update departmental policies and procedure guidelines.

Ongoing. Building and Zoning continues to make strides in the procedures and processes of the entire department. Nearly all aspects of the department have been redeveloped to be handled electronically. Little to no action in the department requires manual handling. This reinforces all efforts for the Village to collect proper fees and accurate information of all involved in any building project in the Village.

4. Encourage Building and Zoning inspectors to join building trade associations to stay abreast of current and future permitting trends.

The department is currently a member of ICC (International Code Council). This is a key organization for the department, providing up to date code information, tools for the inspectors to utilize and generous discounts on materials and supplies required for our operation.

5. Initiate monthly scheduled court dates through administrative adjudication system with the Police Department.

Completed July '09. Process continues to be refined and adjusted to meet the needs of code enforcement. Benefits of this process will clearly be seen in the summer of 2010.

6. Participate in International Code Council (ICC) Safety Awareness Week.

Not completed.

7. Enhance building permit information on the website as necessary.

All forms have been updated; ongoing, as needed.

8. Encourage certification for the administrative office to enhance ISO ratings.

Ongoing.

9. Develop and implement homeowner education programs by designing handouts, brochures and writing article for the Village newsletter.

Completed and ongoing.

Fiscal Year 2010/2011 Building and Zoning Department Objectives

1. Continue education through seminars and ICC certification testing.
2. Continue to improve customer service through education and policy changes.
3. Participate in International Code Council (ICC) Safety Awareness Week.
4. Research offering residents and contractors training classes for permit related projects.
5. Establish a quarterly job share experience program for Permit Coordinators and Field Inspectors.

6. Enhance building permit information on the website as necessary.
7. Enhance the Code Enforcement web page that is linked by the Building Department web page through the Village of Oswego.

YEARLY PERMIT COUNT
permits (units)

Description	Fiscal Year 07/08	Fiscal Year 08/09	Fiscal Year 09/10	Fiscal Year 10/11
Single family	177	82	75	75
Two family	6	0	0	0
Attached single family	85	52	40	40
Senior housing-single	42	5	0	0
Senior housing-duplex	18	0	0	0
Industrial	0	1	1	2
Commercial	24	9	2	6
Commercial/Industrial build outs/remodels	51	34	19	20
Residential additions	19	14	10	15
Remodels	46	48	41	45
Accessory structures	710	542	410	450
Roofing	95	102	435	450
Misc. improvements	221	93	97	100
Sign	141	89	71	75
Demolition	2	6	8	6

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

**GENERAL FUND
BUILDING AND ZONING**

EXPENDITURES	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
Personnel Services					
Salaries Full-Time	503,992	447,657	460,000	350,170	-22%
Salaries Part-Time	10,443	0	0	0	0%
Overtime	2,874	3,500	2,018	0	-100%
Stipends	0	0	0	0	0%
Total Personnel Services	517,309	451,157	462,018	350,170	-22%
Insurance & Benefits	191,807	185,337	194,500	165,880	-10%
Professional Services	16,070	0	2,910	1,000	100%
Contractual Services	23,242	28,005	22,923	27,695	-1%
Communication	12,578	21,500	11,491	9,300	-57%
Professional Development	6,440	6,300	2,869	4,800	-24%
Operating Supplies	20,004	18,100	9,640	9,800	-46%
Capital Outlay	0	0	0	0	0%
TOTAL EXPENDITURES	787,450	710,399	706,351	568,645	-20%

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND BUILDING AND ZONING	Budget 2010/2011
<hr/>	
<u>Personnel Services</u>	
6210 Salaries, Full-Time	350,170
6230 Overtime	0
Total Personnel Services	350,170
<u>Insurance and Benefits</u>	
6310 FICA, Village Share	24,896
6315 IMRF, Village Share	35,670
6330 Health Insurance	98,013
6335 Dental Insurance	7,301
Total Insurance and Benefits	165,880
<u>Professional Services</u>	
6530 Miscellaneous Professional Service	1,000
6795 Lawn Mower Service	0
Total Professional Services	1,000
<u>Contractual Services</u>	
6500 General Insurance	
I.M.L. Insurance	24,910
Life Insurance	285
Total General Insurance	25,195
7315 Maintenance, Equipment	1,000
Office equipment upkeep and maintenance	
7325 Maintenance, Vehicles	1,500
Maintenance on Building and Zoning vehicle fleet	
Total Contractual Services	27,695

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

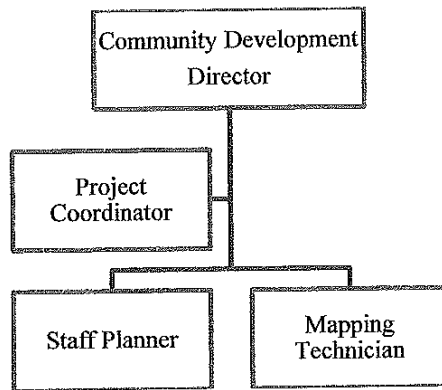
GENERAL FUND	Budget
BUILDING AND ZONING	2010/2011
<hr/>	
<u>Communication</u>	
6550 Printing Expense	2,000
Printing of Subdivision Reg. Comp. Plans	
Printing of Downtown Plans	
Building and Zoning Document Printing	
6715 Advertising, Bids and Records	300
6765 Postage and Freight	3,000
6785 Telephone Expense	4,000
Cell Phone and landline telephone costs	
Total Communication	9,300
<u>Professional Development</u>	
6566 Travel and Training	4,000
ICC and NFPA sponsored certifications/seminars for inspectors, Computer, organizational and customer service seminars for office staff	
6730 Dues	800
National Fire Protection Association(NFPA) International Code Council(ICC)	
Total Professional Development	4,800
<u>Operating Supplies</u>	
6720 Books and Publications	800
2003 International Building Code	
2002 National Fire Code	
ASTM Standards	
6735 Gasoline	4,000
Fuel for six (6) Village owned vehicles	

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND		Budget
BUILDING AND ZONING		2010/2011
6740	Office Supplies Printer replacement for front office and various office supplies such as copy paper, printer cartridges, toner, etc	5,000
6825	Uniform Allowance	<u>0</u>
	Total Operating Supplies	9,800
TOTAL BUILDING AND ZONING		568,645

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART



**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011
DEPARTMENT SUMMARY**

Community Development

The Community Development Department is primarily responsible for the administration of the development review process, including project management, as well as, current and long-range planning. This department provides guidance to property owners, developers, citizens and other units of government on planning and other zoning related issues. Community Development prepares background reports and recommendations for the Plan Commission, Zoning Board of Appeals, 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 general public. The Department also maintains the Village's GIS system and addresses computer issues for Village staff.

The Community Development Department provides staff liaisons to the Community Development/Building and Zoning Committee, Technology Committee, Historic Preservation Commission, ECO Commission and other committees as needed. The department assists and coordinates downtown redevelopment related projects and performs special projects as needed.

Over the past two years, two Planner positions were eliminated because of budget constraints experienced by the Village.

Position	Fiscal Year 08/09	Fiscal Year 09/10	Fiscal Year 10/11
Community Development Director	1.0	1.0	1.0
Planner	3.0	2.0	1.0
Mapping Technician	1.0	1.0	1.0
Project Coordinator	1.0	1.0	1.0
Totals	6.0	5.0	4.0

Fiscal Year 2009/2010 Objectives: Status

General Department Objectives

1. Manage the development review process in a manner consistent with Village policies and good planning practices.

Staff has and continues to work with petitioners to process applications through both internal staff review and through a development review process via boards and commissions. Staff maintained a review process that is timely for the public, petitioners, and Village officials. The amount of time from application to Village

Board action has decreased greatly due to the streamlining of processes and implementation of the minor amendment to the PUD process which eliminates unnecessary processes.

2. Maintain the existing/pending commercial & manufacturing development map.

Staff updates the existing/pending development map. Updates are scheduled to occur every three months. This is a tool used to inform the public on future developments and the economic development community of the Village's growth.

3. Process amendments to the Zoning Ordinance.

Staff processed seven amendments to the Village Code in 2009. These changes included general amendments to the text defining terms and processes, clarifying issues that have arisen particularly in regards to fencing and accessory uses, and addressed temporary storage devices and parking. The Village also created a new Transitional Use (TU) Zoning District to provide property owners options for their properties located in specific areas adjacent to the downtown area.

4. Update and maintain a GIS mapping system for the Village.

This is a continuing objective as the development of the community continues. Maps, including zoning, land use, and pending development has been added to the web site. GIS mapping was used for the 2010 census that is to occur over the summer. The Village is also completing the scanning of the approved engineering plans to allow for easier and faster review and responses to issues.

5. Assist with the Village Facade Improvement Program for the downtown area.

The Village continues to process applications for the façade improvement program, utilizing all of the funds allocated to this program in each of the budget years. No applications were submitted as this program is temporary on hold due to budget restraints.

6. Prepare advisory reports, analyses, and recommendations to the Village Board, Plan Commission and Zoning Board of Appeals.

Staff prepared reports, analysis, and recommendations to each of these Commissions and Boards. Staff's goal is to provide the boards and commissions it serves with the necessary information for those groups to provide their recommendations to the Village Board and for the Village Board to render final decisions.

7. Provide staff services to various boards, commissions and committees, as needed.

Staff provided support to several boards and commissions over the past fiscal year. Staff set up and attended meetings, responded to questions, and provided added assistance when needed. Staff has been available to assist with other boards and commissions in the Village as well as the region to provide necessary assistance when needed.

8. Maintain and update the Zoning Map and Street Maps.

Staff has maintained and will continue to maintain the zoning map and street map for the Village. These are used by the residents, staff, and property owners to learn about the Village and their property. An official zoning map is to be adopted once a year.

9. Assist with the Historical Survey for the downtown area that was initiated in the 08/09 fiscal year.

Staff assisted in the completion of the historical survey. The survey was presented before the Plan Commission and the Village Board. The survey identifies properties that could be considered for landmark status and areas where a historic district could be established. The Historic Preservation Commission will use this study for their future activities.

Strategic Planning Goals

1. Implement the Downtown Framework Plan. Work should start with comprehensive rezoning and bulk standard amendments in the downtown study area.

The plan was adopted by the Village Board in December of 2008. The Village has used and will continue to use the Plan to guide decisions in reviewing proposals in the downtown area. The Village created a new zoning district, the TU District, as outlined in the Plan. Staff will work to start the implementation strategies as outlined in the planning document in the next few years.

2. Continue the review of the proposed TIF District for the downtown area. Hold public educational meetings on the TIF. Assist the Joint Review Board on their review of the TIF District. Provide the Village Board with necessary assistance in reviewing the proposal.

Public educational meetings were held. This process was put on hold.

3. Transportation Plan.

The Village hired the firm of Baxter and Woodman to initiate the transportation plan. Work has progressed throughout the year. Work was put on hold for most

of FY '09/10 due to budgetary issues, timing, and reduction in development in the key study areas. At the end of the fiscal year, work had resumed with a goal to complete the document in the upcoming fiscal year.

4. Review the Village's Comprehensive Plan to determine if areas require further discussion and possible updates.

The Village has discussed the existing conditions of the comprehensive plan. Due to reduced pressure for development in the past year and the need to gain further information from Fox Metro on serviceability for the undeveloped areas, the Village has not initiated further action on the comprehensive plan at this time.

5. Review vehicle purchasing program to investigate adopting a hybrid vehicle purchasing policy for next budget year.

Staff has worked with the ECO commission to review vehicle purchasing policies. E85 and hybrid vehicles were purchased in the past year. Staff and ECO will continue to explore alternative fuel vehicle options with departments that purchase vehicles.

6. Work with the Oswego Economic Development Corporation, the Plan Commission, and the Village Board to develop a strategy for the Orchard Road industrial corridor.

Staff has worked with the OEDC on establishing a corridor plan for Orchard Road. The concepts have been presented to various taxing bodies, the Plan Commission, and the Village Board.

Fiscal Year 2010/2011 Objectives

General Departmental Objectives

1. Manage the development review process in a manner consistent with Village policies and good planning practices.
2. Maintain the existing/pending residential, commercial, and manufacturing development map.
3. Continue the process amending the Zoning Ordinance.
4. Update and maintain the GIS mapping system for the Village.
5. Prepare advisory reports, analyses, and recommendations to the Village Board, Plan Commission, and Zoning Board of Appeals.

6. Provide staff services to various Boards, Commissions, and Committees as needed.
7. Maintain and update the Zoning Map and Street Map.
8. Provide assistance in maintaining the Village's IT system.

Strategic Planning Goals

1. Implement the Downtown Framework Plan. Continue with comprehensive rezoning and bulk standard amendments in the downtown study area
2. Continue to work on the transportation plan. Plan for Village Board review of the draft document in FY '10/11.
3. Review the Village's Comprehensive Plan to determine if areas require further discussion and possible updates.
4. Work with the Environmentally Conscious Oswego Commission and their activities including, but not limited to, the electronics recycling program, the bi-annual environmental events, the monthly environmental presentations at Village Hall, green business awards, and other activities.
5. Work with the Oswego Economic Development Corporation, the Plan Commission, and the Village Board to complete the strategy for the Orchard Road industrial corridor.
6. Assist the Historical Preservation Commission with studying the viability of land marking structures and establishing a historic district.

Performance Measures					
Requests Submitted	2005	2006	2007	2008	2009
Annexation	10	7	6	5	1
Annexation Agreement	14	6	6	0	1
Rezoning: Residential	10	6	4	6	1
Rezoning: Commercial	2	11	5	3	2
Rezoning: Manufacturing	0	0	0	3	0
Concept Plan: Residential	1	0	3	3	0
Concept Plan: Commercial	2	2	1	4	1
Concept Plan: Manufacturing	0	0	0	0	0
PUD Agreement: Residential	0	2	3	0	0
PUD Agreement: Commercial	1	2	3	0	0
PUD Agreement: Manufacturing	0	0	0	0	0
Preliminary PUD: Residential	9	6	2	4	0
Preliminary PUD: Commercial	5	15	5	1	2

Preliminary PUD: Manufacturing	0	0	0	1	0
Preliminary Plat: Residential	6	4	0	3	2
Performance Measures					
Requests Submitted	2005	2006	2007	2008	2009
Preliminary Plat: Commercial	3	10	1	1	2
Preliminary Plat: Manufacturing	0	0	0	1	0
Final PUD: Residential	7	11	1	3	1
Final PUD: Commercial	20	36	28	6	5
Final PUD: Manufacturing	3	0	1	5	0
Amendment to Final PUD	0	0	0	12	17
Final Plat: Residential	6	9	0	3	1
Final Plat: Commercial	8	12	9	5	2
Final Plat: Manufacturing	0	0	0	5	0
Special Use Permit: Residential	0	0	0	2	0
Special Use Permit: Commercial	1	4	8	2	0
Special Use Permit: Manufacturing	1	0	0	4	1
Site Plan: Staff Review Only	3	2	0	0	0
Site Plan:	0	0	3	0	1
Variances: Residential	0	7	5	0	4
Variances: Non-Residential	0	2	3	1	2
Zoning Ordinance Text Amendments	3	0	5	0	7
County Jurisdictional Review	3	2	3	4	4
Total Year-End Requested Actions	118	156	105	87	57
Projects Processed					
2005	2006	2007	2008	2009	
Plan Commission	67	81	56	33	27
Zoning Board of Appeals	0	9	8	2	5
Total Year-End Projects Processed	67	89	64	35	32

LENGTH OF REVIEW PROCESS					
	2005	2006	2007	2008	2009
Average number of days between application submittal and Plan Commission Meeting	76 days	28 days	22 days	30 days	26 days
Days between application and Village Board decision	132 days	73 days	87 days	69 days	35 days

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND

COMMUNITY DEVELOPMENT

EXPENDITURES	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
Personnel Services					
Salaries Full-Time	286,029	278,855	292,000	235,252	-16%
Salaries Part-Time	0	0	0	0	0%
Overtime	2,003	0	0	0	0%
Total Personnel Services	288,032	278,855	292,000	235,252	-16%
Insurance & Benefits	86,822	88,501	94,313	90,757	3%
Professional Services	133,314	40,500	12,200	13,100	-68%
Contractual Services	12,230	10,879	22,713	18,821	73%
Communication	10,635	11,600	5,104	6,600	-43%
Professional Development	4,760	4,800	4,350	3,800	-21%
Operating Supplies	4,184	4,625	2,425	2,625	-43%
Capital Outlay	24,982	2,000	2,000	2,000	0%
TOTAL EXPENDITURES	564,959	441,760	435,105	372,955	-16%

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND	Budget
COMMUNITY DEVELOPMENT	2010/2011
<hr/>	
<u>Personnel Services</u>	
6210 Salaries, Full-Time	235,252
Total Personnel Services	235,252
<u>Insurance and Benefits</u>	
6310 FICA, Village Share	17,132
6315 IMRF, Village Share	23,964
6330 Health Insurance	47,123
6335 Dental Insurance	2,538
Total Insurance and Benefits	90,757
<u>Professional Services</u>	
6760 Plan Commission	2,100
Meeting stipends	
6792 Environmentally Conscious Oswegoans(ECO) Committee	8,000
Promotes ecologically friendly practiced within the Village	
6830 Zoning Board of Appeals	1,000
Meeting stipends	
6835 Historic Preservation Committee	
Promotes the retainage of the historic features of the Village	2,000
Total Professional Services	13,100
<u>Contractual Services</u>	
6500 General Insurance	
I.M.L. Insurance	17,792
Life Insurance	204
Total General Insurance	17,996

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND		Budget
COMMUNITY DEVELOPMENT		2010/2011

7315	Maintenance, Equipment Service work for the plotter	500
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7830	Mapping Expense Sidwell Aerial Maps	325
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	Total Contractual Services	18,821
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Communication

6550	Printing Expense Printing supplies for map reproduction for other departments and agencies	500
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6715	Advertising, Bids and Records Posting of legal notices, requests for proposals, etc.	600
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6765	Postage and Freight	2,500
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6785	Telephone Expense AT&T and Nextel services	3,000
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	Total Communication	6,600
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Professional Development

6566	Travel and Training ICSC Conference	3,000	
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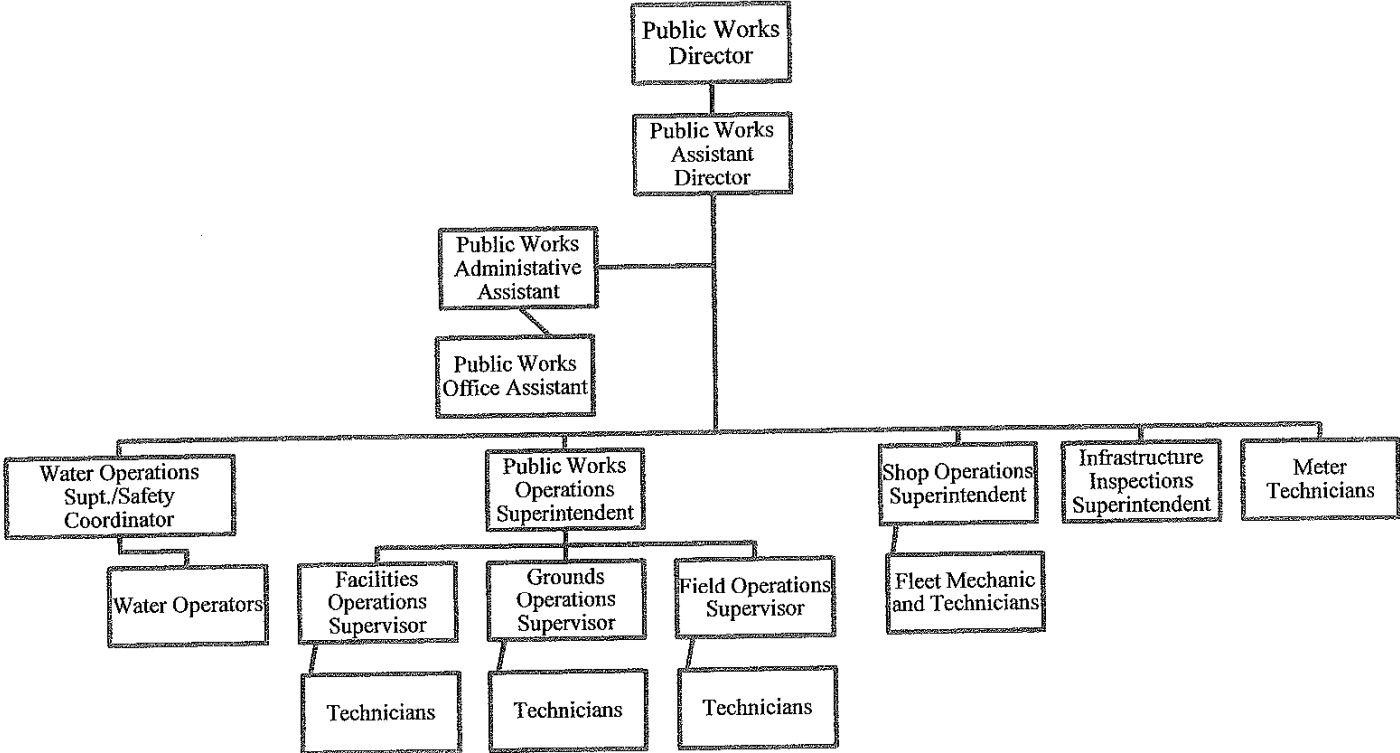
Monthly planning meetings and planning, zoning and land use related seminars/conferences, GIS/Computer training, organizational, customer service and self- improvement related seminars/training, AICP study and test preparation fee	2,220
	780

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND		Budget
COMMUNITY DEVELOPMENT		2010/2011
6730	Dues	800
	American Planning Association(APA)	
	American Institute of Certified Planners(AICP)	
	Illinois Geographic Information System Association (ILGIS)	
	Total Professional Development	3,800
 <u>Operating Supplies</u>		
6740	Office Supplies	2,500
	Various file folders, stationary, paper, pens, etc.	
6806	Miscellaneous	125
	Total Operating Supplies	2,625
 <u>Capital Outlays</u>		
7821	Mapping System	2,000
	Total Capital Outlays	2,000
 TOTAL COMMUNITY DEVELOPMENT		372,955

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

PUBLIC WORKS ORGANIZATIONAL CHART



**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011
DEPARTMENT SUMMARY**

Road and Bridge

The Village of Oswego's Road and Bridge department is responsible for the maintenance, repair and replacement of the Village's roadway system. Additional services out of this department are street patching, concrete sidewalk, curb and gutter replacement, pavement marking, street sign replacement and maintenance, street light and traffic signal maintenance and repairs, street sweeping, snow removal operations, mosquito spraying, tree trimming and replacement, brush chipping and the annual leaf removal program. In 2009 Public Works purchased 2 leaf vacuums and no longer utilizes the leaf plows. The vacuums will allow us to start sooner in the season to pick up smaller piles and throughout the season for these smaller piles especially in the outlying areas. This department is also responsible for any storm sewer installation and maintenance. The Public Works Department maintains the existing storm sewer lines in the system utilizing the Jetter as needed. The Village has approximately 120 lane miles of roads that need to be maintained by Public Works personnel. This includes anything from curb and gutter work to replacing gravel shoulders to street patching, pavement marking and snow plowing. There are currently 2,120 streetlights along the Village streets.

The Village of Oswego has four certified arborists on their Public Works staff. This has been a great asset in maintaining the existing trees in the Village along with working with developers to make sure all trees are now properly planted and maintained. All tree removal work except for stump removal is done by Village staff. The Arborist also on occasion speaks to different homeowner groups to educate them on various topics.

Staffing was reduced in Fiscal Year 09/10 because of budget constraints experienced during the year. A total of 3.5 positions were eliminated consisting of one Inspector, four Tech I positions, the Facilities Tech (.5), and two additional Tech II positions were created.

Position	Fiscal Year 08/09	Fiscal Year 09/10	Fiscal Year 10/11
Public Works Director	1	1	1
Asst. PW Director	1	1	1
Administrative Assistant	1.5	1.5	1.5
Inspector Supervisor	1	1	1
Inspector	1	0	0
Operations Superintendent	3	3	3
Operations Supervisor	0	3	3
Tech I	12	8	8
Tech II	3	5	5
Facilities Tech	0.5	0	0
TOTALS	27	23.5	23.5

Fiscal Year 2009/2010 Road and Bridge Objectives: Status

1. Public Works will work to develop and implement a set of core values. Public Works will work with the Village Board, Staff and all other departments to achieve these goals.

This is ongoing and will continue in 2010.

2. Public Works will work to establish and implement a long range plan for the Village that is fluid and re-visit every two years. Public Works will work with all departments to achieve this goal.

This is ongoing and will continue in 2010.

3. Public Works will work to ensure that the Village has the programs, facilities and services that meet the needs of our community. Public Works is a service orientated department and will work with all departments to achieve this goal.

This is on going and will continue in 2010.

4. Continue street tree pruning in the fall/winter.

This is an annual program that is done from late fall to early spring.

5. Continue replacing old street signs to meet new reflectivity standards

This was not done due to budget cuts.

6. Continue updating old traffic directional signs to meet national standards & new reflectivity standards.

This was not done due to budget cuts.

7. Mechanics staff to obtain ASE certification by end of 2009.

Both mechanics obtained the first level in 2009.

8. Continue the 50/50 tree replacement program in the spring/fall.

This did not happen due to budget cuts.

9. Continue the sidewalk replacement program.

Mud Jacking and 2009 list was completed.

10. Continue the installation of new sidewalks in old town.

2009 list was completed.

11. Complete crosswalk ADA ramp sections of sidewalks in subdivisions.

List was completed in 2009.

12. Continue re-stripping of traffic lane and control lines on roadways.

Minimal striping was completed in 2009.

13. Complete purchases of any capital budgeted items.

Purchases were made per budget and deliveries of items received.

14. Complete MFT overlay program.

The list for 2009 was completed.

15. Complete additional asphalt repairs of needed areas.

2009 list was completed.

16. Complete Douglas Rd. reconstruction & landscaping. Prepare and complete punch lists.

Reconstruction was completed. Some landscaping is yet to be completed in 2010.

17. Complete new Village Hall air system issues with contractors.

This is ongoing.

18. Work with contractor to get new HVAC computer monitoring system installed and in service at P.W.

This was completed in 2009.

19. Oversee construction of P.W. addition.

This did not happen due to budget cuts.

20. Re grade drainage ditch Adams St.

This project was started late fall of 2009 and will be completed in spring of 2010.

Fiscal Year 2010/2011 Road and Bridge Objectives

1. Public Works will work to develop and implement a set of core values. Public Works will work with Village Board, Staff, and all other departments to achieve these goals.
2. Public Works will work to establish and implement a long range plan for the Village that is fluid and re-visit every two years. Public Works will work with all departments to achieve this goal.
3. Public Works will work to ensure that the Village has programs, facilities and services that meet the needs of our community. Public Works is a service oriented department and will work with all departments to achieve this goal.
4. Continue the sidewalk replacement program.
5. Continue the installation of the new sidewalks in old town.
6. Continue re-stripping of traffic lane and control lines on roadways.
7. Complete MFT roadway program
8. Complete additional asphalt repairs as needed.
9. Complete Douglas Rd. Landscaping.
10. Complete Village Hall air system issues with contractors.
11. Complete re-grading of Adams St. ditch
12. Complete re-grading of Wilmette ditch
13. Install replacement drainage tile to river on Adams St.
14. Repair/remove imitation rock on wall-Main St.
15. Replace/repair pavers in town.
16. Paint fence at Public Works storage area.
17. Paint all yellow bollard posts at Public Works.
18. Complete landscape installation at Well #11.
19. Gravel road shoulders on rural roads.

Public Works 2009 Quantities of Completed Tasks

Street Lights/Traffic Signals

Street Light Lamps	186
Light Heads	7
Photo Cells	73
Ballast Kits	48
Fuses	9
New Poles Installed (Concrete)	4
Lens Covers	5

TOTAL CONTRACTED SERVICES:

Materials & Labor: \$52,212.55

Total Reimbursements, for Streetlight/Traffic Signals: \$ 18,768.12
(Insurance/Accidents)

Reimbursement from IDOT for shared intersections: \$ 6,303.83

Parkway Tree Maintenance

Tree replacement	47
Tree removals	73
Trees pruned	268
Stumps removed	15
Wood Chips Produced	1,100 yds.

2009 J.U.L.I.E. Locate Tickets

<u>Month</u>	<u># Tickets</u>	<u>Costs</u>
January	83	\$ 100.30
February	96	111.60
March	316	349.60
April	528	584.80
May	720	795.00
June	593	655.30
July	445	559.25
August	359	447.00
September	421	527.25
October	373	468.25
November	226	751.75
December	125	442.75

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

**GENERAL FUND
ROAD AND BRIDGE**

EXPENDITURES	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
Personnel Services					
Salaries Full-Time	313,405	329,776	306,000	317,168	-4%
Salaries Part-Time	14,601	7,312	8,300	4,948	-32%
Overtime	20,706	20,000	15,000	20,000	0%
Total Personnel Services	348,712	357,088	329,300	342,116	-4%
Insurance & Benefits	150,430	150,266	157,750	164,974	10%
Professional Services	37,895	35,000	83,000	35,000	0%
Contractual Services	798,475	615,036	589,430	559,916	-9%
Communication	14,230	13,000	9,500	13,000	0%
Professional Development	7,210	0	8	0	0%
Operating Supplies	54,303	49,000	49,200	49,000	0%
Capital Outlay	27,711	28,000	18,450	6,000	-79%
TOTAL EXPENDITURES	1,438,966	1,247,390	1,236,638	1,170,006	-6%

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND	Budget
ROAD AND BRIDGE	2010/2011
<hr/>	
<u>Personnel Services</u>	
6210 Salaries, Full-Time	317,168
6222 Salaries, Part-Time	4,948
6230 Overtime	20,000
Total Personnel Services	342,116
<u>Insurance and Benefits</u>	
6310 FICA, Village Share	24,048
6315 IMRF, Village Share	34,850
6330 Health Insurance	100,317
6335 Dental Insurance	5,759
Total Insurance and Benefits	164,974
<u>Professional Services</u>	
6480 Engineering Service	35,000
Consulting Engineer for Village construction projects	
Total Professional Services	35,000
<u>Contractual Services</u>	
6500 General Insurance	26,416
I.M.L. Insurance	26,155
Life Insurance	261
6540 Mosquito Control Expense	20,000
Continued spraying of the Village with additional spraying due to West Nile virus concerns	

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND		Budget
ROAD AND BRIDGE		2010/2011
6555	Rental Expense Rental of equipment for roadway work and street lighting	10,000
6570	Snow Removal Expense Salt purchase for snow removal	136,000
6575	Tree Removal Expense	2,000
6585	Uniform Service Uniform rental service for Public Works staff	4,000
7310	Maintenance, Building Maintenance, upkeep, and security system fees for the Public Works facility	6,000
7315	Maintenance, Equipment Maintenance of various equipment such as plows, spreaders, mowers, and vehicles	48,000
7350	Maintenance, Streets/Storm Sewer NPDES annual costs and annual reporting Cold patching of Village streets Small curb work Digging and replacing storm sewer inlets Thermo & Paint Striping	50,000
7355	Maintenance, Bridges Tri-annual I.D.O.T. inspection of Village bridges and upkeep	5,000
7360	Maintenance, Street Lights Rewiring of street lights, bulbs, fuses, etc. and repairing fallen poles by Village or outside contractors Solar Street Light additions	60,000

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

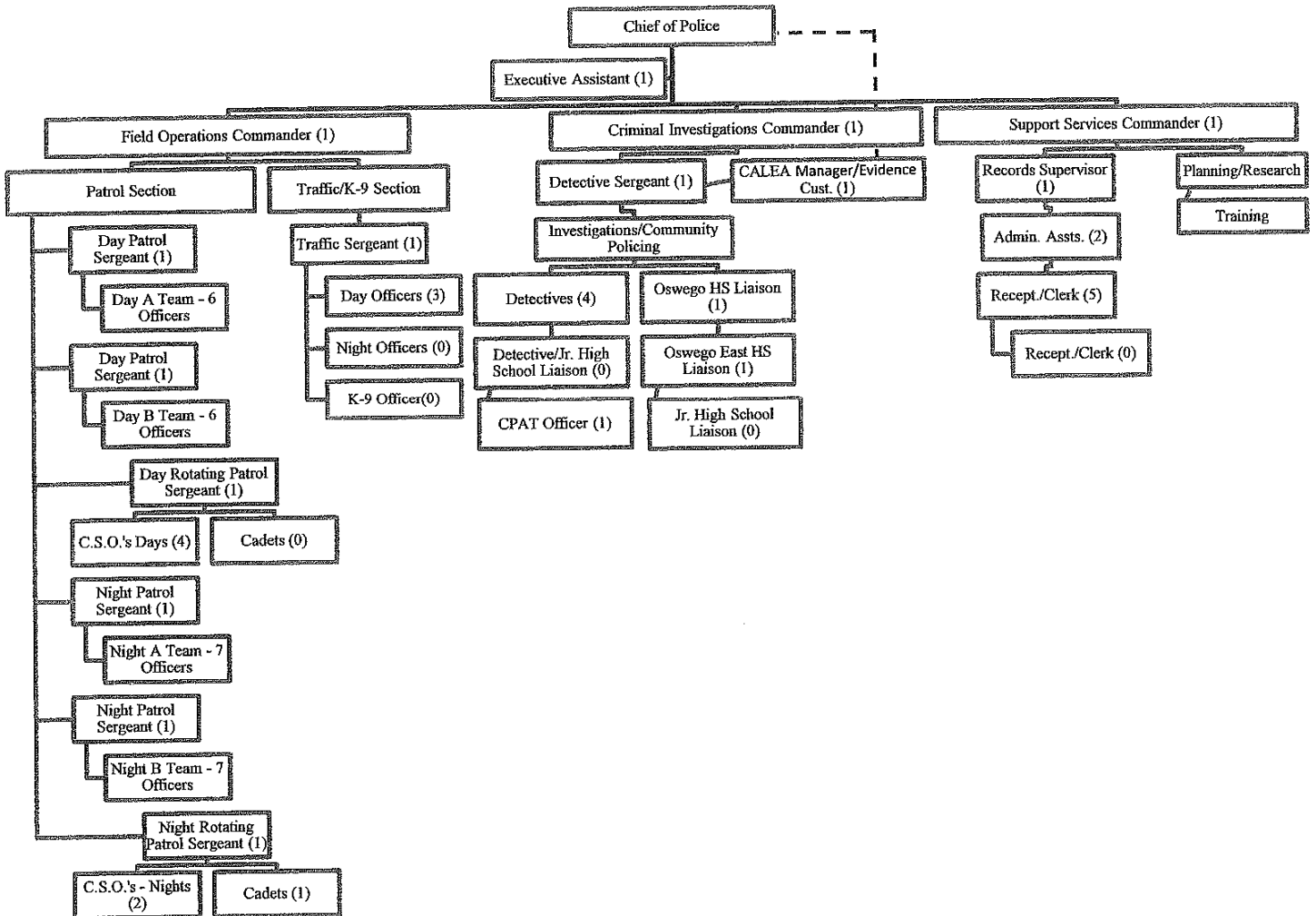
GENERAL FUND	Budget
ROAD AND BRIDGE	2010/2011
7365 Maintenance, Safety Equipment Safety equipment purchase, i.e. hard hats, safety glasses or materials for water main breaks	3,500
7370 Maintenance, Safety Signs Purchase of safety signs for all Village buildings as required by law, supplies for sign machine and sign room, supplies for school zone signage and PD requested signage	12,000
7375 Maintenance, Garage Upkeep of the Public Works Facility garage	2,000
7426 Maintenance, Traffic Signals Maintenance of and rental agreements for traffic lights, bulbs, etc.	15,000
7844 Leaf Removal Expense Maintenance on Leaf Vacuum Machines Leaf removal dump charges	25,000
7870 Street Lighting Expense Electricity costs for all Village street lights	<u>135,000</u>
Total Contractual Services	559,916
 <u>Communication</u>	
6550 Printing Expense Notification printing of any Village project	1,000
6715 Advertising, Bids and Records Advertising and bid awards for roadway or infrastructure projects	1,000
6765 Postage and Freight Postage and/or freight charges for ordering supplies	3,000

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND ROAD AND BRIDGE	Budget 2010/2011
6785 Telephone Expense Cell Phone and telephone usage for the department	8,000
Total Communication	13,000
<u>Operating Supplies</u>	
6735 Gasoline Fuel purchase for Public Works vehicles	40,000
6806 Miscellaneous	1,000
7425 Maintenance, Supplies Various small parts required for vehicles or equipment; road paint	4,500
7445 Tool Expense Tools for Public Works vehicles; various department tools	3,500
Total Operating Supplies	49,000
<u>Capital Outlay</u>	
7850 Radios, Communication Equipment Replacement of two-way radios/ cell phones Two-way radio annual tower/repeater rental	6,000
Total Capital Outlay	6,000
TOTAL ROAD AND BRIDGE	1,170,006

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

POLICE ORGANIZATIONAL CHART



**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011
DEPARTMENT SUMMARY**

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 three divisions: Field Operations, Investigations and Support Services. Each division has their own responsibilities; however, some tasks require divisions to combine efforts in order to maximize effectiveness. An example of this would be the Support Services personnel providing data for analysis by the Field Operations and Investigative Divisions for resource allocation.

The Field Operations Division has several duties which are completed on a daily basis. Some of these duties include: Calls for service, criminal complaints, traffic safety, preliminary investigations, neighborhood watch, preventative patrol in residential and 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 Investigative Division has several duties, some of which are completed on a daily basis, while others are over an extended period of time. Some of these duties include: Follow-up to criminal police reports, conduct more complex investigations, gather intelligence information on criminal activity, proactive computer investigations, evidence and property control, crime scene unit, school liaisons, juvenile services, neighborhood watch, crime prevention and narcotics.

The Support Services Division is responsible for personnel management, training, records, data retrieval, building and vehicle maintenance, budget control, scheduling and Uniform Crime Reporting. The records are maintained in compliance with the State of Illinois and United States Department of Justice. The lobby of the police department is now open 365 days a year, 24-hours a day.

In fiscal year 2006/2007 the Police Department completed a five-year Strategic Plan. This plan outlines our new Mission Statement, Value Statement and six goals to be completed over the next five years. These six goals have a total of 22 objectives outlined, which will facilitate the achievement of each goal. This plan will be reviewed annually with written updates outlining the progress and any changes which were necessary.

2009/2010 Police Department Objectives

We just completed the third year of this plan. Below we have listed our progress for FY 09/10 Strategic Plan objectives along with the short term (one year) service oriented objectives. All objectives are equally important. We have also listed the *method of measurement* and the accomplishments

Strategic Plan Objectives

1. Implement the funding vehicle. (1.4.2)

The selected method will cause minimum impact to the Village's funds in the long term. A funding vehicle is approved and passed by the Village Board.

A few different options we presented to the Village Board in July 2009. To date no other progress has been completed due to the economy.

2. Design a facility that will meet the needs of the assessment results from strategy 1.1.2.

Through careful and cautious planning design a facility that is accepted by the community and will accommodate the needs of the department and the community as

defined by their input and the results of the assessment. The facility is designed and accepted and put out for bidding.

No progress was made due to lack of funding.

3. Develop and implement solutions to improve the issues discovered in strategy 2.1.1.

The implementation of technology, personnel, and facilities upgrades that have been identified in the plan. This should be accomplished by the establishment and following of a phased rebuild/expansion/relocation project.

A study was completed by Ken Com that identified a need to improve an outdated telephone system and a need for more space to house the facility. A major concern in the long term funding of Ken Com was discovered this fiscal year. Talks and negotiations will continue in FY 2010/2011.

4. Identify funding needs for strategies 2.2.1, 2.2.2 and 2.2.3.

Utilize the identified strategies from 2.2.1, 2.2.2 and 2.2.3 to seek funding sources for these items. These may include cost sharing arrangements, bonds, grants, budgeted money expenditures, and any other sources. Establishment of identified funding sources to implement the strategies identified. If different sources are used each must identify what source is funding which strategy.

With issues and concerns discovered in strategy 2.1.1 these objectives were placed on hold. Some work was completed to identify needs and costs of entering into a need agreement with Ken Com or another multi-agency dispatching center or a stand-alone facility. More work may need to be done in fiscal 2010/2011.

Service Objectives

1. Promote traffic safety through enforcement and education.

The objective of this goal is to promote safe vehicular/pedestrian traffic throughout the Village of Oswego. This will be accomplished in a variety of ways to include: education, enforcement, media messages, statistical data review, training, and cooperation with multiple jurisdictional entities.

All objectives listed above were implemented in FY 09/10 which had mixed results. Overall accidents were down by 12% but personal injury accidents rose by 6%, still this was considerably lower than 2 years ago.

2. Establish a communication network with the Home Owner Associations/Business Districts to reduce criminal activity.

Officers must utilize the resources within this community to identify and solve crime. Establishing a solid communication network will allow residents the freedom to provide information to us and have them act as our eyes and ears in the community. This shall be accomplished through our attendance at HOA meetings, computerized email groups and crime prevention efforts outside of normal patrols. In addition we will provide a clear understanding of the department's initial response to crime and our subsequent investigative abilities in case development so the community has a better understanding of the process. The success of this goal will be measured on the quantity and quality of communication (emails, press releases, flyers, etc.) within the community, the number of crime prevention activities that occur throughout the year and the reduction of criminal reports, specifically, retail thefts and burglary to motor vehicles by 10%.

This was a great success, in calendar year 2009 we had a 22% reduction in retail thefts and a 19.6% reduction in burglaries. Several objectives were presented and most implemented. Fiscal year figures mirror the calendar year results.

3. Conduct crime specific/prevention details based on an identified need.

This multi-division crime specific goal will follow the problem oriented policing philosophy with the focus being on targeted solutions and problems. Problem areas will be identified and the assigned HOA/Business district Officers will be responsible for devising an action plan. This goal will be measured on a quarterly basis utilizing the quarterly crime prevention report that is provided to the Chief of Police. All activities will be documented pursuant to CALEA standard. Specific complaints relevant to traffic will be documented on the monthly report.

We have identified that multi-family housing developments have increased calls for service. Many of these issues are perceived but some are valid. Many trend towards quality of life issues for the diversity of residents. We have identified some objectives and have allocated funds in FY 10/11 budget to implement these objectives.

2010/2011 Police Department Objectives

We are entering FY 10/11 which is the fourth year of this plan. We have listed some of our Strategic Plan objectives for FY 10/11 along with the short term (one year) service oriented objectives below for your review. These are the same as the previous year as the economy has had a great impact on our progress as these strategic goals are all money driven. All objectives are equally important. We have also listed the *method of measurement*. When reviewing these objectives please keep in mind that the department's proposed operating budget is designed to fulfill these objectives.

Strategic Plan Objectives

1. Implement the funding vehicle. (1.4.2)

The selected method will cause minimum impact to the Village's funds in the long term. A funding vehicle is approved and passed by the Village Board.

2. Design a facility that will meet the needs of the assessment results from strategy 1.1.2.

Through careful and cautious planning design a facility that is accepted by the community and will accommodate the needs of the department and the community as defined by their input and the results of the assessment. The facility is designed and accepted and put out for bidding.

3. Develop and implement solutions to improve the issues discovered in strategy 2.1.1.

The implementation of technology, personnel, and facilities upgrades that have been identified in the plan. This should be accomplished by the establishment and following of a phased rebuild/expansion/relocation project.

4. Identify funding needs for strategies 2.2.1, 2.2.2 and 2.2.3.

Utilize the identified strategies from 2.2.1, 2.2.2 and 2.2.3 to seek funding sources for these items. These may include cost sharing arrangements, bonds, grants, budgeted money expenditures, and any other sources. Establishment of identified funding sources to implement the strategies identified. If different sources are used each must identify what source is funding which strategy.

Service Objectives

1. Develop action plans to address community generated complaints regarding specific crime/traffic concerns. (Strategic Goals 4.1 & 4.3)

The objective of this goal is to identify, develop and implement a corrective action plan for addressing specific crime trends and traffic issues. The direct participation of each HOA liaison officer will be necessary to ensure open communication and accountability within their assigned areas. Officers assigned to specific HOA areas will develop an action plan and coordinate efforts to create solutions to resolve both crime and traffic matters. (Or, "will act as the primary problem solver"). Problem oriented policing principals will be used as a guideline by officers investigating various concerns. An action plan will be utilized by officers to assist with documenting a crime or traffic concern, highlighting solutions and recording corrective steps taken. This goal will be measured by the success of the action plan developed and implemented by an officer. All activities will be documented pursuant to CALEA standards. This goal will be reviewed periodically throughout the year. The

benefits to our community through the implementation of increased problem solving techniques will become apparent and ultimately strengthen our relationship with community members. On-going assessments will be conducted to verify the effectiveness of this goal.

2. Initiate the process of developing, organizing and training for the implementation of a Crime Free Multi-Housing Program. (Strategic Plan Goals 4.1, 4.2 & 4.3)

The objective of this goal is to develop a multi-faceted approach to help neighborhoods fight crime and disorder. This will be established through the unique coalition of police, property managers and residents of rental properties. The anticipated benefits include the reduction of police calls for service, a more stable resident base, reduced exposure to civil liability and stronger relationships with community members. This goal will be a cooperative effort between the Criminal Investigations and the Field Operations Divisions. The Crime Free Multi-Housing Program has three phases, which are designed to address all of the opportunities of crime in rental property: training to include property owners, CPTED surveys by the police and Community Awareness Training. Each step in Phase One will be implemented and measured on its own. Because the Crime Free Multi-Housing Program involves multiple disciplines, our overall success will be based on the cooperation of each entity and the timely completion of each step in the process. This goal will be reviewed and updated quarterly. After each quarter, an assessment will be completed to determine the effectiveness towards meeting the goal. Once the program is fully implemented, the department's response will be evaluated and changes will be made to enhance the program.

Comparisons:

In an effort to provide a benchmark for expenditures, we surveyed communities with our population size and a little larger, due to the fact that we are growing, and created the following table. Some of these communities were used in the Bennett Comparison Study used by the Village in 2002. We then took the overall budget and divided it by the population and the result is a cost per capita. As you can see in this comparison, we provide law enforcement services at a lower cost per capita than the average rate. We also supplied an average as well. Each community supplied us with the personnel, total budget and population.

City / Village	Fulltime Personnel	Part-time Personnel	Total Budget	Population	Cost Per Capita
	Total Authorized	Total Authorized			
Batavia	57	5	\$8,025,123.00	27,636	\$290.39
Plainfield	70	13	\$10,719,748.00	37,334	\$287.13
Lisle	58	3	\$5,668,770.00	23,506	\$241.16
West Chicago	65	0	\$8,761,600.00	27,000	\$324.50
Average	62.5	5.25	\$8,293,810.25	28,869	\$285.80
Oswego	59	7	\$6,570,315.00	29,012	\$226.47

Staffing has decreased in the department because of retirements and the elimination of one Administrative Assistant along with reductions in the Police Cadet program. Three Patrol Officer positions remained vacant during Fiscal Year 09/10, an Administrative Assistant was eliminated and there was a reduction in the Police Cadet program. The staffing levels have decreased from 67 to 62.5 positions over the last two years.

Position	Fiscal Year 08/09	Fiscal Year 09/10	Fiscal Year 10/11
Police Chief	1.0	1.0	1.0
Captain	3.0	3.0	3.0
Sergeants	8.0	8.0	8.0
Patrol Officers	40.0	37.0	37.0
Community Service Officers*	3.0	3.0	3.0
Administrative Assistants	3.0	2.0	2.0
CALEA Mgr./ Evidence Tech.	1.0	1.0	1.0
Records Supervisor	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0
Receptionist	5.0	5.0	5.0
Police Cadet*	1.0	.05	0.5
TOTALS	67.0	62.5	62.5

* - This is a full-time equivalent number. There are six part-time C.S.O.'s and one part-time Cadets.

Police Department Statistics

The department has provided the statistics for fiscal year 2010 and included fiscal years 2008 and 2009 for comparison. The reason for this table is so one can relate and identify with the department's increased service demands. The percent change indicated in the table is the difference between 2009 and 2010.

(Fiscal Year)	2008	2009	2010*	Change
Population (Estimate ending on April 30)	28,100	29,012	29,012	0%
Full time Personnel (Authorized)	64	63	59	-6.3%
Part time Personnel	9	8	7	-12.5%
Police Reports	5,387	5,179	4,629	-10.6%
Criminal	2,335	2,348	1,890	-19.5%
Non-criminal	807	651	775	19.0%
Call for Service	51,918	47,789	50,794	6.2%

Total Arrests	1,382	1,414	1,233	-12.8%
Felony	153	163	93	-42.9%
Misdemeanors	1,229	1,310	1,140	-12.9%
D.U.I.	105	111	78	-29.7%
Accidents Reports	825	763	670	-12.2%
Property Damage	563	565	481	-14.8%
Personnel Injury	134	112	119	6.2%
Hit and Run	128	85	69	-18.8%
Fatal	0	1	1	0%
Traffic Citations	6,172	4,944	4,975	<1%
Traffic Warnings	12,379	12,428	10,287	-17.2%
Ordinance Citations	1,317	783	2,085	166.2%
Miles Patrolled	502,742	521,863	473,371	-9.2%
Total Alarm calls	1,142	1,164	1,043	-10.3%
Burglar	1,104	1,109	1,003	-9.5%
Hold up	38	55	40	-27.2%
Court Dispositions	\$193,083	\$178,036	\$169,433	-4.8%
Total Fines/Fees & Reimbursements	\$618,322	\$650,200	\$670,748	3.1%
Hours Worked	122,281	126,153	117,840	-6.5%
Comp Time Earned	2,516	3,365	2,643	-21.4%
Total Overtime (Hours)	5,595	5,980	5,399	-9.7%
Contractual Service Hours	924	952	746	-21.6%
Training Hours	5,236	5,600	7,056	26.0%

* 2010 are estimated

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

**GENERAL FUND
POLICE**

EXPENDITURES	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
Personnel Services					
Salaries, Full-Time	3,660,551	3,750,082	3,715,000	3,771,079	0.6%
Salaries, Clerical	452,108	432,687	430,500	430,700	-0.5%
Salaries, Other	269,651	336,655	250,000	325,552	-3.3%
Overtime	145,226	143,495	135,000	144,024	0.4%
Total Personnel Services	4,527,536	4,662,919	4,530,500	4,671,355	0.2%
Insurance & Benefits	1,787,037	1,982,642	2,005,095	2,191,364	10.5%
Professional Services	56,865	59,560	47,808	56,400	-5.3%
Contractual Services	334,297	401,750	413,200	485,668	20.9%
Communication	49,212	77,625	61,774	59,890	-22.8%
Professional Development	58,044	61,260	50,715	55,215	-9.9%
Operating Supplies	186,260	214,629	172,867	178,770	-16.7%
Capital Outlay	122,507	0	35,972	68,993	0.0%
TOTAL EXPENDITURES	7,121,758	7,460,385	7,317,931	7,767,655	4.1%

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND POLICE	Budget 2010/2011
<hr/>	
<u>Personnel Services</u>	
6210 Salaries, Full-Time	3,771,079
6220 Salaries, Clerical	430,700
6230 Overtime	325,552
6235 Salaries, Other	144,024
Total Personnel Services	4,671,355
<u>Insurance and Benefits</u>	
6310 FICA	349,659
6315 IMRF	43,874
6320 Pension Contributions	990,650
6330 Health Insurance	757,639
6335 Dental Insurance	48,360
6336 Optical Insurance	1,182
Total Insurance and Benefits	2,191,364
<u>Professional Services</u>	
6430 Police Commission	
Commission Meeting Fees	1,800
Patrol Officer Testing	8,150
Attorney - Legal Fees	300
Advertising	500
Recruitment/ Career Day	750
IL. Police Commission Conference/Dues	1,200
Misc. Meeting Expenses	250
Total Police Commission	12,950

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND POLICE	Budget 2010/2011
6460	Crime Prevention
	Citizen Police Academy 900
	Citizen Police Academy Alumni (Shirts) 100
	Supplies (I-DENTI-KIT) Pamphlet 1,200
	Junior Police Badges/Giveaway Prairiefest 1,000
	Child Safety Seat Equipment 250
	Prairiefest Golf Cart 850
	Senior Police Academy 500
	Bassett Materials 2,000
	Explorer Charter Fee & Expenses (yearly) 500
	Citizens at Risk 320
	Crime Free Multi Housing 500
	Total Crime Prevention 8,120
6467	Tobacco Compliance Checks 650
6530	Miscellaneous Professional Services 26,680
	Administrative 14,050
	Field Operations 1,200
	Investigations 11,430
6705	Juvenile Assistance 8,000
	Total Professional Services 56,400
<u>Contractual Services</u>	
6500	General Insurance 228,378
	I.M.L. Insurance 225,971
	Life Insurance 2,407
6825	Uniform Allowances 4,850
	Command , Investigations & Clerical
7310	Maintenance, Buildings 40,270
	Exterior Building 11,260
	Interior Building 17,970
	Cleaning Service 9,540
	Misc. 1,500

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND		Budget
POLICE		2010/2011
7325	Maintenance, Vehicles	58,560
	Squad Car Maintenance	48,500
	Vehicle Seizures (Title Transfers)	2,000
	Insurance Deductibles	3,000
	License Plates - Renewal	1,000
	Misc. Vehicle - Bulbs, Flasher, Wipers, Bicycles	4,060
7330	Maintenance, Police Equipment	48,450
	Squad Car Equip. Repair	14,900
	Police Equip. Maintenance Agreements/usage	33,050
	Misc. Repair (Scales - Speed Trailer)	500
7335	Maintenance, Office Equipment	49,150
	Computer Maint.	12,700
	Office Communication Equip.	23,750
	Records System upgrades/maintenance	12,700
7880	Uniform Purchases	56,010
	Bullet Proof Vests	19,800
	Quarter Master	23,850
	Department Equip.	9,760
	Specialty Uniform	2,600
	Total Contractual Services	485,668

Communication

6550	Printing Expense	10,150
	Stationary	1,000
	Report Forms	8,150
	Misc. Forms	1,000
6715	Advertising, Bids and Records	980
6765	Postage and Freight	7,300

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND POLICE	Budget 2010/2011
6785 Telephone Expense	41,460
Telephone Service	25,410
Investigations	2,250
Mobile Phone Service	13,800
Total Communication	59,890
<u>Professional Development</u>	
6565 Schools and Training Expense	30,335
North-East Multi-Regional Training (85x42)	4,590
Conferences & Specialized Training	
Administration	3,600
Field Operations	15,345
Investigations	6,800
6730 Dues	3,580
Field Operations	1,225
Investigations	1,150
Administration	1,205
6805 Travel Expense	21,300
NEMRT (Lunch \$10 x 42 x 2)	1,220
Conferences & Specialized Training	
Administration	7,715
Field Operations	8,470
Investigations	3,895
Total Professional Development	55,215

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GENERAL FUND POLICE	Budget 2010/2011
<hr/>	
<u>Operating Supplies</u>	
6720 Books and Publications	1,255
Law updates	575
Miscellaneous	80
Fair Labor Standards	600
6735 Gasoline	135,000
6740 Office Supplies	8,970
Printer Supplies	4,530
General Supplies	4,440
6745 Operating Supplies	29,945
Administrative	1,850
Field Operations	23,995
Investigations	4,100
6806 Miscellaneous	<hr style="width: 100%;"/> 3,600
Total Operating Supplies	178,770
 <u>Capital Outlay</u>	
7835 Office Equipment	6,400
7840 Police Equipment	26,260
7845 Radios & Radar	3,200
7860 Squad Equipment Transfer	3,100
7865 Squad Car Purchase	<hr style="width: 100%;"/> 30,033
Total Capital Outlay	68,993
TOTAL POLICE DEPARTMENT	7,767,655

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

Motor Fuel Tax Fund

General Description

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

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

Fiscal Year 2010/2011 Budget

The Motor Fuel Tax Fund has \$500,000 budgeted for the 2010 Road Program and \$262,500 budgeted to transfer to the Debt Service Fund to cover the debt service for the 2009 G.O Bond Issue. Future projects include the Wolf Road improvement project and Phases III and IV of the Town Center Renovation project which may use MFT funds to help defray the Village's portion of the project's total costs.

2009/2010 Motor Fuel Tax Fund Objectives: Status

1. Complete the 2009 roadwork project.

This has been completed.

2. Continue to restrict the use of MFT funds in order to build up the reserves of the fund.

This goal will not be accomplished as annual MFT revenues were used to pay debt service and the annual road work.

2010/2011 Motor Fuel Tax Fund Objectives

1. Complete the 2010/2011 roadwork projects.
2. Use MFT revenues to pay debt service on the 2009 G.O. Bond Issue.

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

MOTOR FUEL TAX FUND

	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
Beginning Fund Balance	551,347	692,901	607,609	546,960	
<u>REVENUES</u>					
State Allotments	693,600	763,016	755,000	760,000	0%
Other	0	0	250,000	0	0%
Interest Income	9,332	3,300	3,600	2,500	-24%
TOTAL REVENUE	702,932	766,316	1,008,600	762,500	0%
<u>EXPENDITURES</u>					
Public Improvements	344,412	500,000	782,000	500,000	0%
Transfer to Debt Service Fund	302,258	287,249	287,249	262,500	-9%
TOTAL EXPENDITURES	646,670	787,249	1,069,249	762,500	-3%
Ending Fund Balance	607,609	671,968	546,960	546,960	

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

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 and Motor Fuel Tax Fund are used to finance the annual payment requirements. Principal payments are due on December 15th for each issue and interest payments are made twice a year on June 15th and December 15th.

As of April 30, 2010, the Village has total gross outstanding debt of \$26,688,252 of which \$19,355,000 is principal. Additional descriptions of each bond issue are provided in the Overview Section of the budget. The four outstanding debt issuances are as follows:

- | | | |
|---|---|------------------------------------|
| • | <u>Corporate Purpose Bond Series of 2004A</u> | |
| | Original Issue Amount: \$3,300,000 | Outstanding Principal: \$2,685,000 |
| | Date of Maturity: December 15, 2024 | Outstanding Interest: \$985,711 |

- | | | |
|---|---|------------------------------------|
| • | <u>Corporate Purpose Bond Series of 2006A</u> | |
| | Original Issue Amount: \$9,970,000 | Outstanding Principal: \$8,810,000 |
| | Date of Maturity: December 15, 2025 | Outstanding Interest: \$3,609,413 |

- | | | |
|---|---|------------------------------------|
| • | <u>Corporate Purpose Bond Series of 2007B</u> | |
| | Original Issue Amount: \$6,000,000 | Outstanding Principal: \$5,575,000 |
| | Date of Maturity: December 15, 2027 | Outstanding Interest: \$2,326,900 |

- | | | |
|---|--|------------------------------------|
| • | <u>Corporate Purpose Bond Series of 2009</u> | |
| | Original Issue Amount: \$2,285,000 | Outstanding Principal: \$2,285,000 |
| | Date of Maturity: December 1, 2017 | Outstanding Interest: \$411,228 |

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, 2010, 5% of the equalized assessed valuation was approximately \$46,500,000
- √ 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
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

DEBT SERVICE FUND

	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
Beginning Fund Balance	28,957	6,154	15,167	14,588	
<u>REVENUES</u>					
Sales Taxes	418,994	355,864	0	0	-100%
Transfer In - Other Funds	1,046,182	154,489	510,303	1,557,594	908%
Transfer In - MFT Fund	0	287,249	287,249	262,500	-9%
Transfer In - Capital Reserve Fund	0	684,020	684,020	0	-100%
Interest	4,509	2,250	1,270	1,800	-20%
TOTAL REVENUE	1,469,685	1,483,872	1,482,842	1,821,894	23%
<u>EXPENDITURES</u>					
Registrar/Paying Agent Fees	1,250	1,800	1,800	1,800	0%
Debt Service-Principal	720,000	740,000	740,000	1,010,000	36%
Debt Service-Interest	762,225	741,621	741,621	810,094	9%
Transfer to Capital Reserve Fund	0	0	0	0	0%
TOTAL EXPENDITURES	1,483,475	1,483,421	1,483,421	1,821,894	23%
Ending Fund Balance	15,167	6,605	14,588	14,588	

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

DEBT SERVICE FUND

**Budget
2010/2011**

Professional Services

8220	Registrar/Paying Agent Fees	1,800
	Total Professional Services	1,800

Debt Service

8200	Debt Principal	
	2004 A Town Center	135,000
	2006A - Village Hall & Town Center	410,000
	2007B - Douglas Rd	225,000
	2009 - Douglas Rd	240,000
	Total Debt Principal	1,010,000
8201	Bond Payments - Interest	
	2004 A Town Center	108,359
	2006A - Village Hall & Town Center	385,275
	2007B - Douglas Rd	218,675
	2009 - Douglas Rd	97,785
	Total Bond Payments - Interest	810,094
	Total Debt Service	1,820,094

TOTAL DEBT SERVICE

1,821,894

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

Capital Reserve Fund

The Capital Reserve Fund served as the holding fund of monies transferred from the General Fund that contributed to a sinking fund to pay for the future debt service requirements on the 2006A bonds issued for the new Village Hall.

This Fund was closed out in Fiscal Year 2009/2010. Future transfers from the General Fund will be made directly to the Debt Service Fund.

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

CAPITAL RESERVE FUND

	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
Beginning Fund Balance	875,560	605,103	543,887	32	
<u>REVENUES</u>					
Transfer from General Fund	400,000	450,000	350,000	0	-100%
Interest	12,250	4,500	2,600	0	-100%
TOTAL REVENUE	412,250	454,500	352,600	0	-100%
<u>EXPENDITURES</u>					
Transfer to Debt Service Fund	743,923	684,020	896,455	0	-100%
TOTAL EXPENDITURES	743,923	684,020	896,455	0	-100%
Ending Fund Balance	543,887	375,583	32	32	

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

Capital Improvement Fund

The Capital Improvement Fund is used to account for all major capital projects undertaken by the Village. These projects are usually completed over more than one fiscal year and in most instances are funded from General Obligation Debt Issuances.

There are no major capital projects planned for Fiscal Year 2010/2011.

2009/2010 Capital Improvement Fund Objectives: Status

1. Continue to properly account for all capital projects for the Village of Oswego.

This objective is an ongoing objective

2010/2011 Capital Improvement Fund Objectives:

1. Create a Capital Improvement Plan for the next five years and potential funding sources

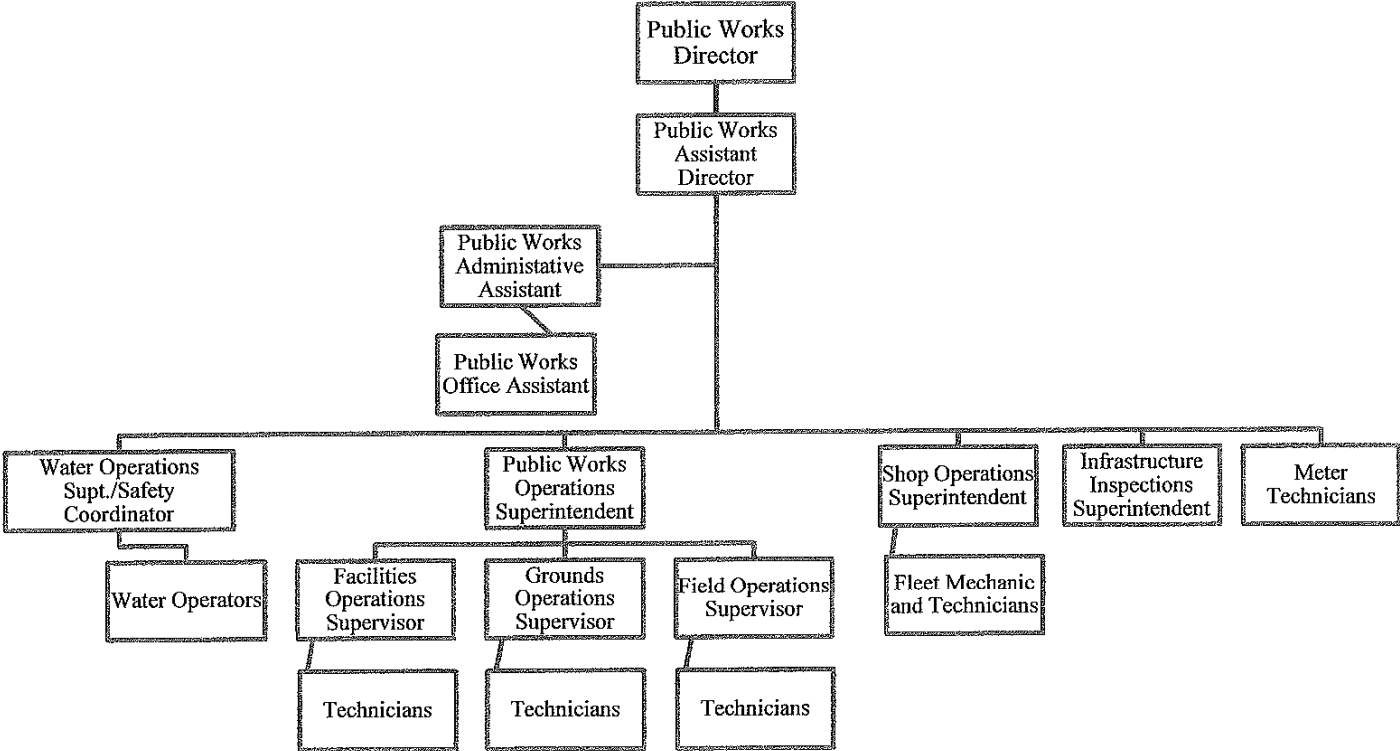
**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

CAPITAL IMPROVEMENT FUND

	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
Beginning Fund Balance	6,349,185	1,912,186	1,288,203	220,213	
<u>REVENUES</u>					
Bond Proceeds	0	2,000,000	2,270,600	0	-100%
Roadway Improvement Fees	61,207	29,966	66,400	66,000	120%
Grant Proceeds	54,956	0	0	0	0%
Miscellaneous	5,000	0	0	0	0%
Interest	98,803	77,000	26,500	20,000	-74%
Transfers In	184,952	0	0	0	0%
TOTAL REVENUE	404,918	2,106,966	2,363,500	86,000	-96%
<u>EXPENDITURES</u>					
Capital Improvements					
Douglas Rd Reconstruction	4,643,679	2,500,000	2,366,490	0	-100%
Downtown Parking Lot	54,956		444,500	306,213	100%
Village Hall Expenditures	48,873	95,000	332,500	0	-100%
Other Capital Outlay	133,440	0	0	0	0%
Orchard Rd Crosswalks	0	50,000	0	0	-100%
Transfers Out	584,952	288,000	288,000	0	-100%
TOTAL EXPENDITURES	5,465,900	2,933,000	3,431,490	306,213	-90%
Ending Fund Balance	1,288,203	1,086,152	220,213	0	

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

PUBLIC WORKS ORGANIZATIONAL CHART



**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

Water and Sewer Fund

The Village of Oswego's Water and Sewer fund is responsible for the operation and maintenance of eight wells, five water towers, the water distribution and Radium removal systems. This includes approximately 782,395 feet of water main, 2,497 fire hydrants and several thousand feet of water service lines. In fiscal 09/10, the Public Works Department repaired 6 water main breaks, 12 water service lines, 25 fire hydrants were repaired no hydrants were replaced.

This fund is also responsible for the maintenance of all sanitary sewer lines 15" and smaller and the maintenance of six lift stations. This includes approximately 627,853 feet of sanitary sewer lines throughout the entire Village. In addition to routine maintenance including maintaining the existing lines with the jetter, the Public Works Department will also dig and repair any needed sanitary lines.

There are 10,481 water meter accounts and the department is also responsible for the maintenance and installation of all these meters as needed. 137 new meters were installed in new construction, 223 repairs were made with over 1,025 reader units switched out in various subdivisions.

2009/2010 Water and Sewer Fund Objectives-Status

1. Continue hydrant and curb painting.
This is on going.
2. Continue hydrant maintenance program.
This is on going after each flushing cycle.
3. Continue valve exercising.
This is on going.
4. Continue sanitary and storm line jetting maintenance.
This is on going as problems occur.
5. Continue (Dukes) sanitary line root control program. (Spring)
This did not happen due to budget cut backs. This will continue in 2010 only if funds allow.
6. Continue b-box locating and mapping.
On going to be completed in 2010.

7. Continue water meter upgrades.
On going, will continue in 2010.
8. Maintain well house radium process per EPA standards.
This is an on going daily process and is monitored by the licensed water operators.
9. Safety committee to complete printing of safety manual for distribution.
Draft manual was completed and is being reviewed by Legal and HR department and then will go to print and distribution.
10. Complete purchases of any capital budgeted items.
Items were purchased and received per budget.
11. Complete repair of inoperable b-boxes.
List was complete in 2009. This is on going as we find these during water terminations.
12. Continue rehab/relining program of old manholes in Village.
This was not done due to budget cuts.
13. Continue planning stages for P.W. Facility addition. Monitor proposed build out in 2009.
Plans are complete but no further action is expected at this time.
14. Complete meter read systems on all pit meters.
This was completed.

2010/2011 Water and Sewer Fund Objectives

1. Continue hydrant and curb painting.
2. Continue hydrant maintenance program.
3. Continue valve exercising.
4. Continue sanitary and storm line jetting maintenance as needed.
5. Continue sanitary line root control program.
6. Complete b-box locating and mapping.
7. Maintain well house radium process per EPA standards.
8. Safety committee to complete final draft of safety manual for staff.

9. Repair of inoperable b-boxes.

10. Continue rehab/relining program of old manholes in Brookside subdivision.

Water Pumpage by Month for the Last Three Fiscal Years

	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>
May	62,362,000	77,067,000	100,235,000
June	82,511,000	82,442,000	109,048,000
July	95,422,000	102,904,000	93,738,000
August	87,158,000	104,054,000	80,368,000
September	80,275,000	84,958,000	91,580,000
October	73,512,000	71,395,000	83,065,000
November	62,362,000	64,707,000	66,439,000
December	67,142,000	70,391,000	65,357,000
January	70,441,000	70,315,000	63,063,000
February	61,806,000	62,076,000	54,670,000
March	64,170,000	67,177,000	63,853,000
April	<u>69,689,000</u>	<u>67,713,000</u>	<u>59,343,000</u>
Totals:	876,850,000	925,199,000	930,759,000

Water Bill Accounts on a Bi-Monthly Basis for the Last Three Fiscal Years

	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>
May	10,350	10,139	9,624
July	10,356	10,176	9,789
September	10,399	10,256	9,863
November	10,418	10,274	9,941
January	10,457	10,290	10,020
March	10481	10,310	10,061

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

**WATER AND SEWER FUND
FUND SUMMARY**

	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
Beginning Unrestricted Net Assets	1,737,706	1,361,000	1,361,000	2,632,336	
<u>REVENUES</u>					
Charges for Services	5,347,692	5,058,662	5,314,306	5,581,500	10.3%
Permits	500	750	300	300	-60.0%
Interest	95,115	33,000	52,000	15,000	-54.5%
Donations/Contributions	0	0	0	81,017	0.0%
Transfers In	0	0	0	1,883,000	100.0%
Miscellaneous	72	1,000	6,687,686	113,380	11238.0%
TOTAL REVENUE	5,443,379	5,093,412	12,054,292	7,674,197	50.7%
<u>EXPENSES</u>					
Personnel Services	1,113,515	1,069,589	1,046,925	979,459	-8.4%
Insurance and Benefits	450,869	466,485	474,300	472,975	1.4%
Professional Services	118,911	143,000	92,669	93,000	-35.0%
Contractual Services	1,424,701	1,527,875	1,527,025	1,564,278	2.4%
Communication	62,733	71,000	65,000	66,000	-7.0%
Professional Development	8,751	12,500	7,600	8,500	-32.0%
Operating Supplies	402,620	351,705	313,000	329,000	-6.5%
Transfers Out	857,371	234,899	0	0	-100.0%
Debt Service	1,638,321	2,164,877	2,164,877	2,031,151	-6.2%
Capital Outlay	62,548	6,750,000	4,891,560	210,000	-96.9%
TOTAL EXPENSES	6,140,340	12,791,930	10,582,956	5,754,363	-55.0%
Change in Unrestricted Net Assets	(696,961)	(7,698,518)	1,471,336	1,919,834	
Other Financing Source//Use	320,255	1,168,919	(200,000)	(4,578,000)	
Ending Unrestricted Net Assets	1,361,000	(5,168,599)	2,632,336	(25,830)	

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

**WATER AND SEWER FUND
REVENUE SUMMARY**

REVENUE	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
Charges for Service					
Water	3,308,127	3,327,686	3,355,000	3,597,000	8%
Sewer Maintenance	1,290,797	1,304,388	1,304,300	1,304,300	0%
Water Tap on Fees	598,390	357,841	525,000	550,000	54%
MXU Fees	91,576	35,785	68,000	70,000	96%
Water Line Contribution	0	0	0	0	0%
Sewer Line Contribution	0	0	142	0	0%
Meter Sales	707	1,000	414	500	-50%
Inspections/Observations	12,421	1,962	5,850	5,000	155%
Consumption Reports	24,271	30,000	29,800	29,700	-1%
Reimbursements	21,403	0	25,800	25,000	0%
Total Charges for Services	5,347,692	5,058,662	5,314,306	5,581,500	10%
Permits	500	750	300	300	-60%
Fines	55	0	0	0	0%
Interest	95,115	33,000	52,000	15,000	-55%
Donations/Contributions	0	0	0	81,017	100%
Transfers In	0	0	0	1,883,000	100%
Miscellaneous	72	1,000	6,687,686	113,380	100%
TOTAL REVENUE	5,443,434	5,093,412	12,054,292	7,674,197	51%

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

**WATER AND SEWER FUND
EXPENSE SUMMARY**

EXPENSES	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
Personnel Services					
Salaries Full-Time	1,009,227	959,496	972,500	908,413	-5.3%
Salaries Part-Time	31,836	50,593	17,500	11,546	-77.2%
Overtime	64,181	50,000	50,000	50,000	0.0%
Stipends	8,271	9,500	6,925	9,500	0.0%
Total Personnel Services	1,113,515	1,069,589	1,046,925	979,459	-8.4%
Insurance and Benefits	450,869	466,485	474,300	472,975	1.4%
Professional Services	118,911	143,000	92,669	93,000	-35.0%
Contractual Services	1,424,701	1,527,875	1,527,025	1,564,278	2.4%
Communication	62,733	71,000	65,000	66,000	-7.0%
Professional Development	8,751	12,500	7,600	8,500	-32.0%
Operating Supplies	402,620	351,705	313,000	329,000	-6.5%
Transfers	857,371	234,899	0	0	-100.0%
Debt Service	1,638,321	2,164,877	2,164,877	2,031,151	-6.2%
Capital Outlay	62,548	6,750,000	4,891,560	210,000	-96.9%
TOTAL EXPENSES	6,140,340	12,791,930	10,582,956	5,754,363	-55.0%

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

**WATER AND SEWER FUND
OPERATIONS AND MAINTENANCE**

**Budget
2010/2011**

Personnel Services

6210	Salaries, Full-Time	908,413
6222	Salaries, Part-Time	11,546
6225	Certifications	8,500
6230	Overtime	50,000
6250	Meeting Stipend	1,000
Total Personnel Services		979,459

Insurance and Benefits

6310	FICA	68,730
6315	IMRF	99,774
6330	Health Insurance	288,232
6335	Dental Insurance	16,239
Total Insurance and Benefits		472,975

Professional Services

6480	Engineering Expense Consulting engineers for water study, sanitary capacity problems, etc.	50,000
6520	Legal Services Consultation with Village, or others, attorneys	10,000
6530	Miscellaneous Professional Services	30,000
	Online Utility Bill and Payment System	5,000
	Credit Card and Collection Processing Fees for Utility Billing	22,000
	Drug Screens	2,500
	Miscellaneous	500
8220	Registrar/Paying Agent Fees Fees for all Water and Sewer related debt	3,000
Total Professional Services		93,000

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

**WATER AND SEWER FUND
OPERATIONS AND MAINTENANCE**

**Budget
2010/2011**

Contractual Services

6500	General Insurance		61,778
	I.M.L. Insurance	61,030	
	Life Insurance	748	
6555	Rental Expense		5,000
	Rental of equipment for water main breaks, water or sewer line repair		
6585	Uniform Service		8,000
	Uniform rental service for Public Works staff		
6595	Water Analysis		15,000
	Water sampling in the Village that is done in-house Community Water Supply Testing Fund		
6606	J.U.L.I.E.		10,000
	Underground utility location services		
6770	Pumping Expense, Electricity		625,000
	Electricity expense for wells 3, 4, 6, 7, 8, 9, 10, and 11		
7310	Maintenance; Building		13,500
	Maintenance and security system fees on well houses and lift stations		
7315	Maintenance; Equipment		43,000
	Maintenance and repair to public works vehicles or equipment		
7365	Maintenance; Safety Equipment		2,000
	Safety equipment for the chlorine rooms at the Village wells		
7375	Maintenance; Garage		4,000
	Maintenance at the Public Works Facility garage		

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

WATER AND SEWER FUND OPERATIONS AND MAINTENANCE	Budget 2010/2011
7380 Maintenance; Wells Maintenance and chemicals for wells 3, 4, 6, 7, 8, 9, 10 and 11	250,000
7390 Maintenance; Sewer Main Maintenance on all Village sewer lines including lift stations, televising lines, lift station upgrades and jetting lines	40,000
7395 Maintenance; Booster Stations Maintenance on two Village booster and six pressure reducing stations	1,000
7400 Maintenance; Water Meters Maintenance on any water meter in the Village	5,000
7405 Maintenance; Pumps Maintenance on pumps used in water main breaks	1,000
7410 Maintenance; Water Tower Maintenance on the Village water towers and supplies, such as light bulbs and cathodic protection	5,000
7415 Maintenance; Water Main Maintenance on all Village water mains including all necessary parts	20,000
7420 Maintenance; Fire Hydrants Purchase of new fire hydrants and maintenance of existing hydrants	10,000
7425 Maintenance; Radium Removal Operation of the radium removal equipment	445,000
Total Contractual Services	1,564,278

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

**WATER AND SEWER FUND
OPERATIONS AND MAINTENANCE**

**Budget
2010/2011**

Communication

6550	Printing Expense Outsourcing the printing of utility bills Printing of the Consumer Confidence Report (CCR)	14,000
6715	Advertising, Bids and Records Advertising and bid award documents for water or sewer projects	2,000
6765	Postage and Freight Postage for utility bills Postage for EPA mandated Consumer Confidence Report (CCR)	30,000
6785	Telephone Expense All telecommunication expenses that include auto dialers for the SCADA system, lift stations, and cell phones	<u>20,000</u>
	Total Communication	66,000

Professional Development

6566	Travel and Training Continuing education classes, local and out-of-state for water operators and staff	5,000
6730	Dues American Water Works Association Illinois Arborist Association Illinois Municipal Signage Association Illinois Rural Water Association	<u>3,500</u>
	Total Professional Development	8,500

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

WATER AND SEWER FUND	Budget
OPERATIONS AND MAINTENANCE	2010/2011
<hr/>	
<u>Operating Supplies</u>	
6735 Gasoline	65,000
Gasoline purchase for Public Works vehicles	
6740 Office Supplies	8,000
Day-to-day office supplies; i.e. pens, pencils, computer paper stationary, keys, etc	
6806 Miscellaneous	5,000
Mailbox repair, CDL license renewals, etc	
7425 Maintenance, Supplies	7,000
Inspector supplies; i.e. daily log books, file folders, maps	
7445 Tool Expense	2,000
Tools for vehicles, fire hydrants or water shut-offs	
7835 Office Equipment	2,000
Office equipment or furniture replacement	
7840 Sidewalks	40,000
Replacements or repairs	
7892 Water Meter Supplies	200,000
Water Meters for New Homes	50,000
Water Meter Replacements	150,000
Total Operating Supplies	329,000
<u>Capital Outlay</u>	
8050 Utility System Improvements	210,000
Well # 6 Maintenance	200,000
Manhole Relining Program	10,000
TOTAL WATER AND SEWER OPERATION AND MAINTENANCE	3,723,212

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

**WATER AND SEWER FUND
OPERATIONS AND MAINTENANCE**

**Budget
2010/2011**

Debt Service

7900	Water Revolving Loan-Principal (1997 and 2004 IEPA loans)*	111,321
7901	Water Revolving Loan-Interest (1997 and 2004 IEPA loans)	37,545
8203	1997B Bond Payment-Principal*	425,000
8206	2004B Bond Payment - Principal*	100,000
8207	2004 Refunding Bond Payment - Principal*	280,000
8208	2006B Bond Payment - Principal*	100,000
8209	2007A Bond Payment - Principal*	125,000
8210	2009 Bond Payment - Principal*	0
8213	1997B Bond Payment-Interest	43,750
8215	2004B Bond Payment - Interest	82,912
8217	2004 Refunding Bond Payment - Interest	121,740
8218	2006B Bond Payment - Interest	54,981
8219	2007A Bond Payment - Interest	132,275
8220	2009 Bond Payment - Interest	416,627

Total Debt Service

2,031,151

TOTAL WATER AND SEWER FUND

5,754,363

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**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

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 Allied Waste, 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. Each household can request additional recycling carts at no charge. Different sized carts are available; however, there will be a delivery fee of \$46.31 per different sized cart requested. Although the use of a vendor supplied cart for refuse pick-up is not required, customers can request a cart for this purpose. A \$50.00 deposit and a \$3.47 monthly fee per 95 gallon refuse cart used. One "white item," meaning a major appliance such as a refrigerator or hot water heater, is allowed per pick-up.

In FY 2009/2010, Village residents paid \$18.42 per month for regular residential service and \$14.22 per month for senior citizen residential. These services are billed bi-monthly. The contractual obligation for the Village was \$17.92 per month for regular residential and \$13.72 per month for senior citizen residential. The \$0.50 amount added to each month's bill represents the Village's administrative portion of the cost for the Garbage Collection program. The price residents pay for yard waste stickers is \$2.26 each. The new rates, effective July 1, 2010, will be \$19.31 per month for regular residential service, \$14.91 for senior service and \$2.37 for a yard waste sticker.

Fiscal Year 2009/2010 Garbage Collection Fund Objectives: Status

1. Continue to educate residents on the benefits of recycling.

This is an ongoing objective.

2. Evaluate garbage rates in order to fully recover costs.

This is an ongoing objective

Fiscal Year 2010/2011 Garbage Collection Fund Objectives

1. Continue to educate residents on the benefits of recycling.
2. Evaluate garbage rates in order to fully recover costs.

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

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

	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>
May	9,595	9,379	8,910
July	9,616	9,403	9,024
September	9,645	9,418	9,115
November	9,674	9,470	9,121
January	9,700	9,530	9,219
March	9,725	9,560	9,260

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GARBAGE COLLECTION FUND

	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
Beginning Net Assets	305,913	324,294	375,338	471,875	
<u>REVENUES</u>					
Charges for Services					
Disposal Fees	2,050,338	2,093,412	2,094,844	2,094,000	0%
Waste Stickers and Bins	1,734	2,000	1,178	1,150	-43%
Total Charges for Services	2,052,072	2,095,412	2,096,022	2,095,150	0%
Interest	285	0	515	350	100%
TOTAL REVENUE	2,052,357	2,095,412	2,096,537	2,095,500	0%
<u>EXPENSES</u>					
Professional Services					
Disposal Service	1,982,932	2,076,622	2,000,000	2,000,000	-4%
TOTAL EXPENSES	1,982,932	2,076,622	2,000,000	2,000,000	-4%
Ending Net Assets	375,338	343,084	471,875	567,375	

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

Police Officers' Pension Fund

General Description and Major Areas of Responsibility

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 funds, with advice and assistance provided by the Village Treasurer.

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 twenty-six years of a forty year amortization period.

The actuarial report, for the Fiscal Year ended April 30, 2009, showed that the Police Pension Fund had a funding level of 51.6% and a return on its investment of -12.69%.

As of April 30, 2010 the Police Pension Fund has five retirees. It is anticipated that this Fund will have minimal additional retirement obligations for the near future.

**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

POLICE OFFICERS' PENSION FUND

	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 09/10 ESTIMATED	FY 10/11 PROPOSED	PERCENT CHANGE
Beginning Net Assets	7,998,616	7,990,525	7,990,525	10,492,025	
<u>REVENUES</u>					
Employer Contribution					
Property Taxes	752,747	890,070	890,070	990,650	11%
Employee Contributions	524,959	391,469	409,250	368,050	-6%
Realized Gain/Loss	(1,357,620)	100,000	1,200,000	100,000	N/A
Interest Income	274,051	170,000	343,000	170,000	0%
TOTAL REVENUES	194,137	1,551,539	2,842,320	1,628,700	5%
<u>EXPENDITURES</u>					
Benefits	168,095	240,643	280,500	247,863	3%
Refunds	24,309	30,000	50,820	0	-100%
Administration	9,824	15,000	9,500	57,000	280%
TOTAL EXPENDITURES	202,228	285,643	340,820	304,863	7%
Ending Net Assets	7,990,525	9,256,421	10,492,025	11,815,862	

VILLAGE OF OSWEGO ANNUAL BUDGET FISCAL YEAR 2010/2011

Geographic Location and Major Transportation

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. 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 northeast of the Village, respectively. Private and corporate aircraft are based in Aurora Airport and DuPage Airport, which are each about 15 minutes from the Village. Commuter rail service is available at Aurora's Transportation Center northeast of the Village.



**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2010/2011**

GLOSSARY OF TERMS

ACCOUNT	A term used to identify an individual asset, liability, expenditure control, revenue control or fund balance.
ACCOUNTING SYSTEM	The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.
ACTIVITY	The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the Village is responsible.
AICPA	American Institute of Certified Public Accountants
APA	American Planning Association
ASSETS	Property owned by a government which has a monetary value.
ASSESSED VALUATION	A valuation set upon real estate or other property by the County Assessor as a basis for levying taxes.
BOCA	Building Officials Code Administrators
BOND	A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.
BONDED DEBT	That portion of indebtedness represented by outstanding bonds.
BUDGET	A one year financial document embodying an estimate of proposed revenue and expenditures for the year. The Village is required by State Statute to approve a budget, and the approved budget sets the legal spending limits of the Village. It is the primary means by which most

	of the expenditures and service levels of the Village are controlled.
BUDGET AMENDMENT	A legal procedure utilized by the Village staff and Village Board to revise the budget.
BUDGET DOCUMENT	The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Village Board.
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	The 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.
CAFR	Comprehensive Annual Financial Report or Certificate of Achievement in Financial Reporting
CALEA	Commission for Accreditation on Law Enforcement Agencies
CAPITAL ASSETS	Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.
CAPITAL BUDGET	A plan of proposed capital outlays and the means of financing them for the current fiscal period.
CAPITAL OUTLAY/ EXPENDITURE	Expenditures which result in the acquisition of, or addition to, fixed assets.
CAPITAL IMPROVEMENT FUND	A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.
CAPITAL PROJECTS FUND	A fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).
CAPITAL RESERVE FUND	A fund created to account for the Transition Fee transfers

from the General Fund that accumulates over time to pay the debt on the new Village Hall. Each fiscal year, the exact amount of that year's debt is transferred from the Capital Reserve Fund to the Debt Service Fund.

CHART OF ACCOUNTS

The classification system used by the Village to organize the accounting for various funds.

COMMISSARY EXPENSES

Consumable items used by Village departments. Examples include office supplies, replacement parts for equipment, and gasoline.

CONTINGENCY

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTRACTUAL SERVICES

Services rendered to Village departments and agencies by private firms, individuals, or other government agencies. Examples include utilities, insurance, and professional services.

C.O.W. or COW

Committee of the Whole

CSO

Community Service Officer

DARE

Drug Abuse Resistance Education

DEBT SERVICE FUND

A fund established to finance and account for the accumulations of resources for, and the payment of, general long-term debt principal and interest.

DEBT SERVICE REQUIREMENTS

The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

DEFICIT

(1) The excess of an entity's liabilities over its assets (See Fund Balance). (2) The excess of expenditures or expenses over revenues during a single accounting period.

DEPARTMENT

A major administrative organizational unit of the Village which indicates overall management responsibility for one or more activities.

DEPRECIATION

(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or the physical or functional cause. (2) The portion of the cost of a fixed asset charged as an expense during a particular period. NOTE: The cost of such asset prorated over the

estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense.

DISBURSEMENT

Payments for goods and services in cash or by check.

EAV

Equalized Assessed Valuation

ECO

Environmentally Conscious Oswegoans

ENTERPRISE FUND

A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Examples of enterprise funds are those for utilities.

ESTIMATED REVENUE

The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by the Village Board.

EXPENDITURES

If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursement for these purposes.

EXPENSES

Charges incurred, whether paid or unpaid, for operation, maintenance and interest, and other charges which are presumed to benefit the current fiscal period.

FICA

Social Security and Medicare

FIDUCIARY FUNDS

Funds used to report assets held in a trustee or agency capacity for other and which, therefore, cannot be used to support the government's own programs.

FISCAL YEAR

A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of

operations. The Village of Oswego has specified May 1 to April 30 as its fiscal year.

FIXED ASSETS	Assets of a long-term character in which the intent is to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.
FTE	Full Time Equivalent
FTO	Field Training Officer
FULL FAITH & CREDIT	A pledge of the general taxing power of the government to repay debt obligations (typically used in reference to bonds).
FUND	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
FUND ACCOUNTS	All accounts necessary to set forth the financial operations and financial conditions of a fund.
FUND BALANCE GENERAL FUND	The excess of a fund's assets over its liabilities and reserves. The fund that is available for any legal authorized purposes and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. NOTE: The General Fund is used to finance the ordinary operations of a government unit.
GASB	Governmental Accounting Standards Board
GENERAL OBLIGATION BONDS	Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those from taxes and other general revenues.
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GLTD GOAL	General Long-term Debt A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

GOVERNMENTAL FUNDS	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.
GPS	Global Positioning System
GRANT	A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes also for general purposes.
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 - a retirement fund covering Illinois municipal employees
INCOME	This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the TOTAL revenues over the TOTAL expenses of the utility for a particular accounting period is called "net income."
INTERFUND TRANSFERS	Amounts transferred from one fund to another 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
OPERATING BUDGET	The portion of the budget that pertains to daily operations that provides the basic government services.
ORDINANCE	A formal legislative enactment by the governing board of a municipality.
OSHA	Occupational Safety Hazards Act
PAAC	Police Activities and Athletics Center
PER CAPITA REVENUES	Revenues received by the Village based upon its total population.
PERSONNEL SERVICES	Costs related to compensating Village employees, including salaries, wages and benefits.
PROPERTY TAX	Property taxes are levied on real property according to the property's valuation and the tax rate.
PROPRIETARY FUNDS	Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position and cash flows. There are two different types of proprietary funds: enterprise and internal service funds.

RFP	Request For Proposals
RESERVE	An account used to indicate that a portion of a fund balance is restricted for a specific purpose.
RETAINED EARNINGS	An equity account reflecting the accumulated earnings of the Village's enterprise funds.
REVENUES	Funds that the government receives as income.
SCADA	Supervisory Control and Data Acquisition Computerized system of monitoring water flow and levels at the water plant.
SINKING FUND	A term used to express the amount of funds accumulated to pay for a specific purpose. Usually associated with debt or capital projects.
SPECIAL REVENUE FUNDS	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
SRT	Special Response Team
TAXES common charges current assessments.	Compulsory charges levied by a government for the purpose of financing services performed for the benefit. This term does not include specific made against particular persons or property for or permanent benefits such as special
TAX LEVY	The total amount to be raised by general property taxes for operating and debt service purposes specified in the Tax Levy Ordinance.
TAX LEVY ORDINANCE	An ordinance by means of which taxes are levied.
TIF	Tax Increment Financing

Note – some definitions in this glossary were taken from the GFOA publication *Governmental Accounting, Auditing and Financial Reporting; Using the GASB 34 Model*, 2005 edition.